

**NORTHERN UTILITIES, INC.  
NEW HAMPSHIRE DIVISION  
CUSTOMERS AND LOAD BY CLASS**

**DG 21-104  
NHPUC RR 1-1 Attachment 1  
Page 1 of 1**

<b>Year-End Meter Count</b>															
<b>Year</b>	<b>R6</b>	<b>R11</b>	<b>R5</b>	<b>R10</b>	<b>Residential</b>	<b>G40</b>	<b>G50</b>	<b>G41</b>	<b>G51</b>	<b>Reg Gen</b>	<b>G42</b>	<b>G52</b>	<b>Spc Cont</b>	<b>Lq Gen &amp; Spc</b>	<b>Total Added</b>
<b>2010</b>	1,579	27	19,460	1,052	22,118	4,489	947	559	234	6,229	30	27	3	60	<b>28,407</b>
<b>2011</b>	1,542	30	19,793	1,066	22,431	4,635	917	569	231	6,352	26	31	3	60	<b>28,843</b>
<b>2012</b>	1,443	8	20,584	957	22,992	4,805	843	545	260	6,453	25	32	3	60	<b>29,505</b>
<b>2013</b>	1,549	5	20,963	1,047	23,564	4,891	856	570	261	6,578	24	29	3	56	<b>30,198</b>
<b>2014</b>	1,471	5	21,820	1,065	24,361	4,939	827	674	252	6,692	36	29	3	68	<b>31,121</b>
<b>2015</b>	1,375	4	22,506	944	24,829	4,984	796	719	259	6,758	38	33	3	74	<b>31,661</b>
<b>2016</b>	1,325	-	23,332	685	25,342	5,152	793	646	262	6,853	33	32	3	68	<b>32,263</b>
<b>2017</b>	1,332	-	24,055	723	26,110	5,172	782	646	258	6,858	33	33	3	69	<b>33,037</b>
<b>2018</b>	1,266	-	24,639	794	26,699	5,177	812	675	283	6,947	33	33	3	69	<b>33,715</b>
<b>2019</b>	1,234	-	25,213	759	27,206	5,121	825	736	278	6,960	34	32	3	69	<b>34,235</b>
<b>2020</b>	1,276	-	26,290	651	28,217	5,271	830	703	260	7,064	29	33	3	65	<b>35,346</b>
<b>2021</b>	1,254	-	26,729	846	28,829	5,314	834	683	271	7,102	30	34	3	67	<b>35,998</b>

<b>Annual Billed Therms<sup>(1)</sup></b>															
<b>Year</b>	<b>R6</b>	<b>R11</b>	<b>R5</b>	<b>R10</b>	<b>Residential</b>	<b>G40</b>	<b>G50</b>	<b>G41</b>	<b>G51</b>	<b>Reg Gen</b>	<b>G42</b>	<b>G52</b>	<b>Spc Cont</b>	<b>Lq Gen &amp; Spc</b>	<b>Total Therms</b>
<b>2010</b>	338,588	6,537	14,447,753	610,261	15,403,139	8,085,904	2,165,683	10,264,795	3,798,418	24,314,800	5,271,211	11,147,743	10,453,680	26,872,634	<b>66,590,573</b>
<b>2011</b>	365,949	7,744	15,051,918	927,890	16,353,501	8,861,510	2,337,905	11,499,598	4,115,015	26,814,028	4,790,014	12,523,578	9,429,238	26,742,830	<b>69,910,359</b>
<b>2012</b>	342,632	4,626	13,624,138	752,150	14,723,546	8,209,112	2,112,221	10,206,054	4,060,916	24,588,303	4,143,638	12,689,228	10,031,389	26,864,255	<b>66,176,104</b>
<b>2013</b>	330,399	1,831	15,769,666	789,533	16,891,429	9,705,510	1,735,289	11,865,661	4,815,909	28,122,369	5,244,600	14,435,658	10,412,315	30,092,573	<b>75,106,371</b>
<b>2014</b>	332,201	792	17,498,631	851,523	18,683,147	10,580,835	1,937,943	13,836,319	5,198,337	31,553,434	5,481,933	15,238,461	10,614,537	31,334,931	<b>81,571,512</b>
<b>2015</b>	297,276	823	17,444,416	808,725	18,551,240	10,088,758	1,839,312	13,443,085	4,735,707	30,106,862	6,618,105	17,220,650	10,809,534	34,648,290	<b>83,306,392</b>
<b>2016</b>	231,555	641	15,627,935	623,834	16,483,966	8,763,036	1,661,403	12,294,572	4,336,071	27,055,082	6,459,652	16,771,895	11,805,652	35,037,199	<b>78,576,247</b>
<b>2017</b>	244,041	-	16,893,130	521,847	17,659,018	10,083,756	1,751,961	12,689,901	4,552,472	29,078,090	6,388,390	15,481,327	12,097,609	33,967,326	<b>80,704,434</b>
<b>2018</b>	260,622	-	19,179,752	520,451	19,960,825	11,784,458	1,937,072	14,401,946	4,822,460	32,945,936	6,629,820	16,163,553	12,273,751	35,067,124	<b>87,973,885</b>
<b>2019</b>	236,681	-	18,757,687	541,911	19,536,279	11,176,902	1,914,523	14,363,673	5,343,120	32,798,218	6,016,403	17,254,544	12,704,367	35,975,314	<b>88,309,811</b>
<b>2020</b>	231,616	-	17,288,554	465,299	17,985,469	9,444,863	1,473,763	13,748,946	4,469,500	29,137,072	5,823,521	16,184,217	11,208,623	33,216,361	<b>80,338,902</b>
<b>2021</b>	239,035	-	17,429,136	434,717	18,102,888	9,872,654	1,714,243	13,956,014	4,852,196	30,395,107	4,883,596	17,880,484	11,442,323	34,206,403	<b>82,704,398</b>

(1) Usage has not been weather normalized

Northern Utilities, Inc.  
New Hampshire Divisions  
Rate Case Summary

DG 21-104  
NHPUC RR 1-2 Attachment 1  
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Description:	DG 11-069		DG 13-086		DG 17-070		DG 21-104
	As-Filed	Approved	As-Filed	Approved	As-Filed	Approved <sup>(1)</sup>	As-Filed <sup>(2)</sup>
Plant in Service	\$ 130,610,285	\$ 131,165,786	\$ 149,221,384	\$ 149,221,384	\$ 212,059,659	\$ 212,059,659	\$ 301,245,498
Accumulated Depreciation	\$ (48,867,170)	\$ (48,958,717)	(53,751,312)	\$ (53,751,312)	(67,148,218)	(66,916,853)	(89,373,452)
Net Plant	\$ 81,743,115	\$ 82,207,069	\$ 95,470,071	\$ 95,470,071	\$ 144,911,442	\$ 145,142,807	\$ 211,872,045
Rate Base	\$ 71,374,482	\$ 69,562,393	\$ 84,587,012	\$ 84,534,728	\$ 131,491,801	\$ 131,660,357	\$ 188,738,118
Operating Revenue	\$ 23,723,777	\$ 22,754,646	\$ 28,990,227	\$ 28,589,745	\$ 39,787,238	\$ 37,661,711	\$ 51,165,451
Operating Expenses	\$ 18,263,629	\$ 17,718,329	\$ 21,766,496	\$ 21,590,269	\$ 28,873,419	\$ 27,668,690	\$ 36,542,879
Total Revenue Requirement Increase	\$ 3,744,523	\$ 2,742,525	\$ 5,171,302	\$ 4,573,098	\$ 4,728,445	\$ 2,602,918	\$ 7,965,202
Return on Equity	10.50%	9.50%	10.00%	9.50%	10.30%	9.50%	10.30%
Return on Debt	5.81%	5.81%	7.05%	7.05%	6.16%	5.55%	4.93%
Weighted Cost of Capital	7.65%	7.24%	8.54%	8.28%	8.30%	7.59%	7.75%
<b>Test Year Effective Customer Count (Year-End)</b>							
R-5	19,321	19,321	20,436	20,436	23,176	23,176	26,171
R-10	1,000	1,000	1,076	1,076	689	689	644
R-6	1,587	1,587	1,437	1,437	1,330	1,330	1,277
R-11	98	98	8	8	-	-	-
Total Residential	22,006	22,006	22,957	22,957	25,195	25,195	28,092
G-40	4,441	4,441	4,776	4,776	5,102	5,102	5,234
G-50	946	946	844	844	791	791	831
G-41	556	556	545	545	633	633	704
G-51	233	233	260	260	260	260	267
Total Reg Gen	6,176	6,176	6,425	6,425	6,786	6,786	7,036
G-42	30	30	25	25	33	33	31
G-52	28	28	33	33	32	32	33
Spc Contract	3	3	3	3	3	3	3
Total Lrg Gen & Spc Contract	61	61	61	61	68	68	67
Total Customers	28,243	28,243	29,443	29,443	32,049	32,049	35,195

**Notes:**

(1) Amounts shown exclude Tax Cuts and Jobs Act of 2017 revenue reduction of \$1,664,189

(2) Amounts per revised revenue requirement filed on February 22, 2022

	Actual (000's)												Forecast (000's)				
Category	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Growth																	
Customer Additions (C)	1,483	1,695	2,487	2,691	3,620	3,986	3,449	2,966	3,788	4,537	4,054	4,000	4,521	4,672	4,756	5,174	5,261
Mains Extensions (M)	149	614	793	1,863	1,837	5,293	3,888	2,836	2,726	3,732	4,095	5,552	2,449	2,492	2,524	2,764	2,779
Subtotal Growth	1,631	2,309	3,279	4,554	5,456	9,279	7,337	5,802	6,514	8,268	8,149	9,552	6,970	7,165	7,280	7,938	8,040
Non-Growth																	
Pipe Replacement Programs (P)	3,357	3,547	2,785	2,965	3,860	7,386	8,715	9,192	6,077	702	68	0	0	0	0	0	0
Other Replacement Programs (R)	0	0	54	155	71	200	4	0	0	0	0	0	2,709	2,908	5,238	2,296	6,204
System Improvements (I)	8	711	36	14	2	0	0	0	0	0	5,460	1,502	2,733	4,303	2,682	4,623	700
Highway Projects (H)	1,072	1,307	2,460	3,279	3,587	2,360	1,464	2,370	6,884	8,487	1,576	1,746	2,917	2,985	3,026	3,283	3,319
Asphalt Restoration (A)	0	0	0	0	0	0	0	0	0	0	331	757	762	790	804	847	869
Farm Tap Replacement (F)	0	0	0	0	0	0	0	0	361	310	597	164	714	508	513	568	568
Rochester Reinforcement (RR)	0	0	0	0	0	0	0	0	859	1,353	2,921	3,982	3,464	3,338	2,894	0	0
Other Non-Growth (O)	1,808	1,667	1,589	1,804	1,771	1,182	1,658	2,035	4,213	4,163	4,528	5,211	9,779	8,291	8,609	10,775	11,442
Subtotal Non-Growth	6,244	7,233	6,923	8,216	9,291	11,127	11,840	13,597	18,394	15,014	15,480	13,363	23,078	23,123	23,766	22,392	23,102
Total	7,876	9,541	10,202	12,770	14,747	20,406	19,177	19,399	24,908	23,282	23,630	22,915	30,048	30,288	31,046	30,330	31,143

[illegible]

**CONSTRUCTION BUDGET 2009 Northern NH**  
**12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED**

BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. T	D AMOUNT	PROJECT STATUS	Totals	Category
	BLANKETS GAS							
MAB09	Distribution System Improvements (Under \$20,000)	9000	268.5	268.5	338.9	Active	338.9	O
MAB10	Meter Barrier installation	200	0		0	Active	0	O
MAO09	All Northern projects	8009	0		100.8	Completed 3/2009	100.8	O
MBB09	New Gas Services	9001	613.6	613.6	902.5	Active	902.5	C
MBB10	New Gas Service	201	0		0	Active	0	C
MBO09	Northern NH projects	8010	0		6.6	Completed 2/2009	6.6	O
MCB09	Corrosion Control	9002	38.4	38.4	24.9	Active	24.9	O
MDB09	Abandon Gas Services	9003	76.7	76.7	55.8	Active	55.8	O
MDO09	Abandonment	8012	0		0.2	Active	0.2	O
MEB09	Gas Service Upgrades (Renewals)	9004	153.4	153.4	163.6	Active	163.6	P
MEB10	Gas Service Upgrades	204	0		0	Active	0	P
MEO09	Relocate service	8013	0		-4.8	Closed 1/2009	-4.8	P
MFB09	Gas Meter Purchase & Install: Company Driven	9005	306.8	715.9	738.9	Active	738.9	O
MFB10	Gas Mtr Installs - Company	205	0		0	Active	0	O
MFO09	Gas Meters - Company	8014	0		32	Completed 2/2009	32	O
MGB09	Gas Meter Installation: Customer Driven	9006	678.8	678.8	505.5	Active	505.5	C
MGB10	Gas Mtr Installs - Customer	206	0		0	Active	0	C
MGO09	Gas Meters - Customer	8015	0		49.5	Completed 2/2009	49.5	C
	<b>Sub-Totals:</b>		<b>2,136.20</b>	<b>2,545.20</b>	<b>2,914.30</b>			
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. T	D AMOUNT	PROJECT STATUS	Totals	
	BLANKETS WATER HEATER							
MJB09	Hot Water Heaters and Conversion Burners: New	9007	122.3	122.3	25	Active	25	C
MJB10	New Water Heater Installs	207	0		0	Active	0	C
MKB09	Hotwater Heater and Conversion Burner: Replacement	9008	38.7	80.4	71.6	Active	71.6	O
MKB10	Gas CB Replacements	208	0		0	Active	0	O
	<b>Sub-Totals:</b>		<b>161</b>	<b>202.7</b>	<b>96.6</b>			
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. T	D AMOUNT	PROJECT STATUS	Totals	
	COMMUNICATIONS GAS							
ECG01	Two Way Radio Communications	9012	20	20	2.5	Completed	2.5	O
ECG02	Regulator Station SCADA Additions	9034	61.4	10	3.9	Active	3.9	I
ECG03	Replace RTU	9031	15.3	15.2	3.9	Active	3.9	I
	<b>Sub-Totals:</b>		<b>96.7</b>	<b>45.2</b>	<b>10.4</b>			
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. T	D AMOUNT	PROJECT STATUS	Totals	
	COMMUNICATIONS GENERAL							
ECN01	Compliance Management System Phase 2	9015	0	24	62.9	Active	62.9	O
ECN02	Mobile Dispatch System (MDS) Phase 2	9016	0	35.9	105.6	Active	105.6	O
ECN03	Unit Pricing Phase 2	9032	0	6	6.7	Closed 11/2009	6.7	O
ECN04	Gas Dispatch Hot Standby	9037	0	18	18	Active	18	O
ECN05	GAS PLANT RECORDS PROJECT	9039	0	4.8	1	Active	1	O
	<b>Sub-Totals:</b>		<b>0</b>	<b>88.6</b>	<b>194.2</b>			
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. T	D AMOUNT	PROJECT STATUS	Totals	
	DISTRIBUTION GAS							
JAB00	Gas Main Extensions over \$20,000		383.5		149	Active	149	
JAB02	The Boulders @ Riverwoods	9029	0	92.8	103.9	Active	103.9	M
JAB03	Beckman Woods Main and Services	9038	0	123.4	43.1	Active	43.1	M
JAB04	165 Gosling Road PSNH	9041	0	0.9	1.9	Active	1.9	M
JAC00	Main Extensions over \$20,000, Carryover		0			Closed 1/2009	0	M
JBB00	Annual Joint Encapsulation		0			Closed 1/2009	0	O
JBC00	Annual Joint Encapsulation, Carryover		0			Closed 1/2009	0	O
JCB03	NH Bare Steel Replacement	9019	1,687.50	2,875.60	3,197.80	Active	3,197.80	P

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	1,483
Capacity Expansion (E)	0
Mains Extensions (M)	149
Subtotal Growth	1,631
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	3,357
Other Replacement Programs (R)	0
System Improvements (I)	8
Highway Projects (H)	1,072
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,808
Subtotal Non-Growth	6,244
<b>Total</b>	<b>7,876</b>
% Growth	21%
% Non-Growth	79%
% Total	100%



JHB00	Gas Highway Projects		583		1,071.60	Active	1,071.60	
JHB01	Cluff Crossing Rd	9022	0	15	0	Cancelled 9/2009	0	H
JHB03	Lincoln Av	9024	0	965	800.9	Active	800.9	H
JHB04	Rt 125 Gonic Road Exit 12 off Spalding Tpk	9025	0	335.1	198.9	Active	198.9	H
JHB05	Washington St Exit 13 of Spld Tpk	9026	0	35.7	8.3	Active	8.3	H
JHB06	Haseltine @ Main St	9042	0	42.8	63.4	Active	63.4	H
JHC00	Gas Highway Projects, Carryover		0			Closed 1/2009	0	H
JHO00	Gas Highway Projects, Non-Budgeted		0			Closed 1/2009	0	H
JPB01	Critical Valves - Compliance		153.4			Cancelled 5/2009	0	I
JPB02	Farm Tap Replacement - Unspecified		613.6			Cancelled 5/2009	0	I
JPB03	Shallow Mains Replacement		460.2			Cancelled 5/2009	0	I
JPB37	Gas Meter Purchases-Company	210	0		0	Active	0	O
JPB38	Gas Meter Purchase-Customer	211	0		0	Active	0	C
JPN02	Rt 27 Hampton Rd	9036	0	58	16.2	Active	16.2	O
		<b>Sub-Totals:</b>	3,881.20	4,544.30	4434.4			
<b>BUDGET</b>	<b>DESCRIPTION</b>	<b>AUTH. NUMBER</b>	<b>D AMOUNT</b>	<b>AUTH. T</b>	<b>D AMOUNT</b>	<b>PROJECT STATUS</b>	<b>Totals</b>	
	TOOLS, SHOP, GARAGE GAS							
EAG01	Gas Department Supplemental FR Clothing	9030	15	178.7	191.2	Active	191.2	O
EAG02	Leak Survey Equipment		120			Cancelled 5/2009	0	O
EAG03	Tools: Normal Additions and Replacements	9013	25	25	9.4	Active	9.4	O
EAG04	Normal additions & replacement - tools & equipment - Meter	9035	4	4.2	9.9	Active	9.9	O
EAG05	Tools: Normal Additions & Replacements System Operations	9027	3	3	3.8	Active	3.8	O
		<b>Sub-Totals:</b>	167	210.9	214.3			
<b>BUDGET</b>	<b>DESCRIPTION</b>	<b>AUTH. NUMBER</b>	<b>D AMOUNT</b>	<b>AUTH. T</b>	<b>D AMOUNT</b>	<b>PROJECT STATUS</b>	<b>Totals</b>	
	OFFICE GAS							
EDG04	Office Furniture & Equipment Normal Additions & Replacements	9010	3.5	3.5	0.8	Active	0.8	O
EDG05	Purchase Copy Machine		10			Cancelled 5/2009	0	O
		<b>Sub-Totals:</b>	13.5	3.5	0.8			
<b>BUDGET</b>	<b>DESCRIPTION</b>	<b>AUTH. NUMBER</b>	<b>D AMOUNT</b>	<b>AUTH. T</b>	<b>D AMOUNT</b>	<b>PROJECT STATUS</b>	<b>Totals</b>	
	STRUCTURES GENERAL							
GPB01	Normal Improvements to Portsmouth Facility	9011	10	10	10.5	Completed	10.5	O
GPB02	Roof System Improvements		65			Cancelled 5/2009	0	O
		<b>Sub-Totals:</b>	75	10	10.5			
<b>BUDGET</b>	<b>DESCRIPTION</b>	<b>AUTH. NUMBER</b>	<b>D AMOUNT</b>	<b>AUTH. T</b>	<b>D AMOUNT</b>	<b>PROJECT STATUS</b>	<b>Totals</b>	
	TRANSPORTATION GAS							
FGB01	Replace Truck #5 (Northern 5129)		0			Completed 9/2009	0	O
FGB02	Replace Truck # 12 (Northern 5380)		0			Completed 9/2009	0	O
FGB03	Purchase Vehicle - Director		0			Completed 3/2009	0	O
FGB04	Purchase Vehicle Safety and Facilities Coordinator		0			Completed 9/2009	0	O
FGB05	Replace Truck #1 (Northern 5030)		0			Completed 9/2009	0	O
FGB07	Purchase Excavation Equipment		0			Completed 5/2009	0	O
FGB08	Purchase Pool Vehicle		0			Completed 4/2009	0	O
FGB09	Replace Vehicle # 2 (Northern # 5036)		0			Completed 9/2009	0	O
FGB10	Purchase 2 Service Vans		0			Completed 5/2009	0	O
		<b>Sub-Totals:</b>	0	0	0			
		<b>Grand Totals:</b>	6,530.60	7,650.50	7,875.50			

**CONSTRUCTION BUDGET 2010 Northern NH**  
**12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED**

BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. AMOUNT	D AMOUNT	PROJECT STATUS	Totals	Category	Category
MAB10	BLANKETS GAS								
MAB10	Distribution System Improvements (Under \$20,000)	200	274.6	274.6	329.5	Active	329.5	O	NG
MAB11	Kohl's Plaza	1000	0		0	Active	0	O	NG
MAO08	All Northern projects	8009	0		-68.6	Completed 2/2010	-68.6	O	NG
MAO09	Gas Distribution Sys Impvts	9000	0	268.5	-141.1	Completed 2/2010	-141.1	O	NG
MBB10	New Gas Services	201	765.8	920.1	1,139.50	Active	1,139.50	C	G
MBB11	New Gas Service	1001	0		0	Active	0	C	G
MBC09	New Gas Services Carryover	9001	18.2	902.5	-50.7	Completed 2/2010	-50.7	C	G
MBO08	Northern NH projects	8010	0		-0.1	Completed 2/2010	-0.1	O	G
MCB10	Corrosion Control	202	23.5	23.5	10.9	Active	10.9	O	NG
MCO09	Corrosion Control	9002	0	38.4	-6.5	Completed 1/2010	-6.5	O	NG
MDB10	Abandon Gas Services	203	59.5	95	93.6	Active	93.6	O	NG
MDB11	Cut off Service for Demo	1003	0		0	Active	0	O	NG
MDC09	Abandoned Gas Service Carryover	9003	6	76.7	31.8	Completed 2/2010	31.8	O	NG
MDO08	Abandonment	8012	0		0	Completed 2/2010	0	O	NG
MEB10	Gas Service Upgrades (Renewals)	204	225.6	225.6	158.7	Active	158.7	P	CI
MEB11	Kohls Store	1004	0		0	Active	0	P	CI
MEC09	Gas Service Upgrades Carryover	9004	13.9	153.4	41.6	Completed 2/2010	41.6	P	CI
MEO08	Relocate service	8013	0		0	Completed 2/2010	0	P	CI
MFB10	Gas Meter Installation Company Driven	205	284	284	197.8	Active	197.8	O	NG
MFB11	2011 Mtr Installs - Company	1005	0		0	Active	0	O	NG
MFC09	Meter Installation Carryover	9005	2.6	715.9	3.1	Completed 2/2010	3.1	O	NG
MFO08	Gas Meters - Company	8014	0		0	Closed 5/2010	0	O	NG
MGB10	Gas Meter Installation : Customer Driven	206	259.9	298.9	382.1	Active	382.1	C	G
MGB11	2011 Mtr Installs - Customer	1006	0		0	Active	0	C	G
MGO08	Gas Meters - Customer	8015	0		0	Closed 5/2010	0	C	G
MGO09	Gas Meters - Customer	9006	0	678.8	4.8	Completed 2/2010	4.8	C	G
<b>Sub-Totals:</b>			1,933.60	4,955.70	2,126.40				
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. AMOUNT	D AMOUNT	PROJECT STATUS	Totals		
MJB10	BLANKETS WATER HEATER								
MJB10	Hot Water Heaters and Conversion Burners: New	207	36.6	36.6	20	Active	20	C	G
MJB11	New Water Heater Installs	1007	0		0	Active	0	C	G
MJO09	New Water Heater Installs	9007	0	122.3	0.2	Closed 11/2010	0.2	C	G
MKB10	Hotwater Heater and Conversion Burner: Replacement	208	79.6	105.1	55.3	Active	55.3	O	NG
MKB11	Water Heater Replacements	1008	0		0	Active	0	O	NG
MKC09	Hot Water CB Replacement Carryover	9008	0.6	80.4	2.4	Closed 11/2010	2.4	O	NG
<b>Sub-Totals:</b>			116.7	344.3	78				
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. AMOUNT	D AMOUNT	PROJECT STATUS	Totals		
ECG98	COMMUNICATIONS GAS								
ECG98	Two way radio replacements	224	4	4	0	Active	0	O	NG
<b>Sub-Totals:</b>			4	4	0				
BUDGET NUMBER	DESCRIPTION	AUTH. NUMBER	D AMOUNT	AUTH. AMOUNT	D AMOUNT	PROJECT STATUS	Totals		
ECB37	COMMUNICATIONS GENERAL								
ECB37	Purchase 2 FC200 Hand Held	215	0	8	10.8	Active	10.8	O	NG
ECB38	Replace Moblie Drive By Unit	220	0	50	49	Active	49	O	NG
ECB54	Centralized Radio Communications - Electric Dispatch		0			Cancelled 4/2010	0	O	NG
ECN01	ODI Enhancements/updates	225	0	1.4	0.7	Closed 10/2010	0.7	O	NG
ECN02	Unit Pricing for Const (UPC) Ph 3	226	0	13.2	17.1	Closed 10/2010	17.1	O	NG
ECN03	CIS 2010 Projects	231	0	17	22.9	Active	22.9	O	NG
ECN05	GTRAC Phase II	235	0	226.2	253.9	Closed 10/2010	253.9	O	NG
ECN06	Unitil Website Upgrade	236	0	24.6	21.9	Active	21.9	O	NG
ECN07	MDS Enhancements Sep-Dec 2010	259	0	14	20.2	Active	20.2	O	NG

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	1,695
Capacity Expansion (E)	0
Mains Extensions (M)	614
Subtotal Growth	2,309
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	3,547
Other Replacement Programs (R)	0
System Improvements (I)	711
Highway Projects (H)	1,307
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,667
Subtotal Non-Growth	7,233
<b>Total</b>	<b>9,541</b>

% Growth	24%
% Non-Growth	76%
% Total	0%

ECO01	Two Way Radio Repl	9012	0	20	0	Closed 3/2010	0	O	NG
ECO02	Compliance Managment System Phase 2	9015	0	88	27.5	Closed 10/2010	27.5	O	NG
ECO03	Mobile Dispatch System (MDS) Phase 2	9016	0	153.6	50.6	Closed 7/2010	50.6	O	NG
ECO04	RTU Replacement	9031	0	36.2	19.8	Completed	19.8	I	NG
ECO06	Regulator Station SCADA Additions	9034	0	10	0	Active	0	I	NG
ECO07	Gas Dispatch Hot Standby	9037	0	18	0	Closed 3/2010	0	I	NG
ECO08	GAS PLANT RECORDS PROJECT	9039	0	4.8	2.5	Closed 10/2010	2.5	O	NG
Sub-Totals:		0	685	496.9					
BUDGET	AUTH. D	AUTH. D	PROJECT						
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
DISTRIBUTION GAS									
JAB00	Gas Main Extensions over \$20,000		543.1		607.3	Active	607.3		
JAB02	Seabrook School Dept - main & svc	238	0	72.3	67.9	Active	67.9	M	NG
JAB04	New England Rehab Hospital	241	0	63.6	71.4	Active	71.4	M	NG
JAB05	Janco Inc Electronics	245	0	68.8	76.4	Active	76.4	M	NG
JAB06	Sprague Energy	253	0	98.9	62.6	Active	62.6	M	NG
JAB07	Lydall Corporation	258	0	359.7	280.7	Active	280.7	M	NG
JAB08	Town of seabrook Public Buildings	260	0	80.6	48.3	Active	48.3	M	NG
JAB09	Gary Chicoine Builders	261	0	30.9	0	Active	0	M	NG
JAC00	Main Extensions over \$20,000, Carryover		0			Completed 2/2010	0	M	NG
JAO01	The Boulders @ Riverwoods	9029	0	92.8	1.5	Closed 11/2010	1.5	M	NG
JAO02	Beckman Woods Main and Services	9038	0	123.4	4.8	Completed 2/2010	4.8	M	NG
JAO03	165 Gosling Road PSNH	9041	0	0.9	0.5	Closed 11/2010	0.5	M	NG
JBB00	Annual Joint Encapsulation		0			Completed 2/2010	0	O	NG
JBC00	Annual Joint Encapsulation, Carryover		0			Completed 2/2010	0	O	NG
JCB00	NH Main Replacement Program	228	3,385.80	3,385.80	3,333.00	Active	3,333.00	P	CI
JCO01	NH Bare Steel Main Repl	9019	0	2,875.60	13.5	Completed 2/2010	13.5	P	CI
JHB00	Gas Highway Projects City State		1,023.40		1,023.40	Active	1,023.40		
JHB01	Repl 8" PI Main-Chapel St @ State	227	0	80.7	72.5	Active	72.5	H	NG
JHB02	Albany St @ Brewery to Cass`	230	0	42.8	46.5	Completed 6/2010	46.5	H	NG
JHB03	Littleworth Rd Bridge Rt 9	232	0	231.4	187.2	Active	187.2	H	NG
JHB04	Cluff Rd	234	0	24.1	14.4	Completed 8/2010	14.4	H	NG
JHB05	North Main St Bridge	240	0	86	49.6	Active	49.6	H	NG
JHB06	Rt 125 Plaistow Rd Phase 1	252	0	240	229.8	Active	229.8	H	NG
JHB07	State Street Main Relocate	254	0	45.3	14.6	Active	14.6	H	NG
JHB08	Exit 13 Spalding TPK Main Relocate	255	0	35.3	8.8	Active	8.8	H	NG
JHB09	Ten Rod Road	257	0	281.1	400	Active	400	H	NG
JHC00	Gas Highway Projects, Carryover		0		284	Completed 2/2010	284		
JHC01	Gas Highway Projects, Carryover	9024	0	965	295.4	Completed 2/2010	295.4	H	NG
JHC02	Rt 125 Gonic Road Exit 12 off Spalding Tpk	9025	0	335.1	3.6	Completed 2/2010	3.6	H	NG
JHC03	Washington St Exit 13 of Spld Tpk	9026	0	35.7	-0.1	Completed 2/2010	-0.1	H	NG
JHC04	Haseltine @ Main St	9042	0	42.8	-14.9	Completed 2/2010	-14.9	H	NG
JHO00	Gas Highway Projects, Non-Budgeted		0			Active	0	H	NG
JPB05	Critical Valves	251	314.6	92.8	13.2	Active	13.2	I	NG
JPB15	Gas Distribution System Improvements - Systems Operations	223	58.9	58.9	17	Active	17	O	NG
JPB18	Telemeter Additions	221	372	372	194.2	Active	194.2	I	NG
JPB37	Meter Purchases - Company	210	245	245	249.2	Active	249.2	O	NG
JPB38	Meter Purchases - Customer	211	245	245	240.1	Active	240.1	C	G
JPB57	Schiller Lateral Ball Valve Regulators and Preheat	246	381.4	453	377.3	Active	377.3	I	NG
JPB58	3 to 1 Regulator Capacity Modifications	242	56.7	56.7	60.4	Active	60.4	I	NG
JPB59	Regulator Station Preheat	243	196.8	52.7	46	Active	46	I	NG
JPB98	Gas Meter Purchases - Company	1010	0		0	Active	0	O	NG
JPB99	Gas Meter Purchases - Customer	1011	0		0	Active	0	C	G
JPN02	Pease Base Main & Service Install	250	0		-41.3	Active	-41.3	C	G
JPO01	Rt 27 Hampton Rd	9036	0	137.4	123.8	Completed 2/2010	123.8	O	NG
Sub-Totals:		6,822.70	11,412.10	6547.9					
BUDGET	AUTH. D	AUTH. D	PROJECT						
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
TOOLS, SHOP, GARAGE GAS									
EAG01	Gas Department FR Clothing	217	7.8	7.8	8	Active	8	O	NG

EAG02	Leak Survey Equipment	256	114	114	117.7 Active	117.7	O	NG
EAG03	Tools: Normal Additions and Replacements	218	29.7	29.7	29 Active	29	O	NG
EAG30	Tools: Normal Additions and Replacements - Systems Operations	222	4	4	3.7 Active	3.7	O	NG
EAG31	Normal add & replace- tools & equipment - EM&C	214	12	12	0 Active	0	O	NG
EAG34	8 inch 12 inch Squeeze off Tools 12 inch cutter	219	40.8	40.8	41.3 Completed 8/2010	41.3	O	NG
EGO01	Tools - Normal Adds & Repl	9013	0	25	4.2 Closed 3/2010	4.2	O	NG
EGO02	Tools: Normal Additions and Replacements - System Operations	9027	0	3	0 Closed 3/2010	0	O	NG
EGO03	FR Clothing Portsmouth	9030	0	178.7	-8.7 Closed 3/2010	-8.7	O	NG
EGO04	Tools & Equipment - Meter	9035	0	4.2	-7.5 Closed 3/2010	-7.5	O	NG
<b>Sub-Totals:</b>		208.2	419.2	187.7				
<b>BUDGET</b>	<b>AUTH. D</b>	<b>AUTH. D</b>	<b>PROJECT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
EDG01	OFFICE GAS Office Furniture & Equipment Normal Additions & Replacements	216	3.5	3.5	6.1 Active	6.1	O	NG
<b>Sub-Totals:</b>		3.5	3.5	6.1				
<b>BUDGET</b>	<b>AUTH. D</b>	<b>AUTH. D</b>	<b>PROJECT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
EDO01	OFFICE GENERAL Office Furniture and Equipment	9010	0	3.5	0 Closed 3/2010	0	O	NG
<b>Sub-Totals:</b>		0	3.5	0				
<b>BUDGET</b>	<b>AUTH. D</b>	<b>AUTH. D</b>	<b>PROJECT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
GPB01	STRUCTURES GENERAL Normal Improvements to Portsmouth Facility	213	10	10	7.9 Active	7.9	O	NG
GPB92	Renovations in Support of Centralized OMS Operations- Electric Dispatch	212	75	75	79.8 Completed 9/2010	79.8	O	NG
GPN01	Replace loading dock infrastructure	229	0	10	10.7 Closed 9/2010	10.7	O	NG
GPO01	Norm Repl & Imprvts Portsmouth Fac	9011	0	10	0 Closed 3/2010	0	O	NG
<b>Sub-Totals:</b>		85	105	98.4				
<b>BUDGET</b>	<b>AUTH. D</b>	<b>AUTH. D</b>	<b>PROJECT</b>					
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
FGB68	TRANSPORTATION GAS Replace Box truck		0		Completed 8/2010	0	O	NG
FGB71	Replace vehicle 3/5041		0		Completed	0	O	NG
FGB72	Replace vehicle 6/5142		0		Completed 8/2010	0	O	NG
<b>Sub-Totals:</b>		0	0					
<b>Grand Totals:</b>		9,173.80	17,932.30	9,541.40				

**CONSTRUCTION BUDGET 2011 Northern NH**  
**12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED**

BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	Category	Category
	BLANKETS GAS								
MAB11	Distribution System Improvements (Under \$20,000)	1000	259.3	259.3	445.3	Active	445.3	O	NG
MAB12	Cutting in Valve	2000	0		0	Active	0	I	NG
MAC11	Distribution System Improvements (Under \$20,000) Carryover	200	12.3	320.8	-151.3	Completed 4/2011	-151.3	O	NG
MAO08	All Northern projects	8009	0		-72.7	Completed 4/2011	-72.7	O	NG
MAO09	Gas Distribution Sys Impvts	9000	0		-1.8	Closed 4/2011	-1.8	O	NG
MBB11	New Gas Services	1001	1,052.10	1,052.10	1,422.90	Active	#####	C	G
MBB12	New Gas Service	2001	0		0	Active	0	C	G
MBC11	New Gas Services Carryover	201	7.3	1,139.50	16.3	Completed 4/2011	16.3	C	G
MBO09	New Gas Services	9001	0		0	Closed 4/2011	0	C	G
MCB11	Corrosion Control	1002	22	22	15.1	Active	15.1	O	NG
MCO09	Corrosion Control	9002	0		3.1	Closed 3/2011	3.1	O	NG
MCO10	Corrosion Control	202	0		0	Closed 6/2011	0	O	NG
MDB11	Abandon Gas Services	1003	187.9	187.9	60.2	Active	60.2	O	NG
MDB12	Cut off gas service for Demo	2003	0		0	Active	0	O	NG
MDC11	Abandoned Gas Service Carryover	203	5.7	95	-10.3	Completed 4/2011	-10.3	O	NG
MDO09	Abandoned Gas Services	9003	0		0	Closed 3/2011	0	O	NG
MEB11	Gas Service Upgrades (Renewals)	1004	263.1	263.1	269.8	Active	269.8	P	CI
MEB12	cut-in service valve 2	2004	0		0.2	Active	0.2	P	CI
MEC11	Gas Service Upgrades Carryover	204	5.8		-5.5	Closed 8/2011	-5.5	P	CI
MEO08	Relocate service	8013	0		0	Closed 2/2011	0	P	NG
MEO09	Gas Service Upgrades	9004	0		-0.8	Closed 2/2011	-0.8	P	CI
MFB11	Gas Meter Installation Company Driven	1005	285.4	285.4	296.4	Active	296.4	O	NG
MFB12	Meter Installations - Company	2005	0		0	Active	0	O	NG
MFC11	Gas Meter Installation Company Driven Carryover	205	3.2		72	Closed 6/2011	72	O	NG
MGB11	Gas Meter Installation : Customer Driven	1006	439	827.5	882.7	Active	882.7	C	G
MGB12	Meter Installations - Customer	2006	0		0	Active	0	C	G
MGC11	Gas Meter Installation : Customer Driven Carryover	206	3.2		-68.4	Closed 6/2011	-68.4	C	G
<b>Sub-Totals:</b>			2,546.30	4,452.60	3,173.20				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	BLANKETS WATER HEATER								
MJB11	Hot Water Heaters and Conversion Burners: New	1007	26.3	26.3	20.5	Active	20.5	C	G
MJB12	New Gas Water Heater	2007	0		0	Active	0	C	G
MJC11	Hot Water Heaters and Conversion Burners: New Carryover	207	1		0.4	Closed 3/2011	0.4	C	G
MKB11	Hotwater Heater and Conversion Burner: Replacement	1008	82.1	82.1	46.7	Active	46.7	O	NG
MKB12	Water Heater Replacements	2008	0		0	Active	0	O	NG
MKC11	Hotwater Heater and Conversion Burner: Replacement Carryover	208	1		0.5	Closed 3/2011	0.5	O	NG
<b>Sub-Totals:</b>			110.4	108.4	68				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	COMMUNICATIONS GAS								
ECG01	Two way radio replacements		4			Active	0	I	NG
EGC01	Replace RTU - PRTS	9031	12.6		0	Closed 3/2011	0	I	NG
<b>Sub-Totals:</b>			16.6	0					
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	COMMUNICATIONS GENERAL								
ECN01	Outsource Payment Process to Kubra	1020	0		0	Active	0	O	NG
ECN02	Bill Print Redesign & Outsource	1021	0	3.9	1	Active	1	O	NG

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	2,487
Capacity Expansion (E)	0
Mains Extensions (M)	793
Subtotal Growth	3,279
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	2,785
Other Replacement Programs (R)	54
System Improvements (I)	36
Highway Projects (H)	2,460
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,589
Subtotal Non-Growth	6,923
<b>Total</b>	<b>10,202</b>

% Growth	32%
% Non-Growth	68%
% Total	100%

ECN03	Website Phase 2	1023	0	36	42.3 Active	42.3	O	NG
ECN04	Infrastructure Enhancements 2011	1024	0	73	26.9 Active	26.9	O	NG
ECN05	Call Center-Business Continuity & ERM	1025	0	5	1 Active	1	O	NG
ECN06	GIS Updates to Support DIMP	1026	0	6.5	2.5 Active	2.5	O	NG
ECN07	UPC Enhancements	1027	0	18	15.3 Active	15.3	O	NG
ECN08	CMS Enhancements	1028	0	14.7	15.5 Active	15.5	O	NG
ECN09	InMaps Mobile Leak Survey	1029	0	80.2	37.1 Active	37.1	O	NG
ECN10	Power Plant	1030	0	132.6	142.1 Active	142.1	O	NG
ECN12	CIS Enhancements 2011	1032	0	13.9	1.4 Active	1.4	O	NG
ECN13	2010 Telcom, Network & Systems Infrastructure Upgrade	1061	0	268.3	140.4 Closed 11/2011	140.4	O	NG
ECN14	GIS Upgrade to 9.3	1067	0	3.1	1.9 Active	1.9	O	NG
ECN15	EMIS Enhancements	1068	0	0.6	0.1 Active	0.1	O	NG
ECN16	Capital Budget System Enhancements	1069	0	0.3	0 Active	0	O	NG
ECN17	GTRAC Adm	1070	0	0.5	0 Active	0	O	NG
ECN18	Cash System Enhancements	1071	0	1.2	0.4 Active	0.4	O	NG
ECN19	CMM Upgrade	1073	0	19.3	0 Active	0	O	NG
ECO01	Regulator Station SCADA Additions	9034	0	10	4.7 Active	4.7	I	NG
ECO02	Purchase 2 FC200 Handhelds	215	0		0.8 Closed 3/2011	0.8	O	NG
ECO03	Purch Mobile Drive By Unit	220	0		0 Closed 3/2011	0	O	NG
ECO04	Two way radio Replacements	224	0		0 Closed 1/2011	0	O	NG
ECO05	CIS 2010 Projects	231	0		4.7 Closed 3/2011	4.7	O	NG
ECO06	Unitil Website Upgrade	236	0		2.9 Closed 4/2011	2.9	O	NG
ECO07	MDS Enhancements Sep-Dec 2010	259	0		-4.9 Closed 3/2011	-4.9	O	NG
Sub-Totals:		0	687.1	436.2				
BUDGET		AUTH. D	AUTH.	PROJECTED PROJECT				
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT STATUS	Totals		
DISTRIBUTION GAS								
JAB00	Gas Main Extensions over \$20,000		1,178.80		754.5 Active	754.5		
JAB01	Shore Ln New Main	1040	0	48.4	22.6 Active	22.6	M	NG
JAB02	Laurel Ct - New main and services	1041	0	60.2	23.6 Active	23.6	M	NG
JAB05	Portwalk Residential	1050	0	30.5	0 Active	0	M	NG
JAB06	Witch Island Way	1051	0	30.7	16.7 Active	16.7	M	NG
JAB07	434 High St	1052	0	42.7	35.1 Active	35.1	M	NG
JAB08	Concord Way	1053	0	31	18.5 Active	18.5	M	NG
JAB09	Redden Gardens	1057	0	226.3	175.2 Active	175.2	M	NG
JAB10	Rochester Manor	1058	0	67	58.4 Active	58.4	M	NG
JAB11	Cottages of Durham	1059	0	569.4	61.2 Active	61.2	M	NG
JAB12	48 Main St Youngs Restaurant	1060	0	30.3	21.5 Active	21.5	M	NG
JAB13	Franklin St main ext	1062	0	38.1	77.5 Active	77.5	M	NG
JAB14	525 Maplewood Ave Main and service	1063	0	39.1	36.1 Active	36.1	M	NG
JAB15	7 Willow Ln	1064	0	28.2	22.8 Active	22.8	M	NG
JAB16	2 Olive Meadow Ln	1065	0	57.2	15 Active	15	M	NG
JAB17	149 Portland Ave	1066	0	141.4	170.2 Active	170.2	M	NG
JAC00	Main Extensions over \$20,000, Carryover		0		Completed 4/2011	0	M	NG
JAO01	Seabrook School Dept - main & svc	238	0		0.8 Closed 2/2011	0.8	M	NG
JAO02	New England Rehab Hospital	241	0		0 Closed 2/2011	0	M	NG
JAO03	Janco Inc Electronics	245	0		14.8 Closed 7/2011	14.8	M	NG
JAO04	Sprague Energy	253	0		18 Closed 2/2011	18	M	NG
JAO05	Lydall Corporation	258	0		3.3 Closed 3/2011	3.3	M	NG
JAO06	Town of seabrook Public Buildings	260	0		-15.1 Closed 2/2011	-15.1	M	NG
JAO07	Gary Chicoine Builders	261	0		16.3 Closed 4/2011	16.3	M	NG
JBB00	Annual Joint Encapsulation		0		Active	0	O	NG
JBC00	Annual Joint Encapsulation, Carryover		0		Completed 4/2011	0	O	NG
JCB01	NH Main Replacement Program	1034	2,232.10	2,232.10	2,526.70 Active	#####	P	CI
JCO01	NH Bare Steel Main Repl	9019	0		0 Closed 2/2011	0	P	CI

JCO02	NH Main Repl Program	228	0		-5.9 Closed 7/2011	-5.9	P	CI
JHB00	Gas Highway Projects City State		1,873.70		2,033.90 Active	#####		
JHB02	Rt 125 Plaistow Rd Phase 2	1036	0	499.7	562.3 Active	562.3	H	NG
JHB03	Winchester St Main Replacement	1037	0	31	30.6 Active	30.6	H	NG
JHB04	Cluff Crossing State Project	1039	0	230	224.5 Active	224.5	H	NG
JHB05	Langdon St	1044	0	118.1	88.9 Active	88.9	H	NG
JHB06	South Policy St Bridge	1047	0	117.4	127.9 Active	127.9	H	NG
JHB07	Joanne Dr	1048	0	69.5	72.1 Active	72.1	H	NG
JHB08	Wibird St	1054	0	71	70.4 Active	70.4	H	NG
JHB09	High St	1055	0	221.3	268.7 Active	268.7	H	NG
JHB10	Front St	1056	0	496.3	588.6 Active	588.6	H	NG
JHC00	Gas Highway Projects, Carryover		140.7		182.9 Completed 4/2011	182.9		
JHC01	Littleworth Rd Bridge Rt 9	232	0	358.2	182.9 Active	182.9	H	NG
JHO00	Gas Highway Projects, Non-Budgeted		0		242.8 Active	242.8		
JHO0	Ham St Emg Main Replace	1016	0		112 Closed 4/2011	112	H	NG
JHO0	Repl 8	227	0		0 Closed 2/2011	0	H	NG
JHO0	Albany St @ Brewery to Cass`	230	0		0.1 Closed 3/2011	0.1	H	NG
JHO0	Cluff Rd	234	0		-0.2 Closed 2/2011	-0.2	H	NG
JHO0	North Main St Bridge	240	0		0 Closed 6/2011	0	H	NG
JHO0	Rt 125 Plaistow Rd Phase 1	252	0		70 Closed 4/2011	70	H	NG
JHO0	State Street Main Relocate	254	0	45.3	0.1 Completed 4/2011	0.1	H	NG
JHO0	Exit 13 Spalding TPK Main Relocate	255	0	35.3	3.1 Completed 4/2011	3.1	H	NG
JHO0	Ten Rod Road	257	0		57.7 Closed 6/2011	57.7	H	NG
JHO1	Washington St Exit 13 of Spld Tpk	9026	0		0 Closed 3/2011	0	H	NG
JPB01	Critical Valves		91		Active	0	I	NG
JPB02	Meter Purchases - Company	2010	0		0 Active	0	O	NG
JPB03	Meter Purchases - Customer	2011	0		0 Active	0	C	G
JPB04	Meter Purchases - Company	1010	162.2	270	259.8 Active	259.8	O	NG
JPB05	Meter Purchases - Customer	1011	162.2	162.2	159.5 Active	159.5	C	G
JPB08	Gas Distribution System Improvements - Systems Operations	1018	70.9	70.9	26.2 Active	26.2	O	NG
JPB10	Fisher 99 Pressure Regulator Replacements	1038	55.5	55.5	51.8 Active	51.8	R	NG
JPB11	Distribution Integrity Management	1033	182	182	128.2 Active	128.2	O	NG
JPC01	Varney Brook Reg Station - Carryover	246	47.1	453	22.3 Active	22.3	I	NG
JPC02	Telemeter Additions - carryover	221	43.1	372	9.1 Active	9.1	I	NG
JPN01	372 Shattuck Way	1046	0	44.1	36.4 Active	36.4	C	G
JPO01	Gas Meter Purchases-Company	210	0		0 Closed 7/2011	0	O	NG
JPO02	Gas Meter Purchase-Customer	211	0		0 Closed 6/2011	0	C	NG
JPO03	Gas Dist Sys Impts - Sys Ops	223	0		0 Closed 7/2011	0	O	NG
JPO04	3 to 1 Reg Capacity Modifications	242	0		1.6 Closed 7/2011	1.6	R	NG
JPO05	Regulator Station Preheat	243	0	52.7	0.1 Active	0.1	R	NG
JPO06	Pease Base Main & Service Install	250	0		16.4 Completed 4/2011	16.4	C	G
JPO07	Garabian Dr Take Station Outlet Critical Valve	251	0	92.8	0 Completed 4/2011	0	I	NG
Sub-Totals:		6,239.40	7,720.80	6,484.40				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	TOOLS, SHOP, GARAGE GAS							
EAG01	Tools: Normal Additions and Replacements	1042	22	22	21.2 Active	21.2	O	NG
EAG02	Normal add & replace- tools & equipment - EM&C	1022	7	7	1.2 Active	1.2	O	NG
EAG04	Tools: Normal Additions and Replacements - Systems Operations	1017	4	4	1.8 Active	1.8	O	NG
EGO01	Normal Add & Repl Tools & Eq EM&C	214	0		0 Closed 4/2011	0	O	NG
EGO02	Gas Dept FR Clothing Portsmouth	217	0		0 Closed 2/2011	0	O	NG
EGO03	Tools Normal Adds & Repl	218	0		-1.4 Closed 3/2011	-1.4	O	NG
EGO04	Squeeze Off Tools & Cutter	219	0		0 Closed 3/2011	0	O	NG
EGO05	Tools: Adds & Repl-Sys Ops	222	0		-0.3 Closed 3/2011	-0.3	O	NG



EGO06	Leak Survey Equipment	256	0	0	Closed 6/2011	0	O	NG
Sub-Totals:		33	33	22.5				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	OFFICE GAS							
EDG01	Office Furniture & Equipment Normal Additions & Replacements	1015	5	5	1.8	Active	1.8	O NG
EDG02	Gas Dispatch: Gas Supervisor Work Station & Chairs	1013	4	4	0.8	Closed 12/2011	0.8	O NG
Sub-Totals:		9	9	2.6				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	OFFICE GENERAL							
EDO01	Office Furniture and Equipment	216	0	0	0	Closed 2/2011	0	O NG
Sub-Totals:		0	0	0				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	STRUCTURES GENERAL							
GPB01	Normal Improvements to Portsmouth Facility	1012	12	12	11.7	Active	11.7	O NG
GPB04	EOC Rooms Project - Portsmouth	1014	6	6	0	Active	0	O NG
GPB05	Portsmouth Field Service Space Renovation	2012	0	0	0	Active	0	O NG
GPO01	Renovations-Centralized Elec Dispatch	212	0	0	0	Closed 3/2011	0	O NG
GPO02	Normal Impvts to Portsmouth Facility	213	0	0	3.5	Closed 4/2011	3.5	O NG
Sub-Totals:		18	18	15.2				
BUDGET		AUTH.	D	AUTH.	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	TRANSPORTATION GAS							
FGB03	Replace truck # 20		0	0	0	Completed 9/2011	0	O NG
FGB04	Replace truck # 17		0	0	0	Completed 11/2011	0	O NG
FGB05	Replace truck # 21		0	0	0	Completed 9/2011	0	O NG
FGB06	Replace truck # 22		0	0	0	Completed 9/2011	0	O NG
FGB08	Replace truck 49/5890		0	0	0	Completed 9/2011	0	O NG
Sub-Totals:		0	0	0				
Grand Totals:		8,972.80	13,028.90	10,202.10				



CONSTRUCTION BUDGET 2012 Northern NH							
12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED							
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER Totals
	BLANKETS GAS						
MAB12	Gas Distribution System Improvement	2000	273.7	273.7	541.3	Active	192.8 541.3
MAB13	Gas Distribution System Improvements	3000	0		0	Active	0 0
MAC12	2011 Gas Dist Sys Impvts	1000	14.4		-198.4	Closed 2/2012	-198.4 0
MAO08	All Northern projects	8009	0		-50.9	Closed 3/2012	-50.9 0
MAO12	Gas Dist System Impvts	200	0		0	Closed 2/2012	0 0
MBB12	New Gas Services	2001	1,129.00	1,514.00	1,869.90	Active	311.7 ##### C G
MBB13	New Gas Services	3001	0		0	Active	0 0 C G
MBC12	New Gas Service	1001	8.7		-54.6	Closed 2/2012	-54.6 C G
MBO12	New Gas Service	201	0		-0.1	Closed 2/2012	-0.1 C G
MCB12	Corrosion Control	2002	33.3	33.3	2.2	Active	0 2.2 O NG
MCO12	Corrosion Control	1002	0		0.1	Closed 1/2012	0.1 O NG
MDB12	Abandon Gas Services	2003	208.6	208.6	42.3	Active	4 42.3 O NG
MDB13	Abandoned Gas Services	3003	0		0	Active	0 0 O NG
MDC12	Abandoned Gas Services	1003	6.4		4.5	Closed 2/2012	4.5 O NG
MDO12	Abandon Gas Services	203	0		4.6	Closed 2/2012	4.6 O NG
MEB12	Gas Service Upgrades	2004	305.4	376.4	355.3	Active	8.9 355.3 P CI
MEB13	Gas Service Upgrades	3004	0		0	Active	0 0 P CI
MEC12	Gas Service Upgrades	1004	7		7.4	Closed 2/2012	7.4 P CI
MFB12	Meter Installations - Company	2005	370	370	316.7	Completed 12/2012	18.6 316.7 O NG
MFB13	Gas Meter Installations - Company	3006	0		0.7	Active	0.7 0 O NG
MFC12	2011 Mtr Installs - Company	1005	4.1		-0.6	Closed 6/2012	-0.6 O NG
MGB12	Meter Installations - Customer	2006	566	566	507	Completed 12/2012	14 507 C G
MGB13	Gas Meter Installations - Customer	3008	0		0.6	Active	0.6 C G
MGC12	2011 Mtr Installs - Customer	1006	4.1		1.6	Closed 6/2012	1.6 C G
MHB13	Gas Meter Purchases - Company	3005	0		1.5	Active	1.5 O NG
MIB13	Gas Meter Purchases - Customer	3007	0		1.5	Active	1.5 C G
MMB04	Gas Distribution System Improvements - Systems Operations		74.9			Active	0 O NG
	Sub-Totals:		3,005.60	3,342.00	3352.6		554.2
BUDGET		AUTH	BUDGETE	AUTH	PROJECTED	PROJECT	ACTUAL
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER Totals
	BLANKETS WATER HEATER						
MJB12	New Hot Water & CB	2007	26.1	26.1	15.8	Completed 12/2012	-0.1 15.8 C G
MJB13	New Gas Water Heater Installations	3010	0		0	Active	0 0 C G
MJC12	New WH & CB Installs	1007	1.1		0.9	Closed 5/2012	0.9 C G
MKB12	Hot Water & CB Replacements	2008	83.7	83.7	64.9	Completed 12/2012	4.4 64.9 O NG
MKB13	Gas Water Heater Replacements	3009	0		0	Active	0 0 O NG
MKC12	Water Heater Replacements	1008	1.1		1.3	Closed 1/2012	1.3 O NG
	Sub-Totals:		111.9	109.8	82.9		4.3
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER Totals
	COMMUNICATIONS GENERAL						
ECN01	2012 Infrastructure	2024	0	76.9	18.1	Active	1.3 18.1 O NG
ECN02	Internal Systems Upgrades	2025	0	18.6	6.4	Active	0 6.4 O NG
ECN03	GTRAC OFO Module	2026	0	7.1	0	Active	0 0 O NG
ECN04	Operation System Enhancements	2027	0	5.7	3.7	Active	1.2 3.7 O NG
ECN05	Field Data Acq	2028	0	15.9	12.2	Active	0.4 12.2 O NG
ECN06	CIS Investigation	2029	0	86.2	149.1	Active	29.6 149.1 O NG
ECN07	Accounting Sys Enhancements	2030	0	6.3	2.8	Active	0.8 2.8 O NG
ECN08	Power Plan Lease and Property Tax	2046	0	45.3	44.8	Active	1.5 44.8 O NG
ECO01	Regulator Station SCADA Additions	9034	0		0	Cancelled 1/2012	0 O NG
ECO02	Bill Print Redesign & Outsource	1021	0	3.9	0.5	Active	-4.5 0.5 O NG
ECO03	Website Phase 2	1023	0		0	Closed 4/2012	0 O NG
ECO04	Infrastructure Enhancements 2011	1024	0		14.2	Closed 11/2012	14.2 O NG

Category	(000'S)
Growth	
Customer Additions (C)	2,691
Capacity Expansion (E)	0
Mains Extensions (M)	1,863
Subtotal Growth	4,554
Non-Growth	
Pipe Replacement Programs (P)	2,965
Other Replacement Programs (R)	155
System Improvements (I)	14
Highway Projects (H)	3,279
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,804
Subtotal Non-Growth	8,216
Total	12,770
% Growth	36%
% Non-Growth	64%
% Total	100%

ECO05	Call Center-Business Continuity & ERM	1025	0		3.4	Closed 8/2012		3.4	O	NG
ECO06	GIS Updates to Support DIMP	1026	0		0	Closed 4/2012		0	O	NG
ECO07	UPC Enhancements	1027	0		0	Closed 4/2012		0	O	NG
ECO08	CMS Enhancements	1028	0		0	Closed 4/2012		0	O	NG
ECO09	InMaps Mobile Leak Survey	1029	0	80.2	20.8	Active	0.1	20.8	O	NG
ECO10	Power Plant	1030	0		15.7	Closed 5/2012		15.7	O	NG
ECO11	CIS Enhancements 2011	1032	0	13.9	33.2	Closed 12/2012	28.1	33.2	O	NG
ECO12	GIS Upgrade to 9.3	1067	0	3.1	4.5	Active	0	4.5	O	NG
ECO13	EMIS Enhancements	1068	0	0.6	1	Active	0	1	O	NG
ECO14	Capital Budget System Enhancements	1069	0	0.3	1.1	Active	0	1.1	O	NG
ECO15	GTRAC Adm	1070	0	0.5	0.5	Active	0	0.5	O	NG
ECO16	Cash System Enhancements	1071	0		0.5	Closed 11/2012		0.5	O	NG
ECO17	CMM Upgrade	1073	0		10.4	Closed 11/2012		10.4	O	NG
ECO18	Outsource Payment Process to Kubra	1020	0		0	Cancelled 1/2012		0	O	NG
Sub-Totals:		0	364.6	342.9	58.5					
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER	Totals		
DISTRIBUTION GAS										
JAB00	Gas Main Extensions over \$20,000		1,313.70		1,125.20	Active	542.5	#####		
JAB02	6 Meeting Place	2039	0		30	Closed 7/2012		30	M	NG
JAB03	549 Rt 1 bypass Meadowbrook Inn Corp	2040	0	19.6	19.2	Closed 12/2012	0	19.2	M	NG
JAB04	Appaloosa Dr	2043	0	24.7	12.1	Active	0	12.1	M	NG
JAB05	253 Rochester Neck Rd	2048	0	868.8	653.8	Active	214.4	653.8	M	NG
JAB06	650 Peverly Hill Rd	2050	0	437.8	54.9	Active	211.3	54.9	M	NG
JAB07	31 Front St	2051	0	291.4	258.5	Active	-2.9	258.5	M	NG
JAB08	0 Airport Dr	2053	0	88.1	-43.7	Active	46	-43.7	M	NG
JAB09	45 Portsmouth Ave	2056	0	39.3	33.9	Active	0	33.9	M	NG
JAB10	70 Heritage Ave	2060	0	15.8	9.4	Closed 12/2012	3.5	9.4	M	NG
JAB11	15 Oak St	2065	0	54.9	-3	Active	0	-3	M	NG
JAB12	1-4 Falkland Pl	2066	0	18.3	15.6	Active	16.5	15.6	M	NG
JAB13	1-24 Jefferson Rd	2067	0	28.1	10.9	Active	7.5	10.9	M	NG
JAB14	130Gulf Rd	2069	0	12.2	18.2	Active	0.9	18.2	M	NG
JAB15	300 Constitution Ave	2072	0	51.2	27.9	Active	25.4	27.9	M	NG
JAB16	105 Towle Farm Rd	2073	0	22.7	13.8	Active	6	13.8	M	NG
JAB17	6 Hall St	2074	0	6.9	5.4	Active	5.4	5.4	M	NG
JAB18	475 South Broadway	2075	0	55.7	0	Active	0	0	M	NG
JAB19	206 Main St	2076	0	38.2	0	Active	0	0	M	NG
JAB20	176-178 Drakeside Rd	2077	0	75.4	8.4	Active	8.4	8.4	M	NG
JAC00	Main Extensions over \$20,000, Carryover		0			Completed 2/2012		0	M	NG
JAO01	Shore Ln New Main	1040	0		0	Closed 3/2012		0	M	NG
JAO02	Laurel Ct - New main and services	1041	0		0.1	Closed 4/2012		0.1	M	NG
JAO03	Portwalk Residential	1050	0		29.5	Closed 4/2012		29.5	M	NG
JAO04	Witch Island Way	1051	0		0	Closed 3/2012		0	M	NG
JAO05	434 High St	1052	0		0.4	Closed 4/2012		0.4	M	NG
JAO06	Concord Way	1053	0		-0.1	Closed 3/2012		-0.1	M	NG
JAO07	Redden Gardens	1057	0		0.7	Closed 4/2012		0.7	M	NG
JAO08	Rochester Manor	1058	0		0	Closed 3/2012		0	M	NG
JAO09	Cottages of Durham	1059	0	747.7	659.8	Active	0	659.8	M	NG
JAO10	48 Main St Youngs Restaurant	1060	0		0	Closed 3/2012		0	M	NG
JAO11	Franklin St main ext	1062	0		0	Closed 3/2012		0	M	NG
JAO12	525 Maplewood Ave Main and service	1063	0		0	Closed 3/2012		0	M	NG
JAO13	7 Willow Ln	1064	0		0	Closed 3/2012		0	M	NG
JAO14	2 Olive Meadow Ln	1065	0		47.6	Closed 4/2012		47.6	M	NG
JAO15	149 Portland Ave	1066	0		0.1	Closed 4/2012		0.1	M	NG
JBB00	Annual Joint Encapsulation		0			Completed 3/2012		0	O	NG
JBC00	Annual Joint Encapsulation, Carryover		0			Completed 2/2012		0	O	NG
JCB01	NH Main Replacement Program	2014	2,420.80	2,420.80	2,604.70	Closed 12/2012	78.6	#####	P	CI
JCO01	Replacement of Mains due to condition	1034	0		-2.7	Closed 2/2012		-2.7	P	NG

JHB00	Gas Highway Projects City State		2,259.60		3,266.30	Active	441.5	#####		
JHB01	Applevale Dr	2034	0	528.6	558.2	Active	0.3	558.2	H	NG
JHB02	Central Ave - Preble St to Pierce	2035	0		89.9	Closed 11/2012		89.9	H	NG
JHB03	Wibird Ave	2036	0	152	119.2	Active	0	119.2	H	NG
JHB04	Cass St	2038	0	235.4	238.2	Active	0	238.2	H	NG
JHB05	Richards Ave	2041	0	314.5	239.8	Closed 12/2012	0	239.8	H	NG
JHB06	Miller Ave	2044	0	428.4	441.2	Active	0	441.2	H	NG
JHB07	Pine St	2054	0	179	74.5	Active	7.9	74.5	H	NG
JHB08	Central Ave- Hough to Oak	2055	0	488.4	402	Active	44.4	402	H	NG
JHB09	Broad and Highland St	2057	0	266.7	205.2	Active	21	205.2	H	NG
JHB10	Pleasant St	2059	0	486.5	442.5	Active	295.3	442.5	H	NG
JHB11	Chapel St	2061	0	126.3	106.1	Active	0.1	106.1	H	NG
JHB12	Marcy St	2062	0	234.1	221	Active	0.2	221	H	NG
JHB13	Parker St	2064	0	27.8	4.7	Active	-0.4	4.7	H	NG
JHB14	Salmon Falls Rd	2070	0	210	123.8	Active	72.7	123.8	H	NG
JHC00	Gas Highway Projects, Carryover		0			Completed 2/2012		0	H	NG
JHO00	Gas Highway Projects, Non-Budgeted		0		12.4	Active	0	12.4		
JHO0	Rt 125 Plaistow Rd Phase 2	1036	0		0	Closed 2/2012		0	H	NG
JHO0	Winchester St Main Replacement	1037	0		0	Closed 3/2012		0	H	NG
JHO0	Cluff Crossing State Project	1039	0		7.7	Closed 2/2012		7.7	H	NG
JHO0	Langdon St	1044	0		-0.1	Closed 3/2012		-0.1	H	NG
JHO0	South Policy St Bridge	1047	0		2.9	Closed 3/2012		2.9	H	NG
JHO0	Joanne Dr	1048	0		1.8	Closed 4/2012		1.8	H	NG
JHO0	Wibird St	1054	0		-1.1	Closed 4/2012		-1.1	H	NG
JHO0	High St	1055	0		2.6	Closed 4/2012		2.6	H	NG
JHO0	Front St	1056	0		-4.1	Closed 4/2012		-4.1	H	NG
JHO1	Littleworth Rd Bridge Rt 9	232	0		0	Closed 2/2012		0	H	NG
JHO1	State Street Main Relocate	254	0		2.6	Closed 4/2012		2.6	H	NG
JHO1	Exit 13 Spalding TPK Main Relocate	255	0		0	Closed 4/2012		0	H	NG
JPB02	Meter Purchases - Company	2010	180	255	251.5	Completed 12/2012	4.1	251.5	O	NG
JPB03	Meter Purchases - Customer	2011	180	425	344.8	Completed 12/2012	10.7	344.8	C	G
JPB04	Gas Distribution System Improvements - Systems Operations	2020	0	74.9	57	Active	33.3	57	O	NG
JPB06	Deer St Regulating Station Replacement	2052	228.6	228.6	58.4	Active	0	58.4	R	NG
JPB09	Schiller Station Line De-rate		103.6			Active		0	O	NG
JPN01	100 Hide Away Ln Somersworth PLV Relocation and Install	2042	0		36.3	Closed 7/2012		36.3	O	NG
JPN02	Schiller Station Meter Fit	2049	0	104	96.2	Active	5.1	96.2	R	NG
JPO01	Gas Meter Purchases - Company	1010	0		6.3	Closed 6/2012		6.3	O	NG
JPO02	Gas Meter Purchases - Customer	1011	0		3.1	Closed 6/2012		3.1	C	G
JPO03	Gas Dist Sys Impvts - Sys Ops	1018	0		-2.5	Closed 6/2012		-2.5	O	NG
JPO04	Bartlett Ave IP - Fisher 99 Regulator Repls	1038	0		0.1	Closed 4/2012		0.1	R	NG
JPO05	Regulator Station Preheat	243	0		0	Closed 4/2012		0	I	NG
JPO06	Pease Base Main & Service Install	250	0		24.9	Closed 2/2012		24.9	O	NG
JPO07	Garabian Dr Take Station Outlet Critical Valve	251	0		0	Closed 3/2012		0	O	NG
JPO08	372 Shattuck Way	1046	0		0	Closed 3/2012		0	C	G
JPO09	Distribution Integrity Management	1033	0	182	22	Active	2.1	22	O	NG
JPO10	Varney Brk Stat Modifis (Pressure Regulation)	246	0		1	Closed 6/2012		1	I	NG
JPO11	TELEMETRY ADDITIONS	221	0	372	12.8	Closed 12/2012	7.3	12.8	I	NG
Sub-Totals:			6,686.30	10,636.90	8,655.90		1,125.20			
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT		ACTUAL		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS		DECEMBER Totals		
TOOLS, SHOP, GARAGE GAS										
EAG01	Tools: Normal Additions and Replacements	2013	20	20	20.8	Completed 12/2012	0.1	20.8	O	NG
EAG02	Normal Add and Replace Tools and Equip EM&C	2023	7	7	2.9	Completed 12/2012	0	2.9	O	NG
EAG03	Tools: Normal Additions and Replacements - Systems Operations	2019	4	4	1.2	Completed 12/2012	0	1.2	O	NG
EAG04	Tools: Distribution / Service Computers		15			Active		0	O	NG
EGN01	FC300 Handhelds for MVRs	2045	0	18	16.9	Completed 9/2012	0	16.9	O	NG
EGN02	Portsmouth Utility Workers	2058	0	118.4	137.7	Active	48.2	137.7	O	NG
Sub-Totals:			46	167.4	179.5		48.3			

BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER	Totals	
	TOOLS, SHOP, GARAGE GENERAL								
EAO01	Tools: Normal Adds & Repl Gas Dist	1042	0		0	Closed 6/2012	0	0	O NG
EAO02	Normal Adds & Repl Tools & Eq EM&C	1022	0		-0.6	Closed 6/2012	-0.6	-0.6	O NG
EAO03	Tools: Normal Adds & Repl - Sys Ops	1017	0		0	Closed 6/2012	0	0	O NG
	<b>Sub-Totals:</b>		0	0	-0.6		0		
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER	Totals	
	OFFICE GAS								
EDG01	Office Furniture and Equipment Portsmouth	2021	5	5	1	Completed 12/2012	0	1	O NG
	<b>Sub-Totals:</b>		5	5	1		0		
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER	Totals	
	OFFICE GENERAL								
EDB02	USource Furniture Additions	2018	21	21	24.6	Completed 10/2012	0	24.6	O NG
EDO01	Office Furn & Equip Normal Adds & Repl	1015	0		0	Closed 1/2012	0	0	O NG
EDO02	Gas Dispatch: Gas Suprv Wk Stat & Chairs	1013	0		0	Closed 5/2012	0	0	O NG
	<b>Sub-Totals:</b>		21	21	24.6		0		
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER	Totals	
	STRUCTURES GENERAL								
GPB01	Normal Improvements to Portsmouth Facility	2022	12.5	12.5	8.1	Completed 12/2012	0	8.1	O NG
GPB02	Parking Lot Improvements	2016	16	16	15.5	Completed 6/2012	0	15.5	O NG
GPB03	Portsmouth - HVAC RTU		12			Cancelled 2/2012		0	O NG
GPB04	Roof Ladder	2017	4	4	4.2	Active	3.8	4.2	O NG
GPB05	Portsmouth Field Service Space Renovation	2012	108	108	100.1	Active	0	100.1	O NG
GPB06	Purchase Automatic External Defibrillator (AED)	2031	2.3		1.6	Closed 7/2012		1.6	O NG
GPN01	Furniture Additions	2071	0	52.3	1.5	Active	0	1.5	O NG
GPO01	Normal improvments Northern Facilities	1012	0		0	Closed 4/2012		0	O NG
GPO02	EOC Rooms Project - Portsmouth	1014	0		0	Cancelled 1/2012		0	O NG
	<b>Sub-Totals:</b>		154.8	192.8	131		3.8		
BUDGET		AUTH	D	AUTH	PROJECTED	PROJECT	ACTUAL		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	DECEMBER	Totals	
	TRANSPORTATION GAS								
FGB01	Replace Van 14/5427		0			Completed 5/2012		0	O NG
FGB02	Replace Van 33/5626		0			Completed 5/2012		0	O NG
FGB03	Replace Van 27/5545		0			Completed 5/2012		0	O NG
FGB04	Replace Pickup 24/5513		0			Completed 4/2012		0	O NG
FGB05	Replace Welding truck		0			Completed 10/2012		0	O NG
FGB06	Replace street truck #26		0			Completed 10/2012		0	O NG
	<b>Sub-Totals:</b>		0	0			0		
<b>Grand Totals:</b>		10,030.60		14,839.50	12,769.80		1,794.30		

**CONSTRUCTION BUDGET 2013 Northern NH**  
**11 MONTHS ACTUAL AND 1 MONTH ESTIMATED**

BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals	Category	Category
	BLANKETS GAS								
MAB13	Gas Distribution System Improvements	3000	270.4	210.5	164.6	Active	164.6	O	NG
MAC12	2011 Gas Dist Sys Impvts	1000	0		0	Closed 9/2013	0	O	NG
MAC13	Gas Distribution System Improvement	2000	14.1		-386.5	Closed 6/2013	-386.5	O	NG
MAO12	Gas Dist System Impvts	200	0		0	Closed 10/2013	0	O	NG
MBB13	New Gas Services	3001	2,675.30	2,648.20	2,177.20	Active	2,177.20	C	G
MBC13	New Gas Services	2001	11.2		22.5	Closed 6/2013	22.5	C	G
MCB13	Corrosion Control	3002	31	31	49.6	Active	49.6	O	NG
MCO12	Corrosion Control	2002	0		0	Closed 1/2013	0	O	NG
MDB13	Abandoned Gas Services	3003	206.6	206.6	137.3	Active	137.3	O	NG
MDC12	Abandoned Gas Services	1003	0		0	Closed 8/2013	0	O	NG
MDC13	Abandon Gas Services	2003	6.4		-0.4	Closed 6/2013	-0.4	O	NG
MEB13	Gas Service Upgrades	3004	324.9	709.1	757.7	Active	757.7	P	CI
MEC12	Gas Service Upgrades	1004	0		0	Closed 2/2013	0	P	CI
MEC13	Gas Service Upgrades	2004	6.8	376.4	14.2	Closed 10/2013	14.2	P	CI
MFB13	Gas Meter Installations - Company	3006	434.2	434.2	478.1	Active	478.1	O	NG
MFC13	Meter Installations - Company	2005	3.9		14.3	Closed 4/2013	14.3	O	NG
MGB13	Gas Meter Installations - Customer	3008	725.2	725.2	794.8	Active	794.8	C	G
MGC13	Meter Installations - Customer	2006	3.9		-0.9	Closed 4/2013	-0.9	C	G
MHB13	Gas Meter Purchases - Company	3005	315	315	251.2	Active	251.2	O	NG
MHB14	Gas Meter Purchases - Company	4005	0		0	Active	0	O	NG
MIB13	Gas Meter Purchases - Customer	3007	755.9	755.9	595.5	Active	595.5	C	G
MIB14	Gas Meter Purchases - Customer	4007	0		0	Active	0	C	G
MMB13	Gas Distribution System Improvements - System Ops	3011	73.8	73.8	55.7	Active	55.7	O	NG
<b>Sub-Totals:</b>			5,858.70	6,486.00	5,124.90		5124.9		
	BLANKETS WATER HEATER								
MJB13	New Gas Water Heater Installations	3010	26.3	26.3	20.5	Active	20.5	C	G
MJC13	New Hot Water & CB	2007	1.1		0	Closed 3/2013	0	C	G
MKB13	Gas Water Heater Replacements	3009	84.5	84.5	59.8	Active	59.8	O	NG
MKC13	Hot Water & CB Replacements	2008	1.1		-0.9	Closed 3/2013	-0.9	O	NG
<b>Sub-Totals:</b>			112.9	110.8	79.4		79.4		
	COMMUNICATIONS GENERAL								
ECN01	Upgrade Power Plan v10.2.1 to v10.3	3015	0	15	34.8	Active	34.8	O	NG
ECN02	2013 IT Infrastructure	3018	0	56.4	13.3	Active	13.3	O	NG
ECN03	Company website development	3019	0	15.3	14.7	Active	14.7	O	NG
ECN04	Systems Enhancements	3020	0	15.3	6.6	Active	6.6	O	NG
ECN05	Rate Case Work Flow	3021	0	12.8	9.5	Active	9.5	O	NG
ECN06	Gas Field Data Aquisition Part Two	3027	0	22.1	7.7	Active	7.7	O	NG
ECN08	CIS Replacement	3038	0	863.6	703.9	Active	703.9	O	NG
ECN09	CMS Rewrite 2013	3039	0	51	25.2	Active	25.2	O	NG
ECN10	Electronic Gas Construction Est. Model & Project Close-Out in UPC	3048	0	32.3	11.3	Active	11.3	O	NG

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	3,620
Capacity Expansion (E)	0
Mains Extensions (M)	1,837
Subtotal Growth	5,456
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	3,860
Other Replacement Programs (R)	71
System Improvements (I)	2
Highway Projects (H)	3,587
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,771
Subtotal Non-Growth	9,291
<b>Total</b>	<b>14,747</b>
% Growth	37%
% Non-Growth	63%
% Total	100%

ECN11	Develop Electronic Large Volume Meter Form	3050	0	4.8	5.6 Active	5.6	O	NG
ECN12	Access Control System Upgrades (ACUs)-Enterprise	3066	0	8.5	0 Active	0	O	NG
ECO01	2012 Infrastructure	2024	0		7.1 Closed 6/2013	7.1	O	NG
ECO02	Bill Print Redesign & Outsource	1021	0	3.9	3.9 Active	3.9	O	NG
ECO03	Internal Systems Upgrades	2025	0		0.2 Closed 3/2013	0.2	O	NG
ECO04	GTRAC OFO Module	2026	0		0 Cancelled 5/2013	0	O	NG
ECO05	Operation System Enhancements	2027	0		3 Closed 4/2013	3	O	NG
ECO06	Field Data Acq	2028	0		0.3 Closed 4/2013	0.3	O	NG
ECO07	CIS Investigation	2029	0		-149.2 Closed 6/2013	-149.2	O	NG
ECO08	Accounting Sys Enhancements	2030	0	6.3	2.1 Active	2.1	O	NG
ECO09	InMaps Mobile Leak Survey	1029	0	80.2	7 Active	7	O	NG
ECO10	Power Plan Lease and Property Tax	2046	0		5.3 Closed 5/2013	5.3	O	NG
ECO12	GIS Upgrade to 9.3	1067	0		-0.1 Closed 5/2013	-0.1	O	NG
ECO13	EMIS Enhancements	1068	0		0 Closed 5/2013	0	O	NG
ECO14	Capital Budget System Enhancements	1069	0		-0.8 Closed 5/2013	-0.8	O	NG
ECO15	GTRAC Adm	1070	0		0.1 Closed 5/2013	0.1	O	NG
Sub-Totals:		0	1,187.40		711.6	711.5		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	DISTRIBUTION GAS							
JAB00	Gas Main Extensions		1,357.50		1,238.40 Active		1,238.40	
JAB01	10 Marjorie St	3029	0		5.6 Closed 10/2013	5.6	M	NG
JAB02	2 Lantern Ln	3030	0		3.6 Closed 10/2013	3.6	M	G
JAB03	85 Innovation Dr Rochester NH	3034	0		23 Closed 11/2013	23	M	G
JAB04	539 541 Peverly Hill Rd	3036	0		15.8 Closed 10/2013	15.8	M	G
JAB05	13 Lilac Ln	3040	0	43.6	14.9 Active	14.9	M	G
JAB07	Mineral Park Housing	3043	0	136.1	144.7 Active	144.7	M	G
JAB08	183-185 International Dr	3045	0		42.2 Closed 10/2013	42.2	M	G
JAB09	Freeman Ct Dover NH	3049	0		21.2 Closed 10/2013	21.2	M	G
JAB10	70 Heritage Ave	2060	0		114 Closed 10/2013	114	M	G
JAB11	6 Sterling Hill Ln Exeter NH	3053	0		10.6 Closed 10/2013	10.6	M	G
JAB12	4 Mohawk Dr Dover	3054	0	10	6.1 Active	6.1	M	G
JAB13	195 Hanover St Portsmouth Nh	3056	0	374.4	702.7 Active	702.7	M	G
JAB14	Smalls Ave Seabrook NH	3058	0	17	15 Active	15	M	G
JAB15	14 Cleveland St Rochester NH	3059	0	6.7	3.9 Active	3.9	M	G
JAB16	5 Towle Ave Exeter NH	3060	0	9.8	12.2 Active	12.2	M	G
JAB17	3,5,7 Veterans Way aka Columbus Ave	3061	0	20.6	15 Active	15	M	G
JAB18	1110 Maplewood Ave Portsmouth NH	3063	0	9.3	10.8 Active	10.8	M	G
JAB19	100 Arboretum Dr Newington	3064	0	30	8.7 Active	8.7	M	G
JAB20	3 Spruce Ct Exeter NH	3067	0	11.2	15.7 Active	15.7	M	G
JAB21	6 Smalls Ave Seabrook NH	3068	0	9.8	5.6 Active	5.6	M	G
JAB22	72 Kingston Rd Exeter NH	3069	0	20.9	-0.5 Active	-0.5	M	G
JAB23	251 Mast Rd Durham NH (Peak Campus)	3070	0	702.1	-24.3 Active	-24.3	M	G
JAB24	20 Keefe Ave Hampton	3072	0	25.1	14.9 Active	14.9	M	G
JAB25	10-12 Braemoor Woods Salem NH	3073	0	29.7	18.9 Active	18.9	M	G
JAB26	Lisa Beth Cir Dover NH	3074	0	224.2	5.2 Active	5.2	M	G

JAB28	100 Grove St Dover NH	3076	0	8.3	5.9 Active	5.9	M	G
JAB29	Cielo Dr Dover NH	3077	0	117.8	28.4 Active	28.4	M	G
JAB30	9 Lowell Rd Salem NH	3078	0	30.9	-7 Active	-7	M	G
JAB31	131 Milton Rd Rochester NH	3080	0	18.9	1.6 Active	1.6	M	G
JAB32	41 Old Dover Rd Rochester NH	3081	0	32.8	0 Active	0	M	G
JAB33	Mt Vernon St Dover NH	3082	0	34.1	3.7 Active	3.7	M	G
JAB34	12 and 14 Apache St Dover Nh	3083	0	18.3	0 Active	0	M	G
JAC00	Gas Main Extensions carryover		12.7		598.3 Completed 6/2013	598.3		
JAC01	Appaloosa Dr	2043	0		0 Closed 2/2013	0	M	G
JAC02	253 Rochester Neck Rd	2048	0	868.8	93.1 Closed 10/2013	93.1	M	G
JAC03	650 Peverly Hill Rd	2050	0	437.8	293.6 Closed 7/2013	293.6	M	G
JAC04	31 Front St	2051	0		0 Closed 2/2013	0	M	G
JAC05	0 Airport Dr	2053	0		107.3 Closed 5/2013	107.3	M	G
JAC06	45 Portsmouth Ave	2056	0		0 Closed 2/2013	0	M	G
JAC07	15 Oak St	2065	0		13.2 Closed 10/2013	13.2	M	G
JAC08	1-4 Falkland Pl	2066	0		0 Closed 4/2013	0	M	G
JAC09	1-24 Jefferson Rd	2067	0		2.1 Closed 4/2013	2.1	M	G
JAC10	130Gulf Rd	2069	0		-13.5 Closed 4/2013	-13.5	M	G
JAC11	300 Constitution Ave	2072	0		10.3 Closed 7/2013	10.3	M	G
JAC12	105 Towle Farm Rd	2073	0		0 Closed 4/2013	0	M	G
JAC13	6 Hall St	2074	0		0 Closed 4/2013	0	M	G
JAC14	475 South Broadway	2075	0		49.9 Closed 4/2013	49.9	M	G
JAC15	206 Main St	2076	0		34.2 Closed 5/2013	34.2	M	G
JAC16	176-178 Drakeside Rd	2077	0		13.1 Closed 4/2013	13.1	M	G
JAC17	Cottages of Durham	1059	0		-4.9 Closed 4/2013	-4.9	M	G
JAO00	Gas Main Ext >\$20k		0		Cancelled 1/2013	0		
JBB00	Annual Joint Encapsulation		0		Cancelled 1/2013	0		
JBC00	Annual Joint Encapsulation, Carryover		0		Cancelled 1/2013	0		
JCB01	NH Bare Steel Replacement	3017	4,246.10	4,246.10	3,088.70 Active	3,088.70	P	CI
JCO01	NH Main Replacement Program C/O	2014	0		-0.3 Closed 1/2013	-0.3	P	CI
JHB00	Gas Highway Projects City State		1,133.70		3,534.40 Active	3,534.40		
JHB01	Daniel St	3028	0		541.3 Closed 10/2013	541.3	H	NG
JHB02	Lafayette Rd @ Ledgewood Dr Portsmouth NH 03801	3031	0		76.5 Active	76.5	H	NG
JHB03	Ocean Rd Bridge Greenland NH 03840	3032	0		128.4 Closed 9/2013	128.4	H	NG
JHB04	High St and Market St Somersworth NH	3033	0	1,078.30	1,270.40 Active	1,270.40	H	NG
JHB05	Richards Ave	2041	0		90.5 Closed 10/2013	90.5	H	NG
JHB06	Marcy Street Portsmouth	3042	0		173.6 Closed 10/2013	173.6	H	NG
JHB07	Lincoln Ave Phase 3	3044	0	390.6	469.8 Active	469.8	H	NG
JHB08	Pond St	3046	0		46.6 Closed 10/2013	46.6	H	NG
JHB09	Pelham Rd Salem NH	3051	0	86.2	41.8 Active	41.8	H	NG
JHB10	Shattuck Way Newington	3055	0	605.5	557.6 Active	557.6	H	NG
JHB11	Maplewood Ave Project Portsmouth NH	3057	0	390.2	47.4 Active	47.4	H	NG
JHB12	Middle Rd Bridge Portsmouth NH	3062	0	104.9	80.2 Active	80.2	H	NG
JHB13	Pelham Rd Salem - Policy St end	3079	0	43.7	10.4 Active	10.4	H	NG
JHC00	Gas Highway Projects, Carryover		0		Cancelled 1/2013	0		
JHO00	Gas Highway Projects, Non-Budgeted		0		52.2 Cancelled 1/2013	52.2		

JHO01	Applevale Dr	2034	0		3.4	Closed 4/2013	3.4	H	NG
JHO02	Wibird Ave	2036	0		3.2	Closed 2/2013	3.2	H	NG
JHO03	Cass St	2038	0		0	Closed 1/2013	0	H	NG
JHO04	Miller Ave	2044	0		0	Closed 2/2013	0	H	NG
JHO05	Pine St	2054	0		0	Closed 4/2013	0	H	NG
JHO06	Central Ave- Hough to Oak	2055	0		0	Closed 4/2013	0	H	NG
JHO07	Broad and Highland St	2057	0		0	Closed 4/2013	0	H	NG
JHO08	Pleasant St	2059	0		38.4	Closed 4/2013	38.4	H	NG
JHO09	Chapel St	2061	0		0	Closed 4/2013	0	H	NG
JHO10	Marcy St	2062	0		10.5	Closed 4/2013	10.5	H	NG
JHO11	Parker St	2064	0		0	Closed 4/2013	0	H	NG
JHO12	Salmon Falls Rd	2070	0		-3.2	Closed 4/2013	-3.2	H	NG
JPB01	Sweethill Rd Station Preheater	3047	200.4	200.4	175	Active	175	O	NG
JPC01	Distribution Integrity Management	1033	37.5		2.4	Closed 8/2013	2.4	I	NG
JPC02	Deer St Regulating Station Replacement	2052	194	228.6	72.1	Active	72.1	R	NG
JPO01	Meter Purchases - Company	2010	0		11.6	Closed 4/2013	11.6	O	NG
JPO02	Meter Purchases - Customer	2011	0		9.9	Closed 4/2013	9.9	C	G
JPO03	Gas Distribution System Improvements -	2020	0	74.9	-0.3	Completed	-0.3	R	NG
JPO05	Schiller Station Meter Fit	2049	0		-0.8	Closed 4/2013	-0.8	R	NG
Sub-Totals:			7,181.90	10,697.60	8,781.80		8781.6		
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT				
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	TOOLS, SHOP, GARAGE GAS								
EAG01	Tool Replace Ports	3016	24.6	24.6	7.4	Active	7.4	O	NG
EAG02	Tools: Normal additions and	3025	4	4	3.3	Active	3.3		
	Replacements - Systems Operations							O	NG
EAG03	Normal Add and Replacement Tools and	3013	5	5	0.8	Active	0.8	O	NG
EGO01	FC300 Handhelds for MVRS	2045	0		0	Closed 2/2013	0	O	NG
EGO02	Portsmouth Utility Workers	2058	0		-15.4	Closed 5/2013	-15.4	O	NG
Sub-Totals:			33.6	33.6	-4		-3.9		
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT				
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	TOOLS, SHOP, GARAGE GENERAL								
EAO01	Tools: Normal Additions and	2013	0		0	Closed 5/2013	0	O	NG
EAO02	Normal Add and Replace Tools and Equip	2023	0		0	Closed 4/2013	0		
	EM&C							O	NG
EAO03	Tools: Normal Additions and	2019	0		0	Closed 4/2013	0		
	Replacements - Systems Operations							O	NG
Sub-Totals:			0	0	0		0		
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT				
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	OFFICE GAS								
EDG01	Office Furniture and Equipment	3014	5	5	2.5	Active	2.5	O	NG
Sub-Totals:			5	5	2.5		2.5		
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT				
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
	OFFICE GENERAL								
EDB01	Portsmouth - Workstation Additions		22			Active	0	O	NG
EDO01	USource Furniture Additions	2018	0		0	Closed 2/2013	0	O	NG
EDO02	Office Furniture and Equipment	2021	0		0	Closed 4/2013	0		
	Portsmouth							O	NG
Sub-Totals:			22	0	0		0		



BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	STRUCTURES GENERAL								
GPB01	Normal Improvements Portsmouth facility	3012	15	15	19	Active	19	O	NG
GPB02	Physical security upgrades	3022	42	46.2	2.8	Active	2.8	O	NG
GPC01	Stockyard pavement improvements	3023	5.8	5.8	0	Active	0	O	NG
GPC02	Roof Replacement	3024	15	15	0	Active	0	O	NG
GPO01	Normal Improvements to Portsmouth	2022	0		0	Closed 2/2013	0	O	NG
GPO02	Parking Lot Improvements	2016	0		0	Closed 2/2013	0	O	NG
GPO03	Roof Ladder	2017	0		0	Closed 2/2013	0	O	NG
GPO04	Portsmouth Field Service Space Renovation	2012	0		0	Closed 8/2013	0	O	NG
GPO05	Furniture Additions	2071	0		29.4	Closed 8/2013	29.4	O	NG
	<b>Sub-Totals:</b>		77.8	82	51.3		51.2		
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	TRANSPORTATION GAS								
FGB01	Add Van for new employee		0		0	Completed 6/2013	0	O	NG
FGB02	Replace pickup #24		0		0	Completed	0	O	NG
FGB03	Replace pickup #28		0		0	Completed	0	O	NG
FGB04	Add Van for new employee		0		0	Completed 6/2013	0	O	NG
FGB05	Add Van for new employee		0		0	Completed 6/2013	0	O	NG
FGB06	Replace Van		0		0	Completed 6/2013	0	O	NG
	<b>Sub-Totals:</b>		0	0	0		0		
	<b>Grand Totals:</b>		13,291.90	18,602.40	14,747.50		14747.2		

**CONSTRUCTION BUDGET 2014 Northern NH**  
12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		Totals	Category	Category
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	AMOUNT	ED	STATUS			
	BLANKETS GAS									
MAB14	Gas Distribution System Improvements	4000		180.5	180.5	197.9	Active	197.9	O	NG
MAB15	Gas Distribution System Improvements	5000		0		0	Active	0	O	NG
MAC14	Gas Distribution System Improvements	3000		11.7		-120.7	Closed 3/2014	-120.7	O	NG
MBB14	New Gas Services	4001		3,510.20	2,757.70	2,278.50	Active	2,278.50	C	G
MBB15	New Gas Services	5001		0		0	Active	0	C	G
MBC14	New Gas Services	3001		26.5		91	Closed 10/2014	91	C	G
MCB14	Corrosion Control	4002		48.6	48.6	21	Active	21	O	NG
MCO14	Corrosion Control	3002		0		0	Closed 4/2014	0	O	NG
MDB14	Abandoned Gas Services	4003		144	144	122.6	Active	122.6	O	NG
MDC14	Abandoned Gas Services	3003		5		3.8	Closed 5/2014	3.8	O	NG
MEB14	Gas Service Upgrades	4004		749.6	749.6	586.4	Active	586.4	P	C
MEB15	Gas Service Upgrades	5004		0		0	Active	0	P	CI
MEC14	Gas Service Upgrades	3004		5.1		0.9	Closed 10/2014	0.9	P	CI
MFB14	Gas Meter Installations - Company	4006		341.2	341.2	309.2	Active	309.2	O	NG
MFB15	Gas Meter Installations - Company	5006		0		0	Active	0	O	NG
MFC14	Gas Meter Installations - Company	3006		2.6		2.8	Closed 4/2014	2.8	O	NG
MGB14	Gas Meter Installations - Customer	4008		733.8	733.8	895.1	Active	895.1	C	G
MGB15	Gas Meter Installations - Customer	5008		0		0	Active	0	C	G
MGC14	Gas Meter Installations - Customer	3008		2.6		31.5	Closed 4/2014	31.5	C	G
MHB14	Gas Meter Purchases - Company	4005		341.6	341.6	411.1	Active	411.1	O	NG
MHB15	Gas Meter Purchases - Company	5005		0		0	Active	0	O	NG
MHO14	Gas Meter Purchases - Company	3005		0		3.8	Closed 4/2014	3.8	O	NG
MIB14	Gas Meter Purchases - Customer	4007		875.6	875.6	632.5	Active	632.5	C	G
MIB15	Gas Meter Purchases - Customer	5007		0		0	Active	0	C	G
MIO14	Gas Meter Purchases - Customer	3007		0		4.8	Closed 5/2014	4.8	C	G
MMB14	Gas Distribution Improvements - Systems Ops	4011		66.5	66.5	15.3	Active	15.3	O	NG
MMO14	Gas Distribution System Improvements - System Ops	3011		0	73.8	13.5	Closed 12/2014	13.5	O	NG
Sub-Totals:				7,045.00	6,312.90	5,501.00		5501		
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		Totals	Category	Category
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	AMOUNT	ED	STATUS			
	BLANKETS WATER HEATER									
MJB14	New Gas C/B Installations	4010		127.1	127.1	53.5	Active	53.5	C	G
MJB15	New Gas Water Heater & C/B Installations	5010		0		0	Active	0	C	G
MJC14	New Gas Water Heater Installations	3010		1.1		-1.3	Closed 4/2014	-1.3	C	G
MKB14	Gas Water Heater Replacements	4009		87	87	52.9	Active	52.9	O	NG
MKB15	Gas Water Heater & C/B Replacements	5009		0		0	Active	0	O	NG
MKC14	Gas Water Heater Replacements	3009		1.1		-2	Closed 4/2014	-2	O	NG
Sub-Totals:				216.3	214.1	103.2				
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		Totals	Category	Category
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	AMOUNT	ED	STATUS			
	COMMUNICATIONS GENERAL									
ECN01	2014 INFRASTRUCTURE	4018		0	67.1	16.8	Active	16.8	O	NG
ECN03	2014 AMI/SCADA Cyber Project	4020		0	22	14.7	Active	14.7	O	NG
ECN04	SalesForce Application for Gas Sales	4021		0	29.4	23.3	Active	23.3	O	NG

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	3,986
Capacity Expansion (E)	0
Mains Extensions (M)	5,293
Subtotal Growth	9,279
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	7,386
Other Replacement Programs (R)	200
System Improvements (I)	0
Highway Projects (H)	2,360
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,182
Subtotal Non-Growth	11,127
<b>Total</b>	<b>20,406</b>
% Growth	45%
% Non-Growth	55%
% Total	100%

ECN05	AMI Version Update and PLX Functionality	4022	0	13.9	10.6 Active	10.6	O	NG
ECN06	Desktop Client Management	4023	0	11.6	1.1 Active	1.1	O	NG
ECN07	CMS Rewrite - year 2/3	4033	0	58.8	34.6 Active	34.6	O	NG
ECN08	General Software Enhancements	4037	0	9	4.8 Active	4.8	O	NG
ECN09	Material and Supplies Overhead Adjustment	4043	0		-223.3 Closed 6/2014	-223.3	O	NG
ECN10	Gas Inspections	4059	0	38	3.5 Active	3.5	O	NG
ECN11	CIAC refund from N 2048 001284	4061	0		38.9 Closed 11/2014	38.9	O	NG
ECN12	Enhancements to Critical Financial Control Systems	4064	0	26.4	21.8 Active	21.8	O	NG
ECN13	EETS Enhancements	4066	0	4.2	3.8 Active	3.8	O	NG
ECO01	Upgrade Power Plan v10.2.1 to v10.3	3015	0		0 Closed 1/2014	0	O	NG
ECO02	2013 IT Infrastructure	3018	0		3.2 Closed 5/2014	3.2	O	NG
ECO03	Company website development	3019	0		0.1 Closed 6/2014	0.1	O	NG
ECO04	Systems Enhancements	3020	0		-0.2 Closed 7/2014	-0.2	O	NG
ECO05	Rate Case Work Flow	3021	0	12.8	0.9 Active	0.9	O	NG
ECO06	Gas Field Data Aquisition Part Two	3027	0		-0.2 Closed 5/2014	-0.2	O	NG
ECO07	CMS Rewrite 2013	3039	0		3.2 Closed 5/2014	3.2	O	NG
ECO08	Accounting Sys Enhancements	2030	0		0.4 Closed 1/2014	0.4	O	NG
ECO09	Electronic Gas Construction Est. Model & Project Close-Out in UPC	3048	0	52.7	57.9 Active	57.9	O	NG
ECO10	Develop Electronic Large Volume Meter Form	3050	0	8.3	5 Active	5	O	NG
ECO11	Access Control System Upgrades (ACUs)- Enterprise	3066	0		0 Closed 8/2014	0	O	NG
Sub-Totals:		0		354.1	20.7			
BUDGET		AUTH	D	AUTH	PROJECT	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
JAB00	DISTRIBUTION GAS							
	Gas Main Extensions over \$30,000		1,397.20		4,035.20 Active		4,035.20	
JAB01	Friesian Dr Dover	4029	0		22 Closed 10/2014		22	M G
JAB02	1000 County Farm Complex	4031	0	567.3	577.6 Active		577.6	M G
JAB03	Main extensions under 30K	4032	0	433	221 Active		221	M G
JAB04	72 Durham Rd Dover NH	4040	0	41.7	38.2 Closed 12/2014		38.2	M G
JAB05	100 First St., Dover	4042	0	76.5	81.7 Active		81.7	M G
JAB06	Marshall Way Seabrook NH	4045	0	136.3	14.1 Active		14.1	M G
JAB07	Brentwood Expansion	4046	0	1,832.70	2,122.60 Active		2,122.60	M G
JAB08	0 Falcone Cir. Hampton, NH	4047	0	557.5	454.7 Active		454.7	M G
JAB09	20,40,48 Marjorie St Portsmouth NH	4048	0		29.5 Closed 12/2014		29.5	M G
JAB10	570 Lafayette Rd Seabrook NH	4049	0	96.1	49.9 Active		49.9	M G
JAB11	21 Northwestern Dr Salem NH	4050	0		45.7 Closed 12/2014		45.7	M G
JAB12	9A Lafayette Rd North Hampton	4052	0		16.4 Closed 12/2014		16.4	M G
JAB13	11 Kelly Rd Plaistow NH	4053	0	36	-7.1 Active		-7.1	M G
JAB14	17,17,19 Dows Ln Seabrook	4055	0	32.1	19.5 Active		19.5	M G
JAB15	25-35 Main St Durham NH	4056	0	78	14.2 Active		14.2	M G
JAB16	7,8,9,10,12 James St Dover NH	4057	0	50.7	26.9 Active		26.9	M G
JAB18	Lois St Portsmouth NH	4060	0	51.3	32.4 Active		32.4	M G
JAB19	Old Stage Rd Dover NH	4062	0	130.8	92.4 Active		92.4	M G
JAB20	48,50 Mill Rd Durham NH	4063	0	28.1	59.2 Active		59.2	M G
JAB21	2 Longmeadow, 8&22 Beech Rd	4065	0	35	34.9 Active		34.9	M G
JAB22	67 Pond Rd Stone Bridge Estates Salem NH	4067	0	341.2	0.3 Active		0.3	M G
JAB23	383 Sixth St Dover NH	4068	0	43.4	7 Active		7	M G
JAB25	12 Braemoor Woods Salem NH	4071	0	35	18.2 Active		18.2	M G
JAB26	Braemoor Woods Salem NH	4072	0	126.3	19.5 Active		19.5	M G
JAB27	100 Ledge Rd Seabrook NH	4073	0	36.7	19.3 Active		19.3	M G

JAB28	1-22 Beechwood Rd Salem NH	4074	0	173.7	0 Cancelled 12/2014	0	M	G
JAB29	27 Stard Rd Seabrook NH	4075	0	25.1	0 Cancelled 12/2014	0	M	G
JAB30	Roosevelt Ave Dover NH	4076	0	42.3	25.3 Active	25.3	M	G
JAC00	Gas Main Extensions carryover		162.8		1,252.70 Closed 12/2014	1,252.70		
JAC01	4 Mohawk Dr Dover	3054	0		0 Closed 2/2014	0	M	G
JAC02	195 Hanover St Portsmouth Nh	3056	0	560.4	-144 Closed 12/2014	-144	M	G
JAC03	3,5,7 Veterans Way aka Columbus Ave	3061	0		-0.1 Closed 4/2014	-0.1	M	G
JAC04	100 Arboretum Dr Newington	3064	0		0 Closed 3/2014	0	M	G
JAC05	6 Smalls Ave Seabrook NH	3068	0		0 Closed 2/2014	0	M	G
JAC06	72 Kingston Rd Exeter NH	3069	0		0 Closed 3/2014	0	M	G
JAC07	251 Mast Rd Durham NH (Peak Campus)	3070	0	1,012.80	1,128.40 Closed 12/2014	1,128.40	M	G
JAC08	20 Keefe Ave Hampton	3072	0		0 Closed 2/2014	0	M	G
JAC09	10-12 Braemoor Woods Salem NH	3073	0		0 Closed 3/2014	0	M	G
JAC10	Lisa Beth Cir Dover NH	3074	0		148.7 Closed 4/2014	148.7	M	G
JAC11	Cielo Dr Dover NH	3077	0		-0.5 Closed 4/2014	-0.5	M	G
JAC12	9 Lowell Rd Salem NH	3078	0		13.1 Closed 10/2014	13.1	M	G
JAC13	131 Milton Rd Rochester NH	3080	0		-11.8 Closed 1/2014	-11.8	M	G
JAC14	41 Old Dover Rd Rochester NH	3081	0		12.6 Closed 3/2014	12.6	M	G
JAC15	Mt Vernon St Dover NH	3082	0		29.9 Closed 4/2014	29.9	M	G
JAC16	12 and 14 Apache St Dover Nh	3083	0		15.2 Closed 3/2014	15.2	M	G
JAC17	12 Hampshire Rd Salem NH	3084	0		61.2 Closed 10/2014	61.2	M	G
JAO00	Gas Main Ext >\$30k		0		Closed 3/2014	0	M	G
JBB00	Annual Joint Encapsulation		0		Closed 3/2014	0	O	NG
JBC00	Annual Joint Encapsulation, Carryover		0		Closed 3/2014	0	O	NG
JCB01	NH Main Replacement	4016	6,009.30	6,009.30	6,798.40 Active	6,798.40	P	CI
JCO01	NH Bare Steel Replacement	3017	0		0 Closed 1/2014	0	P	CI
JHB00	Gas Highway Projects City State		2,732.90		1,962.90 Active	1,962.90		
JHB01	Islington St Bridge Portsmouth NH	4012	0	621	705.2 Closed 12/2014	705.2	H	NG
JHB02	Lafayette Rd Portsmouth NH	4034	0		19.8 Closed 10/2014	19.8	H	NG
JHB03	Sagamore Rd Portsmouth NH	4035	0	265.6	252.2 Active	252.2	H	NG
JHB04	Aldrich t Portsmouth NH	4036	0		22.5 Closed 10/2014	22.5	H	NG
JHB05	South Policy St Salem NH	4038	0	124.5	128.8 Closed 12/2014	128.8	H	NG
JHB06	Coe Dr Durham NH	4039	0		78 Closed 10/2014	78	H	NG
JHB07	Rutland St Dover NH	4044	0	333.2	386.3 Active	386.3	H	NG
JHB08	Catherine St, Knight St, Upham St rochester NH	4051	0		134.9 Closed 12/2014	134.9	H	NG
JHB09	Mt Vernon,Maple,Grove, Hough Sts Dover NH	4054	0	819.5	186.1 Active	186.1	H	NG
JHB10	Stillwater Cir Rochester NH	4069	0	62.3	49.3 Active	49.3	H	NG
JHC00	Gas Highway Projects, Carryover		0		Closed 6/2014	0	H	NG
JHO00	Gas Highway Projects, Non-Budgeted		0		396.5 Active	396.5		
JHO01	High St and Market St Somersworth NH	3033	0		-3.2 Closed 1/2014	-3.2	H	NG
JHO02	Licln Ave Phase 3	3044	0		0 Closed 2/2014	0	H	NG
JHO03	Maplewood Ave Project Portsmouth NH	3057	0		394.1 Closed 7/2014	394.1	H	NG
JHO04	Middle Rd Bridge Portsmouth NH	3062	0		0.7 Closed 3/2014	0.7	H	NG
JHO05	Pelham Rd Salem - Policy St end	3079	0		0 Closed 3/2014	0	H	NG
JHO07	Shattuck Way Newington	3055	0		4.9 Closed 1/2014	4.9	H	NG
JPB01	Critical Valves	4017	255.5	255.5	102.6 Active	102.6	R	NG
JPB02	Main St Regulator Station	4041	234.4	234.4	96.9 Active	96.9	R	NG
JPO01	Sweethill Rd Station Preheater	3047	0		83.1 Closed 7/2014	83.1	O	NG
JPO02	Greenland Ave/Sherburn Rd Portsmouth NH	3085	0		5.3 Closed 9/2014	5.3	M	G
Sub-Totals:		10,792.00	15,305.30	14734				
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		
NUMBER	DESCRIPTION	NUMBE	R	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals

TOOLS, SHOP, GARAGE GAS									
EAG01	Tool New/Replace Ports	4015	23.3	23.3	22.6	Active	22.6	O	NG
EAG02	Normal Add & Replace Tools & Equipment - EMC	4027	5	5	0.2	Active	0.2	O	NG
EAG03	Tools: Normal Additions and Replacements - Systems Operations	4030	4	4	0.6	Active	0.6	O	NG
Sub-Totals:			32.3	32.3	23.5				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
TOOLS, SHOP, GARAGE GENERAL									
EAB01	Laptop Spare for Meter Reading	4028	1.5	1.5	0	Cancelled 11/2014	0	O	NG
EAO01	Tool Replace Ports	3016	0		0.4	Closed 2/2014	0.4	O	NG
EAO02	Tools: Normal additions and Replacements - Systems Operations	3025	0		0	Closed 3/2014	0	O	NG
EAO03	Normal Add and Replacement Tools and Equip - EM&C	3013	0		0	Closed 4/2014	0	O	NG
Sub-Totals:			1.5	1.5	0.4				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
OFFICE GAS									
EDG01	Office Furniture and Equipment	4014	7.5	7.5	5.7	Active	5.7	O	NG
Sub-Totals:			7.5	7.5	5.7				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
OFFICE GENERAL									
EDO01	Office Furniture and Equipment	3014	0		0	Closed 3/2014	0	O	NG
Sub-Totals:			0	0	0				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
STRUCTURES GENERAL									
GPB01	Normal Improvements to Portsmouth Facility	4013	15	22	20.6	Active	20.6	O	NG
GPC01	Physical security upgrades	3022	85	46.2	0	Active	0	O	NG
GPO01	Normal Improvements Portsmouth facility	3012	0		-3	Closed 4/2014	-3	O	NG
Sub-Totals:			100	68.2	17.6				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
TRANSPORTATION GAS									
FGB01	Replace street truck #25		0			Closed 11/2014	0	O	NG
FGB02	Replace Van #44		0			Closed 9/2014	0	O	NG
FGB03	Replace van #32		0			Closed 9/2014	0	O	NG
FGB04	Replace pickup gas ops supervisor		0			Closed 6/2014	0	O	NG
FGB05	Replace Van #29		0			Closed 9/2014	0	O	NG
FGB06	Replace Van #33		0			Closed 9/2014	0	O	NG
Sub-Totals:			0	0					
Grand Totals:			18,194.60	22,295.90	20,406.10				

CONSTRUCTION BUDGET 2015 Northern NH							
12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED							
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	BLANKETS GAS						
MAB15	Gas Distribution System Improvements	5000	216.2	363.9	461.3	Active	461.3
MAB16	main and 2 services	6000	0		0	Active	0
MAC15	Gas Distribution System Improvements	4000	14.1	180.5	-60.6	Active	-60.6
MBB15	New Gas Services	5001	1,960.00	1,764.00	2,201.90	Active	2,201.90
MBB16	New Gas Services	6001	0		0	Active	0
MBC15	New Gas Services	4001	29	2,757.70	26.5	Active	26.5
MCB15	Corrosion Control	5002	64.1	64.1	50.3	Active	50.3
MCO15	Corrosion Control	4002	0	48.6	20.2	Completed 3/2015	20.2
MDB15	Abandoned Gas Services	5003	210	210	108	Active	108
MDB16	Cut Off Gas	6003	0		0.5	Active	0.5
MDC15	Abandoned Gas Services	4003	6.5	144	2.1	Active	2.1
MEB15	Gas Service Upgrades	5004	865.6	1,103.10	1,201.60	Active	1,201.60
MEB16	Riser Replacement	6004	0		0	Active	0
MEC15	Gas Service Upgrades	4004	6.7	749.6	33.9	Active	33.9
MFB15	Gas Meter Installations - Company	5006	474.1	474.1	494.4	Active	494.4
MFB16	Gas Meter Installations - Company	6006	0		0	Active	0
MFC15	Gas Meter Installations - Company	4006	3.8		82.9	Closed 4/2015	82.9
MGB15	Gas Meter Installations - Customer	5008	720.6	720.6	860	Active	860
MGB16	Gas Meter Installations - Customer	6008	0		0	Active	0
MGC15	Gas Meter Installations - Customer	4008	3.8		-66.6	Closed 4/2015	-66.6
MHB15	Gas Meter Purchases - Company	5005	176.1	176.1	107.8	Active	107.8
MHB16	Gas Meter Purchase - Company	6005	0		0	Active	0
MHO15	Gas Meter Purchases - Company	4005	0		-135.2	Closed 4/2015	-135.2
MIB15	Gas Meter Purchases - Customer	5007	193.9	193.9	175.5	Active	175.5
MIB16	Gas Meter Purchases - Customer	6007	0		0	Active	0
MIQ15	Gas Meter Purchases - Customer	4007	0		189.4	Closed 4/2015	189.4
MMB15	Gas Distribution Improvements - Systems Operations	5011	85.4	85.4	84.8	Active	84.8
MMO15	Gas Distribution Improvements - Systems Ops	4011	0	66.5	10.8	Completed 1/2015	10.8
Sub-Totals:			5,030.00	9,102.20	5,849.50		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	BLANKETS WATER HEATER						
MJB15	New Gas Water Heater & C/B Installations	5010	70	70	59.7	Active	59.7
MJB16	New C/B Installations	6010	0		0	Active	0
MJC15	New Gas C/B Installations	4010	1.1		2.7	Closed 2/2015	2.7
MKB15	Gas Water Heater & C/B Replacements	5009	89.6	89.6	62.8	Active	62.8
MKB16	Gas C/B Replacements	6009	0		0	Active	0
MKC15	Gas Water Heater Replacements	4009	1.1		-0.1	Closed 2/2015	-0.1
Sub-Totals:			161.9	159.6	125		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	COMMUNICATIONS GAS						
ECG01	Replace and Upgrade Gas SCADA Master	5032	75.7	59.9	31.8	Active	31.8
ECG02	Young St Station Telemetry	5054	48.9	48.9	24.9	Active	24.9
Sub-Totals:			124.6	108.8	56.7		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	COMMUNICATIONS GENERAL						

Category	(000'S)
Growth	
Customer Additions (C)	3,449
Capacity Expansion (E)	0
Mains Extensions (M)	3,888
Subtotal Growth	7,337
Non-Growth	
Pipe Replacement Programs (P)	8,715
Other Replacement Programs (R)	4
System Improvements (I)	0
Highway Projects (H)	1,464
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	1,658
Subtotal Non-Growth	11,840
Total	19,177
% Growth	38%
% Non-Growth	62%
% Total	100%

ECC01	Gas Inspections	4059	0	38	8.7	Active	8.7	O	NG
ECN01	2015 Infrastructure	5015	0	115.3	23.5	Active	23.5	O	NG
ECN02	GIS Version Upgrade & Data Model Consolidation	5016	0	62.9	3.8	Active	3.8	O	NG
ECN03	Milsoft IVR Upgrade	5024	0	6.3	1	Closed 12/2015	1	O	NG
ECN04	CIS, MDMS and Interfaces Internal Control - 2015	5028	0	133	0	Active	0	O	NG
ECN05	General Software Enhancements	5039	0	5.7	7	Active	7	O	NG
ECN06	CMS 2015 Rewrite	5066	0	47.6	12.9	Active	12.9	O	NG
ECN07	EETS Enhancements 2015	5072	0	5.7	4.9	Active	4.9	O	NG
ECN08	2015 Cyber Security Enhancements	5075	0	9.9	0	Active	0	O	NG
ECN09	SalesForce for Gas Sales Phase II project	5077	0	21.5	0	Active	0	O	NG
ECO01	2014 INFRASTRUCTURE	4018	0		0.8	Closed 3/2015	0.8	O	NG
ECO02	2014 AMI/SCADA Cyber Project	4020	0	22	3	Closed 12/2015	3	O	NG
ECO03	SalesForce Application for Gas Sales	4021	0	29.4	23.7	Active	23.7	O	NG
ECO04	AMI Version Update and PLX Functionality	4022	0	13.9	-0.5	Closed 12/2015	-0.5	O	NG
ECO05	Rate Case Work Flow	3021	0		0	Closed 1/2015	0	O	NG
ECO06	Desktop Client Management	4023	0		1.2	Closed 3/2015	1.2	O	NG
ECO07	CMS Rewrite - year 2/3	4033	0		-1.2	Closed 3/2015	-1.2	O	NG
ECO08	General Software Enhancements	4037	0		0	Closed 3/2015	0	O	NG
ECO09	Electronic Gas Construction Est. Model & Project Close-Out in UPC	3048	0		2.2	Closed 5/2015	2.2	O	NG
ECO10	Develop Electronic Large Volume Meter Form	3050	0	8.3	-0.6	Closed 12/2015	-0.6	O	NG
ECO11	Enhancements to Critical Financial Control Systems	4064	0		1.2	Closed 3/2015	1.2	O	NG
ECO12	EETS Enhancements	4066	0		-2.1	Closed 3/2015	-2.1	O	NG
Sub-Totals:		0		519.5	89.4				
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
DISTRIBUTION GAS									
JAB00	Gas Main Extensions over \$30,000		1,988.30		2,394.70	Active	2,394.70		
JAB01	Surrey Ln and Lamplighter Ln Salem NH	5026	0	173	172.5	Closed 12/2015	172.5	M	G
JAB02	376 Winnicunnet Rd Hampton NH	5027	0		18.7	Closed 9/2015	18.7	M	G
JAB03	ocean Blvd Expansion North Hampton NH	5030	0	432.3	435.7	Closed 11/2015	435.7	M	G
JAB05	4-23 Paddock Cir Salem NH	5035	0	197.8	172	Active	172	M	G
JAB06	Main Ext Under \$30k	5038	0	433	210.7	Active	210.7	M	G
JAB08	Surrey Ln Salem NH (phase 2)	5041	0	53.4	54.9	Closed 12/2015	54.9	M	G
JAB09	44 Germonty Dr Salem NH	5042	0	82.4	88.4	Closed 12/2015	88.4	M	G
JAB10	7 & 9 Castle Ridge Rd Salem NH	5044	0	52.6	4.9	Active	4.9	M	G
JAB11	Granite St Expansion Rochester	5045	0	41.8	32.9	Closed 11/2015	32.9	M	G
JAB12	2-8 Charron Cir Exeter NH	5046	0	57.1	24	Active	24	M	G
JAB13	1 Blue Hawk Dr Exeter NH	5047	0	276.6	235	Active	235	M	G
JAB14	8 Park Ave Plaistow NH	5048	0	32.7	8.3	Active	8.3	M	G
JAB15	Mathes Terr Durham NH	5049	0	51.8	57.4	Closed 12/2015	57.4	M	G
JAB16	Beechwood Rd Salem NH	5050	0	173.7	69.9	Active	69.9	M	G
JAB17	Windsor Ave Exeter NH	5051	0	183.1	174.2	Active	174.2	M	G
JAB18	155 Main St Durham (Stadium)	5052	0	44.7	52.9	Active	52.9	M	G
JAB19	Beech Hill Rd Exeter NH	5053	0	37.6	30.4	Closed 12/2015	30.4	M	G
JAB20	100 Farmington Rd Rochester NH	5055	0	244.8	99.2	Active	99.2	M	G
JAB21	Islington St Condos Portsmouth NH	5056	0	45.8	16.1	Active	16.1	M	G
JAB22	7 Beech Hill Rd Exeter NH	5057	0	38.6	36.9	Active	36.9	M	G
JAB23	Robertson Dr Hampton NH	5059	0	58.2	33	Active	33	M	G
JAB26	Bartlett Ave Housing Somersworth NH	5061	0	57	0.1	Active	0.1	M	G
JAB27	46 Chestnut St Dover NH	5063	0	40.7	38.3	Active	38.3	M	G
JAB28	144 Main St Plaistow NH	5064	0	96.1	57.5	Active	57.5	M	G



JAB29	23 Falcone Cir Hampton NH	5067	0	15.6	13.4 Active	13.4	M	G
JAB30	8 Stiles Rd Salem NH	5068	0	30.3	26.8 Active	26.8	M	G
JAB31	Longmeadow Rd / Beech Rd	5069	0	57.7	36.8 Active	36.8	M	G
JAB32	46 Back River Rd (Red Barn Dr) Dover	5070	0	67.5	9.6 Active	9.6	M	G
JAB33	Stackpole Rd-The Villages at Sunningdale	5071	0	142	125.7 Active	125.7		
	Somersworth						M	G
JAB34	Stonewall Dr Dover NH	5073	0	75.8	38.1 Active	38.1	M	G
JAB35	377 Ocean Blvd Hampton NH	5074	0	89.5	20.4 Active	20.4	M	G
JAC00	Gas Main Extensions carryover		160.8		1,493.40 Active	1,493.40		
JAC01	1000 County Farm Complex	4031	0		4.3 Closed 4/2015	4.3	M	G
JAC02	Main extensions under 30K	4032	0		-7.9 Closed 9/2015	-7.9	M	G
JAC03	100 First St., Dover	4042	0		6.1 Closed 4/2015	6.1	M	G
JAC04	Marshall Way Seabrook NH	4045	0		0 Closed 2/2015	0	M	G
JAC05	Brentwood Expansion	4046	0	3,298.80	1,377.50 Active	1,377.50	M	G
JAC06	0 Falcone Cir. Hampton, NH	4047	0		0 Closed 1/2015	0	M	G
JAC07	570 Lafayette Rd Seabrook NH	4049	0	96.1	55.2 Closed 12/2015	55.2	M	G
JAC08	11 Kelly Rd Plaistow NH	4053	0		0 Closed 2/2015	0	M	G
JAC09	17,17,19 Dows Ln Seabrook	4055	0		0 Closed 2/2015	0	M	G
JAC10	25-35 Main St Durham NH	4056	0	78	36.7 Closed 12/2015	36.7	M	G
JAC11	7,8,9,10,12 James St Dover NH	4057	0		1.2 Closed 2/2015	1.2	M	G
JAC12	Lois St Portsmouth NH	4060	0		0 Closed 2/2015	0	M	G
JAC13	Old Stage Rd Dover NH	4062	0		0 Closed 1/2015	0	M	G
JAC14	48,50 Mill Rd Durham NH	4063	0	58.7	-0.6 Closed 12/2015	-0.6	M	G
JAC15	2 Longmeadow, 8&22 Beech Rd	4065	0		0.8 Closed 2/2015	0.8	M	G
JAC16	67 Pond Rd Stone Bridge Estates Salem NH	4067	0		9.3 Closed 2/2015	9.3	M	G
JAC17	383 Sixth St Dover NH	4068	0	43.4	11.7 Active	11.7	M	G
JAC18	12 Braemoor Woods Salem NH	4071	0		0.5 Closed 3/2015	0.5	M	G
JAC19	Braemoor Woods Salem NH	4072	0		0 Closed 2/2015	0	M	G
JAC20	100 Ledge Rd Seabrook NH	4073	0		0 Closed 2/2015	0	M	G
JAC21	Roosevelt Ave Dover NH	4076	0		-1.4 Closed 4/2015	-1.4	M	G
JAC23	195 Hanover St Portsmouth Nh	3056	0		0 Closed 1/2015	0	M	G
JAC24	1-22 Beechwood Rd Salem NH	4074	0		0 Cancelled 12/2015	0	M	G
JAO00	Gas Main Ext >\$30k		0		Active	0	M	G
JBB00	Annual Joint Encapsulation		0		Active	0	O	NG
JBC00	Annual Joint Encapsulation, Carryover		0		Active	0	O	NG
JCB01	NH Main Replacement	5020	6,518.00	6,518.00	7,733.20 Active	7,733.20	P	CI
JCO01	NH Main Replacement	4016	0	6,009.30	-253.7 Active	-253.7	P	CI
JHB00	Gas Highway Projects City State		1,891.30		1,418.30 Active	1,418.30		
JHB01	Wibirrd St, Willard St,Marston St	5023	0	515	586.1 Closed 12/2015	586.1	H	NG
JHB02	Maple St, Grove St, Hough St, Dover NH	5025	0	498.8	571.4 Active	571.4	H	NG
JHB03	Sheridan St Rochester NH	5029	0	88.6	55.8 Closed 11/2015	55.8	H	NG
JHB04	Sheafe St Portsmouth NH	5031	0	158.1	70.8 Closed 12/2015	70.8	H	NG
JHB05	419 South Broadway Salem NH	5058	0	57.1	37 Active	37	H	NG
JHB06	West Rd Portsmouth NH	5065	0	91.1	97.2 Active	97.2	H	NG
JHC00	Gas Highway Projects Carryover		591.4		45.2 Active	45.2		
JHC02	Rutland St Dover NH	4044	0		-3.2 Closed 1/2015	-3.2	H	NG
JHC03	Mt Vernon,Maple,Grove, Hough Sts Dover NH	4054	0		48.4 Closed 2/2015	48.4	H	NG
JHO00	Gas Highway Projects, Non-Budgeted		0		Active	0	H	NG
JPB01	Route 88 Telemetry Addition	5043	91.7	91.7	93.2 Active	93.2	O	NG
JPB02	Critical Valves	5021	147.7	147.7	78.4 Active	78.4	O	NG
JPO01	Critical Valves	4017	0		3.3 Closed 2/2015	3.3	O	NG
JPO02	Main St Regulator Station	4041	0	234.4	3.7 Active	3.7	R	NG
Sub-Totals:		11,389.00	21,367.70	13009.7				



BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	TOOLS, SHOP, GARAGE GAS								
EAG01	Portsmouth Tools	5018	17.1	17.1	16.1	Active	16.1	O	NG
EAG02	Normal add & replace- tools & equipment - EM&C	5017	5	5	0.1	Active	0.1	O	NG
EAG03	Tools: Normal Additions and Replacements - Systems Operations	5022	4	4	5	Active	5	O	NG
EAG04	Portsmouth Level 1 Suits	5019	6	6	8.1	Active	8.1	O	NG
Sub-Totals:			32.1	32.1	29.3				
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	TOOLS, SHOP, GARAGE GENERAL								
EAO01	Tool New/Replace Ports	4015	0		1.5	Closed 3/2015	1.5	O	NG
EAO02	Normal Add & Replace Tools & Equipment - EMC	4027	0		-0.2	Cancelled 2/2015	-0.2	O	NG
EAO03	Tools: Normal Additions and Replacements - Systems Operations	4030	0		2.7	Closed 2/2015	2.7	O	NG
Sub-Totals:			0	0	4				
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	OFFICE GAS								
EDG01	Office Furniture and Equipment	5014	7.5	7.5	2.8	Active	2.8	O	NG
Sub-Totals:			7.5	7.5	2.8				
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	OFFICE GENERAL								
EDO01	Office Furniture and Equipment	4014	0		0.4	Closed 2/2015	0.4	O	NG
Sub-Totals:			0	0	0.4				
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	STRUCTURES GENERAL								
GPB02	Normal Improvements to Portsmouth Facility	5012	15	15	17.3	Active	17.3	O	NG
GPC01	Physical security upgrades	3022	85	85	0	Active	0	O	NG
GPO01	Normal Improvements to Portsmouth Facility	4013	0		-7.4	Closed 3/2015	-7.4	O	NG
Sub-Totals:			100	100	9.9				
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals		
	TRANSPORTATION GAS								
FGB01	Replace truck #5		0			Completed 12/2015	0	O	NG
FGB02	Replace truck #36		0			Completed 12/2015	0	O	NG
FGB03	Replace truck # 38		0			Completed 12/2015	0	O	NG
FGB04	Replace Van #42		0			Completed 12/2015	0	O	NG
FGB05	Replace pickup for field supervisor #4		0			Completed 6/2015	0	O	NG
FGB06	Replace street truck #23		0			Completed 12/2015	0	O	NG
FGB07	Replace pickup #43		0			Completed 10/2015	0	O	NG
FGB08	Replace Van #40		0			Completed 12/2015	0	O	NG
Sub-Totals:			0	0					
Grand Totals:			16,845.10	31,397.40	19,176.70				

**CONSTRUCTION BUDGET 2016 Northern NH**  
12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		Totals	Category	Category
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	AMOUNT	ED	STATUS			
	BLANKETS GAS									
MAB16	Gas Distribution System Improvements	6000		176.9	280.1	396	Active	396	O	NG
MAB17	Gas Distribution System Improvements	7000		0		0	Active	0	O	NG
MAC16	Gas Distribution System Improvements	5000		14.3	461.3	-49.4	Completed 8/2016	-49.4	O	NG
MAO16	Gas Distribution System Improvements	4000		0	180.5	0	Completed 5/2016	0	O	NG
MBB16	New Gas Services	6001		1,200.30	1,634.30	1,997.10	Active	1,997.10	C	G
MBB17	New Gas Services	7001		0		0	Active	0	C	G
MBC16	New Gas Services	5001		29	2,201.90	64.8	Completed 8/2016	64.8	C	G
MBO16	New Gas Services	4001		0	2,757.70	4.5	Completed 5/2016	4.5	C	G
MCB16	Corrosion Control	6002		30.2	70.6	59.7	Active	59.7	O	NG
MCB17	Corrosion Control	7002		0		0	Active	0	O	NG
MCC16	Corrosion Control	5002		0	64.1	-1.6	Closed 1/2016	-1.6	O	NG
MCO16	Corrosion Control	4002		0	48.6	0	Closed 1/2016	0	O	NG
MDB16	Abandoned Gas Services	6003		213.3	213.3	194.8	Active	194.8	O	NG
MDB17	Abandoned Gas Services	7003		0		0	Active	0	O	NG
MDC16	Abandoned Gas Services	5003		6.7	210	-2.7	Completed 8/2016	-2.7	O	NG
MDO16	Abandoned Gas Services	4003		0		0	Closed 1/2016	0	O	NG
MEB16	Gas Service Upgrades	6004		947.4	1,569.40	1,742.00	Active	1,742.00	P	CI
MEB17	Gas Service Upgrades	7004		0		0	Active	0	P	CI
MEC16	Gas Service Upgrades	5004		6.8	1,103.10	38.8	Completed 8/2016	38.8	P	CI
MEO16	Gas Service Upgrades	4004		0	749.6	0	Completed 5/2016	0	P	CI
MFB16	Gas Meter Installations - Company	6006		735.1	735.1	668.1	Active	668.1	O	NG
MFB17	Gas Meter Installations - Company	7006		0		0	Active	0	O	NG
MFC16	Gas Meter Installations - Company	5006		3.7		34.3	Completed 8/2016	34.3	O	NG
MGB16	Gas Meter Installations - Customer	6008		405.9	555.9	611.3	Active	611.3	C	G
MGB17	Gas Meter Installations - Customers	7008		0		0	Active	0	C	G
MGC16	Gas Meter Installations - Customer	5008		11.3		-31.6	Completed 8/2016	-31.6	C	G
MHB16	Gas Meter Purchase - Company	6005		176.4	200	231.8	Active	231.8	O	NG
MHB17	Gas Meter Purchases - Company	7005		0		0	Active	0	O	NG
MHO16	Gas Meter Purchases - Company	5005		0		0	Closed 6/2016	0	O	NG
MIB16	Gas Meter Purchases - Customer	6007		123.4	244.4	265.7	Active	265.7	C	G
MIB17	Gas Meter Purchases - Customer	7007		0		0	Active	0	C	G
MIO16	Gas Meter Purchases - Customer	5007		0		5.7	Closed 8/2016	5.7	C	G
MMB16	Gas Distribution System Improvements - Systems Operations	6011		108.9	108.9	94.1	Active	94.1	O	NG
MMB17	Gas Distribution System Improvements - System Operations	7011		0		0	Active	0	O	NG
MMO15	Gas Distribution Improvements - Systems Ops	4011		0	66.5	0	Closed 1/2016	0	O	NG
MMO16	Gas Distribution Improvements - Systems Operations	5011		0	85.4	8.6	Closed 2/2016	8.6	O	NG
Sub-Totals:				4,189.70	13,540.80	6,331.90				
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		Totals	Category	Category
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	AMOUNT	ED	STATUS			
	BLANKETS WATER HEATER									
MJB16	New C/B Installations	6010		108	108	45.1	Active	45.1	C	G
MJB17	New Water Heater Installations	7010		0		0	Active	0	C	G
MJC16	New Gas Water Heater & C/B Installations	5010		1.2		3.5	Closed 8/2016	3.5	C	G

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	2,966
Capacity Expansion (E)	0
Mains Extensions (M)	2,836
Subtotal Growth	5,802
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	9,192
Other Replacement Programs (R)	0
System Improvements (I)	0
Highway Projects (H)	2,370
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	0
Rochester Reinforcement (RR)	0
Other Non-Growth (O)	2,035
Subtotal Non-Growth	13,597
<b>Total</b>	<b>19,399</b>

% Growth	30%
% Non-Growth	70%
% Total	100%

MKB16	Gas C/B Replacements	6009	90	90	51.3	Active	51.3	O	NG
MKB17	Gas Water Heater Replacements	7009	0		0	Active	0	O	NG
MKC15	Gas Water Heater Replacements	4009	0		0	Closed 1/2016	0	O	NG
MKC16	Gas Water Heater & C/B Replacements	5009	1.2	89.6	-5.9	Closed 8/2016	-5.9	O	NG
Sub-Totals:			200.3	287.6	94				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
EGC01	COMMUNICATIONS GAS Replace and Upgrade Gas SCADA Master	5032	18.2	59.9	6.4	Active	6.4	O	NG
Sub-Totals:			18.2	59.9	6.4				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
ECN01	COMMUNICATIONS GENERAL Verotrack Upgrade to myWorld Inspection & Service	6028	0	19.4	16	Active	16	O	NG
ECN02	2016 IT Infrastructure	6029	0	79.6	30	Active	30	O	NG
ECN03	First Responder - Municipal Trouble Reporting App	6036	0	9.4	9.9	Active	9.9	O	NG
ECN04	2016 Cyber Security Enhancements	6042	0	5.3	0.3	Active	0.3	O	NG
ECN05	New Century Distribution Risk Algorithms Upgrade	6043	0	12.3	6.8	Active	6.8	O	NG
ECN06	Unify Workforce Management System	6044	0	10.1	8.7	Active	8.7	O	NG
ECN07	ITRON MVRS Upgrade	6048	0	5.1	2.3	Active	2.3	O	NG
ECN09	General Software Enhancements	6053	0	9	1.8	Active	1.8	O	NG
ECN10	Upgrade Critical Integration/Interface Jobs	6059	0	4.3	0	Active	0	O	NG
ECN11	CMS NH/ME Isolation	6060	0	3.4	0	Active	0	O	NG
ECO01	Gas Inspections	4059	0	38	0	Active	0	O	NG
ECO02	Young St Station Telemetry	5054	0	48.9	0	Active	0	O	NG
ECO03	2015 Infrastructure	5015	0	115.3	1	Closed 4/2016	1	O	NG
ECO04	GIS Version Upgrade & Data Model	5016	0	62.9	24	Active	24	O	NG
ECO05	CIS, MDMS and Interfaces Internal Control - 2015	5028	0	133	0	Active	0	O	NG
ECO06	General Software Enhancements	5039	0	5.7	8.1	Active	8.1	O	NG
ECO07	CMS 2015 Rewrite	5066	0	47.6	3.5	Active	3.5	O	NG
ECO08	EETS Enhancements 2015	5072	0	5.7	14.1	Active	14.1	O	NG
ECO09	2015 Cyber Security Enhancements	5075	0	9.9	0.2	Active	0.2	O	NG
ECO10	SalesForce for Gas Sales Phase II project	5077	0	21.5	33.4	Active	33.4	O	NG
ECO11	SalesForce Application for Gas Sales	4021	0		-7.1	Closed 8/2016	-7.1	O	NG
Sub-Totals:			0	646.3	152.9				
BUDGET		AUTH	BUDGET	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals		
JAB00	DISTRIBUTION GAS Gas Main Extensions over \$30,000		1,994.70		3,183.20	Active	3,183.20		
JAB01	Surrey Ln and Lamplighter Ln Salem NH	5026	0		0	Closed 1/2016	0	M	C
JAB02	8 Sterling Hill Exeter NH	6013	0	22.8	0	Active	0	M	C
JAB03	100 Farmington Rd Rochester	6030	0	1,799.60	1,743.30	Active	1,743.30	M	C
JAB04	Bramber Valley 128 Post Rd Greenland	6031	0	535.4	271.2	Active	271.2	M	C
JAB05	Sierra Dr Dover NH	6034	0	291.8	142.9	Active	142.9	M	C
JAB06	Gunstock Rd Plaistow	6037	0	51.6	38.5	Active	38.5	M	C
JAB07	6-8 Broad St Somersworth NH	6038	0	250	122.5	Active	122.5	M	C
JAB08	Emerald Ln/Indian Ridge Dover	6039	0	660.4	426.7	Active	426.7	M	C

JAB09	Red Barn Dr Dover NH	6041	0	57.9	19.9 Closed 3/2016	19.9	M	C
JAB10	263 Drakeside Rd Hampton NH	6046	0	156.5	137.9 Active	137.9	M	C
JAB11	12 Continental Dr Exeter NH	6047	0	58.5	24.2 Active	24.2	M	C
JAB12	8 Cullen Way Exeter NH	6049	0	28.2	32.1 Active	32.1	M	C
JAB13	181 Silver St (Silver Square) Dover	6052	0	132.9	120.1 Active	120.1	M	C
JAB14	2422 Lafayette Rd Portsmouth	6054	0	71.9	41.9 Active	41.9	M	C
JAB15	920 Bld2 Lafayette Rd Seabrook NH	6055	0	59.1	0.6 Closed 1/2016	0.6	M	C
JAB16	Concord Pl / McKay Dr Exeter NH	6056	0	204.7	29.9 Active	29.9	M	C
JAB17	Indian Ridge/66 Rochester Hill Rd	6057	0	88.5	9.7 Active	9.7	M	C
JAB18	Sunningdale Dr Somersworth NH	6058	0	217.9	21.7 Active	21.7	M	C
JAB19	Beech Hill Rd Exeter NH	5053	0		0 Closed 1/2016	0	M	C
JAC00	Gas Main Extensions carryover		153.8		-347.2 Active	-347.2		
JAC01	4-23 Paddock Cir Salem NH	5035	0	197.8	0 Closed 3/2016	0	M	C
JAC02	Main Ext Under \$30k	5038	0	433	-16.9 Closed 3/2016	-16.9	M	C
JAC07	570 Lafayette Rd Seabrook NH	4049	0		-4.9 Cancelled 1/2016	-4.9	M	C
JAC09	2-8 Charron Cir Exeter NH	5046	0	57.1	0.5 Closed 8/2016	0.5	M	C
JAC10	1 Blue Hawk Dr Exeter NH	5047	0	276.6	0 Closed 2/2016	0	M	C
JAC11	8 Park Ave Plaistow NH	5048	0	32.7	24.4 Closed 2/2016	24.4	M	C
JAC13	Beechwood Rd Salem NH	5050	0	173.7	0 Active	0	M	C
JAC14	Windsor Ave Exeter NH	5051	0	183.1	0 Active	0	M	C
JAC15	155 Main St Durham (Stadium)	5052	0	44.7	-31.8 Closed 8/2016	-31.8	M	C
JAC17	100 Farmington Rd Rochester NH	5055	0	244.8	2.4 Closed 8/2016	2.4	M	C
JAC18	Islington St Condos Portsmouth NH	5056	0	45.8	1.8 Closed 8/2016	1.8	M	C
JAC19	7 Beech Hill Rd Exeter NH	5057	0	38.6	0 Closed 3/2016	0	M	C
JAC20	Robertson Dr Hampton NH	5059	0		-1 Closed 8/2016	-1	M	C
JAC21	Bartlett Ave Housing Somersworth NH	5061	0	57	0 Active	0	M	C
JAC22	46 Chestnut St Dover NH	5063	0	40.7	7.4 Closed 3/2016	7.4	M	C
JAC23	144 Main St Plaistow NH	5064	0	96.1	0 Closed 3/2016	0	M	C
JAC24	23 Falcone Cir Hampton NH	5067	0	15.6	4.3 Closed 8/2016	4.3	M	C
JAC25	8 Stiles Rd Salem NH	5068	0	30.3	0 Closed 8/2016	0	M	C
JAC26	Longmeadow Rd / Beech Rd	5069	0	57.7	0 Active	0	M	C
JAC27	46 Back River Rd (Red Barn Dr) Dover	5070	0	67.5	0 Closed 3/2016	0	M	C
JAC28	Stackpole Rd-The Villages at Sunningdale	5071	0		0 Closed 3/2016	0		
	Somersworth						M	C
JAC29	Stonewall Dr Dover NH	5073	0	75.8	5 Closed 8/2016	5	M	C
JAC30	377 Ocean Blvd Hampton NH	5074	0	89.5	10.4 Closed 8/2016	10.4	M	C
JAC31	Brentwood Expansion	4046	0	3,298.80	-348.4 Active	-348.4	M	C
JAC32	383 Sixth St Dover NH	4068	0	43.4	-0.5 Closed 8/2016	-0.5	M	C
JAO00	Gas Main Ext >\$30k		0		Active	0	M	C
JBB00	Annual Joint Encapsulation		0		Completed 5/2016	0	O	N
JBC00	Annual Joint Encapsulation, Carryover		0		Completed 5/2016	0	O	N
JCB01	NH Main Replacement Program	6020	6,371.70	7,402.50	7,427.80 Active	7,427.80	P	CI
JCO01	NH Main Replacement	5020	0		-16.5 Closed 1/2016	-16.5	P	CI
JHB00	Gas Highway Projects City State		3,209.10		2,372.00 Active	2,372.00		
JHB01	Plaistow Rd Plaistow	6016	0	1,017.50	945.1 Active	945.1	H	NG
JHB02	Winter St Exeter NH	6032	0	196.3	223.9 Active	223.9	H	NG
JHB03	McDonough St, Brewster St, Langdon St.	6033	0	205	195.9 Active	195.9		
	Portsmouth						H	NG
JHB04	Chamberlain Rd Rochester NH	6035	0	201.4	108.9 Active	108.9	H	NG
JHB05	Central Ave/ Birchwood/ Stark Dover	6040	0	768.3	862.4 Active	862.4	H	NG
JHB06	Maple St Somersworth	6051	0	38	24.1 Active	24.1	H	NG
JHB07	800 Islington St Portsmouth NH	6062	0	49.6	11.8 Active	11.8	H	NG
JHC00	Gas Highway Projects Carryover		53.1		-1.8 Active	-1.8		
JHC02	Maple St, Grove St, Hough St, Dover NH	5025	0	498.8	-1.8 Closed 6/2016	-1.8	H	NG

JHC03	Mt Vernon,Maple,Grove, Hough Sts Dover	4054	0		0	Closed 1/2016	0	H	NG
JHC05	419 South Broadway Salem NH	5058	0	57.1	0	Closed 3/2016	0	H	NG
JHC06	West Rd Portsmouth NH	5065	0	91.1	0	Closed 3/2016	0	H	NG
JHO00	Gas Highway Projects, Non-Budgeted		0			Active	0	H	NG
JPB03	Regulator Station Vent Installations	6027	179.5	179.5	88.4	Active	88.4	O	NG
JPB04	Rochester Reinforcement	6021	1,398.10	100	0	Cancelled 5/2016	0	E	G
JPB05	Rochester Reinforcement - Regulator Stations		466.4			Cancelled 5/2016	0	E	G
JPB07	Dover Point Catalytic Heaters	6061	7.6	7.6	5.5	Active	5.5	O	NG
JPO01	Route 88 Telemetry Addition	5043	0		0	Closed 1/2016	0	O	NG
JPO02	Main St Regulator Station	4041	0	234.4	0.5	Closed 1/2016	0.5	O	NG
JPO03	Critical Valves	5021	0	147.7	0	Completed 5/2016	0	O	NG
Sub-Totals:		13,834.00		21,482.90	12711.8				
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	ED	STATUS	Totals		
	TOOLS, SHOP, GARAGE GAS								
EAG02	Portsmouth Tools	6017		31.1	31.1	30.9 Active	30.9	O	NG
EAG03	Tools: Normal Additions and Replacements - Systems Operations	6026		8	8	9.5 Active	9.5	O	NG
EAG04	PMD External Pumps	6018		18	18	18 Active	18	O	NG
EAG05	Normal Add/Replace Tools/Equipment-EMC NH	6022		5	5	2 Active	2	O	NG
EAG07	Portable Mositure Analyzer SS1000	6019		20.7	20.7	20.8 Completed 5/2016	20.8	O	NG
Sub-Totals:				82.8	82.8	81.1			
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	ED	STATUS	Totals		
	TOOLS, SHOP, GARAGE GENERAL								
EAB01	Digital Calipers for Inspection and Acceptance of Gas Pipe			3.5		Active	0	O	NG
EA001	Portsmouth Tools	5018		0		0 Closed 3/2016	0	O	NG
EA002	Normal add & replace- tools & equipment - EM&C	5017		0		0 Closed 3/2016	0	O	NG
EA003	Tools: Normal Additions and Replacements - Systems Operations	5022		0		0 Closed 3/2016	0	O	NG
EA004	Portsmouth Level 1 Suits	5019		0		0 Closed 3/2016	0	O	NG
Sub-Totals:				3.5	0				
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	ED	STATUS	Totals		
	OFFICE GAS								
EDG01	Office Furniture and Equipment-Replacements	6015		5	5	5.6 Active	5.6	O	NG
Sub-Totals:				5	5	5.6			
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	ED	STATUS	Totals		
	OFFICE GENERAL								
EDO01	Office Furniture and Equipment	5014		0		0.5 Closed 3/2016	0.5	O	NG
Sub-Totals:				0	0	0.5			
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT			
NUMBER	DESCRIPTION	NUMBE	D	AMOUNT	ED	STATUS	Totals		
	STRUCTURES GENERAL								
GPB01	Normal Improvements to Portsmouth Facility	6014		15	15	15.8 Active	15.8	O	NG
GPC01	Physical security upgrades	3022		85	85	0 Active	0	O	NG

GPO01	Normal Improvements to Portsmouth Facility	5012	0	-1.3	Closed 3/2016	-1.3	O	NG
		<b>Sub-Totals:</b>	100	100	14.5			
BUDGET		AUTH	BUDGETE	AUTH	PROJECT	PROJECT		
		NUMBE	D		ED			
NUMBER		R	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
		DESCRIPTION						
FGB01	Replace truck # 37		0			Completed 12/2016	0	O NG
FGB02	Replace Van 30		0			Completed 12/2016	0	O NG
FGB03	Replace Van 41		0			Completed 12/2016	0	O NG
FGB04	Replace Pickup 39		0			Completed 7/2016	0	O NG
FGB05	Replace Spare/Pool vehicle		0			Completed 7/2016	0	O NG
FGB06	Replace stockroom van #2		0			Completed 10/2016	0	O NG
FGB07	Replace Pickup #58 gas ops manager		0			Completed 6/2016	0	O NG
FGB08	Replace Van 40		0			Completed 12/2016	0	O NG
		<b>Sub-Totals:</b>	0	0				
		<b>Grand Totals:</b>	18,433.40	36,205.30	19,398.70			

CONSTRUCTION BUDGET 2017 Northern NH							
12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED BUDGET							
		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
MIM18	Gas Distribution System Improvements - System Operations	8011	0			0 Active	0
		Sub-Totals:	0	0	0		
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
BLANKETS GAS							
MAB17	Gas Distribution System Improvements	7000	213.6	278.6	302.9	Active	302.9
MAB18	Gas Distribution System Improvements	8000	0		0	Active	0
MAC17	Gas Distribution System Improvements	6000	15.7	345.8	-100.3	Completed 5/2017	-100.3
MAO16	Gas Distribution System Improvements	4000	0		0	Closed 10/2017	0
MAO17	Gas Distribution System Improvements	5000	0	461.3	-1.3	Completed 2/2017	-1.3
MBB17	New Gas Services	7001	1,289.90	2,168.30	2,493.00	Active	2,493.00
MBB18	New Gas Services	8001	0		0	Active	0
MBC17	New Gas Services	6001	30.7	1,886.30	136.5	Completed 5/2017	136.5
MBO16	New Gas Services	4001	0	2,757.70	-1.7	Completed 2/2017	-1.7
MBO17	New Gas Services	5001	0	2,201.90	0	Completed 2/2017	0
MCB17	Corrosion Control	7002	85.9	85.8	34.4	Active	34.4
MCB18	Corrosion Control	8002	0		0	Active	0
MCO16	Corrosion Control	5002	0	64.1	0	Completed 2/2017	0
MCO17	Corrosion Control	6002	0	70.6	1.3	Completed 2/2017	1.3
MDB17	Abandoned Gas Services	7003	134.6	134.6	114.7	Active	114.7
MDB18	Abandoned Gas Services	8003	0		0	Active	0
MDC17	Abandoned Gas Services	6003	7.6	213.3	-0.3	Completed 5/2017	-0.3
MDO16	Abandoned Gas Services	5003	0	210	0	Completed 2/2017	0
MEB17	Gas Service Upgrades	7004	1,047.30	1,047.30	1,200.10	Active	1,200.10
MEB18	Gas Service Upgrades	8004	0		0	Active	0
MEC17	Gas Service Upgrades	6004	7.7	1,569.40	-80	Completed 5/2017	-80
MEO16	Gas Service Upgrades	4004	0	749.6	0.4	Completed 2/2017	0.4
MEO17	Gas Service Upgrades	5004	0	1,103.10	-11.4	Completed 2/2017	-11.4
MFB17	Gas Meter Installations - Company	7006	888.7	888.7	966.3	Active	966.3
MFB18	Gas Meter Installations - Company	8006	0		0	Active	0
MFC17	Gas Meter Installations - Company	6006	4.4	735.1	28.8	Closed 5/2017	28.8
MGB17	Gas Meter Installations - Customers	7008	486.5	611.5	626.9	Active	626.9
MGB18	Gas Meter Installations - Customer	8008	0		0	Active	0
MGC17	Gas Meter Installations - Customer	6008	4.4	555.9	22.5	Completed 5/2017	22.5
MHB17	Gas Meter Purchases - Company	7005	189.4	485.4	486.4	Active	486.4
MHB18	Gas Meter Purchases - Company	8005	0		0	Active	0
MHO17	Gas Meter Purchase - Company	6005	0	228	0.1	Completed 2/2017	0.1
MIB17	Gas Meter Purchases - Customer	7007	132.2	415.5	417.5	Active	417.5
MIB18	Gas Meter Purchases - Customer	8007	0		0	Active	0
MIO17	Gas Meter Purchases - Customer	6007	0	244.4	13	Completed 2/2017	13
MMB17	Gas Distribution System Improvements - System Operations	7011	127.2	127.2	113.2	Active	113.2
MMO15	Gas Distribution Improvements - Systems Ops	4011	0		0	Closed 10/2017	0
MMO16	Gas Distribution Improvements - Systems Operations	5011	0		-0.2	Closed 10/2017	-0.2
MMO17	Gas Distribution System Improvements - Systems Operations	6011	0	108.9	12.6	Completed 2/2017	12.6
		Sub-Totals:	4,665.80	19,748.30	6,775.40		
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
BLANKETS WATER HEATER							
MJB17	New Water Heater Installations	7010	108	108	78.2	Active	78.2
MJB18	New Water Heater Installations	8017	0		0	Active	0
MJC17	New C/B Installations	6010	1.2	108	2.4	Active	2.4

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	3,788
Capacity Expansion (E)	0
Mains Extensions (M)	2,726
Subtotal Growth	6,514
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	6,077
Other Replacement Programs (R)	0
System Improvements (I)	0
Highway Projects (H)	6,884
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	361
Rochester Reinforcement (RR)	859
Other Non-Growth (O)	4,213
Subtotal Non-Growth	18,394
<b>Total</b>	<b>24,908</b>
% Growth	26%
% Non-Growth	74%
% Total	100%

MKB17	Gas Water Heater Replacements	7009	100	100	56.6	Active	56.6	O
MKB18	Gas Water Heater Replacements	8016	0		0	Active	0	O
MKC17	Gas C/B Replacements	6009	1.2	90	-3.3	Active	-3.3	O
		<b>Sub-Totals:</b>	<b>210.3</b>	<b>406</b>	<b>133.9</b>			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>D</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
COMMUNICATIONS GENERAL								
ECB01	Replace Moblie Drive By Unit		35			Active	0	O
ECN01	UPC/GEMS Enhancements 2017	7024	0	18.7	17.1	Active	17.1	O
ECN02	Meter data archiving plan	7025	0	5	1.7	Active	1.7	O
ECN05	Electronic Time Sheet-Phase One	7033	0	15.3	2.6	Active	2.6	O
ECN06	LocusView GPS/GIS Tracking & Traceability	7034	0	120.7	116.3	Active	116.3	O
ECN07	2017 Cyber Security Scheduled Replacements	7035	0	27.4	1	Active	1	O
ECN08	Power Plant Upgrade 10.4 to 2016.1	7036	0	65.6	64.8	Active	64.8	O
ECN09	NGA Operator Qualification Program jTest Environment	7043	0	8.7	0	Active	0	O
ECN10	2017 IT Infrastructure	7044	0	76.2	11.3	Active	11.3	O
ECN11	2017 Salesforce Application for Gas Sales - Phase 2	7047	0	17	4.5	Active	4.5	O
ECN12	2017 General Software Enhancements	7060	0	9	4.6	Active	4.6	O
ECN13	IS Project Tracker Replacement	7066	0	5.4	1.1	Active	1.1	O
ECN15	Meter Data Management	7078	0		1,380.90	Active	1,380.90	O
ECO01	Gas Inspections	4059	0	38	-0.4	Closed 4/2017	-0.4	O
ECO02	Young St Station Telemetry	5054	0	48.9	0	Active	0	O
ECO03	2015 Infrastructure	5015	0		0	Closed 1/2017	0	O
ECO04	GIS Version Upgrade & Data Model Consolidation	5016	0	62.9	15.1	Active	15.1	O
ECO05	CIS, MDMS and Interfaces Internal Control - 2015	5028	0		0	Cancelled 7/2017	0	O
ECO06	General Software Enhancements	5039	0		-8.7	Closed 3/2017	-8.7	O
ECO07	CMS 2015 Rewrite	5066	0		0	Closed 4/2017	0	O
ECO08	EETS Enhancements 2015	5072	0	19.1	0.1	Active	0.1	O
ECO09	2015 Cyber Security Enhancements	5075	0		0	Closed 4/2017	0	O
ECO10	SalesForce for Gas Sales Phase II project	5077	0	21.5	14.8	Active	14.8	O
ECO11	Verotrack Upgrade to myWorld Inspection & Service	6028	0	19.4	0.3	Active	0.3	O
ECO12	2016 IT Infrastructure	6029	0	79.6	4.1	Closed 4/2017	4.1	O
ECO13	First Responder - Municipal Trouble Reporting App	6036	0	64.8	55.8	Closed 1/2017	55.8	O
ECO14	2016 Cyber Security Enhancements	6042	0	5.3	0	Closed 4/2017	0	O
ECO15	New Century Distribution Risk Algorithms Upgrade	6043	0	12.3	2.9	Active	2.9	O
ECO16	Unify Workforce Management System	6044	0	10.1	0.3	Closed 4/2017	0.3	O
ECO17	ITRON MVRS Upgrade	6048	0	5.1	0	Active	0	O
ECO18	General Software Enhancements	6053	0	9	3.2	Closed 4/2017	3.2	O
ECO19	Upgrade Critical Integration/Interface Jobs	6059	0		0	Cancelled 6/2017	0	O
ECO20	CMS NH/ME Isolation	6060	0	3.4	2.4	Active	2.4	O
		<b>Sub-Totals:</b>	<b>35</b>	<b>768.2</b>	<b>1695.8</b>			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>D</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
DISTRIBUTION GAS								
JAB00	Gas Main Extensions over \$30,000		2,181.50		2,494.90	Active	2,494.90	M
JAB01	407 Old Dover Rd Rochester	7013	0	1,297.10	1,322.50	Active	1,322.50	
JAB02	Indian Ridge Rochester NH	7023	0	88.5	44.1	Active	44.1	
JAB03	Gas main extensions <\$30K	7042	0	250	236.2	Active	236.2	
JAB04	77 Farmington Rd Rochester NH	7051	0	117.9	119.4	Active	119.4	
JAB05	Tuscan Village Project/Pleasant St	7052	0	1,006.50	455	Active	455	
JAB06	Stonebridge Estates Salem NH	7056	0	331.6	16.8	Active	16.8	
JAB07	Sierra Dr Dover NH	7057	0	31.3	18	Active	18	
JAB08	920 Lafayette Rd Seabrook NH	7062	0	69.6	72.3	Active	72.3	
JAB09	80 Lawrence Rd Salem (Granite Woods)	7063	0	526	38	Active	38	
JAB10	Sweetbriar Ln Hampton NH	7064	0	65.2	44.1	Active	44.1	
JAB11	788-794 Portland St (Carole Ct) Rochester NH	7065	0	68.4	20.6	Active	20.6	
JAB12	20 Garrison Rd (Wolcott Dr) Dover NH	7067	0	57	14.3	Active	14.3	



JAB13	206 Green St Somersworth NH	7068	0	148.5	66.9 Active	66.9	
JAB14	50 Pine Rd Brentwood NH	7071	0	39.4	26.7 Active	26.7	
JAB15	1 Depot Rd Seabrook NH	7074	0	64.4	0 Active	0	
JAB16	17D Farmington Rd Rochester	7075	0	42.7	0 Active	0	
JAB17	54 Weare Rd Seabrook	7076	0	50	0 Active	0	
JAC00	Gas Main Extensions carryover		584.7		231.1 Active	231.1	M
JAC01	8 Sterling Hill Exeter NH	6013	0	22.8	0 Active	0	
JAC02	100 Farmington Rd Rochester	6030	0	1,799.60	-125.6 Active	-125.6	
JAC03	Bramber Valley 128 Post Rd Greenland	6031	0	535.4	123.7 Active	123.7	
JAC04	Sierra Dr Dover NH	6034	0	291.8	0 Active	0	
JAC05	Gunstock Rd Plaistow	6037	0	51.6	0 Active	0	
JAC06	6-8 Broad St Somersworth NH	6038	0	250	11.8 Active	11.8	
JAC07	Emerald Ln/Indian Ridge Dover	6039	0	660.4	118.7 Active	118.7	
JAC08	Red Barn Dr Dover NH	6041	0	57.9	0 Closed 6/2017	0	
JAC09	263 Drakeside Rd Hampton NH	6046	0	156.5	-4.1 Closed 6/2017	-4.1	
JAC10	12 Continental Dr Exeter NH	6047	0	58.5	0 Closed 1/2017	0	
JAC11	8 Cullen Way Exeter NH	6049	0	28.2	0 Closed 1/2017	0	
JAC12	181 Silver St (Silver Square) Dover	6052	0	132.9	-2.6 Closed 6/2017	-2.6	
JAC13	2422 Lafayette Rd Portsmouth	6054	0	71.9	0 Closed 6/2017	0	
JAC14	920 Bld2 Lafayette Rd Seabrook NH	6055	0	59.1	-0.6 Cancelled 7/2017	-0.6	
JAC15	Concord Pl / McKay Dr Exeter NH	6056	0	204.7	107.7 Active	107.7	
JAC16	Indian Ridge/66 Rochester Hill Rd	6057	0	88.5	2 Closed 6/2017	2	
JAC17	Sunningdale Dr Somersworth NH	6058	0	217.9	0 Closed 6/2017	0	
JAO00	Gas Main Ext >\$30k		0		-0.1 Active	-0.1	M
JAO01	Beechwood Rd Salem NH	5050	0		0 Closed 6/2017	0	
JAO02	Windsor Ave Exeter NH	5051	0		0 Closed 12/2017	0	
JAO03	Bartlett Ave Housing Somersworth NH	5061	0		-0.1 Cancelled 10/2017	-0.1	
JAO04	Longmeadow Rd / Beech Rd	5069	0	57.7	0 Active	0	
JAO05	Brentwood Expansion	4046	0		0 Closed 10/2017	0	
JBB00	Annual Joint Encapsulation		0		Completed 2/2017	0	O
JBC00	Annual Joint Encapsulation, Carryover		0		Completed 2/2017	0	O
JCB01	Spring St Dover NH	7017	4,941.90	4,366.90	4,953.90 Active	4,953.90	P
JCO01	NH Main Replacement Program	6020		7,402.50	13.5 Completed 5/2017	13.5	P
JHB00	Gas Highway Projects City State		3,105.60		6,879.50 Active	6,879.50	H
JHB01	Whittier St Bridge Dover NH	7014	0	926.6	744.8 Active	744.8	
JHB02	Congress St/ Fleet St/ Vaughn Mall Portsmouth NH	7022	0	959.2	838.6 Active	838.6	
JHB03	Islington St / Bartlett St Portsmouth NH	7040	0	2,382.10	2,958.70 Active	2,958.70	
JHB04	Lafayette Rd Seabrook NH	7041	0	228.2	260.2 Active	260.2	
JHB05	Dover Point Rd Crossing Dover NH	7045	0	286.5	237 Active	237	
JHB06	Wakefield St Rochester NH	7046	0	899.2	637.7 Active	637.7	
JHB07	16-30 High St Exeter	7048	0	218.1	176.8 Active	176.8	
JHB08	Court St HDD Exeter	7050	0	167.2	179.6 Active	179.6	
JHB09	Tanner,Parker,Sudbury,Brewster,McDonough, Hanover Sts Portsmouth	7058	0	604.5	779.7 Active	779.7	
JHB10	Chestnut St Portsmouth NH	7069	0	30.1	11.2 Active	11.2	
JHB11	Third St Dover NH	7070	0	57.9	55.2 Active	55.2	
JHC00	Gas Highway Projects Carryover		15.6		4.8 Active	4.8	H
JHC01	Plaistow Rd Plaistow	6016	0	1,017.50	0 Active	0	
JHC02	Winter St Exeter NH	6032	0	196.3	0 Active	0	
JHC03	McDonough St, Brewster St, Langdon St. Portsmouth	6033	0	205	0 Active	0	
JHC04	Chamberlain Rd Rochester NH	6035	0	201.4	0 Active	0	
JHC05	Central Ave/ Birchwood/ Stark Dover	6040	0	768.3	4.8 Closed 6/2017	4.8	
JHC06	Maple St Somersworth	6051	0	38	0 Closed 1/2017	0	
JHC07	800 Islington St Portsmouth NH	6062	0	49.6	0 Closed 6/2017	0	
JHO00	Gas Highway Projects, Non-Budgeted		0		Active	0	H
JPB08	Rochester Reinforcement	7059	773.2	812.1	858.6 Active	858.6	RR
JPB09	Regulator Vent Installations	7039	129.7	129.7	91.9 Active	91.9	O
JPB10	Strafford Ave Station Modification	7028	29.8	29.8	34.3 Active	34.3	O
JPN01	5 Andrews East Kingston	7029	0	36.4	36.3 Active	36.3	F

JPN02	282 Durham Dover	7030	0	43.8	49.9 Active	49.9	F
JPN04	356 Rt 108 Madbury	7032	0	42.3	42.2 Active	42.2	F
JPN06	PLV mini dist regulator	7054	0	320.4	232.5 Active	232.5	F
JPN08	Kerotest Valve Replacement	7061	0	364.5	235.9 Active	235.9	O
JPO01	Regulator Station Vent Installations	6027	0	179.5	-3.1 Completed 2/2017	-3.1	O
JPO02	Main St Regulator Station	4041	0		0 Closed 5/2017	0	O
JPO03	Critical Valves	5021	0	147.7	0 Completed 2/2017	0	O
JPO04	Rochester Reinforcement	6021	0	100	0 Active	0	RR
JPO05	Dover Point Catalytic Heaters	6061	0	7.6	0 Closed 6/2017	0	O
Sub-Totals:		11,762.00	32,218.30	16,156.10			
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
EAG01	TOOLS, SHOP, GARAGE GAS						
EAG01	Portsmouth Tools	7018	25.2	25.2	25.5 Active	25.5	O
EAG02	Tools: Normal Additions and Replacements - Systems Operations	7038	6	6	8.7 Active	8.7	O
EAG03	Normal add & replace- tools & equipment - EM&C	7015	5	5	1.6 Active	1.6	O
EAG04	Vehicle Metthane Detector VMD	7019	20	20	20.8 Active	20.8	O
EGO01	Replace and Upgrade Gas SCADA Master	5032	0	59.9	0 Active	0	O
Sub-Totals:		56.2	116.1	56.6			
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
EA001	TOOLS, SHOP, GARAGE GENERAL						
EA001	Portsmouth Tools	6017	0	31.1	5 Active	5	O
EA002	Tools: Normal Additions and Replacements - Systems Operations	6026	0	8	0 Active	0	O
EA003	PMD External Pumps	6018	0	18	0 Active	0	O
EA004	Normal Add/Replace Tools/Equipment-EMC NH	6022	0	5	0 Completed 2/2017	0	O
EA005	Portable Mositure Analyzer SS1000	6019	0	20.7	0 Active	0	O
Sub-Totals:		0	82.8	5			
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
EDG01	OFFICE GAS						
EDG01	Office Furniture and Equipment	7020	5	4.8	4.4 Active	4.4	O
Sub-Totals:		5	4.8	4.4			
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
EDB02	OFFICE GENERAL						
EDB02	CED Work Station Replacement		45		Active	0	O
EDO01	Office Furniture and Equipment-Replacements	6015	0	5	1.4 Active	1.4	O
Sub-Totals:		45	5	1.4			
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
GPB01	STRUCTURES GENERAL						
GPB01	Normal Improvements Portsmouth DOC	7016	15	15	13.2 Active	13.2	O
GPB04	Replace Chillers	7037	33	33	32.7 Completed 7/2017	32.7	O
GPC01	Physical Security Upgrades & Additions	7073	85	85	34.7 Active	34.7	O
GPC03	2013 Physical security upgrades - Carryover	3022	0		-3.8 Cancelled 7/2017	-3.8	O
GPO01	Normal Improvements to Portsmouth Facility	6014	0	15	2.3 Closed 7/2017	2.3	O
Sub-Totals:		133	148	79.1			
BUDGET		AUTH	BUDGETED	AUTH	D	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
FGB01	TRANSPORTATION GAS						
FGB01	Replace van #59		0		Active	0	O
FGB02	Replace pickup #6		0		Active	0	O
FGB03	Replace Van #60		0		Active	0	O
FGB04	Replace pickup #12		0		Active	0	O
FGB05	Replace Backhoe		0		Active	0	O

Sub-Totals:	0	0	
Grand Totals:	16,912.30	53,497.50	24,907.70

**CONSTRUCTION BUDGET 2018 Northern NH**  
**12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED**

BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	Totals	Category
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS		
	BLANKETS GAS							
MAB18	Gas Distribution System Improvements	8000	423.8	423.8	604.7	Active	604.7	O
MAB19	Gas Distribution System Improvements	19000	0		0	Active	0	O
MAC18	Gas Distribution System Improvements	7000	14	278.6	-150.1	Completed 8/2018	-150.1	O
MAO17	Gas Distribution System Improvements	5000	0	461.3	-20.7	Completed 1/2018	-20.7	O
MAO18	Gas Distribution System Improvements	6000	0	345.8	0	Completed 1/2018	0	O
MBB18	New Gas Services	8001	2,433.30	2,433.30	2,900.20	Active	2,900.20	C
MBB19	New Gas Services	19001	0		0	Active	0	C
MBC18	New Gas Services	7001	28.4	2,168.30	-111.1	Active	-111.1	C
MBO17	New Gas Services	5001	0	2,201.90	0	Completed 1/2018	0	C
MBO18	New Gas Services	6001	0	1,886.30	-0.2	Completed 1/2018	-0.2	C
MCB18	Corrosion Control	8002	79.4	79.4	76.4	Active	76.4	O
MCB19	Corrosion Control	19002	0		0	Active	0	O
MCO17	Corrosion Control	6002	0	70.6	0	Completed 2/2018	0	O
MCO18	Corrosion Control	7002	0	85.8	0	Completed 2/2018	0	O
MDB18	Abandoned Gas Services	8003	143.2	210.9	178.8	Active	178.8	O
MDB19	Abandoned Gas Services	19003	0		0.3	Active	0.3	O
MDC18	Abandoned Gas Services	7003	6.8	134.6	4.3	Completed 1/2018	4.3	O
MDO18	Abandoned Gas Services	6003	0	213.3	-1.3	Completed 1/2018	-1.3	O
MEB18	Gas Service Upgrades	8004	1,782.30	1,782.30	1,414.50	Active	1,414.50	O
MEB19	Gas Service Upgrades	19004	0		0	Active	0	O
MEC18	Gas Service Upgrades	7004	6.7	1,047.30	-53.3	Completed 8/2018	-53.3	O
MEO17	Gas Service Upgrades	5004	0	1,103.10	-29.7	Completed 1/2018	-29.7	O
MEO18	Gas Service Upgrades	6004	0	1,569.40	-10.2	Completed 1/2018	-10.2	O
MFB18	Gas Meter Installations - Company	8006	594.9	594.9	496.5	Active	496.5	O
MFB19	Gas Meter Installations - Company	19006	0		0	Active	0	O
MFC18	Gas Meter Installations - Company	7006	3.6	888.7	6.8	Closed 7/2018	6.8	O
MGB18	Gas Meter Installations - Customer	8008	726.9	726.9	924.9	Active	924.9	C
MGB19	Gas Meter Installations - Customer	19008	0		0	Active	0	C
MGC18	Gas Meter Installations - Customers	7008	3.6	611.5	6.7	Closed 8/2018	6.7	C
MHB18	Gas Meter Purchases - Company	8005	336.7	537.6	342.9	Active	342.9	O
MHB19	Gas Meter Purchases - Company	19005	0		0	Active	0	O
MHO18	Gas Meter Purchases - Company	7005	0	485.4	23.4	Completed 3/2018	23.4	O
MIB18	Gas Meter Purchases - Customer	8007	394.6	628.5	559.1	Active	559.1	C
MIB19	Gas Meter Purchases - Customer	19007	0		0	Active	0	C
MIO18	Gas Meter Purchases - Customer	7007	0	415.5	7.8	Completed 3/2018	7.8	C
MMB18	Gas Distribution System Improvements - System Operations	8011	118.6	118.6	105.2	Active	105.2	O
MMB19	Gas Distribution System Improvements - Operations	19011	0		0	Active	0	O
MMO15	Gas Distribution Improvements - Systems Ops	4011	0		0	Active	0	O
MMO16	Gas Distribution Improvements - Systems Operations	5011	0		0	Active	0	O
MMO17	Gas Distribution System Improvements - Systems Operations	6011	0	108.9	0	Active	0	O
MMO18	Gas Distribution System Improvements - System Operations	7011	0	127.2	8.4	Active	8.4	O
Sub-Totals:			7,096.90	21,739.80	7,284.30			

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	4,537
Capacity Expansion (E)	0
Mains Extensions (M)	3,732
Subtotal Growth	8,268
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	702
Other Replacement Programs (R)	0
System Improvements (I)	0
Highway Projects (H)	8,487
Asphalt Restoration (A)	0
Farm Tap Replacement (F)	310
Rochester Reinforcement (RR)	1,353
Other Non-Growth (O)	4,163
Subtotal Non-Growth	15,014
<b>Total</b>	<b>23,282</b>

% Growth	36%
% Non-Growth	64%
% Total	100%

BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	BLANKETS WATER HEATER							
MJB18	New Water Heater Installations	8017	108	108	74.2	Active	74.2	C
MJB19	New C/B Installations	19010	0		0	Active	0	C
MJC18	New Water Heater Installations	7010	1.2	108	5.1	Active	5.1	C
MKB18	Gas Water Heater Replacements	8016	103	103	103.8	Active	103.8	O
MKB19	Gas C/B Replacements	19009	0		0	Active	0	O
MKC18	Gas Water Heater Replacements	7009	1.2	100	2.6	Active	2.6	O
	<b>Sub-Totals:</b>		213.3	419	185.6			O
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	COMMUNICATIONS GAS							
ECG01	Gas SCADA - cell modem replacements - USC Labor	8052	49.6	49.6	29.8	Active	29.8	O
	<b>Sub-Totals:</b>		49.6	49.6	29.8			
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	COMMUNICATIONS GENERAL							
ECN01	2018 IT Infrastructure	8023	0	97.6	20.6	Active	20.6	O
ECN02	2018 Interface Enhancements	8027	0	124.4	91.1	Active	91.1	O
ECN03	2018 Customer Facing Enhancements	8028	0	161.5	103.8	Active	103.8	O
ECN04	2018 MeterSense Enhancements	8029	0	65.7	36.8	Active	36.8	O
ECN05	Compliance Management System Enhancements	8031	0	34	26.4	Active	26.4	O
ECN06	Dev / Staging Refresh	8032	0	8	0	Active	0	O
ECN07	MARS/GEM Enhancements	8033	0	18	17.5	Active	17.5	O
ECN08	Legacy Interface Job Rewrite	8034	0	2.9	2.1	Active	2.1	O
ECN09	WebOps Replacement - Year 1 of 3	8035	0	11.9	14.8	Active	14.8	O
ECN10	General Software Enhancements - 2018	8036	0	11.4	11.8	Active	11.8	O
ECN11	TESS Replacement	8037	0	5.1	0	Active	0	O
ECN12	2018 Cyber Security Enhancements	8038	0	26.3	4.7	Active	4.7	O
ECN13	Upgrade to myWorld Inspection and Survey	8039	0	13.3	13	Active	13	O
ECN14	Microsoft Exchange Upgrade 2007 to 2016	7077	0		0	Active	0	O
ECN15	SalesForce Application for Gas Sales - Phase II	8053	0	16.6	16.1	Active	16.1	O
ECN16	Microsoft Exchange Upgrade Carry-Over	8058	0	5	2.7	Active	2.7	O
ECN17	Electronic Time Sheet-Phase Two	8064	0	16.2	12.5	Active	12.5	O
ECN18	Universal Payment System (UPS) Reporting	8073	0	2.6	0	Active	0	O
ECN19	Compliance Management System (CMS) Data Reports	8074	0	3.7	1.4	Active	1.4	O
ECN20	ODI Plant Records - GIS Reconciliation Report	8075	0	3.7	0	Active	0	O
ECN21	LocusView Mobile Data Collection Enhancements	8082	0	8.8	0	Active	0	O
ECO01	UPC/GEMS Enhancements 2017	7024	0	18.7	-1.2	Active	-1.2	O
ECO02	Young St Station Telemetry	5054	0	48.9	-24.9	Active	-24.9	O
ECO03	Meter data archiving plan	7025	0	5	0.4	Active	0.4	O
ECO04	GIS Version Upgrade & Data Model Consolidation	5016	0	62.9	9.5	Active	9.5	O
ECO05	Electronic Time Sheet-Phase One	7033	0	15.3	2.3	Active	2.3	O
ECO06	LocusView GPS/GIS Tracking & Traceability	7034	0	120.7	0	Active	0	O
ECO07	2017 Cyber Security Scheduled Replacements	7035	0	27.4	0.9	Active	0.9	O
ECO08	Power Plant Upgrade 10.4 to 2016.1	7036	0	65.6	0	Active	0	O
ECO09	NGA Operator Qualification Program jTest Environment	7043	0	8.7	0	Active	0	O

ECO10	SalesForce for Gas Sales Phase II project	5077	0	46.6	-1.9	Active	-1.9	O
ECO11	2017 IT Infrastructure	7044	0	76.2	-2.6	Active	-2.6	O
ECO12	2017 SalesForce Application for Gas Sales - Phase 2	7047	0	17	12.2	Active	12.2	O
ECO13	2017 General Software Enhancements	7060	0	9	4.9	Active	4.9	O
ECO14	IS Project Tracker Replacement	7066	0	5.4	3.9	Active	3.9	O
ECO15	Meter Data Management	7078	0		0	Active	0	O
ECO16	Replace MV-90 communication bank modules	7026	0	3.7	0	Active	0	O
Sub-Totals:		0	1,167.70	378.7				
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT		
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
DISTRIBUTION GAS								
JAB00	Gas Main Extensions over \$30,000		1,995.70		3,107.00	Active	3,107.00	M
JAB01	Gas main ext < \$30K	8041	0	250	252.9	Active	252.9	
JAB02	118 Ledge Rd Seabrook NH	8046	0	59.4	59.7	Active	59.7	
JAB03	201 Atlantic Ave N Hampton	8048	0	462.6	529.5	Active	529.5	
JAB04	113,114,115 &117 Batchelder Rd Seabrook	8049	0	107.4	101.1	Active	101.1	
JAB05	104 Washington St Dover NH	8050	0	146.3	154.4	Active	154.4	
JAB06	10 Hampshire Rd Salem NH	8051	0	97.7	112.1	Active	112.1	
JAB07	104 Grafton Rd Portsmouth NH	8054	0	71.8	78.5	Active	78.5	
JAB08	1 Wentworth Ter Dover NH	8055	0	31.6	29.1	Active	29.1	
JAB09	1 Mall Rd Salem NH	8056	0	53.1	46.6	Active	46.6	
JAB10	121 Corporate Dr Portsmouth NH	8065	0	160.8	135.9	Active	135.9	
JAB11	140 Wakefield St Rochester	8066	0	36.9	69.6	Active	69.6	
JAB12	13 Newfields Rd Exeter	8067	0	57.6	48.8	Active	48.8	
JAB13	109 Towle Farm Rd Hampton NH	8069	0	85.5	92.7	Active	92.7	
JAB14	21 Mechanic St Rochester NH	8071	0	34.3	10.3	Active	10.3	
JAB16	Country Club Dr Atkinson NH Phase 1	8078	0	1,438.80	980.4	Active	980.4	
JAB17	30 Cate St Portsmouth	8079	0	72.7	24.2	Active	24.2	
JAB18	0 Borthwick Ave Portsmouth	8080	0	138.2	138.2	Active	138.2	
JAB19	118,122,159,163, 165,167 Mt Vernon St Dover NH	8083	0	122.8	82	Active	82	
JAB20	299 Vaughan St Portsmouth NH	8084	0	63.2	18.9	Active	18.9	
JAB21	410-430 Islington St Portsmouth NH	8086	0	62.5	0	Active	0	
JAB22	183 Epping Rd / Ray Farm Exeter	8088	0	90.7	9.4	Active	9.4	
JAB23	2075 Lafayette Rd Portsmouth	8089	0	42.5	0	Active	0	
JAB24	31A,31B & 35 Wortley Ave Seabrook	8090	0	30.2	22	Active	22	
JAB25	139 Folly Mill Rd Seabrook NH	8091	0	42.9	41.4	Active	41.4	
JAB26	114 Rochester Hill Rd Rochester	8092	0	80.5	0	Active	0	
JAB27	106-114 Mt Vernon ST Dover	8095	0	57.1	59	Active	59	
JAB28	50-56 Lovell St Portsmouth	8096	0	30.1	10.4	Active	10.4	
JAC00	Gas Main Extensions carryover		1,622.50		624.8	Active	624.8	M
JAC01	407 Old Dover Rd Rochester	7013	0	1,297.10	40.6	Active	40.6	
JAC02	Indian Ridge Rochester NH	7023	0	88.5	-8.5	Active	-8.5	
JAC03	Bramber Valley 128 Post Rd Greenland	6031	0	535.4	3.4	Active	3.4	
JAC04	Gas main extensions <\$30K	7042	0	250	2.5	Active	2.5	
JAC05	77 Farmington Rd Rochester NH	7051	0	117.9	-1.1	Active	-1.1	
JAC06	6-8 Broad St Somersworth NH	6038	0	250	0.7	Active	0.7	
JAC07	Emerald Ln/Indian Ridge Dover	6039	0	660.4	-1.9	Active	-1.9	
JAC08	Tuscan Village Project/Pleasant St	7052	0	1,006.50	503.7	Active	503.7	
JAC09	Stonebridge Estates Salem NH	7056	0	331.6	4.3	Active	4.3	
JAC10	Sierra Dr Dover NH	7057	0	31.3	14.3	Active	14.3	
JAC11	920 Lafayette Rd Seabrook NH	7062	0	69.6	-0.1	Active	-0.1	
JAC12	80 Lawrence Rd Salem (Granite Woods)	7063	0	526	-38	Active	-38	

JAC13	Sweetbriar Ln Hampton NH	7064	0	65.2	0 Active	0	
JAC14	788-794 Portland St (Carole Ct) Rochester NH	7065	0	68.4	0 Active	0	
JAC15	Concord Pl / McKay Dr Exeter NH	6056	0	204.7	-13.9 Active	-13.9	
JAC16	20 Garrison Rd (Wolcott Dr) Dover NH	7067	0	57	4.2 Active	4.2	
JAC17	206 Green St Somersworth NH	7068	0	148.5	0 Active	0	
JAC18	50 Pine Rd Brentwood NH	7071	0	39.4	1.3 Active	1.3	
JAC19	1 Depot Rd Seabrook NH	7074	0	64.4	56.9 Active	56.9	
JAC20	17D Farmington Rd Rochester	7075	0	42.7	5 Active	5	
JAC21	54 Weare Rd Seabrook	7076	0	50	51.4 Active	51.4	
JAO00	Gas Main Ext >\$30k		0		Active	0	M
JBB00	Annual Joint Encapsulation		0		Completed 1/2018	0	O
JBC00	Annual Joint Encapsulation, Carryover		0		Completed 1/2018	0	O
JCB01	Various Locations Paving for 2017 work	8020	592.8	800	704.8 Active	704.8	P
JCO02	Spring St Dover NH	7017	0	4,366.90	-3.2 Active	-3.2	P
JHB00	Gas Highway Projects City State		7,140.10		8,537.00 Active	8,537.00	H
JHB01	Whitehouse Rd Rochester NH	8030	0	6,874.50	6,572.60 Active	6,572.60	
JHB02	Barberry Ln / Green St Portsmouth	8040	0	442.7	466.2 Active	466.2	
JHB03	Stark St Bridge Portsmouth	8042	0	254	271.4 Active	271.4	
JHB04	828 Central Ave Dover NH	8045	0	164.6	168.9 Active	168.9	
JHB05	Woodbury Ave / Piscataqua Dr Newington	8047	0	311.7	351.5 Active	351.5	
JHB06	Daniel St and Tremont St Exeter	8057	0	81.2	88.8 Active	88.8	
JHB07	Railroad Ave @ Brickyard Rd Rochester	8059	0	178.8	196.4 Active	196.4	
JHB08	Lafayette Rd @ Andrew Jarvis Way Portsmouth	8068	0	60.5	65.2 Active	65.2	
JHB09	Jackson St / Sylvain St	8076	0	214.2	273.5 Active	273.5	
JHB10	Green St Portsmouth NH	8085	0	97.1	59.5 Active	59.5	
JHB11	Main St Salem NH	8087	0	149.4	22.9 Active	22.9	
JHC00	Gas Highway Projects Carryover		14.8		-50.3 Active	-50.3	H
JHC01	Whittier St Bridge Dover NH	7014	0	926.6	-39.6 Active	-39.6	
JHC02	Congress St/ Fleet St/ Vaughn Mall Portsmouth NH	7022	0	959.2	0 Active	0	
JHC03	Islington St / Bartlett St Portsmouth NH	7040	0	2,841.80	74.9 Active	74.9	
JHC04	Lafayette Rd Seabrook NH	7041	0	228.2	0 Active	0	
JHC05	Dover Point Rd Crossing Dover NH	7045	0	286.5	16.3 Active	16.3	
JHC06	Wakefield St Rochester NH	7046	0	899.2	-1.6 Active	-1.6	
JHC07	16-30 High St Exeter	7048	0	218.1	0 Active	0	
JHC08	Court St HDD Exeter	7050	0	167.2	5.4 Active	5.4	
JHC09	Tanner,Parker,Sudbury,Brewster,McDonough, Hanover Sts Portsmouth	7058	0	604.5	-105.5 Active	-105.5	
JHC10	Chestnut St Portsmouth NH	7069	0	30.1	0 Active	0	
JHC11	Third St Dover NH	7070	0	57.9	-0.4 Active	-0.4	
JHO00	Gas Highway Projects, Non-Budgeted		0		Active	0	H
JPB01	Distribution High Line Dover Phase 1	8043	2,633.00	2,417.30	1,363.20 Active	1,363.20	RR
JPN01	Redesigned New Reg Station	8063	0	66.8	69.4 Active	69.4	O
JPN02	New Odorizer & Setup	8070	0	56	75 Active	75	O
JPN03	299 Exeter Rd Hampton	8072	0	49.6	57.7 Active	57.7	F
JPN04	101 International Dr Portsmouth	8081	0	104	169.9 Active	169.9	C
JPN05	62 Whitehouse Rd Bottom out replacement	8093	0	80	0 Active	0	O
JPN06	47 Weare Rd Seabrook NH	8094	0	81	78.7 Active	78.7	F
JPO02	Rochester Reinforcement	7059	0	812.1	-10.1 Active	-10.1	RR
JPO04	Rochester Reinforcement	6021	0	100	0 Active	0	RR
JPO06	Regulator Vent Installations	7039	0	157.7	88.6 Active	88.6	O
JPO07	Strafford Ave Station Modification	7028	0	29.8	0 Active	0	O
JPO08	5 Andrews East Kingston	7029	0	36.4	0 Active	0	F

JPO09	282 Durham Dover	7030	0	43.8	0 Active	0	F
JPO10	356 Rt 108 Madbury	7032	0	42.3	0 Active	0	F
JPO11	PLV mini dist regulator	7054	0	320.4	173.1 Active	173.1	F
JPO12	Kerotest Valve Replacement	7061	0	364.5	-8.4 Active	-8.4	O
		<b>Sub-Totals:</b>	13,998.80	35,808.30	14,977.20		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
TOOLS, SHOP, GARAGE GAS							
EAG01	Normal add & replace- tools & equipment - Metering	8022	5	5	0.7 Active	0.7	O
EAG02	Tools Portsmouth Division	8019	25.9	25.9	23.7 Active	23.7	O
EAG03	Gas System Operations Tools	8026	6	6	8.5 Active	8.5	O
EGO01	Replace and Upgrade Gas SCADA Master	5032	0	59.9	0 Completed 1/2018	0	O
		<b>Sub-Totals:</b>	36.9	96.8	32.9		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
TOOLS, SHOP, GARAGE GENERAL							O
EAO01	Portsmouth Tools	7018	0	25.2	0 Active	0	O
EAO02	Tools: Normal Additions and Replacements - Systems Operations	7038	0	6	0.3 Active	0.3	O
EAO03	PMD External Pumps	6018	0	18	0 Active	0	O
EAO04	Normal add & replace- tools & equipment - EM&C	7015	0	5	0 Completed 4/2018	0	O
EAO05	Portable Mositure Analyzer SS1000	6019	0	20.7	0 Active	0	O
EAO06	Vehicle Metthane Detector VMD	7019	0	20	0 Active	0	O
		<b>Sub-Totals:</b>	0	94.9	0.3		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
OFFICE GAS							
EDG01	Office Furniture and Equipment	8018	5	4.8	5.9 Active	5.9	O
		<b>Sub-Totals:</b>	5	4.8	5.9		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
OFFICE GENERAL							
EDO02	Office Furniture and Equipment	7020	0	4.8	0 Active	0	O
		<b>Sub-Totals:</b>	0	4.8	0		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
STRUCTURES GENERAL							
GPB01	Normal Improvements to Portsmouth Facility	8021	15	25	24 Active	24	O
GPB02	Roof Replacement & Building Envelope Improvements	8024	400	400	276.5 Active	276.5	O
GPB03	Physical Security Facility Upgrades & Additions 2018	8025	20	20	24.2 Active	24.2	O
GPC01	Physical Security Upgrades & Additions	7073	45	85	62.6 Active	62.6	O
GPO02	Normal Improvements Portsmouth DOC	7016	0	15	0 Active	0	O
GPO03	Replace Chillers	7037	0	33	0 Active	0	O
		<b>Sub-Totals:</b>	480	578	387.3		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	



NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	TRANSPORTATION GAS						
FGB01	Replace Van #27 - Service		0			Active	0
FGB02	Replace Pickup Truck #21		0			Active	0
FGB03	Replace Pickup Truck #9		0			Active	0
FGB04	Replace Pickup Truck #15 - Service		0			Active	0
FGB05	Replace Dump - Truck #8		0			Active	0
FGB06	Replace Pickup Truck #1 - Fleet & Facilities		0			Active	0
	Sub-Totals:		0	0			
	Grand Totals:	21,880.60	59,963.60	23,282.00			

CONSTRUCTION BUDGET 2019 Northern NH							
12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED							
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	BLANKETS GAS						
MAB19	Gas Distribution System Improvements	19000	375.9	375.9	312.1	Active	312.1
MAB20	Gas Distribution System Improvements	20000	0		0	Active	0
MAC19	Gas Distribution System Improvements	8000	13.2	423.8	-177.7	Active	-177.7
MAO17	Gas Distribution System Improvements	5000	0	461.3	0	Closed 2/2019	0
MAO18	Gas Distribution System Improvements	6000	0	345.8	0	Closed 2/2019	0
MBB19	New Gas Services	19001	2,282.60	2,282.60	2,241.20	Active	2,241.20
MBB20	New Gas Services	20001	0		0	Active	0
MBC19	New Gas Services	8001	26.5	2,950.00	182.6	Active	182.6
MBO18	New Gas Services	7001	0		-1.3	Closed 1/2019	-1.3
MCB19	Corrosion Control	19002	52.3	52.3	41.9	Active	41.9
MCB20	Corrosion Control	20002	0		0	Active	0
MCO18	Corrosion Control	7002	0		0	Closed 1/2019	0
MCO19	Corrosion Control	8002	0		0.5	Closed 1/2019	0.5
MDB19	Abandoned Gas Services	19003	121	151	164.7	Active	164.7
MDB20	Abandoned Gas Services	20003	0		0	Active	0
MDC19	Abandoned Gas Services	8003	6.5	210.9	1.1	Active	1.1
MDO18	Abandoned Gas Services	7003	0	134.6	1	Closed 2/2019	1
MEB19	Gas Service Upgrades	19004	1,311.50	1,311.50	928	Active	928
MEB20	Gas Service Upgrades	20004	0		0	Active	0
MEC19	Gas Service Upgrades	8004	6.4	1,782.30	-103.1	Active	-103.1
MEO18	Gas Service Upgrades	6004	0	1,569.40	0	Closed 2/2019	0
MEO19	Gas Service Upgrades	7004	0	1,047.30	0	Closed 1/2019	0
MFB19	Gas Meter Installations - Company	19006	667.3	667.3	567.7	Active	567.7
MFB20	Gas Meter Installations - Company	20006	0		0	Active	0
MFC19	Gas Meter Installations - Company	8006	4.5		5.9	Active	5.9
MGB19	Gas Meter Installations - Customer	19008	676.7	756.6	770.6	Active	770.6
MGB20	Gas Meter Installations - Customer	20008	0		0	Active	0
MGC19	Gas Meter Installations - Customer	8008	3.5		26.1	Active	26.1
MHB19	Gas Meter Purchases - Company	19005	524.6	853.3	474.6	Active	474.6
MHB20	Gas Meter Purchases - Company	20005	0		0	Active	0
MHO19	Gas Meter Purchases - Company	8005	0		0	Closed 6/2019	0
MIB19	Gas Meter Purchases - Customer	19007	613.3	1,080.80	765.4	Active	765.4
MIB20	Gas Meter Purchases - Customer	20007	0		0	Active	0
MIO19	Gas Meter Purchases - Customer	8007	0		0	Closed 6/2019	0
MLB19	Gas Billable Work		0			Active	0
MMB19	Gas Distribution System Improvements - Op	19011	146.7	146.7	141.4	Active	141.4
MMB20	Gas Distribution System Improvements - Op	20011	0		0	Active	0
MMC19	Gas Distribution System Improvements - Sys	8011	20.7	118.6	13.5	Active	13.5
MMO18	Gas Distribution System Improvements - Sys	7011	0	127.2	0	Closed 6/2019	0
Sub-Totals:			6,853.20	16,849.30	6356.2		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	BLANKETS WATER HEATER						
MJB19	New C/B Installations	19010	100	100	61.6	Active	61.6

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	4,054
Capacity Expansion (E)	0
Mains Extensions (M)	4,095
Subtotal Growth	8,149
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	68
Other Replacement Programs (R)	0
System Improvements (I)	5,460
Highway Projects (H)	1,576
Asphalt Restoration (A)	331
Farm Tap Replacement (F)	597
Rochester Reinforcement (RR)	2,921
Other Non-Growth (O)	4,528
Subtotal Non-Growth	15,480
<b>Total</b>	<b>23,630</b>

% Growth	34%
% Non-Growth	66%
% Total	100%

MJB20	New Water Heater Installations	20010	0	0	Active	0	C	
MJC19	New Water Heater Installations	8017	1.2	5.9	Closed 5/2019	5.9	C	
MKB19	Gas C/B Replacements	19009	106.1	106.1	85.7	Active	85.7	O
MKB20	Gas Water Heater Replacements	20009	0	0	Active	0	O	
MKC19	Gas Water Heater Replacements	8016	1.2	-9.1	Closed 5/2019	-9.1	O	
Sub-Totals:		208.4	206.1	144.1				
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
COMMUNICATIONS GENERAL								
ECN01	2019 Voice System Replacement	19018	0	211.3	246.7	Active	246.7	O
ECN02	Pipeline Compliance System integration	19019	0	47.1	60.7	Active	60.7	O
ECN03	General Software Enhancements - 2019	19020	0	11.3	8.5	Active	8.5	O
ECN04	WebOps Replacement - Year 2 of 3	19021	0	10.5	11.5	Active	11.5	O
ECN05	Reporting Blanket	19022	0	15	20.1	Active	20.1	O
ECN06	Powerplan Updated License	19023	0		55.1	Closed 2/2019	55.1	O
ECN07	Metersense Upgrade 4.2 to 4.3	19034	0	2.9	0.3	Active	0.3	O
ECN08	2019 Infrastructure PC & Network	19041	0	313.6	165.6	Active	165.6	O
ECN09	EE Tracking & Reporting System	19042	0	35.9	24.3	Active	24.3	O
ECN11	Regulatory Work Blanket	19044	0	5.7	0	Active	0	O
ECN12	2019 Interface Enhancements	19055	0	12	13.8	Active	13.8	O
ECN13	2019 Customer Facing Enhancements	19056	0	184.4	228.3	Active	228.3	O
ECN14	MV-90xi Upgrade v4.5 to 6.0	19074	0	23.8	0.6	Active	0.6	O
ECN15	FCS Upgrade	19075	0	15.3	0.5	Active	0.5	O
ECN16	Compliance Management System Enhancem	19076	0	27.2	7.3	Active	7.3	O
ECN17	GIS Enhancements	19079	0	4.3	4	Active	4	O
ECN18	Replace MV-90 communication bank module	19080	0	11	2.1	Active	2.1	O
ECN19	LocusView Mobile Data Collection Enhancerr	19082	0	11.3	10.9	Active	10.9	O
ECN20	Gas SCADA - Historical Database Addition	19088	0	8	5.2	Active	5.2	O
ECN22	Upgrade OMS web page	8102	0		3.8	Closed 2/2019	3.8	O
ECO01	Gas SCADA - cell modem replacements - US	8052	0	49.6	6.7	Completed 11/2019	6.7	O
ECO02	2018 Interface Enhancements	8027	0		-91.1	Closed 8/2019	-91.1	O
ECO04	GIS Version Upgrade & Data Model Consolid	5016	0		0	Closed 4/2019	0	O
ECO05	2018 Customer Facing Enhancements	8028	0		-103.8	Closed 8/2019	-103.8	O
ECO06	2018 MeterSense Enhancements	8029	0		-36.8	Closed 8/2019	-36.8	O
ECO07	Compliance Management System Enhancem	8031	0		5.5	Closed 4/2019	5.5	O
ECO08	Dev / Staging Refresh	8032	0	8	5.5	Active	5.5	O
ECO09	MARS/GEM Enhancements	8033	0	18	8.3	Active	8.3	O
ECO10	Legacy Interface Job Rewrite	8034	0		0.7	Closed 4/2019	0.7	O
ECO10	Regulatory Work Blanket	19044	0		1.3	Active	1.3	O
ECO11	WebOps Replacement - Year 1 of 3	8035	0		-2	Closed 8/2019	-2	O
ECO12	General Software Enhancements - 2018	8036	0		1.5	Closed 4/2019	1.5	O
ECO13	TESS Replacement	8037	0		4.4	Closed 4/2019	4.4	O
ECO14	IS Project Tracker Replacement	7066	0		0	Closed 4/2019	0	O
ECO15	2018 Cyber Security Enhancements	8038	0		-0.5	Closed 8/2019	-0.5	O
ECO16	SalesForce Application for Gas Sales - Phase	8053	0		0	Closed 4/2019	0	O
ECO17	Microsoft Exchange Upgrade Carry-Over	8058	0	5	-0.2	Active	-0.2	O
ECO18	Universal Payment System (UPS) Reporting	8073	0		0.7	Closed 4/2019	0.7	O
ECO19	Electronic Time Sheet-Phase Two	8064	0	16.2	1.5	Active	1.5	O

ECO20	Compliance Management System (CMS) Dat	8074	0	3.7	0.3	Active	0.3	O
ECO21	ODI Plant Records - GIS Reconciliation Repo	8075	0	3.7	2.4	Active	2.4	O
ECO22	LocusView Mobile Data Collection Enhancerr	8082	0	8.8	0	Active	0	O
ECO23	2018 IT Infrastructure	8023	0		7	Closed 7/2019	7	O
<b>Sub-Totals:</b>		0	1,063.70	680.7				
<b>BUDGET</b>	<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>			
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
DISTRIBUTION GAS								
JAB00	Gas Main Extensions over \$40,000		5,704.10		3,635.90	Active	3,635.90	M
JAB01	Epping Expansion Project	19047	0	2,491.10	1,102.10	Active	1,102.10	
JAB03	Main Extensins under \$40k	19051	0	250	427.1	Active	427.1	
JAB04	Tuscan Village Phase 2	19053	0	411.3	366	Active	366	
JAB05	160 Corporate Dr Portsmouth	19059	0	147.8	155.4	Active	155.4	
JAB06	114 Rochester Hill Rd Rochester	19060	0	83.1	65.6	Active	65.6	
JAB07	6,6A,8 & 10 Danville Rd Plaistow	19061	0		108.1	Active	108.1	
JAB08	206 Green St Somersworth	19063	0	90.2	20.9	Active	20.9	
JAB09	Atkinson CC phase 2 on site mains and s	19064	0	241.6	46.8	Active	46.8	
JAB10	410-430 Islington St Portsmouth	19065	0	62.5	27	Active	27	
JAB11	97 Grafton Dr Portsmouth NH	19066	0	66.6	82	Active	82	
JAB12	236 Winnicunnet Rd Hampton aka Viney	19069	0	116.7	36.6	Active	36.6	
JAB13	Kingston Expansion - Benevento Agregat	19071	0	424	823.8	Active	823.8	
JAB14	653 Exeter Rd Hampton aka Labrador Ln	19077	0	88.6	18.9	Active	18.9	
JAB15	36 Rochester Neck Rd Rochester	19078	0	101.3	109.7	Active	109.7	
JAB16	8 Chase Park Rd Seabrook NH	19083	0	82.4	1.4	Active	1.4	
JAB17	27 Stard Rd Seabrook	19085	0	43.2	0	Active	0	
JAB18	2 Heritage Ln Atkinson	19086	0	76.5	2.5	Active	2.5	
JAB19	Cottage Park Dr Dover	19087	0	76.3	14.3	Active	14.3	
JAB20	2 Tri-City Rd Somersworth	19089	0	151.4	157.5	Active	157.5	
JAB21	1 Leavitt Ln Durham	19091	0	114.5	0	Active	0	
JAB22	69 Main St Exeter NH	19092	0	48.3	27.4	Active	27.4	
JAB23	58 New Rochester Rd Dover	19093	0	54.2	43.1	Active	43.1	
JAC00	Gas Main Extensions carryover		627.9		458.4	Active	458.4	M
JAC01	Gas main ext < \$30K	8041	0		11.5	Closed 9/2019	11.5	
JAC02	118 Ledge Rd Seabrook NH	8046	0	59.4	0	Active	0	
JAC03	201 Atlantic Ave N Hampton	8048	0	462.6	0	Closed 5/2019	0	
JAC04	113,114,115 &117 Batchelder Rd Seabro	8049	0	107.4	0	Closed 5/2019	0	
JAC05	104 Washington St Dover NH	8050	0	146.3	-0.8	Closed 5/2019	-0.8	
JAC06	10 Hampshire Rd Salem NH	8051	0	97.7	0	Closed 5/2019	0	
JAC07	104 Grafton Rd Portsmouth NH	8054	0		0	Closed 8/2019	0	
JAC08	Tuscan Village Project/Pleasant St	7052	0		-36.6	Closed 5/2019	-36.6	
JAC09	1 Wentworth Ter Dover NH	8055	0	31.6	0	Active	0	
JAC10	1 Mall Rd Salem NH	8056	0	53.1	7.3	Active	7.3	
JAC11	121 Corporate Dr Portsmouth NH	8065	0		18.6	Closed 9/2019	18.6	
JAC12	140 Wakefield St Rochester	8066	0	64.1	0	Closed 5/2019	0	
JAC13	13 Newfields Rd Exeter	8067	0		0	Closed 8/2019	0	
JAC14	109 Towle Farm Rd Hampton NH	8069	0	85.5	0	Closed 5/2019	0	
JAC15	21 Mechanic St Rochester NH	8071	0		0	Closed 8/2019	0	
JAC16	Country Club Dr Atkinson NH Phase 1	8078	0	1,438.80	277.4	Active	277.4	

JAC17	30 Cate St Portsmouth	8079	0	72.7	28.1	Active	28.1	
JAC18	0 Borthwick Ave Portsmouth	8080	0	138.2	0.2	Closed 5/2019	0.2	
JAC19	118,122,159,163, 165,167 Mt Vernon St I	8083	0		0	Closed 8/2019	0	
JAC20	299 Vaughan St Portsmouth NH	8084	0		41.5	Active	41.5	
JAC21	410-430 Islington St Portsmouth NH	8086	0		0	Cancelled 1/2019	0	
JAC22	183 Epping Rd / Ray Farm Exeter	8088	0	90.7	73.7	Active	73.7	
JAC23	2075 Lafayette Rd Portsmouth	8089	0	42.5	18.6	Active	18.6	
JAC24	31A,31B & 35 Wortley Ave Seabrook	8090	0		0	Closed 8/2019	0	
JAC25	139 Folly Mill Rd Seabrook NH	8091	0	42.9	4.1	Active	4.1	
JAC26	114 Rochester Hill Rd Rochester	8092	0		0	Cancelled 1/2019	0	
JAC27	106-114 Mt Vernon ST Dover	8095	0		1.1	Closed 8/2019	1.1	
JAC28	50-56 Lovell St Portsmouth	8096	0	30.1	13.7	Active	13.7	
JAO00	Gas Main Ext		0		0.8	Active	0.8	M
JAO01	407 Old Dover Rd Rochester	7013	0		0	Closed 6/2019	0	
JAO02	Sierra Dr Dover NH	7057	0		0.8	Closed 6/2019	0.8	
JAO03	80 Lawrence Rd Salem (Granite Woods)	7063	0		0	Cancelled 1/2019	0	
JAO04	Concord Pl / McKay Dr Exeter NH	6056	0		0	Closed 4/2019	0	
JBB00	Annual Joint Encapsulation		0			Active	0	O
JBC00	Annual Joint Encapsulation, Carryover		0			Active	0	O
JCO01	Various Locations Paving for 2017 work	8020	0		0	Closed 9/2019	0	P
JHB00	Gas Highway Projects City State		4,484.10		1,576.20	Active	1,576.20	H
JHB01	South Broadway Salem NH	19045	0	72.5	75.1	Active	75.1	
JHB02	Newfields Rd Exeter NH	19046	0	437.8	363.5	Active	363.5	
JHB03	Woodbury Ave Bridge Portsmouth	19050	0	234.7	143	Active	143	
JHB04	Rt 1 By-Pass Hodgson Brook Portsmouth	19052	0	114.4	33.1	Active	33.1	
JHB05	Broadway Dover Relocate	19057	0	180.2	175.7	Active	175.7	
JHB06	Vaughan St Portsmouth	19062	0	159.5	169.3	Active	169.3	
JHB07	Railroad Ave Rochester	19070	0	780.3	560.6	Active	560.6	
JHB08	Whidden St Portsmouth NH	19073	0	73.9	56	Active	56	
JHC00	Gas Highway Projects Carryover		19.4		0	Active	0	H
JHC01	Whitehouse Rd Rochester NH	8030	0		0	Closed 5/2019	0	
JHC02	Barberry Ln / Green St Portsmouth	8040	0		0	Closed 5/2019	0	
JHC03	Stark St Bridge Portsmouth	8042	0		0	Closed 5/2019	0	
JHC04	828 Central Ave Dover NH	8045	0	164.6	0	Closed 5/2019	0	
JHC05	Woodbury Ave / Piscataqua Dr Newington	8047	0	311.7	0	Closed 5/2019	0	
JHC06	Daniel St and Tremont St Exeter	8057	0	81.2	0	Closed 5/2019	0	
JHC07	Lafayette Rd @ Andrew Jarvis Way Ports	8068	0	60.5	0	Closed 5/2019	0	
JHC08	Jackson St / Sylvain St	8076	0	266.4	0	Closed 5/2019	0	
JHC09	Tanner,Parker,Sudbury,Brewster,McDon	7058	0		0	Closed 6/2019	0	
JHC11	Main St Salem NH	8087	0		0	Closed 9/2019	0	
JHO00	Gas Highway Projects, Non-Budgeted		0			Active	0	H
JPB01	Farm Tap Replacement	19029	441.7	441.7	516.5	Active	516.5	F
JPB02	Rochester Reinforcement Phase 2 - 99psig M	19031	1,847.30	1,847.30	572.2	Active	572.2	RR
JPB03	Forrest Street-Plaistow 492PSIG to 99PSIG	19054	560.6	1,242.00	1,348.40	Active	1,348.40	i
JPB04	Dover system reinforcement	19081	556.6	556.6	678.8	Active	678.8	I
JPB05	Plaistow System Improvement	19058	998.9	2,856.60	2,624.30	Active	2,624.30	I
JPB06	Plaistow Route 125 Bridge Crossing Remedii	19033	306.5	306.5	67.9	Active	67.9	RR
JPB07	Asphalt Restoration 2018 Projects	19032	137.7	300	330.7	Active	330.7	A

JPB08	Gas SCADA - Replace Telephone Landline S	19068	26.5	26.5	9.4	Active	9.4	O
JPB09	Gulf Road Heater Installation	19036	555.6	785.3	874.4	Active	874.4	O
JPB10	Epping Road Station Tie-in to Exeter IP syste	19037	381.9	545.7	514.8	Active	514.8	I
JPB11	Borthwick Ave Reinforcement Portsmouth	19084	698	481.7	293.8	Active	293.8	I
JPC01	Distribution High Line Dover Phase 1	8043	870.2	2,417.30	2,280.70	Active	2,280.70	RR
JPN02	12 Olde Rd Hampton	19026	0		40.5	Closed 7/2019	40.5	F
JPN03	30 Fox Run Rd Newington	19027	0		57.2	Closed 7/2019	57.2	O
JPN04	432 Central Ave Dover	19028	0		68.2	Closed 7/2019	68.2	P
JPN05	37 East Rd East Kingston NH	19040	0		41	Closed 7/2019	41	F
JPN06	323 Gonic Rd Rochester NH	19067	0	96.8	84.1	Active	84.1	O
JPN07	Regulator Station Modifications	19072	0	258	182.5	Active	182.5	O
JPO01	New Odorizer & Setup	8070	0		5.9	Closed 9/2019	5.9	O
JPO02	299 Exeter Rd Hampton	8072	0		-1.1	Closed 8/2019	-1.1	F
JPO03	101 International Dr Portsmouth	8081	0	149.6	2.1	Closed 5/2019	2.1	C
JPO04	62 Whitehouse Rd Bottom out replacement	8093	0		73.3	Closed 9/2019	73.3	O
JPO05	47 Weare Rd Seabrook NH	8094	0		0	Closed 8/2019	0	F
JPO06	PLV mini dist regulator	7054	0		0	Closed 6/2019	0	F
Sub-Totals:			18,217.00	23,434.10	16,336.90			
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	TOOLS, SHOP, GARAGE GAS							
EAG01	Tool: Normal Additions and Replacements	19013	28.4	28.4	29.9	Active	29.9	O
EAG02	Tools: Normal Additions and Replacements-5	19035	13	13	20.4	Active	20.4	O
EAG03	Normal add & replace- tools & equipment - M	19017	5.1	5.1	1.5	Active	1.5	O
EAG04	Nitrogen Purge Equipment	19030	11	11	5.1	Active	5.1	O
Sub-Totals:			57.5	57.5	57			
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	TOOLS, SHOP, GARAGE GENERAL							
EAO01	Normal add & replace- tools & equipment - M	8022	0		1.3	Closed 9/2019	1.3	O
EAO02	Tools Portsmouth Division	8019	0		3.4	Closed 9/2019	3.4	O
EAO03	Gas System Operations Tools	8026	0		0	Active	0	O
EAO06	Vehicle Metthane Detector VMD	7019	0		0	Closed 6/2019	0	O
Sub-Totals:			0	0	4.7			
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	OFFICE GAS							
EDG01	Office Furniture and Equipment Replacement	19015	5	4.8	7.1	Active	7.1	O
EDG02	Chair Replacement Year 1	19016	9.5	9.5	11.8	Active	11.8	O
Sub-Totals:			14.5	14.3	18.9			
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	OFFICE GENERAL							
EDO01	Office Furniture and Equipment	8018	0		0	Closed 9/2019	0	O
Sub-Totals:			0	0	0			
BUDGET	AUTH	BUDGETED	AUTH	PROJECTED	PROJECT			
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals	
	STRUCTURES GENERAL							
GPB01	Normal Improvements to Portsmouth Facility	19014	18	18	4.5	Active	4.5	O

GPB02	Audio Video Additions	19024	26.5	26.5	29.1	Active	29.1	O
GPB03	Replace Server Rm AC Split Units	19025	15	15	17.8	Active	17.8	O
GPO01	Normal Improvements to Portsmouth Facility	8021	0		0	Closed 9/2019	0	O
GPO02	Roof Replacement & Building Envelope Impr	8024	0		-23.8	Closed 9/2019	-23.8	O
GPO03	Physical Security Facility Upgrades & Additio	8025	0		3.7	Closed 9/2019	3.7	O
GPO04	Physical Security Upgrades & Additions	7073	0		0	Closed 5/2019	0	O
<b>Sub-Totals:</b>			59.5	59.5	31.4			
<b>BUDGET</b>	<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>			
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
	TRANSPORTATION GAS							
FGB01	Replace Truck #19 - Damage Prev. Supervisor		0			Active	0	O
FGB02	Breathable Air Emergency Trailer		0			Active	0	O
FGB03	Replace Service Van #3		0			Active	0	O
FGB04	Replace Locator Truck #20		0			Active	0	O
FGB05	Replace Truck #22- Service Supervisor		0			Active	0	O
FGB06	Replace Truck #50- Gas Project Leader		0			Active	0	O
FGB07	Replace Gas Ops Truck #48		0			Active	0	O
FGB08	Replace Meter Truck #24		0			Active	0	O
<b>Sub-Totals:</b>			0	0				
<b>Grand Totals:</b>			25,410.10	41,684.30	23,629.90			

**CONSTRUCTION BUDGET 2020 Northern NH**

12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

		Sub-Totals:	0	0	0		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	BLANKETS GAS						
MAB20	Gas Distribution System Improvements	20000	522.7	520.8	278.8	Active	278.8
MAB21	Gas Distribution System Improvements	21000	0		15.4	Active	15.4
MAC20	Gas Distribution System Improvements	19000	17.2	375.9	-18.1	Closed 8/2020	-18.1
MAO17	Gas Distribution System Improvements	5000	0		0	Closed 1/2020	0
MAO18	Gas Distribution System Improvements	6000	0		-0.1	Closed 1/2020	-0.1
MAO19	Gas Distribution System Improvements	8000	0	423.8	0	Closed 1/2020	0
MBB20	New Gas Services	20001	2,271.10	2,262.80	2,261.50	Active	2,261.50
MBB21	New Gas Services	21001	0		0	Active	0
MBC20	New Gas Services	19001	31.4	2,282.60	85.9	Closed 8/2020	85.9
MBO19	New Gas Services	8001	0	2,950.00	-6.2	Closed 1/2020	-6.2
MCB20	Corrosion Control	20002	197.5	196.8	93.9	Active	93.9
MCB21	Corrosion Control	21002	0		0	Active	0
MCO19	Corrosion Control	19002	0	52.3	-1.2	Completed 1/2020	-1.2
MDB20	Abandoned Gas Services	20003	199.4	198.7	97	Active	97
MDB21	Abandoned Gas Services	21003	0		0	Active	0
MDC20	Abandoned Gas Services	19003	9.2	151	3.5	Closed 8/2020	3.5
MDO19	Abandoned Gas Services	8003	0	210.9	-2.3	Closed 1/2020	-2.3
MEB20	Gas Service Upgrades	20004	1,617.50	1,611.60	1,821.30	Active	1,821.30
MEB21	Gas Service Upgrades	21004	0		0	Active	0
MEC20	Gas Service Upgrades	19004	9.2	1,311.50	13.5	Closed 8/2020	13.5
MEO18	Gas Service Upgrades	7004	0	1,047.30	0	Closed 1/2020	0
MEO19	Gas Service Upgrades	8004	0	1,782.30	0	Closed 1/2020	0
MFB20	Gas Meter Installations - Company	20006	574.7	572.6	759.8	Active	759.8
MFB21	Gas Meter Installations - Company	21006	0		0	Active	0
MFC20	Gas Meter Installations - Company	19006	5.5	667.3	5.2	Completed 8/2020	5.2
MGB20	Gas Meter Installations - Customer	20008	793.6	790.6	738	Active	738
MGB21	Gas Meter Installations - Customer	21008	0		0	Active	0
MGC20	Gas Meter Installations - Customer	19008	5.5	756.6	-7.5	Completed 8/2020	-7.5
MHB20	Gas Meter Purchases - Company	20005	536.8	534.8	288.2	Active	288.2
MHB21	Gas Meter Purchases - Company	21005	0		0	Active	0
MHC20	Gas Meter Purchases - Company	19005	205	853.3	56.2	Completed 8/2020	56.2
MIB20	Gas Meter Purchases - Customer	20007	715.2	712.6	614.9	Active	614.9
MIB21	Gas Meter Purchases - Customer	21007	0		0	Active	0
MIC20	Gas Meter Purchases - Customer	19007	290.5	1,080.80	224.6	Completed 8/2020	224.6
MMB20	Gas Distribution System Improvements - Open	20011	177.4	270	279.9	Active	279.9
MMB21	Gas Distribution System Improvements - Open	21011	0		0	Active	0
MMC20	Gas Distribution System Improvements - Open	19011	20.6	146.7	3.9	Active	3.9
Sub-Totals:			8,200.10	21,763.60	7,605.90		
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
	BLANKETS WATER HEATER						
MJB20	New Water Heater Installations	20010	110	110	22.2	Active	22.2

Category	(000'S)
<b>Growth</b>	
Customer Additions (C)	4,000
Capacity Expansion (E)	0
Mains Extensions (M)	5,552
Subtotal Growth	9,552
<b>Non-Growth</b>	
Pipe Replacement Programs (P)	0
Other Replacement Programs (R)	0
System Improvements (I)	1,502
Highway Projects (H)	1,746
Asphalt Restoration (A)	757
Farm Tap Replacement (F)	164
Rochester Reinforcement (RR)	3,982
Other Non-Growth (O)	5,211
Subtotal Non-Growth	13,363
<b>Total</b>	<b>22,915</b>

% Growth	42%
% Non-Growth	58%
% Total	100%



MJB21	New Water Heater Installations	21010	0		0 Active	0	C
MJC20	New C/B Installations	19010	1.2		5.9 Closed 8/2020	5.9	C
MKB20	Gas Water Heater Replacements	20009	109.3	109.3	68.7 Active	68.7	O
MKB21	Gas Water Heater Replacements	21009	0		0 Active	0	O
MKC19	Gas Water Heater Replacements	8016	0		0 Closed 1/2020	0	O
MKC20	Gas C/B Replacements	19009	1.2		5 Closed 8/2020	5	O
<b>Sub-Totals:</b>			221.6	219.3	101.9		
BUDGET NUMBER	DESCRIPTION	AUTH NUMBER	BUDGETED AMOUNT	AUTH AMOUNT	PROJECTED AMOUNT	PROJECT STATUS	Totals
ECN01	COMMUNICATIONS GENERAL						
ECN01	2020 IT Infrastructure Budget	20019	0	264	301.2 Active	301.2	O
ECN02	2020 Customer Facing Enhancements	20020	0	166.1	138.6 Active	138.6	O
ECN03	Metersense Upgrade 2020	20021	0	3	6.7 Active	6.7	O
ECN04	2020 Interface Enhancements	20022	0	41.1	29.2 Active	29.2	O
ECN05	Regulatory Work Blanket	20023	0	9	9.4 Active	9.4	O
ECN07	2020 General Software Enhancements	20025	0	9.5	0.8 Active	0.8	O
ECN08	Reporting Blanket	20026	0	23.8	26.6 Active	26.6	O
ECN10	Universal Payment System Enhancements	20028	0	14.3	0.7 Active	0.7	O
ECN11	DevOps Implementation Project	20029	0	44.2	32.9 Active	32.9	O
ECN12	UPC worksheet Data Report	20030	0	5.1	0 Active	0	O
ECN13	Cyber Security Enhancements	20035	0	20.9	21.9 Active	21.9	O
ECN14	SalesForce - Gas Sales Reporting	20036	0	15.3	15.1 Active	15.1	O
ECN15	Cloud Data Warehouse	20037	0	9.5	5.2 Active	5.2	O
ECN16	Ubisense Custom Enhancements	20046	0	69.2	21.5 Active	21.5	O
ECN17	LocusView - Paperless Workflows	20047	0	30.9	26.2 Active	26.2	O
ECN18	Power Plan Upgrade	20054	0	87.3	68.6 Active	68.6	O
ECN19	Debt Management Software	20089	0	8.6	0 Active	0	O
ECN20	Customer Experience Mgmt Project Year 1 o	20090	0	95	27.5 Active	27.5	O
ECN99	2020 Infrastructure PC & Network	21013	0		0 Active	0	O
ECO01	Gas SCADA - cell modem replacements - US	8052	0		0 Closed 3/2020	0	O
ECO02	2019 Voice System Replacement	19018	0		-7 Closed 8/2020	-7	O
ECO03	Pipeline Compliance System integration	19019	0	62.8	10.4 Active	10.4	O
ECO04	General Software Enhancements - 2019	19020	0		3.4 Closed 8/2020	3.4	O
ECO05	WebOps Replacement - Year 2 of 3	19021	0		2.1 Closed 8/2020	2.1	O
ECO06	Reporting Blanket	19022	0		1.9 Closed 8/2020	1.9	O
ECO07	2019 Infrastructure PC & Network	19041	0		30.7 Closed 8/2020	30.7	O
ECO08	EE Tracking & Reporting System	19042	0	35.9	11.8 Active	11.8	O
ECO09	MARS/GEM Enhancements	8033	0		0 Closed 8/2020	0	O
ECO10	Regulatory Work Blanket	19044	0		4.3 Closed 8/2020	4.3	O
ECO11	2019 Interface Enhancements	19055	0		-0.7 Closed 8/2020	-0.7	O
ECO12	2019 Customer Facing Enhancements	19056	0		4.2 Closed 8/2020	4.2	O
ECO13	MV-90xi Upgrade v4.5 to 6.0	19074	0	23.8	9 Active	9	O
ECO14	FCS Upgrade	19075	0	15.3	9.7 Active	9.7	O
ECO15	Compliance Management System Enhancem	19076	0		10.7 Closed 8/2020	10.7	O
ECO16	GIS Enhancements	19079	0		0 Closed 8/2020	0	O
ECO17	Replace MV-90 communication bank module	19080	0	11	1.2 Active	1.2	O
ECO18	LocusView Mobile Data Collection Enhancem	19082	0		0 Closed 8/2020	0	O
ECO19	Gas SCADA - Historical Database Addition	19088	0		0 Closed 8/2020	0	O

		<b>Sub-Totals:</b>		0	1,065.50	823.9		
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED AUTH</b>	<b>PROJECTED PROJECT</b>				
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
	DISTRIBUTION GAS							
JAB00	Gas Main Extensions over \$40,000		3,360.40		3,696.60	Active	3,696.60	M
JAB01	South Village - Tuscan	20042	0	314.2	173.8	Active	173.8	
JAB02	Village at Clark Brook, Rochetser	20045	0		98.8	Closed 10/2020	98.8	
JAB03	UNH -6 Leavitt Ln., Durham	20050	0		157.5	Closed 10/2020	157.5	
JAB04	Silvergrass Place - 79 Timber Swamp Rd	20053	0	403.3	65.7	Active	65.7	
JAB05	Main Extensions Under \$40K	20055	0	250	288.4	Active	288.4	
JAB06	Black Brook - Main Number	20059	0	167.7	65.7	Active	65.7	
JAB07	West End Yards - 428 Route 1 Bypass P	20060	0	334.2	215.4	Closed 5/2020	215.4	
JAB08	1 Princeton Way, Dover	20063	0		47.4	Closed 10/2020	47.4	
JAB09	230 Mill Rd, Hampton (Builder Dig)	20064	0	57.5	27.4	Active	27.4	
JAB10	280 Gosling Rd., Portsmouth - Granite St	20065	0	137.5	184	Active	184	
JAB11	53 New Rochester Rd., Dover	20071	0		52.7	Closed 10/2020	52.7	
JAB12	Tuscan Village - Medical Building Access	20072	0	41.2	17.1	Active	17.1	
JAB13	Epping Expansion Phase II	20073	0	2,559.90	1,788.10	Active	1,788.10	
JAB14	24 Wiley Creek Rd., Exeter (Ray Farm- B	20080	0	66	34.8	Active	34.8	
JAB15	8 Chase Park., Seabrook	20082	0	56.3	81.3	Active	81.3	
JAB16	16 Locke Rd., Hampton	20083	0	45.2	50.8	Active	50.8	
JAB17	209 Chestnut Hill Rd., Rochester (New D	20084	0	400.6	213.5	Active	213.5	
JAB18	650 peverly Hill Rd., Portsmouth	20086	0	60	32.1	Active	32.1	
JAB19	32, 37 and 40 Folly Mill Ter., Seabrook	20087	0	41.4	35.2	Active	35.2	
JAB20	207-209 High St., Somersworth	20088	0	42.6	50.7	Active	50.7	
JAB21	Pointe West - 40 Pointe Place., Dover	20091	0	71.9	16.2	Active	16.2	
JAB22	603 LaFayette Rd., Seabrook	20093	0	93.2	0	Active	0	
JAC00	Gas Main Extensions carryover		118.7		1,854.90	Active	1,854.90	M
JAC01	Epping Expansion Project	19047	0	2,909.00	1,815.30	Active	1,815.30	
JAC02	Main Extensins under \$40k	19051	0	250	234.6	Active	234.6	
JAC03	Tuscan Village Phase 2	19053	0	411.3	8.4	Active	8.4	
JAC04	160 Corporate Dr Portsmouth	19059	0		3.5	Closed 3/2020	3.5	
JAC05	114 Rochester Hill Rd Rochester	19060	0		0	Closed 3/2020	0	
JAC06	206 Green St Somersworth	19063	0	90.2	15.9	Active	15.9	
JAC07	Atkinson CC phase 2 on site mains and s	19064	0	241.6	25.5	Active	25.5	
JAC08	410-430 Islington St Portsmouth	19065	0	62.5	1.8	Active	1.8	
JAC09	97 Grafton Dr Portsmouth NH	19066	0		-16.9	Closed 5/2020	-16.9	
JAC10	1 Mall Rd Salem NH	8056	0		0	Closed 5/2020	0	
JAC11	236 Winnicunnet Rd Hampton aka Viney	19069	0		7.4	Closed 8/2020	7.4	
JAC12	Kingston Expansion - Benevento Agregat	19071	0	502.6	-316.7	Active	-316.7	
JAC13	13 Newfields Rd Exeter	8067	0		0	Closed 3/2020	0	
JAC14	36 Rochester Neck Rd Rochester	19078	0	101.3	16.8	Active	16.8	
JAC15	8 Chase Park Rd Seabrook NH	19083	0		-1.4	Cancelled 8/2020	-1.4	
JAC16	Country Club Dr Atkinson NH Phase 1	8078	0		13.3	Closed 5/2020	13.3	
JAC17	30 Cate St Portsmouth	8079	0		-0.9	Closed 10/2020	-0.9	
JAC18	27 Stard Rd Seabrook	19085	0		0	Cancelled 5/2020	0	
JAC19	2 Heritage Ln Atkinson	19086	0		11.6	Closed 8/2020	11.6	
JAC20	Cottage Park Dr Dover	19087	0		40.9	Closed 3/2020	40.9	

JAC21	2 Tri-City Rd Somersworth	19089	0		-2.3 Closed 5/2020	-2.3	
JAC22	183 Epping Rd / Ray Farm Exeter	8088	0		-2.6 Closed 3/2020	-2.6	
JAC23	2075 Lafayette Rd Portsmouth	8089	0		0 Closed 4/2020	0	
JAC24	1 Leavitt Ln Durham	19091	0		0 Cancelled 5/2020	0	
JAC25	139 Folly Mill Rd Seabrook NH	8091	0		0 Closed 3/2020	0	
JAC26	69 Main St Exeter NH	19092	0		0.2 Closed 3/2020	0.2	
JAC27	58 New Rochester Rd Dover	19093	0		0.4 Closed 3/2020	0.4	
JAC28	50-56 Lovell St Portsmouth	8096	0		0 Closed 3/2020	0	
JAO00	Gas Main Ext		0		0 Active	0	M
JAO02	Sierra Dr Dover NH	7057	0		0 Closed 1/2020	0	
JAO04	Concord Pl / McKay Dr Exeter NH	6056	0		0 Closed 1/2020	0	
JBB00	Annual Joint Encapsulation		0		Closed 12/2020	0	O
JBC00	Annual Joint Encapsulation, Carryover		0		Closed 12/2020	0	O
JHB00	Gas Highway Projects City State		2,178.30		1,716.10 Active	1,716.10	H
JHB01	Main St @ S. Broadway Salem	20040	0	429.8	376.8 Active	376.8	
JHB02	Richmond St City Relocate	20051	0		123.7 Closed 10/2020	123.7	
JHB03	Industrial Way	20052	0		70.1 Closed 10/2020	70.1	
JHB04	Sixth st and Venture Dr Dover	20061	0	36.1	0 Active	0	
JHB05	67 Knox Marsh Rd., Dover (Builder Dig)	20062	0	31.3	26.6 Active	26.6	
JHB06	Banfield Rd., Portsmouth	20069	0	1,175.30	985.5 Active	985.5	
JHB07	Coe Dr., Durham - City Relocate	20070	0		133.4 Closed 10/2020	133.4	
JHB08	Portland St Rochester - Culvert Crossing	20078	0	79.7	0 Active	0	
JHC00	Gas Highway Projects Carryover		10.7		30.3 Closed 8/2020	30.3	H
JHC01	South Broadway Salem NH	19045	0		-2.3 Closed 5/2020	-2.3	
JHC02	Newfields Rd Exeter NH	19046	0		21.5 Closed 5/2020	21.5	
JHC03	Stark St Bridge Portsmouth	8042	0		-2.7 Closed 3/2020	-2.7	
JHC04	Rt 1 By-Pass Hodgson Brook Portsmouth	19052	0	114.4	0.4 Active	0.4	
JHC05	Broadway Dover Relocate	19057	0		0.3 Closed 5/2020	0.3	
JHC06	Railroad Ave Rochester	19070	0	780.3	12.8 Active	12.8	
JHC07	Whidden St Portsmouth NH	19073	0		0.2 Closed 5/2020	0.2	
JHC09	Tanner,Parker,Sudbury,Brewster,McDon	7058	0		0 Closed 1/2020	0	
JHC11	Main St Salem NH	8087	0		0 Closed 3/2020	0	
JHO00	Gas Highway Projects, Non-Budgeted		0		Active	0	H
JPB01	Asphalt Restoration 2019 Projects	20041	405.5	740	757.1 Active	757.1	A
JPB06	Atkinson System Improvement Phase 2	20056	628	625.7	0 Active	0	I
JPB15	Farm Tap Replacement	20039	513.4	511.5	158.5 Active	158.5	F
JPB41	AC Interference Mitigation (NH)		90.4		Active	0	O
JPB42	Cyber Security Compliant Contractor Laptop	20014	73.7	73.5	14.4 Active	14.4	O
JPB43	Hampton IP System Improvement	20085	631.6	385.2	251.1 Active	251.1	I
JPB44	Pipeline Safety Management System	20044	73.7	73.5	53.2 Active	53.2	O
JPB45	Old Dover Rd System Improvement Rochester	20081	111	111	312 Active	312	I
JPB46	Railrod Ave Gonig System Improvement	20043	2,371.20	2,362.50	3,179.00 Active	3,179.00	RR
JPB47	Rochester Reinforcement-99 PSIG Station	20013	1,121.10	1,116.90	577.1 Active	577.1	RR
JPB48	Rochester Reinforcement Phase 3 - 99 psig I	20048	1,332.80	1,327.90	60.5 Active	60.5	RR
JPC01	Epping Road Station Tie-in to Exeter IP syste	19037	83.4	755.5	226 Active	226	I
JPC02	Gulf Road Heater Installation	19036	107.8		24 Closed 8/2020	24	O
JPC03	Regulator Station Modifications	19072	93.4	258	95.9 Active	95.9	O
JPN01	Dover Point Rd. Phase 1	20057	0	180.9	223.1 Completed 10/2020	223.1	I

JPN02	489 Portland Ave., Rollinsford	20067	0		61.1	Closed 5/2020	61.1	C
JPN03	Salter St., Portsmouth	20079	0	71.2	97.2	Closed 5/2020	97.2	O
JPN04	432 Central Ave Dover	19028	0		0	Closed 5/2020	0	P
JPN05	37 East Rd East Kingston NH	19040	0		0	Closed 5/2020	0	F
JPO01	Farm Tap Replacement	19029	0	534.7	5.6	Closed 10/2020	5.6	F
JPO02	299 Exeter Rd Hampton	8072	0		0	Closed 3/2020	0	F
JPO03	Forrest Street-Plaistow 492PSIG to 99PSIG	19054	0		65.1	Closed 8/2020	65.1	I
JPO04	Dover system reinforcement	19081	0		-56.4	Closed 3/2020	-56.4	I
JPO05	Plaistow System Improvement	19058	0	2,856.60	477.7	Active	477.7	I
JPO06	Plaistow Route 125 Bridge Crossing Remediation	19033	0	306.5	211.2	Closed 10/2020	211.2	O
JPO07	Asphalt Restoration 2018 Projects	19032	0		0	Closed 3/2020	0	A
JPO08	Gas SCADA - Replace Telephone Landline System	19068	0		0.3	Closed 10/2020	0.3	O
JPO09	Borthwick Ave Reinforcement Portsmouth	19084	0		3.8	Closed 3/2020	3.8	I
JPO10	Distribution High Line Dover Phase 1	8043	0	3,451.40	165.1	Active	165.1	RR
JPO11	323 Gonic Rd Rochester NH	19067	0		0.4	Closed 5/2020	0.4	O
		<b>Sub-Totals:</b>	13,305.10	28,100.60	14,260.90			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
TOOLS, SHOP, GARAGE GAS								
EAG01	Tools: Normal Additions and Replacements	20016	32.5	32.5	36.3	Active	36.3	O
EAG02	Gas System Operations Tools	20032	17	17	17	Active	17	O
EAG03	Normal Add / Replace - Metering and FS	20033	5	5	0.7	Active	0.7	O
EAG06	Replace FC300 Handhelds and MC3 Drive B	20034	67		51.8	Closed 10/2020	51.8	O
		<b>Sub-Totals:</b>	121.5	54.5	105.9			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
TOOLS, SHOP, GARAGE GENERAL								
EAO01	Tool: Normal Additions and Replacements	19013	0		2.5	Closed 5/2020	2.5	O
EAO02	Tools: Normal Additions and Replacements-5	19035	0		0	Closed 5/2020	0	O
EAO03	Normal add & replace- tools & equipment - M	19017	0		0	Closed 5/2020	0	O
EAO04	Nitrogen Purge Equipment	19030	0	11	1.6	Active	1.6	O
		<b>Sub-Totals:</b>	0	11	4.1			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
OFFICE GAS								
EDG01	Office Furniture & Equipment Normal Addition	20017	5	4.8	0.9	Active	0.9	O
EDG02	Chair Replacement - Year 2 of 3 Year Replacement	20018	9.5	9.5	10	Active	10	O
		<b>Sub-Totals:</b>	14.5	14.3	10.8			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
OFFICE GENERAL								
EDO01	Office Furniture and Equipment Replacement	19015	0		0	Closed 5/2020	0	O
EDO02	Chair Replacement Year 1	19016	0		0	Closed 6/2020	0	O
		<b>Sub-Totals:</b>	0	0	0			
<b>BUDGET</b>		<b>AUTH</b>	<b>BUDGETED</b>	<b>AUTH</b>	<b>PROJECTED</b>	<b>PROJECT</b>		
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>STATUS</b>	<b>Totals</b>	
STRUCTURES GENERAL								
GPB01	Normal Improvements to Portsmouth Facility	20015	18	18	1.6	Active	1.6	O
GPO01	Normal Improvements to Portsmouth Facility	19014	0		0	Closed 5/2020	0	O

GPO02	Audio Video Additions	19024	0	0	Closed 5/2020	0	
GPO03	Replace Server Rm AC Split Units	19025	0	0	Closed 5/2020	0	
Sub-Totals:		18	18	1.6			
BUDGET		AUTH	BUDGETED	AUTH	PROJECTED	PROJECT	
NUMBER	DESCRIPTION	NUMBER	AMOUNT	AMOUNT	AMOUNT	STATUS	Totals
TRANSPORTATION GAS							
FGB01	#32 - Service Dept - Van		0			Active	0
FGB02	#4 - Construction Supervisor - Pick Up		0			Active	0
FGB03	#61 - Service Dept - Van		0			Active	0
FGB04	#28 - Gas Sys Ops - Truck		0			Active	0
FGB05	#48 - Gas Sys Ops - Truck		0			Active	0
FGB06	#31- Distribution - Small dump truck		0			Active	0
FGB07	#TBD - Distribution - Small Pickup		0			Active	0
FGB08	#56 - Gas Sys Ops Supervisor - Truck		0			Active	0
Sub-Totals:			0	0			
Grand Totals:		21,880.80	51,246.70	22,915.00			

Capital Budget 2021 Northern NH						
Code #	Blankets:Gas	2021	2022	2023	2024	2025 Category
MAB	Distribution System Improvements	572,785	598,685	596,062	650,342	666,422 O
MAC	Distribution System Improvements, Carryover	17,544	18,309	18,555	20,056	20,568 O
MBB	New Gas Services	2,552,884	2,610,527	2,647,121	2,864,362	2,898,495 C
MCB	New Gas Services, Carryover	31,040	32,261	33,520	34,969	35,840 C
MCB	Corrosion Control	151,384	162,424	165,000	175,693	173,263 O
MDB	Abandoned Gas Services	213,404	225,274	227,546	245,843	253,615 O
MDC	Abandoned Gas Services, Carryover	9,603	10,123	10,260	11,050	11,419 O
MEB	Gas Service Upgrades	1,823,722	1,872,781	1,892,883	2,079,125	2,100,924 O
MEC	Gas Service Upgrades, Carryover	11,769	12,328	12,491	13,494	13,876 O
MFb	Meter Installations – Company	817,516	844,043	847,819	942,366	950,866 O
MFC	Meter Installations – Company Carryover	7,545	7,946	8,034	8,798	9,060 O
MGB	Meter Installations – Customer	896,139	912,162	916,489	1,033,355	1,031,336 C
MGC	Meter Installations – Customer	7,545	7,946	8,034	8,798	9,060 C
MHB	Meter Purchases – Company	450,056	845,169	876,588	941,558	984,481 O
MIB	Meter Purchases – Customer	531,618	988,177	1,024,912	1,100,875	1,151,062 C
MMB	Gas System Improve - System Ops	242,791	255,816	264,065	284,156	296,023 O
MMC	GasSystem Improve - System Ops - Carryover	36,286	51,669	53,616	57,660	63,230 O
Sub-Totals:		8,373,631	9,455,640	9,602,995	10,472,500	10,669,540
Code #	Blankets:Water Heater	2021	2022	2023	2024	2025
MJB	New Water Heaters and Conversion Burners	110,000	120,000	125,000	130,000	133,900 C
MJC	New Water Heaters and Conversion Burners, Carryover	1,160	1,200	1,200	1,200	1,200 C
MKB	Replacement Water Heater & Conversion Burner	110,000	115,928	119,406	122,988	126,677 O
MKC	Replacement Water Heater & Conversion Burner, Carryover	1,160	1,200	1,200	1,200	1,200 O
Sub-Totals:		222,320	238,328	246,806	255,388	262,977
Code #	Communications:Gas	2021	2022	2023	2024	2025
ECG 1	Replace and Upgrade Gas SCADA Master	22,886	0	0	0	0 O
ECG 2	Provide New Gas SCADA Communications - various locations	11,685	0	0	0	0 O
Sub-Totals:		34,571	0	0	0	0
Code #	Distribution:Gas	2021	2022	2023	2024	2025
JAB	Main Extensions	2,385,028	2,427,039	2,457,455	2,693,202	2,707,074 M
JAC	Main Extensions, Carryover	63,511	65,402	66,399	71,181	72,425 M
JHB	Gas Highway Projects, Budgeted	2,906,740	2,974,498	3,015,526	3,271,176	3,306,776 H
JHC	Gas Highway Projects, Carryover	10,382	10,731	10,910	11,574	11,829 H
JPB 1	Asphalt Restoration 2020 Projects	762,144	0	0	0	0 A
JPB 1	Asphalt Restoration 2021 Projects	0	790,372	0	0	0 A
JPB 1	Asphalt Restoration 2022 Projects	0	0	804,138	0	0 A
JPB 1	Asphalt Restoration 2023 Projects	0	0	0	847,287	0 A
JPB 1	Asphalt Restoration 2024 Projects	0	0	0	0	869,038 A
JPB 3	Distribution Gas Main Upgrades	429,100	0	0	0	0 R
JPB 3	Distribution Gas Main Upgrades	0	441,090	0	0	0 R
JPB 3	Distribution Gas Main Upgrades	0	0	447,719	0	0 R
JPB 3	Distribution Gas Main Upgrades	0	0	0	480,816	0 R
JPB 3	Distribution Gas Main Upgrades	0	0	0	0	1,465,301 R
JPB 4	Farm Tap Replacement	500,672	0	0	0	0 F
JPB 4	Farm Tap Replacement	0	507,648	0	0	0 F
JPB 4	Farm Tap Replacement	0	0	513,421	0	0 F
JPB 4	Farm Tap Replacement	0	0	0	567,753	0 F
JPB 4	Farm Tap Replacement	0	0	0	0	568,379 F
JPB 5	Regulator Station OPP/Redundancy	238,408	0	0	0	0 O
JPB 10	Unspecified System Improvement	0	695,884	0	0	0 I
JPB 10	Unspecified System Improvement	0	0	687,383	0	0 I
JPB 10	Unspecified System Improvement	0	0	0	421,903	0 I
JPB 11	Unspecified distribution projects	0	0	0	2,812,686	0 O
JPB 11	Unspecified distribution projects	0	0	0	0	1,400,434 O
JPB 12	Exeter Hampton 171 psig Replacement Phase 1	0	1,428,483	0	0	0 I
JPB 12	Exeter Hampton 171 psig Replacement Phase 2	0	0	1,417,966	0	0 I
JPB 14	Rte 108 Back Feed Phase 1	0	1518705	0	0	0 RR
JPB 14	Rte 108 Back Feed Phase 2	0	0	1464623	0	0 RR
JPB 14	Rte 108 Back Feed Phase 3	0	0	123234	0	0 RR
JPB 16	Low Pressure System Replacement	0	470,790	0	0	0 R
JPB 16	Low Pressure System Replacement	0	0	477,684	0	0 R
JPB 17	Regulator Station OPP/Redundancy	0	734655	0	0	0 O
JPB 17	Regulator Station OPP/Redundancy	0	0	1241492	0	0 O

Category	2021	2022	2023	2024	2025
<b>Growth</b>					
Customer Additions (C)	4,521,457	4,672,273	4,756,276	5,173,559	5,260,893
Capacity Expansion (E)	0	0	0	0	0
Mains Extensions (M)	2,448,539	2,492,441	2,523,854	2,764,383	2,779,499
Subtotal Growth	6,969,996	7,164,714	7,280,130	7,937,942	8,040,392
<b>Non-Growth</b>					
Pipe Replacement Programs (P)	0	0	0	0	0
Other Replacement Programs (R)	2,708,556	2,907,854	5,237,628	2,296,204	6,204,282
System Improvements (I)	2,733,284	4,302,688	2,681,583	4,622,915	700,217
Highway Projects (H)	2,917,122	2,985,229	3,026,436	3,282,750	3,318,605
Asphalt Restoration (A)	762,144	790,372	804,138	847,287	869,038
Farm Tap Replacement (F)	713,802	507,648	513,421	567,753	568,379
Rochester Reinforcement (RR)	3,463,845	3,338,300	2,894,112	0	0
Other Non-Growth (O)	8,490,911	6,890,910	7,356,731	9,269,661	10,279,957
Subtotal Non-Growth	21,789,664	21,723,001	22,514,049	20,886,570	21,940,478
<b>Total</b>	<b>28,759,660</b>	<b>28,887,715</b>	<b>29,794,179</b>	<b>28,824,512</b>	<b>29,980,870</b>
% Growth	24%	25%	24%	28%	27%
% Non-Growth	76%	75%	76%	72%	73%
% Total	100%	100%	100%	100%	100%

JPB	17	Regulator Station OPP/Redundancy	0	0	0	745987	0	O
JPB	17	Regulator Station OPP/Redundancy	0	0	0	0	743017	O
JPB	21	Heater Replacement - Newfields Station	1075197	0	0	0	0	O
JPB	22	Henry Law Ave Dover Replacement	195827	0	0	0	0	R
JPB	23	Plaistow System Improvement Phase 2	498258	0	0	0	0	I
JPB	24	Bartlett Avenue/High Street Stations Rebuild-PHASE 1	538855	0	0	0	0	RR
JPB	25	Monroe Street Station Upgrade	375174	0	0	0	0	O
JPB	26	Stard Road Mini-DR Station Install	391,071	0	0	0	0	C
JPB	27	Rutland Street Station Rebuild	467,790	0	0	0	0	O
JPB	28	Ashbrook Rd., Exeter	213,130	0	0	0	0	F
JPB	29	Partridge Green Replacement Rochester	875,346	0	0	0	0	R
JPB	30	GIS Data Development - Services & Station Utilities	143,762	0	0	0	0	O
JPB	31	AC Interference Mitigation (NH)	66,445	0	0	0	0	O
JPB	32	Railroad Ave. Rochester	1,208,283	0	0	0	0	R
JPB	33	Borthwick Ave. Footbridge Crossing	276,448	0	0	0	0	O
JPB	34	Middle Road System Improvement	630,410	0	0	0	0	I
JPB	35	Atkinson System Improvement Phase 3	1,375,881	0	0	0	0	I
JPB	40	Hawthorne/Applevale Stations Rebuild	0	1995974	0	0	0	R
JPB	41	Barberry Lane Regulator Station Upgrade	0	1336328	0	0	0	I
JPB	44	Applevale/Hawthorne Distribution Laterals	0	478230	0	0	0	I
JPB	45	Hampton IP System Improvement	0	363763	0	0	0	I
JPB	46	Bartlett Avenue/High Street Stations Rebuild-PHASE 2	0	1819595	0	0	0	RR
JPB	50	Gosling Rd Regulator Station Replacement	0	0	1777593	0	0	R
JPB	51	Stratham Industrial Park Station Replacement-171PSIG to 56PSIG	0	0	1770025	0	0	R
JPB	52	Whitehall Road Vaults-45 PSIG Back-feed-Rochester	0	0	1306255	0	0	RR
JPB	53	CNG Skid-System Maintenance	0	0	756121	0	0	O
JPB	54	Applevale Lateral	0	0	576234	0	0	I
JPB	55	Seabrook Dog Track Station Replacement-New mini-DR	0	0	463427	0	0	R
JPB	56	Gosling Rd. Newington Main Extension to New Station	0	0	142,544	0	0	R
JPB	57	Cross Ridge Estates Replacement	0	0	158,636	0	0	R
JPB	61	Hampton-Seabrook Bridge Improvement	0	0	0	1657508	0	I
JPB	63	Hampton/Seabrook Canal Reinforcement Station	0	0	0	1271752	0	I
JPB	64	Wentworth Ave Vaults-56 PSIG Back-feed-Plaistow	0	0	0	1271752	0	I
JPB	65	Nimble Hill Road Station Replacement-492PSIG to 56PSIG	0	0	0	1815388	0	R
JPB	70	Unspecified system improvement	0	0	0	0	700217	I
JPB	73	Timberswamp Station Hampton-REBUILD	0	0	0	0	1563322	R
JPB	74	Sweet Hill Road Station Plaistow-Regulator run replacement	0	0	0	0	793083	R
JPB	77	East Kingston Station-REBUILD	0	0	0	0	2382576	R
JPB	78	New Heater Installation - Ocean Road Station	0	0	0	0	2332128	O
JPC	1	Rochester Reinforcement - 99 PSIG Station-Carryover	580107	0	0	0	0	RR
JPC	2	Rochester Reinforcement Phase 3 - 99 psig Main Carryover	2344883	0	0	0	0	RR
JPC	3	Atkinson System Improvement Phase 2 Carryover	228735	0	0	0	0	I

Sub-Totals:			18,781,587	18,059,187	19,678,785	17,939,965	18,915,599	
Code	#	Tools, Shop, Garage:Gas	2021	2022	2023	2024	2025	
EAG	1	Tools: Normal Additions and Replacements	33,497	0	0	0	0	O
EAG	1	Tools: Normal Additions and Replacements	0	34,502	0	0	0	O
EAG	1	Tools: Normal Additions and Replacements	0	0	35,537	0	0	O
EAG	1	Normal add & replace- tools & equipment - Meter and FS	0	0	0	5,050	0	O
EAG	1	Tools: Normal Additions and Replacements	0	0	0	0	37,701	O
EAG	2	Tools: Normal Additions and Replacements - Systems Operations	17,000	0	0	0	0	O
EAG	2	Tools: Normal Additions and Replacements - Systems Operations	0	17,000	0	0	0	O
EAG	2	Tools: Normal Additions and Replacements - Systems Operations	0	0	17,000	0	0	O
EAG	2	Tools: Normal Additions and Replacements	0	0	0	36,603	0	O
EAG	2	Tools: Normal Additions and Replacements - Systems Operations	0	0	0	0	17,000	O
EAG	3	Normal add & replace- tools & equipment - Metering and FS	5,050	0	0	0	0	O
EAG	3	Normal add & replace- tools & equipment - Metering and FS	0	5,050	0	0	0	O
EAG	3	Normal add & replace- tools & equipment - Meter and FS	0	0	5,050	0	0	O
EAG	3	Tools: Normal Additions and Replacements - Systems Operations	0	0	0	17,000	0	O
EAG	3	Normal add & replace- tools & equipment - Metering and FS	0	0	0	0	5,050	O
EAG	4	Mueller Equipment	110,000	0	0	0	0	O
EAG	4	Mueller Equipment	0	110,000	0	0	0	O
EAG	4	Mueller Equipment	0	0	110,000	0	0	O
EAG	5	Emergency Response Trailer	30,000	0	0	0	0	O
EAG	5	Training Equipment/Materials	0	25,000	0	0	0	O
EAG	5	Training Equipment/Materials	0	0	25,000	0	0	O

EAG	5	Training Equipment/Materials	0	0	0	25,000	0	0
EAG	6	TTQM Tools for OQ Training	20,000	0	0	0	0	0
Sub-Totals:			215,547	191,552	192,587	83,653	59,751	
Code	#	Office:Gas	2021	2022	2023	2024	2025	
EDG	1	Office Furniture & Equipment- Normal Additions & Replacements	5,000	0	0	0	0	0
EDG	1	Office Furniture & Equipment Normal Additions & Replacements	0	5,000	0	0	0	0
EDG	1	Office Furniture & Equipment Normal Additions & Replacements	0	0	5,000	0	0	0
EDG	1	Office Furniture & Equipment Normal Additions & Replacements	0	0	0	5,000	0	0
EDG	1	Office Furniture & Equipment Normal Additions & Replacements	0	0	0	0	5,000	0
EDG	2	Chair Replacement - Year 3 of 3 Year Replacement Program	9,000	0	0	0	0	0
Sub-Totals:			14,000	5,000	5,000	5,000	5,000	
Code	#	Structures:General	2021	2022	2023	2024	2025	
GPB	1	Normal Improvements to Portsmouth Facility	18,000	0	0	0	0	0
GPB	1	Normal Improvements to Portsmouth Facility	0	18,000	0	0	0	0
GPB	1	Normal Improvements to Portsmouth Facility	0	0	18,000	0	0	0
GPB	1	Normal Improvements to Portsmouth Facility	0	0	0	18,000	0	0
GPB	1	Normal Improvements to Portsmouth Facility	0	0	0	0	18,000	0
GPB	2	HVAC Upgrades	800,000	0	0	0	0	0
GPB	2	Bathroom Renovations	0	150,000	0	0	0	0
GPB	2	Building Systems Upgrades or Replacements	0	0	50,000	0	0	0
GPB	2	Building Systems Upgrades or Replacements	0	0	0	50,000	0	0
GPB	2	Building Systems Upgrades or Replacements	0	0	0	0	50,000	0
GPB	3	Carpet Replacement	0	150,000	0	0	0	0
GPB	4	Facilities Improvements - Portsmouth	300,000	0	0	0	0	0
GPB	4	Upgrade Office & General Lighting	0	120,000	0	0	0	0
GPB	5	Site Improvements	0	500,000	0	0	0	0
Sub-Totals:			1,118,000	938,000	68,000	68,000	68,000	
Code	#	Transportation:Gas	2021	2022	2023	2024	2025	
FGB	1	#44- Metering- Van	1	0	0	0	0	0
FGB	1	Replace Van #2 - Warehouse	0	1	0	0	0	0
FGB	1	Replace truck #6 Distribution	0	0	1	0	0	0
FGB	1	#40 - Service Dept - Van	0	0	0	1	0	0
FGB	1	#26-Distribution-Street Truck	0	0	0	0	1	0
FGB	2	#58- Manager Gas Operations- SUV	1	0	0	0	0	0
FGB	2	Replace truck #16 Gas Operations	0	1	0	0	0	0
FGB	2	Replace truck #12 Distribution	0	0	1	0	0	0
FGB	2	#39 - Metering - Small Pickup	0	0	0	1	0	0
FGB	2	#35-Distribution- Fitter truck	0	0	0	0	1	0
FGB	3	#13- Service- Weld Truck	1	0	0	0	0	0
FGB	3	Replace #5 - Metering	0	1	0	0	0	0
FGB	3	Replace van #59 Service	0	0	1	0	0	0
FGB	3	#59 - Service Dept - Van	0	0	0	1	0	0
FGB	3	#51- Procurment- Box Truck	0	0	0	0	1	0
FGB	4	#47- Distribution- Backhoe	1	0	0	0	0	0
FGB	4	Replace Van #30 Service	0	1	0	0	0	0
FGB	4	Replace van #60 Service	0	0	1	0	0	0
FGB	4	#21 - Distribution - Small Pickup	0	0	0	1	0	0
FGB	5	Replace pickup #6 Distribution	0	1	0	0	0	0
FGB	5	Replace Van #41 - Service	0	0	1	0	0	0
FGB	5	#60 - Service Dept - Van	0	0	0	1	0	0
FGB	6	Replace pickup #12 Distribution	0	1	0	0	0	0
FGB	6	Replace Van #40 Service	0	0	1	0	0	0
FGB	6	#5 - Metering - Small Pickup	0	0	0	1	0	0
FGB	7	Replace Service Van #62	0	1	0	0	0	0
FGB	8	Replace Van #42 Service	0	1	0	0	0	0
Totals:			28,759,660	28,887,715	29,794,179	28,824,512	29,980,870	
Labor			2021	2022	2023	2024	2025	
Labor_Company_Common:			0	0	0	0	0	
Labor_Contract_Common:			0	0	0	0	0	
Labor_Company_Gas:			43.32	44.62	45.96	47.34	48.76	
Labor_Contract_Gas:			0	0	0	0	0	
Labor_Company_Electric:			0	0	0	0	0	
Labor_Contract_Electric:			0	0	0	0	0	
Overheads			2021	2022	2023	2024	2025	
GasOverheads:			1.3	1.3	1.25	1.24	1.23	



ElectricOverheads:	0	0	0	0	0
HotwaterOverheads:	1	1	1	1	1
Schedule C	2021	2022	2023	2024	2025
ScheduleC_LaborTotal:	2.28	2.33	2.28	2.33	2.35
ScheduleC_LaborTotalCommon:	2.28	2.33	2.28	2.33	2.35
ScheduleC_LoadedStockIssuesGas:	1.46	1.34	1.31	1.54	1.41
ScheduleC_LoadedStockIssuesElectric:	1.31	1.23	1.21	1.36	1.23
ScheduleC_LoadedStockIssuesUnderground:	1.31	1.23	1.21	1.36	1.23
ScheduleC_LoadedStockIssuesHotwater:	1.46	1.34	1.31	1.54	1.41
Schedule B	2021	2022	2023	2024	2025
ScheduleB_transportation_heavy_trucks_per_hour_JE820:	57.74	61.19	63.02	66.16	69.76
ScheduleB_transportation_light_trucks_per_mile_JE820:	0.83	0.73	0.73	0.6	0.6

5 Year Budget Starting 2021 •

Unitil Service Corp										NU NH Allocations						Category					2021	2022	2023	2024	2025
Priority • Status	Code	Item	2021	2022	2023	2024	2025	Sub-Total	Category	Division	2021	2022	2023	2024	2025		2021	2022	2023	2024	2025				
3 • [A] Accepted	GSC01	Replace and Upgrade Gas SCADA Master	0	0	0	0	0	0	Gas	Gas	-	-	-	-	-		Software/Systems Upgrades (S)	6,038,274	6,078,094	4,901,677	5,904,529	5,013,891			
3 • [A] Accepted	GSC02	2021 General Software Enhancements	75,000	0	0	0	0	75,000	S	All	14,250	-	-	-	-		Computer, Network, & Office Equipment (N)	906,252	1,582,500	1,620,875	1,850,000	1,100,000			
2 • [A] Accepted	GSC04	Reporting Blanket	100,000	0	0	0	0	100,000	S	All	19,000	-	-	-	-		Grid Mod (G)	2,055,000	1,220,000	625,000	325,000	500,000			
2 • [A] Accepted	GSC05	2021 Regulatory Work Blanket	22,000	0	0	0	0	22,000	S	All	4,180	-	-	-	-		Total	8,999,526	8,880,594	7,147,552	8,079,529	6,613,891			
1 • [A] Accepted	GSC06	2021 Customer Facing Enhancements	1,067,465	0	0	0	0	1,067,465	S	All	202,818	-	-	-	-										
1 • [A] Accepted	GSC08	Metersense Upgrade 2021	18,800	0	0	0	0	18,800	S	All	3,572	-	-	-	-		Building Improvements & Furniture	467,002	1,172,503	569,503	357,505	362,904			
1 • [A] Accepted	GSC09	AMI Command Center Upgrade to 8.0	35,000	0	0	0	0	35,000	S	All	6,650	-	-	-	-										
2 • [A] Accepted	GSC10	Close - Workflow & Electronic Review	50,000	0	0	0	0	50,000	S	All	9,500	-	-	-	-		USC/URC Total	9,466,528	10,053,097	7,717,055	8,437,034	6,976,795			
1 • [A] Accepted	GSC11	FERC to XBRL	138,000	0	0	0	0	138,000	S	All	26,220	-	-	-	-										
3 • [A] Accepted	GSC14	Virtual Payables - Credit Card	3,000	0	0	0	0	3,000	S	All	570	-	-	-	-										
2 • [A] Accepted	GSC15	Web Ops Modernization	200,000	0	0	0	0	200,000	S	All	38,000	-	-	-	-										
2 • [A] Accepted	GSC16	Advanced Distribution Management System (ADMS) - Grid Mod	1,030,000	0	0	0	0	1,030,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC17	Unitil website upgrade - Year 2 of 2	170,000	0	0	0	0	170,000	S	All	32,300	-	-	-	-										
2 • [A] Accepted	GSC19	Modernize GTRAC & CSI	72,000	0	0	0	0	72,000	S	All	13,680	-	-	-	-										
2 • [A] Accepted	GSC21	Customer Experience Mgmt Project - Year 2 of 3	2,665,000	0	0	0	0	2,665,000	S	All	506,350	-	-	-	-										
1 • [A] Accepted	GSC22	Customer exports used for Gas Engineering CMM Module	20,400	0	0	0	0	20,400	S	Gas	8,528	-	-	-	-										
2 • [A] Accepted	GSC25	GTL / Pwio VR Training Project	135,000	0	0	0	0	135,000	S	Gas	43,200	-	-	-	-										
1 • [A] Accepted	GSC26	Command Center Upgrade to Cellular	68,000	0	0	0	0	68,000	S	All	12,920	-	-	-	-										
1 • [A] Accepted	GSC27	TOU Testing	375,950	0	0	0	0	375,950	S	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC28	Cloud Data Warehouse, Carryover	50,000	0	0	0	0	50,000	S	All	9,500	-	-	-	-										
2 • [A] Accepted	GSC29	DevOps Implementation Project, Carryover	150,000	0	0	0	0	150,000	S	All	28,500	-	-	-	-										
2 • [A] Accepted	GSC30	Damage Assessment Mobile Platform - Grid Mod, Carry Over	125,000	0	0	0	0	125,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC31	Ubisense Custom Enhancements, Carryover	155,059	0	0	0	0	155,059	S	Gas	49,619	-	-	-	-										
1 • [A] Accepted	GSC32	USC Time & Billing Upgrade/Replacement, Carryover	50,000	0	0	0	0	50,000	S	All	9,500	-	-	-	-										
3 • [A] Accepted	GSC33	ADP Modules - Data Cloud, Time Off and Time Entry, Carryover	141,000	0	0	0	0	141,000	S	All	26,790	-	-	-	-										
2 • [A] Accepted	GSC35	Ring Central Phase II	76,600	0	0	0	0	76,600	S	All	14,554	-	-	-	-										
2 • [A] Accepted	GSC36	Data Sharing: Unitil Core Platform Design	600,000	0	0	0	0	600,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC37	S&S Oracle Upgrade Test Environment	200,000	0	0	0	0	200,000	S	All	38,000	-	-	-	-										
2 • [A] Accepted	GSC38	Data Sharing: Community Aggregation Module	200,000	0	0	0	0	200,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC39	Grid Mod: AMI/OMS Phase 2 Collector Integration	100,000	0	0	0	0	100,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC01	GIS Upgrade to Utility Network	0	395,000	0	0	0	395,000	S	All	-	75,050	-	-	-										
3 • [A] Accepted	GSC02	2022 General Software Enhancements	0	217,799	0	0	0	217,799	S	All	-	41,382	-	-	-										
2 • [A] Accepted	GSC03	CMS Enhancements - Yr 4 CMS Reporting	0	50,000	0	0	0	50,000	S	All	-	9,500	-	-	-										
2 • [A] Accepted	GSC05	Reporting Blanket	0	60,000	0	0	0	60,000	S	All	-	11,400	-	-	-										
2 • [A] Accepted	GSC06	Regulatory Work Blanket	0	100,000	0	0	0	100,000	S	All	-	19,000	-	-	-										
1 • [A] Accepted	GSC07	2022 Customer Facing Enhancements	0	500,000	0	0	0	500,000	S	All	-	95,000	-	-	-										
1 • [A] Accepted	GSC10	MV-90xi Upgrade V6.0 to X.X 2022	0	90,000	0	0	0	90,000	S	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC12	Cloud Discovery and Migration Work	0	500,000	0	0	0	500,000	S	All	-	95,000	-	-	-										
3 • [A] Accepted	GSC12	Create new Electric Estimating Model	0	59,500	0	0	0	59,500	S	Electric	-	41,055	-	-	-										
2 • [A] Accepted	GSC13	Cognos Upgrade to V11 Analytics	0	72,220	0	0	0	72,220	S	All	-	13,722	-	-	-										
2 • [A] Accepted	GSC13	Web Ops Modernization	0	200,000	0	0	0	200,000	S	All	-	38,000	-	-	-										
2 • [A] Accepted	GSC13	TOU and Advanced Rate Design Implementation	0	500,000	0	0	0	500,000	S	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC14	Customer Experience Mgmt Project Year 3 of 3	0	1,940,000	0	0	0	1,940,000	S	All	-	368,600	-	-	-										
2 • [A] Accepted	GSC15	Distributed Energy Resource Management System (DERMS) - Grid Mod	0	475,000	0	0	0	475,000	G	Electric	-	-	-	-	-										
1 • [A] Accepted	GSC16	AMI Command Center Upgrade - 2022	0	92,000	0	0	0	92,000	S	All	-	17,480	-	-	-										
2 • [A] Accepted	GSC17	Advanced Distribution Management System (ADMS) - Grid Mod	0	640,000	0	0	0	640,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC18	Flexi Upgrade	0	75,000	0	0	0	75,000	S	All	-	14,250	-	-	-										
2 • [A] Accepted	GSC18	Utility Bill Redesign	0	171,575	0	0	0	171,575	S	All	-	32,599	-	-	-										
2 • [A] Accepted	GSC19	Smart Speaker Integration	0	150,000	0	0	0	150,000	S	All	-	28,500	-	-	-										
1 • [A] Accepted	GSC20	Metersense Upgrade 2022	0	50,000	0	0	0	50,000	S	All	-	9,500	-	-	-										
2 • [A] Accepted	GSC21	Payment Alternatives	0	150,000	0	0	0	150,000	S	All	-	28,500	-	-	-										
2 • [A] Accepted	GSC24	Construction QA Manager System	0	205,000	0	0	0	205,000	S	Gas	-	65,600	-	-	-										
2 • [A] Accepted	GSC36	Gas EDI/Complete Billing	0	0	0	0	0	0	S	Gas	-	-	-	-	-										
2 • [A] Accepted	GSC44	Flexi Migration to Cloud	0	50,000	0	0	0	50,000	S	All	-	9,500	-	-	-										
3 • [A] Accepted	GSC47	Capital Budget System	0	450,000	0	0	0	450,000	S	All	-	85,500	-	-	-										
2 • [A] Accepted	GSC48	Data Sharing: Behind the Meter Module	0	105,000	0	0	0	105,000	G	Electric	-	-	-	-	-										
2 • [A] Accepted	GSC01	Distributed Energy Resource Management System (DERMS) - Grid Mod	0	0	275,000	0	0	275,000	G	Electric	-	-	-	-	-										
3 • [A] Accepted	GSC01	Power Plan Upgrade	0	0	295,000	0	0	295,000	S	All	-	-	-	56,050	-										
3 • [A] Accepted	GSC02	2023 General Software Enhancements	0	0	250,469	0	0	250,469	S	All	-	-	-	47,589	-										
2 • [A] Accepted	GSC02	Work Order Job Scheduler	0	0	350,000	0	0	350,000	S	All	-	-	-	66,500	-										
2 • [A] Accepted	GSC03	CMS Enhancements - Yr 5 Inspection Rewrite	0	0	100,000	0	0	100,000	S	Gas	-	-	-	32,000	-										
2 • [A] Accepted	GSC04	Reporting Blanket	0	0	48,750	0	0	48,750	S	All	-	-	-	9,263	-										
2 • [A] Accepted	GSC05	Regulatory Work Blanket	0	0	100,000	0	0	100,000	S	All	-	-	-	19,000	-										
1 • [A] Accepted	GSC06	2023 Customer Facing Enhancements	0	0	1,012,958	0	0	1,012,958	S	All	-	-	-	192,462	-										
1 • [A] Accepted	GSC07	Metersense Upgrade 2023	0	0	50,000	0	0	50,000	S	All	-	-	-	9,500	-										
1 • [A] Accepted	GSC08	AMI Command Center Upgrade - 2023	0	0	92,000	0	0	92,000	S	All	-	-	-	17,480	-										
2 • [A] Accepted	GSC10	Personalized selling / next best action	0	0	500,000	0	0	500,000	S	All	-	-	-	95,000	-										
2 • [A] Accepted	GSC11	Cloud Discovery and Migration Work	0	0	600,000	0	0	600,000	S	All	-	-	-	114,000	-										
2 • [A] Accepted	GSC12	Web Ops Modernization	0	0	200,000	0	0	200,000	S	All	-	-	-	38,000	-										
2 • [A] Accepted	GSC15	DevOps Implementation Project	0	0	232,500	0	0	232,500	S	All	-	-	-	44,175	-										
2 • [A] Accepted	GSC16	Customer Experience System Phase 2	0	0	600,000	0	0	600,000	S	All	-	-	-	114,000											

1 •	[A] Accepted	GSC02 Metersense Upgrade 2025	0	0	0	0	50,000	50,000	S	All	-	-	-	-	9,500
1 •	[A] Accepted	GSC03 AMI Command Center Upgrade - 2025	0	0	0	0	92,000	92,000	S	All	-	-	-	-	17,480
2 •	[A] Accepted	GSC07 Regulatory Work Blanket	0	0	0	0	100,000	100,000	S	All	-	-	-	-	19,000
1 •	[A] Accepted	GSC22 enQuesta Ver. 6.0 Upgrade	0	0	0	0	1,640,641	1,640,641	S	All	-	-	-	-	311,722
3 •	[A] Accepted	GSC23 2025 General Software Enhancements	0	0	0	0	350,000	350,000	S	All	-	-	-	-	66,500
2 •	[A] Accepted	GSC24 Reporting Blanket	0	0	0	0	48,750	48,750	S	All	-	-	-	-	9,263
2 •	[A] Accepted	GSC25 Web Ops Modernization	0	0	0	0	500,000	500,000	S	All	-	-	-	-	95,000
2 •	[A] Accepted	GSC26 Cloud Discovery and Migration Work	0	0	0	0	500,000	500,000	S	All	-	-	-	-	95,000
2 •	[A] Accepted	GSC27 DevOps Implementation Project	0	0	0	0	482,500	482,500	S	All	-	-	-	-	91,675
3 •	[A] Accepted	GSC28 Blanket Data Project	0	0	0	0	1,000,000	1,000,000	S	All	-	-	-	-	190,000
2 •	[A] Accepted	GSC29 Customer Engagement Marketplace	0	0	0	0	250,000	250,000	S	All	-	-	-	-	47,500
2 •	[A] Accepted	GSC30 Grid Mod Improvements	0	0	0	0	500,000	500,000	G	Electric	-	-	-	-	-
Sub-Totals:			8,093,274	7,298,094	5,526,677	6,229,529	5,513,891				1,116,201	1,099,138	944,319	1,154,261	952,639
1 •	[A] Accepted	GPC01 2021 Cyber Security Enhancements	45,000	0	0	0	0	45,000	N	All	8,550	-	-	-	-
2 •	[A] Accepted	GPC02 2021 Infrastructure PC and Network	855,252	0	0	0	0	855,252	N	All	162,498	-	-	-	-
2 •	[A] Accepted	GPC04 Gas SCADA Communications Upgrade	0	0	0	0	0	0	N	Gas	-	-	-	-	-
2 •	[A] Accepted	GPC05 Windows Server Upgrades	6,000	0	0	0	0	6,000	N	All	1,140	-	-	-	-
1 •	[A] Accepted	GPC01 2022 Cyber Security Enhancements	0	100,000	0	0	0	100,000	N	All	-	19,000	-	-	-
2 •	[A] Accepted	GPC02 2022 Infrastructure PC and Network	0	1,322,500	0	0	0	1,322,500	N	All	-	251,275	-	-	-
3 •	[A] Accepted	GPC03 Network Segmentation	0	160,000	0	0	0	160,000	N	All	-	30,400	-	-	-
1 •	[A] Accepted	GPC01 2023 Cyber Security Enhancements	0	0	100,000	0	0	100,000	N	All	-	-	19,000	-	-
2 •	[A] Accepted	GPC02 2023 Infrastructure PC and Network	0	0	1,520,875	0	0	1,520,875	N	All	-	-	288,966	-	-
2 •	[A] Accepted	GPC01 2024 Infrastructure PC and Network	0	0	0	1,750,000	0	1,750,000	N	All	-	-	-	332,500	-
1 •	[A] Accepted	GPC02 2024 Cyber Security Enhancements	0	0	0	100,000	0	100,000	N	All	-	-	-	19,000	-
3 •	[A] Accepted	GPC01 2025 Cyber Security Enhancements	0	0	0	0	100,000	100,000	N	All	-	-	-	-	19,000
2 •	[A] Accepted	GPC02 2025 Infrastructure PC and Network	0	0	0	0	1,000,000	1,000,000	N	All	-	-	-	-	190,000
Sub-Totals:			906,252	1,582,500	1,620,875	1,850,000	1,100,000	7,059,627			172,188	300,675	307,966	351,500	209,000
Totals:			8,999,526	8,880,594	7,147,552	8,079,529	6,613,891	#####			1,288,389	1,399,813	1,252,285	1,505,761	1,161,639

This comes from Accounting, "Master Allocation Guidelines - Special Purpose Allocators"

Each colored section has been linked to the tab where the file has been copied to.

2020

Linked to "Special Purpose Allocators" Tab

**ALL COMPANIES WITH GRANITE**

UES	31%
FGE	25%
NU-NH	19%
NU-ME	23%
GRANITE	2%

100%

**ALL COMPANIES SPLIT BY DIVISION**

UES	31%
FGE-E	14%
FGE-G	11%
NU-NH	19%
NU-ME	23%
GRANITE	2%

100%

Linked to "Special Purpose Allocators" Tab

**GAS ONLY WITH GST**

FGE	20%
NU-NH	32%
NU-ME	43%
GRANITE	5%

100%

**GAS ONLY NO GST**

FGE	21%
NU-NH	34%
NU-ME	45%

100%

**JUST ELECTRIC**

UES	69%
FGE	31%

100%

**ALL COMPANIES WITHOUT GRANITE**

UES	32%
FGE	25%
NU-NH	19%
NU-ME	24%

100%

**FGE & UES Only**

FGE	55.36%
UES	44.64%
	100.00%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
NEW HAMPSHIRE FILING REQUIREMENT SCHEDULES  
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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SCHEDULE - COMPUTATION OF REVENUE DEFICIENCY  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT
1	Rate Base	Schedule RevReq-5	\$ 188,719,257
2	Rate of Return	Schedule RevReq-6	<u>7.75%</u>
3	Income Required	Line 1 * Line 2	14,621,110
4	Adjusted Net Operating Income	Schedule RevReq-2	<u>8,946,016</u>
5	Deficiency	Line 3 - Line 4	5,675,094
6	Income Tax Effect	Line 7 - Line 5	<u>2,107,856</u>
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u>\$ 7,782,950</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 1 - OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				LESS						
		TEST YEAR	COST OF GAS		TEST YEAR				CALENDAR	CALENDAR
		12 MONTHS ENDED	EXCLUDING	OTHER	DISTRIBUTION,	TEST YEAR	TEST YEAR	YEAR	YEAR	
		12/31/2020	PROD. & OH. <sup>(1)</sup>	FLOWTHROUGH <sup>(2)</sup>	PROD. & OH.	DISTRIBUTION	PROD. & OH.	2019 <sup>(3)</sup>	2018 <sup>(3)</sup>	
1	Operating Revenues:									
2	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307	
3	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541	
4	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848	
5	Operating Expenses:									
6	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896	
7	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452	
8	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813	
9	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545	
10	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672	
11	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224	
12	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327	
13	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080	
14	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816	
15	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098	
16	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)	
17	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)	
18	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111	
19	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486	
20	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749	
21	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100	

Notes

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance, Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 1 ATTACHMENT - SUMMARY OF ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT
1	Revenue Adjustments			
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	278,301
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	40,013
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367
10	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	17,968
11	Total Revenue Adjustments			<u>\$ 2,797,410</u>
12	Operating & Maintenance Expense Adjustments			
13	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191
14	Payroll	Dist	Schedule RevReq-3-4	554,442
15	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	88,160
16	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)
17	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	404,594
18	Pension	A&G	Schedule RevReq-3-7	(2,185)
19	PBOP	A&G	Schedule RevReq-3-7	(19,749)
20	SERP	A&G	Schedule RevReq-3-7	58,798
21	401K	A&G	Schedule RevReq-3-7	30,095
22	Deferred Comp Expense	A&G	Schedule RevReq-3-7	44,415
23	Property & Liability Insurances	A&G	Schedule RevReq-3-8	60,699
24	NH PUC Assessment	A&G	Schedule RevReq-3-9	116,230
25	Dues & Subscriptions	A&G	Schedule RevReq-3-10	(1,774)
26	Pandemic Costs	A&G	Schedule RevReq-3-11	(107,125)
27	Severance Expense	A&G	Schedule RevReq-3-12	(29,947)
28	Rent Expense	A&G	Schedule RevReq-3-13	51,913
29	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	92,480
30	Inflation Allowance	A&G	Schedule RevReq-3-15	165,684
31	Total Operating & Maintenance Expense Adjustments			<u>\$ 1,485,451</u>
32	Depreciation And Amortization Expense Adjustments			
33	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003
34	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	1,847,988
35	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865
36	Software Amortization	Amort	Schedule RevReq-3-17	189,288
37	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(308,218)
38	Total Depreciation And Amortization Expense Adjustments			<u>\$ 2,235,925</u>
39	Taxes Other Than Income Adjustments			
40	Property Taxes	Oth Tax	Schedule RevReq-3-19	\$ 617,939
41	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	42,415
42	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	95,258
43	Total Taxes Other Than Income Adjustments			<u>\$ 755,611</u>
44	Income Taxes Adjustments			
45	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (405,701)
46	NH State Tax	SIT	Schedule RevReq-3-21 P1	(161,167)
47	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)
48	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)
49	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442
50	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820
51	Total Income Taxes Adjustments			<u>\$ (559,060)</u>
52	Rate Base Adjustments			
53	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246
54	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190
55	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-
56	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	235,191
57	Total Rate Base Adjustments			<u>\$ 758,247</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SCHEDULE 1A - PROPERTY TAXES  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) MUNICIPALITY & STATE	(2) LOCAL TAX RATE	(3) ASSESSED VALUATION	(4) TOTAL ANNUALIZED TAXES <sup>(1)</sup>
1	Atkinson	\$ 16.24	\$ 1,564,100	\$ 25,401
2	Brentwood	21.36	1,489,600	31,818
3	Brentwood	23.19	400	9
4	Dover	24.85	1,200	30
5	Dover	22.92	37,150,600	851,492
6	Durham	25.73	7,742,400	199,212
7	East Kingston	20.50	746,700	15,307
8	Epping	23.64	1,079,900	25,529
9	Exeter	22.50	13,803,800	310,586
10	Greenland	14.58	733,400	10,693
11	Hampton--Class 4000	13.93	18,884,700	263,064
12	Hampton--Class 5000	14.43	9,301,400	134,219
13	Hampton Falls	19.33	36,400	704
14	Kensington	18.61	1,442,400	26,843
15	Madbury	23.41	347,000	8,123
16	Newington	8.02	2,848,900	22,848
17	North Hampton	14.80	1,822,800	26,977
18	Plaistow	19.60	9,849,580	193,052
19	Portsmouth	12.80	47,562,000	608,794
20	Rochester	22.67	26,840,200	608,468
21	Rollinsford	22.57	194,600	4,392
22	Rollinsford	24.68	20,000	494
23	Salem	19.82	9,478,700	187,867
24	Seabrook	13.90	12,142,100	168,775
25	Somersworth	25.91	9,713,200	251,669
26	Somersworth	27.85	62,000	1,727
27	Stratham	17.14	497,200	8,522
28	State Of NH <sup>(2)</sup>			1,359,585
29	Total			\$ 5,346,199
30	Test Year Property Taxes <sup>(3)</sup>			\$ 4,728,948
31	Less: Test Year Property Tax Abatements <sup>(4)</sup>			688
32	Total Test Year Property Tax Expense			\$ 4,728,260
33	Total Property Tax Increase (Line 29 - Line 32)			\$ 617,939

Notes

(1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case

(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case

(3) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 1B - PAYROLL  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized <sup>(1)</sup>	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase <sup>(2)</sup>	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase <sup>(3)</sup>	30,465	109,167	139,632	290,817	430,449
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,006,921	3,748,070	4,754,991	6,900,297	11,655,288
8	Less Amounts Chargeable to Capital <sup>(4)</sup>	470,131	1,749,974	2,220,105	2,243,977	4,464,082
9	O&M Payroll Proformed	536,790	1,998,096	2,534,886	4,656,320	7,191,206
10	Less: Test Year O&M Payroll <sup>(5)</sup>			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,226	384,216	554,442
12	Incentive Compensation Target Adjustment <sup>(6)</sup>			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,226	384,216	554,442

**Notes**

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.12% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2.

(6) Refer to Workpaper 2.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SCHEDULE 1C - NORMALIZATIONS  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather <sup>(1)</sup>	\$ 1,994,374
2	To Increase Test Year Base Revenue for 2020 Customer Growth <sup>(2)</sup>	\$ 278,301
3	Pro Forma Adjustment to Remove Unbilled Revenue <sup>(2)</sup>	\$ 294,543

**Notes**

(1) See Schedule RevReq 3-1

(2) See Schedule RevReq 3-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 2 - ASSETS & DEFERRED CHARGES  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) Category	(2) New Hampshire	(3) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Gas Plant</u>						
2	In Service	\$ 299,372,252	\$ 390,755,625	\$ -	\$ 690,127,877	\$ 623,207,033	\$ 560,519,339
3	Construction Work in Progress	6,411,145	6,890,804	-	13,301,949	12,576,742	11,064,887
4	Less: Reserve for Depreciation	(88,023,262)	(87,391,662)	-	(175,414,925)	(143,066,942)	(131,806,854)
5	Total Gas Plant	217,760,135	310,254,767	-	528,014,901	492,716,833	439,777,371
6	<u>Other Property</u>						
7	Total Other Net Property	-	86,855	-	86,855	29,819	(24,914)
8	Total Other & Non Operating Plant	-	86,855	-	86,855	29,819	(24,914)
9	<u>Current Assets</u>						
10	Cash	1,500	250	370,260	372,010	341,847	672,243
11	Accounts Receivable - Gas	9,102,182	14,492,785	-	23,594,967	21,416,443	28,512,317
12	Accounts Receivable - Other	181,592	14,495	3,377	199,464	154,773	34,597
13	Uncollectible Accounts	(294,933)	(863,075)	-	(1,158,008)	(441,588)	(836,962)
14	Notes Receivable	-	-	8,913,185	8,913,185	5,559,766	3,137,369
15	Material and Supplies	2,416,575	2,048,155	-	4,464,730	4,162,206	3,892,225
16	Stores Expense Undistributed	356,883	351,217	-	708,100	655,826	481,856
17	Inventory	267,731	40,348	-	308,079	448,104	391,250
18	Prepayments	963,040	1,128,283	70,044	2,161,367	4,450,029	3,400,561
19	Accrued Revenue	3,803,680	4,731,203	-	8,534,883	9,587,864	8,319,787
20	Miscellaneous Current Assets	4,530,525	93,747	-	4,624,272	5,666,176	7,622,013
21	Total Current Assets	21,328,775	22,037,408	9,356,866	52,723,049	52,001,444	55,627,256
22	<u>Deferred Charges</u>						
23	Unamortized Debt Expense	-	-	1,359,851	1,359,851	1,208,586	1,092,517
24	Other - Deferred Debits	13,872,478	20,353,943	98,736	34,325,157	27,066,138	32,928,903
25	Total Deferred Charges	13,872,478	20,353,943	1,458,587	35,685,008	28,274,724	34,021,420
26	Total Assets & Deferred Charges	\$ 252,961,387	\$ 352,732,973	\$ 10,815,453	\$ 616,509,813	\$ 573,022,820	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 2A - STOCKHOLDERS EQUITY & LIABILITIES  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) Category	(2) New Hampshire	(3) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Capitalization</u>						
2	Common Stock	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
3	Paid in Capital	-	-	207,074,000	207,074,000	200,699,000	175,199,000
4	Earned Surplus	6,096,270	8,643,131	9,713,702	24,453,103	24,380,042	22,032,465
5	Stockholders Equity	6,096,270	8,643,131	216,788,702	231,528,103	225,080,042	197,232,465
6	<u>Long Term Debt</u>						
7	Bonds and Notes	-	-	230,000,000	230,000,000	198,200,000	166,600,000
8	Total	-	-	230,000,000	230,000,000	198,200,000	166,600,000
9	<u>Current and Accrued Liabilities</u>						
10	Accounts Payable	639,411	538,256	6,001,159	7,178,826	8,651,894	10,471,212
11	Notes Payable to Associated Co.	-	-	26,747,022	26,747,022	28,494,680	58,154,005
12	A/P to Associated Co's	-	-	7,400,409	7,400,409	6,497,178	3,145,273
13	Customer Deposits	249,677	342,624	-	592,301	640,562	738,651
14	Taxes Accrued	67,648	(4,613)	-	63,035	292,534	14,450
15	Interest Accrued	-	-	2,094,467	2,094,467	1,824,919	1,503,714
16	Dividends Declared	-	-	3,666,585	3,666,585	3,304,600	1,229,300
17	Other Tax Liabilities	750,955	(609,964)	33,532	174,523	94,759	130,422
18	Other Current and Accrued Liabilities	811,427	576,546	7,636,657	9,024,630	11,636,693	15,472,163
19	Total Current and Accrued Liabilities	2,519,118	842,849	53,579,831	56,941,798	61,437,819	90,859,190
20	<u>Deferred Credits</u>						
21	Other Deferred Credits	18,639,799	21,537,277	-	40,177,076	35,921,434	27,893,528
22	Other Regulatory Liabilities	6,608,392	8,917,471	-	15,525,863	15,874,493	15,992,896
23	Accumulated Deferred Income Taxes	16,892,861	25,444,116	-	42,336,977	36,509,031	30,823,054
24	Total Deferred Credits	42,141,052	55,898,864	-	98,039,916	88,304,958	74,709,478
25	Total Stockholders Equity & Liabilities	\$ 50,756,440	\$ 65,384,844	\$ 500,368,533	\$ 616,509,817	\$ 573,022,819	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SCHEDULE 2B - MATERIALS & SUPPLIES  
 12 MONTHS ENDED DECEMBER 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
LINE NO.	DESCRIPTION	DECEMBER 31 2019	MARCH 31 2020	JUNE 30 2020	SEPTEMBER 30 2020	DECEMBER 31 2020	5 QUARTER AVERAGE
1	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
2	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
3	Total M&S Inventories	\$ 2,568,843	\$ 2,804,245	\$ 2,848,563	\$ 2,855,032	\$ 2,773,457	\$ 2,770,028

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 3 - RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(6) TEST YEAR AVERAGE <sup>(1)</sup>	(7) 5 QUARTER AVERAGE	(8) RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	\$ 289,824,481	\$ 286,491,423	\$ 299,372,252
2	Less: Reserve for Depreciation	85,085,831	85,651,383	88,023,262
3	Net Utility Plant	204,738,650	200,840,040	211,348,990
4	Add: M&S Inventories	2,671,150	2,770,028	2,773,457
5	Prepayments	740,275	1,213,708	64,895
6	Cash Working Capital <sup>(2)</sup>	1,773,194	1,773,194	1,773,194
7	Sub-Total	5,184,619	5,756,930	4,611,547
8	Less: Net Deferred Income Taxes	\$ 20,221,877	\$ 20,784,379	\$ 21,177,756
9	Excess Deferred Income Taxes	6,572,092	6,572,092	6,572,092
10	Customer Advances	-	-	-
11	Customers Deposits	269,548	264,461	249,677
12	Sub-Total	27,063,517	27,620,932	27,999,526
13	Rate Base	\$ 182,859,752	\$ 178,976,038	\$ 187,961,010
14	Net Operating Income Applicable To Rate Base	\$ 10,066,533	\$ 10,066,533	\$ 10,066,533
15	Rate of Return	5.51%	5.62%	5.36%

**Notes**

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SCHEDULE 3A - WORKING CAPITAL  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PRO FORMA ADJUSTMENTS	(5) TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ 946,840	\$ 14,279,221
2	Tax Expense	Schedule RevReq-2	4,452,919	1,412,146	5,865,065
3	Total		\$ 17,785,300	\$ 2,358,986	\$ 20,144,286
4	Cash Working Capital Requirement:				
5	Other O&M Expense Days Lag (1) / 366	36 days	9.97%	9.97%	9.97%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 1,773,194	\$ 235,191	\$ 2,008,385

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SCHEDULE 3 ATTACHMENT - PRO FORMA ADJUSTMENTS TO RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(2) RATE BASE AT DECEMBER 31, 2020	(3) PRO FORMA ADJUSTMENTS	(4) PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	\$ 299,372,252	\$ 1,873,246	\$ 301,245,498
2	Less: Reserve for Depreciation	88,023,262	1,350,190	89,373,452
3	Net Utility Plant	211,348,990	523,056	211,872,045
4	Add: M&S Inventories	\$ 2,773,457	\$ -	\$ 2,773,457
5	Prepayments	64,895	-	64,895
6	Cash Working Capital <sup>(1)</sup>	1,773,194	235,191	2,008,385
7	Sub-Total	4,611,547	235,191	4,846,738
8	Less: Net Deferred Income Taxes	\$ 21,177,756	\$ -	\$ 21,177,756
9	Excess Deferred Income Taxes	6,572,092	-	6,572,092
10	Customer Advances	-	-	-
11	Customers Deposits	249,677	-	249,677
12	Sub-Total	27,999,526	-	27,999,526
13	Rate Base	\$ 187,961,010	\$ 758,247	\$ 188,719,257
14	Net Operating Income Applicable To Rate Base	\$ 10,066,533		\$ 8,946,016
15	Rate of Return	5.36%		4.74%

**Notes**

(1) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DOCKET DG 21-104  
REVENUE REQUIREMENT SCHEDULES AND WORKPAPERS**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE REQUIREMENT TABLE OF CONTENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-TOC

LINE NO.	(1) DESCRIPTION	(2) REFERENCE
1	Summary of Financial Schedules	
2	Computation Of Revenue Deficiency And Revenue Requirement	<a href="#"><u>Schedule RevReq-1</u></a>
3	Computation Of Gross-Up Factor For Revenue Requirement	<a href="#"><u>Schedule RevReq-1-1</u></a>
4	Operating Income Statement	<a href="#"><u>Schedule RevReq-2 P1</u></a>
5	Pro Forma Distribution Operating Income Statement	<a href="#"><u>Schedule RevReq-2 P2</u></a>
6	Summary Of Adjustments	<a href="#"><u>Schedule RevReq-3</u></a>
7	Summary of Revenue Adjustment Schedules	
8	Weather Normalization	<a href="#"><u>Schedule RevReq-3-1</u></a>
9	New Customer Revenue Annualization	<a href="#"><u>Schedule RevReq-3-2</u></a>
10	Residential Low Income	<a href="#"><u>Schedule RevReq-3-2</u></a>
11	Unbilled Revenue	<a href="#"><u>Schedule RevReq-3-2</u></a>
12	Non-Distribution Bad Debt	<a href="#"><u>Schedule RevReq-3-2</u></a>
13	Misc. Revenue Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
14	Late Fee Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
15	Billed Accuracy Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
16	Special Contract Customer Revenue Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
17	O&M Expense Adjustments	
18	Production Expense (O&M)	<a href="#"><u>Schedule RevReq-3-3</u></a>
19	Payroll	<a href="#"><u>Schedule RevReq-3-4</u></a>
20	Distribution Bad Debt	<a href="#"><u>Schedule RevReq-3-5</u></a>
21	Non-Distribution Bad Debt	<a href="#"><u>Schedule RevReq-3-2</u></a>
22	Medical & Dental Insurances	<a href="#"><u>Schedule RevReq-3-6</u></a>
23	Pension	<a href="#"><u>Schedule RevReq-3-7</u></a>
24	PBOP	<a href="#"><u>Schedule RevReq-3-7</u></a>
25	SERP	<a href="#"><u>Schedule RevReq-3-7</u></a>
26	401K	<a href="#"><u>Schedule RevReq-3-7</u></a>
27	Deferred Comp Expense	<a href="#"><u>Schedule RevReq-3-7</u></a>
28	Property & Liability Insurances	<a href="#"><u>Schedule RevReq-3-8</u></a>
29	NH PUC Assessment	<a href="#"><u>Schedule RevReq-3-9</u></a>
30	Dues & Subscriptions	<a href="#"><u>Schedule RevReq-3-10</u></a>
31	Pandemic Costs	<a href="#"><u>Schedule RevReq-3-11</u></a>
32	Severance Expense	<a href="#"><u>Schedule RevReq-3-12</u></a>
33	Rent Expense	<a href="#"><u>Schedule RevReq-3-13</u></a>
34	Arrearage Management Program (AMP) Implementation Cost	<a href="#"><u>Schedule RevReq-3-14</u></a>
35	Inflation Allowance	<a href="#"><u>Schedule RevReq-3-15</u></a>
36	D&A Expense Adjustments	
37	Depreciation Annualization	<a href="#"><u>Schedule RevReq-3-16 P1</u></a>
38	Proposed Depreciation Rate Adjustment	<a href="#"><u>Schedule RevReq-3-16 P2</u></a>
39	Production Expense (Depreciation)	<a href="#"><u>Schedule RevReq-3-3</u></a>
40	Software Amortization Expense Adjustment	<a href="#"><u>Schedule RevReq-3-17</u></a>
41	Excess ADIT Flowback	<a href="#"><u>Schedule RevReq-3-18</u></a>
42	Taxes Other Than Income Adjustments	
43	Property Taxes	<a href="#"><u>Schedule RevReq-3-19</u></a>
44	Payroll Taxes - Wage Increases	<a href="#"><u>Schedule RevReq-3-20 P1</u></a>
45	Payroll Taxes - Employee Retention Credit	<a href="#"><u>Schedule RevReq-3-20 P2</u></a>
46	Income Taxes Adjustments	
47	Federal Income Tax	<a href="#"><u>Schedule RevReq-3-21 P1</u></a>
48	NH State Tax	<a href="#"><u>Schedule RevReq-3-21 P1</u></a>
49	Remove Prior Year Federal Income Tax	<a href="#"><u>Schedule RevReq-3-21 P4</u></a>
50	Remove Prior Year State Income Tax	<a href="#"><u>Schedule RevReq-3-21 P4</u></a>
51	Remove Prior Year Deferred Federal Income Tax	<a href="#"><u>Schedule RevReq-3-21 P4</u></a>
52	Remove Prior Year Deferred State Income Tax	<a href="#"><u>Schedule RevReq-3-21 P4</u></a>
53	Balance Sheet & Plant in Service and Accumulated Depreciation	
54	Assets & Deferred Charges	<a href="#"><u>Schedule RevReq-4-1</u></a>
55	Stockholders Equity & Liabilities	<a href="#"><u>Schedule RevReq-4-2</u></a>
56	Utility Plant in Service	<a href="#"><u>Schedule RevReq-4-3</u></a>
57	Accumulated Depreciation & Amortization	<a href="#"><u>Schedule RevReq-4-4</u></a>
58	Rate Base & Related Adjustments	
59	Rate Base Calculation	<a href="#"><u>Schedule RevReq-5</u></a>
60	Quarterly Rate Base	<a href="#"><u>Schedule RevReq-5-1</u></a>
61	Cash Working Capital	<a href="#"><u>Schedule RevReq-5-2</u></a>
62	Supplemental Plant	<a href="#"><u>Schedule RevReq-5-3</u></a>
63	Deferred Income Tax Settlement Adjustment	<a href="#"><u>Schedule RevReq-5-4</u></a>
64	Cost of Capital Related Schedules	
65	Weighted Average Cost Of Capital	<a href="#"><u>Schedule RevReq-6</u></a>
66	Capital Structure for Ratemaking Purposes	<a href="#"><u>Schedule RevReq-6-1</u></a>
67	Cost of Common Equity Capital	<a href="#"><u>Schedule RevReq-6-2</u></a>
68	Weighted Average Cost of Preferred Stock	<a href="#"><u>Schedule RevReq-6-3</u></a>
69	Weighted Average Cost Of Long-Term Debt	<a href="#"><u>Schedule RevReq-6-4</u></a>
70	Cost of Short-Term Debt	<a href="#"><u>Schedule RevReq-6-5</u></a>
71	Historical Capital Structure	<a href="#"><u>Schedule RevReq-6-6</u></a>
72	Historical Capitalization Ratios	<a href="#"><u>Schedule RevReq-6-7</u></a>
73	Rate Case Expense Costs	<a href="#"><u>Schedule RevReq-7</u></a>
74	Workpapers	<a href="#"><u>Workpapers</u></a>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-1  
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT
1	Rate Base	Schedule RevReq-5	\$ 188,719,257
2	Rate of Return	Schedule RevReq-6	<u>7.75%</u>
3	Income Required	Line 1 * Line 2	14,621,110
4	Adjusted Net Operating Income	Schedule RevReq-2	<u>8,946,016</u>
5	Deficiency	Line 3 - Line 4	5,675,094
6	Income Tax Effect	Line 7 - Line 5	<u>2,107,856</u>
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u><u>\$ 7,782,950</u></u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-1-1  
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LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Northern Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		TEST YEAR 12 MONTHS ENDED 12/31/2020	LESS COST OF GAS EXCLUDING PROD. & OH. <sup>(1)</sup>	OTHER FLOWTHROUGH <sup>(2)</sup>	TEST YEAR DISTRIBUTION, PROD. & OH.	TEST YEAR DISTRIBUTION	TEST YEAR PROD. & OH.	CALENDAR YEAR 2019 <sup>(3)</sup>	CALENDAR YEAR 2018 <sup>(3)</sup>
1	Operating Revenues:								
2	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307
3	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541
4	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848
5	Operating Expenses:								
6	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896
7	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452
8	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813
9	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545
10	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672
11	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224
12	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327
13	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080
14	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816
15	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098
16	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)
17	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)
18	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111
19	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486
20	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749
21	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100

**Notes**

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance, Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
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LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)		(6)
		TEST YEAR DISTRIBUTION, PROD. & OH.	PRO FORMA ADJUSTMENTS	TEST YEAR DISTRIBUTION, PROD. & OH. PRO FORMA	PROOF		PRO FORMA RATE RELIEF	
					REVENUE REQUIREMENT			
1	Operating Revenues:							
2	Total Sales	\$	39,295,147	\$	2,757,397	\$	42,052,544	\$ 7,782,950 \$ 49,835,494
3	Total Other Operating Revenues		1,107,692		40,013		1,147,705	- 1,147,705
4	Total Operating Revenues	\$	40,402,839	\$	2,797,410	\$	43,200,249	\$ 7,782,950 \$ 50,983,199
5	Operating Expenses:							
6	Production	\$	449,736	\$	76,191	\$	525,927	\$ - \$ 525,927
7	Transmission		63,829		-		63,829	- 63,829
8	Distribution		3,733,377		554,442		4,287,819	- 4,287,819
9	Customer Accounting		2,508,645		83,172		2,591,817	- 2,591,817
10	Customer Service		73,074		-		73,074	- 73,074
11	Sales Expense		69,178		-		69,178	- 69,178
12	Administrative & General		6,682,552		771,645		7,454,197	- 7,454,197
13	Depreciation		8,876,582		2,354,856		11,231,438	- 11,231,438
14	Amortizations		816,977		(118,930)		698,046	- 698,046
15	Taxes Other Than Income		4,867,774		755,611		5,623,385	- 5,623,385
16	Federal Income Tax		(30,211)		(455,335)		(485,546)	1,508,569 1,023,023
17	State Income Tax		(384,644)		(995,987)		(1,380,631)	599,287 (781,343)
18	Deferred Federal & State Income Taxes		2,600,179		892,262		3,492,441	- 3,492,441
19	Interest on Customer Deposits		9,258		-		9,258	- 9,258
20	Total Operating Expenses	\$	30,336,305	\$	3,917,927	\$	34,254,233	\$ 2,107,856 \$ 36,362,089
21	Net Operating Income	\$	10,066,533	\$	(1,120,517)	\$	8,946,016	\$ 5,675,094 \$ 14,621,110

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevRe  
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LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT
1	Revenue Adjustments			
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	278,301
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	40,013
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367
10	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	17,968
11	Total Revenue Adjustments			<u>\$ 2,797,410</u>
12	Operating & Maintenance Expense Adjustments			
13	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191
14	Payroll	Dist	Schedule RevReq-3-4	554,442
15	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	88,160
16	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)
17	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	404,594
18	Pension	A&G	Schedule RevReq-3-7	(2,185)
19	PBOP	A&G	Schedule RevReq-3-7	(19,749)
20	SERP	A&G	Schedule RevReq-3-7	58,798
21	401K	A&G	Schedule RevReq-3-7	30,095
22	Deferred Comp Expense	A&G	Schedule RevReq-3-7	44,415
23	Property & Liability Insurances	A&G	Schedule RevReq-3-8	60,699
24	NH PUC Assessment	A&G	Schedule RevReq-3-9	116,230
25	Dues & Subscriptions	A&G	Schedule RevReq-3-10	(1,774)
26	Pandemic Costs	A&G	Schedule RevReq-3-11	(107,125)
27	Severance Expense	A&G	Schedule RevReq-3-12	(29,947)
28	Rent Expense	A&G	Schedule RevReq-3-13	51,913
29	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	92,480
30	Inflation Allowance	A&G	Schedule RevReq-3-15	165,684
31	Total Operating & Maintenance Expense Adjustments			<u>\$ 1,485,451</u>
32	Depreciation And Amortization Expense Adjustments			
33	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003
34	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	1,847,988
35	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865
36	Software Amortization	Amort	Schedule RevReq-3-17	189,288
37	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(308,218)
38	Total Depreciation And Amortization Expense Adjustments			<u>\$ 2,235,925</u>
39	Taxes Other Than Income Adjustments			
40	Property Taxes	Oth Tax	Schedule RevReq-3-19	\$ 617,939
41	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	42,415
42	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	95,258
43	Total Taxes Other Than Income Adjustments			<u>\$ 755,611</u>
44	Income Taxes Adjustments			
45	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (405,701)
46	NH State Tax	SIT	Schedule RevReq-3-21 P1	(161,167)
47	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)
48	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)
49	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442
50	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820
51	Total Income Taxes Adjustments			<u>\$ (559,060)</u>
52	Rate Base Adjustments			
53	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246
54	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190
55	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-
56	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	235,191
57	Total Rate Base Adjustments			<u>\$ 758,247</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WEATHER NORMALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather <sup>(1)</sup>	\$ 1,994,374

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	<u>Customer Growth Revenue Adjustment</u>	
2	To Increase Test Year Base Revenue for 2020 Customer Growth <sup>(1)</sup>	\$ 278,301
3	<u>Residential Low Income Assistance Revenue Adjustment</u>	
4	To Reflect Recovery Of The Low Income Discount Through the LDAC <sup>(2)</sup>	\$ 264,523
5	<u>Unbilled Revenue Adjustment</u>	
6	Remove Unbilled Revenue	\$ 294,543
7	<u>Non Distribution Bad Debt Adjustment (Revenue &amp; Expense)</u>	
8	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (97,468)
9	Remove: Provision For Doubtful Accts - Non-Dist - NH	\$ (97,468)
10	<u>Misc. Revenue Adjustment</u>	
11	Clear Remaining Rate Case Expense And Recoupment Balances	\$ 4,788
12	<u>Late Payment Revenue Adjustment</u>	
13	Normalized Late Payment Revenue <sup>(3)</sup>	\$ 76,773
14	Test Year Late Payment Revenue	36,761
15	Late Payment Revenue Adjustment	\$ 40,013
16	<u>Billed Accuracy Adjustment</u>	
17	Booked to Calculated Bill Adjustment <sup>(1)</sup>	\$ 367
18	<u>Special Contract Customer Revenue Adjustment</u>	
19	Full Year Special Contract Customer Revenue at Special Contract Rate <sup>(4)</sup>	\$ 1,197,813
20	Test Year Special Contract Customer Actual Revenue <sup>(4)</sup>	1,179,845
21	Net Special Contract Customer Revenue Adjustment	\$ 17,968

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

(2) See Workpaper - Flowthrough Detail

(3) Normalized Late Payment Revenue based on 2019 calendar year activity

(4) Refer to Workpaper 1.1 and Workpaper 1.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRODUCTION EXPENSE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3  
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LINE NO.	(1) DESCRIPTION	(2) NH	(3) ME	(4) TOTAL	(5) NH PR ALLOC. 40.88%	(6) ME PR ALLOC. 59.12%	(7) NH REVREQ ADJUST.	(8) ME REVREQ ADJUST.
1	Operation & Maintenance Expense							
2	Liquefied Propane Gas Production							
3	Operation Expense							
4	710 - Operation Supervision and Engineering	\$ -	\$ 29,447	\$ 29,447	\$ 12,038	\$ 17,409		
5	717 - Production Operation Labor	-	24,228	24,228	9,904	14,324		
6	735 - Production Operation Miscellaneous	-	59,588	59,588	24,360	35,228		
7	Total Operation Expense	-	113,263	113,263	46,302	66,961		
8	Maintenance							
9	740 - Production Maintenance Supervision	-	29,447	29,447	12,038	17,409		
10	741 - Maintenance of Plant	-	8,464	8,464	3,460	5,004		
11	742 - Maint of Equipment	-	28,588	28,588	11,687	16,901		
12	Total Maintenance Expense	-	66,499	66,499	27,185	39,314		
13	769 - Maint of Scada - Product	-	6,615	6,615	2,704	3,911		
14	Total Manuf Gas Prod Exp	<u>\$ -</u>	<u>\$ 186,377</u>	<u>\$ 186,377</u>	<u>\$ 76,191</u>	<u>\$ 110,186</u>	<u>\$ 76,191</u>	<u>\$ (76,191)</u>
15	Depreciation Expense							
16	Production Plant							
17	305 - Structures	\$ -	\$ 2,277	\$ 2,277	\$ 931	\$ 1,346		
18	Total Production Plant	-	2,277	2,277	931	1,346		
19	Other Storage Plant							
20	361 - Structures & Improve	-	11,705	11,705	4,785	6,920		
21	362 - Gas Holders	-	78,642	78,642	32,149	46,493		
22	Total Other Storage Plant	-	90,347	90,347	36,934	53,413		
23	Total Depreciation & Amortization	<u>\$ -</u>	<u>\$ 92,624</u>	<u>\$ 92,624</u>	<u>\$ 37,865</u>	<u>\$ 54,759</u>	<u>\$ 37,865</u>	<u>\$ (37,865)</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4  
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized <sup>(1)</sup>	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase <sup>(2)</sup>	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase <sup>(3)</sup>	30,465	109,167	139,632	290,817	430,449
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,006,921	3,748,070	4,754,991	6,900,297	11,655,288
8	Less Amounts Chargeable to Capital <sup>(4)</sup>	470,131	1,749,974	2,220,105	2,243,977	4,464,082
9	O&M Payroll Proformed	536,790	1,998,096	2,534,886	4,656,320	7,191,206
10	Less: Test Year O&M Payroll <sup>(5)</sup>			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,226	384,216	554,442
12	Incentive Compensation Target Adjustment <sup>(6)</sup>			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,226	384,216	554,442

Notes

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.12% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2.

(6) Refer to Workpaper 2.4

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-4  
Page 2 of 2  
Table of Contents

(1)		(2)
LINE NO.	DESCRIPTION	TOTAL
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division <sup>(1)</sup>	\$ 6,330,920
2	2021 Salary & Wage Increase % <sup>(2)</sup>	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % <sup>(2)</sup>	4.40%
6	Payroll Increase	290,817
7	Proforma Payroll for 2019 and 2020 Increase	6,900,297
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,243,977
10	Proforma Amount to O&M Expense	4,656,320
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 384,216

**Notes**

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DISTRIBUTION BAD DEBT ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-5  
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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue <sup>(1)</sup>	0.71%
2	Per Books Based Distribution Billed Revenue - Calendar Year 2019 <sup>(1)</sup>	\$ 39,254,737
3	Revenue Increase from Rate Case	7,782,950
4	2020 Total Normalized Delivery Retail Billed Revenue	<u>\$ 47,037,687</u>
5	Uncollectible Delivery Revenue	\$ 336,170
6	Less: Test Year Bad Debt Expense	<u>\$ 248,010</u>
7	Increase in Bad Debt Expense	<u><u>\$ 88,160</u></u>

Notes

(1) Normalized write offs and per books base distribution billed revenue by using 2019  
calendar year activity

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Medical and Dental O&M Expense	\$ 871,431	\$ 318,565	\$ 552,866
2	Less: Test Year Medical And Dental Insurance O&M Expense	466,837	182,055	284,783
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 404,594</u>	<u>\$ 136,510</u>	<u>\$ 268,083</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,059	98,571	295,488
5	Test Year Deferred Comp Expense, as Pro-Formed	<u>52,717</u>	<u>-</u>	<u>52,717</u>
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	<u>1,846,920</u>	<u>554,009</u>	<u>1,292,911</u>
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	<u>8,302</u>	<u>-</u>	<u>8,302</u>
12	Total Test Year Pension, PBOP, SERP and 401K Expense	<u>1,735,547</u>	<u>576,854</u>	<u>1,158,693</u>
13	Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>	30,095	5,712	24,382
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup>	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	<u>\$ 111,373</u>	<u>\$ (22,845)</u>	<u>\$ 134,218</u>

Notes

- (1) Refer to Workpaper 4.1  
(2) Refer to Workpaper 4.2  
(3) Refer to Workpaper 4.3  
(4) Refer to Workpaper 4.4  
(5) Refer to Workpaper 4.6



PROPERTY & LIABILITY INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Property & Liability Insurances O&M Expense	\$ 319,949	\$ 289,097	\$ 30,851
2	Less: Test Year Property & Liability Insurances O&M Expense	<u>259,250</u>	<u>241,873</u>	<u>17,377</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 60,699</u>	<u>\$ 47,224</u>	<u>\$ 13,475</u>

Notes

(1) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
NH PUC ASSESSMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-9  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	2021 NH PUC Assessment <sup>(1)</sup>	\$ 485,194
2	Test Year Total PUC Assessment Recovered Through Base Rates	368,964
3	Adjustment for 2021 NH PUC Assessment	<u>\$ 116,230</u>

Notes

(1) Company will update assessment for fiscal year 2022 during pendency of case

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DUES & SUBSCRIPTION ADJUSTEMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-10  
[Table of Contents](#)

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	AGA Membership Dues	\$ 84,145
2	Amount allocated to NuNH	34%
3	Test Year NuNH Dues & Subscriptions	28,609
4	Adjustment to remove lobbying portion of Dues & Subscriptions <sup>(1)</sup>	(1,774)

**Notes**

(1) The portion of 2020 membership that is allocable to lobbying is 6.2%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PANDEMIC COST ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-11  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Pandemic Cost Adjustment - NuNH	\$ 100,284
2	<u>Unitil Service Expense Allocated to NuNH</u>	
3	Total Unitil Service Pandemic Costs	\$ 49,496
4	NuNH Apportionment	20.18%
5	Expense Apportioned to NuNH	\$ 9,988
6	Capitalization Rate	31.51%
7	NuNH Capitalization	3,147
8	NuNH Net O&M Medical Expense	\$ 6,841
9	Removal of Total Pandemic Costs from Test Year	\$ (107,125)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SEVERANCE EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-12  
Table of Contents

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Test year severance normalization <sup>(1)</sup>	\$ (29,947)

Notes

(1) Normalized using 5-year historical amounts

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RENT EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-13  
Table of Contents

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Rent Expense Charged to Unitil Service Corp.	\$ 381,843
2	NuNH Apportionment	19.85%
3	Expense Apportioned to NuNH	\$ 75,796
4	Capitalization Rate	31.51%
5	NuNH Capitalization	23,883
6	NuNH Net O&M Rent Expense	\$ 51,913

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT      [Schedule RevReq-3-14 Table of Contents](#)  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Allocable to NuNH	22%
3	Expense Allocable to NuNH	\$ 18,480
4	Annual AMP Forgiveness <sup>(1)</sup>	74,000
5	Total AMP Implementation Costs	\$ 92,480

**Notes**

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's proposed Regulatory Cost Adjustment Mechanism as a component of the Local Delivery Adjustment Charge

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15  
Page 1 of 2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) AMOUNT AS FILED
1	Test Year Distribution O&M Expenses	\$ 13,580,391
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 6,636,764
3	Medical and Dental Insurance	466,837
4	401K Costs	363,965
5	Property & Liability Insurance	259,250
6	PUC Assessment	368,964
7	Total Normalizing Adjustment Items	\$ 8,095,780
	Less Items not Subject to Inflation:	
8	Pension	\$ 692,409
9	Postemployment Benefits Other than Pensions	409,195
10	Supplemental Executive Retirement Plan	261,677
11	Deferred Comp Expense	8,302
12	Bad Debts	345,477
13	Postage	135,037
14	Amortizations - USC Charge	75,914
15	Facility Leases - USC Charge	320,591
16	Total Items not Subject to Inflation	\$ 2,248,602
17	Residual O&M Expenses	\$ 3,236,009
18	Projected Inflation Rate <sup>(1)</sup>	5.12%
19	Increase in Other O&M Expense for Inflation	\$ 165,684

Notes

(1) Refer to Schedule RevReq-3-15, Page 2 of 2



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15  
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LINE NO.	(1) DESCRIPTION	(2) INDEX <sup>(1)</sup>
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	113.6
3	July 1, 2020 (Midpoint of Test Year) Index	113.3
	GDPIPD Index Value at date of permanent rates :	
4	July 2022 Index-GDP	119.0
5	August 2022 Index-GDP	119.2
6	August 1, 2022 (Date of Permanent Rates) Index	119.1
7	Projected Inflation Rate	5.12%

Notes

(1) Refer to Workpaper 6.1 for GDPIPD Indices

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DEPRECIATION ANNUALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
Page 1 of 2  
[Table of Contents](#)

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) CURRENT DEPRECIATION RATES	(4) ANNUAL DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	1.43%	620
14	375.7 Structures - Other Dist Sys	3,217,521	1.43%	46,011
15	376.2 Mains - Coated/Wrapped	29,746,227	2.66%	791,250
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.87%	3,453,821
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.17%	45,150
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	3.50%	255,114
22	379 Mea & Reg Ta-G	39,266	3.50%	1,374
23	380 Services	82,837,047	3.67%	3,040,120
24	381 Meters	4,624,610	3.33%	154,000
25	382 Meter Installations	26,001,685	3.33%	865,856
26	383 House Regulators	733,550	3.33%	24,427
27	386 Water Heaters/Conversion Burners	1,978,895	7.41%	146,636
28	Total Distribution Plant	278,804,516	3.17%	8,824,379
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	8.70%	44,208
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	5.26%	75,240
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	9.09%	170,299
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	6.67%	231,459
38	Total General Plant	7,734,572	7.16%	521,206
39	Total Plant in Service	\$ 299,372,252	3.28%	\$ 9,345,585
40	Test Year Expense			\$ 8,876,582
41	Increase In Depreciation Expense			\$ 469,003

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPOSED DEPRECIATION RATES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
Page 2 of 2  
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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) PROPOSED DEPRECIATION RATES	(4) PROPOSED DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	2.74%	1,188
14	375.7 Structures - Other Dist Sys	3,217,521	2.74%	88,160
15	376.2 Mains - Coated/Wrapped	29,746,227	3.78%	1,124,407
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.88%	3,465,855
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.64%	50,239
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	4.87%	354,973
22	379 Mea & Reg Ta-G	39,266	4.87%	1,912
23	380 Services	82,837,047	4.41%	3,653,114
24	381 Meters	4,624,610	5.34%	246,954
25	382 Meter Installations	26,001,685	4.23%	1,099,871
26	383 House Regulators	733,550	3.32%	24,354
27	386 Water Heaters/Conversion Burners	1,978,895	11.36%	224,802
28	Total Distribution Plant	278,804,516	3.72%	10,335,829
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	6.67%	33,893
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	3.67%	52,496
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	5.36%	100,419
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	3.18%	110,351
38	Total General Plant	7,734,572	4.08%	297,159
39	Total Plant in Service	\$ 299,372,252	3.73%	\$ 10,632,988
40	Reserve Adjustment For Amortization <sup>(1)</sup>			
41	391.10 Off Furn & Eq.- Unspecified			(3,628)
42	394.10 Tools, Garage & Service Equipment			(27,132)
43	397 Communication Equipment			(80,592)
44	397.35 ERT Automatic Reading Dev			(35,960)
45	Total Reserve Adjustment for Amortization			(147,312)
46	Leak Prone Pipe <sup>(1)</sup>			
47	376.3 Mains - Bare Steel			464,724
48	376.8 Mains - Cast Iron			243,173
49	Total Leak Prone Pipe Amortization			707,897
50	Total Pro Forma Depreciation Expense (Line 39 + Line 45 + Line 49)			11,193,573
51	Annualized Test Year Expense <sup>(2)</sup>			\$ 9,345,585
52	Increase in Depreciation Expense			\$ 1,847,988

**Notes**

(1) Refer to testimony and schedules of Mr. Allis

(2) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 39

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
AMORTIZATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization <sup>(1)</sup>	\$ 669,511
2	USC Allocated Rate Year Software Amortization <sup>(2)</sup>	118,959
3	Total Rate Year Software Amortization	<u>788,470</u>
4	NU-NH Test Year Software Amortization <sup>(3)</sup>	\$ 522,006
5	USC Allocated Test Year Software Amortization <sup>(4)</sup>	77,176
6	Total 2020 Test Year Software Amortization	<u>599,182</u>
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 189,288</u></u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-18  
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LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Annual Amortization Expense Reduction Related to Excess ADIT Flowback <sup>(1)</sup>	\$ (308,218)

Notes

(1) Refer to Exhibit JAG-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES <sup>(1)</sup>
1	Atkinson	4/1 - 3/31	\$ 16.24	1,564,100	25,401
2	Brentwood	4/1 - 3/31	\$ 21.36	1,489,600	31,818
3	Brentwood	4/1 - 3/31	\$ 23.19	400	9
4	Dover	4/1 - 3/31	\$ 24.85	1,200	30
5	Dover	4/1 - 3/31	\$ 22.92	37,150,600	851,492
6	Durham	4/1 - 3/31	\$ 25.73	7,742,400	199,212
7	East Kingston	4/1 - 3/31	\$ 20.50	746,700	15,307
8	Epping	4/1 - 3/31	\$ 23.64	1,079,900	25,529
9	Exeter	4/1 - 3/31	\$ 22.50	13,803,800	310,586
10	Greenland	4/1 - 3/31	\$ 14.58	733,400	10,693
11	Hampton--Class 4000	4/1 - 3/31	\$ 13.93	18,884,700	263,064
12	Hampton--Class 5000	4/1 - 3/31	\$ 14.43	9,301,400	134,219
13	Hampton Falls	4/1 - 3/31	\$ 19.33	36,400	704
14	Kensington	4/1 - 3/31	\$ 18.61	1,442,400	26,843
15	Madbury	4/1 - 3/31	\$ 23.41	347,000	8,123
16	Newington	4/1 - 3/31	\$ 8.02	2,848,900	22,848
17	North Hampton	4/1 - 3/31	\$ 14.80	1,822,800	26,977
18	Plaistow	4/1 - 3/31	\$ 19.60	9,849,580	193,052
19	Portsmouth	4/1 - 3/31	\$ 12.80	47,562,000	608,794
20	Rochester	4/1 - 3/31	\$ 22.67	26,840,200	608,468
21	Rollinsford	4/1 - 3/31	\$ 22.57	194,600	4,392
22	Rollinsford	4/1 - 3/31	\$ 24.68	20,000	494
23	Salem	4/1 - 3/31	\$ 19.82	9,478,700	187,867
24	Seabrook	4/1 - 3/31	\$ 13.90	12,142,100	168,775
25	Somersworth	4/1 - 3/31	\$ 25.91	9,713,200	251,669
26	Somersworth	4/1 - 3/31	\$ 27.85	62,000	1,727
27	Stratham	4/1 - 3/31	\$ 17.14	497,200	8,522
28	State Of NH <sup>(2)</sup>	4/1 - 3/31			1,359,585
29	Total			<u>\$ 215,355,280</u>	<u>\$ 5,346,199</u>
30	Test Year Property Taxes <sup>(3)</sup>				\$ 4,728,948
31	Less: Test Year Property Tax Abatements <sup>(4)</sup>				688
32	Total Test Year Property Tax Expense				<u>\$ 4,728,260</u>
33	Total Property Tax Increase (Line 29 - Line 32)				<u>\$ 617,939</u>

Notes

(1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case

(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case

(3) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PAYROLL TAX ADJUSTMENT - WAGE INCREASES  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-20  
 Page 1 of 2  
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	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	SOCIAL SECURITY	MEDICARE	TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup>	\$ 554,442	\$ 554,442	
2	Payroll Tax Rates	6.20%	1.45%	
3	Increase in Payroll Taxes	<u>\$ 34,375</u>	<u>\$ 8,039</u>	<u>\$ 42,415</u>

**Notes**

(1) Refer to Schedule RevReq-3-4, Page 1 of 2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT  
 EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")  
 12 MONTHS ENDED DECEMBER 31, 2020

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(1)		(2)
LINE NO.	DESCRIPTION	SOCIAL SECURITY
1	ERC & FFCRA - NuNH	\$ (107,364)
2	Capitalization Rate	46.69%
3	Capitalized Amount	(50,128)
4	Net Expense - NuNH	(57,236)
5	<u>Unitil Service ERC Allocated to NuNH</u>	
6	Total Unitil Service ERC	\$ (279,213)
7	NUNH Apportionment	20.18%
8	Expense Apportioned to NuNH	\$ (56,345)
9	Capitalization Rate	32.52%
10	NuNH Capitalization	(18,323)
11	NuNH Net ERC	\$ (38,022)
12	Removal of Total ERC & FFCRA from Test Year	\$ 95,258



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
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LINE NO.	(1) DESCRIPTION	(2) Amount
1	<u>Increases / (Decreases) To Revenue</u>	
2	Weather Normalization	\$ 1,994,374
3	New Customer Revenue Annualization	278,301
4	Residential Low Income	264,523
5	Unbilled Revenue	294,543
6	Non-Distribution Bad Debt	(97,468)
7	Misc. Revenue Adjustment	4,788
8	Late Fee Adjustment	40,013
9	Billed Accuracy Adjustment	367
10	Special Contract Customer Revenue Adjustment	17,968
11	Total Revenue Adjustments	<u>\$ 2,797,410</u>
12	<u>Increases / (Decreases) To Expenses</u>	
13	Production Expense (O&M)	\$ 76,191
14	Payroll	554,442
15	Medical & Dental Insurances	404,594
16	Distribution Bad Debt	88,160
17	Non-Distribution Bad Debt	(97,468)
18	Pension	(2,185)
19	PBOP	(19,749)
20	SERP	58,798
21	401K	30,095
22	Deferred Comp Expense	44,415
23	Property & Liability Insurances	60,699
24	NH PUC Assessment	116,230
25	Dues & Subscriptions	(1,774)
26	Pandemic Costs	(107,125)
27	Severance Expense	(29,947)
28	Rent Expense	51,913
29	Arrearage Management Program (AMP) Implementation Cost	92,480
30	Inflation Allowance	165,684
31	Depreciation Annualization	469,003
32	Proposed Depreciation Rates	1,847,988
33	Production Expense (Depreciation)	37,865
34	Software Amortization	189,288
35	Excess ADIT Flowback	(308,218)
36	Property Taxes	617,939
37	Payroll Taxes - Wage Increases	42,415
38	Payroll Taxes - Employee Retention Credits	95,258
39	Flowthrough Net Operating Income	759,111
40	Change In Interest Exp (Refer To Schedule RevReq 3-21 Page 2)	(345,611)
41	Total Expense Adjustments	<u>\$ 4,890,487</u>
42	Increase / (Decrease) In Taxable Income	\$ (2,093,077)
43	Effective Federal Income Tax Rate <sup>(1)</sup>	19.38%
44	NH State Tax Rate <sup>(2)</sup>	7.70%
	<u>Federal Income &amp; NH State Tax</u>	
45	Effective Federal Income Tax	\$ (405,701)
46	NH State Tax	<u>(161,167)</u>
47	Increase (Decrease) In Income Taxes	<u><u>\$ (566,868)</u></u>
	<u>Notes</u>	
48	Federal Income Tax Rate	21.00%
49	Federal Benefit of State Tax - (Line 48 * Line 51)	-1.62%
50	(1) Effective Federal Income Tax Rate	<u>19.38%</u>
51	(2) State Income Tax Rate	7.70%
52	Northern New Hampshire Tax Rate (Line 50 + Line 51)	<u><u>27.08%</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Ratemaking Interest Synchronization	
2	Rate Base <sup>(1)</sup>	\$ 188,719,257
3	Cost Of Debt In Proposed Rate Of Return <sup>(2)</sup>	<u>2.34%</u>
4	Interest Expense for Ratemaking	<u>\$ 4,422,286</u>
5	Test Year Interest Expense	
6	Interest Charges (427-431)	<u>\$ 4,767,897</u>
7	Increase / (Decrease) in Interest Expense	<u><u>\$ (345,611)</u></u>

Notes

(1) Refer to Schedule RevReq-5

(2) Refer to Schedule RevReq-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 6,096,270	\$ -	\$ 6,096,270
2	Federal Income Tax-Current	(19,629)	-	(19,629)
3	NH State Income Tax-Current	(380,440)	-	(380,440)
4	NH State Business Enterprise Credit Against NH BPT	63,600	-	63,600
5	Deferred Federal Income Tax	1,637,521	-	1,637,521
6	Deferred State Income Tax	962,658	-	962,658
7	Net Income Before Income Taxes	8,359,980	-	8,359,980
8	<u>Permanent Items</u>			
9	Lobbying	22,225	-	22,225
10	Parking Lot Disallowance	2,543	-	2,543
11	Penalties	2,500	-	2,500
12	Total Permanent Items	27,268	-	27,268
13	<u>Temporary Differences</u>			
14	Accrued Revenue	(3,295,760)	-	(3,295,760)
15	Bad Debt	81,370	-	81,370
16	FASB 87-Pensions	(211,016)	-	(211,016)
17	PBOP SFAS 106	96,936	-	96,936
18	Remediation	267,789	-	267,789
19	Utility Plant Differences	(5,924,514)	-	(5,924,514)
20	Total Temporary Differences	(8,985,195)	-	(8,985,195)
21	<u>Federal And State Tax Differences</u>			
22	Tax Depreciation	(2,123,819)	-	(2,123,819)
23	Total Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
24	State Taxable Base Income	(2,721,766)	-	(2,721,766)
25	State Business Profits Tax - Current	(209,576)	-	(209,576)
26	Less: Business Enterprise Tax	63,600	-	63,600
27	Total State Tax Expense	(273,176)	-	(273,176)
28	Federal Taxable Income Base Before Federal And State Tax Differences	(2,512,190)	-	(2,512,190)
29	Less: Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
30	Federal Taxable Income Base	(388,371)	-	(388,371)
31	Federal Income Tax-Current	(81,558)	-	(81,558)
32	<u>Summary Of Utility Income Taxes:</u>			
33	Federal Income Tax-Current	(92,140)	-	(92,140)
34	Federal Income Tax-Prior	49,634	-	49,634
35	Federal Income Tax-NOL	12,295	-	12,295
36	Federal Amount To Non-Distribution Operations	10,582	(10,582)	-
37	State Business Profits Tax-Current	(277,380)	-	(277,380)
38	State Business Profits Tax-Prior	834,820	-	834,820
39	State Business Profits Tax-NOL	(942,084)	-	(942,084)
40	State Amount To Non-Distribution Operations	4,204	(4,204)	-
41	Deferred Federal Income Tax	1,707,258	-	1,707,258
42	Deferred Federal Income Tax-Prior	(57,442)	-	(57,442)
43	Deferred Federal Income Tax-NOL	(12,295)	-	(12,295)
44	Deferred State Business Profits Tax	855,394	-	855,394
45	Deferred State Business Profits Tax-Prior	(834,820)	-	(834,820)
46	Deferred State Business Profits Tax-NOL	942,084	-	942,084
47	Total Income Taxes	\$ 2,200,110	\$ (14,786)	\$ 2,185,324

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRIOR YEAR INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020**

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	(1)	(2)
<b>LINE NO</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>
1	Remove Prior Year Federal Income Taxes	\$ (49,634)
2	Remove Prior Year State Income Taxes	(834,820)
3	Remove Prior Year Deferred Federal Income Taxes	57,442
4	Remove Prior Year Deferred State Income Taxes	834,820
5	Total	<u>\$ 7,808</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ASSETS & DEFERRED CHARGES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Gas Plant</u>						
2	In Service	\$ 299,372,252	\$ 390,755,625	\$ -	\$ 690,127,877	\$ 623,207,033	\$ 560,519,339
3	Construction Work in Progress	6,411,145	6,890,804	-	13,301,949	12,576,742	11,064,887
4	Less: Reserve for Depreciation	<u>(88,023,262)</u>	<u>(87,391,662)</u>	-	<u>(175,414,925)</u>	<u>(143,066,942)</u>	<u>(131,806,854)</u>
5	Total Gas Plant	217,760,135	310,254,767	-	528,014,901	492,716,833	439,777,371
6	<u>Other Property</u>						
7	Total Other Net Property	-	86,855	-	86,855	29,819	(24,914)
8	Total Other & Non Operating Plant	-	86,855	-	86,855	29,819	(24,914)
9	<u>Current Assets</u>						
10	Cash	1,500	250	370,260	372,010	341,847	672,243
11	Accounts Receivable - Gas	9,102,182	14,492,785	-	23,594,967	21,416,443	28,512,317
12	Accounts Receivable - Other	181,592	14,495	3,377	199,464	154,773	34,597
13	Uncollectible Accounts	(294,933)	(863,075)	-	(1,158,008)	(441,588)	(836,962)
14	Notes Receivable	-	-	8,913,185	8,913,185	5,559,766	3,137,369
15	Material and Supplies	2,416,575	2,048,155	-	4,464,730	4,162,206	3,892,225
16	Stores Expense Undistributed	356,883	351,217	-	708,100	655,826	481,856
17	Inventory	267,731	40,348	-	308,079	448,104	391,250
18	Prepayments	963,040	1,128,283	70,044	2,161,367	4,450,029	3,400,561
19	Accrued Revenue	3,803,680	4,731,203	-	8,534,883	9,587,864	8,319,787
20	Miscellaneous Current Assets	<u>4,530,525</u>	<u>93,747</u>	-	<u>4,624,272</u>	<u>5,666,176</u>	<u>7,622,013</u>
21	Total Current Assets	21,328,775	22,037,408	9,356,866	52,723,049	52,001,444	55,627,256
22	<u>Deferred Charges</u>						
23	Unamortized Debt Expense	-	-	1,359,851	1,359,851	1,208,586	1,092,517
24	Other - Deferred Debits	<u>13,872,478</u>	<u>20,353,943</u>	<u>98,736</u>	<u>34,325,157</u>	<u>27,066,138</u>	<u>32,928,903</u>
25	Total Deferred Charges	13,872,478	20,353,943	1,458,587	35,685,008	28,274,724	34,021,420
26	Total Assets & Deferred Charges	<u>\$ 252,961,387</u>	<u>\$ 352,732,973</u>	<u>\$ 10,815,453</u>	<u>\$ 616,509,813</u>	<u>\$ 573,022,820</u>	<u>\$ 529,401,133</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
STOCKHOLDERS EQUITY & LIABILITIES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Capitalization</u>						
2	Common Stock	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
3	Paid in Capital	-	-	207,074,000	207,074,000	200,699,000	175,199,000
4	Earned Surplus	6,096,270	8,643,131	9,713,702	24,453,103	24,380,042	22,032,465
5	Stockholders Equity	6,096,270	8,643,131	216,788,702	231,528,103	225,080,042	197,232,465
6	<u>Long Term Debt</u>						
7	Bonds and Notes	-	-	230,000,000	230,000,000	198,200,000	166,600,000
8	Total	-	-	230,000,000	230,000,000	198,200,000	166,600,000
9	<u>Current and Accrued Liabilities</u>						
10	Accounts Payable	639,411	538,256	6,001,159	7,178,826	8,651,894	10,471,212
11	Notes Payable to Associated Co.	-	-	26,747,022	26,747,022	28,494,680	58,154,005
12	A/P to Associated Co's	-	-	7,400,409	7,400,409	6,497,178	3,145,273
13	Customer Deposits	249,677	342,624	-	592,301	640,562	738,651
14	Taxes Accrued	67,648	(4,613)	-	63,035	292,534	14,450
15	Interest Accrued	-	-	2,094,467	2,094,467	1,824,919	1,503,714
16	Dividends Declared	-	-	3,666,585	3,666,585	3,304,600	1,229,300
17	Other Tax Liabilities	750,955	(609,964)	33,532	174,523	94,759	130,422
18	Other Current and Accrued Liabilities	811,427	576,546	7,636,657	9,024,630	11,636,693	15,472,163
19	Total Current and Accrued Liabilities	2,519,118	842,849	53,579,831	56,941,798	61,437,819	90,859,190
20	<u>Deferred Credits</u>						
21	Other Deferred Credits	18,639,799	21,537,277	-	40,177,076	35,921,434	27,893,528
22	Other Regulatory Liabilities	6,608,392	8,917,471	-	15,525,863	15,874,493	15,992,896
23	Accumulated Deferred Income Taxes	16,892,861	25,444,116	-	42,336,977	36,509,031	30,823,054
24	Total Deferred Credits	42,141,052	55,898,864	-	98,039,916	88,304,958	74,709,478
25	Total Stockholders Equity & Liabilities	\$ 50,756,440	\$ 65,384,844	\$ 500,368,533	\$ 616,509,817	\$ 573,022,819	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UTILITY PLANT IN SERVICE  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Account Name	(2) CAPITAL 1/1	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFER ADJ	(6) PLANT IN SERVICE 12/31	(7) COMPLETED CONSTRUCTION NOT CLASSIFIED 12/31
1	Amortizable Plant:						
2	303 Misc Intangible Plant	\$ 11,262,452	\$ 960,046	\$ -	\$ -	\$ 12,222,498	\$ 603,849
3	Total Amortizable Plant	11,262,452	960,046	-	-	12,222,498	603,849
4	Mfg. Gas Produc. Plant:						
5	304.2 Land & Rights - Mfg Gas Prod. PI	6,816	-	-	-	6,816	-
6	305 Struct. And Improvements	161,860	-	(75,459)	(86,401)	-	-
7	320 Other Equipment	7,640	-	(7,006)	(634)	-	-
8	321 LNG Equipment	84,156	-	(84,156)	-	-	-
9	Total Mfg Gas Prod. Plant	260,472	-	(166,621)	(87,035)	6,816	-
10	Distribution Plant:						
11	374.4 Land Rgts, Other Distr Sy	89,111	-	-	-	89,111	-
12	374.5 Land Rgts, Rights Of Way	17,911	-	-	-	17,911	-
13	375.2 Structures - City Gate Meas & Reg	45,256	-	(1,906)	-	43,350	-
14	375.7 Structures - Other Dist Sys	3,124,357	4,495	-	87,035	3,215,887	1,634
15	376.2 Mains - Coated/Wrapped	24,602,506	5,182,813	(78,525)	-	29,706,795	39,433
16	376.3 Mains - Bare Steel	190,837	-	-	-	190,837	-
17	376.4 Mains - Plastic	104,050,393	9,284,825	(600,390)	-	112,734,828	7,607,356
18	376.5 Mains - Joint Seals	542,145	-	-	-	542,145	-
19	376.6 Mains - Cathodic Protection	1,005,475	54,885	-	-	1,060,360	22,380
20	376.8 Mains - Cast Iron	28,455	-	-	-	28,455	-
21	378.2 Mea & Reg Station Eq, Regulating	4,400,294	3,002,141	(279,719)	-	7,122,716	166,266
22	379 Mea & Reg Ta-G	39,266	-	-	-	39,266	-
23	380 Services	74,470,438	5,463,157	(87,804)	-	79,845,791	2,991,256
24	381 Meters	4,086,446	493,715	(241,099)	-	4,339,063	285,548
25	382 Meter Installations	23,126,115	2,038,526	(1,108,186)	-	24,056,455	1,945,231
26	383 House Regulators	685,777	43,536	-	-	729,313	4,237
27	386 Water Heaters/Conversion Burners	1,823,459	159,350	(88,909)	-	1,893,900	84,996
28	Total Distribution Plant	242,328,242	25,727,443	(2,486,538)	87,035	265,656,182	13,148,334
29	General Plant:						
30	389-1 Land	232,947	-	-	-	232,947	-
31	391.10 Off Furn & Eq.- Unspecified	431,834	65,465	-	-	497,299	10,836
32	393 Stores Equipment	31,520	-	-	-	31,520	-
33	394.10 Tools, Garage & Service Equipment	1,314,945	54,709	-	-	1,369,654	60,767
34	396 Power Operated Equipment	75,266	-	-	-	75,266	-
35	397 Communication Equipment	1,639,792	237,572	(37,264)	-	1,840,100	33,380
36	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	112,656	-
37	397.35 ERT Automatic Reading Dev-G	3,126,899	212,363	-	-	3,339,262	130,884
38	Total General Plant	6,965,859	570,110	(37,264)	-	7,498,705	235,867
39	Total Plant in Service	\$ 260,817,025	\$ 27,257,599	\$ (2,690,423)	\$ (0)	\$ 285,384,202	\$ 13,988,050

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ACCUMULATED DEPRECIATION & AMORTIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-4  
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LINE NO.	(1) Account Name	(2) RESERVE BALANCE 1/1	(3) RETIREMENTS	(4) TRANSFER ADJ	(5) COST OF REMOVAL	(6) SALVAGE	(7) DEPRECIATION	(8) RESERVE BALANCE 12/31
1	Amortizable Plant:							
2	303 Misc Intangible Plant	\$ 4,080,484	\$ -	\$ -	\$ -	\$ -	\$ 816,977	\$ 4,897,461
3	Total Amortizable Plant	4,080,484	-	-	-	-	816,977	4,897,461
4	Mfg. Gas Produc. Plant:							
5	305 Struct. And Improvements	129,465	(75,459)	(54,380)	-	-	-	(374)
6	320 Other Equipment	2,756	(7,006)	(188)	-	-	-	(4,438)
7	321 LNG Equipment	56,611	(84,156)	-	-	-	-	(27,544)
8	Total Mfg Gas Prod. Plant	188,832	(166,621)	(54,568)	-	-	-	(32,357)
9	Distribution Plant:							
10	375.2 Structures - City Gate Meas & Reg	23,676	(1,906)	-	(144,400)	-	636	(121,994)
11	375.7 Structures - Other Dist Sys	618,738	-	54,568	-	-	44,850	718,156
12	376.2 Mains - Coated/Wrapped	3,615,660	(78,525)	-	(96,639)	-	783,669	4,224,164
13	376.3 Mains - Bare Steel	(2,132,784)	-	-	-	-	-	(2,132,784)
14	376.4 Mains - Plastic	33,956,974	(600,390)	-	(220,844)	-	3,247,143	36,382,883
15	376.5 Mains - Joint Seals	542,145	-	-	-	-	-	542,145
16	376.6 Mains - Cathodic Protection	638,564	-	-	-	-	44,096	682,660
17	376.8 Mains - Cast Iron	(1,187,409)	-	-	-	-	-	(1,187,409)
18	378.2 Mea & Reg Station Eq, Regulating	988,517	(279,719)	-	(272,577)	-	230,155	666,376
19	379 Mea & Reg Ta-G	5,058	-	-	-	-	1,374	6,432
20	380 Services	25,894,274	(87,804)	-	(227,967)	-	2,900,993	28,479,497
21	381 Meters	1,376,120	(241,099)	-	(52,894)	-	144,485	1,226,613
22	382 Meter Installations	7,216,618	(1,108,186)	-	(94,033)	-	844,898	6,859,297
23	383 House Regulators	188,268	-	-	-	-	24,134	212,402
24	386 Water Heaters/Conversion Burners	941,396	(88,909)	-	(13,917)	11,358	109,637	959,565
25	Total Distribution Plant	72,685,816	(2,486,538)	54,568	(1,123,270)	11,358	8,376,070	77,518,004
26	General Plant:							
27	391.10 Off Furn & Eq.- Unspecified	256,028	-	-	-	-	42,050	298,078
28	393 Stores Equipment	31,511	-	-	-	-	-	31,511
29	394.10 Tools, Garage & Service Equipment	713,214	-	-	-	-	72,528	785,741
30	396 Power Operated Equipment	75,266	-	-	-	-	-	75,266
31	397 Communication Equipment	1,453,916	(37,264)	-	(5,020)	-	158,970	1,570,602
32	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	-	-	112,656
33	397.35 Comm EQ, Itron Equip	2,550,675	-	-	(11,340)	-	226,965	2,766,299
34	Total General Plant	5,193,266	(37,264)	-	(16,360)	-	500,512	5,640,154
4	Total Accumulated Depreciation & Amortization	\$ 82,148,399	\$ (2,690,423)	\$ -	\$ (1,139,630)	\$ 11,358	\$ 9,693,559	\$ 88,023,263



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020

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	(1)	(3)	(4)	(5)	(6)	(7)
LINE NO.	DESCRIPTION	TEST YEAR AVERAGE <sup>(1)</sup>	5 QUARTER AVERAGE	RATE BASE AT DECEMBER 31, 2020	PRO FORMA ADJUSTMENTS	PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	\$ 289,824,481	\$ 286,491,423	\$ 299,372,252	\$ 1,873,246	\$ 301,245,498
2	Less: Reserve for Depreciation	85,085,831	85,651,383	88,023,262	1,350,190	89,373,452
3	Net Utility Plant	204,738,650	200,840,040	211,348,990	523,056	211,872,045
4	Add: M&S Inventories	2,671,150	2,770,028	2,773,457	-	2,773,457
5	Prepayments	740,275	1,213,708	64,895	-	64,895
6	Cash Working Capital <sup>(2)</sup>	1,773,194	1,773,194	1,773,194	235,191	2,008,385
7	Sub-Total	5,184,619	5,756,930	4,611,547	235,191	4,846,738
8	Less: Net Deferred Income Taxes	\$ 20,221,877	\$ 20,784,379	\$ 21,177,756	\$ -	\$ 21,177,756
9	Excess Deferred Income Taxes	6,572,092	6,572,092	6,572,092	-	6,572,092
10	Customer Advances	-	-	-	-	-
11	Customers Deposits	269,548	264,461	249,677	-	249,677
12	Sub-Total	27,063,517	27,620,932	27,999,526	-	27,999,526
13	Rate Base	\$ 182,859,752	\$ 178,976,038	\$ 187,961,010	\$ 758,247	\$ 188,719,257
14	Net Operating Income Applicable To Rate Base	\$ 10,066,533	\$ 10,066,533	\$ 10,066,533		\$ 8,946,016
15	Rate of Return	5.51%	5.62%	5.36%		4.74%

**Notes**

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE ITEMS  
QUARTERLY BALANCES

Schedule RevReq-5-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Plant In Service	\$ 260,817,025	\$ 266,498,877	\$ 269,468,172	\$ 272,008,852	\$ 285,384,202	\$ 270,835,426
3	Completed Construction not Classified	19,459,684	16,390,088	14,114,541	14,327,620	13,988,050	15,655,997
4	Total Utility Plant in Service	280,276,709	282,888,965	283,582,713	286,336,471	299,372,252	286,491,423
5	Depreciation Reserve	\$ (82,148,399)	\$ (84,295,016)	\$ (86,310,091)	\$ (87,480,144)	\$ (88,023,262)	\$ (85,651,383)
6	Add:						
7	M&S Inventories						
8	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
9	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
10	Total M&S Inventories	\$ 2,568,843	\$ 2,804,245	\$ 2,848,563	\$ 2,855,032	\$ 2,773,457	\$ 2,770,028
11	Prepayments	\$ 1,415,655	\$ 1,415,655	\$ 1,415,655	\$ 1,756,682	\$ 64,895	\$ 1,213,708
12	Cash Working Capital	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194
13	Less:						
14	Total Deferred Income Taxes						
15	Def Inc Tax - Accel Depr	\$ 20,062,817	\$ 22,388,845	\$ 22,014,104	\$ 21,283,095	\$ 22,009,122	\$ 21,551,597
16	Def Inc Tax - FAS 87 / 106	(775,910)	(788,563)	(774,047)	(591,877)	(788,419)	(743,763)
17	Def Inc Tax - Bad Debt	(19,095)	(26,052)	(10,935)	(10,989)	(41,133)	(21,641)
18	Def Inc Tax - Def Rate Case Costs	0	0	0	0	0	-
19	Def Inc Tax - Insurance Claim	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)
20	Total Deferred Income Taxes	\$ 19,265,998	\$ 21,572,415	\$ 21,227,308	\$ 20,678,415	\$ 21,177,756	\$ 20,784,379
21	Less: Excess Deferred Income Taxes	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092
22	Less: Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Less: Customer Deposits	\$ 289,419	\$ 269,680	\$ 263,516	\$ 250,011	\$ 249,677	\$ 264,461
24	Rate Base	<u>\$ 177,758,493</u>	<u>\$ 176,172,855</u>	<u>\$ 175,247,118</u>	<u>\$ 177,740,716</u>	<u>\$ 187,961,010</u>	<u>\$ 178,976,038</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CASH WORKING CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-2  
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PRO FORMA ADJUSTMENTS	(5) TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ 946,840	\$ 14,279,221
2	Tax Expense	Schedule RevReq-2	4,452,919	1,412,146	5,865,065
3	Total		\$ 17,785,300	\$ 2,358,986	\$ 20,144,286
4	Cash Working Capital Requirement:				
5	Other O&M Expense Days Lag (1) / 366	36 days	9.97%	9.97%	9.97%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 1,773,194	\$ 235,191	\$ 2,008,385

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUPPLEMENTAL PLANT PRO FORMA ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-3  
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LINE NO.	(1) DESCRIPTION	(2) BALANCE 12/31/2020
1	Plant In Service:	
2	<u>New Hampshire</u>	
3	304 Land - Barberry Lane	\$ 6,816
4	Total NH	\$ 6,816
5	<u>Maine</u>	
6	360 Land - Lewiston	\$ 58,301
7	361 Structures & Improvements	568,201
8	362 Gas Holders	3,878,347
9	363 Other Equipment	87,313
10	Total ME	\$ 4,592,161
11	Total Plant In Service NH And ME	\$ 4,598,977
12	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,880,062
13	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 2,718,915
14	Depreciation Reserve:	
15	<u>New Hampshire</u>	
16	Total NH	\$ -
17	<u>Maine</u>	
18	361 Structures & Improvements	\$ 267,178
19	362 Gas Holders	2,943,652
20	363 Other Equipment	91,983
21	Total ME	\$ 3,302,812
22	Total Depreciation Reserve NH And ME	\$ 3,302,812
23	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,350,190
24	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 1,952,623
25	Supplemental Plant Adjustment	
26	NH Supplemental Plant Adjustment (Line 12 - Line 4)	\$ 1,873,246
27	ME Supplemental Plant Adjustment (Line 13 - Line 10)	\$ (1,873,246)
28	Supplemental Depreciation Reserve Adjustment	
29	NH Supplemental Plant Adjustment (Line 23 - Line 16)	\$ 1,350,190
30	ME Supplemental Plant Adjustment (Line 24 - Line 21)	\$ (1,350,190)

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DEFERRED INCOME TAX PRO FORMA ADJUSTMENT  
SETTLEMENT ADJUSTMENT PURSUANT TO DOCKET 2008-155  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-5-4  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2020
1	Nisource Original Plant Federal and State DIT Basis	\$ 4,053,514
2	Unitil Acquired Plant Federal and State DIT Basis	5,319,173
3	Greater of Line 1 or Line 2 to be Utilized as DIT Basis per Stipulation	<u>\$ 5,319,173</u>
4	Post-Acquisition Capital Expenditures Federal and State DIT Basis	\$ 29,619,418
5	Net Operating Loss DIT Related to Rate Base at 12/31/20	(12,929,468)
6	Total Plant and Capex Federal and State DIT to be Used in Rate Base (Line 3 + Line 4 + Line 5)	<u>\$ 22,009,122</u>
7	Less Test Year: Def Inc Tax - Accel Depr	<u>22,009,122</u>
8	Required Pro Forma Adjustment (Line 6 - Line 7)	<u>\$ -</u>

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF CAPITAL  
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity	\$ 229,204,938	\$ -	\$ 229,204,938	52.47%	10.30%	5.40%	Schedule RevReq 6-1 and 6-2
2	Preferred Stock Equity	-	-	-	0.00%	0.00%	0.00%	Schedule RevReq 6-1 and 6-3
3	Long Term Debt	207,640,000	-	207,640,000	47.53%	4.93%	2.34%	Schedule RevReq 6-1 and 6-4
4	Short Term Debt	-	-	-	0.00%	1.69%	0.00%	Schedule RevReq 6-1 and 6-5
5	Total	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.75%</u>	

NORTHERN UTILITIES, INC.  
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES  
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(3) PROFORMA ADJUSTMENT	(8) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
3	Misc. Paid In Capital	200,699,000	200,699,000	205,699,000	205,699,000	207,074,000	203,974,000	-	203,974,000
4	Retained Earnings	<u>24,380,042</u>	<u>29,943,726</u>	<u>26,634,154</u>	<u>20,738,662</u>	<u>24,453,104</u>	<u>25,229,938</u>	-	<u>25,229,938</u>
5	Total Common Stock Equity	225,080,042	230,643,726	232,334,154	226,438,662	231,528,104	229,204,938	-	229,204,938
6	Preferred Stock Equity	-	-	-	-	-	-	-	-
7	Long-Term Debt	198,200,000	190,000,000	190,000,000	230,000,000	230,000,000	207,640,000	-	207,640,000
8	Short-Term Debt <sup>(1)</sup>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	<u>-</u>
9	Total	<u>\$ 423,280,042</u>	<u>\$ 420,643,726</u>	<u>\$ 422,334,154</u>	<u>\$ 456,438,662</u>	<u>\$ 461,528,104</u>	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>
10	<u>Capital Structure Ratios</u>								
11	Common Stock Equity	53.18%	54.83%	55.01%	49.61%	50.17%	52.47%		52.47%
12	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	Long-Term Debt	46.82%	45.17%	44.99%	50.39%	49.83%	47.53%		47.53%
14	Short-Term Debt <sup>(1)</sup>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>		<u>0.00%</u>
15	Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>		<u>100.00%</u>

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

**NORTHERN UTILITIES, INC.  
COST OF COMMON EQUITY CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-2  
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**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED  
IN THE TESTIMONY AND EXHIBITS OF MR. JOHN COCHRANE**



**NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF PREFERRED STOCK  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-3  
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**NORTHERN UTILITIES, INC. DOES NOT HAVE PREFERRED STOCK OUTSTANDING**

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF LONG-TERM DEBT  
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-4  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LINE NO.	ISSUE	DATE ISSUED	TERM	FACE VALUE	OUTSTANDING AMOUNT	PROFORMA ADJUSTMENT	PROFORMED OUTSTANDING AMOUNT	ISSUANCE COSTS	NET PROCEEDS RATIO [(5)-(9)]/(5)]	UNAMORTIZED ISSUANCE COSTS	NET PROCEEDS OUTSTANDING (8)-(11)	ANNUAL ISSUANCE COST	ANNUAL INTEREST COST Rate * (8)	TOTAL ANNUAL COST (13)+(14)	COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]	
1	7.72%	Sr. Notes	12/3/2008	30 Yrs	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 435,899	99.13%	\$ 260,401	\$ 49,739,599	\$ 14,534	\$ 3,860,000	\$ 3,874,534	7.79%
2	4.42%	Sr. Notes	10/15/2014	30 Yrs	50,000,000	50,000,000	-	50,000,000	482,981	99.03%	383,031	49,616,969	16,099	2,210,000	2,226,099	4.49%
3	3.52%	Sr. Notes	11/1/2017	10 Yrs	20,000,000	20,000,000	-	20,000,000	148,352	99.26%	101,374	19,898,626	14,835	704,000	718,835	3.61%
4	4.32%	Sr. Notes	11/1/2017	30 Yrs	30,000,000	30,000,000	-	30,000,000	222,528	99.26%	199,039	29,800,961	7,418	1,296,000	1,303,418	4.37%
5	4.04%	Sr. Notes	9/12/2019	30 Yrs	40,000,000	40,000,000	-	40,000,000	208,040	99.48%	225,229	39,774,771	6,954	1,616,000	1,622,954	4.08%
6	3.78%	Sr. Notes	9/15/2020	20 Yrs	40,000,000	40,000,000	-	40,000,000	227,434	99.43%	190,778	39,809,222	11,372	1,512,000	1,523,372	3.83%
7	Total				\$ 230,000,000	\$ 230,000,000	\$ -	\$ 230,000,000	\$ 1,725,233		\$ 1,359,851	\$ 228,640,149	\$ 71,212	\$ 11,198,000	\$ 11,269,212	4.93%

NORTHERN UTILITIES, INC.  
COST OF SHORT-TERM DEBT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-6-5  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MONTH	MONTH-END AMOUNT OUTSTANDING	AVERAGE DAILY BORROWINGS	MONTHLY SHORT-TERM INTEREST	INTEREST RATE <sup>(1)</sup>
1	January 2020	28,666,840	\$ 25,109,148	\$ 60,854	2.86%
2	February 2020	24,794,114	23,351,619	52,155	2.82%
3	March 2020	28,316,841	27,127,612	49,312	2.15%
4	April 2020	27,939,753	25,053,060	39,502	1.92%
5	May 2020	26,822,898	25,283,108	29,299	1.37%
6	June 2020	25,298,270	24,327,028	26,512	1.33%
7	July 2020	33,152,219	29,181,116	32,655	1.32%
8	August 2020	37,754,315	34,429,766	38,141	1.31%
9	September 2020	4,906,721	20,504,100	21,844	1.30%
10	October 2020	18,132,923	9,559,681	10,476	1.29%
11	November 2020	22,751,664	19,566,665	20,656	1.29%
12	December 2020	26,747,022	<u>24,606,907</u>	27,020	<u>1.30%</u>
13	Average for the Year		<u>24,008,317</u>		<u>1.69%</u>

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month \* 366] / Column (3).

**NORTHERN UTILITIES, INC.  
HISTORICAL CAPITAL STRUCTURE  
DECEMBER 31, 201X**

Schedule RevReq-6-6  
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LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	\$ 123,556,063	\$ 155,183,729	\$ 191,323,791	\$ 197,232,465	\$ 225,080,042
2	Preferred Stock Equity	-	-	-	-	-
3	Long-Term Debt	155,000,000	145,000,000	185,000,000	166,600,000	198,200,000
4	Total	<u>\$ 278,556,063</u>	<u>\$ 300,183,729</u>	<u>\$ 376,323,791</u>	<u>\$ 363,832,465</u>	<u>\$ 423,280,042</u>
5	Short-Term Debt (Year-End)	17,820,632	36,977,214	2,994,930	58,154,005	28,494,680

**NORTHERN UTILITIES, INC.  
HISTORICAL CAPITALIZATION RATIOS  
DECEMBER 31, 201X**

Schedule RevReq-6-7  
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LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	44.36%	51.70%	50.84%	54.21%	53.18%
2	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%
3	Long-Term Debt	55.64%	48.30%	49.16%	45.79%	46.82%
4	Total	100.00%	100.00%	100.00%	100.00%	100.00%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE CASE EXPENSE COSTS  
PROJECTED THROUGH THE COMPLETION OF THE CASE**

**Schedule RevReq-7  
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<b>LINE NO.</b>	<b>(1)</b>		<b>(2)</b>	
	<b>DESCRIPTION</b>		<b>AMOUNT</b>	
<b>1</b>	<b>Cost Studies and Rate Design</b>		<b>\$</b>	<b>200,000</b>
<b>2</b>	<b>Decoupling</b>			<b>45,000</b>
<b>3</b>	<b>Depreciation Study</b>			<b>75,000</b>
<b>4</b>	<b>Return On Equity</b>			<b>110,000</b>
<b>5</b>	<b>Administration and Miscellaneous Expenses</b>			<b>5,000</b>
<b>6</b>	<b>Commission Costs</b>			<b>300,000</b>
<b>7</b>	<b>Total</b>			<b>735,000</b>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WORKPAPERS SUPPORTING REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

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	2019 Base	2019 Flowthru	Total	2020 Base	2020 Flowthru	Total
<b>OPERATING REVENUES</b>						
Sales:						
Residential (480)	19,612,987	14,904,240	34,517,227	19,232,153	10,809,182	30,041,335
General Service (481)	11,028,771	17,278,063	28,306,834	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,612,979	1,216,889	9,829,867	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	2,870,979	2,870,979	-	1,107,459	1,107,459
Other Sales (495)	236,169	(3,751,608)	(3,515,439)	(201,864)	2,446,481	2,244,617
<b>Total Sales</b>	<b>39,490,906</b>	<b>32,518,563</b>	<b>72,009,468</b>	<b>38,237,257</b>	<b>27,217,869</b>	<b>65,455,125</b>
Other Operating Revenues:						
Late Charge (487)	76,773	-	76,773	36,761	-	36,761
Misc. Service Revenues (488)	875,755	-	875,755	852,304	-	852,304
Rent from Property (493 & 457)	200,952	-	200,952	218,628	-	218,628
Other Revenues	-	(311,587)	(311,587)	-	120,656	120,656
<b>Total Other Operating Revenues</b>	<b>1,153,480</b>	<b>(311,587)</b>	<b>841,893</b>	<b>1,107,692</b>	<b>120,656</b>	<b>1,228,348</b>
<b>TOTAL OPERATING REVENUES</b>	<b>40,644,386</b>	<b>32,206,975</b>	<b>72,851,361</b>	<b>39,344,949</b>	<b>27,338,525</b>	<b>66,683,473</b>
<b>OPERATING EXPENSES</b>						
Operation & Maint. Expenses:						
Production (710-813)	477,446	27,749,285	28,226,731	449,736	23,095,124	23,544,860
Transmission (850-857)	72,713	-	72,713	63,829	-	63,829
Distribution (870-894) (586)	3,509,448	-	3,509,448	3,733,377	-	3,733,377
Cust. Accounting (901-905)	2,580,251	188,507	2,768,758	2,508,645	99,544	2,608,189
Cust. Service & Info (906-910)	71,870	2,247,505	2,319,375	73,074	2,268,632	2,341,706
Sales Expenses (911-916)	64,467	-	64,467	69,178	-	69,178
Admin. & General (920-935)	7,607,751	71,540	7,679,291	6,682,552	58,225	6,740,777
<b>Total O &amp; M Expenses</b>	<b>14,383,947</b>	<b>30,256,837</b>	<b>44,640,784</b>	<b>13,580,391</b>	<b>25,521,524</b>	<b>39,101,915</b>
Other Operating Expenses:						
Deprtn. & Amort. (403-407)	8,884,559	120,384	9,004,943	9,693,559	(0)	9,693,559
Taxes-Other Than Inc. (408)	4,306,298	-	4,306,298	4,867,774	-	4,867,774
Federal Income Tax (409)	52,380	-	52,380	(30,211)	-	(30,211)
State Franchise Tax (409)	(309,547)	-	(309,547)	(384,644)	-	(384,644)
Def. Income Taxes (410,411)	2,975,683	-	2,975,683	2,600,179	-	2,600,179
<b>Total Other Operating Expenses</b>	<b>15,909,373</b>	<b>120,384</b>	<b>16,029,757</b>	<b>16,746,657</b>	<b>(0)</b>	<b>16,746,657</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>30,293,320</b>	<b>30,377,221</b>	<b>60,670,541</b>	<b>30,327,047</b>	<b>25,521,524</b>	<b>55,848,571</b>
<b>NET UTILITY OPERATING INCOME</b>	<b>10,351,066</b>	<b>1,829,755</b>	<b>12,180,820</b>	<b>9,017,901</b>	<b>1,817,001</b>	<b>10,834,902</b>
<b>OTHER INCOME &amp; DEDUCTIONS</b>						
Other Income:						
AFUDC - Other Funds (41901)	-	-	-	-	-	-
Other (415- 421)	280,289	(37,502)	242,787	231,700	(25,362)	206,339
Other Income Deduc. (425, 426)	232,636	-	232,636	151,744	-	151,744
Taxes Other than Income Taxes:						
Income Tax, Other Inc & Ded	2,752	-	2,752	14,786	-	14,786
<b>Net Other Income (Deductions)</b>	<b>44,901</b>	<b>(37,502)</b>	<b>7,400</b>	<b>65,170</b>	<b>(25,362)</b>	<b>39,809</b>
<b>GROSS INCOME</b>	<b>10,395,967</b>	<b>1,792,253</b>	<b>12,188,220</b>	<b>9,083,072</b>	<b>1,791,639</b>	<b>10,874,711</b>
Interest Charges (427 - 432)	4,670,265	3,717	4,673,982	4,777,155	1,286	4,778,441
<b>NET INCOME</b>	<b>5,725,702</b>	<b>1,788,536</b>	<b>7,514,238</b>	<b>4,305,917</b>	<b>1,790,353</b>	<b>6,096,270</b>



	Commodity Demand COG	Working Capital	Bad Debt	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Lost Revenue	On-Bill Financing	Total Flowthru	Total Base	Total New Hampshire Division	Cost of Gas Total	LDAC Flowthrough Total
OPERATING REVENUES															
Sales:															
Residential (480)	\$ 9,402,656	\$ 6,775	\$ 66,784	\$ 15,479	\$ 977,734	\$ 103,733	\$ 0	\$ (0)	\$ 236,021	\$ -	\$ 10,809,182	\$ 19,232,153	\$ 30,041,335	\$ 9,476,216	\$ 1,332,967
General Service (481)	10,833,043	7,005	75,810	77,272	542,605	119,301	(25)	11	43,177	-	11,698,198	10,623,702	22,321,900	10,915,858	782,341
Firm Transport Revenues (484, 489) (External Sup)	-	-	-	114,130	802,535	175,875	25	(11)	63,995	-	1,156,548	8,583,266	9,739,814	0	1,156,548
Sales for Resale (483)	1,107,459	-	-	-	-	-	-	-	-	-	1,107,459	-	1,107,459	1,107,459	-
Other Sales (495)	2,291,577	11,582	(43,051)	115,868	41,657	-	-	-	15,896	12,952	2,446,481	(201,864)	2,244,617	2,260,108	186,373
Total Sales	23,634,735	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,217,869	38,237,257	65,455,125	23,759,640	3,458,228
Other Operating Revenues:															
Late Charge (487)	-	-	-	-	-	-	-	-	-	-	-	36,761	36,761	-	-
Misc. Service Revenues (488)	-	-	-	-	-	-	-	-	-	-	-	852,304	852,304	-	-
Rent from Property (493 & 457)	-	-	-	-	-	-	-	-	-	-	-	218,628	218,628	-	-
Other Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	-	120,656	120,656	-
Total Other Operating Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	1,107,692	1,228,348	120,656	-
TOTAL OPERATING REVENUES	23,755,391	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,338,525	39,344,949	66,683,473	23,880,296	3,458,228
OPERATING EXPENSES															
Operation & Maint. Expenses:															
Production (710-813)	22,696,215	-	-	-	-	398,908	-	-	-	-	23,095,124	449,736	23,544,860	22,696,215	398,908
Transmission (850-857)	-	-	-	-	-	-	-	-	-	-	-	63,829	63,829	-	-
Distribution (870-894) (586)	-	-	-	-	-	-	-	-	-	-	-	3,733,377	3,733,377	-	-
Cust. Accounting (901-905)	-	-	99,544	-	-	-	-	-	-	-	99,544	2,508,645	2,608,189	99,544	-
Cust. Service & Info (906-910)	-	-	-	-	2,255,679	-	-	-	-	12,952	2,268,632	73,074	2,341,706	(0)	2,268,632
Sales Expenses (911-916)	-	-	-	-	-	-	-	-	-	-	-	69,178	69,178	-	-
Admin. & General (920-935)	-	-	-	58,225	-	-	-	-	-	-	58,225	6,682,552	6,740,777	-	58,225
Total O & M Expenses	22,696,215	-	99,544	58,225	2,255,679	398,908	-	-	-	12,952	25,521,524	13,580,391	39,101,915	22,795,759	2,725,765
Other Operating Expenses:															
Deprtn. & Amort. (403-407)	-	-	-	-	-	-	(0)	-	-	-	(0)	9,693,559	9,693,559	-	(0)
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	4,867,774	4,867,774	-	-
Federal Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(30,211)	(30,211)	-	-
State Franchise Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(384,644)	(384,644)	-	-
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	2,600,179	2,600,179	-	-
Total Other Operating Expenses	-	-	-	-	-	-	(0)	-	-	-	(0)	16,746,657	16,746,657	-	(0)
TOTAL OPERATING EXPENSES	22,696,215	-	99,544	58,225	2,255,679	398,908	(0)	-	-	12,952	25,521,524	30,327,047	55,848,571	22,795,759	2,725,765
NET UTILITY OPERATING INCOME	1,059,176	25,362	-	264,523	108,852	-	-	-	359,089	-	1,817,001	9,017,901	10,834,902	1,084,537	732,463
OTHER INCOME & DEDUCTIONS															
Other Income:															
Other (415- 421)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	231,700	206,339	(25,362)	-
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	151,744	151,744	-	-
Taxes Other than Income Taxes:															
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	14,786	14,786	-	-
Net Other Income (Deductions)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	65,170	39,809	(25,362)	-
GROSS INCOME	1,059,176	-	-	264,523	108,852	-	-	-	359,089	-	1,791,639	9,083,072	10,874,711	1,059,176	732,463
Interest Charges (427 - 432)	1,286	-	-	-	-	-	-	-	-	-	1,286	4,777,155	4,778,441	1,286	-
NET INCOME	\$ 1,057,890	\$ -	\$ -	\$ 264,523	\$ 108,852	\$ -	\$ -	\$ -	\$ 359,089	\$ -	\$ 1,790,353	\$ 4,305,917	\$ 6,096,270	\$ 1,057,890	\$ 732,463

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COST OF GAS OPERATING INCOME STATEMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper - Cost of Gas  
Table of Contents

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TEST YEAR COST OF GAS	LESS: INDIRECT PRODUCTION & O.H.	COST OF GAS EXCL. PROD. & O.H.
	OPERATING REVENUES			
1	TOTAL SALES	23,759,640	1,057,890	22,701,750
2	TOTAL OTHER OPERATING REVENUES	120,656	-	120,656
3	TOTAL OPERATING REVENUES	23,880,296	1,057,890	22,822,406
4	OPERATING EXPENSES:			
5	PRODUCTION	22,696,215	-	22,696,215
6	TRANSMISSION	-	-	-
7	DISTRIBUTION	-	-	-
8	CUSTOMER ACCOUNTING	99,544	-	99,544
9	CUSTOMER SERVICE	(0)	-	(0)
10	SALES EXPENSE	-	-	-
11	ADMINISTRATIVE & GENERAL	-	-	-
12	DEPRECIATION	-	-	-
13	AMORTIZATIONS	-	-	-
14	TAXES OTHER THAN INCOME	-	-	-
15	FEDERAL INCOME TAX	-	-	-
16	STATE INCOME TAX	-	-	-
17	DEFERRED FEDERAL & STATE INCOME TAXES	-	-	-
18	INTEREST ON CUSTOMER DEPOSITS	-	-	-
19	TOTAL OPERATING EXPENSES	22,795,759	-	22,795,759
20	NET OPERATING INCOME	1,084,537	1,057,890	26,647

Workpaper 1.1  
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Workpaper 1.2  
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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNION PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.1  
Table of Contents

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Payroll - Five Months Ended May 31, 2020	\$ 1,902,372
2	2020 Salary & Wage Increase <sup>(1)</sup>	3.00%
3	Union Payroll Annualization	<u>\$ 57,071</u>

Notes

(1) Average Union increase of 3% effective June 1, 2020

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNION AND NONUNION PAYROLL/COMPENSATION <sup>(1)</sup>  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.2  
Table of Contents

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Union Weekly Payroll <sup>(1)</sup>	\$ 3,475,844
2	Total Nonunion Payroll <sup>(1)</sup>	<u>946,912</u>
3	Total Payroll <sup>(2)</sup>	<u>4,422,757</u>
4	Payroll Capitalization <sup>(3)</sup>	<u>(2,058,097)</u>
5	Test Year O&M Payroll	<u>\$ 2,364,660</u>

Notes

(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers

(2) Includes Incentive Compensation at Target of \$58,992

(3) Refer to Workpaper 2.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL SUMMARY  
FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS

Workpaper 2.3  
Table of Contents

(1)		(2)
LINE NO.	DESCRIPTION	2020 INCENTIVE COMP AT TARGET
1	O&M PAYROLL:	
2	OPERATIONS	1,325,952
3	MAINTENANCE	168,179
4	TOTAL O&M PAYROLL	1,494,131
5	CONSTRUCTION PAYROLL:	
6	DIRECT	687,402
7	INDIRECT	1,007,550
8	TOTAL CONSTRUCTION PAYROLL	1,694,952
9	OTHER PAYROLL:	
10	JOBGING	18,867
11	CLEARING ACCOUNTS	193,033
12	UNPRODUCTIVE TIME	165,091
13	MOBILE DATA SYSTEMS (MDS)	816,759
14	INCENTIVE COMPENSATION at TARGET	58,992
15	OTHER	23,646
16	TOTAL OTHER PAYROLL	1,276,387
17	TOTAL PAYROLL	4,465,470
18	O&M PAYROLL:	
19	OPERATIONS	1,325,952
20	MAINTENANCE	168,179
21	ALLOCATED CLEARING	54,513
22	ALLOCATED UNPRODUCTIVE	26,415
23	ALLOCATED MDS	780,163
24	ALLOCATED INCENTIVE COMPENSATION	9,439
25	TOTAL O&M PAYROLL	2,364,660
26	CONSTRUCTION PAYROLL:	
27	DIRECT	687,402
28	INDIRECT	1,007,550
29	ALLOCATED CLEARING	138,521
30	ALLOCATED UNPRODUCTIVE	138,676
31	ALLOCATED MDS	36,395
32	ALLOCATED INCENTIVE COMPENSATION	49,553
33	TOTAL CONSTRUCTION PAYROLL	2,058,097
34	TOTAL PAYROLL, NET OF OTHER PAYROLL	4,422,757
35	TOTAL OTHER PAYROLL:	
36	JOBGING	18,867
37	BELOW THE LINE MDS	201
38	OTHER	23,646
39	TOTAL OTHER PAYROLL	42,713
40	TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET	4,465,470

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.4  
Table of Contents

LINE NO.	(1) Description	(2) Amount
1	<u>Northern Utilities, Inc. Payroll:</u>	
2	Adjustment to reflect Incentive Compensation at Target	
3	Test Year Accrued Incentive Compensation	\$ 58,992
4	Incentive Compensation at Target	<u>58,992</u>
5	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
6	Capitalized Incentive Compensation at	84.00% <u>-</u>
7	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>
8	<u>USC Payroll, Allocated to Northern Utilities, Inc. - NH Division:</u>	
9	Adjustment to reflect Incentive Compensation at Target	
10	Test Year Accrued Incentive Compensation at USC	3,412,143
11	Test Year Accrued Incentive Compensation Percentage Billed to NuNH In 2020	20.18% 688,571
12	Incentive Compensation at Target	<u>688,571</u>
13	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
14	Capitalized Incentive Compensation at	32.52% <u>-</u>
15	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1  
Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										289,553	547,389	52,477	889,420
6	Employee Contribution <sup>(3)</sup>										(57,911)	(109,478)	(10,495)	(177,884)
7	Net Cost										231,642	437,912	41,982	711,536
8	Plus: Company Contribution to HSA										14,000	-	-	14,000
9	Payments to Employees to Opt out										11,840	4,900	-	16,740
10	Total HSA and Opt out Payments										25,840	4,900	-	30,740
11	Proformed 2021 Medical Cost										257,482	442,812	41,982	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>										21,913	39,853	1,679	63,446
13	Proformed 2021 and 2022 Medical and Dental Cost										279,396	482,665	43,661	805,721
14	Amount Chargeable to Capital <sup>(5)</sup>										(167,012)	(293,533)	(26,611)	(487,156)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													318,565
16	Less Test Year O&M Expense <sup>(6)</sup>													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 136,510

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 3.2  
Table of Contents**

LINE NO.	(1) Description	(2) Amount
1	Medical Insurance Expense	\$ 665,259
2	Benefits Cost Capitalized at	48.76% (324,380)
3	Subtotal Medical Costs	<u>340,879</u>
4	Employee Contribution	(160,868)
5	Drug Subsidy	(10,252)
6	Subtotal	<u>(171,121)</u>
7	Net Test Year Medical Insurance Expense	<u>169,758</u>
8	Dental Insurance Expense	44,042
9	Benefits Cost Capitalized at	48.76% (21,475)
10	Subtotal Dental Costs	<u>22,567</u>
11	Employee Contribution	(10,270)
12	Net Test Year Dental Costs	<u>12,297</u>
13	Net Test Year Medical & Dental Costs	<u><u>\$ 182,055</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3  
Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				Costs				
		Medical		Dental		Medical		Dental		Medical		Dental		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	4,173,582
6	Employee Contribution <sup>(3)</sup>										(725,533)	(10,618)	(59,559)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>										277,248	3,823	9,530	296,841
13	Proformed 2021 and 2022 Medical and Dental Cost										3,543,778	46,295	247,767	4,000,106
12	Apportionment to NuNH at	20.18%								715,134	9,342	49,999	32,745	807,221
13	Amount Chargeable to Capital at		31.51%							(225,339)	(2,944)	(15,755)	(10,318)	(254,355)
14	Total Pro-formed Medical and Dental Insurance O&M Expense													552,866
15	Less Test Year O&M Expense <sup>(5)</sup>													284,783
16	Total O&M Medical & Dental Insurance Adjustment													\$ 268,083

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.  
MEDICAL INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4  
Table of Contents

LINE NO.	(1) Description	(2) Medical	(3) Dental	(4) Total
1	Medical Insurance	\$ 2,587,331	\$ 304,575	\$ 2,891,906
2	Employee Contribution	(703,135)	(59,946)	(763,081)
3	Drug Subsidy	(34,106)	-	(34,106)
4	Subtotal	1,850,090	244,629	2,094,719
5	NuNH Apportionment at	19.85%	19.85%	19.85%
6	Expense Apportioned to NuNH	367,243	48,559	415,802
7	Capitalization Rate at	31.51%	31.51%	31.51%
8	NuNH Capitalization	(115,718)	(15,301)	(131,019)
9	Net USC Test Year Medical & Dental Costs Allocated to NuNH	\$ 251,525	\$ 33,258	\$ 284,783

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PENSION EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.1  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Pension Expense	\$ 3,032,609	\$ 3,232,617	
 <u>Calculation of Pension Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH Pension Expense, net:</u>				
1	NU-NH Pension Expense	\$ 546,677	\$ 489,345	\$ (57,332)
2	Less: Amounts Chargeable to Construction	(266,560)	(238,605)	27,955
3	NU-NH Pension Expense, net	<u>\$ 280,117</u>	<u>\$ 250,740</u>	<u>\$ (29,377)</u>
 <u>B. Unitil Service Pension Expense Allocated to NU-NH, net:</u>				
4	Unitil Service Pension Expense	\$ 601,973	\$ 641,674	\$ 39,702
5	Less: Amounts Chargeable to Construction	(189,682)	(202,192)	(12,510)
6	Total Unitil Service Pension Expense Allocated to NU-NH, net	<u>\$ 412,291</u>	<u>\$ 439,483</u>	<u>\$ 27,192</u>
7	Total NU-NH Pension Expense	<u>\$ 692,409</u>	<u>\$ 690,223</u>	<u>\$ (2,185)</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**PBOP EXPENSE**  
**2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

Workpaper 4.2  
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	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	2020 TEST YEAR	2021 FORECAST EXPENSE	PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC PBOP Expense	\$ 1,510,206	\$ 1,358,914	
<u>Calculation of PBOP Expense, net of Amounts Chargeable to Construction</u>				
<u>A. NU-NH PBOP Expense, net:</u>				
1	NU-NH PBOP Expense	\$ 397,889	\$ 399,488	\$ 1,599
2	Less: Amounts Chargeable to Construction	(194,011)	(194,790)	(780)
3	NU-NH PBOP Expense, net	<u>\$ 203,878</u>	<u>\$ 204,698</u>	<u>\$ 819</u>
<u>B. Unitil Service PBOP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service PBOP Expense	\$ 299,776	\$ 269,744	\$ (30,031)
5	Less: Amounts Chargeable to Construction	(94,459)	(84,996)	9,463
6	Total Unitil Service PBOP Expense Allocated to NU-NH, net	<u>\$ 205,317</u>	<u>\$ 184,748</u>	<u>\$ (20,569)</u>
7	Total NU-NH PBOP Expense	<u><u>\$ 409,195</u></u>	<u><u>\$ 389,446</u></u>	<u><u>\$ (19,749)</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SERP EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.3  
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LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC SERP Expense	\$ 1,924,767	\$ 2,357,253	
 <u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH SERP Expense, net:</u>				
1	NU-NH SERP Expense	\$ -	\$ -	\$ -
2	Less: Amounts Chargeable to Construction	-	-	-
3	NU-NH SERP Expense, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>B. Unitil Service SERP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service SERP Expense	\$ 382,066	\$ 467,915	\$ 85,848
5	Less: Amounts Chargeable to Construction	(120,389)	(147,440)	(27,051)
6	Total Unitil Service SERP Expense Allocated to NU-NH, net	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>
7	Total NU-NH SERP Expense	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
401(K) EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.4  
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LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense <sup>(1)</sup>	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
 A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed <sup>(2)</sup>	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase <sup>(2)</sup>	-	5,657	5,657
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,371	11,148
4	Less: Amounts Chargeable to Construction	(88,364)	(93,800)	(5,436)
5	Northern 401k Expense, net	\$ 92,859	\$ 98,571	\$ 5,712
 B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup>	-	18,183	18,183
8	Total USC 401(k) Expense - Proformed	395,833	431,432	35,600
9	Less: Amounts Chargeable to Construction	(124,727)	(135,944)	(11,217)
10	Unitil Service 401k Expense Allocated to Northern, net	271,106	295,488	24,382
11	Total Northern 401k Expense	\$ 363,965	\$ 394,059	\$ 30,095

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 3.5



401K ADJUSTMENT  
2020 & 2021 WEIGHTED AVERAGE PAY INCREASE

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE <sup>(1)</sup>	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE <sup>(2)</sup>	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.12%	0.66%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.03%</u>

Notes

(1) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2022 Payroll Increase

DEFERRED COMPENSATION PLAN EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 & 2022 FORECAST EXPENSE

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Eligible Base Compensation	\$ 369,511	\$ 2,802,136	
A5	Total USC Eligible Incentive Compensation (at target)	\$ 241,091	\$ 952,203	
<u>Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction</u>				
<u>A. NU-NH Deferred Compensation Expense, net:</u>				
1	NU-NH Deferred Comp Expense 2021 Proformed	\$ -	\$ -	\$ -
2	NU-NH Deferred Comp Expense adjusted for 2022 wage increase	-	-	-
3	Total NU-NH Deferred Comp Expense - Proformed	-	-	-
4	Less: Amounts chargeable to capital	-	-	-
5	Total NU-NH Deferred Comp Expense, net	\$ -	\$ -	\$ -
<u>B. Unitil Service Deferred Comp Expense allocated to NU-NH, net:</u>				
6	Unitil Service 2020 Deferred Comp. Expense	\$ 36,951	\$ 280,214	\$ 243,263
7	Unitil Service Deferred Comp Expense Allocated to NU-NH	7,335	55,622	48,287
8	Unitil Service Deferred Incentive Compensation Expense	24,109	95,220	71,111
9	Unitil Service Deferred Incentive Compensation Expense Allocated to NU-NH	4,786	18,901	14,115
10	Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase <sup>(1)</sup>	-	2,447	2,447
11	Total Unitil Service Deferred Comp Expense Allocated to NU-NH - Proformed	12,121	76,970	64,849
12	Less: Amounts Chargeable to Construction	(3,819)	(24,253)	(20,434)
13	Unitil Service Deferred Comp Expense Allocated to NU-NH, net	\$ 8,302	\$ 52,717	\$ 44,415
14	Total NU-NH Deferred Comp Expense	\$ 8,302	\$ 52,717	\$ 44,415

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%

**PROPERTY AND LIABILITY INSURANCES ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.1  
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LINE NO.	DESCRIPTION	AMOUNT <sup>(1)</sup>
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 18,989
2	Crime	3,256
3	K&E	285
4	Total Property	<u>\$ 22,531</u>
	Liability:	
5	Workers' Compensation	\$ 53,618
6	Excess	355,650
7	Cyber	17,698
8	Automobile	43,038
9	Directors & Officers	74,021
10	Fiduciary	5,044
11	Total Liability	<u>\$ 549,069</u>
12	Total NuNH Property & Liability Insurances	571,600
13	Less: Amounts Chargeable to Capital	<u>282,502</u>
14	Amount to O&M Expense	289,097
15	Less Test Year O&M Expense	<u>241,873</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 47,224</u></u>

Notes

(1) Refer to Workpaper 5.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.2  
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LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL <sup>(1)</sup>	AMOUNT TO NuNH <sup>(2)</sup>	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 6,952		\$ 1,403
4	Crime	968		195
5	K&E	124		25
6	Total Property	\$ 8,044	20.18%	\$ 1,623
7	Liability:			
8	Workers' Compensation	\$ 62,142		\$ 12,540
9	Excess	113,172		22,838
10	Automobile	8,799		1,776
11	Directors and Officers	23,554		4,753
12	Cyber	5,898		1,190
13	Fiduciary	1,605		324
14	Total Liability	\$ 215,170	20.18%	\$ 43,421
15	Total USC Property & Liability Insurances			45,045
16	Less Amount Chargeable to Capital		31.51%	14,194
17	Total Property & Liability Insurances to O&M Expense			30,851
18	Less Test Year O&M Expense <sup>(3)</sup>			17,377
19	O&M Property and Liability Insurance Increase			\$ 13,475

Notes

(1) Refer to Workpaper 5.3

(2) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.4

Casualty & Property Insurance

Workpaper 5.3

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		CASUALTY												PROPERTY				TOTAL
		AL	NH-WC	XL*	XL	XL	Cyber	FL	D&O	D&O	D&O	D&O	CASUALTY	ARP	CRIME	K&E	TOTAL	
		(prem)	(prem)	(prem)	(brkr) <sup>(2)</sup>	Surplus Tax	(prem)	(prem)	(prem)	Surplus Tax	(brkr) <sup>(2)</sup>	Side A	TOTAL	(prem)	(prem)	(prem)	PROP	
NuNH	2018a	26,696	90,284	239,335	7,351	7,180	8,376	3,481	34,907	1,047	4,420	-	423,077	10,171	1,468	255	11,894	434,971
	2019a	29,196	84,634	273,415	8,843	8,202	8,399	3,876	35,820	1,093	4,544	-	458,024	8,778	1,503	266	10,547	468,571
	2020a	33,155	66,093	285,336	13,321	8,560	10,467	3,876	42,690	1,281	-	-	464,779	12,588	1,520	266	14,373	479,152
	2021a	40,175	50,051	309,521	13,184	9,286	17,698	4,709	51,976	1,559	-	15,561	513,720	17,726	3,039	266	21,032	534,752
	2022e <sup>(1)</sup>	43,038	53,618	331,579	14,124	9,947		5,044	55,680	1,670	-	16,670	549,069	18,989	3,256	285	22,531	571,600
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948	1,794	17,983	540	2,277	-	260,917	5,399	756	116	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327	1,892	17,481	533	2,218	-	268,811	5,581	733	130	6,444	275,255
	2020a	7,120	85,858	95,093	4,439	2,853	3,488	1,892	14,227	427	-	-	215,397	6,489	506	130	7,125	222,522
	2021a	9,206	65,019	110,396	4,702	3,312	5,898	1,679	18,538	556	-	5,550	224,857	7,274	1,013	130	8,416	233,273
	2022e <sup>(1)</sup>	8,799	62,142	105,512	4,494	3,165		1,605	17,718	532	-	5,305	215,170	6,952	968	124	8,044	223,214

**Notes**

(1) Estimated 2022 premiums reflect annual growth rate from 2018 to 2021. All 2022 policies, except for Cyber will updated with actuals during pendency of case

(2) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

**UNITIL SERVICE CORP.**  
**PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.4**  
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<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>TOTAL</b>
	<b>USC O&amp;M Test Year</b>	
<b>1</b>	<b>12-30-08-00-9240100 PROPERTY INSURANCE</b>	<b>\$ 5,519</b>
<b>2</b>	<b>12-30-08-00-9250100 INJURIES &amp; DAMAGES</b>	<b>120,204</b>
<b>3</b>	<b>Total</b>	<b>\$ 125,723</b>
<b>4</b>	<b>NuNH Apportionment</b>	<b>20.18%</b>
<b>5</b>	<b>NuNH Amount</b>	<b>\$ 25,371</b>
<b>6</b>	<b>Capitalization Rate</b>	<b>31.51%</b>
<b>7</b>	<b>Capitalization Amount</b>	<b>\$ 7,994</b>
<b>8</b>	<b>O&amp;M Expense Amount</b>	<b>17,377</b>

**NuNH - OPERATING FACILITY  
COMPUTATION OF BUILDING OVERHEAD  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.5  
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<b><u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u></b>		<b>Dec-20</b>	<b>ALLOCATION OF</b>
<b>DESCRIPTION</b>	<b>SQ FT</b>	<b>%</b>	<b>SERVICE CENTER OVERHEADS</b>
<b>SERVICE CENTER ALLOCATED:</b>			
General Area Capitalized (184.00.00)	13,864	54.51%	6,384
Ratio of Payroll Capitalized			48.76%
General Area Capitalized (184.00.01)			3,113
Stock Area Capitalized (163.00.00)	5,741	22.57%	2,643
Ratio of Stock Capitalized			90.00%
Stock Area Capitalized			2,379
<b><u>Garage Area Capitalized:</u></b>			
Auto-184.01.00	-	0.00%	-
Light Truck-184.02.00	-	0.00%	-
Heavy Truck-184.03.00	-	0.00%	-
Sub-Total Garage Area	-	0.00%	-
Ratio of Garage Area Capitalized			48.76%
Garage Area Capitalized			-
Total Service Center to DOC	19,605	77.09%	5,492
<b><u>Non-DOC Space:</u></b>			
Exclude: USC & Usource	5,827	22.91%	2,683
Ratio of Non-DOC Space Capitalized			0.00%
Non-DOC Space Capitalized			-
TOTAL SERVICE CENTER	25,432	100.00%	5,492
<b><u>(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:</u></b>			
BUDGETED ALL RISK PROPERTY INSURANCE			11,723
RATIO OF SERVICE CENTER TO TOTAL PROPERTY			99.89%
TOTAL SERVICE CENTER PROPERTY INSURANCE			11,710
Service Center Property Insurance Capitalization Ratio			46.90%

	<b>Asset 1000c or Asset 1020</b>		
	<b>SERVICE CENTER</b>	<b>ALL STRUCTURE</b>	<b>SERVICE RATIO</b>
GAS STRUCTURES - DIST. ACCT. 375.20	39,504	45,256	
STRUCTURES-OTHER DIST SYS 375.70	3,128,853	3,128,853	
GENERAL PLANT - (TOTAL LESS COMMUN. EQ)	1,923,719	1,923,719	
(ACCT. 391,393,394,395,396,398)	-	-	
TOTAL COST	5,092,075	5,097,827	99.89%

**VEHICLE CLEARING ACCOUNT  
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.6  
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**Total Clearings from Clearing Account:**

	Expense	Capital	NuNH Total GL	Total Sch 12	Variance
Jan-20	28,022	47,758	75,780	75,780	-
Feb-20	29,141	31,696	60,837	60,837	-
Mar-20	29,755	29,979	59,735	59,735	-
Apr-20	26,484	25,236	51,719	51,719	-
May-20	30,248	31,224	61,473	61,473	-
Jun-20	36,093	51,333	87,427	87,427	-
Jul-20	23,989	40,521	64,510	64,510	-
Aug-20	20,998	29,112	50,111	50,111	-
Sep-20	25,188	32,644	57,832	57,832	-
Oct-20	83,045	146,259	229,304	229,304	-
Nov-20	1,576	4,394	5,970	5,970	-
Dec-20	1,505	4,908	6,413	6,413	-
	<u>336,045</u>	<u>475,064</u>	<u>811,109</u>	<u>811,109</u>	

Capitalization Rate 58.57%

**VEHICLE CLEARING ACCOUNT  
AUTO LIABILITY INSURANCE**

**Auto Liability Insurance Payments into Clearing Account <sup>(1)</sup>**

Jan-20	3,316
Feb-20	3,316
Mar-20	3,316
Apr-20	3,316
May-20	3,316
Jun-20	3,316
Jul-20	3,316
Aug-20	
Sep-20	
Oct-20	
Nov-20	8,035
Dec-20	<u>4,018</u>
Total	<u><u>35,261</u></u>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20  
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

**Auto Liability Insurance Expense through Clearing Account**

	<u><b>NuNH</b></u>
Gross Amount	35,261
Cap. Rates	58.57%
Cap. Amount	<u>20,652</u>
O&M Amount	<u><u>14,609</u></u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

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Source: Energy Information Administration  
Short-Term Energy Outlook  
Publication Date: June 8, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Macroeconomic</b>																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,915	18,953	18,994	18,990	19,019	19,063	19,103	19,142	19,180	19,269	19,267	19,226	19,309	19,065	18,658	17,427	17,191	17,289	18,328	18,637	18,825	18,714	18,791	18,878
Percent change from prior year	2.3	2.3	2.2	2	1.9	1.9	2	2.1	2.1	2.6	2.4	2	2.1	0.6	-1.7	-8.2	-9.6	-9.3	-4.1	-2.6	-1.9	-2.9	-2.5	-1.8
GDP Implicit Price Deflator (Index, 2005=100)	111.3	111.5	111.7	112.0	112.2	112.4	112.5	112.6	112.7	112.9	113.0	113.1	113.4	113.4	113.3	112.8	112.8	113.0	113.6	113.9	114.1	114.1	114.4	114.7
Percent change from prior year	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.8	1.7	1.5	0.7	0.5	0.5	1.0	1.1	1.2	1.1	1.2	1.4
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	14,841	14,864	14,856	14,817	14,810	14,827	14,840	14,912	14,934	14,936	14,997	14,960	15,070	15,163	14,949	17,287	16,454	16,150	16,204	15,636	15,715	15,574	15,349	15,378
Percent change from prior year	3.5	3.4	2.9	2.4	2.0	1.9	1.6	1.8	2.0	1.8	2.1	0.8	1.5	2.0	0.6	16.7	11.1	8.9	9.2	4.9	5.2	4.3	2.3	2.8
Manufacturing Production Index (Index, 2012=100)	106.9	106.3	106.3	105.4	105.5	106.1	105.7	106.4	105.7	105.1	106.1	106.4	106.2	106.1	100.8	84.8	88.1	95.0	99.0	100.7	100.6	102.1	103.1	104.0
Percent change from prior year	2.7	1.1	1	-0.4	0.5	0.3	-0.5	-0.3	-1	-1.5	-0.7	-1.1	-0.7	-0.2	-5.2	-19.5	-16.5	-10.5	-6.3	-5.4	-4.7	-2.8	-2.8	-2.2
<b>Weather</b>																								
U.S. Heating Degree-Days	859	719	632	288	158	34	5	10	41	254	589	715	739	652	483	359	156	25	5	7	58	247	421	749
U.S. Cooling Degree-Days	9	18	18	42	130	227	373	336	243	75	16	14	15	13	43	43	105	247	398	357	181	83	32	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Macroeconomic</b>																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,976	19,084	19,203	19,375	19,505	19,629	19,728	19,848	19,971	20,128	20,237	20,329	20,389	20,454	20,512	20,560	20,603	20,639	20,660	20,689	20,718	20,744	20,773	20,803
Percent change from prior year	-1.7	0.1	2.9	11.2	13.5	13.5	7.6	6.5	6.1	7.6	7.7	7.7	7.4	7.2	6.8	6.1	5.6	5.1	4.7	4.2	3.7	3.1	2.6	2.3
GDP Implicit Price Deflator (Index, 2005=100)	115.1	115.5	116.0	116.2	116.5	116.7	116.9	117.0	117.2	117.4	117.5	117.7	117.8	118.0	118.2	118.4	118.6	118.8	119.0	119.2	119.4	119.6	119.8	120.0
Percent change from prior year	1.5	1.9	2.4	3	3.3	3.3	2.9	2.8	2.7	2.8	2.7	2.6	2.4	2.1	1.8	1.9	1.8	1.8	1.8	1.8	1.9	1.9	2	2
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	17,114	15,725	19,336	16,406	16,100	15,908	15,969	15,895	15,829	15,726	15,706	15,724	15,843	15,894	15,939	15,971	16,006	16,038	16,070	16,096	16,117	16,121	16,143	16,170
Percent change from prior year	13.6	3.7	29.3	-5.1	-2.1	-1.5	-1.5	1.7	0.7	1	2.3	2.3	-7.4	1.1	-17.6	-2.6	-0.6	0.8	0.6	1.3	1.8	2.5	2.8	2.8
Manufacturing Production Index (Index, 2012=100)	105.2	100.9	104.2	104.6	104.8	105.5	106.2	107.0	107.8	109.0	109.8	110.4	110.9	111.4	111.8	112.1	112.4	112.6	112.6	112.7	112.8	112.9	113.0	113.1
Percent change from prior year	-0.9	-4.9	3.3	23.3	19	11	7.2	6.3	7.1	6.8	6.4	6.2	5.4	10.4	7.3	7.2	7.2	6.7	6	5.4	4.6	3.6	2.9	2.4
<b>Weather</b>																								
U.S. Heating Degree-Days	802	791	505	305	147	28	7	10	55	243	490	777	848	685	558	312	137	30	7	11	55	243	490	777
U.S. Cooling Degree-Days	10	12	28	37	116	244	355	331	184	67	22	11	11	12	23	41	124	243	353	326	184	67	22	11

Notes: Prices are not adjusted for inflation.

The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

Historical data: Latest data available from Energy Information Administration databases supporting the following reports: Petroleum Supply Monthly, DOE/EIA-0109;

Petroleum Supply Annual, DOE/EIA-0340/2; Weekly Petroleum Status Report, DOE/EIA-0208; Petroleum Marketing Monthly, DOE/EIA-0380; Natural Gas Monthly, DOE/EIA-0130;

Electric Power Monthly, DOE/EIA-0226; Quarterly Coal Report, DOE/EIA-0121; and International Petroleum Monthly, DOE/EIA-0520.

Minor discrepancies with published historical data are due to independent rounding.

Projections: EIA Regional Short-Term Energy Model. Macroeconomic projections are based on Global Insight Model of the U.S. Economy.

Weather projections from National Oceanic and Atmospheric Administration.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ADJUSTMENT - TEST YEAR USC AMORTIZATIONS  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.2  
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER	\$ 343,313
2	12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION	7,350
3	12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT	30,284
4	12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM	1,492
5	Total	<u>\$ 382,438</u>
6	NuNH Allocation	<u>19.85%</u>
7	Amount Billed to NuNH	<u><u>75,914</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ADJUSTMENT - TEST YEAR FACILITY LEASES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-9310100 BUILDING RENT	\$ 1,252,284
2	12-30-10-00-9310700 CALL CENTER RENT	158,796
3	12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE	203,988
4	Total	<u>\$ 1,615,068</u>
5	NuNH Allocation	<u>19.85%</u>
6	Amount Billed to NuNH	<u><u>320,591</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
TEST YEAR AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup>	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Northern Utilities 303-Intangible Plant:			
2	Power Plant	\$ 36,832	\$ 15,785	\$ 21,047
3	Power Plan Upgrade	15,843	4,045	11,798
4	Meter Data Management	1,093,248	138,095	955,154
5	2019 Voice System Repl	239,694	23,321	214,318
6	2019 Interface Enhancements	13,177	1,355	11,706
7	Customer Facing Enhancements	232,484	23,543	207,039
8	CIS Billing Integration	202,420	69,401	133,018
9	2014 Infrastructure	586	586	-
10	2014 Desktop Client Mgmt	76	76	-
11	2014 Enhance Critical Financial	769	769	-
12	2014 CMS Rewrite	1,113	1,113	-
13	Gen Software enhancements	160	160	-
14	2014 EETS Enhancements	58	58	-
15	Gas Construction Estimating Model	4,875	4,875	-
16	Electronic Large Vol. Meter Form	1,868	1,868	-
17	2014 AMI/SCADA Cyber Project	3,235	3,235	-
18	AMI Vers Updt PLX Functionality	1,837	1,837	-
19	Milsoft IVR Upgrade	186	186	-
20	2015 Infrastructure	6,105	4,884	1,221
21	SalesForce App for Gas Sales	12,609	7,964	4,645
22	First Responder - iRestore	26,280	13,140	13,140
23	General Software Enhancements	2,792	1,289	1,503
24	2016 IT Infrastructure	15,367	6,830	8,537
25	Gas Inspections	5,264	2,339	2,924
26	CMS 2015 Rewrite	7,397	3,288	4,110
27	2015 Cyber Security Enhancements	99	44	55
28	2016 Cyber Security Enhancements	144	64	80
29	Unify Workforce Management System	4,046	1,798	2,248
30	2016 General Software Enhancements	2,274	1,011	1,264
31	Verotrack Upgrade to myWorld	8,985	3,267	5,718
32	Itron MVRs Upgrade	1,262	459	803
33	New Century Dist Risk Alg. Upgrade	5,340	1,942	3,398
34	EETS Enhancements	11,139	3,819	7,320
35	CMS NH/ME Isolation	1,410	484	927
36	Power Plant Upgrade 2016.1	37,818	12,966	24,852
37	LocusView GPS/GIS Track & Trace	75,602	23,262	52,340
38	2017 Cyber Security Enhancements	1,291	387	903
39	2017 IT Infrastructure	5,831	1,749	4,081
40	SalesForce for Gas Sales Phase II	31,670	9,269	22,401
41	Electronic Time Sheet - Phase One	3,504	978	2,526
42	2017 General Software Enhancements	6,778	1,891	4,886
43	UPC/GEM Enhancements	11,339	3,164	8,175
44	Upgrade to MyWorld Insepction	9,754	2,601	7,153
45	Meter Data Archiving Plan	1,566	408	1,157
46	Sales Force Application	12,770	3,331	9,438
47	OMS Web Page Upgrade	3,103	760	2,343
48	Power Plan License Update	45,014	11,024	33,990
49	GIS Version Upgrade	44,529	10,477	34,052
50	IS Project Tracker Replacement	4,233	996	3,237
51	Comp Mgmt Sys Enhncmnts	27,228	6,407	20,821
52	Legacy Interface Job Rewrite	2,337	550	1,787
53	Gen. Software Enhancements 2018	11,362	2,673	8,689
54	TESS Replacement	3,716	874	2,842
55	Salesforce App for Gas Sales	13,714	3,227	10,487
56	UPS Reporting	558	131	427
57	2018 IT Infrastructure	24,422	5,529	18,892
58	WebOps Replacement - Year 1 of 3	11,750	2,564	9,186
59	2018 Cyber Security Enhancements	3,787	826	2,961
60	DEV Staging Refresh	5,309	1,098	4,211
61	Microsoft Exchange Upgrade	2,425	502	1,923
62	Electronic Timesheet - Phase 2	13,540	2,801	10,738
63	CMS Data Reports	1,616	334	1,282
64	ODI Plant Records - GIS Recon	2,323	481	1,843
65	Metersense Upgrade 4.2 to 4.3	267	55	212
66	FCS Upgrade	770	155	615
67	FCS Upgrade	451	75	376
68	FCS Upgrade	9,038	847	8,191
69	MARS/GEM Enhancements	25,798	2,150	23,648
70	General Software Enhancements 2019	11,825	2,209	9,476
71	WebOps Replacement	13,547	2,408	10,948
72	2019 Reporting Blanket	22,028	1,836	20,193
73	Infrastructure PC & Network 2019	196,345	39,585	154,000
74	2019 Regulatory Work Blanket	5,608	467	5,140
75	LocusView Mobile Data Collections	10,880	907	9,973
76	Compliance Mgmt Sys Enhancements	17,992	3,246	14,625
77	GIS Enhancements	3,998	333	3,665
78	Gas SCADA-Historical Database	5,219	435	4,784
79	Metersense Upgrade 2020	6,725	112	6,613
80	Power Plan Upgrade	68,580	1,143	67,437
81	Cyber Security Enhancements	21,917	365	21,552
82	2020 IT Infrastructure Budget	301,181	5,020	296,162
83	2020 Customer Facing Enhancements	138,605	2,310	136,295
84	2020 Interface Enhancements	29,156	486	28,670
85	2020 General Software Enhancements	829	14	815
86	Reporting Blanket	26,585	443	26,142
87	Pipeline Compliance Syst. Integ.	71,157	1,186	69,971
88	EE Tracking & Reporting System	36,085	601	35,483
89	MV-90xi Upgrade v 4.5 to 6.0	9,579	160	9,419
90	MV-90 Comm Bank Module	3,327	577	2,715
91	Salesforce Gas Sales Reporting	15,123	252	14,871
92	LocusView Paperless Work Flows	26,180	436	25,744
93	Total NuNH Amortization Expense for Account 303	\$ 3,456,660	\$ 522,006	\$ 2,927,332

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR AMORTIZATION EXPENSE

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LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Northern Utilities 303-Intangible Plant:		
2	Power Plant	\$ 157,853	\$ 15,785
3	Power Plan Upgrade	40,449	4,045
4	Meter Data Management	1,380,945	138,095
5	2019 Voice System Repl	239,694	24,036
6	2019 Interface Enhancements	13,177	1,313
7	Customer Facing Enhancements	232,484	23,219
8	CIS Billing Integration	902,212	69,401
9	2015 Infrastructure	24,419	4,884
10	SalesForce App for Gas Sales	39,818	7,964
11	First Responder - iRestore	65,700	13,140
12	General Software Enhancements	6,443	1,289
13	2016 IT Infrastructure	34,149	6,830
14	Gas Inspections	11,697	2,340
15	CMS 2015 Rewrite	16,438	3,288
16	2015 Cyber Security Enhancements	220	44
17	2016 Cyber Security Enhancements	321	64
18	Unify Workforce Management System	8,991	1,798
19	2016 General Software Enhancements	5,054	1,011
20	Verotrack Upgrade to myWorld	16,336	3,267
21	Itron MVRs Upgrade	2,295	459
22	New Century Dist Risk Alg. Upgrade	9,709	1,942
23	EETS Enhancements	19,095	3,819
24	CMS NH/ME Isolation	2,418	484
25	Power Plant Upgrade 2016.1	64,831	12,966
26	LocusView GPS/GIS Track & Trace	116,310	23,262
27	2017 Cyber Security Enhancements	1,936	387
28	2017 IT Infrastructure	8,746	1,749
29	SalesForce for Gas Sales Phase II	46,347	9,269
30	Electronic Time Sheet - Phase One	4,890	978
31	2017 General Software Enhancements	9,457	1,891
32	UPC/GEM Enhancements	15,822	3,164
33	Upgrade to MyWorld Insepection	13,005	2,601
34	Meter Data Archiving Plan	2,042	408
35	Sales Force Application	16,656	3,331
36	OMS Web Page Upgrade	3,800	760
37	Power Plan License Update	55,120	11,024
38	GIS Version Upgrade	52,387	10,477
39	IS Project Tracker Replacement	4,980	996
40	Comp Mgmt Sys Enhncmnts	31,938	6,407
41	Legacy Interface Job Rewrite	2,749	550
42	Gen. Software Enhancements 2018	13,313	2,673
43	TESS Replacement	4,372	874
44	Salesforce App for Gas Sales	16,134	3,227
45	UPS Reporting	657	131
46	2018 IT Infrastructure	27,627	5,529
47	WebOps Replacement - Year 1 of 3	12,818	2,564
48	2018 Cyber Security Enhancements	4,131	826
49	DEV Staging Refresh	5,492	1,098
50	Microsoft Exchange Upgrade	2,508	502
51	Electronic Timesheet - Phase 2	14,006	2,801
52	CMS Data Reports	1,672	334
53	ODI Plant Records - GIS Recon	2,403	481
54	Metersense Upgrade 4.2 to 4.3	277	55
55	FCS Upgrade	779	157
56	FCS Upgrade	451	90
57	FCS Upgrade	9,038	1,927
58	MARS/GEM Enhancements	25,798	5,160
59	General Software Enchancements 2019	11,825	2,230
60	WebOps Replacement	13,547	2,479
61	2019 Reporting Blanket	22,028	4,406
62	Infrastructure PC & Network 2019	196,345	39,319
63	2019 Regulatory Work Blanket	5,608	1,122
64	LocusView Mobile Data Collections	10,880	2,176
65	Compliance Mgmt Sys Enhancements	17,992	3,510
66	GIS Enhancements	3,998	800
67	Gas SCADA-Historical Database	5,219	1,044
68	Metersense Upgrade 2020	6,725	1,345
69	Power Plan Upgrade	68,580	14,205
70	Cyber Security Enhancements	21,917	4,383
71	2020 IT Infrastructure Budget	301,181	63,804
72	2020 Customer Facing Enhancements	138,605	28,287
73	2020 Interface Enhancements	29,156	5,831
74	2020 General Software Enhancements	829	166
75	Reporting Blanket	26,585	5,317
76	Pipeline Compliance Syst. Integ.	71,157	14,231
77	EE Tracking & Reporting System	36,085	7,217
78	MV-90xi Upgrade v 4.5 to 6.0	9,579	1,916
79	MV-90 Comm Bank Module	3,327	639
80	Salesforce Gas Sales Reporting	15,123	3,024
81	LocusView Paperless Work Flows	26,180	5,236
82	FCS Upgrade	1,041	174
83	2020 IT Infrastructure Budget	19,607	3,268
84	2020 Customer Facing Enhancements	25,018	4,170
85	2020 Interface Enhancements	1,800	300
86	2020 General Software Enhancements	874	146
87	Reporting Blanket	7,763	1,294
88	Power Plan Upgrade	1,840	307
89	Total NuNH Amortization Expense for Account 303	\$ 4,922,826	\$ 669,511

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
TEST YEAR USC AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)
		BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup>	2020 AMORTIZATION EXPENSE	ENDING UNAMORTIZED BALANCE 2020	
1	Financial Report Writer Replacement	\$ 7,350	\$ 7,350	\$ -	
2	Flexi Upgrade	10,798	5,890	4,908	
3	Dataview Upgrade	4,553	2,602	1,951	
4	Powertax Repair Module	75,709	30,284	45,425	
5	USC Time & Billing Enhancements	32,287	12,108	20,179	
6	PC & Furniture 032018	310,955	143,517	167,437	
7	Software - Facilities WO&PM Tracking/Reporting	17,052	4,991	12,061	
8	PC & Furniture 082018	312,111	120,817	191,294	
9	Upgrade C-Series Bottomline Check Printing	5,597	1,492	4,104	
10	ADP Vacation Enhancements	2,635	687	1,948	
11	General Infrastructure Enhancements	9,113	2,377	6,736	
12	2018 Flexi upgrade	16,530	4,048	12,482	
13	Flexi Report Writer	6,370	1,560	4,810	
14	USC Furn & Equipment - Hamp&CSC	4,263	867	3,396	
15	IT Control Testing Automation	320,088	21,339	298,749	
16	HR & Payroll Record Scanning	26,917	1,794	25,122	
17	USC 2019 Furniture & PC's	310,711	20,714	289,996	
18	Total	\$ 1,473,037	\$ 382,438	\$ 1,090,598	
19	NuNH Apportionment		20.18%		
20	Total Billed to NuNH		77,176		

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR USC AMORTIZATION EXPENSE**

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LINE NO.	DESCRIPTION	(1)	(2)	(3)
			TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module		151,418	30,284
2	USC Time & Billing Enhancements		58,522	12,108
3	PC & Furniture 032018		574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting		24,953	4,991
5	PC & Furniture 082018		483,268	120,817
6	Upgrade C-Series Bottomline Check Printing		7,462	1,492
7	ADP Vacation Enhancements		3,437	115
8	General Infrastructure Enhancements		11,887	396
9	2018 Flexi upgrade		20,241	4,048
10	Flexi Report Writer		7,800	1,560
11	USC Furn & Equipment - Hamp&CSC		4,335	867
12	IT Control Testing Automation		320,088	64,018
13	HR & Payroll Record Scanning		26,917	5,383
14	USC 2019 Furniture & PC's		310,711	62,142
15	SOX Modernization		75,517	15,103
16	USC Time & Billing Upgrade/Replacement		587,704	117,541
17	2020 Flexi Upgrade		25,531	5,106
18	Total		<u>\$ 2,693,861</u>	<u>\$ 589,489</u>
19	NuNH Apportionment			20.18%
20	Total Billed to NuNH			<u>118,959</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ALLOCATORS  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper Allocators**

	<u><b>Allocation Factor</b></u>
USC Labor & OH Charged to NuNH (Payroll)	<b>20.18%</b>
USC Labor & OH Charged to NuNH (Benefits)	<b>19.85%</b>
<u><b>Capitalization Rates</b></u>	
NuNH Payroll	<b>46.69%</b>
NuNH Benefits	<b>48.76%</b>
USC Labor & OH Charged to Construction (Payroll)	<b>32.52%</b>
USC Labor & OH Charged to Construction (Benefits)	<b>31.51%</b>
Incentive Compensation - NuNH	<b>84.00%</b>



Northern Utilities - NH Division  
Residential Heating Customer - R5  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	5.91	\$31.26	\$37.72	\$6.46	20.7%
20.0%	22.05	\$56.01	\$64.73	\$8.71	15.6%
30.0%	37.57	\$79.81	\$90.68	\$10.88	13.6%
40.0%	52.37	\$102.51	\$115.44	\$12.94	12.6%
50.0%	67.18	\$125.22	\$140.22	\$15.00	12.0%
60.0%	82.99	\$149.46	\$166.66	\$17.21	11.5%
70.0%	101.23	\$177.42	\$197.17	\$19.75	11.1%
80.0%	124.00	\$212.35	\$235.27	\$22.92	10.8%
90.0%	155.63	\$260.84	\$288.17	\$27.33	10.5%
100.0%	240.82	\$391.47	\$430.66	\$39.20	10.0%
Average	88.98	\$158.63	\$176.67	\$18.04	11.4%
<u>Distribution Only</u>					
10.0%	5.91	\$26.29	\$32.86	\$6.57	25.0%
20.0%	22.05	\$37.46	\$46.56	\$9.10	24.3%
30.0%	37.57	\$48.20	\$59.74	\$11.54	23.9%
40.0%	52.37	\$58.44	\$72.31	\$13.87	23.7%
50.0%	67.18	\$68.69	\$84.88	\$16.19	23.6%
60.0%	82.99	\$79.63	\$98.31	\$18.68	23.5%
70.0%	101.23	\$92.25	\$113.79	\$21.54	23.4%
80.0%	124.00	\$108.01	\$133.13	\$25.12	23.3%
90.0%	155.63	\$129.90	\$159.99	\$30.09	23.2%
100.0%	240.82	\$188.84	\$232.32	\$43.47	23.0%
Average	88.98	\$83.77	\$103.39	\$19.62	23.4%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$22.20 (1)	Customer Charge (\$/customer)		\$27.84 (3)
Distribution Charge - First 50 therms (\$/thm)		\$0.6920 (1)	Distribution Charge - All therms (\$/thm)		\$0.8491 (3)
Distribution Charge - Excess 50 therms (\$/thm)		\$0.6920 (1)			
LDAC (\$/thm)		\$0.1099 (1)	LDAC (\$/thm)		\$0.0965 (4)
COGC (\$/thm)		\$0.7315 (2)	COGC (\$/thm)		\$0.7271 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

**proposed rates****Rate**

COG Res	R-5, R-10, R-6, R-11		per therm
COG LLF GS	G-40, G-41, G-42		per therm
COG HLF GS	G-50, G-51, G-52		per therm
LDAC	Residential	\$0.0965	per therm
LDAC	General	\$0.0434	per therm

**current rates****Current**

COG Res	R-5, R-10, R-6, R-11	\$0.4970	per therm
COG LLF GS	G-40, G-41, G-42	\$0.5291	per therm
COG HLF GS	G-50, G-51, G-52	\$0.4501	per therm
LDAC	Residential	\$0.1099	per therm
LDAC	General	\$0.0472	per therm

Northern Utilities - NH Division  
Residential Heating Customer - R5  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$27.84	\$5.64	25.4%
20.0%	1.76	\$24.13	\$30.16	\$6.04	25.0%
30.0%	5.79	\$28.53	\$35.48	\$6.95	24.4%
40.0%	9.28	\$32.34	\$40.07	\$7.74	23.9%
50.0%	12.82	\$36.20	\$44.74	\$8.54	23.6%
60.0%	16.63	\$40.36	\$49.76	\$9.40	23.3%
70.0%	21.15	\$45.30	\$55.72	\$10.42	23.0%
80.0%	27.57	\$52.31	\$64.18	\$11.87	22.7%
90.0%	39.21	\$65.02	\$79.53	\$14.51	22.3%
100.0%	83.07	\$112.92	\$137.35	\$24.42	21.6%
Average	21.73	\$45.93	\$56.48	\$10.55	23.0%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$27.84	\$5.64	25.4%
20.0%	1.76	\$23.28	\$29.34	\$6.06	26.0%
30.0%	5.79	\$25.73	\$32.76	\$7.03	27.3%
40.0%	9.28	\$27.86	\$35.72	\$7.86	28.2%
50.0%	12.82	\$30.02	\$38.72	\$8.71	29.0%
60.0%	16.63	\$32.34	\$41.96	\$9.62	29.7%
70.0%	21.15	\$35.10	\$45.80	\$10.70	30.5%
80.0%	27.57	\$39.01	\$51.25	\$12.23	31.4%
90.0%	39.21	\$46.11	\$61.13	\$15.02	32.6%
100.0%	83.07	\$72.86	\$98.37	\$25.51	35.0%
Average	21.73	\$35.45	\$46.29	\$10.84	30.6%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$22.20 (1)	Customer Charge (\$/customer)		\$27.84 (3)
Distribution Charge - First 50 therms (\$/thm)		\$0.6099 (1)	Distribution Charge - All therms (\$/thm)		\$0.8491 (3)
Distribution Charge - Excess 50 therms (\$/thm)		\$0.6099 (1)			
LDAC (\$/thm)		\$0.1099 (1)	LDAC (\$/thm)		\$0.0965 (4)
COGC (\$/thm)		\$0.3724 (2)	COGC (\$/thm)		\$0.3727 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
Residential Low Income Heating Customer - R10  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
Delivery and Supply					
10.0%	14.96	\$25.57	\$29.71	\$4.14	16.2%
20.0%	31.25	\$40.13	\$45.40	\$5.27	13.1%
30.0%	43.22	\$50.82	\$56.92	\$6.10	12.0%
40.0%	54.61	\$61.00	\$67.89	\$6.89	11.3%
50.0%	65.94	\$71.12	\$78.79	\$7.67	10.8%
60.0%	77.14	\$81.13	\$89.58	\$8.45	10.4%
70.0%	90.21	\$92.81	\$102.16	\$9.36	10.1%
80.0%	108.11	\$108.80	\$119.40	\$10.60	9.7%
90.0%	135.38	\$133.16	\$145.65	\$12.49	9.4%
100.0%	205.88	\$196.15	\$213.53	\$17.38	8.9%
Average	82.67	\$86.07	\$94.90	\$8.83	10.3%
Distribution Only					
10.0%	14.96	\$32.55	\$40.54	\$7.99	24.5%
20.0%	31.25	\$43.83	\$54.38	\$10.55	24.1%
30.0%	43.22	\$52.11	\$64.54	\$12.43	23.9%
40.0%	54.61	\$59.99	\$74.21	\$14.22	23.7%
50.0%	65.94	\$67.83	\$83.83	\$16.00	23.6%
60.0%	77.14	\$75.58	\$93.34	\$17.76	23.5%
70.0%	90.21	\$84.63	\$104.44	\$19.81	23.4%
80.0%	108.11	\$97.02	\$119.64	\$22.62	23.3%
90.0%	135.38	\$115.89	\$142.80	\$26.91	23.2%
100.0%	205.88	\$164.67	\$202.66	\$37.98	23.1%
Average	82.67	\$79.41	\$98.04	\$18.63	23.5%
Present Rates		Proposed Rates			
Customer Charge (\$/customer)		\$22.20 (1)	Customer Charge (\$/customer)		
Distribution Charge - First 50 therms (\$/thm)		\$0.6920 (1)	Distribution Charge - All therms (\$/thm)		
Distribution Charge - Excess 50 therms (\$/thm)		\$0.6920 (1)			
LDAC (\$/thm)		\$0.1099 (1)	LDAC (\$/thm)		
COGC (\$/thm)		\$0.7315 (2)	COGC (\$/thm)		
45% Customer Charge Discount (\$/customer)		-\$9.99 (6)	45% Customer Charge Discount (\$/customer)		
45% Therm Discount - First 50 therms (\$/thm)		-\$0.6400 (6)	45% Therm Discount - All therms (\$/thm)		
45% Therm Discount - Excess 50 therms (\$/thm)		-\$0.6400 (6)			

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule RAJT-11

(4) Seasonal rates adjusted for changes due to rate proposal

(5) 6 month average seasonal COG adjusted for changes due to rate proposal

(6) Low income customers receive a 45% discount on the customer charge, distribution charges, and COG in the winter period only

Northern Utilities - NH Division  
Residential Low Income Heating Customer - R10  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.15	\$22.36	\$28.03	\$5.67	25.4%
20.0%	3.16	\$25.65	\$32.01	\$6.35	24.8%
30.0%	6.95	\$29.79	\$37.00	\$7.21	24.2%
40.0%	10.00	\$33.12	\$41.02	\$7.90	23.9%
50.0%	12.74	\$36.11	\$44.63	\$8.52	23.6%
60.0%	16.06	\$39.74	\$49.01	\$9.27	23.3%
70.0%	20.58	\$44.67	\$54.96	\$10.29	23.0%
80.0%	27.06	\$51.76	\$63.52	\$11.76	22.7%
90.0%	39.85	\$65.72	\$80.37	\$14.65	22.3%
100.0%	80.33	\$109.94	\$133.74	\$23.81	21.7%
Average	21.69	\$45.89	\$56.43	\$10.54	23.0%
<u>Distribution Only</u>					
10.0%	0.15	\$22.29	\$27.97	\$5.68	25.5%
20.0%	3.16	\$24.13	\$30.52	\$6.40	26.5%
30.0%	6.95	\$26.44	\$33.74	\$7.30	27.6%
40.0%	10.00	\$28.30	\$36.33	\$8.03	28.4%
50.0%	12.74	\$29.97	\$38.66	\$8.69	29.0%
60.0%	16.06	\$31.99	\$41.47	\$9.48	29.6%
70.0%	20.58	\$34.75	\$45.31	\$10.56	30.4%
80.0%	27.06	\$38.71	\$50.82	\$12.11	31.3%
90.0%	39.85	\$46.50	\$61.68	\$15.17	32.6%
100.0%	80.33	\$71.19	\$96.05	\$24.86	34.9%
Average	21.69	\$35.43	\$46.25	\$10.83	30.6%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$22.20 (1)	Customer Charge (\$/customer)		\$27.84 (3)
Distribution Charge - First 50 therms (\$/thm)		\$0.6099 (1)	Distribution Charge - All therms (\$/thm)		\$0.8491 (3)
Distribution Charge - Excess 50 therms (\$/thm)		\$0.6099 (1)			
LDAC (\$/thm)		\$0.1099 (1)	LDAC (\$/thm)		\$0.0965 (4)
COGC (\$/thm)		\$0.3724 (2)	COGC (\$/thm)		\$0.3727 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
Residential Non-Heating Customer - R6  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$27.84	\$5.64	25.4%
20.0%	0.50	\$22.95	\$28.81	\$5.87	25.6%
30.0%	2.23	\$25.53	\$32.19	\$6.66	26.1%
40.0%	5.44	\$30.30	\$38.43	\$8.12	26.8%
50.0%	9.21	\$35.91	\$45.76	\$9.84	27.4%
60.0%	12.95	\$41.48	\$53.03	\$11.55	27.8%
70.0%	17.13	\$47.70	\$61.15	\$13.45	28.2%
80.0%	23.24	\$56.79	\$73.02	\$16.24	28.6%
90.0%	36.13	\$75.98	\$98.09	\$22.12	29.1%
100.0%	78.37	\$138.84	\$180.22	\$41.38	29.8%
Average	18.52	\$49.77	\$63.85	\$14.09	28.3%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$27.84	\$5.64	25.4%
20.0%	0.50	\$22.52	\$28.40	\$5.88	26.1%
30.0%	2.23	\$23.65	\$30.34	\$6.70	28.3%
40.0%	5.44	\$25.72	\$33.94	\$8.22	32.0%
50.0%	9.21	\$28.16	\$38.17	\$10.01	35.5%
60.0%	12.95	\$30.58	\$42.36	\$11.78	38.5%
70.0%	17.13	\$33.28	\$47.04	\$13.76	41.3%
80.0%	23.24	\$37.23	\$53.88	\$16.65	44.7%
90.0%	36.13	\$45.58	\$68.33	\$22.76	49.9%
100.0%	78.37	\$72.90	\$115.67	\$42.77	58.7%
Average	18.52	\$34.18	\$48.60	\$14.42	42.2%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$22.20 (1)	Customer Charge (\$/customer)		\$27.84 (3)
Distribution Charge - First 10 therms (\$/thm)		\$0.6470 (1)	Distribution Charge - All therms (\$/thm)		\$1.1208 (3)
Distribution Charge - Excess 10 therms (\$/thm)		\$0.6470 (1)			
LDAC (\$/thm)		\$0.1099 (1)	LDAC (\$/thm)		\$0.0965 (4)
COGC (\$/thm)		\$0.7315 (2)	COGC (\$/thm)		\$0.7271 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
Residential Non-Heating Customer - R6  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$27.84	\$5.64	25.4%
20.0%	0.70	\$22.99	\$28.95	\$5.96	25.9%
30.0%	1.96	\$24.41	\$30.96	\$6.54	26.8%
40.0%	3.94	\$26.65	\$34.11	\$7.46	28.0%
50.0%	6.31	\$29.32	\$37.87	\$8.55	29.1%
60.0%	8.51	\$31.81	\$41.37	\$9.56	30.1%
70.0%	10.84	\$34.45	\$45.08	\$10.64	30.9%
80.0%	13.60	\$37.55	\$49.46	\$11.90	31.7%
90.0%	17.92	\$42.44	\$56.34	\$13.90	32.7%
100.0%	37.81	\$64.90	\$87.96	\$23.06	35.5%
Average	10.16	\$33.67	\$43.99	\$10.32	30.7%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$27.84	\$5.64	25.4%
20.0%	0.70	\$22.65	\$28.62	\$5.97	26.4%
30.0%	1.96	\$23.47	\$30.04	\$6.57	28.0%
40.0%	3.94	\$24.75	\$32.26	\$7.51	30.3%
50.0%	6.31	\$26.28	\$34.91	\$8.63	32.8%
60.0%	8.51	\$27.70	\$37.38	\$9.67	34.9%
70.0%	10.84	\$29.22	\$39.99	\$10.78	36.9%
80.0%	13.60	\$31.00	\$43.08	\$12.08	39.0%
90.0%	17.92	\$33.80	\$47.93	\$14.13	41.8%
100.0%	37.81	\$46.66	\$70.22	\$23.55	50.5%
Average	10.16	\$28.77	\$39.23	\$10.45	36.3%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$22.20 (1)	Customer Charge (\$/customer)		\$27.84 (3)
Distribution Charge - First 10 therms (\$/thm)		\$0.6470 (1)	Distribution Charge - All therms (\$/thm)		\$1.1208 (3)
Distribution Charge - Excess 10 therms (\$/thm)		\$0.6470 (1)			
LDAC (\$/thm)		\$0.1099 (1)	LDAC (\$/thm)		\$0.0965 (4)
COGC (\$/thm)		\$0.3724 (2)	COGC (\$/thm)		\$0.3727 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Low Annual, High Winter Use - G40  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	5.08	\$80.05	\$85.25	\$5.20	6.5%
20.0%	29.08	\$103.52	\$110.09	\$6.57	6.3%
30.0%	58.36	\$132.13	\$140.38	\$8.24	6.2%
40.0%	91.27	\$164.29	\$174.42	\$10.12	6.2%
50.0%	132.07	\$204.17	\$216.63	\$12.45	6.1%
60.0%	183.41	\$254.36	\$269.75	\$15.39	6.0%
70.0%	248.65	\$318.12	\$337.24	\$19.11	6.0%
80.0%	341.54	\$408.91	\$433.33	\$24.42	6.0%
90.0%	491.01	\$555.01	\$587.97	\$32.96	5.9%
100.0%	989.61	\$1,042.33	\$1,103.78	\$61.44	5.9%
Average	257.01	\$326.29	\$345.88	\$19.59	6.0%
<u>Distribution Only</u>					
10.0%	5.08	\$76.04	\$81.28	\$5.24	6.9%
20.0%	29.08	\$80.51	\$87.32	\$6.81	8.5%
30.0%	58.36	\$85.97	\$94.70	\$8.72	10.1%
40.0%	91.27	\$92.11	\$102.98	\$10.87	11.8%
50.0%	132.07	\$99.72	\$113.25	\$13.53	13.6%
60.0%	183.41	\$109.30	\$126.18	\$16.89	15.5%
70.0%	248.65	\$121.46	\$142.61	\$21.15	17.4%
80.0%	341.54	\$138.79	\$166.00	\$27.21	19.6%
90.0%	491.01	\$166.66	\$203.64	\$36.97	22.2%
100.0%	989.61	\$259.65	\$329.18	\$69.53	26.8%
Average	257.01	\$123.02	\$144.71	\$21.69	17.6%
<u>Present Rates</u>		<u>Proposed Rates</u>			
Customer Charge (\$/customer)		\$75.09	(1)	Customer Charge (\$/customer)	
Distribution Charge - First 75 therms (\$/thm)		\$0.1865	(1)	Distribution Charge - All therms (\$/thm)	
Distribution Charge - Excess 75 therms (\$/thm)		\$0.1865	(1)		
LDAC (\$/thm)		\$0.0472	(2)	LDAC (\$/thm)	
COGC (\$/thm)		\$0.7437	(2)	COGC (\$/thm)	

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal



Northern Utilities - NH Division  
General Service - Low Annual, High Winter Use - G40  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
20.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
30.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
40.0%	1.02	\$75.74	\$80.71	\$4.97	6.6%
50.0%	5.22	\$78.43	\$83.66	\$5.23	6.7%
60.0%	11.96	\$82.74	\$88.39	\$5.65	6.8%
70.0%	25.29	\$91.26	\$97.74	\$6.47	7.1%
80.0%	49.28	\$106.61	\$114.56	\$7.96	7.5%
90.0%	93.76	\$135.05	\$145.76	\$10.70	7.9%
100.0%	280.68	\$254.59	\$276.85	\$22.26	8.7%
Average	46.72	\$104.97	\$112.77	\$7.80	7.4%
<u>Distribution Only</u>					
10.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
20.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
30.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
40.0%	1.02	\$75.28	\$80.26	\$4.98	6.6%
50.0%	5.22	\$76.06	\$81.32	\$5.25	6.9%
60.0%	11.96	\$77.32	\$83.01	\$5.69	7.4%
70.0%	25.29	\$79.81	\$86.37	\$6.56	8.2%
80.0%	49.28	\$84.28	\$92.41	\$8.13	9.6%
90.0%	93.76	\$92.58	\$103.61	\$11.03	11.9%
100.0%	280.68	\$127.44	\$150.68	\$23.24	18.2%
Average	46.72	\$83.80	\$91.76	\$7.96	9.5%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$75.09 (1)	Customer Charge (\$/customer)		\$80.00 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1865 (1)	Distribution Charge - All therms (\$/thm)		\$0.2518 (3)
Distribution Charge - Excess 75 therms (\$/thm)		\$0.1865 (1)			
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)		\$0.0434 (4)
COGC (\$/thm)		\$0.4058 (2)	COGC (\$/thm)		\$0.4061 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Low Annual, Low Winter Use - G50  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
20.0%	1.04	\$76.00	\$80.94	\$4.94	6.5%
30.0%	6.81	\$81.08	\$86.19	\$5.10	6.3%
40.0%	17.70	\$90.67	\$96.09	\$5.42	6.0%
50.0%	40.86	\$111.05	\$117.13	\$6.08	5.5%
60.0%	78.30	\$144.01	\$151.15	\$7.14	5.0%
70.0%	146.37	\$203.92	\$213.01	\$9.09	4.5%
80.0%	259.74	\$303.72	\$316.04	\$12.32	4.1%
90.0%	406.53	\$432.91	\$449.42	\$16.51	3.8%
100.0%	704.50	\$695.19	\$720.20	\$25.01	3.6%
Average	166.18	\$221.37	\$231.02	\$9.65	4.4%
<u>Distribution Only</u>					
10.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
20.0%	1.04	\$75.28	\$80.23	\$4.95	6.6%
30.0%	6.81	\$76.36	\$81.52	\$5.16	6.8%
40.0%	17.70	\$78.39	\$83.95	\$5.56	7.1%
50.0%	40.86	\$82.71	\$89.12	\$6.41	7.7%
60.0%	78.30	\$89.69	\$97.48	\$7.78	8.7%
70.0%	146.37	\$102.39	\$112.67	\$10.28	10.0%
80.0%	259.74	\$123.53	\$137.97	\$14.44	11.7%
90.0%	406.53	\$150.91	\$170.74	\$19.83	13.1%
100.0%	704.50	\$206.48	\$237.25	\$30.77	14.9%
Average	166.18	\$106.08	\$117.09	\$11.01	10.4%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$75.09 (1)	Customer Charge (\$/customer)		\$80.00 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1865 (1)	Distribution Charge - All therms (\$/thm)		\$0.2232 (3)
Distribution Charge - Excess 75 therms (\$/thm)		\$0.1865 (1)			
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)		\$0.0434 (4)
COGC (\$/thm)		\$0.6465 (2)	COGC (\$/thm)		\$0.6421 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Low Annual, Low Winter Use - G50  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
20.0%	0.81	\$75.55	\$80.48	\$4.94	6.5%
30.0%	5.32	\$78.10	\$83.19	\$5.09	6.5%
40.0%	12.20	\$82.00	\$87.31	\$5.32	6.5%
50.0%	26.67	\$90.20	\$95.99	\$5.80	6.4%
60.0%	55.97	\$106.79	\$113.56	\$6.77	6.3%
70.0%	110.70	\$137.79	\$146.37	\$8.59	6.2%
80.0%	196.19	\$186.20	\$197.63	\$11.42	6.1%
90.0%	306.05	\$248.43	\$263.50	\$15.07	6.1%
100.0%	521.36	\$370.37	\$392.59	\$22.22	6.0%
Average	123.53	\$145.05	\$154.06	\$9.01	6.2%
<u>Distribution Only</u>					
10.0%	0.00	\$75.09	\$80.00	\$4.91	6.5%
20.0%	0.81	\$75.24	\$80.18	\$4.94	6.6%
30.0%	5.32	\$76.08	\$81.19	\$5.11	6.7%
40.0%	12.20	\$77.37	\$82.72	\$5.36	6.9%
50.0%	26.67	\$80.06	\$85.95	\$5.89	7.4%
60.0%	55.97	\$85.53	\$92.49	\$6.96	8.1%
70.0%	110.70	\$95.74	\$104.71	\$8.97	9.4%
80.0%	196.19	\$111.68	\$123.79	\$12.11	10.8%
90.0%	306.05	\$132.17	\$148.31	\$16.14	12.2%
100.0%	521.36	\$172.32	\$196.37	\$24.04	14.0%
Average	123.53	\$98.13	\$107.57	\$9.44	9.6%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$75.09 (1)	Customer Charge (\$/customer)		\$80.00 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1865 (1)	Distribution Charge - All therms (\$/thm)		\$0.2232 (3)
Distribution Charge - Excess 75 therms (\$/thm)		\$0.1865 (1)			
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)		\$0.0434 (4)
COGC (\$/thm)		\$0.3327 (2)	COGC (\$/thm)		\$0.3330 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Medium Annual, High Winter Use - G41  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	410.78	\$647.14	\$664.01	\$16.87	2.6%
20.0%	855.12	\$1,106.32	\$1,138.89	\$32.57	2.9%
30.0%	1,123.60	\$1,383.76	\$1,425.82	\$42.05	3.0%
40.0%	1,358.83	\$1,626.86	\$1,677.22	\$50.36	3.1%
50.0%	1,592.36	\$1,868.19	\$1,926.80	\$58.61	3.1%
60.0%	1,899.01	\$2,185.08	\$2,254.53	\$69.45	3.2%
70.0%	2,385.06	\$2,687.36	\$2,773.97	\$86.62	3.2%
80.0%	3,120.90	\$3,447.78	\$3,560.39	\$112.61	3.3%
90.0%	4,464.86	\$4,836.63	\$4,996.72	\$160.09	3.3%
100.0%	8,063.23	\$8,555.18	\$8,842.39	\$287.21	3.4%
Average	2,527.37	\$2,834.43	\$2,926.07	\$91.64	3.2%
<u>Distribution Only</u>					
10.0%	410.78	\$322.25	\$342.48	\$20.23	6.3%
20.0%	855.12	\$430.01	\$469.56	\$39.56	9.2%
30.0%	1,123.60	\$495.11	\$546.35	\$51.24	10.3%
40.0%	1,358.83	\$552.16	\$613.63	\$61.47	11.1%
50.0%	1,592.36	\$608.79	\$680.42	\$71.63	11.8%
60.0%	1,899.01	\$683.15	\$768.12	\$84.97	12.4%
70.0%	2,385.06	\$801.02	\$907.13	\$106.11	13.2%
80.0%	3,120.90	\$979.46	\$1,117.58	\$138.12	14.1%
90.0%	4,464.86	\$1,305.37	\$1,501.95	\$196.58	15.1%
100.0%	8,063.23	\$2,177.97	\$2,531.08	\$353.11	16.2%
Average	2,527.37	\$835.53	\$947.83	\$112.30	13.4%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$222.64 (1)	Customer Charge (\$/customer)		\$225.00 (3)
Distribution Charge - All therms (\$/thm)		\$0.2425 (1)	Distribution Charge - All therms (\$/thm)		\$0.2860 (3)
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)		\$0.0434 (4)
COGC (\$/thm)		\$0.7437 (2)	COGC (\$/thm)		\$0.7393 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Medium Annual, High Winter Use - G41  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$222.64	\$225.00	\$2.36	1.1%
20.0%	8.12	\$227.86	\$230.97	\$3.12	1.4%
30.0%	50.08	\$254.82	\$261.83	\$7.02	2.8%
40.0%	125.85	\$303.50	\$317.57	\$14.06	4.6%
50.0%	243.55	\$379.13	\$404.14	\$25.01	6.6%
60.0%	375.58	\$463.96	\$501.25	\$37.29	8.0%
70.0%	522.98	\$558.66	\$609.66	\$51.00	9.1%
80.0%	723.73	\$687.65	\$757.32	\$69.67	10.1%
90.0%	1,101.48	\$930.36	\$1,035.16	\$104.80	11.3%
100.0%	2,699.06	\$1,956.83	\$2,210.21	\$253.38	12.9%
Average	585.04	\$598.54	\$655.31	\$56.77	9.5%
<u>Distribution Only</u>					
10.0%	0.00	\$222.64	\$225.00	\$2.36	1.1%
20.0%	8.12	\$224.18	\$227.32	\$3.14	1.4%
30.0%	50.08	\$232.13	\$239.32	\$7.19	3.1%
40.0%	125.85	\$246.49	\$260.99	\$14.50	5.9%
50.0%	243.55	\$268.79	\$294.66	\$25.86	9.6%
60.0%	375.58	\$293.81	\$332.42	\$38.60	13.1%
70.0%	522.98	\$321.74	\$374.57	\$52.83	16.4%
80.0%	723.73	\$359.79	\$431.99	\$72.20	20.1%
90.0%	1,101.48	\$431.37	\$540.02	\$108.65	25.2%
100.0%	2,699.06	\$734.11	\$996.93	\$262.82	35.8%
Average	585.04	\$333.51	\$392.32	\$58.82	17.6%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$222.64 (1)	Customer Charge (\$/customer)		\$225.00 (3)
Distribution Charge - All therms (\$/thm)		\$0.1895 (1)	Distribution Charge - All therms (\$/thm)		\$0.2860 (3)
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)		\$0.0434 (4)
COGC (\$/thm)		\$0.4058 (2)	COGC (\$/thm)		\$0.4061 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Medium Annual, Low Winter Use - G51  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	298.97	\$481.21	\$481.31	\$0.10	0.0%
20.0%	665.04	\$797.83	\$795.16	(\$2.68)	-0.3%
30.0%	830.71	\$941.12	\$937.19	(\$3.93)	-0.4%
40.0%	961.40	\$1,054.16	\$1,049.24	(\$4.92)	-0.5%
50.1%	1,110.81	\$1,183.38	\$1,177.33	(\$6.05)	-0.5%
60.1%	1,275.37	\$1,325.71	\$1,318.41	(\$7.30)	-0.6%
70.0%	1,540.79	\$1,547.73	\$1,545.96	(\$1.77)	-0.1%
80.0%	1,950.17	\$1,888.99	\$1,896.93	\$7.94	0.4%
90.0%	2,919.75	\$2,697.23	\$2,728.18	\$30.95	1.1%
100.0%	5,195.70	\$4,594.46	\$4,679.41	\$84.95	1.8%
Average	1,674.87	\$1,659.50	\$1,660.91	\$1.41	0.1%
<u>Distribution Only</u>					
10.0%	298.97	\$273.82	\$276.36	\$2.54	0.9%
20.0%	665.04	\$336.50	\$339.25	\$2.76	0.8%
30.0%	830.71	\$364.86	\$367.72	\$2.86	0.8%
40.0%	961.40	\$387.23	\$390.17	\$2.94	0.8%
50.1%	1,110.81	\$412.81	\$415.84	\$3.03	0.7%
60.1%	1,275.37	\$440.98	\$444.11	\$3.13	0.7%
70.0%	1,540.79	\$478.89	\$489.71	\$10.82	2.3%
80.0%	1,950.17	\$536.16	\$560.04	\$23.88	4.5%
90.0%	2,919.75	\$671.80	\$726.61	\$54.81	8.2%
100.0%	5,195.70	\$990.21	\$1,117.62	\$127.41	12.9%
Average	1,674.87	\$497.64	\$512.74	\$15.10	3.0%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$222.64 (1)	Customer Charge (\$/customer)	\$225.00 (3)	
Distribution Charge - First 1,300 therms (\$/thm)		\$0.1712 (1)	Distribution Charge - All therms (\$/thm)	\$0.1718 (3)	
Distribution Charge - Excess 1,300 therms (\$/thm)		\$0.1399 (1)			
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)	\$0.0434 (4)	
COGC (\$/thm)		\$0.6465 (2)	COGC (\$/thm)	\$0.6421 (5)	

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - Medium Annual, Low Winter Use - G51  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	112.57	\$280.45	\$286.71	\$6.26	2.2%
20.0%	415.51	\$436.03	\$452.77	\$16.74	3.8%
30.0%	530.84	\$495.26	\$515.99	\$20.73	4.2%
40.0%	615.04	\$538.51	\$562.15	\$23.64	4.4%
50.0%	707.58	\$586.03	\$612.87	\$26.84	4.6%
60.0%	801.28	\$634.15	\$664.24	\$30.09	4.7%
70.0%	921.82	\$696.06	\$730.31	\$34.26	4.9%
80.0%	1,114.68	\$792.23	\$836.03	\$43.80	5.5%
90.0%	1,569.17	\$1,014.29	\$1,085.17	\$70.89	7.0%
100.0%	3,257.80	\$1,839.29	\$2,010.83	\$171.54	9.3%
Average	1,004.63	\$738.47	\$775.71	\$37.24	5.0%
<u>Distribution Only</u>					
10.0%	112.57	\$237.69	\$244.34	\$6.65	2.8%
20.0%	415.51	\$278.19	\$296.38	\$18.19	6.5%
30.0%	530.84	\$293.61	\$316.20	\$22.58	7.7%
40.0%	615.04	\$304.87	\$330.66	\$25.79	8.5%
50.0%	707.58	\$317.24	\$346.56	\$29.32	9.2%
60.0%	801.28	\$329.77	\$362.66	\$32.89	10.0%
70.0%	921.82	\$345.89	\$383.37	\$37.48	10.8%
80.0%	1,114.68	\$368.81	\$416.50	\$47.70	12.9%
90.0%	1,569.17	\$418.21	\$494.58	\$76.37	18.3%
100.0%	3,257.80	\$601.76	\$784.69	\$182.93	30.4%
Average	1,004.63	\$356.84	\$397.60	\$40.75	11.4%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$222.64 (1)	Customer Charge (\$/customer)		\$225.00 (3)
Distribution Charge - First 1,000 therms (\$/thm)		\$0.1337 (1)	Distribution Charge - All therms (\$/thm)		\$0.1718 (3)
Distribution Charge - Excess 1,000 therms (\$/thm)		\$0.1087 (1)			
LDAC (\$/thm)		\$0.0472 (2)	LDAC (\$/thm)		\$0.0434 (4)
COGC (\$/thm)		\$0.3327 (2)	COGC (\$/thm)		\$0.3330 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - High Annual, High Winter Use - G42  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.2%	3,952.46	\$5,245.98	\$5,300.20	\$54.22	1.0%
20.0%	7,213.13	\$8,471.76	\$8,559.00	\$87.24	1.0%
30.2%	9,121.50	\$10,359.71	\$10,466.28	\$106.56	1.0%
40.0%	10,470.29	\$11,694.07	\$11,814.29	\$120.22	1.0%
50.2%	11,571.15	\$12,783.15	\$12,914.52	\$131.37	1.0%
60.0%	13,509.92	\$14,701.17	\$14,852.17	\$151.00	1.0%
70.2%	15,600.24	\$16,769.12	\$16,941.30	\$172.17	1.0%
80.0%	18,555.29	\$19,692.56	\$19,894.66	\$202.10	1.0%
90.2%	24,287.75	\$25,363.68	\$25,623.83	\$260.15	1.0%
100.0%	94,489.70	\$94,814.48	\$95,785.55	\$971.08	1.0%
Average	20,877.14	\$21,989.57	\$22,215.18	\$225.61	1.0%
<u>Distribution Only</u>					
10.2%	3,952.46	\$2,119.98	\$2,206.50	\$86.52	4.1%
20.0%	7,213.13	\$2,766.90	\$2,913.09	\$146.19	5.3%
30.2%	9,121.50	\$3,145.52	\$3,326.63	\$181.11	5.8%
40.0%	10,470.29	\$3,413.12	\$3,618.91	\$205.80	6.0%
50.2%	11,571.15	\$3,631.53	\$3,857.47	\$225.94	6.2%
60.0%	13,509.92	\$4,016.18	\$4,277.60	\$261.42	6.5%
70.2%	15,600.24	\$4,430.90	\$4,730.57	\$299.67	6.8%
80.0%	18,555.29	\$5,017.18	\$5,370.93	\$353.75	7.1%
90.2%	24,287.75	\$6,154.50	\$6,613.16	\$458.66	7.5%
100.0%	94,489.70	\$20,082.57	\$21,825.92	\$1,743.35	8.7%
Average	20,877.14	\$5,477.84	\$5,874.08	\$396.24	7.2%
<u>Present Rates</u>		<u>Proposed Rates</u>			
Customer Charge (\$/customer)		\$1,335.81	(1)	Customer Charge (\$/customer)	\$1,350.00 (3)
Distribution Charge - All therms (\$/thm)		\$0.1984	(1)	Distribution Charge - All therms (\$/thm)	\$0.2167 (3)
LDAC (\$/thm)		\$0.0472	(2)	LDAC (\$/thm)	\$0.0434 (4)
COGC (\$/thm)		\$0.7437	(2)	COGC (\$/thm)	\$0.7393 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal



Northern Utilities - NH Division  
General Service - High Annual, High Winter Use - G42  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.1%	145.06	\$1,419.02	\$1,446.64	\$27.62	1.9%
20.2%	557.94	\$1,655.85	\$1,721.71	\$65.86	4.0%
29.8%	1,236.71	\$2,045.21	\$2,173.92	\$128.71	6.3%
39.9%	2,019.46	\$2,494.20	\$2,695.40	\$201.20	8.1%
50.0%	2,763.59	\$2,921.05	\$3,191.16	\$270.11	9.2%
60.1%	3,577.05	\$3,387.66	\$3,733.10	\$345.44	10.2%
70.2%	4,914.67	\$4,154.94	\$4,624.25	\$469.31	11.3%
79.8%	6,697.70	\$5,177.72	\$5,812.14	\$634.42	12.3%
89.9%	9,872.70	\$6,998.96	\$7,927.40	\$928.44	13.3%
100.0%	44,000.48	\$26,575.22	\$30,664.02	\$4,088.80	15.4%
Average	7,578.54	\$5,682.98	\$6,398.98	\$715.99	12.6%
<u>Distribution Only</u>					
10.1%	145.06	\$1,353.30	\$1,381.44	\$28.13	2.1%
20.2%	557.94	\$1,403.10	\$1,470.91	\$67.81	4.8%
29.8%	1,236.71	\$1,484.96	\$1,618.00	\$133.04	9.0%
39.9%	2,019.46	\$1,579.36	\$1,787.62	\$208.26	13.2%
50.0%	2,763.59	\$1,669.10	\$1,948.87	\$279.77	16.8%
60.1%	3,577.05	\$1,767.20	\$2,125.15	\$357.94	20.3%
70.2%	4,914.67	\$1,928.52	\$2,415.01	\$486.49	25.2%
79.8%	6,697.70	\$2,143.55	\$2,801.39	\$657.84	30.7%
89.9%	9,872.70	\$2,526.46	\$3,489.41	\$962.96	38.1%
100.0%	44,000.48	\$6,642.27	\$10,884.91	\$4,242.64	63.9%
Average	7,578.54	\$2,249.78	\$2,992.27	\$742.49	33.0%
<u>Present Rates</u>		<u>Proposed Rates</u>			
Customer Charge (\$/customer)		\$1,335.81	(1)	Customer Charge (\$/customer)	\$1,350.00 (3)
Distribution Charge - All therms (\$/thm)		\$0.1206	(1)	Distribution Charge - All therms (\$/thm)	\$0.2167 (3)
LDAC (\$/thm)		\$0.0472	(2)	LDAC (\$/thm)	\$0.0434 (4)
COGC (\$/thm)		\$0.4058	(2)	COGC (\$/thm)	\$0.4061 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - High Annual, Low Winter Use - G52  
Proposed Rates versus Present Rates  
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.3%	821.21	\$2,046.73	\$2,054.21	\$7.48	0.4%
20.0%	8,495.02	\$8,689.95	\$8,634.71	(\$55.24)	-0.6%
30.3%	11,712.45	\$11,475.28	\$11,393.74	(\$81.54)	-0.7%
40.0%	16,972.72	\$16,029.10	\$15,904.57	(\$124.53)	-0.8%
50.3%	23,903.02	\$22,028.65	\$21,847.48	(\$181.17)	-0.8%
60.0%	34,186.20	\$30,930.80	\$30,665.58	(\$265.22)	-0.9%
70.3%	47,229.91	\$42,222.75	\$41,850.92	(\$371.82)	-0.9%
80.0%	56,936.34	\$50,625.60	\$50,174.44	(\$451.16)	-0.9%
90.3%	74,244.21	\$65,609.02	\$65,016.41	(\$592.61)	-0.9%
100.0%	158,615.50	\$138,649.25	\$137,367.06	(\$1,282.19)	-0.9%
Average	43,311.66	\$38,830.71	\$38,490.91	(\$339.80)	-0.9%
<u>Distribution Only</u>					
10.3%	821.21	\$1,477.06	\$1,491.25	\$14.19	1.0%
20.0%	8,495.02	\$2,796.95	\$2,811.14	\$14.19	0.5%
30.3%	11,712.45	\$3,350.35	\$3,364.54	\$14.19	0.4%
40.0%	16,972.72	\$4,255.12	\$4,269.31	\$14.19	0.3%
50.3%	23,903.02	\$5,447.13	\$5,461.32	\$14.19	0.3%
60.0%	34,186.20	\$7,215.84	\$7,230.03	\$14.19	0.2%
70.3%	47,229.91	\$9,459.36	\$9,473.55	\$14.19	0.2%
80.0%	56,936.34	\$11,128.86	\$11,143.05	\$14.19	0.1%
90.3%	74,244.21	\$14,105.81	\$14,120.00	\$14.19	0.1%
100.0%	158,615.50	\$28,617.68	\$28,631.87	\$14.19	0.0%
Average	43,311.66	\$8,785.42	\$8,799.61	\$14.19	0.2%
<u>Present Rates</u>		<u>Proposed Rates</u>			
Customer Charge (\$/customer)		\$1,335.81	(1)	Customer Charge (\$/customer)	\$1,350.00 (3)
Distribution Charge - All therms (\$/thm)		\$0.1720	(1)	Distribution Charge - All therms (\$/thm)	\$0.1720 (3)
LDAC (\$/thm)		\$0.0472	(2)	LDAC (\$/thm)	\$0.0434 (4)
COGC (\$/thm)		\$0.6465	(2)	COGC (\$/thm)	\$0.6421 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities - NH Division  
General Service - High Annual, Low Winter Use - G52  
Proposed Rates versus Present Rates  
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.1%	2,623.08	\$2,539.98	\$2,631.30	\$91.32	3.6%
20.1%	8,643.71	\$5,303.85	\$5,572.20	\$268.35	5.1%
30.2%	11,831.46	\$6,767.24	\$7,129.32	\$362.08	5.4%
40.2%	18,488.22	\$9,823.14	\$10,380.95	\$557.81	5.7%
50.3%	25,068.63	\$12,843.98	\$13,595.29	\$751.30	5.8%
59.8%	29,171.12	\$14,727.30	\$15,599.23	\$871.93	5.9%
69.8%	35,448.25	\$17,608.92	\$18,665.42	\$1,056.50	6.0%
79.9%	47,888.13	\$23,319.65	\$24,741.93	\$1,422.28	6.1%
89.9%	70,667.62	\$33,776.96	\$35,869.04	\$2,092.08	6.2%
100.0%	143,682.62	\$67,295.71	\$71,534.71	\$4,239.00	6.3%
Average	39,351.28	\$19,400.67	\$20,571.94	\$1,171.26	6.0%
<u>Distribution Only</u>					
10.1%	2,623.08	\$1,543.56	\$1,644.05	\$100.49	6.5%
20.1%	8,643.71	\$2,020.39	\$2,318.96	\$298.57	14.8%
30.2%	11,831.46	\$2,272.86	\$2,676.31	\$403.45	17.8%
40.2%	18,488.22	\$2,800.08	\$3,422.53	\$622.45	22.2%
50.3%	25,068.63	\$3,321.25	\$4,160.19	\$838.95	25.3%
59.8%	29,171.12	\$3,646.16	\$4,620.08	\$973.92	26.7%
69.8%	35,448.25	\$4,143.31	\$5,323.75	\$1,180.44	28.5%
79.9%	47,888.13	\$5,128.55	\$6,718.26	\$1,589.71	31.0%
89.9%	70,667.62	\$6,932.69	\$9,271.84	\$2,339.15	33.7%
100.0%	143,682.62	\$12,715.47	\$17,456.82	\$4,741.35	37.3%
Average	39,351.28	\$4,452.43	\$5,761.28	\$1,308.85	29.4%
<u>Present Rates</u>		<u>Proposed Rates</u>			
Customer Charge (\$/customer)		\$1,335.81	(1)	Customer Charge (\$/customer)	\$1,350.00 (3)
Distribution Charge - All therms (\$/thm)		\$0.0792	(1)	Distribution Charge - All therms (\$/thm)	\$0.1121 (3)
LDAC (\$/thm)		\$0.0472	(2)	LDAC (\$/thm)	\$0.0434 (4)
COGC (\$/thm)		\$0.3327	(2)	COGC (\$/thm)	\$0.3330 (5)

- (1) Current seasonal rates  
(2) 6 month average seasonal COG  
(3) Proposed Rates, Schedule RAJT-11  
(4) Seasonal rates adjusted for changes due to rate proposal  
(5) 6 month average seasonal COG adjusted for changes due to rate proposal

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Summary of Cost of Service Study Results

Line	Account	Total	Residential	Residential	High Winter	Low Winter	High Winter	Low Winter	High Winter
No.	Revenue Requirement Summary	Balance	Check	Heat	Non-Heat	Small	Small	Medium	Medium
				R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51
									G-42, T-42
1	<b>Rate Base</b>								
2	Plant in Service	\$ 301,245,498	-	\$ 170,246,732	\$ 6,593,386	\$ 51,245,369	\$ 6,225,067	\$ 36,771,567	\$ 7,493,599
3	Accumulated Reserve	(89,373,452)	-	(52,308,017)	(2,111,513)	(15,148,725)	(1,919,028)	(9,769,917)	(2,152,494)
4	Other Rate Base Items	(23,152,788)	-	(13,000,952)	(503,394)	(3,962,675)	(497,283)	(2,864,201)	(601,238)
5	<b>Total Rate Base</b>	\$ 188,719,257	-	\$ 104,937,763	\$ 3,978,479	\$ 32,133,969	\$ 3,808,756	\$ 24,137,449	\$ 4,739,867
6	<b>Revenue at Current Rates</b>								
7	Rate Schedule Revenue	\$ 39,796,841	-	\$ 20,731,783	\$ 493,626	\$ 6,745,829	\$ 1,024,226	\$ 5,235,691	\$ 1,396,947
8	Special Contracts	1,197,813	-	694,032	27,624	202,566	25,332	136,142	30,636
9	Indirect Production & OH Revenue	1,057,890	-	510,076	6,031	238,849	19,474	98,439	101,838
10	Late Payment Revenues	76,773	-	54,649	1,478	8,359	1,627	6,010	2,313
11	Miscellaneous Revenues	1,070,932	-	848,963	36,804	99,475	13,662	42,047	7,466
12	<b>Total Revenue at Current Rates</b>	\$ 43,200,249	-	\$ 22,839,504	\$ 565,562	\$ 7,295,080	\$ 1,084,321	\$ 5,518,329	\$ 1,539,199
13	<b>Expenses at Current Rates</b>								
14	O&M and A&G Expenses	\$ 15,075,099	-	\$ 9,171,694	\$ 380,169	\$ 2,528,361	\$ 335,891	\$ 1,440,748	\$ 417,071
15	Depreciation and Amortization Expense	11,929,484	-	6,938,809	281,543	2,013,209	253,539	1,348,390	283,695
16	Taxes Other Than Income	5,623,385	-	3,182,191	123,567	956,858	116,545	683,495	140,674
17	Income Taxes	1,626,264	-	903,494	34,220	276,965	32,798	208,445	40,901
18	<b>Total Expenses at Current Rates</b>	\$ 34,254,233	-	\$ 20,196,188	\$ 819,499	\$ 5,775,393	\$ 738,772	\$ 3,681,077	\$ 882,340
19	<b>Operating Income at Current Rates</b>	\$ 8,946,016	-	\$ 2,643,315	\$ (253,936)	\$ 1,519,687	\$ 345,548	\$ 1,837,252	\$ 656,859
20	<b>Current Rate of Return</b>	4.74%		2.52%	-6.38%	4.73%	9.07%	7.61%	13.86%
21	<b>Current Revenue at Equal Rates of Return</b>								
22	Current Rate of Return	4.74%		4.74%	4.74%	4.74%	4.74%	4.74%	4.74%
23	Operating Income at Current Rates - Equal ROR	\$ 8,946,016	-	\$ 4,974,452	\$ 188,595	\$ 1,523,273	\$ 180,550	\$ 1,144,208	\$ 224,688
24	Income Taxes - Equal ROR	1,626,264	-	904,288	34,284	276,910	32,821	208,001	40,845
25	Other Expenses - Equal ROR	32,627,968	-	19,292,694	785,279	5,498,428	705,975	3,472,633	841,439
26	<b>Total Revenue @ Equal Rates of Return</b>	\$ 43,200,249	-	\$ 25,171,434	\$ 1,008,158	\$ 7,298,612	\$ 919,346	\$ 4,824,842	\$ 1,106,972
27	<b>Current Class (Subsidies)/Excesses</b>	\$ -	-	\$ (2,331,931)	\$ (442,595)	\$ (3,532)	\$ 164,975	\$ 693,487	\$ 432,227

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Summary of Cost of Service Study Results

Summary of Cost of Service Study Results			Residential	Residential	High Winter	Low Winter	High Winter	Low Winter	High Winter	
Line	Account	Total	Heat	Non-Heat	Small	Small	Medium	Medium	Large	
No.	Revenue Requirement Summary	Balance	Check	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
28	Revenue Requirement at Equal Rates of Return									
29	Required Return	7.75%		7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
30	Required Operating Income	\$ 14,621,110	-	\$ 8,130,101	\$ 308,234	\$ 2,489,594	\$ 295,085	\$ 1,870,060	\$ 367,223	\$ 595,225
31	Expenses at Required Return									
32	O&M and A&G Expenses	\$ 15,075,099	-	\$ 9,171,694	\$ 380,169	\$ 2,528,361	\$ 335,891	\$ 1,440,748	\$ 417,071	\$ 427,957
33	Depreciation and Amortization Expense	11,929,484	-	6,938,809	281,543	2,013,209	253,539	1,348,390	283,695	415,282
34	Taxes Other Than Income	5,623,385	-	3,182,191	123,567	956,858	116,545	683,495	140,674	215,969
35	Income Taxes	1,626,264	-	903,494	34,220	276,965	32,798	208,445	40,901	66,375
36	Gross Up - Income Taxes	2,107,856	-	1,171,049	44,354	358,983	42,510	270,172	53,013	86,030
36	Gross Up - Other Items	-	-	-	-	-	-	-	-	-
37	Total Expenses at Required Return	\$ 36,362,089	-	\$ 21,367,238	\$ 863,853	\$ 6,134,376	\$ 781,283	\$ 3,951,249	\$ 935,354	\$ 1,211,613
38	Total Revenue Requirement at Equal Rates of Return	\$ 50,983,199	-	\$ 29,497,339	\$ 1,172,087	\$ 8,623,970	\$ 1,076,368	\$ 5,821,309	\$ 1,302,577	\$ 1,806,838
39	Less Other Revenue	1,197,813	-	694,032	27,624	202,566	25,332	136,142	30,636	42,210
40	Less Indirect Production & OH Revenue	826,413	-	398,466	4,711	186,587	15,213	76,899	79,555	54,653
41	Less Current Miscellaneous Revenue	1,147,705	-	903,612	38,282	107,835	15,289	48,057	9,779	11,825
42	Total Rate Revenue @ Equal Rates of Return	\$ 47,811,268	-	\$ 27,501,228	\$ 1,101,470	\$ 8,126,982	\$ 1,020,534	\$ 5,560,210	\$ 1,182,608	\$ 1,698,150
43	Rate Revenue (Deficiency)/Surplus	<u>\$ (8,014,427)</u>	-	<u>\$ (6,769,445)</u>	<u>\$ (607,844)</u>	<u>\$ (1,381,153)</u>	<u>\$ 3,692</u>	<u>\$ (324,520)</u>	<u>\$ 214,339</u>	<u>\$ (153,035)</u>
44	Total Base Revenue as Proposed	\$ 47,811,268	-	\$ 25,996,394	\$ 692,442	\$ 7,764,703	\$ 1,127,357	\$ 6,026,477	\$ 1,537,608	\$ 1,778,485
45	Special Contracts Revenue	1,197,813	-	694,032	27,624	202,566	25,332	136,142	30,636	42,210
46	Indirect Production & OH Revenue	826,413	-	398,466	4,711	186,587	15,213	76,899	79,555	54,653
47	Miscellaneous Revenue	1,147,705	-	903,612	38,282	107,835	15,289	48,057	9,779	11,825
48	Total Revenue as Proposed	\$ 50,983,199	-	\$ 27,992,505	\$ 763,059	\$ 8,261,691	\$ 1,183,191	\$ 6,287,576	\$ 1,657,577	\$ 1,887,173
49	Total Distribution Margin Increase as Proposed	\$ 8,014,427	-	\$ 5,264,611	\$ 198,816	\$ 1,018,874	\$ 103,131	\$ 790,786	\$ 140,661	\$ 233,370
50	Special Contracts Revenue Change	-	-	-	-	-	-	-	-	-
51	Indirect Production & OH Revenue	(231,477)	-	(111,610)	(1,320)	(52,263)	(4,261)	(21,539)	(22,283)	(15,308)
52	Miscellaneous Revenue Change	-	-	-	-	-	-	-	-	-
53	Total Revenue Increase as Proposed	\$ 7,782,951	-	\$ 5,153,001	\$ 197,496	\$ 966,612	\$ 98,870	\$ 769,247	\$ 118,378	\$ 218,062
54	Percent Total Revenue Change	19.56%		24.86%	40.01%	14.33%	9.65%	14.69%	8.47%	14.11%
55	Operating Income at Proposed Rates									
56	Income Prior to Taxes	\$ 18,355,231	-	\$ 8,699,811	\$ (22,220)	\$ 2,763,263	\$ 477,216	\$ 2,814,943	\$ 816,138	\$ 827,964
57	Less Income Taxes	3,734,121	-	2,074,543	78,574	635,948	75,308	478,617	93,914	152,405
58	Operating Income	\$ 14,621,110	-	\$ 6,625,267	\$ (100,794)	\$ 2,127,315	\$ 401,908	\$ 2,336,327	\$ 722,224	\$ 675,560

Northern Utilities New Hampshire  
 12 Months Ended December 31, 2020  
 Design Day with Customer Component of Mains  
 Summary of Cost of Service Study Results

Line		Account	Total	Residential	Residential	High Winter	Low Winter	High Winter	Low Winter	High Winter
No.	Revenue Requirement Summary	Balance	Check	Heat	Non-Heat	Small	Small	Medium	Medium	Large
				R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
59	Proposed Return	7.75%		6.3%	-2.5%	6.6%	10.6%	9.7%	15.2%	8.8%

**Low Winter**  
**Large**  
**G-52, T-52**

\$ 11,022,474  
(2,889,149)  
(833,100)  
\$ 7,300,225

\$ 2,623,624  
39,271  
13,222  
1,546  
11,481  
\$ 2,689,143

\$ 373,208  
395,017  
204,087  
63,067  
\$ 1,035,380

\$ 1,653,763

22.65%

4.74%  
\$ 346,059  
62,909  
972,312  
\$ 1,381,280

\$ 1,307,863

**Low Winter**  
**Large**  
**G-52, T-52**

---

7.75%  
\$ 565,588

\$ 373,208  
395,017  
204,087  
63,067  
81,744  
-  
\$ 1,117,124

\$ 1,682,712  
39,271  
10,329  
13,026  
\$ 1,620,086

\$ 1,003,538

\$ 2,887,802  
39,271  
10,329  
13,026  
\$ 2,950,427

\$ 264,177  
-  
(2,893)  
-

\$ 261,284  
9.96%

\$ 1,978,115  
144,811  
\$ 1,833,304



Low Winter

Large

G-52, T-52

25.1%

# Northern Utilities New Hampshire

## 12 Months Ended December 31, 2020

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**Northern Utilities New Hampshire**  
**12 Months Ended December 31, 2020**  
**Design Day with Customer Component of Mains**  
**INPUTS - GENERAL**

**1 INPUTS**

2	Heading 1	Northern Utilities New Hampshire
3	Heading 2	12 Months Ended December 31, 2020
4	Heading 3	Design Day with Customer Component of Mains

6	Function Number	Function 1	Function 2	Function 3	Function 4	Function 5	Function 6	Function 7	Function 8	Function 9	Function 10	Function 11	Function 12		
		Indirect Production & O.H.	Distribution	Onsite	Customer Accounts & Services	Function 5	Function 6	Function 7	Function 8	Function 9	Function 10	Function 11	Function 12		
7	Names of Function														
8															
9	Class Number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	Class 12	Class 13	Class 14
		Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52	Class 9	Class 10	Class 11	Class 12	Class 13	Class 14
10	Names Of Classes														

12	Total Return on Ratebase	7.75%
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		<b>Indirect</b>			<b>Customer</b>								
		<b>Production &amp;</b>			<b>Accounts &amp;</b>								
14		<b>O.H.</b>	<b>Distribution</b>	<b>Onsite</b>	<b>Services</b>	<b>Function 5</b>	<b>Function 6</b>	<b>Function 7</b>	<b>Function 8</b>	<b>Function 9</b>	<b>Function 10</b>	<b>Function 11</b>	<b>Function 12</b>
15	RoR by Function	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%

17	<b>Revenue Gross-up Factors</b>	<b>Rate</b>	<b>Factor</b>	<b>Actual Gross-Up</b>
18	Federal Income Tax			2,107,856
19	State Income Tax			-
20	Gross Receipts Tax			-
21	Uncollectible & Reg Fee			-
22		Total Gross-Up		2,107,856

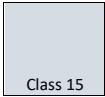
**23 Calculation Inputs**

24	Maximum Number of Iterations Allowed	100
25	Maximum change allowed from last iteration	1.000

**27 Misc. Intangible Plant Split**

28	Plant Related	1.66%
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**Class 15**



Class 15

1	<b>Functional Allocation Factors</b>
2	PROD_OH
3	DISTRIBUTION
4	ONSITE
5	ACCTS_SERVICES
6	
7	
8	
9	
0	
1	<b>Classification Allocation Factors</b>
2	DEMAND
3	COMMODITY
4	CUSTOMER
5	MIN_SYSTEM
6	
7	
8	

Total	Demand	Commodity	Customer
1	1.000		
1		1.000	
1			1.000
0	0.660		0.340
0			

[illegible]

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	<b>RATE BASE</b>								
2	<b>Plant in Service</b>								
3	<b>Intangible Plant</b>								
4	Miscellaneous Intangible Plant, Plant-related	303	212,619	INT_PLANT					
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497		DISTRIBUTION	CUSTOMER			CUSTOMERS
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231	INT_LABOR					
7	Subtotal - Intangible Plant		12,826,347						
8	<b>Mfg. Gas Produc. Plant</b>								
9	Land and Land Rights	304.0	2,787		PROD_OH	DEMAND	IND_PROD_OH		
10	Structures & Improvements	305.0	0		PROD_OH	DEMAND	IND_PROD_OH		
11	Other Equipment	320.0	0		PROD_OH	DEMAND	IND_PROD_OH		
12	LNG Equipment	321.0	0		PROD_OH	DEMAND	IND_PROD_OH		
13	Subtotal - Mfg. Gas Produc. Plant		2,787						
14	<b>Other Storage Plant</b>								
15	Land - Lewiston	360.0	23,833		PROD_OH	DEMAND	IND_PROD_OH		
16	Structures & Improvements	361.0	232,281		PROD_OH	DEMAND	IND_PROD_OH		
17	Gas Holders	362.0	1,585,468		PROD_OH	DEMAND	IND_PROD_OH		
18	Other Equipment	363.0	35,693		PROD_OH	DEMAND	IND_PROD_OH		
19	Subtotal - Other Storage Plant		1,877,275						
20	<b>Distribution Plant</b>								
21	Land & Land Rights, Other Distr Sys	374.4	89,111		DISTRIBUTION	DEMAND	DESIGN_DAY		
22	Land & Land Rights, Right of Way	374.5	17,911		DISTRIBUTION	DEMAND	DESIGN_DAY		
23	Structures & Improvements	375.0	3,260,871		DISTRIBUTION	DEMAND	DESIGN_DAY		
24	Mains	376.0	151,932,588		DISTRIBUTION	MIN_SYSTEM	DESIGN_DAY		CUSTOMERS
25	M&R Station Equip. - Regulating	378.0	7,288,982		DISTRIBUTION	DEMAND	DESIGN_DAY		
26	M&R Station Equip. - G	379.0	39,266		DISTRIBUTION	DEMAND	DESIGN_DAY		
27	Services	380.0	82,837,047		ONSITE	CUSTOMER			SERVICES
28	Meters	381.0	4,624,610		ONSITE	CUSTOMER			METERS
29	Meter Installations	382.0	26,001,685		ONSITE	CUSTOMER			METERS
30	House Regulators	383.0	733,550		ONSITE	CUSTOMER			METERS
31	Water Heaters/Conversion Burners	386.0	1,978,895		ONSITE	CUSTOMER			HEAT_CONV_REV
32	Subtotal - Distribution Plant		278,804,516						
33	<b>General Plant</b>								
34	Land & Land Rights	389.0	232,947	INT_PLANT					
35	Office Furniture & Equipment	391.0	508,135	INT_LABOR					
36	Stores Equipment	393.0	31,520	INT_PLANT					
37	Tools, Shop & Garage Equip.	394.0	1,430,421	INT_PLANT					
38	Power Operated Equip.	396.0	75,266	INT_PLANT					
39	Communication Equip.	397.0	1,873,480	INT_PLANT					
40	Metscan Communication Equip	397.3	112,656		ONSITE	CUSTOMER			CUST_TELEMETER
41	ERT Automatic Reading Dev	397.4	3,470,146		ONSITE	CUSTOMER			ERTS
42	Subtotal - General Plant		7,734,572						
43	<b>Total Plant in Service</b>		301,245,498						

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

Line									
No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
44	Accumulated Depreciation								
85	Total Accumulated Depreciation		(89,373,452)						

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No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
86	Other Rate Base Items								
87	Material and Supplies	154.0	2,773,457	INT_DIST_PLANT					
88	Prepayments	165.0	64,895	INT_DIST_PLANT					
89	Cash Working Capital	131.0	1,773,194	INT_TOTAL_PLANT					
90	Cash Working Capital - Pro Forma	131.0	235,191	INT_TOTAL_PLANT					
91	Customer Deposits	235.0	(249,677)		ACCTS_SERVICES	CUSTOMER			CUST_DEPOSITS
92	Net Deferred Income Taxes	283.0	(21,177,756)	INT_TOTAL_PLANT					
93	Excess Deferred Income Taxes - Regulatory Liability	254.0	(8,999,336)	INT_TOTAL_PLANT					
94	Excess Deferred Income Taxes - Gross up	283.0	2,427,244	INT_TOTAL_PLANT					
95	Total Other Rate Base Items		(23,152,788)						
96	TOTAL RATE BASE		188,719,257						
97	OPERATION AND MAINTENANCE EXPENSE								
98	Production, Storage, and Distribution Expense								
99	Mfg. Gas Produc. Plant								
100	Supervision	710.0	12,038		PROD_OH	DEMAND	IND_PROD_OH		
101	Propane Expenses	717.0	9,904		PROD_OH	DEMAND	IND_PROD_OH		
102	Misc. Intangible Plant	735.0	24,360		PROD_OH	DEMAND	IND_PROD_OH		
103	Subtotal - Mfg. Gas Produc. Plant		46,302						
104	Maintenance Expenses								
105	Supervision	740.0	12,038		PROD_OH	DEMAND	IND_PROD_OH		
106	Maintenance of Plant	741.0	3,460		PROD_OH	DEMAND	IND_PROD_OH		
107	Maintenance of Equipment	742.0	11,687		PROD_OH	DEMAND	IND_PROD_OH		
108	Maint of Scada - Production	769.0	2,704		PROD_OH	DEMAND	IND_PROD_OH		
109	Subtotal - Maintenance Expenses		29,889						
110	Other Gas Expenses								
111	Other Gas Supply Exp	813.0	290,076		PROD_OH	COMMODITY		IND_PROD_OH	
112	Other Gas Supp Exp - Del Serv	813.0	180,290		DISTRIBUTION	COMMODITY		SALES_VOLUME	
113	Subtotal - Other Gas Expenses		470,367						
114	Operation Expenses								
115	System Cntl/Load Dispatching	851.0	2,885		DISTRIBUTION	DEMAND	DESIGN_DAY		
116	System Cntl/Load Dispatching - Gas Supply	851.0	0		PROD_OH	DEMAND	IND_PROD_OH		
117	Communication System Exp	852.0	62,100		DISTRIBUTION	DEMAND	DESIGN_DAY		
118	Subtotal - Operation Expenses		64,985						



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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
119	<b>Distribution Operation Expenses</b>								
120	Op Superv-Eng-Gas Distr	870.0	39,588	INT_874-879					
121	Mains & Services	874.0	793,237	INT_MAIN_SVCS					
122	Regulator Station Expense	875.0	320,571		DISTRIBUTION	DEMAND	DESIGN_DAY		
123	Meter & House Regulator	878.0	1,054,382		ONSITE	CUSTOMER			METERS
124	Customer Installation Exp	879.0	48,280		ONSITE	CUSTOMER			CUSTOMERS
125	Operations Exp Other	880.0	1,139,382	INT_874-879					
126	Subtotal - Distribution Operation Expenses		3,395,440						
127	<b>Distribution Maintenance Expenses</b>								
128	Maint Supervision	885.0	90,410	INT_887-894					
129	Structures & Improvements	886.0	35,514	INT_887-894					
130	Mains	887.0	81,512		DISTRIBUTION	MIN_SYSTEM	DESIGN_DAY		CUSTOMERS
131	Measuring & Regulating - Atatew EQ	889.0	64,637		DISTRIBUTION	DEMAND	DESIGN_DAY		
132	Measuring & Regulating - EQ Industry	890.0	5,322		DISTRIBUTION	DEMAND	DESIGN_DAY		
133	Measuring & Regulating - EQ City Gate	891.0	45,328		DISTRIBUTION	DEMAND	DESIGN_DAY		
134	Main Distri SCADA	891.0	40,137		DISTRIBUTION	DEMAND	DESIGN_DAY		
135	Services	892.0	142,056		ONSITE	CUSTOMER			SERVICES
136	Meters & House Regulators	893.0	26,058		ONSITE	CUSTOMER			METERS
137	Other Equipment	894.0	1,035	INT_887-894					
138	Water Heaters & Conv Burn	894.0	137,082		ONSITE	CUSTOMER			HEAT_CONV_REV
139	Rented Conv Burn		0						
140	Subtotal - Distribution Maintenance Expenses		669,090						
141	<b>Total Production, Storage, and Distribution Expense</b>		4,676,073						
142	<b>Customer Accounts, Service, and Sales Expense</b>								
143	<b>Customer Accounts Expense</b>								
144	Meter Reading Expense	902.0	202,880		ACCTS_SERVICES	CUSTOMER			METER_READ
145	Cust Records and Col	903.0	2,052,586		ACCTS_SERVICES	CUSTOMER			CUSTOMERS
146	Uncollectible Accts	904.0	437,750		ACCTS_SERVICES	CUSTOMER			DIST_UNCOLLECT
147	Subtotal - Customer Accounts Expense		2,693,217						
148	<b>Customer Service &amp; Information Expense</b>								
149	Customer Assistance - other	908.0	0		ACCTS_SERVICES	CUSTOMER			CUSTOMERS
150	Inf and Instruct Expense	909.0	73,965		ACCTS_SERVICES	CUSTOMER			CUSTOMERS
151	Subtotal - Customer Service & Information Expense		73,965						
152	<b>Sales Expense</b>								
153	Advertising Expense	913.0	70,021		ACCTS_SERVICES	CUSTOMER			CUSTOMERS
154	Interest on Customer Deposits		9,371		ACCTS_SERVICES	CUSTOMER			CUST_DEPOSITS
155	Subtotal - Sales Expense		79,392						
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
157	<b>Administrative and General Expense</b>								
158	Administrative and General Salaries	920.0	11,414	INT_LABOR					
159	Office Supplies and Exp	921.0	425,018	INT_LABOR					
160	Outside Service Employed	923.0	3,909,556	INT_LABOR					
161	Property Insurance	924.0	2,931	INT_PLANT					
162	Injuries and Damages	925.0	293,510	INT_LABOR					
163	Employee Pension and Benefits	926.0	2,201,576	INT_LABOR					
164	Regulatory Commission Exp	928.0	504,386	INT_RATEBASE					
165	General Advertising Expense	930.0	42,897	INT_LABOR					
166	Rents Admin and General	931.0	23,527	INT_LABOR					
167	Maint General Plant - Equip Shared	932.0	130,652	INT_GEN_PLANT					
168	Maint of General Plant	935.0	6,985	INT_GEN_PLANT					
169	Subtotal - Administrative and General Expense		7,552,453						
170	<b>Total Administrative and General Expense</b>		7,552,453						
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		15,075,099						
172	<b>Depreciation and Amortization Expense</b>								
173	<b>Intangible Plant</b>								
174	Miscellaneous Intangible Plant, Plant-related	303.0	0	INT_PLANT	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303.0	0	-	DISTRIBUTION	CUSTOMER	-	-	CUSTOMERS
176	Miscellaneous Intangible Plant, Labor-related	303.0	0	INT_LABOR	-	-	-	-	-
177	Subtotal - Intangible Plant		-						
178	<b>Mfg. Gas Produc. Plant</b>								
179	Land and Land Rights	304.0	0	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
180	Structures & Improvements	305.0	931	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
181	Other Equipment	320.0	0	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
182	LNG Equipment	321.0	0	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931						
184	<b>Other Storage Plant</b>								
185	Land - Lewiston	360.0	0	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
186	Structures & Improvements	361.0	4,785	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
187	Gas Holders	362.0	32,149	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
188	Other Equipment	363.0	0	-	PROD_OH	DEMAND	IND_PROD_OH	-	-
189	Subtotal - Other Storage Plant		36,934						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
190	<b>Distribution Plant</b>								
191	Land & Land Rights, Other Distr Sys	374.4	0	-	DISTRIBUTION	DEMAND	DESIGN_DAY	-	-
192	Land & Land Rights, Right of Way	374.5	0	-	DISTRIBUTION	DEMAND	DESIGN_DAY	-	-
193	Structures & Improvements	375.0	89,348	-	DISTRIBUTION	DEMAND	DESIGN_DAY	-	-
194	Mains	376.0	5,348,398	-	DISTRIBUTION	MIN_SYSTEM	DESIGN_DAY	-	CUSTOMERS
195	M&R Station Equip. - Regulating	378.0	354,973	-	DISTRIBUTION	DEMAND	DESIGN_DAY	-	-
196	M&R Station Equip. - G	379.0	1,912	-	DISTRIBUTION	DEMAND	DESIGN_DAY	-	-
197	Services	380.0	3,653,114	-	ONSITE	CUSTOMER	-	-	SERVICES
198	Meters	381.0	246,954	-	ONSITE	CUSTOMER	-	-	METERS
199	Meter Installations	382.0	1,099,871	-	ONSITE	CUSTOMER	-	-	METERS
200	House Regulators	383.0	24,354	-	ONSITE	CUSTOMER	-	-	METERS
201	Water Heaters/Conversion Burners	386.0	224,802	-	ONSITE	CUSTOMER	-	-	HEAT_CONV_REV
202	Subtotal - Distribution Plant		11,043,726						
203	<b>General Plant</b>								
204	Land & Land Rights	389.0	0	INT_PLANT	-	-	-	-	-
205	Office Furniture & Equipment	391.0	30,265	INT_LABOR	-	-	-	-	-
206	Stores Equipment	393.0	0	INT_PLANT	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394.0	25,364	INT_PLANT	-	-	-	-	-
208	Power Operated Equip.	396.0	0	INT_PLANT	-	-	-	-	-
209	Communication Equip.	397.0	19,827	INT_PLANT	-	-	-	-	-
210	Metscan Communication Equip	397.3	0	-	ONSITE	CUSTOMER	-	-	CUST_TELEMETER
211	ERT Automatic Reading Dev	397.4	74,391	-	ONSITE	CUSTOMER	-	-	ERTS
212	Subtotal - General Plant		149,847						
213	<b>Amortization Expense</b>								
214	Amortization Expense	404.0	816,977	INT_INTANGIBLE					
215	Amortization Expense Adjustments	404.0	189,288	INT_INTANGIBLE					
216	Amortization Rate Case Costs - NH	407.0	0						
217	Excess ADIT Flow Back	407.0	(308,218)	INT_RATEBASE					
218	Subtotal - Amortization Expense		698,046						
219	<b>Total Depreciation and Amortization Expense</b>		11,929,484						
220	<b>Taxes</b>								
221	<b>Taxes Other Than Income</b>								
222	Payroll Taxes - FICA	408.00	224,247	INT_LABOR					
223	Payroll Tax Pro Formas	408.00	137,672	INT_LABOR					
224	Unemployment Tax - Federal	408.04	1,639	INT_LABOR					
225	Unemployment Tax - State	408.06	1,135	INT_LABOR					
226	Property Taxes	408.12	4,728,576	INT_TOTAL_PLANT					
227	Property Taxes Pro Forma	408.12	617,939	INT_TOTAL_PLANT					
228	Payroll Taxes Capitalized	408.10	(161,795)	INT_LABOR					
229	Other Taxes	408.02	73,972	INT_RATEBASE					
230	Subtotal - Taxes Other Than Income		5,623,385						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
231	Income Taxes								
232	Federal Income Tax	409.0	(485,546)	INT_RATEBASE					
233	State Income Tax	409.0	(1,380,631)	INT_RATEBASE					
234	Deferred Federal & State Income Taxes	410.0	3,492,441	INT_RATEBASE					
235	Subtotal - Income Taxes		1,626,264						
236	Total Taxes		7,249,649						
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN								
238	Test Year Expenses at Current Rates		34,254,233	n/a	n/a	n/a	n/a	n/a	n/a
239	Return on Rate Base		14,621,110	INT_RATEBASE					
240	Gross Up Items								
241	Tax1	2,107,856		INT_RATEBASE					
242	ITem2	0		INT_RATEBASE					
243	ITem3	-		INT_RATEBASE					
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		50,983,199						

245 INTERNAL ALLOCATION FACTORS

246	INT_PLANT	280,684,578
247	INT_INTANGIBLE	12,826,347
248	INT_MAIN_SVCS	234,769,635
249	INT_887-894	542,132
250	INT_RATEBASE	188,719,257
251	INT_REVREQ	48,875,343
252	INT_LABOR	4,695,390
253	INT_TOTAL_PLANT	301,245,498
254	INT_874-879	2,216,470
255	INT_DIST_PLANT	278,804,516
256	INT_GEN_PLANT	7,734,572

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
257	Operating Revenues								
258	Revenue								
259	Retail Sales	480-495	37,057,412						BASE_REVENUE
260	Special Contract Customer Revenue Credit	480-495	1,179,845	INT_REVREQ					
261	Indirect Production & OH Revenue	480-495	1,057,890						IND_PROD_OH
262	Weather Normalization	480-495	1,994,374						BASE_REVENUE
263	New Customer Revenue Annualization	480-495	278,301						BASE_REVENUE
264	Billed Accuracy Adjustment	480-495	367						BASE_REVENUE
265	Residential Low Income	480.0	264,523						BASE_REVENUE
266	Unbilled Revenue	495.0	294,543						BASE_REVENUE
267	Non-Distribution Bad Debt	495.0	(97,468)						BASE_REVENUE
268	Misc. Revenue Adjustment	495.0	4,788						BASE_REVENUE
269	Late Fee Adjustment	487.0	40,013						LATE_FEES
270	Special Contract Customer Revenue Adjustment	489.0	17,968	INT_REVREQ					
271	Late Charge	487.0	36,761						LATE_FEES
272	Misc Service Revenue	488.0	852,304						MISC_REVENUE
273	Rent from Gas Properties	493,457	218,628	INT_RATEBASE					
274	Other Gas Revenues		0	INT_RATEBASE					
275	Subtotal - Revenue		43,200,249						
276	Gas Cost								
			0						
			0						
			0						
			0						
			0						
277	Subtotal - Gas Cost		-						
278	Total Operating Revenues		43,200,249						
279	NET INCOME		8,946,016						

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Functionalization

Line		FERC		Indirect Production &		Customer Accounts &		
No.	Account Description	Account	Account Balance	Allocation Factor	O.H.	Distribution	Onsite	Services
1	RATE BASE							
2	Plant in Service							
3	Intangible Plant							
4	Miscellaneous Intangible Plant, Plant-related	303	212,619	INT_PLANT	1,424	123,191	88,003	-
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497	DISTRIBUTION	-	9,041,497	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231	INT_LABOR	160,985	1,044,144	1,614,481	752,621
7	Subtotal - Intangible Plant		12,826,347		162,409	10,208,833	1,702,484	752,621
8	Mfg. Gas Produc. Plant							
9	Land and Land Rights	304	2,787	PROD_OH	2,787	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787		2,787	-	-	-
14	Other Storage Plant							
15	Land - Lewiston	360	23,833	PROD_OH	23,833	-	-	-
16	Structures & Improvements	361	232,281	PROD_OH	232,281	-	-	-
17	Gas Holders	362	1,585,468	PROD_OH	1,585,468	-	-	-
18	Other Equipment	363	35,693	PROD_OH	35,693	-	-	-
19	Subtotal - Other Storage Plant		1,877,275		1,877,275	-	-	-
20	Distribution Plant							
21	Land & Land Rights, Other Distr Sys	374.4	89,111	DISTRIBUTION	-	89,111	-	-
22	Land & Land Rights, Right of Way	374.5	17,911	DISTRIBUTION	-	17,911	-	-
23	Structures & Improvements	375	3,260,871	DISTRIBUTION	-	3,260,871	-	-
24	Mains	376	151,932,588	DISTRIBUTION	-	151,932,588	-	-
25	M&R Station Equip. - Regulating	378	7,288,982	DISTRIBUTION	-	7,288,982	-	-
26	M&R Station Equip. - G	379	39,266	DISTRIBUTION	-	39,266	-	-
27	Services	380	82,837,047	ONSITE	-	-	82,837,047	-
28	Meters	381	4,624,610	ONSITE	-	-	4,624,610	-
29	Meter Installations	382	26,001,685	ONSITE	-	-	26,001,685	-
30	House Regulators	383	733,550	ONSITE	-	-	733,550	-
31	Water Heaters/Conversion Burners	386	1,978,895	ONSITE	-	-	1,978,895	-
32	Subtotal - Distribution Plant		278,804,516			162,628,729	116,175,787	-
33	General Plant							
34	Land and Land Rights	389	232,947	INT_PLANT	1,560	134,969	96,417	-
35	Office Furniture & Equipment	391	508,135	INT_LABOR	22,899	148,525	229,653	107,057
36	Stores Equipment	393	31,520	INT_PLANT	211	18,263	13,046	-
37	Tools, Shop & Garage Equip.	394	1,430,421	INT_PLANT	9,581	828,787	592,054	-
38	Power Operated Equip.	396	75,266	INT_PLANT	504	43,609	31,153	-
39	Communication Equip.	397	1,873,480	INT_PLANT	12,549	1,085,495	775,436	-
40	Metscan Communication Equip	397.25	112,656	ONSITE	-	-	112,656	-
41	ERT Automatic Reading Dev	397.35	3,470,146	ONSITE	-	-	3,470,146	-
42	Subtotal - General Plant		7,734,572		47,305	2,259,648	5,320,562	107,057
43	Total Plant in Service		301,245,498		2,089,776	175,097,210	123,198,833	859,678

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Functionalization

Line	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H.	Distribution	Onsite	Customer Accounts & Services
44	Accumulated Depreciation							
45	Intangible Plant							
46	Miscellaneous Intangible Plant, Plant-related	303	(81,184)	INT_PLANT	(544)	(47,038)	(33,602)	-
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	DISTRIBUTION	-	(3,452,299)	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(1,363,979)	INT_LABOR	(61,469)	(398,684)	(616,454)	(287,372)
49	Subtotal - Intangible Plant		(4,897,461)		(62,012)	(3,898,020)	(650,057)	(287,372)
50	Mfg. Gas Produc. Plant							
51	Land and Land Rights	304	-	-	-	-	-	-
52	Structures & Improvements	305	374	PROD_OH	374	-	-	-
53	Other Equipment	320	4,438	PROD_OH	4,438	-	-	-
54	LNG Equipment	321	27,544	PROD_OH	27,544	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		32,357		32,357	-	-	-
56	Other Storage Plant							
57	Land - Lewiston	360	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	PROD_OH	(109,222)	-	-	-
59	Gas Holders	362	(1,203,365)	PROD_OH	(1,203,365)	-	-	-
60	Other Equipment	363	(37,603)	PROD_OH	(37,603)	-	-	-
61	Subtotal - Other Storage Plant		(1,350,190)		(1,350,190)	-	-	-
62	Distribution Plant							
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	DISTRIBUTION	-	(596,162)	-	-
66	Mains	376	(38,511,660)	DISTRIBUTION	-	(38,511,660)	-	-
67	M&R Station Equip. - Regulating	378	(666,376)	DISTRIBUTION	-	(666,376)	-	-
68	M&R Station Equip. - G	379	(6,432)	DISTRIBUTION	-	(6,432)	-	-
69	Services	380	(28,479,497)	ONSITE	-	-	(28,479,497)	-
70	Meters	381	(1,226,613)	ONSITE	-	-	(1,226,613)	-
71	Meter Installations	382	(6,859,297)	ONSITE	-	-	(6,859,297)	-
72	House Regulators	383	(212,402)	ONSITE	-	-	(212,402)	-
73	Water Heaters/Conversion Burners	386	(959,565)	ONSITE	-	-	(959,565)	-
74	Subtotal - Distribution Plant		(77,518,004)		-	(39,780,631)	(37,737,373)	-
75	General Plant							
76	Land & Land Rights	389	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(298,078)	INT_LABOR	(13,433)	(87,127)	(134,717)	(62,801)
78	Stores Equipment	393	(31,511)	INT_PLANT	(211)	(18,258)	(13,042)	-
79	Tools, Shop & Garage Equip.	394	(785,741)	INT_PLANT	(5,263)	(455,259)	(325,220)	-
80	Power Operated Equip.	396	(75,266)	INT_PLANT	(504)	(43,609)	(31,153)	-
81	Communication Equip.	397	(1,570,602)	INT_PLANT	(10,520)	(910,007)	(650,074)	-
82	Metscan Communication Equip	397.25	(112,656)	ONSITE	-	-	(112,656)	-
83	ERT Automatic Reading Dev	397.35	(2,766,299)	ONSITE	-	-	(2,766,299)	-
84	Subtotal - General Plant		(5,640,154)		(29,931)	(1,514,260)	(4,033,162)	(62,801)
85	Total Accumulated Depreciation		(89,373,452)		(1,409,777)	(45,192,910)	(42,420,592)	(350,173)

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Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H.	Distribution	Onsite	Customer Accounts & Services
86	<b>Other Rate Base Items</b>							
87	Material and Supplies	154	2,773,457	INT_DIST_PLANT	-	1,617,778	1,155,679	-
88	Prepayments	165	64,895	INT_DIST_PLANT	-	37,854	27,041	-
89	Cash Working Capital	131	1,773,194	INT_TOTAL_PLANT	12,301	1,030,659	725,174	5,060
90	Cash Working Capital - Pro Forma	131	235,191	INT_TOTAL_PLANT	1,632	136,703	96,185	671
91	Customer Deposits	235	(249,677)	ACCTS_SERVICES	-	-	-	(249,677)
92	Net Deferred Income Taxes	283	(21,177,756)	INT_TOTAL_PLANT	(146,913)	(12,309,449)	(8,660,959)	(60,436)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(8,999,336)	INT_TOTAL_PLANT	(62,429)	(5,230,812)	(3,680,412)	(25,682)
94	Excess Deferred Income Taxes - Gross up	283	2,427,244	INT_TOTAL_PLANT	16,838	1,410,821	992,657	6,927
95	Total Other Rate Base Items		<u>(23,152,788)</u>		<u>(178,572)</u>	<u>(13,306,445)</u>	<u>(9,344,634)</u>	<u>(323,137)</u>
96	<b>TOTAL RATE BASE</b>		<u>188,719,257</u>		<u>501,428</u>	<u>116,597,855</u>	<u>71,433,607</u>	<u>186,368</u>
97	<b>OPERATION AND MAINTENANCE EXPENSE</b>							
98	<b>Production, Storage, and Distribution Expense</b>							
99	<b>Mfg. Gas Produc. Plant</b>							
100	Supervision	710	12,038	PROD_OH	12,038	-	-	-
101	Propane Expenses	717	9,904	PROD_OH	9,904	-	-	-
102	Misc. Intangible Plant	735	24,360	PROD_OH	24,360	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		<u>46,302</u>		<u>46,302</u>	-	-	-
104	<b>Maintenance Expenses</b>							
105	Supervision	740	12,038	PROD_OH	12,038	-	-	-
106	Maintenance of Plant	741	3,460	PROD_OH	3,460	-	-	-
107	Maintenance of Equipment	742	11,687	PROD_OH	11,687	-	-	-
108	Maint of Scada - Production	769	2,704	PROD_OH	2,704	-	-	-
109	Subtotal - Maintenance Expenses		<u>29,889</u>		<u>29,889</u>	-	-	-
110	<b>Other Gas Expenses</b>							
111	Other Gas Supply Exp	813	290,076	PROD_OH	290,076	-	-	-
112	Other Gas Supp Exp - Del Serv	813	180,290	DISTRIBUTION	-	180,290	-	-
113	Subtotal - Other Gas Expenses		<u>470,367</u>		<u>290,076</u>	<u>180,290</u>	-	-
114	<b>Operation Expenses</b>							
115	System Cntl/Load Dispatching	851.02	2,885	DISTRIBUTION	-	2,885	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-
117	Communication System Exp	852	62,100	DISTRIBUTION	-	62,100	-	-
118	Subtotal - Operation Expenses		<u>64,985</u>		-	<u>64,985</u>	-	-



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Line		FERC		Indirect Production &		Customer Accounts &		
No.	Account Description	Account	Account Balance	Allocation Factor	O.H.	Distribution	Onsite	Services
119	Distribution Operation Expenses							
120	Op Superv-Eng-Gas Distr	870	39,588	INT_874-879	-	14,895	24,694	-
121	Mains & Services	874	793,237	INT_MAIN_SVCS	-	513,348	279,889	-
122	Regulator Station Expense	875	320,571	DISTRIBUTION	-	320,571	-	-
123	Meter & House Regulator	878	1,054,382	ONSITE	-	-	1,054,382	-
124	Customer Installation Exp	879	48,280	ONSITE	-	-	48,280	-
125	Operations Exp Other	880	1,139,382	INT_874-879	-	428,678	710,704	-
126	Subtotal - Distribution Operation Expenses		3,395,440		-	1,277,492	2,117,948	-
127	Distribution Maintenance Expenses							
128	Maint Supervision	885	90,410	INT_887-894	-	39,513	50,897	-
129	Structures & Improvements	886	35,514	INT_887-894	-	15,521	19,993	-
130	Mains	887	81,512	DISTRIBUTION	-	81,512	-	-
131	Measuring & Regulating - Atatew EQ	889	64,637	DISTRIBUTION	-	64,637	-	-
132	Measuring & Regulating - EQ Industry	890	5,322	DISTRIBUTION	-	5,322	-	-
133	Measuring & Regulating - EQ City Gate	891	45,328	DISTRIBUTION	-	45,328	-	-
134	Main Distri SCADA	891.01	40,137	DISTRIBUTION	-	40,137	-	-
135	Services	892	142,056	ONSITE	-	-	142,056	-
136	Meters & House Regulators	893	26,058	ONSITE	-	-	26,058	-
137	Other Equipment	894	1,035	INT_887-894	-	452	582	-
138	Water Heaters & Conv Burn	894.01	137,082	ONSITE	-	-	137,082	-
139	Rented Conv Burn		-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		669,090		-	292,422	376,668	-
141	Total Production, Storage, and Distribution Expense		4,676,073		366,267	1,815,190	2,494,616	-
142	Customer Accounts, Service, and Sales Expense							
143	Customer Accounts Expense							
144	Meter Reading Expense	902	202,880	ACCTS_SERVICES	-	-	-	202,880
145	Cust Records and Col	903	2,052,586	ACCTS_SERVICES	-	-	-	2,052,586
146	Uncollectible Accts	904	437,750	ACCTS_SERVICES	-	-	-	437,750
147	Subtotal - Customer Accounts Expense		2,693,217		-	-	-	2,693,217
148	Customer Service & Information Expense							
149	Customer Assistance - other	908	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	ACCTS_SERVICES	-	-	-	73,965
151	Subtotal - Customer Service & Information Expense		73,965		-	-	-	73,965
152	Sales Expense							
153	Advertising Expense	913	70,021	ACCTS_SERVICES	-	-	-	70,021
154	Interest on Customer Deposits		9,371	ACCTS_SERVICES	-	-	-	9,371
155	Subtotal - Sales Expense		79,392		-	-	-	79,392
156	Total Customer Accounts, Service, and Sales Expense		2,846,573		-	-	-	2,846,573

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Line		FERC		Indirect Production &			Customer Accounts &	
No.	Account Description	Account	Account Balance	Allocation Factor	O.H.	Distribution	Onsite	Services
157	<b>Administrative and General Expense</b>							
158	Administrative and General Salaries	920	11,414	INT_LABOR	514	3,336	5,158	2,405
159	Office Supplies and Exp	921	425,018	INT_LABOR	19,154	124,230	192,088	89,546
160	Outside Service Employed	923	3,909,556	INT_LABOR	176,187	1,142,742	1,766,936	823,691
161	Property Insurance	924	2,931	INT_PLANT	20	1,698	1,213	-
162	Injuries and Damages	925	293,510	INT_LABOR	13,227	85,792	132,653	61,839
163	Employee Pension and Benefits	926	2,201,576	INT_LABOR	99,216	643,509	995,009	463,842
164	Regulatory Commission Exp	928	504,386	INT_RATEBASE	1,340	311,629	190,919	498
165	General Advertising Expense	930	42,897	INT_LABOR	1,933	12,539	19,387	9,038
166	Rents Admin and General	931	23,527	INT_LABOR	1,060	6,877	10,633	4,957
167	Maint General Plant - Equip Shared	932	130,652	INT_GEN_PLANT	799	38,170	89,875	1,808
168	Maint of General Plant	935	6,985	INT_GEN_PLANT	43	2,041	4,805	97
169	Subtotal - Administrative and General Expense		7,552,453		313,493	2,372,562	3,408,678	1,457,720
170	<b>Total Administrative and General Expense</b>		<u>7,552,453</u>		<u>313,493</u>	<u>2,372,562</u>	<u>3,408,678</u>	<u>1,457,720</u>
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		<u>15,075,099</u>		<u>679,760</u>	<u>4,187,752</u>	<u>5,903,294</u>	<u>4,304,293</u>
172	<b>Depreciation and Amortization Expense</b>							
173	<b>Intangible Plant</b>							
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-		-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>							
179	Land and Land Rights	304	-	-	-	-	-	-
180	Structures & Improvements	305	931	PROD_OH	931	-	-	-
181	Other Equipment	320	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931		931	-	-	-
184	<b>Other Storage Plant</b>							
185	Land - Lewiston	360	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	PROD_OH	4,785	-	-	-
187	Gas Holders	362	32,149	PROD_OH	32,149	-	-	-
188	Other Equipment	363	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934		36,934	-	-	-

Northern Utilities New Hampshire  
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Line		FERC		Indirect Production &			Customer Accounts &	
No.	Account Description	Account	Account Balance	Allocation Factor	O.H.	Distribution	Onsite	Services
190	<b>Distribution Plant</b>							
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	DISTRIBUTION	-	89,348	-	-
194	Mains	376	5,348,398	DISTRIBUTION	-	5,348,398	-	-
195	M&R Station Equip. - Regulating	378	354,973	DISTRIBUTION	-	354,973	-	-
196	M&R Station Equip. - G	379	1,912	DISTRIBUTION	-	1,912	-	-
197	Services	380	3,653,114	ONSITE	-	-	3,653,114	-
198	Meters	381	246,954	ONSITE	-	-	246,954	-
199	Meter Installations	382	1,099,871	ONSITE	-	-	1,099,871	-
200	House Regulators	383	24,354	ONSITE	-	-	24,354	-
201	Water Heaters/Conversion Burners	386	224,802	ONSITE	-	-	224,802	-
202	Subtotal - Distribution Plant		11,043,726		-	5,794,631	5,249,095	-
203	<b>General Plant</b>							
204	Land & Land Rights	389	-	-	-	-	-	-
205	Office Furniture & Equipment	391	30,265	INT_LABOR	1,364	8,846	13,678	6,376
206	Stores Equipment	393	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	25,364	INT_PLANT	170	14,696	10,498	-
208	Power Operated Equip.	396	-	-	-	-	-	-
209	Communication Equip.	397	19,827	INT_PLANT	133	11,488	8,206	-
210	Metscan Communication Equip	397.25	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	ONSITE	-	-	74,391	-
212	Subtotal - General Plant		149,847		1,667	35,030	106,774	6,376
213	<b>Amortization Expense</b>							
214	Amortization Expense	404	816,977	INT_INTANGIBLE	10,345	650,254	108,440	47,938
215	Amortization Expense Adjustments	404	189,288	INT_INTANGIBLE	2,397	150,659	25,125	11,107
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(308,218)	INT_RATEBASE	(819)	(190,429)	(116,666)	(304)
218	Subtotal - Amortization Expense		698,046		11,923	610,484	16,899	58,741
219	<b>Total Depreciation and Amortization Expense</b>		11,929,484		51,454	6,440,145	5,372,768	65,117
220	<b>Taxes</b>							
221	<b>Taxes Other Than Income</b>							
222	Payroll Taxes - FICA	408	224,247	INT_LABOR	10,106	65,546	101,349	47,246
223	Payroll Tax Pro Formas	408	137,672	INT_LABOR	6,204	40,241	62,221	29,006
224	Unemployment Tax - Federal	408.04	1,639	INT_LABOR	74	479	741	345
225	Unemployment Tax - State	408.06	1,135	INT_LABOR	51	332	513	239
226	Property Taxes	408.12	4,728,576	INT_TOTAL_PLANT	32,803	2,748,458	1,933,822	13,494
227	Property Taxes Pro Forma	408.12	617,939	INT_TOTAL_PLANT	4,287	359,173	252,715	1,763
228	Payroll Taxes Capitalized	408.1	(161,795)	INT_LABOR	(7,291)	(47,292)	(73,124)	(34,088)
229	Other Taxes	408.02	73,972	INT_RATEBASE	197	45,703	28,000	73
230	Subtotal - Taxes Other Than Income		5,623,385		46,430	3,212,640	2,306,237	58,079

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Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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Line		FERC		Indirect Production &			Customer Accounts &	
No.	Account Description	Account	Account Balance	Allocation Factor	O.H.	Distribution	Onsite	Services
257	INDIRECT PRODUCTION AND OVERHEAD SUMMARY							
258	LNG Production and Storage							
259	Return on Assets				38,848			
260	O&M Expenses				76,191			
261	Associated A&G and Overheads				99,499			
262	Total Production and Storage				214,538			
263	Other A&G Expenses (Energy Contracts Charges and Overheads)							
264	Other Gas Supply Expenses (Acct. 813)				290,076			
265	Associated A&G and Overheads				321,799			
266	Total Other A&G Expenses				611,875			
267	Total Indirect Production and Overhead				826,413			

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Classification

Indirect Production & O.H.

Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H. Total	Indirect Production & O.H. Demand	Indirect Production & O.H. Commodity	Indirect Production & O.H. Customer
1	<b>RATE BASE</b>							
2	<b>Plant in Service</b>							
3	<b>Intangible Plant</b>							
4	Miscellaneous Intangible Plant, Plant-related	303	212,619	INT_PLANT	1,424	1,424	-	-
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497	CUSTOMER	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231	INT_LABOR	160,985	-	160,985	-
7	Subtotal - Intangible Plant		12,826,347		162,409	1,424	160,985	-
8	<b>Mfg. Gas Produc. Plant</b>							
9	Land and Land Rights	304	2,787	DEMAND	2,787	2,787	-	-
10	Structures & Improvements	305	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787		2,787	2,787	-	-
14	<b>Other Storage Plant</b>							
15	Land - Lewiston	360	23,833	DEMAND	23,833	23,833	-	-
16	Structures & Improvements	361	232,281	DEMAND	232,281	232,281	-	-
17	Gas Holders	362	1,585,468	DEMAND	1,585,468	1,585,468	-	-
18	Other Equipment	363	35,693	DEMAND	35,693	35,693	-	-
19	Subtotal - Other Storage Plant		1,877,275		1,877,275	1,877,275	-	-
20	<b>Distribution Plant</b>							
21	Land & Land Rights, Other Distr Sys	374.4	89,111	DEMAND	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	17,911	DEMAND	-	-	-	-
23	Structures & Improvements	375	3,260,871	DEMAND	-	-	-	-
24	Mains	376	151,932,588	MIN_SYSTEM	-	-	-	-
25	M&R Station Equip. - Regulating	378	7,288,982	DEMAND	-	-	-	-
26	M&R Station Equip. - G	379	39,266	DEMAND	-	-	-	-
27	Services	380	82,837,047	CUSTOMER	-	-	-	-
28	Meters	381	4,624,610	CUSTOMER	-	-	-	-
29	Meter Installations	382	26,001,685	CUSTOMER	-	-	-	-
30	House Regulators	383	733,550	CUSTOMER	-	-	-	-
31	Water Heaters/Conversion Burners	386	1,978,895	CUSTOMER	-	-	-	-
32	Subtotal - Distribution Plant		278,804,516		-	-	-	-
33	<b>General Plant</b>							
34	Land & Land Rights	389	232,947	INT_PLANT	1,560	1,560	-	-
35	Office Furniture & Equipment	391	508,135	INT_LABOR	22,899	-	22,899	-
36	Stores Equipment	393	31,520	INT_PLANT	211	211	-	-
37	Tools, Shop & Garage Equip.	394	1,430,421	INT_PLANT	9,581	9,581	-	-
38	Power Operated Equip.	396	75,266	INT_PLANT	504	504	-	-
39	Communication Equip.	397	1,873,480	INT_PLANT	12,549	12,549	-	-
40	Metscan Communication Equip	397.25	112,656	CUSTOMER	-	-	-	-
41	ERT Automatic Reading Dev	397.35	3,470,146	CUSTOMER	-	-	-	-
42	Subtotal - General Plant		7,734,572		47,305	24,406	22,899	-
43	<b>Total Plant in Service</b>		301,245,498		2,089,776	1,905,892	183,885	-

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Classification			Distribution		Distribution Total						Onsite			
Line		FERC												
No.	Account Description	Account	Account Balance	Distribution Total	Demand	Distribution Commodity	Distribution Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer			
1	RATE BASE													
2	Plant in Service													
3	Intangible Plant													
4	Miscellaneous Intangible Plant, Plant-related	303	212,619	123,191	84,061	-	39,130	88,003	-	-	88,003			
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497	9,041,497	-	-	9,041,497	-	-	-	-			
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231	1,044,144	848,449	-	195,695	1,614,481	-	-	1,614,481			
7	Subtotal - Intangible Plant		12,826,347	10,208,833	932,510	-	9,276,323	1,702,484	-	-	1,702,484			
8	Mfg. Gas Produc. Plant													
9	Land and Land Rights	304	2,787	-	-	-	-	-	-	-	-			
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-			
11	Other Equipment	320	-	-	-	-	-	-	-	-	-			
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-			
13	Subtotal - Mfg. Gas Produc. Plant		2,787	-	-	-	-	-	-	-	-			
14	Other Storage Plant													
15	Land - Lewiston	360	23,833	-	-	-	-	-	-	-	-			
16	Structures & Improvements	361	232,281	-	-	-	-	-	-	-	-			
17	Gas Holders	362	1,585,468	-	-	-	-	-	-	-	-			
18	Other Equipment	363	35,693	-	-	-	-	-	-	-	-			
19	Subtotal - Other Storage Plant		1,877,275	-	-	-	-	-	-	-	-			
20	Distribution Plant													
21	Land & Land Rights, Other Distr Sys	374.4	89,111	89,111	89,111	-	-	-	-	-	-			
22	Land & Land Rights, Right of Way	374.5	17,911	17,911	17,911	-	-	-	-	-	-			
23	Structures & Improvements	375	3,260,871	3,260,871	3,260,871	-	-	-	-	-	-			
24	Mains	376	151,932,588	151,932,588	100,275,508	-	51,657,080	-	-	-	-			
25	M&R Station Equip. - Regulating	378	7,288,982	7,288,982	7,288,982	-	-	-	-	-	-			
26	M&R Station Equip. - G	379	39,266	39,266	39,266	-	-	-	-	-	-			
27	Services	380	82,837,047	-	-	-	-	82,837,047	-	-	-	82,837,047		
28	Meters	381	4,624,610	-	-	-	-	4,624,610	-	-	-	4,624,610		
29	Meter Installations	382	26,001,685	-	-	-	-	26,001,685	-	-	-	26,001,685		
30	House Regulators	383	733,550	-	-	-	-	733,550	-	-	-	733,550		
31	Water Heaters/Conversion Burners	386	1,978,895	-	-	-	-	1,978,895	-	-	-	1,978,895		
32	Subtotal - Distribution Plant		278,804,516	162,628,729	110,971,649	-	51,657,080	116,175,787	-	-	-	116,175,787		
33	General Plant													
34	Land & Land Rights	389	232,947	134,969	92,098	-	42,871	96,417	-	-	96,417			
35	Office Furniture & Equipment	391	508,135	148,525	120,688	-	27,837	229,653	-	-	229,653			
36	Stores Equipment	393	31,520	18,263	12,462	-	5,801	13,046	-	-	13,046			
37	Tools, Shop & Garage Equip.	394	1,430,421	828,787	565,532	-	263,254	592,054	-	-	592,054			
38	Power Operated Equip.	396	75,266	43,609	29,757	-	13,852	31,153	-	-	31,153			
39	Communication Equip.	397	1,873,480	1,085,495	740,700	-	344,795	775,436	-	-	775,436			
40	Metscan Communication Equip	397.25	112,656	-	-	-	-	112,656	-	-	112,656			
41	ERT Automatic Reading Dev	397.35	3,470,146	-	-	-	-	3,470,146	-	-	3,470,146			
42	Subtotal - General Plant		7,734,572	2,259,648	1,561,238	-	698,410	5,320,562	-	-	5,320,562			
43	Total Plant in Service		301,245,498	175,097,210	113,465,398	-	61,631,812	123,198,833	-	-	123,198,833			

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services			Customer Accounts & Services Customer	
				Services Total	& Services Demand	Commodity		
1	<b>RATE BASE</b>							
2	<b>Plant in Service</b>							
3	<b>Intangible Plant</b>							
4	Miscellaneous Intangible Plant, Plant-related	303	212,619	-	-	-	-	-
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231	752,621	-	-	752,621	-
7	Subtotal - Intangible Plant		12,826,347	752,621	-	-	752,621	-
8	<b>Mfg. Gas Produc. Plant</b>							
9	Land and Land Rights	304	2,787	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787	-	-	-	-	-
14	<b>Other Storage Plant</b>							
15	Land - Lewiston	360	23,833	-	-	-	-	-
16	Structures & Improvements	361	232,281	-	-	-	-	-
17	Gas Holders	362	1,585,468	-	-	-	-	-
18	Other Equipment	363	35,693	-	-	-	-	-
19	Subtotal - Other Storage Plant		1,877,275	-	-	-	-	-
20	<b>Distribution Plant</b>							
21	Land & Land Rights, Other Distr Sys	374.4	89,111	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	17,911	-	-	-	-	-
23	Structures & Improvements	375	3,260,871	-	-	-	-	-
24	Mains	376	151,932,588	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	7,288,982	-	-	-	-	-
26	M&R Station Equip. - G	379	39,266	-	-	-	-	-
27	Services	380	82,837,047	-	-	-	-	-
28	Meters	381	4,624,610	-	-	-	-	-
29	Meter Installations	382	26,001,685	-	-	-	-	-
30	House Regulators	383	733,550	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	1,978,895	-	-	-	-	-
32	Subtotal - Distribution Plant		278,804,516	-	-	-	-	-
33	<b>General Plant</b>							
34	Land & Land Rights	389	232,947	-	-	-	-	-
35	Office Furniture & Equipment	391	508,135	107,057	-	-	107,057	-
36	Stores Equipment	393	31,520	-	-	-	-	-
37	Tools, Shop & Garage Equip.	394	1,430,421	-	-	-	-	-
38	Power Operated Equip.	396	75,266	-	-	-	-	-
39	Communication Equip.	397	1,873,480	-	-	-	-	-
40	Metscan Communication Equip	397.25	112,656	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	3,470,146	-	-	-	-	-
42	Subtotal - General Plant		7,734,572	107,057	-	-	107,057	-
43	<b>Total Plant in Service</b>		301,245,498	859,678	-	-	859,678	-



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Indirect Production & O.H.

Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H. Total	Indirect Production & O.H. Demand	Indirect Production & O.H. Commodity	Indirect Production & O.H. Customer
44	<b>Accumulated Depreciation</b>							
45	<b>Intangible Plant</b>							
46	Miscellaneous Intangible Plant, Plant-related	303	(81,184)	INT_PLANT	(544)	(544)	-	-
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	CUSTOMER	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(1,363,979)	INT_LABOR	(61,469)	-	(61,469)	-
49	Subtotal - Intangible Plant		(4,897,461)		(62,012)	(544)	(61,469)	-
50	<b>Mfg. Gas Produc. Plant</b>							
51	Land and Land Rights	304	-	-	-	-	-	-
52	Structures & Improvements	305	374	DEMAND	374	374	-	-
53	Other Equipment	320	4,438	DEMAND	4,438	4,438	-	-
54	LNG Equipment	321	27,544	DEMAND	27,544	27,544	-	-
55	Subtotal - Mfg. Gas Produc. Plant		32,357		32,357	32,357	-	-
56	<b>Other Storage Plant</b>							
57	Land - Lewiston	360	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	DEMAND	(109,222)	(109,222)	-	-
59	Gas Holders	362	(1,203,365)	DEMAND	(1,203,365)	(1,203,365)	-	-
60	Other Equipment	363	(37,603)	DEMAND	(37,603)	(37,603)	-	-
61	Subtotal - Other Storage Plant		(1,350,190)		(1,350,190)	(1,350,190)	-	-
62	<b>Distribution Plant</b>							
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	DEMAND	-	-	-	-
66	Mains	376	(38,511,660)	MIN_SYSTEM	-	-	-	-
67	M&R Station Equip. - Regulating	378	(666,376)	DEMAND	-	-	-	-
68	M&R Station Equip. - G	379	(6,432)	DEMAND	-	-	-	-
69	Services	380	(28,479,497)	CUSTOMER	-	-	-	-
70	Meters	381	(1,226,613)	CUSTOMER	-	-	-	-
71	Meter Installations	382	(6,859,297)	CUSTOMER	-	-	-	-
72	House Regulators	383	(212,402)	CUSTOMER	-	-	-	-
73	Water Heaters/Conversion Burners	386	(959,565)	CUSTOMER	-	-	-	-
74	Subtotal - Distribution Plant		(77,518,004)		-	-	-	-
75	<b>General Plant</b>							
76	Land & Land Rights	389	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(298,078)	INT_LABOR	(13,433)	-	(13,433)	-
78	Stores Equipment	393	(31,511)	INT_PLANT	(211)	(211)	-	-
79	Tools, Shop & Garage Equip.	394	(785,741)	INT_PLANT	(5,263)	(5,263)	-	-
80	Power Operated Equip.	396	(75,266)	INT_PLANT	(504)	(504)	-	-
81	Communication Equip.	397	(1,570,602)	INT_PLANT	(10,520)	(10,520)	-	-
82	Metscan Communication Equip	397.25	(112,656)	CUSTOMER	-	-	-	-
83	ERT Automatic Reading Dev	397.35	(2,766,299)	CUSTOMER	-	-	-	-
84	Subtotal - General Plant		(5,640,154)		(29,931)	(16,498)	(13,433)	-
85	<b>Total Accumulated Depreciation</b>		(89,373,452)		(1,409,777)	(1,334,875)	(74,902)	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification			Distribution Total								
			Distribution			Onsite					
Line No.	Account Description	FERC Account	Account Balance	Distribution Total	Distribution Demand	Distribution Commodity	Distribution Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer
44	Accumulated Depreciation										
45	Intangible Plant										
46	Miscellaneous Intangible Plant, Plant-related	303	(81,184)	(47,038)	(32,097)	-	(14,941)	(33,602)	-	-	(33,602)
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	(3,452,299)	-	-	(3,452,299)	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(1,363,979)	(398,684)	(323,962)	-	(74,722)	(616,454)	-	-	(616,454)
49	Subtotal - Intangible Plant		(4,897,461)	(3,898,020)	(356,059)	-	(3,541,962)	(650,057)	-	-	(650,057)
50	Mfg. Gas Produc. Plant										
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	374	-	-	-	-	-	-	-	-
53	Other Equipment	320	4,438	-	-	-	-	-	-	-	-
54	LNG Equipment	321	27,544	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		32,357	-	-	-	-	-	-	-	-
56	Other Storage Plant										
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	-	-	-	-	-	-	-	-
59	Gas Holders	362	(1,203,365)	-	-	-	-	-	-	-	-
60	Other Equipment	363	(37,603)	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		(1,350,190)	-	-	-	-	-	-	-	-
62	Distribution Plant										
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	(596,162)	(596,162)	-	-	-	-	-	-
66	Mains	376	(38,511,660)	(38,511,660)	(25,417,696)	-	(13,093,965)	-	-	-	-
67	M&R Station Equip. - Regulating	378	(666,376)	(666,376)	(666,376)	-	-	-	-	-	-
68	M&R Station Equip. - G	379	(6,432)	(6,432)	(6,432)	-	-	-	-	-	-
69	Services	380	(28,479,497)	-	-	-	-	(28,479,497)	-	-	(28,479,497)
70	Meters	381	(1,226,613)	-	-	-	-	(1,226,613)	-	-	(1,226,613)
71	Meter Installations	382	(6,859,297)	-	-	-	-	(6,859,297)	-	-	(6,859,297)
72	House Regulators	383	(212,402)	-	-	-	-	(212,402)	-	-	(212,402)
73	Water Heaters/Conversion Burners	386	(959,565)	-	-	-	-	(959,565)	-	-	(959,565)
74	Subtotal - Distribution Plant		(77,518,004)	(39,780,631)	(26,686,666)	-	(13,093,965)	(37,737,373)	-	-	(37,737,373)
75	General Plant										
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(298,078)	(87,127)	(70,797)	-	(16,329)	(134,717)	-	-	(134,717)
78	Stores Equipment	393	(31,511)	(18,258)	(12,458)	-	(5,799)	(13,042)	-	-	(13,042)
79	Tools, Shop & Garage Equip.	394	(785,741)	(455,259)	(310,651)	-	(144,608)	(325,220)	-	-	(325,220)
80	Power Operated Equip.	396	(75,266)	(43,609)	(29,757)	-	(13,852)	(31,153)	-	-	(31,153)
81	Communication Equip.	397	(1,570,602)	(910,007)	(620,954)	-	(289,053)	(650,074)	-	-	(650,074)
82	Metscan Communication Equip	397.25	(112,656)	-	-	-	-	(112,656)	-	-	(112,656)
83	ERT Automatic Reading Dev	397.35	(2,766,299)	-	-	-	-	(2,766,299)	-	-	(2,766,299)
84	Subtotal - General Plant		(5,640,154)	(1,514,260)	(1,044,618)	-	(469,641)	(4,033,162)	-	-	(4,033,162)
85	Total Accumulated Depreciation		(89,373,452)	(45,192,910)	(28,087,343)	-	(17,105,567)	(42,420,592)	-	-	(42,420,592)

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services			Customer Accounts & Services Customer
				Services Total	& Services Demand	Commodity	
44	<b>Accumulated Depreciation</b>						
45	<b>Intangible Plant</b>						
46	Miscellaneous Intangible Plant, Plant-related	303	(81,184)	-	-	-	-
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(1,363,979)	(287,372)	-	-	(287,372)
49	Subtotal - Intangible Plant		(4,897,461)	(287,372)	-	-	(287,372)
50	<b>Mfg. Gas Produc. Plant</b>						
51	Land and Land Rights	304	-	-	-	-	-
52	Structures & Improvements	305	374	-	-	-	-
53	Other Equipment	320	4,438	-	-	-	-
54	LNG Equipment	321	27,544	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		32,357	-	-	-	-
56	<b>Other Storage Plant</b>						
57	Land - Lewiston	360	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	-	-	-	-
59	Gas Holders	362	(1,203,365)	-	-	-	-
60	Other Equipment	363	(37,603)	-	-	-	-
61	Subtotal - Other Storage Plant		(1,350,190)	-	-	-	-
62	<b>Distribution Plant</b>						
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	-	-	-	-
66	Mains	376	(38,511,660)	-	-	-	-
67	M&R Station Equip. - Regulating	378	(666,376)	-	-	-	-
68	M&R Station Equip. - G	379	(6,432)	-	-	-	-
69	Services	380	(28,479,497)	-	-	-	-
70	Meters	381	(1,226,613)	-	-	-	-
71	Meter Installations	382	(6,859,297)	-	-	-	-
72	House Regulators	383	(212,402)	-	-	-	-
73	Water Heaters/Conversion Burners	386	(959,565)	-	-	-	-
74	Subtotal - Distribution Plant		(77,518,004)	-	-	-	-
75	<b>General Plant</b>						
76	Land & Land Rights	389	-	-	-	-	-
77	Office Furniture & Equipment	391	(298,078)	(62,801)	-	-	(62,801)
78	Stores Equipment	393	(31,511)	-	-	-	-
79	Tools, Shop & Garage Equip.	394	(785,741)	-	-	-	-
80	Power Operated Equip.	396	(75,266)	-	-	-	-
81	Communication Equip.	397	(1,570,602)	-	-	-	-
82	Metscan Communication Equip	397.25	(112,656)	-	-	-	-
83	ERT Automatic Reading Dev	397.35	(2,766,299)	-	-	-	-
84	Subtotal - General Plant		(5,640,154)	(62,801)	-	-	(62,801)
85	<b>Total Accumulated Depreciation</b>		(89,373,452)	(350,173)	-	-	(350,173)

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Indirect Production & O.H.

Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H. Total	Indirect Production & O.H. Demand	Indirect Production & O.H. Commodity	Indirect Production & O.H. Customer
86	<b>Other Rate Base Items</b>							
87	Material and Supplies	154	2,773,457	INT_DIST_PLANT	-	-	-	-
88	Prepayments	165	64,895	INT_DIST_PLANT	-	-	-	-
89	Cash Working Capital	131	1,773,194	INT_TOTAL_PLANT	12,301	11,218	1,082	-
90	Cash Working Capital - Pro Forma	131	235,191	INT_TOTAL_PLANT	1,632	1,488	144	-
91	Customer Deposits	235	(249,677)	CUSTOMER	-	-	-	-
92	Net Deferred Income Taxes	283	(21,177,756)	INT_TOTAL_PLANT	(146,913)	(133,985)	(12,927)	-
93	Excess Deferred Income Taxes - Regulatory Liability	254	(8,999,336)	INT_TOTAL_PLANT	(62,429)	(56,936)	(5,493)	-
94	Excess Deferred Income Taxes - Gross up	283	2,427,244	INT_TOTAL_PLANT	16,838	15,356	1,482	-
95	<b>Total Other Rate Base Items</b>		<u>(23,152,788)</u>		<u>(178,572)</u>	<u>(162,859)</u>	<u>(15,713)</u>	-
96	<b>TOTAL RATE BASE</b>		<u>165,566,469</u>		<u>322,856</u>	<u>245,299</u>	<u>77,557</u>	-
97								
98	<b>Production, Storage, and Distribution Expense</b>							
99	<b>Mfg. Gas Produc. Plant</b>							
100	Supervision	710	12,038	DEMAND	12,038	12,038	-	-
101	Propane Expenses	717	9,904	DEMAND	9,904	9,904	-	-
102	Misc. Intangible Plant	735	24,360	DEMAND	24,360	24,360	-	-
103	Subtotal - Mfg. Gas Produc. Plant		46,302		46,302	46,302	-	-
104	<b>Maintenance Expenses</b>							
105	Supervision	740	12,038	DEMAND	12,038	12,038	-	-
106	Maintenance of Plant	741	3,460	DEMAND	3,460	3,460	-	-
107	Maintenance of Equipment	742	11,687	DEMAND	11,687	11,687	-	-
108	Maint of Scada - Production	769	2,704	DEMAND	2,704	2,704	-	-
109	Subtotal - Maintenance Expenses		29,889		29,889	29,889	-	-
110	<b>Other Gas Expenses</b>							
111	Other Gas Supply Exp	813	290,076	COMMODITY	290,076	-	290,076	-
112	Other Gas Supp Exp - Del Serv	813	180,290	COMMODITY	-	-	-	-
113	Subtotal - Other Gas Expenses		470,367		290,076	-	290,076	-
114	<b>Operation Expenses</b>							
115	System Cntl/Load Dispatching	851.02	2,885	DEMAND	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-
117	Communication System Exp	852	62,100	DEMAND	-	-	-	-
118	Subtotal - Operation Expenses		64,985		-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification			Distribution			Onsite					
Line		FERC		Distribution	Distribution	Distribution					
No.	Account Description	Account	Account Balance	Distribution Total	Demand	Commodity	Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer
86	Other Rate Base Items										
87	Material and Supplies	154	2,773,457	1,617,778	1,103,910	-	513,868	1,155,679	-	-	1,155,679
88	Prepayments	165	64,895	37,854	25,830	-	12,024	27,041	-	-	27,041
89	Cash Working Capital	131	1,773,194	1,030,659	667,881	-	362,778	725,174	-	-	725,174
90	Cash Working Capital - Pro Forma	131	235,191	136,703	88,586	-	48,118	96,185	-	-	96,185
91	Customer Deposits	235	(249,677)	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(21,177,756)	(12,309,449)	(7,976,692)	-	(4,332,757)	(8,660,959)	-	-	(8,660,959)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(8,999,336)	(5,230,812)	(3,389,638)	-	(1,841,174)	(3,680,412)	-	-	(3,680,412)
94	Excess Deferred Income Taxes - Gross up	283	2,427,244	1,410,821	914,232	-	496,590	992,657	-	-	992,657
95	Total Other Rate Base Items		(23,152,788)	(13,306,445)	(8,565,891)	-	(4,740,554)	(9,344,634)	-	-	(9,344,634)
96	TOTAL RATE BASE		165,566,469	103,291,409	68,246,272	-	35,045,137	62,088,973	-	-	62,088,973
97											
98	Production, Storage, and Distribution Expense										
99	Mfg. Gas Produc. Plant										
100	Supervision	710	12,038	-	-	-	-	-	-	-	-
101	Propane Expenses	717	9,904	-	-	-	-	-	-	-	-
102	Misc. Intangible Plant	735	24,360	-	-	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		46,302	-	-	-	-	-	-	-	-
104	Maintenance Expenses										
105	Supervision	740	12,038	-	-	-	-	-	-	-	-
106	Maintenance of Plant	741	3,460	-	-	-	-	-	-	-	-
107	Maintenance of Equipment	742	11,687	-	-	-	-	-	-	-	-
108	Maint of Scada - Production	769	2,704	-	-	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		29,889	-	-	-	-	-	-	-	-
110	Other Gas Expenses										
111	Other Gas Supply Exp	813	290,076	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	180,290	180,290	-	180,290	-	-	-	-	-
113	Subtotal - Other Gas Expenses		470,367	180,290	-	180,290	-	-	-	-	-
114	Operation Expenses										
115	System Cntl/Load Dispatching	851.02	2,885	2,885	2,885	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	62,100	62,100	62,100	-	-	-	-	-	-
118	Subtotal - Operation Expenses		64,985	64,985	64,985	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services Total	Customer Accounts & Services Demand	Customer Accounts & Services	
						Commodity	Customer Accounts & Services Customer
86	<b>Other Rate Base Items</b>						
87	Material and Supplies	154	2,773,457	-	-	-	-
88	Prepayments	165	64,895	-	-	-	-
89	Cash Working Capital	131	1,773,194	5,060	-	-	5,060
90	Cash Working Capital - Pro Forma	131	235,191	671	-	-	671
91	Customer Deposits	235	(249,677)	(249,677)	-	-	(249,677)
92	Net Deferred Income Taxes	283	(21,177,756)	(60,436)	-	-	(60,436)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(8,999,336)	(25,682)	-	-	(25,682)
94	Excess Deferred Income Taxes - Gross up	283	2,427,244	6,927	-	-	6,927
95	<b>Total Other Rate Base Items</b>		<u>(23,152,788)</u>	<u>(323,137)</u>	<u>-</u>	<u>-</u>	<u>(323,137)</u>
96	<b>TOTAL RATE BASE</b>		<u>165,566,469</u>	<u>(136,769)</u>	<u>-</u>	<u>-</u>	<u>(136,769)</u>
97							
98	<b>Production, Storage, and Distribution Expense</b>						
99	<b>Mfg. Gas Produc. Plant</b>						
100	Supervision	710	12,038	-	-	-	-
101	Propane Expenses	717	9,904	-	-	-	-
102	Misc. Intangible Plant	735	24,360	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		46,302	-	-	-	-
104	<b>Maintenance Expenses</b>						
105	Supervision	740	12,038	-	-	-	-
106	Maintenance of Plant	741	3,460	-	-	-	-
107	Maintenance of Equipment	742	11,687	-	-	-	-
108	Maint of Scada - Production	769	2,704	-	-	-	-
109	Subtotal - Maintenance Expenses		29,889	-	-	-	-
110	<b>Other Gas Expenses</b>						
111	Other Gas Supply Exp	813	290,076	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	180,290	-	-	-	-
113	Subtotal - Other Gas Expenses		470,367	-	-	-	-
114	<b>Operation Expenses</b>						
115	System Cntl/Load Dispatching	851.02	2,885	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-
117	Communication System Exp	852	62,100	-	-	-	-
118	Subtotal - Operation Expenses		64,985	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Indirect Production & O.H.

Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H. Total	Indirect Production & O.H. Demand	Indirect Production & O.H. Commodity	Indirect Production & O.H. Customer
119	<b>Distribution Operation Expenses</b>							
120	Op Superv-Eng-Gas Distr	870	39,588	INT_874-879	-	-	-	-
121	Mains & Services	874	793,237	INT_MAIN_SVCS	-	-	-	-
122	Regulator Station Expense	875	320,571	DEMAND	-	-	-	-
123	Meter & House Regulator	878	1,054,382	CUSTOMER	-	-	-	-
124	Customer Installation Exp	879	48,280	CUSTOMER	-	-	-	-
125	Operations Exp Other	880	1,139,382	INT_874-879	-	-	-	-
126	Subtotal - Distribution Operation Expenses		3,395,440		-	-	-	-
127	<b>Distribution Maintenance Expenses</b>							
128	Maint Supervision	885	90,410	INT_887-894	-	-	-	-
129	Structures & Improvements	886	35,514	INT_887-894	-	-	-	-
130	Mains	887	81,512	MIN_SYSTEM	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	64,637	DEMAND	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	5,322	DEMAND	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	45,328	DEMAND	-	-	-	-
134	Main Distri SCADA	891.01	40,137	DEMAND	-	-	-	-
135	Services	892	142,056	CUSTOMER	-	-	-	-
136	Meters & House Regulators	893	26,058	CUSTOMER	-	-	-	-
137	Other Equipment	894	1,035	INT_887-894	-	-	-	-
138	Water Heaters & Conv Burn	894.01	137,082	CUSTOMER	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		669,090		-	-	-	-
141	<b>Total Production, Storage, and Distribution Expense</b>		4,676,073		366,267	76,191	290,076	-
142	<b>Customer Accounts, Service, and Sales Expense</b>							
143	<b>Customer Accounts Expense</b>							
144	Meter Reading Expense	902	202,880	CUSTOMER	-	-	-	-
145	Cust Records and Col	903	2,052,586	CUSTOMER	-	-	-	-
146	Uncollectible Accts	904	437,750	CUSTOMER	-	-	-	-
147	Subtotal - Customer Accounts Expense		2,693,217		-	-	-	-
148	<b>Customer Service &amp; Information Expense</b>							
149	Customer Assistance - other	908	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	CUSTOMER	-	-	-	-
151	Subtotal - Customer Service & Information Expense		73,965		-	-	-	-
152	<b>Sales Expense</b>							
153	Advertising Expense	913	70,021	CUSTOMER	-	-	-	-
154	Interest on Customer Deposits		9,371	CUSTOMER	-	-	-	-
155	Subtotal - Sales Expense		79,392		-	-	-	-
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573		-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Distribution Total  
Distribution

Onsite

Line No.	Account Description	FERC Account	Account Balance	Distribution Total	Distribution Demand	Distribution Commodity	Distribution Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer
119	<b>Distribution Operation Expenses</b>										
120	Op Superv-Eng-Gas Distr	870	39,588	14,895	11,777	-	3,117	24,694	-	-	24,694
121	Mains & Services	874	793,237	513,348	338,810	-	174,538	279,889	-	-	279,889
122	Regulator Station Expense	875	320,571	320,571	320,571	-	-	-	-	-	-
123	Meter & House Regulator	878	1,054,382	-	-	-	-	1,054,382	-	-	1,054,382
124	Customer Installation Exp	879	48,280	-	-	-	-	48,280	-	-	48,280
125	Operations Exp Other	880	1,139,382	428,678	338,956	-	89,722	710,704	-	-	710,704
126	Subtotal - Distribution Operation Expenses		3,395,440	1,277,492	1,010,115	-	267,378	2,117,948	-	-	2,117,948
127	<b>Distribution Maintenance Expenses</b>										
128	Maint Supervision	885	90,410	39,513	34,891	-	4,622	50,897	-	-	50,897
129	Structures & Improvements	886	35,514	15,521	13,706	-	1,815	19,993	-	-	19,993
130	Mains	887	81,512	81,512	53,798	-	27,714	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	64,637	64,637	64,637	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	5,322	5,322	5,322	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	45,328	45,328	45,328	-	-	-	-	-	-
134	Main Distri SCADA	891.01	40,137	40,137	40,137	-	-	-	-	-	-
135	Services	892	142,056	-	-	-	-	142,056	-	-	142,056
136	Meters & House Regulators	893	26,058	-	-	-	-	26,058	-	-	26,058
137	Other Equipment	894	1,035	452	399	-	53	582	-	-	582
138	Water Heaters & Conv Burn	894.01	137,082	-	-	-	-	137,082	-	-	137,082
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		669,090	292,422	258,218	-	34,204	376,668	-	-	376,668
141	<b>Total Production, Storage, and Distribution Expense</b>		4,676,073	1,815,190	1,333,318	180,290	301,582	2,494,616	-	-	2,494,616
142	<b>Customer Accounts, Service, and Sales Expense</b>										
143	<b>Customer Accounts Expense</b>										
144	Meter Reading Expense	902	202,880	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	2,052,586	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	437,750	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		2,693,217	-	-	-	-	-	-	-	-
148	<b>Customer Service &amp; Information Expense</b>										
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		73,965	-	-	-	-	-	-	-	-
152	<b>Sales Expense</b>										
153	Advertising Expense	913	70,021	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		9,371	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		79,392	-	-	-	-	-	-	-	-
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573	-	-	-	-	-	-	-	-



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services Total	Customer Accounts & Services Demand	Customer Accounts & Services	
						Commodity	Customer Accounts & Services Customer
119	<b>Distribution Operation Expenses</b>						
120	Op Superv-Eng-Gas Distr	870	39,588	-	-	-	-
121	Mains & Services	874	793,237	-	-	-	-
122	Regulator Station Expense	875	320,571	-	-	-	-
123	Meter & House Regulator	878	1,054,382	-	-	-	-
124	Customer Installation Exp	879	48,280	-	-	-	-
125	Operations Exp Other	880	1,139,382	-	-	-	-
126	Subtotal - Distribution Operation Expenses		3,395,440	-	-	-	-
127	<b>Distribution Maintenance Expenses</b>						
128	Maint Supervision	885	90,410	-	-	-	-
129	Structures & Improvements	886	35,514	-	-	-	-
130	Mains	887	81,512	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	64,637	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	5,322	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	45,328	-	-	-	-
134	Main Distri SCADA	891.01	40,137	-	-	-	-
135	Services	892	142,056	-	-	-	-
136	Meters & House Regulators	893	26,058	-	-	-	-
137	Other Equipment	894	1,035	-	-	-	-
138	Water Heaters & Conv Burn	894.01	137,082	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		669,090	-	-	-	-
141	<b>Total Production, Storage, and Distribution Expense</b>		4,676,073	-	-	-	-
142	<b>Customer Accounts, Service, and Sales Expense</b>						
143	<b>Customer Accounts Expense</b>						
144	Meter Reading Expense	902	202,880	202,880	-	-	202,880
145	Cust Records and Col	903	2,052,586	2,052,586	-	-	2,052,586
146	Uncollectible Accts	904	437,750	437,750	-	-	437,750
147	Subtotal - Customer Accounts Expense		2,693,217	2,693,217	-	-	2,693,217
148	<b>Customer Service &amp; Information Expense</b>						
149	Customer Assistance - other	908	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	73,965	-	-	73,965
151	Subtotal - Customer Service & Information Expense		73,965	73,965	-	-	73,965
152	<b>Sales Expense</b>						
153	Advertising Expense	913	70,021	70,021	-	-	70,021
154	Interest on Customer Deposits		9,371	9,371	-	-	9,371
155	Subtotal - Sales Expense		79,392	79,392	-	-	79,392
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573	2,846,573	-	-	2,846,573

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Indirect Production & O.H.

Line No.	Account Description	FERC		Allocation Factor	Indirect Production & Indirect Production &		Indirect Production & Indirect Production &	
		Account	Account Balance		O.H. Total	O.H. Demand	O.H. Commodity	O.H. Customer
157	<b>Administrative and General Expense</b>							
158	Administrative and General Salaries	920	11,414	INT_LABOR	514	-	514	-
159	Office Supplies and Exp	921	425,018	INT_LABOR	19,154	-	19,154	-
160	Outside Service Employed	923	3,909,556	INT_LABOR	176,187	-	176,187	-
161	Property Insurance	924	2,931	INT_PLANT	20	20	-	-
162	Injuries and Damages	925	293,510	INT_LABOR	13,227	-	13,227	-
163	Employee Pension and Benefits	926	2,201,576	INT_LABOR	99,216	-	99,216	-
164	Regulatory Commission Exp	928	504,386	INT_RATEBASE	1,340	1,018	322	-
165	General Advertising Expense	930	42,897	INT_LABOR	1,933	-	1,933	-
166	Rents Admin and General	931	23,527	INT_LABOR	1,060	-	1,060	-
167	Maint General Plant - Equip Shared	932	130,652	INT_GEN_PLANT	799	412	387	-
168	Maint of General Plant	935	6,985	INT_GEN_PLANT	43	22	21	-
169	Subtotal - Administrative and General Expense		7,552,453		313,493	1,472	312,021	-
170	<b>Total Administrative and General Expense</b>		7,552,453		313,493	1,472	312,021	-
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		15,075,099		679,760	77,663	602,097	-
172	<b>Depreciation and Amortization Expense</b>							
173	<b>Intangible Plant</b>							
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-		-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>							
179	Land and Land Rights	304	-	-	-	-	-	-
180	Structures & Improvements	305	931	DEMAND	931	931	-	-
181	Other Equipment	320	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931		931	931	-	-
184	<b>Other Storage Plant</b>							
185	Land - Lewiston	360	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	DEMAND	4,785	4,785	-	-
187	Gas Holders	362	32,149	DEMAND	32,149	32,149	-	-
188	Other Equipment	363	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934		36,934	36,934	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification			Distribution		Distribution Total		Onsite				
Line		FERC									
No.	Account Description	Account	Account Balance	Distribution Total	Demand	Commodity	Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer
157	Administrative and General Expense										
158	Administrative and General Salaries	920	11,414	3,336	2,711	-	625	5,158	-	-	5,158
159	Office Supplies and Exp	921	425,018	124,230	100,947	-	23,283	192,088	-	-	192,088
160	Outside Service Employed	923	3,909,556	1,142,742	928,568	-	214,174	1,766,936	-	-	1,766,936
161	Property Insurance	924	2,931	1,698	1,159	-	539	1,213	-	-	1,213
162	Injuries and Damages	925	293,510	85,792	69,712	-	16,079	132,653	-	-	132,653
163	Employee Pension and Benefits	926	2,201,576	643,509	522,901	-	120,607	995,009	-	-	995,009
164	Regulatory Commission Exp	928	504,386	311,629	205,898	-	105,731	190,919	-	-	190,919
165	General Advertising Expense	930	42,897	12,539	10,189	-	2,350	19,387	-	-	19,387
166	Rents Admin and General	931	23,527	6,877	5,588	-	1,289	10,633	-	-	10,633
167	Maint General Plant - Equip Shared	932	130,652	38,170	26,372	-	11,798	89,875	-	-	89,875
168	Maint of General Plant	935	6,985	2,041	1,410	-	631	4,805	-	-	4,805
169	Subtotal - Administrative and General Expense		7,552,453	2,372,562	1,875,455	-	497,107	3,408,678	-	-	3,408,678
170	Total Administrative and General Expense		7,552,453	2,372,562	1,875,455	-	497,107	3,408,678	-	-	3,408,678
171	TOTAL OPERATION AND MAINTENANCE EXPENSE		15,075,099	4,187,752	3,208,773	180,290	798,689	5,903,294	-	-	5,903,294
172	Depreciation and Amortization Expense										
173	Intangible Plant										
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-	-
178	Mfg. Gas Produc. Plant										
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	931	-	-	-	-	-	-	-	-
181	Other Equipment	320	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	-	-	-	-	-	-	-	-
184	Other Storage Plant										
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	-	-	-	-	-	-	-	-
187	Gas Holders	362	32,149	-	-	-	-	-	-	-	-
188	Other Equipment	363	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services Total	Customer Accounts & Services Demand	Customer Accounts & Services	
						Commodity	Customer Accounts & Services Customer
157	<b>Administrative and General Expense</b>						
158	Administrative and General Salaries	920	11,414	2,405	-	-	2,405
159	Office Supplies and Exp	921	425,018	89,546	-	-	89,546
160	Outside Service Employed	923	3,909,556	823,691	-	-	823,691
161	Property Insurance	924	2,931	-	-	-	-
162	Injuries and Damages	925	293,510	61,839	-	-	61,839
163	Employee Pension and Benefits	926	2,201,576	463,842	-	-	463,842
164	Regulatory Commission Exp	928	504,386	498	-	-	498
165	General Advertising Expense	930	42,897	9,038	-	-	9,038
166	Rents Admin and General	931	23,527	4,957	-	-	4,957
167	Maint General Plant - Equip Shared	932	130,652	1,808	-	-	1,808
168	Maint of General Plant	935	6,985	97	-	-	97
169	Subtotal - Administrative and General Expense		7,552,453	1,457,720	-	-	1,457,720
170	<b>Total Administrative and General Expense</b>		7,552,453	1,457,720	-	-	1,457,720
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		15,075,099	4,304,293	-	-	4,304,293
172	<b>Depreciation and Amortization Expense</b>						
173	<b>Intangible Plant</b>						
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>						
179	Land and Land Rights	304	-	-	-	-	-
180	Structures & Improvements	305	931	-	-	-	-
181	Other Equipment	320	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	-	-	-	-
184	<b>Other Storage Plant</b>						
185	Land - Lewiston	360	-	-	-	-	-
186	Structures & Improvements	361	4,785	-	-	-	-
187	Gas Holders	362	32,149	-	-	-	-
188	Other Equipment	363	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Indirect Production & O.H.

Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H. Total	Indirect Production & O.H. Demand	Indirect Production & O.H. Commodity	Indirect Production & O.H. Customer
190	<b>Distribution Plant</b>							
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	DEMAND	-	-	-	-
194	Mains	376	5,348,398	MIN_SYSTEM	-	-	-	-
195	M&R Station Equip. - Regulating	378	354,973	DEMAND	-	-	-	-
196	M&R Station Equip. - G	379	1,912	DEMAND	-	-	-	-
197	Services	380	3,653,114	CUSTOMER	-	-	-	-
198	Meters	381	246,954	CUSTOMER	-	-	-	-
199	Meter Installations	382	1,099,871	CUSTOMER	-	-	-	-
200	House Regulators	383	24,354	CUSTOMER	-	-	-	-
201	Water Heaters/Conversion Burners	386	224,802	CUSTOMER	-	-	-	-
202	Subtotal - Distribution Plant		11,043,726		-	-	-	-
203	<b>General Plant</b>							
204	Land & Land Rights	389	-	-	-	-	-	-
205	Office Furniture & Equipment	391	30,265	INT_LABOR	1,364	-	1,364	-
206	Stores Equipment	393	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	25,364	INT_PLANT	170	170	-	-
208	Power Operated Equip.	396	-	-	-	-	-	-
209	Communication Equip.	397	19,827	INT_PLANT	133	133	-	-
210	Metscan Communication Equip	397.25	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	CUSTOMER	-	-	-	-
212	Subtotal - General Plant		149,847		1,667	303	1,364	-
213	<b>Amortization Expense</b>							
214	Amortization Expense	404	816,977	INT_INTANGIBLE	10,345	91	10,254	-
215	Amortization Expense Adjustments	404	189,288	INT_INTANGIBLE	2,397	21	2,376	-
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(308,218)	INT_RATEBASE	(819)	(622)	(197)	-
218	Subtotal - Amortization Expense		698,046	0	11,923	(510)	12,433	-
219	<b>Total Depreciation and Amortization Expense</b>		11,929,484		51,454	37,657	13,797	-
220	<b>Taxes</b>							
221	<b>Taxes Other Than Income</b>							
222	Payroll Taxes - FICA	408	224,247	INT_LABOR	10,106	-	10,106	-
223	Payroll Tax Pro Formas	408	137,672	INT_LABOR	6,204	-	6,204	-
224	Unemployment Tax - Federal	408.04	1,639	INT_LABOR	74	-	74	-
225	Unemployment Tax - State	408.06	1,135	INT_LABOR	51	-	51	-
226	Property Taxes	408.12	4,728,576	INT_TOTAL_PLANT	32,803	29,916	2,886	-
227	Property Taxes Pro Forma	408.12	617,939	INT_TOTAL_PLANT	4,287	3,910	377	-
228	Payroll Taxes Capitalized	408.1	(161,795)	INT_LABOR	(7,291)	-	(7,291)	-
229	Other Taxes	408.02	73,972	INT_RATEBASE	197	149	47	-
230	Subtotal - Taxes Other Than Income		5,623,385		46,430	33,975	12,455	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification			Distribution		Distribution Total		Onsite				
Line	FERC										
No.	Account Description	Account	Account Balance	Distribution Total	Demand	Commodity	Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer
190	Distribution Plant										
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	89,348	89,348	-	-	-	-	-	-
194	Mains	376	5,348,398	5,348,398	3,529,943	-	1,818,455	-	-	-	-
195	M&R Station Equip. - Regulating	378	354,973	354,973	354,973	-	-	-	-	-	-
196	M&R Station Equip. - G	379	1,912	1,912	1,912	-	-	-	-	-	-
197	Services	380	3,653,114	-	-	-	-	3,653,114	-	-	3,653,114
198	Meters	381	246,954	-	-	-	-	246,954	-	-	246,954
199	Meter Installations	382	1,099,871	-	-	-	-	1,099,871	-	-	1,099,871
200	House Regulators	383	24,354	-	-	-	-	24,354	-	-	24,354
201	Water Heaters/Conversion Burners	386	224,802	-	-	-	-	224,802	-	-	224,802
202	Subtotal - Distribution Plant		11,043,726	5,794,631	3,976,176	-	1,818,455	5,249,095	-	-	5,249,095
203	General Plant										
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	30,265	8,846	7,188	-	1,658	13,678	-	-	13,678
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	25,364	14,696	10,028	-	4,668	10,498	-	-	10,498
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	19,827	11,488	7,839	-	3,649	8,206	-	-	8,206
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	-	-	-	-	74,391	-	-	74,391
212	Subtotal - General Plant		149,847	35,030	25,055	-	9,975	106,774	-	-	106,774
213	Amortization Expense										
214	Amortization Expense	404	816,977	650,254	59,396	-	590,857	108,440	-	-	108,440
215	Amortization Expense Adjustments	404	189,288	150,659	13,762	-	136,897	25,125	-	-	25,125
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(308,218)	(190,429)	(125,819)	-	(64,609)	(116,666)	-	-	(116,666)
218	Subtotal - Amortization Expense		698,046	610,484	(52,661)	-	663,145	16,899	-	-	16,899
219	Total Depreciation and Amortization Expense		11,929,484	6,440,145	3,948,570	-	2,491,575	5,372,768	-	-	5,372,768
220	Taxes										
221	Taxes Other Than Income										
222	Payroll Taxes - FICA	408	224,247	65,546	53,261	-	12,285	101,349	-	-	101,349
223	Payroll Tax Pro Forms	408	137,672	40,241	32,699	-	7,542	62,221	-	-	62,221
224	Unemployment Tax - Federal	408.04	1,639	479	389	-	90	741	-	-	741
225	Unemployment Tax - State	408.06	1,135	332	270	-	62	513	-	-	513
226	Property Taxes	408.12	4,728,576	2,748,458	1,781,038	-	967,419	1,933,822	-	-	1,933,822
227	Property Taxes Pro Forma	408.12	617,939	359,173	232,749	-	126,424	252,715	-	-	252,715
228	Payroll Taxes Capitalized	408.1	(161,795)	(47,292)	(38,428)	-	(8,864)	(73,124)	-	-	(73,124)
229	Other Taxes	408.02	73,972	45,703	30,196	-	15,506	28,000	-	-	28,000
230	Subtotal - Taxes Other Than Income		5,623,385	3,212,640	2,092,175	-	1,120,465	2,306,237	-	-	2,306,237

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services Total	Customer Accounts & Services Demand	Customer Accounts & Services	
						Commodity	Customer Accounts & Services Customer
190	<b>Distribution Plant</b>						
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-
193	Structures & Improvements	375	89,348	-	-	-	-
194	Mains	376	5,348,398	-	-	-	-
195	M&R Station Equip. - Regulating	378	354,973	-	-	-	-
196	M&R Station Equip. - G	379	1,912	-	-	-	-
197	Services	380	3,653,114	-	-	-	-
198	Meters	381	246,954	-	-	-	-
199	Meter Installations	382	1,099,871	-	-	-	-
200	House Regulators	383	24,354	-	-	-	-
201	Water Heaters/Conversion Burners	386	224,802	-	-	-	-
202	Subtotal - Distribution Plant		11,043,726	-	-	-	-
203	<b>General Plant</b>						
204	Land & Land Rights	389	-	-	-	-	-
205	Office Furniture & Equipment	391	30,265	6,376	-	-	6,376
206	Stores Equipment	393	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	25,364	-	-	-	-
208	Power Operated Equip.	396	-	-	-	-	-
209	Communication Equip.	397	19,827	-	-	-	-
210	Metscan Communication Equip	397.25	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	-	-	-	-
212	Subtotal - General Plant		149,847	6,376	-	-	6,376
213	<b>Amortization Expense</b>						
214	Amortization Expense	404	816,977	47,938	-	-	47,938
215	Amortization Expense Adjustments	404	189,288	11,107	-	-	11,107
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-
217	Excess ADIT Flow Back	407	(308,218)	(304)	-	-	(304)
218	Subtotal - Amortization Expense		698,046	58,741	-	-	58,741
219	<b>Total Depreciation and Amortization Expense</b>		11,929,484	65,117	-	-	65,117
220	<b>Taxes</b>						
221	<b>Taxes Other Than Income</b>						
222	Payroll Taxes - FICA	408	224,247	47,246	-	-	47,246
223	Payroll Tax Pro Formas	408	137,672	29,006	-	-	29,006
224	Unemployment Tax - Federal	408.04	1,639	345	-	-	345
225	Unemployment Tax - State	408.06	1,135	239	-	-	239
226	Property Taxes	408.12	4,728,576	13,494	-	-	13,494
227	Property Taxes Pro Forma	408.12	617,939	1,763	-	-	1,763
228	Payroll Taxes Capitalized	408.1	(161,795)	(34,088)	-	-	(34,088)
229	Other Taxes	408.02	73,972	73	-	-	73
230	Subtotal - Taxes Other Than Income		5,623,385	58,079	-	-	58,079

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Indirect Production & O.H.

Line No.	Account Description	FERC Account	Account Balance	Allocation Factor	Indirect Production & O.H. Total	Indirect Production & O.H. Demand	Indirect Production & O.H. Commodity	Indirect Production & O.H. Customer
231	<b>Income Taxes</b>							
232	Federal Income Tax	409.01	(485,546)	INT_RATEBASE	(1,290)	(980)	(310)	-
233	State Income Tax	409.02	(1,380,631)	INT_RATEBASE	(3,668)	(2,787)	(881)	-
234	Deferred Federal & State Income Taxes	410.01	3,492,441	INT_RATEBASE	9,279	7,050	2,229	-
235	Subtotal - Income Taxes		1,626,264		4,321	3,283	1,038	-
236	<b>Total Taxes</b>		7,249,649		50,751	37,258	13,493	-
237	<b>REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>							
238	<b>Test Year Expenses at Current Rates</b>		49,329,331	n/a	1,461,724	230,241	1,231,483	-
239	<b>Return on Rate Base</b>		14,621,110	INT_RATEBASE	38,848	29,516	9,332	-
240	<b>Gross Up Items</b>		-					
241	Tax1		2,107,856	INT_RATEBASE	5,601	4,255	1,345	-
242	ITem2		-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-
244	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>		66,058,298		1,506,173	264,013	1,242,161	-

245 INTERNAL ALLOCATION FACTORS

246	INT_PLANT	280,684,578	1,880,062	1,880,062	0	0
247	INT_INTANGIBLE	12,826,347	162,409	1,424	160,985	0
248	INT_MAIN_SVCS	234,769,635	0	0	0	0
249	INT_887-894	542,132	0	0	0	0
250	INT_RATEBASE	165,566,469	322,856	245,299	77,557	0
251	INT_REVREQ	63,950,442	1,500,573	259,757	1,240,815	0
252	INT_LABOR	4,695,390	211,601	0	211,601	0
253	INT_TOTAL_PLANT	301,245,498	2,089,776	1,905,892	183,885	0
254	INT_874-879	2,216,470	0	0	0	0
255	INT_DIST_PLANT	278,804,516	0	0	0	0
256	INT_GEN_PLANT	7,734,572	47,305	24,406	22,899	0



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Distribution

Distribution Total

Onsite

Line No.	Account Description	FERC Account	Account Balance	Distribution Total	Distribution Demand	Distribution Commodity	Distribution Customer	Onsite Total	Onsite Demand	Onsite Commodity	Onsite Customer
231	<b>Income Taxes</b>										
232	Federal Income Tax	409.01	(485,546)	(299,989)	(198,207)	-	(101,781)	(183,788)	-	-	(183,788)
233	State Income Tax	409.02	(1,380,631)	(853,006)	(563,594)	-	(289,411)	(522,593)	-	-	(522,593)
234	Deferred Federal & State Income Taxes	410.01	3,492,441	2,157,761	1,425,667	-	732,094	1,321,951	-	-	1,321,951
235	Subtotal - Income Taxes		1,626,264	1,004,767	663,866	-	340,902	615,570	-	-	615,570
236	<b>Total Taxes</b>		7,249,649	4,217,407	2,756,040	-	1,461,366	2,921,807	-	-	2,921,807
237	<b>REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>										
238	<b>Test Year Expenses at Current Rates</b>		49,329,331	19,033,056	13,122,156	360,581	5,550,320	20,101,162	-	-	20,101,162
239	<b>Return on Rate Base</b>		14,621,110	9,033,472	5,968,558	-	3,064,914	5,534,351	-	-	5,534,351
240	<b>Gross Up Items</b>		-								
241	Tax1		2,107,856	1,302,313	860,459	-	441,854	797,861	-	-	797,861
242	ITem2		-	-	-	-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-	-	-	-
244	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>		66,058,298	29,368,841	19,951,173	360,581	9,057,087	26,433,375	-	-	26,433,375
245	<b>INTERNAL ALLOCATION FACTORS</b>										
246	INT_PLANT		280,684,578	162,628,729	110,971,649	0	51,657,080	116,175,787	0	0	116,175,787
247	INT_INTANGIBLE		12,826,347	10,208,833	932,510	0	9,276,323	1,702,484	0	0	1,702,484
248	INT_MAIN_SVCS		234,769,635	151,932,588	100,275,508	0	51,657,080	82,837,047	0	0	82,837,047
249	INT_887-894		542,132	236,936	209,222	0	27,714	305,196	0	0	305,196
250	INT_RATEBASE		165,566,469	103,291,409	68,246,272	0	35,045,137	62,088,973	0	0	62,088,973
251	INT_REVREQ		63,950,442	28,066,528	19,090,714	360,581	8,615,233	25,635,513	0	0	25,635,513
252	INT_LABOR		4,695,390	1,372,437	1,115,213	0	257,224	2,122,097	0	0	2,122,097
253	INT_TOTAL_PLANT		301,245,498	175,097,210	113,465,398	0	61,631,812	123,198,833	0	0	123,198,833
254	INT_874-879		2,216,470	833,919	659,381	0	174,538	1,382,551	0	0	1,382,551
255	INT_DIST_PLANT		278,804,516	162,628,729	110,971,649	0	51,657,080	116,175,787	0	0	116,175,787
256	INT_GEN_PLANT		7,734,572	2,259,648	1,561,238	0	698,410	5,320,562	0	0	5,320,562

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020

Classification

Customer Accounts & Services

Line No.	Account Description	FERC Account	Account Balance	Customer Accounts & Services Total	Customer Accounts & Services Demand	Customer Accounts & Services	
						Commodity	Customer Accounts & Services Customer
231	<b>Income Taxes</b>						
232	Federal Income Tax	409.01	(485,546)	(479)	-	-	(479)
233	State Income Tax	409.02	(1,380,631)	(1,363)	-	-	(1,363)
234	Deferred Federal & State Income Taxes	410.01	3,492,441	3,449	-	-	3,449
235	Subtotal - Income Taxes		1,626,264	1,606	-	-	1,606
236	<b>Total Taxes</b>		7,249,649	59,685	-	-	59,685
237	<b>REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>						
238	<b>Test Year Expenses at Current Rates</b>		49,329,331	8,733,388	-	-	8,733,388
239	<b>Return on Rate Base</b>		14,621,110	14,439	-	-	14,439
240	<b>Gross Up Items</b>		-				
241	Tax1		2,107,856	2,082	-	-	2,082
242	ITem2		-	-	-	-	-
243	ITem3		-	-	-	-	-
244	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN</b>		66,058,298	8,749,909	-	-	8,749,909
245	<b>INTERNAL ALLOCATION FACTORS</b>						
246	INT_PLANT		280,684,578	0	0	0	0
247	INT_INTANGIBLE		12,826,347	752,621	0	0	752,621
248	INT_MAIN_SVCS		234,769,635	0	0	0	0
249	INT_887-894		542,132	0	0	0	0
250	INT_RATEBASE		165,566,469	(136,769)	0	0	(136,769)
251	INT_REVREQ		63,950,442	8,747,827	0	0	8,747,827
252	INT_LABOR		4,695,390	989,255	0	0	989,255
253	INT_TOTAL_PLANT		301,245,498	859,678	0	0	859,678
254	INT_874-879		2,216,470	0	0	0	0
255	INT_DIST_PLANT		278,804,516	0	0	0	0
256	INT_GEN_PLANT		7,734,572	107,057	0	0	107,057

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				\$H\$									
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
				Check		R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
1	RATE BASE												
2	Plant in Service												
3	Intangible Plant												
4	Miscellaneous Intangible Plant, Plant-related	303	1,424	-	INT_PLANT	687	8	322	26	133	137	94	18
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal - Intangible Plant		1,424	-		687	8	322	26	133	137	94	18
8	Mfg. Gas Produc. Plant												
9	Land and Land Rights	304	2,787	-	IND_PROD_OH	1,344	16	629	51	259	268	184	35
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787	-		1,344	16	629	51	259	268	184	35
14	Other Storage Plant												
15	Land - Lewiston	360	23,833	-	IND_PROD_OH	11,492	136	5,381	439	2,218	2,294	1,576	298
16	Structures & Improvements	361	232,281	-	IND_PROD_OH	111,997	1,324	52,444	4,276	21,614	22,361	15,361	2,903
17	Gas Holders	362	1,585,468	-	IND_PROD_OH	764,455	9,039	357,966	29,185	147,531	152,625	104,852	19,815
18	Other Equipment	363	35,693	-	IND_PROD_OH	17,210	203	8,059	657	3,321	3,436	2,361	446
19	Subtotal - Other Storage Plant		1,877,275	-		905,154	10,702	423,850	34,557	174,684	180,716	124,150	23,462
20	Distribution Plant												
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
24	Mains	376	-	-	-	-	-	-	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
27	Services	380	-	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
33	General Plant												
34	Land and Land Rights	389	1,560	-	INT_PLANT	752	9	352	29	145	150	103	20
35	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-
36	Stores Equipment	393	211	-	INT_PLANT	102	1	48	4	20	20	14	3
37	Tools, Shop & Garage Equip.	394	9,581	-	INT_PLANT	4,620	55	2,163	176	892	922	634	120
38	Power Operated Equip.	396	504	-	INT_PLANT	243	3	114	9	47	49	33	6
39	Communication Equip.	397	12,549	-	INT_PLANT	6,051	72	2,833	231	1,168	1,208	830	157
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		24,406	-		11,767	139	5,510	449	2,271	2,349	1,614	305
43	Total Plant in Service		1,905,892	-		918,952	10,865	430,311	35,084	177,347	183,471	126,043	23,822

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				\$H\$									
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
44	Accumulated Depreciation												
45	Intangible Plant												
46	Miscellaneous Intangible Plant, Plant-related	303	(544)	-	INT_PLANT	(262)	(3)	(123)	(10)	(51)	(52)	(36)	(7)
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
49	Subtotal - Intangible Plant		(544)	-		(262)	(3)	(123)	(10)	(51)	(52)	(36)	(7)
50	Mfg. Gas Produc. Plant												
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	374	-	IND_PROD_OH	180	2	84	7	35	36	25	5
53	Other Equipment	320	4,438	-	IND_PROD_OH	2,140	25	1,002	82	413	427	294	55
54	LNG Equipment	321	27,544	-	IND_PROD_OH	13,281	157	6,219	507	2,563	2,652	1,822	344
55	Subtotal - Mfg. Gas Produc. Plant		32,357			15,601	184	7,305	596	3,011	3,115	2,140	404
56	Other Storage Plant												
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	-	IND_PROD_OH	(52,663)	(623)	(24,660)	(2,011)	(10,163)	(10,514)	(7,223)	(1,365)
59	Gas Holders	362	(1,203,365)	-	IND_PROD_OH	(580,219)	(6,860)	(271,695)	(22,152)	(111,975)	(115,842)	(79,582)	(15,040)
60	Other Equipment	363	(37,603)	-	IND_PROD_OH	(18,131)	(214)	(8,490)	(692)	(3,499)	(3,620)	(2,487)	(470)
61	Subtotal - Other Storage Plant		(1,350,190)			(651,012)	(7,697)	(304,845)	(24,854)	(125,638)	(129,976)	(89,292)	(16,875)
62	Distribution Plant												
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
75	General Plant												
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-
78	Stores Equipment	393	(211)	-	INT_PLANT	(102)	(1)	(48)	(4)	(20)	(20)	(14)	(3)
79	Tools, Shop & Garage Equip.	394	(5,263)	-	INT_PLANT	(2,538)	(30)	(1,188)	(97)	(490)	(507)	(348)	(66)
80	Power Operated Equip.	396	(504)	-	INT_PLANT	(243)	(3)	(114)	(9)	(47)	(49)	(33)	(6)
81	Communication Equip.	397	(10,520)	-	INT_PLANT	(5,072)	(60)	(2,375)	(194)	(979)	(1,013)	(696)	(131)
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(16,498)	-		(7,955)	(94)	(3,725)	(304)	(1,535)	(1,588)	(1,091)	(206)
85	Total Accumulated Depreciation												
			(1,334,875)	-		(643,628)	(7,610)	(301,387)	(24,573)	(124,213)	(128,502)	(88,279)	(16,683)

**Function & Classification : Indirect Production & O.H. Demand**  
**Indirect Production & O.H. Demand**

Indirect Production & O.H. Demand			SH\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
86	Other Rate Base Items												
87	Material and Supplies	154	-	-	-	-	-	-	-	-	-	-	-
88	Prepayments	165	-	-	-	-	-	-	-	-	-	-	-
89	Cash Working Capital	131	11,218	-	INT_TOTAL_PLANT	5,409	64	2,533	207	1,044	1,080	742	140
90	Cash Working Capital - Pro Forma	131	1,488	-	INT_TOTAL_PLANT	717	8	336	27	138	143	98	19
91	Customer Deposits	235	-	-	-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(133,985)	-	INT_TOTAL_PLANT	(64,603)	(764)	(30,251)	(2,466)	(12,468)	(12,898)	(8,861)	(1,675)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(56,936)	-	INT_TOTAL_PLANT	(27,453)	(325)	(12,855)	(1,048)	(5,298)	(5,481)	(3,765)	(712)
94	Excess Deferred Income Taxes - Gross up	283	15,356	-	INT_TOTAL_PLANT	7,404	88	3,467	283	1,429	1,478	1,016	192
95	Total Other Rate Base Items		(162,859)	-		(78,525)	(928)	(36,770)	(2,998)	(15,154)	(15,678)	(10,770)	(2,035)
96	TOTAL RATE BASE		408,158	-		196,799	2,327	92,154	7,513	37,980	39,291	26,993	5,101
97	OPERATION AND MAINTENANCE EXPENSE												
98	Production, Storage, and Distribution Expense												
99	Mfg. Gas Produc. Plant												
100	Supervision	710	12,038	-	IND_PROD_OH	5,804	69	2,718	222	1,120	1,159	796	150
101	Propane Expenses	717	9,904	-	IND_PROD_OH	4,776	56	2,236	182	922	953	655	124
102	Misc. Intangible Plant	735	24,360	-	IND_PROD_OH	11,745	139	5,500	448	2,267	2,345	1,611	304
103	Subtotal - Mfg. Gas Produc. Plant		46,302	-		22,325	264	10,454	852	4,308	4,457	3,062	579
104	Maintenance Expenses												
105	Supervision	740	12,038	-	IND_PROD_OH	5,804	69	2,718	222	1,120	1,159	796	150
106	Maintenance of Plant	741	3,460	-	IND_PROD_OH	1,668	20	781	64	322	333	229	43
107	Maintenance of Equipment	742	11,687	-	IND_PROD_OH	5,635	67	2,639	215	1,087	1,125	773	146
108	Maint of Scada - Production	769	2,704	-	IND_PROD_OH	1,304	15	611	50	252	260	179	34
109	Subtotal - Maintenance Expenses		29,889	-		14,411	170	6,748	550	2,781	2,877	1,977	374
110	Other Gas Expenses												
111	Other Gas Supply Exp	813	-	-	-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-		-	-	-	-	-	-	-	-
114	Operation Expenses												
115	System Cntl/Load Dispatching	851.02	-	-	-	-	-	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	-	-	-	-	-	-	-	-	-	-	-
118	Subtotal - Operation Expenses		-	-		-	-	-	-	-	-	-	-

**Function & Classification : Indirect Production & O.H. Demand**  
**Indirect Production & O.H. Demand**

Indirect Production & O.H. Demand			\$H\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
119	Distribution Operation Expenses												
120	Op Superv-Eng-Gas Distr	870	-	-	-	-	-	-	-	-	-	-	-
121	Mains & Services	874	-	-	-	-	-	-	-	-	-	-	-
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	-	-	-	-	-	-	-	-	-	-	-
126	Subtotal - Distribution Operation Expenses		-	-		-	-	-	-	-	-	-	-
127	Distribution Maintenance Expenses												
128	Maint Supervision	885	-	-	-	-	-	-	-	-	-	-	-
129	Structures & Improvements	886	-	-	-	-	-	-	-	-	-	-	-
130	Mains	887	-	-	-	-	-	-	-	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	-	-	-	-	-	-	-	-	-	-	-
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		-	-		-	-	-	-	-	-	-	-
141	Total Production, Storage, and Distribution Expense		76,191	-		36,736	434	17,202	1,403	7,090	7,335	5,039	952
142	Customer Accounts, Service, and Sales Expense												
143	Customer Accounts Expense												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-	-	-
148	Customer Service & Information Expense												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-		-	-	-	-	-	-	-	-
152	Sales Expense												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-		-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expense		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				SH\$									
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
157	Administrative and General Expense												
158	Administrative and General Salaries	920	-	-	-	-	-	-	-	-	-	-	-
159	Office Supplies and Exp	921	-	-	-	-	-	-	-	-	-	-	-
160	Outside Service Employed	923	-	-	-	-	-	-	-	-	-	-	-
161	Property Insurance	924	20	-	INT_PLANT	9	0	4	0	2	2	1	0
162	Injuries and Damages	925	-	-	-	-	-	-	-	-	-	-	-
163	Employee Pension and Benefits	926	-	-	-	-	-	-	-	-	-	-	-
164	Regulatory Commission Exp	928	1,018	-	INT_RATEBASE	491	6	230	19	95	98	67	13
165	General Advertising Expense	930	-	-	-	-	-	-	-	-	-	-	-
166	Rents Admin and General	931	-	-	-	-	-	-	-	-	-	-	-
167	Maint General Plant - Equip Shared	932	412	-	INT_GEN_PLANT	199	2	93	8	38	40	27	5
168	Maint of General Plant	935	22	-	INT_GEN_PLANT	11	0	5	0	2	2	1	0
169	Subtotal - Administrative and General Expense		1,472	-		710	8	332	27	137	142	97	18
170	Total Administrative and General Expense		1,472	-		710	8	332	27	137	142	97	18
171	TOTAL OPERATION AND MAINTENANCE EXPENSE												
			77,663	-		37,446	443	17,535	1,430	7,227	7,476	5,136	971
172	Depreciation and Amortization Expense												
173	Intangible Plant												
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-
178	Mfg. Gas Produc. Plant												
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	931	-	IND_PROD_OH	449	5	210	17	87	90	62	12
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	-		449	5	210	17	87	90	62	12
184	Other Storage Plant												
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	-	IND_PROD_OH	2,307	27	1,080	88	445	461	316	60
187	Gas Holders	362	32,149	-	IND_PROD_OH	15,501	183	7,259	592	2,992	3,095	2,126	402
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	-		17,808	211	8,339	680	3,437	3,555	2,443	462

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				\$H\$									
Line	FERC				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Demand Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
190	Distribution Plant												
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
203	General Plant												
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	170	-	INT_PLANT	82	1	38	3	16	16	11	2
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	133	-	INT_PLANT	64	1	30	2	12	13	9	2
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		303	-		146	2	68	6	28	29	20	4
213	Amortization Expense												
214	Amortization Expense	404	91	-	INT_INTANGIBLE	44	1	20	2	8	9	6	1
215	Amortization Expense Adjustments	404	21	-	INT_INTANGIBLE	10	0	5	0	2	2	1	0
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(622)	-	INT_RATEBASE	(300)	(4)	(140)	(11)	(58)	(60)	(41)	(8)
218	Subtotal - Amortization Expense		(510)	-		(246)	(3)	(115)	(9)	(48)	(49)	(34)	(6)
219	Total Depreciation and Amortization Expense		37,657	-		18,157	215	8,502	693	3,504	3,625	2,490	471
220	Taxes												
221	Taxes Other Than Income												
222	Payroll Taxes - FICA	408	-	-	-	-	-	-	-	-	-	-	-
223	Payroll Tax Pro Formas	408	-	-	-	-	-	-	-	-	-	-	-
224	Unemployment Tax - Federal	408.04	-	-	-	-	-	-	-	-	-	-	-
225	Unemployment Tax - State	408.06	-	-	-	-	-	-	-	-	-	-	-
226	Property Taxes	408.12	29,916	-	INT_TOTAL_PLANT	14,425	171	6,754	551	2,784	2,880	1,978	374
227	Property Taxes Pro Forma	408.12	3,910	-	INT_TOTAL_PLANT	1,885	22	883	72	364	376	259	49
228	Payroll Taxes Capitalized	408.1	-	-	-	-	-	-	-	-	-	-	-
229	Other Taxes	408.02	149	-	INT_RATEBASE	72	1	34	3	14	14	10	2
230	Subtotal - Taxes Other Than Income		33,975	-		16,382	194	7,671	625	3,161	3,271	2,247	425



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				SH\$									
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
231	Income Taxes												
232	Federal Income Tax	409.01	(980)	-	INT_RATEBASE	(473)	(6)	(221)	(18)	(91)	(94)	(65)	(12)
233	State Income Tax	409.02	(2,787)	-	INT_RATEBASE	(1,344)	(16)	(629)	(51)	(259)	(268)	(184)	(35)
234	Deferred Federal & State Income Taxes	410.01	7,050	-	INT_RATEBASE	3,399	40	1,592	130	656	679	466	88
235	Subtotal - Income Taxes		3,283	-		1,583	19	741	60	305	316	217	41
236	Total Taxes		37,258	-		17,965	212	8,412	686	3,467	3,587	2,464	466
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		152,578		n/a	73,568	870	34,449	2,809	14,198	14,688	10,090	1,907
239	Return on Rate Base		29,516		INT_RATEBASE	14,232	168	6,664	543	2,747	2,841	1,952	369
240	Gross Up Items					-	-	-	-	-	-	-	-
241	Tax1		4,255		INT_RATEBASE	2,052	24	961	78	396	410	281	53
242	ITem2		-		-	-	-	-	-	-	-	-	-
243	ITem3		-		-	-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		186,350			89,851	1,062	42,074	3,430	17,340	17,939	12,324	2,329
245	INTERNAL ALLOCATION FACTORS												
246	INT_PLANT		1,880,062	-		906,497	10,718	424,479	34,608	174,943	180,984	124,334	23,497
247	INT_INTANGIBLE		1,424	-		687	8	322	26	133	137	94	18
248	INT_MAIN_SVCS		0	-		0	0	0	0	0	0	0	0
249	INT_887-894		0	-		0	0	0	0	0	0	0	0
250	INT_RATEBASE		408,158	-		196,799	2,327	92,154	7,513	37,980	39,291	26,993	5,101
251	INT_REVREQ		182,094	-		87,799	1,038	41,113	3,352	16,944	17,529	12,042	2,276
252	INT_LABOR		0	-		0	0	0	0	0	0	0	0
253	INT_TOTAL_PLANT		1,905,892	-		918,952	10,865	430,311	35,084	177,347	183,471	126,043	23,820
254	INT_874-879		0	-		0	0	0	0	0	0	0	0
255	INT_DIST_PLANT		0	-		0	0	0	0	0	0	0	0
256	INT_GEN_PLANT		24,406	-		11,767	139	5,510	449	2,271	2,349	1,614	305

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Customer Accounts & Services Customer  
Customer Accounts & Services Customer

\$V\$

Line No.	Account Description	FERC Account	Account Balance	Total Check	Customer Allocation Factor	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>RATE BASE</b>												
2	<b>Plant in Service</b>												
3	<b>Intangible Plant</b>												
4	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	752,621	-	INT_LABOR	570,164	27,147	111,775	17,854	15,775	5,806	1,788	2,312
7	Subtotal - Intangible Plant		752,621	-		570,164	27,147	111,775	17,854	15,775	5,806	1,788	2,312
8	<b>Mfg. Gas Produc. Plant</b>												
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
14	<b>Other Storage Plant</b>												
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
20	<b>Distribution Plant</b>												
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
24	Mains	376	-	-	-	-	-	-	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
27	Services	380	-	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
33	<b>General Plant</b>												
34	Land and Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
35	Office Furniture & Equipment	391	107,057	-	INT_LABOR	81,103	3,861	15,900	2,540	2,244	826	254	329
36	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
37	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-
38	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
39	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		107,057	-		81,103	3,861	15,900	2,540	2,244	826	254	329
43	<b>Total Plant in Service</b>		859,678	-		651,267	31,008	127,674	20,393	18,019	6,632	2,043	2,641

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Total Check	Customer Allocation Factor	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
44	<b>Accumulated Depreciation</b>												
45	<b>Intangible Plant</b>												
46	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(287,372)	-	INT_LABOR	(217,705)	(10,365)	(42,679)	(6,817)	(6,023)	(2,217)	(683)	(883)
49	Subtotal - Intangible Plant		(287,372)	-		(217,705)	(10,365)	(42,679)	(6,817)	(6,023)	(2,217)	(683)	(883)
50	<b>Mfg. Gas Produc. Plant</b>												
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
56	<b>Other Storage Plant</b>												
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
62	<b>Distribution Plant</b>												
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
75	<b>General Plant</b>												
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(62,801)	-	INT_LABOR	(47,576)	(2,265)	(9,327)	(1,490)	(1,316)	(485)	(149)	(193)
78	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
79	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-
80	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
81	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(62,801)	-		(47,576)	(2,265)	(9,327)	(1,490)	(1,316)	(485)	(149)	(193)
85	<b>Total Accumulated Depreciation</b>		(350,173)	-		(265,281)	(12,630)	(52,006)	(8,307)	(7,340)	(2,702)	(832)	(1,076)

**Function & Classification : Customer Accounts & Services Customer**  
**Customer Accounts & Services Customer**

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Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Customer Accounts & Services Customer  
Customer Accounts & Services Customer

\$V\$

Line No.	Account Description	FERC Account	Account Balance	Total Check	Customer Allocation Factor	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
119	<b>Distribution Operation Expenses</b>												
120	Op Superv-Eng-Gas Distr	870	-	-	-	-	-	-	-	-	-	-	-
121	Mains & Services	874	-	-	-	-	-	-	-	-	-	-	-
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	-	-	-	-	-	-	-	-	-	-	-
126	Subtotal - Distribution Operation Expenses		-	-		-	-	-	-	-	-	-	-
127	<b>Distribution Maintenance Expenses</b>												
128	Maint Supervision	885	-	-	-	-	-	-	-	-	-	-	-
129	Structures & Improvements	886	-	-	-	-	-	-	-	-	-	-	-
130	Mains	887	-	-	-	-	-	-	-	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	-	-	-	-	-	-	-	-	-	-	-
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		-	-		-	-	-	-	-	-	-	-
141	<b>Total Production, Storage, and Distribution Expense</b>		-	-		-	-	-	-	-	-	-	-
142	<b>Customer Accounts, Service, and Sales Expense</b>												
143	<b>Customer Accounts Expense</b>												
144	Meter Reading Expense	902	202,880	-	METER_READ	149,729	7,129	29,930	4,899	5,111	1,694	1,835	2,554
145	Cust Records and Col	903	2,052,586	-	CUSTOMERS	1,563,982	74,464	305,294	48,496	41,075	15,544	1,808	1,925
146	Uncollectible Accts	904	437,750	-	DIST_UNCOLLECT	368,931	11,718	38,990	7,696	-	8,415	-	2,000
147	Subtotal - Customer Accounts Expense		2,693,217	-		2,082,641	93,311	374,214	61,091	46,185	25,653	3,643	6,479
148	<b>Customer Service &amp; Information Expense</b>												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	-	CUSTOMERS	56,358	2,683	11,001	1,748	1,480	560	65	69
151	Subtotal - Customer Service & Information Expense		73,965	-		56,358	2,683	11,001	1,748	1,480	560	65	69
152	<b>Sales Expense</b>												
153	Advertising Expense	913	70,021	-	CUSTOMERS	53,353	2,540	10,415	1,654	1,401	530	62	66
154	Interest on Customer Deposits		9,371	-	CUST_DEPOSITS	1,272	20	2,564	885	3,096	1,207	327	-
155	Subtotal - Sales Expense		79,392	-		54,625	2,560	12,979	2,540	4,497	1,737	389	66
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573	-		2,193,624	98,554	398,195	65,378	52,163	27,950	4,096	6,614

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Customer Accounts & Services Customer  
Customer Accounts & Services Customer

Customer Accounts & Services Customer			SV\$										
Line	FERC		Total	Check	Customer	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account			Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
157	<b>Administrative and General Expense</b>												
158	Administrative and General Salaries	920	2,405	-	INT_LABOR	1,822	87	357	57	50	19	6	7
159	Office Supplies and Exp	921	89,546	-	INT_LABOR	67,837	3,230	13,299	2,124	1,877	691	213	275
160	Outside Service Employed	923	823,691	-	INT_LABOR	624,004	29,710	122,330	19,540	17,265	6,355	1,957	2,531
161	Property Insurance	924	-	-	-	-	-	-	-	-	-	-	-
162	Injuries and Damages	925	61,839	-	INT_LABOR	46,847	2,230	9,184	1,467	1,296	477	147	190
163	Employee Pension and Benefits	926	463,842	-	INT_LABOR	351,393	16,730	68,887	11,003	9,722	3,578	1,102	1,425
164	Regulatory Commission Exp	928	498	-	INT_RATEBASE	792	41	(10)	(35)	(196)	(77)	(21)	4
165	General Advertising Expense	930	9,038	-	INT_LABOR	6,847	326	1,342	214	189	70	21	28
166	Rents Admin and General	931	4,957	-	INT_LABOR	3,755	179	736	118	104	38	12	15
167	Maint General Plant - Equip Shared	932	1,808	-	INT_GEN_PLANT	1,370	65	269	43	38	14	4	6
168	Maint of General Plant	935	97	-	INT_GEN_PLANT	73	3	14	2	2	1	0	0
169	Subtotal - Administrative and General Expense		1,457,720	-		1,104,741	52,602	216,409	34,533	30,347	11,165	3,442	4,481
170	<b>Total Administrative and General Expense</b>		1,457,720	-		1,104,741	52,602	216,409	34,533	30,347	11,165	3,442	4,481
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		4,304,293	-		3,298,365	151,156	614,603	99,911	82,510	39,115	7,538	11,094
172	<b>Depreciation and Amortization Expense</b>												
173	<b>Intangible Plant</b>												
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>												
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
184	<b>Other Storage Plant</b>												
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
187	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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190	<b>Distribution Plant</b>												
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
203	<b>General Plant</b>												
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	6,376	-	INT_LABOR	4,831	230	947	151	134	49	15	20
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		6,376	-		4,831	230	947	151	134	49	15	20
213	<b>Amortization Expense</b>												
214	Amortization Expense	404	47,938	-	INT_INTANGIBLE	36,317	1,729	7,120	1,137	1,005	370	114	147
215	Amortization Expense Adjustments	404	11,107	-	INT_INTANGIBLE	8,414	401	1,650	263	233	86	26	34
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(304)	-	INT_RATEBASE	(484)	(25)	6	22	120	47	13	(2)
218	Subtotal - Amortization Expense		58,741	-		44,247	2,105	8,775	1,422	1,357	503	153	179
219	<b>Total Depreciation and Amortization Expense</b>		<u>65,117</u>	-		<u>49,077</u>	<u>2,335</u>	<u>9,722</u>	<u>1,574</u>	<u>1,491</u>	<u>552</u>	<u>168</u>	<u>199</u>
220	<b>Taxes</b>												
221	<b>Taxes Other Than Income</b>												
222	Payroll Taxes - FICA	408	47,246	-	INT_LABOR	35,792	1,704	7,017	1,121	990	364	112	145
223	Payroll Tax Pro Formas	408	29,006	-	INT_LABOR	21,974	1,046	4,308	688	608	224	69	89
224	Unemployment Tax - Federal	408.04	345	-	INT_LABOR	262	12	51	8	7	3	1	1
225	Unemployment Tax - State	408.06	239	-	INT_LABOR	181	9	36	6	5	2	1	1
226	Property Taxes	408.12	13,494	-	INT_TOTAL_PLANT	10,223	487	2,004	320	283	104	32	41
227	Property Taxes Pro Forma	408.12	1,763	-	INT_TOTAL_PLANT	1,336	64	262	42	37	14	4	5
228	Payroll Taxes Capitalized	408.1	(34,088)	-	INT_LABOR	(25,824)	(1,230)	(5,063)	(809)	(714)	(263)	(81)	(105)
229	Other Taxes	408.02	<u>73</u>	-	INT_RATEBASE	<u>116</u>	<u>6</u>	<u>(1)</u>	<u>(5)</u>	<u>(29)</u>	<u>(11)</u>	<u>(3)</u>	<u>1</u>
230	Subtotal - Taxes Other Than Income		58,079	-		44,060	2,098	8,613	1,371	1,187	436	135	179

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Customer Accounts & Services Customer  
Customer Accounts & Services Customer

\$V\$

Line No.	Account Description	FERC Account	Account Balance	Total Check	Customer Allocation Factor	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
231	Income Taxes												
232	Federal Income Tax	409.01	(479)	-	INT_RATEBASE	(763)	(39)	9	34	189	74	20	(3)
233	State Income Tax	409.02	(1,363)	-	INT_RATEBASE	(2,169)	(111)	26	97	537	211	56	(10)
234	Deferred Federal & State Income Taxes	410.01	3,449	-	INT_RATEBASE	5,486	281	(66)	(245)	(1,358)	(533)	(142)	25
235	Subtotal - Income Taxes		1,606	-		2,555	131	(31)	(114)	(632)	(248)	(66)	12
236	Total Taxes		59,685	-		46,614	2,229	8,582	1,257	555	188	69	190
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		4,429,095		n/a	3,394,057	155,720	632,908	102,741	84,556	39,855	7,775	11,483
239	Return on Rate Base		14,439		INT_RATEBASE	22,968	1,178	(277)	(1,026)	(5,683)	(2,230)	(594)	104
240	Gross Up Items				-	-	-	-	-	-	-	-	-
241	Tax1		2,082		INT_RATEBASE	3,311	170	(40)	(148)	(819)	(322)	(86)	15
242	ITem2		-		-	-	-	-	-	-	-	-	-
243	ITem3		-		-	-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		4,445,616			3,420,336	157,068	632,591	101,567	78,054	37,303	7,095	11,602

245 INTERNAL ALLOCATION FACTORS

246	INT_PLANT	0	-	0	0	0	0	0	0	0	0	0	0
247	INT_INTANGIBLE	752,621	-	570,164	27,147	111,775	17,854	15,775	5,806	1,788	2,312		
248	INT_MAIN_SVCS	0	-	0	0	0	0	0	0	0	0	0	0
249	INT_887-894	0	-	0	0	0	0	0	0	0	0	0	0
250	INT_RATEBASE	186,368	-	296,455	15,204	(3,569)	(13,247)	(73,355)	(28,787)	(7,673)	1,340		
251	INT_REVREQ	4,443,534	-	3,417,025	156,898	632,631	101,715	78,873	37,625	7,181	11,587		
252	INT_LABOR	989,255	-	749,431	35,682	146,918	23,467	20,735	7,632	2,351	3,039		
253	INT_TOTAL_PLANT	859,678	-	651,267	31,008	127,674	20,393	18,019	6,632	2,043	2,641		
254	INT_874-879	0	-	0	0	0	0	0	0	0	0	0	0
255	INT_DIST_PLANT	0	-	0	0	0	0	0	0	0	0	0	0
256	INT_GEN_PLANT	107,057	-	81,103	3,861	15,900	2,540	2,244	826	254	329		



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Onsite Customer  
Onsite Customer

Onsite Customer			SR\$										
Line	FERC		Total Check	Customer	Residential Heat	Residential Non- Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large	
No.	Account Description	Account		Allocation Factor	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
1	RATE BASE												
2	Plant in Service												
3	Intangible Plant												
4	Miscellaneous Intangible Plant, Plant-related	303	88,003	-	INT_PLANT	58,018	2,795	15,387	2,445	5,214	1,955	1,060	1,129
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	1,614,481	-	INT_LABOR	1,007,445	49,778	284,810	45,290	131,772	48,838	22,547	24,002
7	Subtotal - Intangible Plant		1,702,484	-		1,065,463	52,573	300,197	47,735	136,986	50,792	23,607	25,130
8	Mfg. Gas Produc. Plant												
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-	-
14	Other Storage Plant												
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-	-
20	Distribution Plant												
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
24	Mains	376	-	-	-	-	-	-	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
27	Services	380	82,837,047	-	SERVICES	56,612,383	2,695,416	14,326,118	2,275,684	3,709,653	1,403,828	878,639	935,326
28	Meters	381	4,624,610	-	METERS	2,707,407	128,904	860,947	136,760	458,470	173,497	76,834	81,791
29	Meter Installations	382	26,001,685	-	METERS	15,222,285	724,760	4,840,643	768,930	2,577,728	975,478	431,996	459,867
30	House Regulators	383	733,550	-	METERS	429,445	20,447	136,562	21,693	72,722	27,520	12,187	12,974
31	Water Heaters/Conversion Burners	386	1,978,895	-	HEAT_CONV_REV	1,620,410	120,261	148,796	24,775	64,653	-	-	-
32	Subtotal - Distribution Plant		116,175,787	-		76,591,930	3,689,788	20,313,067	3,227,842	6,883,225	2,580,323	1,399,656	1,489,957
33	General Plant												
34	Land and Land Rights	389	96,417	-	INT_PLANT	63,565	3,062	16,858	2,679	5,713	2,141	1,162	1,237
35	Office Furniture & Equipment	391	229,653	-	INT_LABOR	143,305	7,081	40,513	6,442	18,744	6,947	3,207	3,414
36	Stores Equipment	393	13,046	-	INT_PLANT	8,601	414	2,281	362	773	290	157	167
37	Tools, Shop & Garage Equip.	394	592,054	-	INT_PLANT	390,327	18,804	103,519	16,450	35,078	13,150	7,133	7,593
38	Power Operated Equip.	396	31,153	-	INT_PLANT	20,538	989	5,447	866	1,846	692	375	400
39	Communication Equip.	397	775,436	-	INT_PLANT	511,227	24,628	135,583	21,545	45,943	17,223	9,342	9,945
40	Metscan Communication Equip	397.25	112,656	-	CUST_TELEMETER	-	-	1,543	3,086	24,692	4,630	32,408	46,297
41	ERT Automatic Reading Dev	397.35	3,470,146	-	ERTS	2,649,596	126,152	517,111	81,960	68,005	26,037	988	296
42	Subtotal - General Plant		5,320,562	-		3,787,160	181,131	822,856	133,391	200,794	71,109	54,773	69,349
43	Total Plant in Service		123,198,833	-		81,444,553	3,923,492	21,436,120	3,408,967	7,221,005	2,702,224	1,478,036	1,584,436

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Onsite Customer  
Onsite Customer

Onsite Customer		SR\$											
Line	FERC				Customer	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
44	Accumulated Depreciation												
45	Intangible Plant												
46	Miscellaneous Intangible Plant, Plant-related	303	(33,602)	-	INT_PLANT	(22,153)	(1,067)	(5,875)	(934)	(1,991)	(746)	(405)	(431)
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(616,454)	-	INT_LABOR	(384,671)	(19,007)	(108,748)	(17,293)	(50,314)	(18,648)	(8,609)	(9,165)
49	Subtotal - Intangible Plant		(650,057)	-		(406,824)	(20,074)	(114,624)	(18,226)	(52,305)	(19,394)	(9,014)	(9,595)
50	Mfg. Gas Produc. Plant												
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-	-
56	Other Storage Plant												
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-	-
62	Distribution Plant												
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
69	Services	380	(28,479,497)	-	SERVICES	(19,463,419)	(926,688)	(4,925,340)	(782,384)	(1,275,384)	(482,638)	(302,077)	(321,566)
70	Meters	381	(1,226,613)	-	METERS	(718,101)	(34,190)	(228,354)	(36,274)	(121,603)	(46,018)	(20,379)	(21,694)
71	Meter Installations	382	(6,859,297)	-	METERS	(4,015,669)	(191,193)	(1,276,971)	(202,845)	(680,010)	(257,333)	(113,961)	(121,314)
72	House Regulators	383	(212,402)	-	METERS	(124,347)	(5,920)	(39,542)	(6,281)	(21,057)	(7,968)	(3,529)	(3,757)
73	Water Heaters/Conversion Burners	386	(959,565)	-	HEAT_CONV_REV	(785,736)	(58,314)	(72,151)	(12,013)	(31,350)	-	-	-
74	Subtotal - Distribution Plant		(37,737,373)	-		(25,107,273)	(1,216,306)	(6,542,359)	(1,039,797)	(2,129,403)	(793,957)	(439,947)	(468,331)
75	General Plant												
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(134,717)	-	INT_LABOR	(84,064)	(4,154)	(23,765)	(3,779)	(10,995)	(4,075)	(1,881)	(2,003)
78	Stores Equipment	393	(13,042)	-	INT_PLANT	(8,599)	(414)	(2,280)	(362)	(773)	(290)	(157)	(167)
79	Tools, Shop & Garage Equip.	394	(325,220)	-	INT_PLANT	(214,410)	(10,329)	(56,864)	(9,036)	(19,269)	(7,223)	(3,918)	(4,171)
80	Power Operated Equip.	396	(31,153)	-	INT_PLANT	(20,538)	(989)	(5,447)	(866)	(1,846)	(692)	(375)	(400)
81	Communication Equip.	397	(650,074)	-	INT_PLANT	(428,579)	(20,647)	(113,664)	(18,062)	(38,516)	(14,438)	(7,832)	(8,337)
82	Metscan Communication Equip	397.25	(112,656)	-	CUST_TELEMETER	-	-	(1,543)	(3,086)	(24,692)	(4,630)	(32,408)	(46,297)
83	ERT Automatic Reading Dev	397.35	(2,766,299)	-	ERTS	(2,112,181)	(100,565)	(412,226)	(65,336)	(54,212)	(20,756)	(788)	(236)
84	Subtotal - General Plant		(4,033,162)	-		(2,868,370)	(137,098)	(615,790)	(100,528)	(150,302)	(52,104)	(47,360)	(61,611)
85	Total Accumulated Depreciation												
			(42,420,592)	-		(28,382,468)	(1,373,478)	(7,272,772)	(1,158,551)	(2,332,011)	(865,455)	(496,320)	(539,537)

**Function & Classification : Onsite Customer**  
Onsite Customer

Onsite Customer				\$R\$										
Line		FERC		Total	Check	Customer	Residential Heat	Heat Non-Residential	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
No.	Account Description	Account	Account Balance			Allocation Factor	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
86	Other Rate Base Items													
87	Material and Supplies	154	1,155,679	-		INT_DIST_PLANT	761,912	36,705	202,068	32,110	68,472	25,668	13,923	14,822
88	Prepayments	165	27,041	-		INT_DIST_PLANT	17,828	859	4,728	751	1,602	601	326	347
89	Cash Working Capital - Pro Forma	131	725,174	-		INT_TOTAL_PLANT	479,400	23,094	126,177	20,066	42,504	15,906	8,700	9,326
90	Cash Working Capital - Pro Forma	131	96,185	-		INT_TOTAL_PLANT	63,586	3,063	16,736	2,661	5,638	2,110	1,154	1,237
91	Customer Deposits	235	-	-		-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(8,660,959)	-		INT_TOTAL_PLANT	(5,725,606)	(275,824)	(1,506,973)	(239,653)	(507,641)	(189,968)	(103,907)	(111,387)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(3,680,412)	-		INT_TOTAL_PLANT	(2,433,055)	(117,209)	(640,377)	(101,839)	(215,719)	(80,726)	(44,155)	(47,333)
94	Excess Deferred Income Taxes - Gross up	283	992,657	-		INT_TOTAL_PLANT	656,228	31,613	172,719	27,467	58,182	21,773	11,909	12,766
95	TOTAL Other Rate Base Items		(9,344,634)	-			(6,179,707)	(297,699)	(1,624,923)	(258,436)	(546,961)	(204,637)	(112,049)	(120,222)
96	TOTAL RATE BASE		71,433,607	-			46,882,378	2,252,315	12,538,424	1,991,980	4,342,033	1,632,132	869,667	924,677
97	OPERATION AND MAINTENANCE EXPENSE													
98	Production, Storage, and Distribution Expense													
99	Mfg. Gas Produc. Plant													
100	Supervision	710	-	-		-	-	-	-	-	-	-	-	-
101	Propane Expenses	717	-	-		-	-	-	-	-	-	-	-	-
102	Misc. Intangible Plant	735	-	-		-	-	-	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		-	-			-	-	-	-	-	-	-	-
104	Maintenance Expenses													
105	Supervision	740	-	-		-	-	-	-	-	-	-	-	-
106	Maintenance of Plant	741	-	-		-	-	-	-	-	-	-	-	-
107	Maintenance of Equipment	742	-	-		-	-	-	-	-	-	-	-	-
108	Maint of Scada - Production	769	-	-		-	-	-	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		-	-			-	-	-	-	-	-	-	-
110	Other Gas Expenses													
111	Other Gas Supply Exp	813	-	-		-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-		-	-	-	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-			-	-	-	-	-	-	-	-
114	Operation Expenses													
115	System Cntl/Load Dispatching	851.02	-	-		-	-	-	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-		-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	-	-		-	-	-	-	-	-	-	-	-
118	Subtotal - Operation Expenses		-	-			-	-	-	-	-	-	-	-

**Function & Classification : Onsite Customer**  
**Onsite Customer**

Onsite Customer				Residential Customer									
				SR\$									
Line		FERC				Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Customer Allocation Factor	R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Medium G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
119	Distribution Operation Expenses												
120	Op Superv-Eng-Gas Distr	870	24,694	-	INT_874-879	15,099	719	4,499	715	2,108	798	367	390
121	Mains & Services	874	279,889	-	INT_MAIN_SVCS	191,281	9,107	48,405	7,689	12,534	4,743	2,969	3,160
122	Regulator Station Expense	875	-	-			-	-	-	-	-	-	-
123	Meter & House Regulator	878	1,054,382	-	METERS	617,272	29,389	196,291	31,180	104,528	39,556	17,518	18,648
124	Customer Installation Exp	879	48,280	-	CUSTOMERS	36,787	1,751	7,181	1,141	966	366	43	45
125	Operations Exp Other	880	710,704	-	INT_874-879	434,549	20,690	129,478	20,567	60,673	22,960	10,553	11,234
126	Subtotal - Distribution Operation Expenses		2,117,948	-		1,294,988	61,657	385,853	61,292	180,809	68,423	31,449	33,477
127	Distribution Maintenance Expenses												
128	Maint Supervision	885	50,897	-	INT_887-894	37,454	2,281	6,625	1,066	2,239	565	323	344
129	Structures & Improvements	886	19,993	-	INT_887-894	14,712	896	2,602	419	879	222	127	135
130	Mains	887	-	-	-	-	-	-	-	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distrib SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	142,056	-	SERVICES	97,084	4,622	24,568	3,903	6,362	2,407	1,507	1,604
136	Meters & House Regulators	893	26,058	-	METERS	15,255	726	4,851	771	2,583	978	433	461
137	Other Equipment	894	582	-	INT_887-894	429	26	76	12	26	6	4	4
138	Water Heaters & Conv Burn	894.01	137,082	-	HEAT_CONV_REV	112,249	8,331	10,307	1,716	4,479	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		376,668	-		277,183	16,883	49,029	7,886	16,567	4,178	2,394	2,548
141	Total Production, Storage, and Distribution Expense		2,494,616	-		1,572,170	78,540	434,882	69,178	197,377	72,601	33,842	36,026
142	Customer Accounts, Service, and Sales Expense												
143	Customer Accounts Expense												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-	-	-
148	Customer Service & Information Expense												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-		-	-	-	-	-	-	-	-
152	Sales Expense												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-		-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-		-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expense		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Onsite Customer  
Onsite Customer

Onsite Customer		SR\$											
Line	FERC		Total	Customer	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large	
No.	Account Description	Account	Balance	Allocation Factor	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
157	<b>Administrative and General Expense</b>												
158	Administrative and General Salaries	920	5,158	-	INT_LABOR	3,219	159	910	145	421	156	72	
159	Office Supplies and Exp	921	192,088	-	INT_LABOR	119,864	5,923	33,886	5,388	15,678	5,811	2,856	
160	Outside Service Employed	923	1,766,936	-	INT_LABOR	1,102,578	54,479	311,704	49,566	144,216	53,450	26,268	
161	Property Insurance	924	1,213	-	INT_PLANT	800	39	212	34	72	27	16	
162	Injuries and Damages	925	132,653	-	INT_LABOR	82,776	4,090	23,401	3,721	10,827	4,013	1,972	
163	Employee Pension and Benefits	926	995,009	-	INT_LABOR	620,891	30,678	175,529	27,912	81,212	30,099	13,896	
164	Regulatory Commission Exp	928	190,919	-	INT_RATEBASE	125,301	6,020	33,511	5,324	11,605	4,362	2,471	
165	General Advertising Expense	930	19,387	-	INT_LABOR	12,098	598	3,420	544	1,582	586	288	
166	Rents Admin and General	931	10,633	-	INT_LABOR	6,635	328	1,876	298	868	322	149	
167	Maint General Plant - Equip Shared	932	89,875	-	INT_GEN_PLANT	63,973	3,060	13,900	2,253	3,392	1,201	925	
168	Maint of General Plant	935	4,805	-	INT_GEN_PLANT	3,420	164	743	120	181	64	49	
169	Subtotal - Administrative and General Expense		3,408,678	-		2,141,555	105,536	599,093	95,306	270,053	100,090	46,912	
170	<b>Total Administrative and General Expense</b>		3,408,678	-		2,141,555	105,536	599,093	95,306	270,053	100,090	46,912	
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		5,903,294	-		3,713,725	184,075	1,033,975	164,484	467,430	172,691	80,755	
172	<b>Depreciation and Amortization Expense</b>												
173	<b>Intangible Plant</b>												
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	
178	<b>Mfg. Gas Produc. Plant</b>												
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	
180	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	
183	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	
184	<b>Other Storage Plant</b>												
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	
186	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	
187	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	
189	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Onsite Customer													
Onsite Customer				SR\$									
Line	FERC					Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Customer Allocation Factor	Residential Heat R-5, R-10	Heat Small R-6, R-11 G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52	
190	<b>Distribution Plant</b>												
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
197	Services	380	3,653,114	-	SERVICES	2,496,606	118,868	631,782	100,358	163,596	61,909	38,748	41,248
198	Meters	381	246,954	-	METERS	144,575	6,883	45,975	7,303	24,482	9,265	4,103	4,368
199	Meter Installations	382	1,099,871	-	METERS	643,902	30,657	204,759	32,526	109,038	41,263	18,273	19,452
200	House Regulators	383	24,354	-	METERS	14,258	679	4,534	720	2,414	914	405	431
201	Water Heaters/Conversion Burners	386	224,802	-	HEAT_CONV_REV	184,078	13,662	16,903	2,814	7,345	-	-	-
202	Subtotal - Distribution Plant		5,249,095	-		3,483,420	170,749	903,953	143,721	306,875	113,350	61,529	65,499
203	<b>General Plant</b>												
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	13,678	-	INT_LABOR	8,535	422	2,413	384	1,116	414	191	203
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	10,498	-	INT_PLANT	6,921	333	1,836	292	622	233	126	135
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	8,206	-	INT_PLANT	5,410	261	1,435	228	486	182	99	105
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	-	ERTS	56,801	2,704	11,086	1,757	1,458	558	21	6
212	Subtotal - General Plant		106,774	-		77,667	3,720	16,769	2,660	3,682	1,387	438	450
213	<b>Amortization Expense</b>												
214	Amortization Expense	404	108,440	-	INT_INTANGIBLE	67,865	3,349	19,121	3,040	8,725	3,235	1,504	1,601
215	Amortization Expense Adjustments	404	25,125	-	INT_INTANGIBLE	15,724	776	4,430	704	2,022	750	348	371
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(116,666)	-	INT_RATEBASE	(76,569)	(3,679)	(20,478)	(3,253)	(7,091)	(2,666)	(1,420)	(1,510)
218	Subtotal - Amortization Expense		16,899	-		7,020	446	3,073	492	3,656	1,319	432	461
219	<b>Total Depreciation and Amortization Expense</b>		5,372,768	-		3,568,107	174,915	923,795	146,873	314,213	116,056	62,398	66,410
220	<b>Taxes</b>												
221	<b>Taxes Other Than Income</b>												
222	Payroll Taxes - FICA	408	101,349	-	INT_LABOR	63,242	3,125	17,879	2,843	8,272	3,066	1,415	1,507
223	Payroll Tax Pro Formas	408	62,221	-	INT_LABOR	38,827	1,918	10,976	1,745	5,078	1,882	869	925
224	Unemployment Tax - Federal	408.04	741	-	INT_LABOR	462	23	131	21	60	22	10	11
225	Unemployment Tax - State	408.06	513	-	INT_LABOR	320	16	91	14	42	16	7	8
226	Property Taxes	408.12	1,933,822	-	INT_TOTAL_PLANT	1,278,415	61,586	336,477	53,510	113,346	42,416	23,200	24,871
227	Property Taxes Pro Forma	408.12	252,715	-	INT_TOTAL_PLANT	167,066	8,048	43,971	6,993	14,812	5,543	3,032	3,250
228	Payroll Taxes Capitalized	408.1	(73,124)	-	INT_LABOR	(45,630)	(2,255)	(12,900)	(2,051)	(5,968)	(2,212)	(1,021)	(1,087)
229	Other Taxes	408.02	28,000	-	INT_RATEBASE	18,376	883	4,915	781	1,702	640	341	362
230	Subtotal - Taxes Other Than Income		2,306,237	-		1,521,079	73,344	401,540	63,856	137,345	51,373	27,854	29,846

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Onsite Customer  
Onsite Customer

		SR\$										
Line	FERC		Total	Customer	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
No.	Account Description	Account	Account Balance	Allocation Factor	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
231	Income Taxes											
232	Federal Income Tax	409.01	(183,788)	-	INT_RATEBASE	(120,621)	(5,795)	(32,259)	(5,125)	(11,171)	(4,199)	(2,379)
233	State Income Tax	409.02	(522,593)	-	INT_RATEBASE	(342,982)	(16,477)	(91,728)	(14,573)	(31,765)	(11,940)	(6,765)
234	Deferred Federal & State Income Taxes	410.01	1,321,951	-	INT_RATEBASE	867,606	41,681	232,036	36,864	80,354	30,204	17,112
235	Subtotal - Income Taxes		615,570	-		404,003	19,409	108,048	17,166	37,417	14,065	7,968
236	Total Taxes		2,921,807	-		1,925,082	92,753	509,589	81,021	174,762	65,438	37,815
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN											
238	Test Year Expenses at Current Rates		14,197,869	n/a		9,206,914	451,744	2,467,359	392,378	956,405	354,185	190,382
239	Return on Rate Base		5,534,351	INT_RATEBASE		3,632,234	174,499	971,420	154,330	336,401	126,450	71,640
240	Gross Up Items			-		-	-	-	-	-	-	-
241	Tax1		797,861	INT_RATEBASE		523,642	25,157	140,045	22,249	48,497	18,230	10,328
242	ITem2		-	-		-	-	-	-	-	-	-
243	ITem3		-	-		-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		20,530,081			13,362,790	651,400	3,578,824	568,957	1,341,303	498,865	272,350
245	INTERNAL ALLOCATION FACTORS											
246	INT_PLANT		116,175,787	-		76,591,930	3,689,788	20,313,067	3,227,842	6,883,225	2,580,323	1,489,957
247	INT_INTANGIBLE		1,702,484	-		1,065,463	52,573	300,197	47,735	136,986	50,792	25,130
248	INT_MAIN_SVCS		82,837,047	-		56,612,383	2,695,416	14,326,118	2,275,684	3,709,653	1,403,828	935,326
249	INT_887-894		305,196	-		224,588	13,679	39,726	6,389	13,424	3,385	2,065
250	INT_RATEBASE		71,433,607	-		46,882,378	2,252,315	12,538,424	1,991,980	4,342,033	1,632,132	869,667
251	INT_REVREQ		19,732,220	-		12,839,148	626,243	3,438,779	546,708	1,292,806	480,635	245,879
252	INT_LABOR		2,122,097	-		1,324,200	65,429	374,358	59,529	173,203	64,193	31,548
253	INT_TOTAL_PLANT		123,198,833	-		81,444,553	3,923,492	21,436,120	3,408,967	7,221,005	2,702,224	1,478,036
254	INT_874-879		1,382,551	-		845,340	40,248	251,876	40,010	118,028	44,665	21,853
255	INT_DIST_PLANT		116,175,787	-		76,591,930	3,689,788	20,313,067	3,227,842	6,883,225	2,580,323	1,489,957
256	INT_GEN_PLANT		5,320,562	-		3,787,160	181,131	822,856	133,391	200,794	71,109	69,349

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Customer													
Distribution Customer		SNS											
Line	FERC				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Customer Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
1	RATE BASE												
2	Plant in Service												
3	Intangible Plant												
4	Miscellaneous Intangible Plant, Plant-related	303	39,130	-	INT_PLANT	29,816	1,420	5,820	925	783	296	34	37
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497	-	CUSTOMERS	6,889,227	328,008	1,344,799	213,620	180,931	68,469	7,964	8,478
6	Miscellaneous Intangible Plant, Labor-related	303	195,695	-	INT_LABOR	149,111	7,099	29,107	4,624	3,916	1,482	172	184
7	Subtotal - Intangible Plant		9,276,323	-		7,068,154	336,527	1,379,727	219,168	185,630	70,247	8,171	8,699
8	Mfg. Gas Produc. Plant												
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
14	Other Storage Plant												
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
20	Distribution Plant												
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
24	Mains	376	51,657,080	-	CUSTOMERS	39,360,446	1,874,021	7,683,286	1,220,480	1,033,718	391,186	45,504	48,439
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
27	Services	380	-	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		51,657,080	-		39,360,446	1,874,021	7,683,286	1,220,480	1,033,718	391,186	45,504	48,439
33	General Plant												
34	Land and Land Rights	389	42,871	-	INT_PLANT	32,666	1,555	6,377	1,013	858	325	38	40
35	Office Furniture & Equipment	391	27,837	-	INT_LABOR	21,210	1,010	4,140	658	557	211	25	26
36	Stores Equipment	393	5,801	-	INT_PLANT	4,420	210	863	137	116	44	5	5
37	Tools, Shop & Garage Equip.	394	263,254	-	INT_PLANT	200,588	9,550	39,155	6,220	5,268	1,994	232	247
38	Power Operated Equip.	396	13,852	-	INT_PLANT	10,555	503	2,060	327	277	105	12	13
39	Communication Equip.	397	344,795	-	INT_PLANT	262,718	12,508	51,283	8,146	6,900	2,611	304	323
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		698,410	-		532,158	25,337	103,879	16,501	13,976	5,289	615	655
43	Total Plant in Service		61,631,812	-		46,960,758	2,235,885	9,166,892	1,456,148	1,233,324	466,722	54,290	57,793



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Customer												
Distribution Customer				\$N\$								
Line	FERC		Total	Customer	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
44	<b>Accumulated Depreciation</b>											
45	<b>Intangible Plant</b>											
46	Miscellaneous Intangible Plant, Plant-related	303	(14,941)	-	INT_PLANT	(11,384)	(542)	(2,222)	(353)	(299)	(113)	(14)
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	-	CUSTOMERS	(2,630,501)	(125,243)	(513,482)	(81,566)	(69,085)	(26,143)	(3,041)
48	Miscellaneous Intangible Plant, Labor-related	303	(74,722)	-	INT_LABOR	(56,935)	(2,711)	(11,114)	(1,765)	(1,495)	(566)	(70)
49	Subtotal - Intangible Plant		(3,541,962)	-		(2,698,820)	(128,496)	(526,818)	(83,684)	(70,879)	(26,822)	(3,321)
50	<b>Mfg. Gas Produc. Plant</b>											
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-
56	<b>Other Storage Plant</b>											
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-
62	<b>Distribution Plant</b>											
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
66	Mains	376	(13,093,965)	-	CUSTOMERS	(9,977,031)	(475,024)	(1,947,549)	(309,365)	(262,025)	(99,157)	(11,534)
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		(13,093,965)	-		(9,977,031)	(475,024)	(1,947,549)	(309,365)	(262,025)	(99,157)	(11,534)
75	<b>General Plant</b>											
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(16,329)	-	INT_LABOR	(12,442)	(592)	(2,429)	(386)	(327)	(124)	(15)
78	Stores Equipment	393	(5,799)	-	INT_PLANT	(4,419)	(210)	(863)	(137)	(116)	(44)	(5)
79	Tools, Shop & Garage Equip.	394	(144,608)	-	INT_PLANT	(110,185)	(5,246)	(21,508)	(3,417)	(2,894)	(1,095)	(127)
80	Power Operated Equip.	396	(13,852)	-	INT_PLANT	(10,555)	(503)	(2,060)	(327)	(277)	(105)	(12)
81	Communication Equip.	397	(289,053)	-	INT_PLANT	(220,246)	(10,486)	(42,993)	(6,829)	(5,784)	(2,189)	(255)
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(469,641)	-		(357,846)	(17,038)	(69,853)	(11,096)	(9,398)	(3,556)	(414)
85	<b>Total Accumulated Depreciation</b>		(17,105,567)	-		(13,033,698)	(620,558)	(2,544,220)	(404,146)	(342,302)	(129,536)	(16,040)

**Function & Classification : Distribution Customer**  
**Distribution Customer**

Distribution Customer			SNS										
Line	FERC				Customer	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
86	Other Rate Base Items												
87	Material and Supplies	154	513,868	-	INT_DIST_PLANT	391,545	18,642	76,431	12,141	10,283	3,891	453	482
88	Prepayments	165	12,024	-	INT_DIST_PLANT	9,162	436	1,788	284	241	91	11	1
89	Cash Working Capital	131	362,778	-	INT_TOTAL_PLANT	276,421	13,161	53,958	8,571	7,260	2,747	320	340
90	Cash Working Capital - Pro Forma	131	48,118	-	INT_TOTAL_PLANT	36,664	1,746	7,157	1,137	963	364	42	45
91	Customer Deposits	235	-	-	-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(4,332,757)	-	INT_TOTAL_PLANT	(3,301,372)	(157,184)	(644,439)	(102,368)	(86,704)	(32,811)	(3,817)	(4,063)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(1,841,174)	-	INT_TOTAL_PLANT	(1,402,894)	(66,794)	(273,850)	(43,501)	(36,844)	(13,943)	(1,622)	(1,726)
94	Excess Deferred Income Taxes - Gross up	283	496,590	-	INT_TOTAL_PLANT	378,380	18,015	73,861	11,733	9,937	3,761	437	466
95	TOTAL Other Rate Base Items		(4,740,554)	-		(3,612,096)	(171,978)	(705,093)	(112,003)	(94,864)	(35,899)	(4,176)	(4,445)
96	TOTAL RATE BASE		39,785,691	-		30,314,965	1,443,349	5,917,579	939,999	796,158	301,287	35,046	37,308
97	OPERATION AND MAINTENANCE EXPENSE												
98	Production, Storage, and Distribution Expense												
99	Mfg. Gas Produc. Plant												
100	Supervision	710	-	-	-	-	-	-	-	-	-	-	-
101	Propane Expenses	717	-	-	-	-	-	-	-	-	-	-	-
102	Misc. Intangible Plant	735	-	-	-	-	-	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
104	Maintenance Expenses												
105	Supervision	740	-	-	-	-	-	-	-	-	-	-	-
106	Maintenance of Plant	741	-	-	-	-	-	-	-	-	-	-	-
107	Maintenance of Equipment	742	-	-	-	-	-	-	-	-	-	-	-
108	Maint of Scada - Production	769	-	-	-	-	-	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		-	-		-	-	-	-	-	-	-	-
110	Other Gas Expenses												
111	Other Gas Supply Exp	813	-	-	-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-		-	-	-	-	-	-	-	-
114	Operation Expenses												
115	System Cntl/Load Dispatching	851.02	-	-	-	-	-	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	-	-	-	-	-	-	-	-	-	-	-
118	Subtotal - Operation Expenses		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Customer													
				\$N\$									
Line	FERC				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Customer Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
119	Distribution Operation Expenses												
120	Op Superv-Eng-Gas Distr	870	3,117	-	INT_874-879	2,375	113	464	74	62	24	3	3
121	Mains & Services	874	174,538	-	INT_MAIN_SVCS	132,991	6,332	25,960	4,124	3,493	1,322	154	164
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	89,722	-	INT_874-879	68,364	3,255	13,345	2,120	1,795	679	79	84
126	Subtotal - Distribution Operation Expenses		267,378	-		203,730	9,700	39,769	6,317	5,351	2,025	236	251
127	Distribution Maintenance Expenses												
128	Maint Supervision	885	4,622	-	INT_887-894	3,522	168	687	109	92	35	4	4
129	Structures & Improvements	886	1,815	-	INT_887-894	1,383	66	270	43	36	14	2	2
130	Mains	887	27,714	-	CUSTOMERS	21,117	1,005	4,122	655	555	210	24	26
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	53	-	INT_887-894	40	2	8	1	1	0	0	0
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		34,204	-		26,062	1,241	5,087	808	684	259	30	32
141	Total Production, Storage, and Distribution Expense		301,582	-		229,792	10,941	44,856	7,125	6,035	2,284	266	283
142	Customer Accounts, Service, and Sales Expense												
143	Customer Accounts Expense												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-	-	-
148	Customer Service & Information Expense												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-		-	-	-	-	-	-	-	-
152	Sales Expense												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-		-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expense		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Customer  
Distribution Customer

Distribution Customer		\$N\$												
Line		FERC		Total Check	Customer	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance		Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
157	Administrative and General Expense													
158	Administrative and General Salaries	920	625	-	INT_LABOR	476	23	93	15	13	5	1	1	
159	Office Supplies and Exp	921	23,283	-	INT_LABOR	17,741	845	3,463	550	466	176	21	22	
160	Outside Service Employed	923	214,174	-	INT_LABOR	163,192	7,770	31,856	5,060	4,286	1,622	189	201	
161	Property Insurance	924	539	-	INT_PLANT	411	20	80	13	11	4	0	1	
162	Injuries and Damages	925	16,079	-	INT_LABOR	12,252	583	2,392	380	322	122	14	15	
163	Employee Pension and Benefits	926	120,607	-	INT_LABOR	91,898	4,375	17,939	2,850	2,413	913	106	113	
164	Regulatory Commission Exp	928	105,731	-	INT_RATEBASE	80,562	3,836	15,726	2,498	2,116	801	93	99	
165	General Advertising Expense	930	2,350	-	INT_LABOR	1,791	85	350	56	47	18	2	2	
166	Rents Admin and General	931	1,289	-	INT_LABOR	982	47	192	30	26	10	1	1	
167	Maint General Plant - Equip Shared	932	11,798	-	INT_GEN_PLANT	8,989	428	1,755	279	236	89	10	11	
168	Maint of General Plant	935	631	-	INT_GEN_PLANT	481	23	94	15	13	5	1	1	
169	Subtotal - Administrative and General Expense		497,107	-		378,774	18,034	73,938	11,745	9,948	3,764	438	466	
170	Total Administrative and General Expense		497,107	-		378,774	18,034	73,938	11,745	9,948	3,764	438	466	
171	TOTAL OPERATION AND MAINTENANCE EXPENSE		798,689	-		608,566	28,975	118,794	18,870	15,983	6,048	704	749	
172	Depreciation and Amortization Expense													
173	Intangible Plant													
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-	
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-	
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-	
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-	
178	Mfg. Gas Produc. Plant													
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-	
180	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-	
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-	
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-	
183	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-	
184	Other Storage Plant													
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-	
186	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-	
187	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-	
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-	
189	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-	

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Customer													
Distribution Customer		\$N\$											
Line	FERC				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
190	Distribution Plant												
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
194	Mains	376	1,818,455		CUSTOMERS	1,385,584	65,970	270,470	42,964	36,389	13,771	1,602	1,705
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		1,818,455	-		1,385,584	65,970	270,470	42,964	36,389	13,771	1,602	1,705
203	General Plant												
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	1,658		INT_LABOR	1,263	60	247	39	33	13	1	2
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	4,668		INT_PLANT	3,557	169	694	110	93	35	4	4
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	3,649		INT_PLANT	2,780	132	543	86	73	28	3	3
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		9,975	-		7,600	362	1,484	236	200	76	9	9
213	Amortization Expense												
214	Amortization Expense	404	590,857	-	INT_INTANGIBLE	450,208	21,435	87,882	13,960	11,824	4,474	520	554
215	Amortization Expense Adjustments	404	136,897	-	INT_INTANGIBLE	104,310	4,966	20,362	3,234	2,739	1,037	121	128
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(64,609)	-	INT_RATEBASE	(49,230)	(2,344)	(9,610)	(1,526)	(1,293)	(489)	(57)	(61)
218	Subtotal - Amortization Expense		663,145	-		505,288	24,058	98,634	15,668	13,270	5,022	584	622
219	Total Depreciation and Amortization Expense		2,491,575	-		1,898,472	90,390	370,588	58,867	49,859	18,868	2,195	2,336
220	Taxes												
221	Taxes Other Than Income												
222	Payroll Taxes - FICA	408	12,285	-	INT_LABOR	9,360	446	1,827	290	246	93	11	12
223	Payroll Tax Pro Formas	408	7,542	-	INT_LABOR	5,747	274	1,122	178	151	57	7	7
224	Unemployment Tax - Federal	408.04	90	-	INT_LABOR	68	3	13	2	2	1	0	0
225	Unemployment Tax - State	408.06	62	-	INT_LABOR	47	2	9	1	1	0	0	0
226	Property Taxes	408.12	967,419	-	INT_TOTAL_PLANT	737,131	35,096	143,890	22,857	19,359	7,326	852	907
227	Property Taxes Pro Forma	408.12	126,424	-	INT_TOTAL_PLANT	96,330	4,586	18,804	2,987	2,530	957	111	119
228	Payroll Taxes Capitalized	408.1	(8,864)	-	INT_LABOR	(6,754)	(322)	(1,318)	(209)	(177)	(67)	(8)	(8)
229	Other Taxes	408.02	15,506	-	INT_RATEBASE	11,815	563	2,306	366	310	117	14	15
230	Subtotal - Taxes Other Than Income		1,120,465	-		853,745	40,648	166,654	26,473	22,422	8,485	987	1,051

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Customer  
Distribution Customer

		\$N\$				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
						Heat	Heat	Small	Small	Medium	Medium	Large	Large
Line	FERC		Total	Customer		R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
No.	Account Description	Account	Account Balance	Allocation Factor									
231	Income Taxes												
232	Federal Income Tax	409.01	(101,781)	-	INT_RATEBASE	(77,553)	(3,692)	(15,139)	(2,405)	(2,037)	(771)	(90)	(95)
233	State Income Tax	409.02	(289,411)	-	INT_RATEBASE	(220,519)	(10,499)	(43,046)	(6,838)	(5,791)	(2,192)	(255)	(271)
234	Deferred Federal & State Income Taxes	410.01	732,094	-	INT_RATEBASE	557,824	26,559	108,889	17,297	14,650	5,544	645	686
235	Subtotal - Income Taxes		340,902	-		259,752	12,367	50,704	8,054	6,822	2,582	300	320
236	Total Taxes		1,461,366	-		1,113,498	53,016	217,358	34,527	29,244	11,067	1,287	1,370
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		4,751,631	n/a		3,620,536	172,380	706,740	112,265	95,086	35,983	4,186	4,456
239	Return on Rate Base		3,064,914	INT_RATEBASE		2,335,331	111,189	455,864	72,413	61,332	23,210	2,700	2,874
240	Gross Up Items			-		-	-	-	-	-	-	-	-
241	Tax1		441,854	INT_RATEBASE		336,674	16,030	65,720	10,439	8,842	3,346	389	414
242	ITem2		-	-		-	-	-	-	-	-	-	-
243	ITem3		-	-		-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		8,258,399			6,292,540	299,599	1,228,324	195,118	165,260	62,539	7,275	7,744
245	INTERNAL ALLOCATION FACTORS												
246	INT_PLANT		51,657,080	-		39,360,446	1,874,021	7,683,286	1,220,480	1,033,718	391,186	45,504	48,439
247	INT_INTANGIBLE		9,276,323	-		7,068,154	336,527	1,379,727	219,168	185,630	70,247	8,171	8,699
248	INT_MAIN_SVCS		51,657,080	-		39,360,446	1,874,021	7,683,286	1,220,480	1,033,718	391,186	45,504	48,439
249	INT_887-894		27,714	-		21,117	1,005	4,122	655	555	210	24	26
250	INT_RATEBASE		39,785,691	-		30,314,965	1,443,349	5,917,579	939,999	796,158	301,287	35,046	37,308
251	INT_REVREQ		7,816,544	-		5,955,867	283,569	1,162,604	184,678	156,418	59,193	6,885	7,330
252	INT_LABOR		257,224	-		195,994	9,332	38,259	6,077	5,147	1,948	227	241
253	INT_TOTAL_PLANT		61,631,812	-		46,960,758	2,235,885	9,166,892	1,456,148	1,233,324	466,722	54,290	57,793
254	INT_874-879		174,538	-		132,991	6,332	25,960	4,124	3,493	1,322	154	164
255	INT_DIST_PLANT		51,657,080	-		39,360,446	1,874,021	7,683,286	1,220,480	1,033,718	391,186	45,504	48,439
256	INT_GEN_PLANT		698,410	-		532,158	25,337	103,879	16,501	13,976	5,289	615	655

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Commodity					Distribution Commodity									
					\$M\$									
Line	FERC					Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Commodity Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52	
1	RATE BASE													
2	Plant in Service													
3	Intangible Plant													
4	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-	
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-	
6	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-	
8	Mfg. Gas Produc. Plant													
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-	
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-	
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-	
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-	
14	Other Storage Plant													
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-	
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-	
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-	
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-	
19	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-	
20	Distribution Plant													
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-	
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-	
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-	
24	Mains	376	-	-	-	-	-	-	-	-	-	-	-	
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-	
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-	
27	Services	380	-	-	-	-	-	-	-	-	-	-	-	
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-	
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-	
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-	
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-	
32	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-	
33	General Plant													
34	Land and Land Rights	389	-	-	-	-	-	-	-	-	-	-	-	
35	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-	
36	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-	
37	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-	
38	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-	
39	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-	
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-	
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-	
42	Subtotal - General Plant		-	-		-	-	-	-	-	-	-	-	
43	Total Plant in Service													

**Northern Utilities New Hampshire**  
**12 Months Ended December 31, 2020**  
**Design Day with Customer Component of Mains**

**Function & Classification : Distribution Commodity**  
**Distribution Commodity**

Distribution Commodity		SM\$											
Line No.	Account Description	FERC Account	Account Balance	Total Check	Commodity Allocation Factor	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
44	Accumulated Depreciation												
45	Intangible Plant												
46	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
49	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-
50	Mfg. Gas Produc. Plant												
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
56	Other Storage Plant												
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
62	Distribution Plant												
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
75	General Plant												
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-
78	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
79	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-
80	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
81	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		-	-		-	-	-	-	-	-	-	-
85	Total Accumulated Depreciation		-	-		-	-	-	-	-	-	-	-



**Function & Classification : Distribution Commodity**  
**Distribution Commodity**

Distribution Commodity		SM\$											
Line		FERC			Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
86	Other Rate Base Items												
87	Material and Supplies	154	-	-	-	-	-	-	-	-	-	-	-
88	Prepayments	165	-	-	-	-	-	-	-	-	-	-	-
89	Cash Working Capital	131	-	-	-	-	-	-	-	-	-	-	-
90	Cash Working Capital - Pro Forma	131	-	-	-	-	-	-	-	-	-	-	-
91	Customer Deposits	235	-	-	-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	-	-	-	-	-	-	-	-	-	-	-
93	Excess Deferred Income Taxes - Regulatory Liability	254	-	-	-	-	-	-	-	-	-	-	-
94	Excess Deferred Income Taxes - Gross up	283	-	-	-	-	-	-	-	-	-	-	-
95	Total Other Rate Base Items		-	-		-	-	-	-	-	-	-	-
96	TOTAL RATE BASE		-	-		-	-	-	-	-	-	-	-
97	OPERATION AND MAINTENANCE EXPENSE												
98	Production, Storage, and Distribution Expense												
99	Mfg. Gas Produc. Plant												
100	Supervision	710	-	-	-	-	-	-	-	-	-	-	-
101	Propane Expenses	717	-	-	-	-	-	-	-	-	-	-	-
102	Misc. Intangible Plant	735	-	-	-	-	-	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
104	Maintenance Expenses												
105	Supervision	740	-	-	-	-	-	-	-	-	-	-	-
106	Maintenance of Plant	741	-	-	-	-	-	-	-	-	-	-	-
107	Maintenance of Equipment	742	-	-	-	-	-	-	-	-	-	-	-
108	Maint of Scada - Production	769	-	-	-	-	-	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		-	-		-	-	-	-	-	-	-	-
110	Other Gas Expenses												
111	Other Gas Supply Exp	813	-	-	-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	180,290	-	SALES_VOLUME	86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253
113	Subtotal - Other Gas Expenses		180,290	-		86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253
114	Operation Expenses												
115	System Cntl/Load Dispatching	851.02	-	-	-	-	-	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	-	-	-	-	-	-	-	-	-	-	-
118	Subtotal - Operation Expenses		-	-		-	-	-	-	-	-	-	-

**Function & Classification : Distribution Commodity**  
Distribution Commodity

Function & Classification: Distribution Commodity				\$M\$									
Line	FERC		Total	Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	Low Winter
No.	Account Description	Account	Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	Large
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	G-52, T-52
119	<b>Distribution Operation Expenses</b>												
120	Op Superv-Eng-Gas Distr	870	-	-	-	-	-	-	-	-	-	-	-
121	Mains & Services	874	-	-	-	-	-	-	-	-	-	-	-
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	-	-	-	-	-	-	-	-	-	-	-
126	Subtotal - Distribution Operation Expenses		-	-	-	-	-	-	-	-	-	-	-
127	<b>Distribution Maintenance Expenses</b>												
128	Maint Supervision	885	-	-	-	-	-	-	-	-	-	-	-
129	Structures & Improvements	886	-	-	-	-	-	-	-	-	-	-	-
130	Mains	887	-	-	-	-	-	-	-	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	-	-	-	-	-	-	-	-	-	-	-
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		-	-	-	-	-	-	-	-	-	-	-
141	<b>Total Production, Storage, and Distribution Expense</b>		180,290	-	86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253	
142	<b>Customer Accounts, Service, and Sales Expense</b>												
143	<b>Customer Accounts Expense</b>												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-	-	-	-	-	-	-	-	-	-
148	<b>Customer Service &amp; Information Expense</b>												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-	-	-	-	-	-	-	-	-	-
152	<b>Sales Expense</b>												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-	-	-	-	-	-	-	-	-	-
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		-	-	-	-	-	-	-	-	-	-	-

**Northern Utilities New Hampshire**  
**12 Months Ended December 31, 2020**  
**Design Day with Customer Component of Mains**

Function & Classification : Distribution Commodity					\$M\$									
Line	FERC				Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
157	Administrative and General Expense													
158	Administrative and General Salaries	920	-	-	-	-	-	-	-	-	-	-	-	
159	Office Supplies and Exp	921	-	-	-	-	-	-	-	-	-	-	-	
160	Outside Service Employed	923	-	-	-	-	-	-	-	-	-	-	-	
161	Property Insurance	924	-	-	-	-	-	-	-	-	-	-	-	
162	Injuries and Damages	925	-	-	-	-	-	-	-	-	-	-	-	
163	Employee Pension and Benefits	926	-	-	-	-	-	-	-	-	-	-	-	
164	Regulatory Commission Exp	928	-	-	-	-	-	-	-	-	-	-	-	
165	General Advertising Expense	930	-	-	-	-	-	-	-	-	-	-	-	
166	Rents Admin and General	931	-	-	-	-	-	-	-	-	-	-	-	
167	Maint General Plant - Equip Shared	932	-	-	-	-	-	-	-	-	-	-	-	
168	Maint of General Plant	935	-	-	-	-	-	-	-	-	-	-	-	
169	Subtotal - Administrative and General Expense		-	-		-	-	-	-	-	-	-	-	
170	Total Administrative and General Expense													
			-	-		-	-	-	-	-	-	-	-	
171	TOTAL OPERATION AND MAINTENANCE EXPENSE		180,290	-		86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253	
172	Depreciation and Amortization Expense													
173	Intangible Plant													
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-	
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-	
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-	
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-	
178	Mfg. Gas Produc. Plant													
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-	
180	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-	
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-	
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-	
183	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-	
184	Other Storage Plant													
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-	
186	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-	
187	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-	
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-	
189	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-	

**Function & Classification : Distribution Commodity**  
**Distribution Commodity**

Function & Classification - Distribution Commodity				\$M\$										
Line	FERC		Total	Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	Large	Large
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	G-42, T-42	G-52, T-52
190	Distribution Plant													
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		-	-	-	-	-	-	-	-	-	-	-	-
203	General Plant													
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-	-
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-	-
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-	-
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		-	-	-	-	-	-	-	-	-	-	-	-
213	Amortization Expense													
214	Amortization Expense	404	-	-	-	-	-	-	-	-	-	-	-	-
215	Amortization Expense Adjustments	404	-	-	-	-	-	-	-	-	-	-	-	-
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	-	-	-	-	-	-	-	-	-	-	-	-
218	Subtotal - Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
219	Total Depreciation and Amortization Expense													
			-	-	-	-	-	-	-	-	-	-	-	-
220	Taxes													
221	Taxes Other Than Income													
222	Payroll Taxes - FICA	408	-	-	-	-	-	-	-	-	-	-	-	-
223	Payroll Tax Pro Formas	408	-	-	-	-	-	-	-	-	-	-	-	-
224	Unemployment Tax - Federal	408.04	-	-	-	-	-	-	-	-	-	-	-	-
225	Unemployment Tax - State	408.06	-	-	-	-	-	-	-	-	-	-	-	-
226	Property Taxes	408.12	-	-	-	-	-	-	-	-	-	-	-	-
227	Property Taxes Pro Forma	408.12	-	-	-	-	-	-	-	-	-	-	-	-
228	Payroll Taxes Capitalized	408.1	-	-	-	-	-	-	-	-	-	-	-	-
229	Other Taxes	408.02	-	-	-	-	-	-	-	-	-	-	-	-
230	Subtotal - Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-

**Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains**

**Function & Classification : Distribution Commodity**  
**Distribution Commodity**

Distribution Commodity		SM\$		Allocation Factor									
Line	FERC		Total Check	Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account		Account Balance	Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
231	Income Taxes												
232	Federal Income Tax	409.01	-	-	-	-	-	-	-	-	-	-	
233	State Income Tax	409.02	-	-	-	-	-	-	-	-	-	-	
234	Deferred Federal & State Income Taxes	410.01	-	-	-	-	-	-	-	-	-	-	
235	Subtotal - Income Taxes		-	-	-	-	-	-	-	-	-	-	
236	Total Taxes		-	-	-	-	-	-	-	-	-	-	
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		180,290	n/a	86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253	
239	Return on Rate Base		-	-	-	-	-	-	-	-	-	-	
240	Gross Up Items		-	-	-	-	-	-	-	-	-	-	
241	Tax1		-	-	-	-	-	-	-	-	-	-	
242	ITem2		-	-	-	-	-	-	-	-	-	-	
243	ITem3		-	-	-	-	-	-	-	-	-	-	
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		180,290		86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253	
245	INTERNAL ALLOCATION FACTORS												
246	INT_PLANT		0	-	0	0	0	0	0	0	0	0	
247	INT_INTANGIBLE		0	-	0	0	0	0	0	0	0	0	
248	INT_MAIN_SVCS		0	-	0	0	0	0	0	0	0	0	
249	INT_887-894		0	-	0	0	0	0	0	0	0	0	
250	INT_RATEBASE		0	-	0	0	0	0	0	0	0	0	
251	INT_REVREQ		180,290	-	86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253	
252	INT_LABOR		0	-	0	0	0	0	0	0	0	0	
253	INT_TOTAL_PLANT		0	-	0	0	0	0	0	0	0	0	
254	INT_874-879		0	-	0	0	0	0	0	0	0	0	
255	INT_DIST_PLANT		0	-	0	0	0	0	0	0	0	0	
256	INT_GEN_PLANT		0	-	0	0	0	0	0	0	0	0	

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Commodity  
Indirect Production & O.H. Commodity

Indirect Production & O.H. Commodity			\$IS										
Line	FERC				Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
1	RATE BASE												
2	Plant in Service												
3	Intangible Plant												
4	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	160,985		INT_LABOR	77,621	918	36,347	2,963	14,980	15,497	10,646	2,012
7	Subtotal - Intangible Plant		160,985	-		77,621	918	36,347	2,963	14,980	15,497	10,646	2,012
8	Mfg. Gas Produc. Plant												
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
14	Other Storage Plant												
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
20	Distribution Plant												
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
24	Mains	376	-	-	-	-	-	-	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
27	Services	380	-	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
33	General Plant												
34	Land and Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
35	Office Furniture & Equipment	391	22,899		INT_LABOR	11,041	131	5,170	422	2,131	2,204	1,514	286
36	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
37	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-
38	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
39	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		22,899	-		11,041	131	5,170	422	2,131	2,204	1,514	286
43	Total Plant in Service		183,885	-		88,662	1,048	41,517	3,385	17,111	17,702	12,161	2,298

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Commodity  
Indirect Production & O.H. Commodity

Indirect Production & O.H. Commodity				\$i\$									
Line	FERC				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Total Check	Commodity Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
44	Accumulated Depreciation												
45	Intangible Plant												
46	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(61,469)	-	INT_LABOR	(29,638)	(350)	(13,878)	(1,132)	(5,720)	(5,917)	(4,065)	(768)
49	Subtotal - Intangible Plant		(61,469)	-		(29,638)	(350)	(13,878)	(1,132)	(5,720)	(5,917)	(4,065)	(768)
50	Mfg. Gas Produc. Plant												
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
56	Other Storage Plant												
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
62	Distribution Plant												
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
75	General Plant												
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(13,433)	-	INT_LABOR	(6,477)	(77)	(3,033)	(247)	(1,250)	(1,293)	(888)	(168)
78	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
79	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-	-
80	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
81	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-	-
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(13,433)	-		(6,477)	(77)	(3,033)	(247)	(1,250)	(1,293)	(888)	(168)
85	Total Accumulated Depreciation												
			(74,902)	-		(36,115)	(427)	(16,911)	(1,379)	(6,970)	(7,210)	(4,953)	(936)

**Function & Classification : Indirect Production & O.H. Commodity**  
Indirect Production & O.H. Commodity

[illegible]



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Commodity  
Indirect Production & O.H. Commodity

Indirect Production & O.H. Commodity			SIS										
Line	FERC		Total	Check	Commodity	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account				Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
119	Distribution Operation Expenses												
120	Op Superv-Eng-Gas Distr	870	-	-	-	-	-	-	-	-	-	-	-
121	Mains & Services	874	-	-	-	-	-	-	-	-	-	-	-
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	-	-	-	-	-	-	-	-	-	-	-
126	Subtotal - Distribution Operation Expenses		-	-		-	-	-	-	-	-	-	-
127	Distribution Maintenance Expenses												
128	Maint Supervision	885	-	-	-	-	-	-	-	-	-	-	-
129	Structures & Improvements	886	-	-	-	-	-	-	-	-	-	-	-
130	Mains	887	-	-	-	-	-	-	-	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	-	-	-	-	-	-	-	-	-	-	-
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		-	-		-	-	-	-	-	-	-	-
141	Total Production, Storage, and Distribution Expense		290,076	-		139,864	1,654	65,493	5,340	26,992	27,924	19,184	3,625
142	Customer Accounts, Service, and Sales Expense												
143	Customer Accounts Expense												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-	-	-
148	Customer Service & Information Expense												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-		-	-	-	-	-	-	-	-
152	Sales Expense												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-		-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expense		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Commodity  
Indirect Production & O.H. Commodity

		SIS				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
						Heat	Heat	Small	Small	Medium	Medium	Large	Large
Line	FERC		Total	Commodity									
No.	Account Description	Account	Account Balance	Check	Allocation Factor	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
157	<b>Administrative and General Expense</b>												
158	Administrative and General Salaries	920	514	-	INT_LABOR	248	3	116	9	48	50	34	6
159	Office Supplies and Exp	921	19,154	-	INT_LABOR	9,235	109	4,325	353	1,782	1,844	1,267	239
160	Outside Service Employed	923	176,187	-	INT_LABOR	84,951	1,004	39,779	3,243	16,395	16,961	11,652	2,202
161	Property Insurance	924	-	-	-	-	-	-	-	-	-	-	-
162	Injuries and Damages	925	13,227	-	INT_LABOR	6,378	75	2,986	243	1,231	1,273	875	165
163	Employee Pension and Benefits	926	99,216	-	INT_LABOR	47,838	566	22,401	1,826	9,232	9,551	6,561	1,240
164	Regulatory Commission Exp	928	322	-	INT_RATEBASE	155	2	73	6	30	31	21	4
165	General Advertising Expense	930	1,933	-	INT_LABOR	932	11	436	36	180	186	128	24
166	Rents Admin and General	931	1,060	-	INT_LABOR	511	6	239	20	99	102	70	13
167	Maint General Plant - Equip Shared	932	387	-	INT_GEN_PLANT	187	2	87	7	36	37	26	5
168	Maint of General Plant	935	21	-	INT_GEN_PLANT	10	0	5	0	2	2	1	0
169	Subtotal - Administrative and General Expense		312,021	-		150,445	1,779	70,448	5,744	29,034	30,037	20,635	3,900
170	<b>Total Administrative and General Expense</b>		<u>312,021</u>	-		<u>150,445</u>	<u>1,779</u>	<u>70,448</u>	<u>5,744</u>	<u>29,034</u>	<u>30,037</u>	<u>20,635</u>	<u>3,900</u>
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		<u>602,097</u>	-		<u>290,309</u>	<u>3,433</u>	<u>135,941</u>	<u>11,083</u>	<u>56,026</u>	<u>57,961</u>	<u>39,819</u>	<u>7,525</u>
172	<b>Depreciation and Amortization Expense</b>												
173	<b>Intangible Plant</b>												
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>												
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
184	<b>Other Storage Plant</b>												
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
187	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Commodity  
Indirect Production & O.H. Commodity

Indirect Production & O.H. Commodity				\$/								
Line	FERC		Total Check	Commodity Allocation Factor	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account			Account Balance	Heat	Heat	Small	Small	Medium	Medium	Large
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
190	Distribution Plant											
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		-	-	-	-	-	-	-	-	-	-
203	General Plant											
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	1,364	-	INT_LABOR	658	8	308	25	127	131	90
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		1,364	-	-	658	8	308	25	127	131	90
213	Amortization Expense											
214	Amortization Expense	404	10,254	-	INT_INTANGIBLE	4,944	58	2,315	189	954	987	678
215	Amortization Expense Adjustments	404	2,376	-	INT_INTANGIBLE	1,146	14	536	44	221	229	157
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(197)	-	INT_RATEBASE	(95)	(1)	(44)	(4)	(18)	(19)	(13)
218	Subtotal - Amortization Expense		12,433	-	-	5,995	71	2,807	229	1,157	1,197	822
219	Total Depreciation and Amortization Expense		13,797	-	-	6,652	79	3,115	254	1,284	1,328	912
220	Taxes											
221	Taxes Other Than Income											
222	Payroll Taxes - FICA	408	10,106	-	INT_LABOR	4,873	58	2,282	186	940	973	668
223	Payroll Tax Pro Formas	408	6,204	-	INT_LABOR	2,991	35	1,401	114	577	597	410
224	Unemployment Tax - Federal	408.04	74	-	INT_LABOR	36	0	17	1	7	7	5
225	Unemployment Tax - State	408.06	51	-	INT_LABOR	25	0	12	1	5	5	3
226	Property Taxes	408.12	2,886	-	INT_TOTAL_PLANT	1,392	16	652	53	269	278	191
227	Property Taxes Pro Forma	408.12	377	-	INT_TOTAL_PLANT	182	2	85	7	35	36	25
228	Payroll Taxes Capitalized	408.1	(7,291)	-	INT_LABOR	(3,516)	(42)	(1,646)	(134)	(678)	(702)	(482)
229	Other Taxes	408.02	47	-	INT_RATEBASE	23	0	11	1	4	5	3
230	Subtotal - Taxes Other Than Income		12,455	-	-	6,005	71	2,812	229	1,159	1,199	824

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Commodity  
Indirect Production & O.H. Commodity

		\$				Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
						Heat	Heat	Small	Small	Medium	Medium	Large	Large
Line	FERC		Total	Commodity		R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
No.	Account Description	Account	Balance	Allocation Factor									
231	Income Taxes												
232	Federal Income Tax	409.01	(310)	-	INT_RATEBASE	(149)	(2)	(70)	(6)	(29)	(30)	(20)	(4)
233	State Income Tax	409.02	(881)	-	INT_RATEBASE	(425)	(5)	(199)	(16)	(82)	(85)	(58)	(11)
234	Deferred Federal & State Income Taxes	410.01	2,229	-	INT_RATEBASE	1,075	13	503	41	207	215	147	28
235	Subtotal - Income Taxes		1,038	-		500	6	234	19	97	100	69	13
236	Total Taxes		13,493	-		6,506	77	3,046	248	1,256	1,299	892	169
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		629,386	n/a		303,467	3,588	142,102	11,586	58,566	60,588	41,623	7,866
239	Return on Rate Base		9,332	INT_RATEBASE		4,500	53	2,107	172	868	898	617	117
240	Gross Up Items			-		-	-	-	-	-	-	-	-
241	Tax1		1,345	INT_RATEBASE		649	8	304	25	125	130	89	17
242	ITem2		-	-		-	-	-	-	-	-	-	-
243	ITem3		-	-		-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		640,064			308,616	3,649	144,513	11,782	59,559	61,616	42,329	8,000

245 INTERNAL ALLOCATION FACTORS

246	INT_PLANT	0	-			0	0	0	0	0	0	0	0
247	INT_INTANGIBLE	160,985	-			77,621	918	36,347	2,963	14,980	15,497	10,646	2,012
248	INT_MAIN_SVCS	0	-			0	0	0	0	0	0	0	0
249	INT_887-894	0	-			0	0	0	0	0	0	0	0
250	INT_RATEBASE	93,270	-			44,971	532	21,058	1,717	8,679	8,979	6,168	1,166
251	INT_REVREQ	638,719	-			307,967	3,641	144,209	11,758	59,434	61,486	42,240	7,983
252	INT_LABOR	211,601	-			102,026	1,206	47,775	3,895	19,690	20,370	13,994	2,645
253	INT_TOTAL_PLANT	183,885	-			88,662	1,048	41,517	3,385	17,111	17,702	12,161	2,298
254	INT_874-879	0	-			0	0	0	0	0	0	0	0
255	INT_DIST_PLANT	0	-			0	0	0	0	0	0	0	0
256	INT_GEN_PLANT	22,899	-			11,041	131	5,170	422	2,131	2,204	1,514	286

**Function & Classification : Distribution Demand**  
Distribution Demand

Distribution Demand			SL\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
1	RATE BASE												
2	Plant in Service												
3	Intangible Plant												
4	Miscellaneous Intangible Plant, Plant-related	303	84,061	-	INT_PLANT	29,769	290	14,849	964	20,821	3,050	7,390	6,928
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	848,449	-	INT_LABOR	300,469	2,924	149,872	9,729	210,156	30,784	74,587	69,927
7	Subtotal - Intangible Plant		932,510	-		330,238	3,214	164,721	10,693	230,978	33,834	81,977	76,855
8	Mfg. Gas Produc. Plant												
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-	-
14	Other Storage Plant												
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-	-
20	Distribution Plant												
21	Land & Land Rights, Other Distr Sys	374.4	89,111	-	DESIGN_DAY	31,558	307	15,741	1,022	22,072	3,233	7,834	7,344
22	Land & Land Rights, Right of Way	374.5	17,911	-	DESIGN_DAY	6,343	62	3,164	205	4,436	650	1,575	1,476
23	Structures & Improvements	375	3,260,871	-	DESIGN_DAY	1,154,802	11,239	576,010	37,392	807,700	118,314	286,663	268,751
24	Mains	376	100,275,508	-	DESIGN_DAY	35,511,484	345,624	17,712,955	1,149,843	24,837,697	3,638,282	8,815,209	8,264,413
25	M&R Station Equip. - Regulating	378	7,288,982	-	DESIGN_DAY	2,581,314	25,123	1,287,547	83,582	1,805,441	264,465	640,774	600,737
26	M&R Station Equip. - G	379	39,266	-	DESIGN_DAY	13,906	135	6,936	450	9,726	1,425	3,452	3,236
27	Services	380	-	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		110,971,649	-		39,299,407	382,491	19,602,353	1,272,494	27,487,073	4,026,368	9,755,505	9,145,958
33	General Plant												
34	Land and Land Rights	389	92,098	-	INT_PLANT	32,616	317	16,268	1,056	22,812	3,342	8,096	7,590
35	Office Furniture & Equipment	391	120,688	-	INT_LABOR	42,740	416	21,319	1,384	29,894	4,379	10,610	9,947
36	Stores Equipment	393	12,462	-	INT_PLANT	4,413	43	2,201	143	3,087	452	1,096	1,027
37	Tools, Shop & Garage Equip.	394	565,532	-	INT_PLANT	200,277	1,949	99,897	6,485	140,079	20,519	49,716	46,610
38	Power Operated Equip.	396	29,757	-	INT_PLANT	10,538	103	5,256	341	7,371	1,080	2,616	2,453
39	Communication Equip.	397	740,700	-	INT_PLANT	262,311	2,553	130,839	8,493	183,467	26,875	65,115	61,046
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		1,561,238	-		552,896	5,381	275,782	17,902	386,710	56,646	137,248	128,673
43	Total Plant in Service		113,465,398	-		40,182,541	391,086	20,042,856	1,301,090	28,104,761	4,116,849	9,974,731	9,351,485

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Demand												
Distribution Demand				\$								
Line	FERC		Total	Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
44	<b>Accumulated Depreciation</b>											
45	<b>Intangible Plant</b>											
46	Miscellaneous Intangible Plant, Plant-related	303	(32,097)	-	INT_PLANT	(11,367)	(111)	(5,670)	(368)	(7,950)	(1,165)	(2,645)
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	(323,962)	-	INT_LABOR	(114,728)	(1,117)	(57,226)	(3,715)	(80,244)	(11,754)	(26,700)
49	Subtotal - Intangible Plant		(356,059)	-		(126,094)	(1,227)	(62,895)	(4,083)	(88,194)	(12,919)	(29,345)
50	<b>Mfg. Gas Produc. Plant</b>											
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-
56	<b>Other Storage Plant</b>											
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-
62	<b>Distribution Plant</b>											
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	-	DESIGN_DAY	(211,124)	(2,055)	(105,308)	(6,836)	(147,666)	(21,630)	(52,409)
66	Mains	376	(25,417,696)	-	DESIGN_DAY	(9,001,401)	(87,608)	(4,489,855)	(291,461)	(6,295,825)	(922,227)	(2,234,467)
67	M&R Station Equip. - Regulating	378	(666,376)	-	DESIGN_DAY	(235,990)	(2,297)	(117,711)	(7,641)	(165,058)	(24,178)	(58,581)
68	M&R Station Equip. - G	379	(6,432)	-	DESIGN_DAY	(2,278)	(22)	(1,136)	(74)	(1,593)	(233)	(565)
69	Services	380	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		(26,686,666)	-		(9,450,794)	(91,982)	(4,714,010)	(306,012)	(6,610,142)	(968,268)	(2,346,022)
75	<b>General Plant</b>											
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(70,797)	-	INT_LABOR	(25,072)	(244)	(12,506)	(812)	(17,536)	(2,569)	(6,224)
78	Stores Equipment	393	(12,458)	-	INT_PLANT	(4,412)	(43)	(2,201)	(143)	(3,086)	(452)	(1,095)
79	Tools, Shop & Garage Equip.	394	(310,651)	-	INT_PLANT	(110,014)	(1,071)	(54,874)	(3,562)	(76,947)	(11,271)	(27,309)
80	Power Operated Equip.	396	(29,757)	-	INT_PLANT	(10,538)	(103)	(5,256)	(341)	(7,371)	(1,080)	(2,616)
81	Communication Equip.	397	(620,954)	-	INT_PLANT	(219,904)	(2,140)	(109,687)	(7,120)	(153,807)	(22,530)	(54,588)
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(1,044,618)	-		(369,940)	(3,601)	(184,524)	(11,978)	(258,746)	(37,902)	(91,832)
85	<b>Total Accumulated Depreciation</b>		(28,087,343)	-		(9,946,828)	(96,810)	(4,961,429)	(322,073)	(6,957,082)	(1,019,089)	(2,469,155)

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Demand  
Distribution Demand

Distribution Demand			SLS										
Line	FERC		Total	Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
86	Other Rate Base Items												
87	Material and Supplies	154	1,103,910	-	INT_DIST_PLANT	390,938	3,805	194,998	12,658	273,433	40,053	97,045	90,981
88	Prepayments	165	25,830	-	INT_DIST_PLANT	9,147	89	4,563	296	6,398	937	2,271	2,129
89	Cash Working Capital	131	667,881	-	INT_TOTAL_PLANT	236,523	2,302	117,976	7,658	165,431	24,233	58,713	55,045
90	Cash Working Capital - Pro Forma	131	88,586	-	INT_TOTAL_PLANT	31,372	305	15,648	1,016	21,942	3,214	7,788	7,301
91	Customer Deposits	235	-	-	-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(7,976,692)	-	INT_TOTAL_PLANT	(2,824,859)	(27,494)	(1,409,026)	(91,467)	(1,975,783)	(289,417)	(701,230)	(657,416)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(3,389,638)	-	INT_TOTAL_PLANT	(1,200,404)	(11,683)	(598,755)	(38,868)	(839,595)	(122,986)	(297,986)	(279,364)
94	Excess Deferred Income Taxes - Gross up	283	914,232	-	INT_TOTAL_PLANT	323,765	3,151	161,493	10,483	226,450	33,171	80,370	75,348
95	Total Other Rate Base Items		(8,565,891)	-		(3,033,518)	(29,524)	(1,513,104)	(98,224)	(2,121,725)	(310,795)	(753,027)	(705,976)
96	TOTAL RATE BASE		76,812,163	-		27,202,195	264,752	13,568,322	880,793	19,025,955	2,786,965	6,752,549	6,330,633
97	OPERATION AND MAINTENANCE EXPENSE												
98	Production, Storage, and Distribution Expense												
99	Mfg. Gas Produc. Plant												
100	Supervision	710	-	-	IND_PROD_OH	-	-	-	-	-	-	-	-
101	Propane Expenses	717	-	-	-	-	-	-	-	-	-	-	-
102	Misc. Intangible Plant	735	-	-	-	-	-	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-	-
104	Maintenance Expenses												
105	Supervision	740	-	-	-	-	-	-	-	-	-	-	-
106	Maintenance of Plant	741	-	-	-	-	-	-	-	-	-	-	-
107	Maintenance of Equipment	742	-	-	-	-	-	-	-	-	-	-	-
108	Maint of Scada - Production	769	-	-	-	-	-	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		-	-	-	-	-	-	-	-	-	-	-
110	Other Gas Expenses												
111	Other Gas Supply Exp	813	-	-	-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-	-	-	-	-	-	-	-	-	-
114	Operation Expenses												
115	System Cntl/Load Dispatching	851.02	2,885	-	DESIGN_DAY	1,022	10	510	33	715	105	254	238
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	62,100	-	DESIGN_DAY	21,992	214	10,970	712	15,382	2,253	5,459	5,118
118	Subtotal - Operation Expenses		64,985	-		23,014	224	11,479	745	16,096	2,358	5,713	5,356

**Function & Classification : Distribution Demand**  
Distribution Demand

Distribution Demand			SL\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
119	Distribution Operation Expenses												
120	Op Superv-Eng-Gas Distr	870	11,777	-	INT_874-879	4,171	41	2,080	135	2,917	427	1,035	971
121	Mains & Services	874	338,810	-	INT_MAIN_SVCS	119,986	1,168	59,848	3,885	83,921	12,293	29,785	27,924
122	Regulator Station Expense	875	320,571	-	DESIGN_DAY	113,527	1,105	56,627	3,676	79,404	11,631	28,181	26,421
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	338,956	-	INT_874-879	120,038	1,168	59,874	3,887	83,958	12,298	29,798	27,936
126	Subtotal - Distribution Operation Expenses		1,010,115	-		357,721	3,482	178,430	11,583	250,200	36,650	88,799	83,251
127	Distribution Maintenance Expenses												
128	Maint Supervision	885	34,891	-	INT_887-894	12,356	120	6,163	400	8,642	1,266	3,067	2,876
129	Structures & Improvements	886	13,706	-	INT_887-894	4,854	47	2,421	157	3,395	497	1,205	1,130
130	Mains	887	53,798	-	DESIGN_DAY	19,052	185	9,503	617	13,326	1,952	4,729	4,434
131	Measuring & Regulating - Atatew EQ	889	64,637	-	DESIGN_DAY	22,890	223	11,418	741	16,010	2,345	5,682	5,327
132	Measuring & Regulating - EQ Industry	890	5,322	-	DESIGN_DAY	1,885	18	940	61	1,318	193	468	439
133	Measuring & Regulating - EQ City Gate	891	45,328	-	DESIGN_DAY	16,052	156	8,007	520	11,227	1,645	3,985	3,736
134	Main Distri SCADA	891.01	40,137	-	DESIGN_DAY	14,214	138	7,090	460	9,942	1,456	3,528	3,308
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	399	-	INT_887-894	141	1	71	5	99	14	35	33
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		258,218	-		91,445	890	45,612	2,961	63,959	9,369	22,700	21,282
141	Total Production, Storage, and Distribution Expense		1,333,318	-		472,180	4,596	235,521	15,289	330,256	48,377	117,212	109,888
142	Customer Accounts, Service, and Sales Expense												
143	Customer Accounts Expense												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-	-	-
148	Customer Service & Information Expense												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-		-	-	-	-	-	-	-	-
152	Sales Expense												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-		-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expense		-	-		-	-	-	-	-	-	-	-



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Demand												
Distribution Demand												
\$												
Line	FERC		Total	Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
157	<b>Administrative and General Expense</b>											
158	Administrative and General Salaries	920	2,711	-	INT_LABOR	960	9	479	31	671	98	238
159	Office Supplies and Exp	921	100,947	-	INT_LABOR	35,749	348	17,832	1,158	25,004	3,663	8,874
160	Outside Service Employed	923	928,568	-	INT_LABOR	328,842	3,201	164,025	10,648	230,001	33,691	81,630
161	Property Insurance	924	1,159	-	INT_PLANT	410	4	205	13	287	42	102
162	Injuries and Damages	925	69,712	-	INT_LABOR	24,688	240	12,314	799	17,267	2,529	6,128
163	Employee Pension and Benefits	926	522,901	-	INT_LABOR	185,180	1,802	92,367	5,996	129,520	18,972	45,968
164	Regulatory Commission Exp	928	205,898	-	INT_RATEBASE	72,917	710	36,370	2,361	51,000	7,471	18,100
165	General Advertising Expense	930	10,189	-	INT_LABOR	3,608	35	1,800	117	2,524	370	896
166	Rents Admin and General	931	5,588	-	INT_LABOR	1,979	19	987	64	1,384	203	491
167	Maint General Plant - Equip Shared	932	26,372	-	INT_GEN_PLANT	9,340	91	4,659	302	6,532	957	2,318
168	Maint of General Plant	935	1,410	-	INT_GEN_PLANT	499	5	249	16	349	51	124
169	Subtotal - Administrative and General Expense		1,875,455	-		664,172	6,464	331,286	21,506	464,540	68,047	164,871
170	<b>Total Administrative and General Expense</b>		1,875,455	-		664,172	6,464	331,286	21,506	464,540	68,047	164,871
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		3,208,773	-		1,136,352	11,060	566,807	36,794	794,796	116,423	282,083
172	<b>Depreciation and Amortization Expense</b>											
173	<b>Intangible Plant</b>											
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>											
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		-	-		-	-	-	-	-	-	-
184	<b>Other Storage Plant</b>											
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
187	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		-	-		-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Demand													
Distribution Demand				\$									
Line No.	Account Description	FERC Account	Account Balance	Total Check	Demand Allocation Factor	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
190	<b>Distribution Plant</b>												
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	-	DESIGN_DAY	31,642	308	15,783	1,025	22,131	3,242	7,855	7,364
194	Mains	376	3,529,943	-	DESIGN_DAY	1,250,091	12,167	623,539	40,477	874,348	128,076	310,317	290,928
195	M&R Station Equip. - Regulating	378	354,973	-	DESIGN_DAY	125,710	1,224	62,703	4,070	87,925	12,879	31,206	29,256
196	M&R Station Equip. - G	379	1,912	-	DESIGN_DAY	677	7	338	22	474	69	168	158
197	Services	380	-	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		3,976,176	-		1,408,120	13,705	702,363	45,594	984,877	144,267	349,545	327,705
203	<b>General Plant</b>												
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	7,188	-	INT_LABOR	2,546	25	1,270	82	1,781	261	632	592
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	10,028	-	INT_PLANT	3,551	35	1,771	115	2,484	364	882	826
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	7,839	-	INT_PLANT	2,776	27	1,385	90	1,942	284	689	646
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		25,055	-		8,873	86	4,426	287	6,206	909	2,203	2,065
213	<b>Amortization Expense</b>												
214	Amortization Expense	404	59,396	-	INT_INTANGIBLE	21,035	205	10,492	681	14,712	2,155	5,222	4,895
215	Amortization Expense Adjustments	404	13,762	-	INT_INTANGIBLE	4,874	47	2,431	158	3,409	499	1,210	1,134
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(125,819)	-	INT_RATEBASE	(44,558)	(434)	(22,225)	(1,443)	(31,165)	(4,565)	(11,061)	(10,370)
218	Subtotal - Amortization Expense		(52,661)	-		(18,649)	(182)	(9,302)	(604)	(13,044)	(1,911)	(4,629)	(4,340)
219	<b>Total Depreciation and Amortization Expense</b>		3,948,570	-		1,398,343	13,610	697,487	45,278	978,039	143,265	347,118	325,430
220	<b>Taxes</b>												
221	<b>Taxes Other Than Income</b>												
222	Payroll Taxes - FICA	408	53,261	-	INT_LABOR	18,862	184	9,408	611	13,193	1,932	4,682	4,390
223	Payroll Tax Pro Formas	408	32,699	-	INT_LABOR	11,580	113	5,776	375	8,099	1,186	2,875	2,695
224	Unemployment Tax - Federal	408.04	389	-	INT_LABOR	138	1	69	4	96	14	34	32
225	Unemployment Tax - State	408.06	270	-	INT_LABOR	95	1	48	3	67	10	24	22
226	Property Taxes	408.12	1,781,038	-	INT_TOTAL_PLANT	630,735	6,139	314,608	20,423	441,154	64,621	156,571	146,788
227	Property Taxes Pro Forma	408.12	232,749	-	INT_TOTAL_PLANT	82,426	802	41,114	2,669	57,651	8,445	20,461	19,183
228	Payroll Taxes Capitalized	408.1	(38,428)	-	INT_LABOR	(13,609)	(132)	(6,788)	(441)	(9,519)	(1,394)	(3,378)	(3,167)
229	Other Taxes	408.02	30,196	-	INT_RATEBASE	10,694	104	5,334	346	7,479	1,096	2,655	2,489
230	Subtotal - Taxes Other Than Income		2,092,175	-		740,921	7,211	369,568	23,991	518,220	75,910	183,923	172,431

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Distribution Demand  
Distribution Demand

Distribution Demand			\$L\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
231	Income Taxes												
232	Federal Income Tax	409.01	(198,207)	-	INT_RATEBASE	(70,193)	(683)	(35,012)	(2,273)	(49,095)	(7,192)	(17,424)	(16,336)
233	State Income Tax	409.02	(563,594)	-	INT_RATEBASE	(199,591)	(1,943)	(99,555)	(6,463)	(139,599)	(20,449)	(49,546)	(46,450)
234	Deferred Federal & State Income Taxes	410.01	1,425,667	-	INT_RATEBASE	504,885	4,914	251,834	16,348	353,130	51,727	125,330	117,499
235	Subtotal - Income Taxes		663,866	-		235,101	2,288	117,267	7,612	164,436	24,087	58,360	54,714
236	Total Taxes		2,756,040	-		976,022	9,499	486,835	31,603	682,656	99,997	242,283	227,145
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		9,913,383		n/a	3,510,717	34,169	1,751,129	113,675	2,455,491	359,686	871,484	817,032
239	Return on Rate Base		5,968,558		INT_RATEBASE	2,113,700	20,572	1,054,303	68,441	1,478,379	216,556	524,695	491,911
240	Gross Up Items					-	-	-	-	-	-	-	-
241	Tax1		860,459		INT_RATEBASE	304,722	2,966	151,994	9,867	213,131	31,220	75,643	70,916
242	ITem2		-			-	-	-	-	-	-	-	-
243	ITem3		-			-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		16,742,400			5,929,139	57,707	2,957,426	191,982	4,147,001	607,462	1,471,823	1,379,859
245	INTERNAL ALLOCATION FACTORS												
246	INT_PLANT		110,971,649	-		39,299,407	382,491	19,602,353	1,272,494	27,487,073	4,026,368	9,755,505	9,145,958
247	INT_INTANGIBLE		932,510	-		330,238	3,214	164,721	10,693	230,978	33,834	81,977	76,855
248	INT_MAIN_SVCS		100,275,508	-		35,511,484	345,624	17,712,955	1,149,843	24,837,697	3,638,282	8,815,209	8,264,413
249	INT_887-894		209,222	-		74,094	721	36,958	2,399	51,823	7,591	18,393	17,243
250	INT_RATEBASE		76,812,163	-		27,202,195	264,752	13,568,322	880,793	19,025,955	2,786,965	6,752,549	6,330,633
251	INT_REVREQ		15,881,941	-		5,624,417	54,741	2,805,432	182,116	3,933,870	576,242	1,396,180	1,308,943
252	INT_LABOR		1,115,213	-		394,941	3,844	196,994	12,788	276,232	40,463	98,038	91,913
253	INT_TOTAL_PLANT		113,465,398	-		40,182,541	391,086	20,042,856	1,301,090	28,104,761	4,116,849	9,974,731	9,351,485
254	INT_874-879		659,381	-		233,513	2,273	116,475	7,561	163,325	23,924	57,966	54,344
255	INT_DIST_PLANT		110,971,649	-		39,299,407	382,491	19,602,353	1,272,494	27,487,073	4,026,368	9,755,505	9,145,958
256	INT_GEN_PLANT		1,561,238	-		552,896	5,381	275,782	17,902	386,710	56,646	137,248	128,673

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				\$H\$									
Line	FERC		Total	Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account	Account Balance	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	
					R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
1	RATE BASE												
2	Plant in Service												
3	Intangible Plant												
4	Miscellaneous Intangible Plant, Plant-related	303	1,424	-	INT_PLANT	687	8	322	26	133	137	94	18
5	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal - Intangible Plant		1,424	-		687	8	322	26	133	137	94	18
8	Mfg. Gas Produc. Plant												
9	Land and Land Rights	304	2,787	-	IND_PROD_OH	1,344	16	629	51	259	268	184	35
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787	-		1,344	16	629	51	259	268	184	35
14	Other Storage Plant												
15	Land - Lewiston	360	23,833	-	IND_PROD_OH	11,492	136	5,381	439	2,218	2,294	1,576	298
16	Structures & Improvements	361	232,281	-	IND_PROD_OH	111,997	1,324	52,444	4,276	21,614	22,361	15,361	2,903
17	Gas Holders	362	1,585,468	-	IND_PROD_OH	764,455	9,039	357,966	29,185	147,531	152,625	104,852	19,815
18	Other Equipment	363	35,693	-	IND_PROD_OH	17,210	203	8,059	657	3,321	3,436	2,361	446
19	Subtotal - Other Storage Plant		1,877,275	-		905,154	10,702	423,850	34,557	174,684	180,716	124,150	23,462
20	Distribution Plant												
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
24	Mains	376	-	-	-	-	-	-	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
27	Services	380	-	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
33	General Plant												
34	Land and Land Rights	389	1,560	-	INT_PLANT	752	9	352	29	145	150	103	20
35	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-
36	Stores Equipment	393	211	-	INT_PLANT	102	1	48	4	20	20	14	3
37	Tools, Shop & Garage Equip.	394	9,581	-	INT_PLANT	4,620	55	2,163	176	892	922	634	120
38	Power Operated Equip.	396	504	-	INT_PLANT	243	3	114	9	47	49	33	6
39	Communication Equip.	397	12,549	-	INT_PLANT	6,051	72	2,833	231	1,168	1,208	830	157
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		24,406	-		11,767	139	5,510	449	2,271	2,349	1,614	305
43	Total Plant in Service		1,905,892	-		918,952	10,865	430,311	35,084	177,347	183,471	126,043	23,822

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				\$H\$									
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
44	Accumulated Depreciation												
45	Intangible Plant												
46	Miscellaneous Intangible Plant, Plant-related	303	(544)	-	INT_PLANT	(262)	(3)	(123)	(10)	(51)	(52)	(36)	(7)
47	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
49	Subtotal - Intangible Plant		(544)	-		(262)	(3)	(123)	(10)	(51)	(52)	(36)	(7)
50	Mfg. Gas Produc. Plant												
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	374	-	IND_PROD_OH	180	2	84	7	35	36	25	5
53	Other Equipment	320	4,438	-	IND_PROD_OH	2,140	25	1,002	82	413	427	294	55
54	LNG Equipment	321	27,544	-	IND_PROD_OH	13,281	157	6,219	507	2,563	2,652	1,822	344
55	Subtotal - Mfg. Gas Produc. Plant		32,357			15,601	184	7,305	596	3,011	3,115	2,140	404
56	Other Storage Plant												
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	-	IND_PROD_OH	(52,663)	(623)	(24,660)	(2,011)	(10,163)	(10,514)	(7,223)	(1,365)
59	Gas Holders	362	(1,203,365)	-	IND_PROD_OH	(580,219)	(6,860)	(271,695)	(22,152)	(111,975)	(115,842)	(79,582)	(15,040)
60	Other Equipment	363	(37,603)	-	IND_PROD_OH	(18,131)	(214)	(8,490)	(692)	(3,499)	(3,620)	(2,487)	(470)
61	Subtotal - Other Storage Plant		(1,350,190)			(651,012)	(7,697)	(304,845)	(24,854)	(125,638)	(129,976)	(89,292)	(16,875)
62	Distribution Plant												
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-	-
75	General Plant												
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-	-
78	Stores Equipment	393	(211)	-	INT_PLANT	(102)	(1)	(48)	(4)	(20)	(20)	(14)	(3)
79	Tools, Shop & Garage Equip.	394	(5,263)	-	INT_PLANT	(2,538)	(30)	(1,188)	(97)	(490)	(507)	(348)	(66)
80	Power Operated Equip.	396	(504)	-	INT_PLANT	(243)	(3)	(114)	(9)	(47)	(49)	(33)	(6)
81	Communication Equip.	397	(10,520)	-	INT_PLANT	(5,072)	(60)	(2,375)	(194)	(979)	(1,013)	(696)	(131)
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(16,498)	-		(7,955)	(94)	(3,725)	(304)	(1,535)	(1,588)	(1,091)	(206)
85	Total Accumulated Depreciation												
			(1,334,875)	-		(643,628)	(7,610)	(301,387)	(24,573)	(124,213)	(128,502)	(88,279)	(16,683)

**Function & Classification : Indirect Production & O.H. Demand**  
**Indirect Production & O.H. Demand**

Indirect Production & O.H. Demand			SH\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
86	Other Rate Base Items												
87	Material and Supplies	154	-	-	-	-	-	-	-	-	-	-	-
88	Prepayments	165	-	-	-	-	-	-	-	-	-	-	-
89	Cash Working Capital	131	11,218	-	INT_TOTAL_PLANT	5,409	64	2,533	207	1,044	1,080	742	140
90	Cash Working Capital - Pro Forma	131	1,488	-	INT_TOTAL_PLANT	717	8	336	27	138	143	98	19
91	Customer Deposits	235	-	-	-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(133,985)	-	INT_TOTAL_PLANT	(64,603)	(764)	(30,251)	(2,466)	(12,468)	(12,898)	(8,861)	(1,675)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(56,936)	-	INT_TOTAL_PLANT	(27,453)	(325)	(12,855)	(1,048)	(5,298)	(5,481)	(3,765)	(712)
94	Excess Deferred Income Taxes - Gross up	283	15,356	-	INT_TOTAL_PLANT	7,404	88	3,467	283	1,429	1,478	1,016	192
95	Total Other Rate Base Items		(162,859)	-		(78,525)	(928)	(36,770)	(2,998)	(15,154)	(15,678)	(10,770)	(2,035)
96	TOTAL RATE BASE		408,158	-		196,799	2,327	92,154	7,513	37,980	39,291	26,993	5,101
97	OPERATION AND MAINTENANCE EXPENSE												
98	Production, Storage, and Distribution Expense												
99	Mfg. Gas Produc. Plant												
100	Supervision	710	12,038	-	IND_PROD_OH	5,804	69	2,718	222	1,120	1,159	796	150
101	Propane Expenses	717	9,904	-	IND_PROD_OH	4,776	56	2,236	182	922	953	655	124
102	Misc. Intangible Plant	735	24,360	-	IND_PROD_OH	11,745	139	5,500	448	2,267	2,345	1,611	304
103	Subtotal - Mfg. Gas Produc. Plant		46,302	-		22,325	264	10,454	852	4,308	4,457	3,062	579
104	Maintenance Expenses												
105	Supervision	740	12,038	-	IND_PROD_OH	5,804	69	2,718	222	1,120	1,159	796	150
106	Maintenance of Plant	741	3,460	-	IND_PROD_OH	1,668	20	781	64	322	333	229	43
107	Maintenance of Equipment	742	11,687	-	IND_PROD_OH	5,635	67	2,639	215	1,087	1,125	773	146
108	Maint of Scada - Production	769	2,704	-	IND_PROD_OH	1,304	15	611	50	252	260	179	34
109	Subtotal - Maintenance Expenses		29,889	-		14,411	170	6,748	550	2,781	2,877	1,977	374
110	Other Gas Expenses												
111	Other Gas Supply Exp	813	-	-	-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-		-	-	-	-	-	-	-	-
114	Operation Expenses												
115	System Cntl/Load Dispatching	851.02	-	-	-	-	-	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	-	-	-	-	-	-	-	-	-	-	-
118	Subtotal - Operation Expenses		-	-		-	-	-	-	-	-	-	-

**Function & Classification : Indirect Production & O.H. Demand**  
**Indirect Production & O.H. Demand**

Indirect Production & O.H. Demand			\$H\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large
						R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
119	Distribution Operation Expenses												
120	Op Superv-Eng-Gas Distr	870	-	-	-	-	-	-	-	-	-	-	-
121	Mains & Services	874	-	-	-	-	-	-	-	-	-	-	-
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	-	-	-	-	-	-	-	-	-	-	-
126	Subtotal - Distribution Operation Expenses		-	-		-	-	-	-	-	-	-	-
127	Distribution Maintenance Expenses												
128	Maint Supervision	885	-	-	-	-	-	-	-	-	-	-	-
129	Structures & Improvements	886	-	-	-	-	-	-	-	-	-	-	-
130	Mains	887	-	-	-	-	-	-	-	-	-	-	-
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-	-
135	Services	892	-	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	-	-	-	-	-	-	-	-	-	-	-
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		-	-		-	-	-	-	-	-	-	-
141	Total Production, Storage, and Distribution Expense		76,191	-		36,736	434	17,202	1,403	7,090	7,335	5,039	952
142	Customer Accounts, Service, and Sales Expense												
143	Customer Accounts Expense												
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-	-	-
148	Customer Service & Information Expense												
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expense		-	-		-	-	-	-	-	-	-	-
152	Sales Expense												
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-		-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expense		-	-		-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand			SH\$										
Line	FERC				Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter
No.	Account Description	Account	Account Balance	Total Check	Allocation Factor	Heat R-5, R-10	Heat R-6, R-11	Small G-40, T-40	Small G-50, T-50	Medium G-41, T-41	Medium G-51, T-51	Large G-42, T-42	Large G-52, T-52
157	Administrative and General Expense												
158	Administrative and General Salaries	920	-	-	-	-	-	-	-	-	-	-	-
159	Office Supplies and Exp	921	-	-	-	-	-	-	-	-	-	-	-
160	Outside Service Employed	923	-	-	-	-	-	-	-	-	-	-	-
161	Property Insurance	924	20	-	INT_PLANT	9	0	4	0	2	2	1	0
162	Injuries and Damages	925	-	-	-	-	-	-	-	-	-	-	-
163	Employee Pension and Benefits	926	-	-	-	-	-	-	-	-	-	-	-
164	Regulatory Commission Exp	928	1,018	-	INT_RATEBASE	491	6	230	19	95	98	67	13
165	General Advertising Expense	930	-	-	-	-	-	-	-	-	-	-	-
166	Rents Admin and General	931	-	-	-	-	-	-	-	-	-	-	-
167	Maint General Plant - Equip Shared	932	412	-	INT_GEN_PLANT	199	2	93	8	38	40	27	5
168	Maint of General Plant	935	22	-	INT_GEN_PLANT	11	0	5	0	2	2	1	0
169	Subtotal - Administrative and General Expense		1,472	-		710	8	332	27	137	142	97	18
170	Total Administrative and General Expense		1,472	-		710	8	332	27	137	142	97	18
171	TOTAL OPERATION AND MAINTENANCE EXPENSE		77,663	-		37,446	443	17,535	1,430	7,227	7,476	5,136	971
172	Depreciation and Amortization Expense												
173	Intangible Plant												
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-		-	-	-	-	-	-	-	-
178	Mfg. Gas Produc. Plant												
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	931	-	IND_PROD_OH	449	5	210	17	87	90	62	12
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	-		449	5	210	17	87	90	62	12
184	Other Storage Plant												
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	-	IND_PROD_OH	2,307	27	1,080	88	445	461	316	60
187	Gas Holders	362	32,149	-	IND_PROD_OH	15,501	183	7,259	592	2,992	3,095	2,126	402
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	-		17,808	211	8,339	680	3,437	3,555	2,443	462



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand			\$H\$									
Line	FERC		Total Check	Demand Allocation Factor	Residential Heat	Residential Non- Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
No.	Account Description	Account			Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
190	Distribution Plant											
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-	-
203	General Plant											
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	-	-	-	-	-	-	-	-	-	-
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	170	-	INT_PLANT	82	1	38	3	16	11	2
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	133	-	INT_PLANT	64	1	30	2	12	9	2
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		303	-		146	2	68	6	28	29	4
213	Amortization Expense											
214	Amortization Expense	404	91	-	INT_INTANGIBLE	44	1	20	2	8	6	1
215	Amortization Expense Adjustments	404	21	-	INT_INTANGIBLE	10	0	5	0	2	1	0
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(622)	-	INT_RATEBASE	(300)	(4)	(140)	(11)	(58)	(41)	(8)
218	Subtotal - Amortization Expense		(510)	-		(246)	(3)	(115)	(9)	(48)	(34)	(6)
219	Total Depreciation and Amortization Expense		37,657	-		18,157	215	8,502	693	3,504	3,625	471
220	Taxes											
221	Taxes Other Than Income											
222	Payroll Taxes - FICA	408	-	-	-	-	-	-	-	-	-	-
223	Payroll Tax Pro Formas	408	-	-	-	-	-	-	-	-	-	-
224	Unemployment Tax - Federal	408.04	-	-	-	-	-	-	-	-	-	-
225	Unemployment Tax - State	408.06	-	-	-	-	-	-	-	-	-	-
226	Property Taxes	408.12	29,916	-	INT_TOTAL_PLANT	14,425	171	6,754	551	2,784	2,880	374
227	Property Taxes Pro Forma	408.12	3,910	-	INT_TOTAL_PLANT	1,885	22	883	72	364	376	49
228	Payroll Taxes Capitalized	408.1	-	-	-	-	-	-	-	-	-	-
229	Other Taxes	408.02	149	-	INT_RATEBASE	72	1	34	3	14	10	2
230	Subtotal - Taxes Other Than Income		33,975	-		16,382	194	7,671	625	3,161	3,271	425

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Function & Classification : Indirect Production & O.H. Demand  
Indirect Production & O.H. Demand

Indirect Production & O.H. Demand				\$H\$									
Line	FERC		Total Check	Demand	Residential	Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter	Low Winter	
No.	Account Description	Account		Allocation Factor	Heat	Heat	Small	Small	Medium	Medium	Large	Large	
		Account Balance			R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52	
231	Income Taxes												
232	Federal Income Tax	409.01	(980)	-	INT_RATEBASE	(473)	(6)	(221)	(18)	(91)	(94)	(65)	(12)
233	State Income Tax	409.02	(2,787)	-	INT_RATEBASE	(1,344)	(16)	(629)	(51)	(259)	(268)	(184)	(35)
234	Deferred Federal & State Income Taxes	410.01	7,050	-	INT_RATEBASE	3,399	40	1,592	130	656	679	466	88
235	Subtotal - Income Taxes		3,283	-		1,583	19	741	60	305	316	217	41
236	Total Taxes		37,258	-		17,965	212	8,412	686	3,467	3,587	2,464	466
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN												
238	Test Year Expenses at Current Rates		152,578		n/a	73,568	870	34,449	2,809	14,198	14,688	10,090	1,907
239	Return on Rate Base		29,516		INT_RATEBASE	14,232	168	6,664	543	2,747	2,841	1,952	369
240	Gross Up Items					-	-	-	-	-	-	-	-
241	Tax1		4,255		INT_RATEBASE	2,052	24	961	78	396	410	281	53
242	ITem2		-		-	-	-	-	-	-	-	-	-
243	ITem3		-		-	-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RE		186,350			89,851	1,062	42,074	3,430	17,340	17,939	12,324	2,329
245	INTERNAL ALLOCATION FACTORS												
246	INT_PLANT		1,880,062	-		906,497	10,718	424,479	34,608	174,943	180,984	124,334	23,497
247	INT_INTANGIBLE		1,424	-		687	8	322	26	133	137	94	18
248	INT_MAIN_SVCS		0	-		0	0	0	0	0	0	0	0
249	INT_887-894		0	-		0	0	0	0	0	0	0	0
250	INT_RATEBASE		408,158	-		196,799	2,327	92,154	7,513	37,980	39,291	26,993	5,101
251	INT_REVREQ		182,094	-		87,799	1,038	41,113	3,352	16,944	17,529	12,042	2,276
252	INT_LABOR		0	-		0	0	0	0	0	0	0	0
253	INT_TOTAL_PLANT		1,905,892	-		918,952	10,865	430,311	35,084	177,347	183,471	126,043	23,820
254	INT_874-879		0	-		0	0	0	0	0	0	0	0
255	INT_DIST_PLANT		0	-		0	0	0	0	0	0	0	0
256	INT_GEN_PLANT		24,406	-		11,767	139	5,510	449	2,271	2,349	1,614	305

Northern Utilities New Hampshire  
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Allocation : Demand Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>RATE BASE</b>											
2	<b>Plant in Service</b>											
3	<b>Intangible Plant</b>											
4	Miscellaneous Intangible Plant, Plant-relate	303	85,485	-	30,456	298	15,170	990	20,954	3,187	7,484	6,946
5	Miscellaneous Intangible Plant, Customer-r	303	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-relati	303	848,449	-	300,469	2,924	149,872	9,729	210,156	30,784	74,587	69,927
7	Subtotal - Intangible Plant		933,934	-	330,925	3,222	165,043	10,719	231,110	33,971	82,071	76,873
8	<b>Mfg. Gas Produc. Plant</b>											
9	Land and Land Rights	304	2,787	-	1,344	16	629	51	259	268	184	35
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787	-	1,344	16	629	51	259	268	184	35
14	<b>Other Storage Plant</b>											
15	Land - Lewiston	360	23,833	-	11,492	136	5,381	439	2,218	2,294	1,576	298
16	Structures & Improvements	361	232,281	-	111,997	1,324	52,444	4,276	21,614	22,361	15,361	2,903
17	Gas Holders	362	1,585,468	-	764,455	9,039	357,966	29,185	147,531	152,625	104,852	19,815
18	Other Equipment	363	35,693	-	17,210	203	8,059	657	3,321	3,436	2,361	446
19	Subtotal - Other Storage Plant		1,877,275	-	905,154	10,702	423,850	34,557	174,684	180,716	124,150	23,462
20	<b>Distribution Plant</b>											
21	Land & Land Rights, Other Distr Sys	374.4	89,111	-	31,558	307	15,741	1,022	22,072	3,233	7,834	7,344
22	Land & Land Rights, Right of Way	374.5	17,911	-	6,343	62	3,164	205	4,436	650	1,575	1,476
23	Structures & Improvements	375	3,260,871	-	1,154,802	11,239	576,010	37,392	807,700	118,314	286,663	268,751
24	Mains	376	100,275,508	-	35,511,484	345,624	17,712,955	1,149,843	24,837,697	3,638,282	8,815,209	8,264,413
25	M&R Station Equip. - Regulating	378	7,288,982	-	2,581,314	25,123	1,287,547	83,582	1,805,441	264,465	640,774	600,737
26	M&R Station Equip. - G	379	39,266	-	13,906	135	6,936	450	9,726	1,425	3,452	3,236
27	Services	380	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		110,971,649	-	39,299,407	382,491	19,602,353	1,272,494	27,487,073	4,026,368	9,755,505	9,145,958
33	<b>General Plant</b>											
34	Land and Land Rights	389	93,658	-	33,368	326	16,621	1,085	22,957	3,492	8,200	7,610
35	Office Furniture & Equipment	391	120,688	-	42,740	416	21,319	1,384	29,894	4,379	10,610	9,947
36	Stores Equipment	393	12,673	-	4,515	44	2,249	147	3,106	472	1,109	1,030
37	Tools, Shop & Garage Equip.	394	575,114	-	204,897	2,004	102,060	6,661	140,971	21,441	50,350	46,729
38	Power Operated Equip.	396	30,262	-	10,781	105	5,370	351	7,418	1,128	2,649	2,459
39	Communication Equip.	397	753,249	-	268,362	2,625	133,673	8,724	184,635	28,083	65,945	61,203
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		1,585,644	-	564,663	5,520	281,292	18,352	388,981	58,996	138,862	128,978
43	<b>Total Plant in Service</b>		<u>115,371,289</u>	-	<u>41,101,492</u>	<u>401,952</u>	<u>20,473,166</u>	<u>1,336,174</u>	<u>28,282,108</u>	<u>4,300,320</u>	<u>10,100,773</u>	<u>9,375,305</u>

Northern Utilities New Hampshire  
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Allocation : Demand Total

Line No.	Account Description	FERC Account	Total Account Balance	Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
44	<b>Accumulated Depreciation</b>											
45	<b>Intangible Plant</b>											
46	Miscellaneous Intangible Plant, Plant-relate	303	(32,641)	-	(11,629)	(114)	(5,792)	(378)	(8,001)	(1,217)	(2,858)	(2,652)
47	Miscellaneous Intangible Plant, Customer-r	303	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-relat	303	(323,962)	-	(114,728)	(1,117)	(57,226)	(3,715)	(80,244)	(11,754)	(28,479)	(26,700)
49	Subtotal - Intangible Plant		(356,602)	-	(126,357)	(1,230)	(63,018)	(4,093)	(88,244)	(12,971)	(31,337)	(29,352)
50	<b>Mfg. Gas Produc. Plant</b>											
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	374	-	180	2	84	7	35	36	25	5
53	Other Equipment	320	4,438	-	2,140	25	1,002	82	413	427	294	55
54	LNG Equipment	321	27,544	-	13,281	157	6,219	507	2,563	2,652	1,822	344
55	Subtotal - Mfg. Gas Produc. Plant		32,357	-	15,601	184	7,305	596	3,011	3,115	2,140	404
56	<b>Other Storage Plant</b>											
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	-	(52,663)	(623)	(24,660)	(2,011)	(10,163)	(10,514)	(7,223)	(1,365)
59	Gas Holders	362	(1,203,365)	-	(580,219)	(6,860)	(271,695)	(22,152)	(111,975)	(115,842)	(79,582)	(15,040)
60	Other Equipment	363	(37,603)	-	(18,131)	(214)	(8,490)	(692)	(3,499)	(3,620)	(2,487)	(470)
61	Subtotal - Other Storage Plant		(1,350,190)	-	(651,012)	(7,697)	(304,845)	(24,854)	(125,638)	(129,976)	(89,292)	(16,875)
62	<b>Distribution Plant</b>											
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	-	(211,124)	(2,055)	(105,308)	(6,836)	(147,666)	(21,630)	(52,409)	(49,134)
66	Mains	376	(25,417,696)	-	(9,001,401)	(87,608)	(4,489,855)	(291,461)	(6,295,825)	(922,227)	(2,234,467)	(2,094,852)
67	M&R Station Equip. - Regulating	378	(666,376)	-	(235,990)	(2,297)	(117,711)	(7,641)	(165,058)	(24,178)	(58,581)	(54,921)
68	M&R Station Equip. - G	379	(6,432)	-	(2,278)	(22)	(1,136)	(74)	(1,593)	(233)	(565)	(530)
69	Services	380	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		(26,686,666)	-	(9,450,794)	(91,982)	(4,714,010)	(306,012)	(6,610,142)	(968,268)	(2,346,022)	(2,199,437)
75	<b>General Plant</b>											
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(70,797)	-	(25,072)	(244)	(12,506)	(812)	(17,536)	(2,569)	(6,224)	(5,835)
78	Stores Equipment	393	(12,669)	-	(4,514)	(44)	(2,248)	(147)	(3,105)	(472)	(1,109)	(1,029)
79	Tools, Shop & Garage Equip.	394	(315,914)	-	(112,551)	(1,101)	(56,063)	(3,659)	(77,436)	(11,778)	(27,657)	(25,669)
80	Power Operated Equip.	396	(30,262)	-	(10,781)	(105)	(5,370)	(351)	(7,418)	(1,128)	(2,649)	(2,459)
81	Communication Equip.	397	(631,474)	-	(224,977)	(2,200)	(112,062)	(7,314)	(154,786)	(23,543)	(55,284)	(51,309)
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(1,061,117)	-	(377,895)	(3,695)	(188,249)	(12,282)	(260,281)	(39,490)	(92,923)	(86,301)
85	<b>Total Accumulated Depreciation</b>		(29,422,218)	-	(10,590,456)	(104,420)	(5,262,816)	(346,646)	(7,081,294)	(1,147,591)	(2,557,435)	(2,331,560)

Northern Utilities New Hampshire  
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86	<b>Other Rate Base Items</b>											
87	Material and Supplies	154	1,103,910	-	390,938	3,805	194,998	12,658	273,433	40,053	97,045	90,981
88	Prepayments	165	25,830	-	9,147	89	4,563	296	6,398	937	2,271	2,129
89	Cash Working Capital	131	679,100	-	241,932	2,366	120,509	7,865	166,474	25,313	59,455	55,185
90	Cash Working Capital - Pro Forma	131	90,074	-	32,089	314	15,984	1,043	22,081	3,357	7,886	7,320
91	Customer Deposits	235	-	-	-	-	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(8,110,677)	-	(2,889,462)	(28,257)	(1,439,277)	(93,934)	(1,988,251)	(302,315)	(710,091)	(659,090)
93	Excess Deferred Income Taxes - Regulatory	254	(3,446,574)	-	(1,227,856)	(12,008)	(611,610)	(39,917)	(844,893)	(128,467)	(301,748)	(280,076)
94	Excess Deferred Income Taxes - Gross up	283	929,588	-	331,170	3,239	164,960	10,766	227,879	34,649	81,386	75,540
95	Total Other Rate Base Items		(8,728,750)	-	(3,112,042)	(30,453)	(1,549,874)	(101,222)	(2,136,879)	(326,473)	(763,797)	(708,011)
96	<b>TOTAL RATE BASE</b>		77,220,321	-	27,398,994	267,079	13,660,476	888,306	19,063,934	2,826,256	6,779,542	6,335,734
97	<b>OPERATION AND MAINTENANCE EXPENSE</b>											
98	<b>Production, Storage, and Distribution Expense</b>											
99	<b>Mfg. Gas Produc. Plant</b>											
100	Supervision	710	12,038	-	5,804	69	2,718	222	1,120	1,159	796	150
101	Propane Expenses	717	9,904	-	4,776	56	2,236	182	922	953	655	124
102	Misc. Intangible Plant	735	24,360	-	11,745	139	5,500	448	2,267	2,345	1,611	304
103	Subtotal - Mfg. Gas Produc. Plant		46,302	-	22,325	264	10,454	852	4,308	4,457	3,062	579
104	<b>Maintenance Expenses</b>											
105	Supervision	740	12,038	-	5,804	69	2,718	222	1,120	1,159	796	150
106	Maintenance of Plant	741	3,460	-	1,668	20	781	64	322	333	229	43
107	Maintenance of Equipment	742	11,687	-	5,635	67	2,639	215	1,087	1,125	773	146
108	Maint of Scada - Production	769	2,704	-	1,304	15	611	50	252	260	179	34
109	Subtotal - Maintenance Expenses		29,889	-	14,411	170	6,748	550	2,781	2,877	1,977	374
110	<b>Other Gas Expenses</b>											
111	Other Gas Supply Exp	813	-	-	-	-	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-	-	-	-	-	-	-	-	-
114	<b>Operation Expenses</b>											
115	System Cntl/Load Dispatching	851.02	2,885	-	1,022	10	510	33	715	105	254	238
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	62,100	-	21,992	214	10,970	712	15,382	2,253	5,459	5,118
118	Subtotal - Operation Expenses		64,985	-	23,014	224	11,479	745	16,096	2,358	5,713	5,356

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Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
119	Distribution Operation Expenses											
120	Op Superv-Eng-Gas Distr	870	11,777	-	4,171	41	2,080	135	2,917	427	1,035	971
121	Mains & Services	874	338,810	-	119,986	1,168	59,848	3,885	83,921	12,293	29,785	27,924
122	Regulator Station Expense	875	320,571	-	113,527	1,105	56,627	3,676	79,404	11,631	28,181	26,421
123	Meter & House Regulator	878	-	-	-	-	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-	-	-	-	-
125	Operations Exp Other	880	338,956	-	120,038	1,168	59,874	3,887	83,958	12,298	29,798	27,936
126	Subtotal - Distribution Operation Expenses		1,010,115	-	357,721	3,482	178,430	11,583	250,200	36,650	88,799	83,251
127	Distribution Maintenance Expenses											
128	Maint Supervision	885	34,891	-	12,356	120	6,163	400	8,642	1,266	3,067	2,876
129	Structures & Improvements	886	13,706	-	4,854	47	2,421	157	3,395	497	1,205	1,130
130	Mains	887	53,798	-	19,052	185	9,503	617	13,326	1,952	4,729	4,434
131	Measuring & Regulating - Atatew EQ	889	64,637	-	22,890	223	11,418	741	16,010	2,345	5,682	5,327
132	Measuring & Regulating - EQ Industry	890	5,322	-	1,885	18	940	61	1,318	193	468	439
133	Measuring & Regulating - EQ City Gate	891	45,328	-	16,052	156	8,007	520	11,227	1,645	3,985	3,736
134	Main Distri SCADA	891.01	40,137	-	14,214	138	7,090	460	9,942	1,456	3,528	3,308
135	Services	892	-	-	-	-	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-	-	-	-	-
137	Other Equipment	894	399	-	141	1	71	5	99	14	35	33
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		258,218	-	91,445	890	45,612	2,961	63,959	9,369	22,700	21,282
141	Total Production, Storage, and Distribution Expenses		1,409,509	-	508,916	5,030	252,723	16,691	337,345	55,711	122,251	110,840
142	Customer Accounts, Service, and Sales Expenses											
143	Customer Accounts Expense											
144	Meter Reading Expense	902	-	-	-	-	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-	-	-	-	-	-	-	-	-
148	Customer Service & Information Expense											
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expenses		-	-	-	-	-	-	-	-	-	-
152	Sales Expense											
153	Advertising Expense	913	-	-	-	-	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-	-	-	-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales Expenses		-	-	-	-	-	-	-	-	-	-

Northern Utilities New Hampshire  
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157	<b>Administrative and General Expense</b>											
158	Administrative and General Salaries	920	2,711	-	960	9	479	31	671	98	238	223
159	Office Supplies and Exp	921	100,947	-	35,749	348	17,832	1,158	25,004	3,663	8,874	8,320
160	Outside Service Employed	923	928,568	-	328,842	3,201	164,025	10,648	230,001	33,691	81,630	76,530
161	Property Insurance	924	1,178	-	420	4	209	14	289	44	103	96
162	Injuries and Damages	925	69,712	-	24,688	240	12,314	799	17,267	2,529	6,128	5,745
163	Employee Pension and Benefits	926	522,901	-	185,180	1,802	92,367	5,996	129,520	18,972	45,968	43,096
164	Regulatory Commission Exp	928	206,916	-	73,407	715	36,600	2,380	51,095	7,569	18,168	16,982
165	General Advertising Expense	930	10,189	-	3,608	35	1,800	117	2,524	370	896	840
166	Rents Admin and General	931	5,588	-	1,979	19	987	64	1,384	203	491	461
167	Maint General Plant - Equip Shared	932	26,785	-	9,538	93	4,752	310	6,571	997	2,346	2,179
168	Maint of General Plant	935	1,432	-	510	5	254	17	351	53	125	116
169	Subtotal - Administrative and General Expense		1,876,927	-	664,882	6,473	331,618	21,533	464,677	68,189	164,968	154,588
170	<b>Total Administrative and General Expense</b>		1,876,927	-	664,882	6,473	331,618	21,533	464,677	68,189	164,968	154,588
171	<b>TOTAL OPERATION AND MAINTENANCE EXPEI</b>		3,286,436	-	1,173,798	11,503	584,342	38,224	802,022	123,900	287,219	265,428
172	<b>Depreciation and Amortization Expense</b>											
173	<b>Intangible Plant</b>											
174	Miscellaneous Intangible Plant, Plant-relate	303	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-r	303	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-relati	303	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>											
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	931	-	449	5	210	17	87	90	62	12
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	-	449	5	210	17	87	90	62	12
184	<b>Other Storage Plant</b>											
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	-	2,307	27	1,080	88	445	461	316	60
187	Gas Holders	362	32,149	-	15,501	183	7,259	592	2,992	3,095	2,126	402
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	-	17,808	211	8,339	680	3,437	3,555	2,443	462

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Demand Total

Line No.	Account Description	FERC Account	Total Account Balance	Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
190	<b>Distribution Plant</b>											
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	-	31,642	308	15,783	1,025	22,131	3,242	7,855	7,364
194	Mains	376	3,529,943	-	1,250,091	12,167	623,539	40,477	874,348	128,076	310,317	290,928
195	M&R Station Equip. - Regulating	378	354,973	-	125,710	1,224	62,703	4,070	87,925	12,879	31,206	29,256
196	M&R Station Equip. - G	379	1,912	-	677	7	338	22	474	69	168	158
197	Services	380	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		3,976,176	-	1,408,120	13,705	702,363	45,594	984,877	144,267	349,545	327,705
203	<b>General Plant</b>											
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	7,188	-	2,546	25	1,270	82	1,781	261	632	592
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	10,198	-	3,633	36	1,810	118	2,500	380	893	829
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	7,972	-	2,840	28	1,415	92	1,954	297	698	648
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		25,358	-	9,019	88	4,494	293	6,234	938	2,223	2,069
213	<b>Amortization Expense</b>											
214	Amortization Expense	404	59,487	-	21,078	205	10,512	683	14,721	2,164	5,228	4,896
215	Amortization Expense Adjustments	404	13,783	-	4,884	48	2,436	158	3,411	501	1,211	1,134
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(126,442)	-	(44,858)	(437)	(22,366)	(1,454)	(31,223)	(4,625)	(11,102)	(10,377)
218	Subtotal - Amortization Expense		(53,172)	-	(18,896)	(184)	(9,417)	(613)	(13,091)	(1,960)	(4,663)	(4,347)
219	<b>Total Depreciation and Amortization Expense</b>		3,986,227	-	1,416,500	13,824	705,989	45,971	981,543	146,890	349,609	325,900
220	<b>Taxes</b>											
221	<b>Taxes Other Than Income</b>											
222	Payroll Taxes - FICA	408	53,261	-	18,862	184	9,408	611	13,193	1,932	4,682	4,390
223	Payroll Tax Pro Formas	408	32,699	-	11,580	113	5,776	375	8,099	1,186	2,875	2,695
224	Unemployment Tax - Federal	408.04	389	-	138	1	69	4	96	14	34	32
225	Unemployment Tax - State	408.06	270	-	95	1	48	3	67	10	24	22
226	Property Taxes	408.12	1,810,955	-	645,160	6,309	321,362	20,974	443,937	67,501	158,549	147,162
227	Property Taxes Pro Forma	408.12	236,659	-	84,311	825	41,996	2,741	58,015	8,821	20,720	19,231
228	Payroll Taxes Capitalized	408.1	(38,428)	-	(13,609)	(132)	(6,788)	(441)	(9,519)	(1,394)	(3,378)	(3,167)
229	Other Taxes	408.02	30,346	-	10,766	105	5,368	349	7,493	1,110	2,664	2,491
230	Subtotal - Taxes Other Than Income		2,126,150	-	757,303	7,405	377,239	24,616	521,382	79,181	186,170	172,856



Northern Utilities New Hampshire  
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Design Day with Customer Component of Mains  
Allocation : Demand Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
231	<b>Income Taxes</b>											
232	Federal Income Tax	409.01	(199,187)	-	(70,666)	(689)	(35,233)	(2,291)	(49,186)	(7,286)	(17,489)	(16,348)
233	State Income Tax	409.02	(566,381)	-	(200,935)	(1,958)	(100,184)	(6,514)	(139,859)	(20,717)	(49,730)	(46,485)
234	Deferred Federal & State Income Taxes	410.01	1,432,717	-	508,284	4,954	253,426	16,478	353,786	52,406	125,796	117,587
235	Subtotal - Income Taxes		667,149	-	236,684	2,307	118,008	7,673	164,741	24,403	58,577	54,755
236	<b>Total Taxes</b>		2,793,299	-	993,986	9,712	495,247	32,289	686,123	103,584	244,747	227,610
237	REVENUE REQUIREMENT AT EQUAL RATES OF I		-	-	-	-	-	-	-	-	-	-
238	Test Year Expenses at Current Rates		10,065,961	-	3,584,285	35,039	1,785,578	116,484	2,469,689	374,374	881,575	818,939
239	Return on Rate Base		5,998,074	-	2,127,932	20,740	1,060,967	68,984	1,481,126	219,398	526,647	492,280
240	Gross Up Items		-	-	-	-	-	-	-	-	-	-
241	Tax1		864,714	-	306,774	2,990	152,955	9,945	213,527	31,630	75,924	70,970
242	ITem2		-	-	-	-	-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-	-	-	-	-
244	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RA</b>		16,928,750	-	6,018,990	58,769	2,999,500	195,413	4,164,341	625,401	1,484,146	1,382,189
				END								

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Energy Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>RATE BASE</b>											
2	<b>Plant in Service</b>											
3	<b>Intangible Plant</b>											
4	Miscellaneous Intangible Plant, Plant-relate	303	-	-	-	-	-	-	-	-	-	-
5	Miscellaneous Intangible Plant, Customer-r	303	-	-	-	-	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-relati	303	160,985	-	77,621	918	36,347	2,963	14,980	15,497	10,646	2,012
7	Subtotal - Intangible Plant		160,985	-	77,621	918	36,347	2,963	14,980	15,497	10,646	2,012
8	<b>Mfg. Gas Produc. Plant</b>											
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-
14	<b>Other Storage Plant</b>											
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-
20	<b>Distribution Plant</b>											
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
24	Mains	376	-	-	-	-	-	-	-	-	-	-
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
27	Services	380	-	-	-	-	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Distribution Plant		-	-	-	-	-	-	-	-	-	-
33	<b>General Plant</b>											
34	Land and Land Rights	389	-	-	-	-	-	-	-	-	-	-
35	Office Furniture & Equipment	391	22,899	-	11,041	131	5,170	422	2,131	2,204	1,514	286
36	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
37	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-
38	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
39	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-
40	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
42	Subtotal - General Plant		22,899	-	11,041	131	5,170	422	2,131	2,204	1,514	286
43	<b>Total Plant in Service</b>		<u>183,885</u>	-	<u>88,662</u>	<u>1,048</u>	<u>41,517</u>	<u>3,385</u>	<u>17,111</u>	<u>17,702</u>	<u>12,161</u>	<u>2,298</u>

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Energy Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
44	<b>Accumulated Depreciation</b>											
45	<b>Intangible Plant</b>											
46	Miscellaneous Intangible Plant, Plant-relate	303	-	-	-	-	-	-	-	-	-	-
47	Miscellaneous Intangible Plant, Customer-r	303	-	-	-	-	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-relat	303	(61,469)	-	(29,638)	(350)	(13,878)	(1,132)	(5,720)	(5,917)	(4,065)	(768)
49	Subtotal - Intangible Plant		(61,469)	-	(29,638)	(350)	(13,878)	(1,132)	(5,720)	(5,917)	(4,065)	(768)
50	<b>Mfg. Gas Produc. Plant</b>											
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-
56	<b>Other Storage Plant</b>											
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-
62	<b>Distribution Plant</b>											
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
66	Mains	376	-	-	-	-	-	-	-	-	-	-
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
69	Services	380	-	-	-	-	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
74	Subtotal - Distribution Plant		-	-	-	-	-	-	-	-	-	-
75	<b>General Plant</b>											
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(13,433)	-	(6,477)	(77)	(3,033)	(247)	(1,250)	(1,293)	(888)	(168)
78	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
79	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-
80	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
81	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-
82	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
84	Subtotal - General Plant		(13,433)	-	(6,477)	(77)	(3,033)	(247)	(1,250)	(1,293)	(888)	(168)
85	<b>Total Accumulated Depreciation</b>		(74,902)	-	(36,115)	(427)	(16,911)	(1,379)	(6,970)	(7,210)	(4,953)	(936)

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Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Energy Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
190	<b>Distribution Plant</b>											
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
194	Mains	376	-	-	-	-	-	-	-	-	-	-
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
197	Services	380	-	-	-	-	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-	-	-	-	-
202	Subtotal - Distribution Plant		-	-	-	-	-	-	-	-	-	-
203	<b>General Plant</b>											
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	1,364	-	658	8	308	25	127	131	90	17
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	-	-	-	-	-	-	-	-	-	-
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	-	-	-	-	-	-	-	-	-	-
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-	-	-	-	-
212	Subtotal - General Plant		1,364	-	658	8	308	25	127	131	90	17
213	<b>Amortization Expense</b>											
214	Amortization Expense	404	10,254	-	4,944	58	2,315	189	954	987	678	128
215	Amortization Expense - Adjustments	404	2,376	-	1,146	14	536	44	221	229	157	30
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(197)	-	(95)	(1)	(44)	(4)	(18)	(19)	(13)	(2)
218	Subtotal - Amortization Expense		12,433	-	5,995	71	2,807	229	1,157	1,197	822	155
219	<b>Total Depreciation and Amortization Expense</b>		13,797	-	6,652	79	3,115	254	1,284	1,328	912	172
220	<b>Taxes</b>											
221	<b>Taxes Other Than Income</b>											
222	Payroll Taxes - FICA	408	10,106	-	4,873	58	2,282	186	940	973	668	126
223	Payroll Tax Pro Formas	408	6,204	-	2,991	35	1,401	114	577	597	410	78
224	Unemployment Tax - Federal	408.04	74	-	36	0	17	1	7	7	5	1
225	Unemployment Tax - State	408.06	51	-	25	0	12	1	5	5	3	1
226	Property Taxes	408.12	2,886	-	1,392	16	652	53	269	278	191	36
227	Property Taxes Pro Forma	408.12	377	-	182	2	85	7	35	36	25	5
228	Payroll Taxes Capitalized	408.1	(7,291)	-	(3,516)	(42)	(1,646)	(134)	(678)	(702)	(482)	(91)
229	Other Taxes	408.02	47	-	23	0	11	1	4	5	3	1
230	Subtotal - Taxes Other Than Income		12,455	-	6,005	71	2,812	229	1,159	1,199	824	156

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
231	<b>Income Taxes</b>											
232	Federal Income Tax	409.01	(310)	-	(149)	(2)	(70)	(6)	(29)	(30)	(20)	(4)
233	State Income Tax	409.02	(881)	-	(425)	(5)	(199)	(16)	(82)	(85)	(58)	(11)
234	Deferred Federal & State Income Taxes	410.01	2,229	-	1,075	13	503	41	207	215	147	28
235	Subtotal - Income Taxes		1,038	-	500	6	234	19	97	100	69	13
236	<b>Total Taxes</b>		13,493	-	6,506	77	3,046	248	1,256	1,299	892	169
237	REVENUE REQUIREMENT AT EQUAL RATES OF I		-	-	-	-	-	-	-	-	-	-
238	Test Year Expenses at Current Rates		809,677	-	390,397	4,616	182,808	14,905	75,342	77,944	53,546	10,119
239	Return on Rate Base		9,332	-	4,500	53	2,107	172	868	898	617	117
240	Gross Up Items		-	-	-	-	-	-	-	-	-	-
241	Tax1		1,345	-	649	8	304	25	125	130	89	17
242	ITem2		-	-	-	-	-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-	-	-	-	-
244	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RA</b>		820,354	-	395,545	4,677	185,219	15,101	76,335	78,972	54,253	10,253
				END								



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>RATE BASE</b>											
2	<b>Plant in Service</b>											
3	<b>Intangible Plant</b>											
4	Miscellaneous Intangible Plant, Plant-relate	303	127,134	-	87,834	4,215	21,207	3,370	5,997	2,251	1,095	1,165
5	Miscellaneous Intangible Plant, Customer-r	303	9,041,497	-	6,889,227	328,008	1,344,799	213,620	180,931	68,469	7,964	8,478
6	Miscellaneous Intangible Plant, Labor-relati	303	2,562,797	-	1,726,719	84,024	425,692	67,767	151,463	56,126	24,508	26,498
7	Subtotal - Intangible Plant		11,731,428	-	8,703,781	416,247	1,791,698	284,756	338,391	126,846	33,567	36,141
8	<b>Mfg. Gas Produc. Plant</b>											
9	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-
14	<b>Other Storage Plant</b>											
15	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-
20	<b>Distribution Plant</b>											
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
24	Mains	376	51,657,080	-	39,360,446	1,874,021	7,683,286	1,220,480	1,033,718	391,186	45,504	48,439
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
27	Services	380	82,837,047	-	56,612,383	2,695,416	14,326,118	2,275,684	3,709,653	1,403,828	878,639	935,326
28	Meters	381	4,624,610	-	2,707,407	128,904	860,947	136,760	458,470	173,497	76,834	81,791
29	Meter Installations	382	26,001,685	-	15,222,285	724,760	4,840,643	768,930	2,577,728	975,478	431,996	459,867
30	House Regulators	383	733,550	-	429,445	20,447	136,562	21,693	72,722	27,520	12,187	12,974
31	Water Heaters/Conversion Burners	386	1,978,895	-	1,620,410	120,261	148,796	24,775	64,653	-	-	-
32	Subtotal - Distribution Plant		167,832,867	-	115,952,376	5,563,809	27,996,353	4,448,321	7,916,943	2,971,508	1,445,160	1,538,396
33	<b>General Plant</b>											
34	Land and Land Rights	389	139,289	-	96,232	4,618	23,235	3,692	6,570	2,466	1,199	1,277
35	Office Furniture & Equipment	391	364,547	-	245,619	11,952	60,553	9,640	21,545	7,984	3,486	3,769
36	Stores Equipment	393	18,847	-	13,021	625	3,144	500	889	334	162	173
37	Tools, Shop & Garage Equip.	394	855,308	-	590,915	28,354	142,675	22,669	40,346	15,143	7,365	7,840
38	Power Operated Equip.	396	45,005	-	31,093	1,492	7,507	1,193	2,123	797	388	413
39	Communication Equip.	397	1,120,231	-	773,945	37,137	186,867	29,691	52,843	19,834	9,646	10,268
40	Metscan Communication Equip	397.25	112,656	-	-	-	1,543	3,086	24,692	4,630	32,408	46,297
41	ERT Automatic Reading Dev	397.35	3,470,146	-	2,649,596	126,152	517,111	81,960	68,005	26,037	988	296
42	Subtotal - General Plant		6,126,029	-	4,400,421	210,329	942,635	152,431	217,014	77,224	55,642	70,333
43	<b>Total Plant in Service</b>		185,690,324	-	129,056,578	6,190,385	30,730,686	4,885,508	8,472,348	3,175,578	1,534,369	1,644,871

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
44	<b>Accumulated Depreciation</b>											
45	<b>Intangible Plant</b>											
46	Miscellaneous Intangible Plant, Plant-relate	303	(48,543)	-	(33,538)	(1,609)	(8,098)	(1,287)	(2,290)	(859)	(418)	(445)
47	Miscellaneous Intangible Plant, Customer-r	303	(3,452,299)	-	(2,630,501)	(125,243)	(513,482)	(81,566)	(69,085)	(26,143)	(3,041)	(3,237)
48	Miscellaneous Intangible Plant, Labor-relat	303	(978,548)	-	(659,310)	(32,083)	(162,541)	(25,875)	(57,833)	(21,431)	(9,358)	(10,118)
49	Subtotal - Intangible Plant		(4,479,390)	-	(3,323,349)	(158,935)	(684,121)	(108,728)	(129,207)	(48,433)	(12,817)	(13,800)
50	<b>Mfg. Gas Produc. Plant</b>											
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-	-	-	-	-
56	<b>Other Storage Plant</b>											
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-	-	-	-	-
62	<b>Distribution Plant</b>											
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
66	Mains	376	(13,093,965)	-	(9,977,031)	(475,024)	(1,947,549)	(309,365)	(262,025)	(99,157)	(11,534)	(12,278)
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
69	Services	380	(28,479,497)	-	(19,463,419)	(926,688)	(4,925,340)	(782,384)	(1,275,384)	(482,638)	(302,077)	(321,566)
70	Meters	381	(1,226,613)	-	(718,101)	(34,190)	(228,354)	(36,274)	(121,603)	(46,018)	(20,379)	(21,694)
71	Meter Installations	382	(6,859,297)	-	(4,015,669)	(191,193)	(1,276,971)	(202,845)	(680,010)	(257,333)	(113,961)	(121,314)
72	House Regulators	383	(212,402)	-	(124,347)	(5,920)	(39,542)	(6,281)	(21,057)	(7,968)	(3,529)	(3,757)
73	Water Heaters/Conversion Burners	386	(959,565)	-	(785,736)	(58,314)	(72,151)	(12,013)	(31,350)	-	-	-
74	Subtotal - Distribution Plant		(50,831,338)	-	(35,084,304)	(1,691,330)	(8,489,907)	(1,349,162)	(2,391,429)	(893,114)	(451,481)	(480,609)
75	<b>General Plant</b>											
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(213,848)	-	(144,083)	(7,011)	(35,521)	(5,655)	(12,639)	(4,683)	(2,045)	(2,211)
78	Stores Equipment	393	(18,842)	-	(13,017)	(625)	(3,143)	(499)	(889)	(334)	(162)	(173)
79	Tools, Shop & Garage Equip.	394	(469,827)	-	(324,594)	(15,575)	(78,372)	(12,453)	(22,162)	(8,318)	(4,046)	(4,307)
80	Power Operated Equip.	396	(45,005)	-	(31,093)	(1,492)	(7,507)	(1,193)	(2,123)	(797)	(388)	(413)
81	Communication Equip.	397	(939,127)	-	(648,824)	(31,133)	(156,657)	(24,891)	(44,300)	(16,627)	(8,087)	(8,608)
82	Metscan Communication Equip	397.25	(112,656)	-	-	-	(1,543)	(3,086)	(24,692)	(4,630)	(32,408)	(46,297)
83	ERT Automatic Reading Dev	397.35	(2,766,299)	-	(2,112,181)	(100,565)	(412,226)	(65,336)	(54,212)	(20,756)	(788)	(236)
84	Subtotal - General Plant		(4,565,605)	-	(3,273,793)	(156,401)	(694,969)	(113,113)	(161,016)	(56,145)	(47,923)	(62,245)
85	<b>Total Accumulated Depreciation</b>		(59,876,332)	-	(41,681,446)	(2,006,666)	(9,868,998)	(1,571,004)	(2,681,653)	(997,693)	(512,220)	(556,653)

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Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
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Line No.	Account Description	FERC Account	Total Account Balance	Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
119	<b>Distribution Operation Expenses</b>											
120	Op Superv-Eng-Gas Distr	870	27,811	-	17,474	832	4,962	788	2,170	821	369	393
121	Mains & Services	874	454,427	-	324,272	15,439	74,365	11,813	16,027	6,065	3,122	3,324
122	Regulator Station Expense	875	-	-	-	-	-	-	-	-	-	-
123	Meter & House Regulator	878	1,054,382	-	617,272	29,389	196,291	31,180	104,528	39,556	17,518	18,648
124	Customer Installation Exp	879	48,280	-	36,787	1,751	7,181	1,141	966	366	43	45
125	Operations Exp Other	880	800,425	-	502,913	23,945	142,823	22,687	62,468	23,640	10,632	11,318
126	Subtotal - Distribution Operation Expenses		2,385,325	-	1,498,718	71,357	425,622	67,609	186,160	70,448	31,684	33,728
127	<b>Distribution Maintenance Expenses</b>											
128	Maint Supervision	885	55,518	-	40,976	2,449	7,312	1,175	2,331	600	328	349
129	Structures & Improvements	886	21,808	-	16,096	962	2,872	461	916	235	129	137
130	Mains	887	27,714	-	21,117	1,005	4,122	655	555	210	24	26
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-	-	-	-	-
135	Services	892	142,056	-	97,084	4,622	24,568	3,903	6,362	2,407	1,507	1,604
136	Meters & House Regulators	893	26,058	-	15,255	726	4,851	771	2,583	978	433	461
137	Other Equipment	894	635	-	469	28	84	13	27	7	4	4
138	Water Heaters & Conv Burn	894.01	137,082	-	112,249	8,331	10,307	1,716	4,479	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		410,872	-	303,245	18,124	54,117	8,694	17,252	4,437	2,424	2,580
141	<b>Total Production, Storage, and Distribution Ex</b>		2,796,198	-	1,801,963	89,480	479,739	76,303	203,412	74,884	34,108	36,309
142	<b>Customer Accounts, Service, and Sales Expens</b>											
143	<b>Customer Accounts Expense</b>											
144	Meter Reading Expense	902	202,880	-	149,729	7,129	29,930	4,899	5,111	1,694	1,835	2,554
145	Cust Records and Col	903	2,052,586	-	1,563,982	74,464	305,294	48,496	41,075	15,544	1,808	1,925
146	Uncollectible Accts	904	437,750	-	368,931	11,718	38,990	7,696	-	8,415	-	2,000
147	Subtotal - Customer Accounts Expense		2,693,217	-	2,082,641	93,311	374,214	61,091	46,185	25,653	3,643	6,479
148	<b>Customer Service &amp; Information Expense</b>											
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	-	56,358	2,683	11,001	1,748	1,480	560	65	69
151	Subtotal - Customer Service & Information Exp		73,965	-	56,358	2,683	11,001	1,748	1,480	560	65	69
152	<b>Sales Expense</b>											
153	Advertising Expense	913	70,021	-	53,353	2,540	10,415	1,654	1,401	530	62	66
154	Interest on Customer Deposits		9,371	-	1,272	20	2,564	885	3,096	1,207	327	-
155	Subtotal - Sales Expense		79,392	-	54,625	2,560	12,979	2,540	4,497	1,737	389	66
156	<b>Total Customer Accounts, Service, and Sales E</b>		2,846,573	-	2,193,624	98,554	398,195	65,378	52,163	27,950	4,096	6,614

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Northern Utilities New Hampshire  
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190	<b>Distribution Plant</b>											
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-	-	-	-	-
194	Mains	376	1,818,455	-	1,385,584	65,970	270,470	42,964	36,389	13,771	1,602	1,705
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-	-	-	-	-
197	Services	380	3,653,114	-	2,496,606	118,868	631,782	100,358	163,596	61,909	38,748	41,248
198	Meters	381	246,954	-	144,575	6,883	45,975	7,303	24,482	9,265	4,103	4,368
199	Meter Installations	382	1,099,871	-	643,902	30,657	204,759	32,526	109,038	41,263	18,273	19,452
200	House Regulators	383	24,354	-	14,258	679	4,534	720	2,414	914	405	431
201	Water Heaters/Conversion Burners	386	224,802	-	184,078	13,662	16,903	2,814	7,345	-	-	-
202	Subtotal - Distribution Plant		7,067,550	-	4,869,004	236,719	1,174,423	186,685	343,264	127,121	63,131	67,204
203	<b>General Plant</b>											
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	21,713	-	14,629	712	3,607	574	1,283	476	208	224
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	15,166	-	10,478	503	2,530	402	715	269	131	139
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	11,855	-	8,191	393	1,978	314	559	210	102	109
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	-	56,801	2,704	11,086	1,757	1,458	558	21	6
212	Subtotal - General Plant		123,125	-	90,098	4,312	19,200	3,047	4,016	1,512	461	479
213	<b>Amortization Expense</b>											
214	Amortization Expense	404	747,236	-	554,389	26,513	114,123	18,138	21,554	8,079	2,138	2,302
215	Amortization Expense Adjustments	404	173,129	-	128,448	6,143	26,441	4,202	4,994	1,872	495	533
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(181,580)	-	(126,283)	(6,047)	(30,082)	(4,758)	(8,265)	(3,108)	(1,465)	(1,573)
218	Subtotal - Amortization Expense		738,785	-	556,555	26,609	110,482	17,582	18,283	6,844	1,169	1,262
219	<b>Total Depreciation and Amortization Expense</b>		7,929,461	-	5,515,657	267,640	1,304,105	207,314	365,563	135,476	64,761	68,945
220	<b>Taxes</b>											
221	<b>Taxes Other Than Income</b>											
222	Payroll Taxes - FICA	408	160,880	-	108,395	5,275	26,723	4,254	9,508	3,523	1,538	1,663
223	Payroll Tax Pro Formas	408	98,769	-	66,547	3,238	16,406	2,612	5,837	2,163	945	1,021
224	Unemployment Tax - Federal	408.04	1,176	-	792	39	195	31	69	26	11	12
225	Unemployment Tax - State	408.06	814	-	549	27	135	22	48	18	8	8
226	Property Taxes	408.12	2,914,735	-	2,025,769	97,169	482,372	76,687	132,988	49,846	24,085	25,819
227	Property Taxes Pro Forma	408.12	380,903	-	264,731	12,698	63,037	10,022	17,379	6,514	3,147	3,374
228	Payroll Taxes Capitalized	408.1	(116,076)	-	(78,207)	(3,806)	(19,281)	(3,069)	(6,860)	(2,542)	(1,110)	(1,200)
229	Other Taxes	408.02	43,579	-	30,308	1,451	7,220	1,142	1,983	746	352	378
230	Subtotal - Taxes Other Than Income		3,484,781	-	2,418,884	116,091	576,808	91,699	160,954	60,294	28,976	31,076

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Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
231	<b>Income Taxes</b>											
232	Federal Income Tax	409.01	(286,049)	-	(198,937)	(9,526)	(47,389)	(7,496)	(13,019)	(4,896)	(2,307)	(2,478)
233	State Income Tax	409.02	(813,368)	-	(565,669)	(27,088)	(134,748)	(21,314)	(37,020)	(13,921)	(6,561)	(7,046)
234	Deferred Federal & State Income Taxes	410.01	2,057,494	-	1,430,916	68,522	340,859	53,915	93,646	35,215	16,597	17,823
235	Subtotal - Income Taxes		958,078	-	666,310	31,907	158,722	25,106	43,607	16,398	7,728	8,300
236	<b>Total Taxes</b>		4,442,858	-	3,085,193	147,998	735,530	116,805	204,561	76,692	36,704	39,375
237	REVENUE REQUIREMENT AT EQUAL RATES OF I		-	-	-	-	-	-	-	-	-	-
238	Test Year Expenses at Current Rates		23,378,594	-	16,221,507	779,844	3,807,007	607,384	1,136,047	430,023	190,462	206,321
239	Return on Rate Base		8,613,704	-	5,990,532	286,866	1,427,008	225,717	392,050	147,430	69,483	74,618
240	Gross Up Items		-	-	-	-	-	-	-	-	-	-
241	Tax1		1,241,797	-	863,627	41,356	205,725	32,541	56,520	21,254	10,017	10,757
242	ITem2		-	-	-	-	-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-	-	-	-	-
244	<b>TOTAL REVENUE REQUIREMENT AT EQUAL RA</b>		33,234,095	-	23,075,666	1,108,067	5,439,740	865,641	1,584,617	598,707	269,962	291,696
				END								

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Non-							
					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>RATE BASE</b>											
2	<b>Plant in Service</b>											
3	<b>Intangible Plant</b>											
4	Miscellaneous Intangible Plant, Plant-related	303	212,619 -		118,290	4,512	36,378	4,360	26,951	5,438	8,579	8,111
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497 -		6,889,227	328,008	1,344,799	213,620	180,931	68,469	7,964	8,478
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231 -		2,104,810	87,866	611,911	80,459	376,600	102,408	109,741	98,436
7	Subtotal - Intangible Plant		12,826,347 -		9,112,327	420,387	1,993,088	298,439	584,482	176,314	126,285	115,026
8	<b>Mfg. Gas Produc. Plant</b>											
9	Land and Land Rights	304	2,787 -		1,344	16	629	51	259	268	184	35
10	Structures & Improvements	305	-		-	-	-	-	-	-	-	-
11	Other Equipment	320	-		-	-	-	-	-	-	-	-
12	LNG Equipment	321	-		-	-	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787 -		1,344	16	629	51	259	268	184	35
14	<b>Other Storage Plant</b>											
15	Land - Lewiston	360	23,833 -		11,492	136	5,381	439	2,218	2,294	1,576	298
16	Structures & Improvements	361	232,281 -		111,997	1,324	52,444	4,276	21,614	22,361	15,361	2,903
17	Gas Holders	362	1,585,468 -		764,455	9,039	357,966	29,185	147,531	152,625	104,852	19,815
18	Other Equipment	363	35,693 -		17,210	203	8,059	657	3,321	3,436	2,361	446
19	Subtotal - Other Storage Plant		1,877,275 -		905,154	10,702	423,850	34,557	174,684	180,716	124,150	23,462
20	<b>Distribution Plant</b>											
21	Land & Land Rights, Other Distr Sys	374.4	89,111 -		31,558	307	15,741	1,022	22,072	3,233	7,834	7,344
22	Land & Land Rights, Right of Way	374.5	17,911 -		6,343	62	3,164	205	4,436	650	1,575	1,476
23	Structures & Improvements	375	3,260,871 -		1,154,802	11,239	576,010	37,392	807,700	118,314	286,663	268,751
24	Mains	376	151,932,588 -		74,871,930	2,219,645	25,396,242	2,370,323	25,871,416	4,029,467	8,860,713	8,312,853
25	M&R Station Equip. - Regulating	378	7,288,982 -		2,581,314	25,123	1,287,547	83,582	1,805,441	264,465	640,774	600,737
26	M&R Station Equip. - G	379	39,266 -		13,906	135	6,936	450	9,726	1,425	3,452	3,236
27	Services	380	82,837,047 -		56,612,383	2,695,416	14,326,118	2,275,684	3,709,653	1,403,828	878,639	935,326
28	Meters	381	4,624,610 -		2,707,407	128,904	860,947	136,760	458,470	173,497	76,834	81,791
29	Meter Installations	382	26,001,685 -		15,222,285	724,760	4,840,643	768,930	2,577,728	975,478	431,996	459,867
30	House Regulators	383	733,550 -		429,445	20,447	136,562	21,693	72,722	27,520	12,187	12,974
31	Water Heaters/Conversion Burners	386	1,978,895 -		1,620,410	120,261	148,796	24,775	64,653	-	-	-
32	Subtotal - Distribution Plant		278,804,516 -		155,251,782	5,946,300	47,598,706	5,720,816	35,404,016	6,997,876	11,200,666	10,684,354
33	<b>General Plant</b>											
34	Land & Land Rights	389	232,947 -		129,599	4,944	39,856	4,777	29,528	5,958	9,399	8,887
35	Office Furniture & Equipment	391	508,135 -		299,400	12,499	87,042	11,445	53,570	14,567	15,610	14,002
36	Stores Equipment	393	31,520 -		17,536	669	5,393	646	3,995	806	1,272	1,202
37	Tools, Shop & Garage Equip.	394	1,430,421 -		795,812	30,358	244,735	29,331	181,317	36,585	57,714	54,569
38	Power Operated Equip.	396	75,166 -		41,874	1,597	12,878	1,543	9,541	1,925	3,037	2,871
39	Communication Equip.	397	1,873,480 -		1,042,307	39,761	320,539	38,416	237,478	47,917	75,591	71,471
40	Metscan Communication Equip	397.25	112,656 -		-	-	1,543	3,086	24,692	4,630	32,408	46,297
41	ERT Automatic Reading Dev	397.35	3,470,146 -		2,649,596	126,152	517,111	81,960	68,005	26,037	988	296
42	Subtotal - General Plant		7,734,572 -		4,976,125	215,980	1,229,097	171,204	608,126	138,424	196,019	199,597
43	<b>Total Plant in Service</b>		301,245,498 -		170,246,732	6,593,386	51,245,369	6,225,067	36,771,567	7,493,599	11,647,303	11,022,474



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					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
44	<b>Accumulated Depreciation</b>				-	-	-	-	-	-	-	-
45	<b>Intangible Plant</b>				-	-	-	-	-	-	-	-
46	Miscellaneous Intangible Plant, Plant-related	303	(81,184)	-	(45,166)	(1,723)	(13,890)	(1,665)	(10,291)	(2,076)	(3,276)	(3,097)
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	-	(2,630,501)	(125,243)	(513,482)	(81,566)	(69,085)	(26,143)	(3,041)	(3,237)
48	Miscellaneous Intangible Plant, Labor-related	303	(1,363,979)	-	(803,676)	(33,550)	(233,645)	(30,722)	(143,396)	(39,102)	(41,902)	(37,586)
49	Subtotal - Intangible Plant		(4,897,461)	-	(3,479,343)	(160,516)	(761,017)	(113,952)	(223,172)	(67,322)	(48,219)	(43,920)
50	<b>Mfg. Gas Produc. Plant</b>				-	-	-	-	-	-	-	-
51	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
52	Structures & Improvements	305	374	-	180	2	84	7	35	36	25	5
53	Other Equipment	320	4,438	-	2,140	25	1,002	82	413	427	294	55
54	LNG Equipment	321	27,544	-	13,281	157	6,219	507	2,563	2,652	1,822	344
55	Subtotal - Mfg. Gas Produc. Plant		32,357	-	15,601	184	7,305	596	3,011	3,115	2,140	404
56	<b>Other Storage Plant</b>				-	-	-	-	-	-	-	-
57	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	-	(52,663)	(623)	(24,660)	(2,011)	(10,163)	(10,514)	(7,223)	(1,365)
59	Gas Holders	362	(1,203,365)	-	(580,219)	(6,860)	(271,695)	(22,152)	(111,975)	(115,842)	(79,582)	(15,040)
60	Other Equipment	363	(37,603)	-	(18,131)	(214)	(8,490)	(692)	(3,499)	(3,620)	(2,487)	(470)
61	Subtotal - Other Storage Plant		(1,350,190)	-	(651,012)	(7,697)	(304,845)	(24,854)	(125,638)	(129,976)	(89,292)	(16,875)
62	<b>Distribution Plant</b>				-	-	-	-	-	-	-	-
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	-	(211,124)	(2,055)	(105,308)	(6,836)	(147,666)	(21,630)	(52,409)	(49,134)
66	Mains	376	(38,511,660)	-	(18,978,432)	(562,633)	(6,437,404)	(600,826)	(6,557,850)	(1,021,384)	(2,246,001)	(2,107,130)
67	M&R Station Equip. - Regulating	378	(666,376)	-	(235,990)	(2,297)	(117,711)	(7,641)	(165,058)	(24,178)	(58,581)	(54,921)
68	M&R Station Equip. - G	379	(6,432)	-	(2,278)	(22)	(1,136)	(74)	(1,593)	(233)	(565)	(530)
69	Services	380	(28,479,497)	-	(19,463,419)	(926,688)	(4,925,340)	(782,384)	(1,275,384)	(482,638)	(302,077)	(321,566)
70	Meters	381	(1,226,613)	-	(718,101)	(34,190)	(228,354)	(36,274)	(121,603)	(46,018)	(20,379)	(21,694)
71	Meter Installations	382	(6,859,297)	-	(4,015,669)	(191,193)	(1,276,971)	(202,845)	(680,010)	(257,333)	(113,961)	(121,314)
72	House Regulators	383	(212,402)	-	(124,347)	(5,920)	(39,542)	(6,281)	(21,057)	(7,968)	(3,529)	(3,757)
73	Water Heaters/Conversion Burners	386	(959,565)	-	(785,736)	(58,314)	(72,151)	(12,013)	(31,350)	-	-	-
74	Subtotal - Distribution Plant		(77,518,004)	-	(44,535,098)	(1,783,312)	(13,203,917)	(1,655,174)	(9,001,571)	(1,861,383)	(2,797,503)	(2,680,046)
75	<b>General Plant</b>				-	-	-	-	-	-	-	-
76	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(298,078)	-	(175,632)	(7,332)	(51,060)	(6,714)	(31,425)	(8,545)	(9,157)	(8,214)
78	Stores Equipment	393	(31,511)	-	(17,531)	(669)	(5,391)	(646)	(3,994)	(806)	(1,271)	(1,202)
79	Tools, Shop & Garage Equip.	394	(785,741)	-	(437,146)	(16,676)	(134,435)	(16,112)	(99,599)	(20,096)	(31,703)	(29,975)
80	Power Operated Equip.	396	(75,266)	-	(41,874)	(1,597)	(12,878)	(1,543)	(9,541)	(1,925)	(3,037)	(2,871)
81	Communication Equip.	397	(1,570,602)	-	(873,801)	(33,333)	(268,719)	(32,205)	(199,086)	(40,170)	(63,370)	(59,917)
82	Metscan Communication Equip	397.25	(112,656)	-	-	-	(1,543)	(3,086)	(24,692)	(4,630)	(32,408)	(46,297)
83	ERT Automatic Reading Dev	397.35	(2,766,299)	-	(2,112,181)	(100,565)	(412,226)	(65,336)	(54,212)	(20,756)	(788)	(236)
84	Subtotal - General Plant		(5,640,154)	-	(3,658,165)	(160,172)	(886,252)	(125,643)	(422,548)	(96,928)	(141,734)	(148,713)
85	<b>Total Accumulated Depreciation</b>		(89,373,452)	-	(52,308,017)	(2,111,513)	(15,148,725)	(1,919,028)	(9,769,917)	(2,152,494)	(3,074,609)	(2,889,149)

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					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
86	<b>Other Rate Base Items</b>				-	-	-	-	-	-	-	-
87	Material and Supplies	154	2,773,457	-	1,544,395	59,152	473,497	56,909	352,188	69,613	111,421	106,285
88	Prepayments	165	64,895	-	36,137	1,384	11,079	1,332	8,241	1,629	2,607	2,487
89	Cash Working Capital	131	1,773,194	-	1,002,108	38,810	301,641	36,642	216,445	44,109	68,558	64,881
90	Cash Working Capital - Pro Forma	131	235,191	-	132,917	5,148	40,009	4,860	28,709	5,850	9,093	8,606
91	Customer Deposits	235	(249,577)	-	(33,880)	(524)	(68,328)	(23,591)	(82,495)	(32,151)	(8,709)	-
92	Net Deferred Income Taxes	283	(21,177,756)	-	(11,968,457)	(463,519)	(3,602,383)	(437,626)	(2,585,065)	(526,805)	(818,813)	(774,887)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(8,999,336)	-	(5,085,910)	(196,969)	(1,530,892)	(185,966)	(1,098,505)	(223,862)	(347,949)	(329,283)
94	Excess Deferred Income Taxes - Gross up	283	2,427,244	-	1,371,739	53,125	412,902	50,158	296,282	60,379	93,847	88,812
95	Total Other Rate Base Items		(23,152,788)	-	(13,000,952)	(503,394)	(3,962,675)	(497,283)	(2,864,201)	(601,238)	(889,945)	(833,100)
96	<b>TOTAL RATE BASE</b>		188,719,257	-	104,937,763	3,978,479	32,133,969	3,808,756	24,137,449	4,739,867	7,682,750	7,300,225
97	<b>OPERATION AND MAINTENANCE EXPENSE</b>				-	-	-	-	-	-	-	-
98	<b>Production, Storage, and Distribution Expense</b>				-	-	-	-	-	-	-	-
99	<b>Mfg. Gas Produc. Plant</b>				-	-	-	-	-	-	-	-
100	Supervision	710	12,038	-	5,804	69	2,718	222	1,120	1,159	796	150
101	Propane Expenses	717	9,904	-	4,776	56	2,236	182	922	953	655	124
102	Misc. Intangible Plant	735	24,360	-	11,745	139	5,500	448	2,267	2,345	1,611	304
103	Subtotal - Mfg. Gas Produc. Plant		46,302	-	22,325	264	10,454	852	4,308	4,457	3,062	579
104	<b>Maintenance Expenses</b>				-	-	-	-	-	-	-	-
105	Supervision	740	12,038	-	5,804	69	2,718	222	1,120	1,159	796	150
106	Maintenance of Plant	741	3,460	-	1,668	20	781	64	322	333	229	43
107	Maintenance of Equipment	742	11,687	-	5,635	67	2,639	215	1,087	1,125	773	146
108	Maint of Scada - Production	769	2,704	-	1,304	15	611	50	252	260	179	34
109	Subtotal - Maintenance Expenses		29,889	-	14,411	170	6,748	550	2,781	2,877	1,977	374
110	<b>Other Gas Expenses</b>				-	-	-	-	-	-	-	-
111	Other Gas Supply Exp	813	290,076	-	139,864	1,654	65,493	5,340	26,992	27,924	19,184	3,625
112	Other Gas Supp Exp - Del Serv	813	180,290	-	86,929	1,028	40,706	3,319	16,776	17,356	11,923	2,253
113	Subtotal - Other Gas Expenses		470,367	-	226,794	2,682	106,199	8,659	43,768	45,280	31,107	5,879
114	<b>Operation Expenses</b>				-	-	-	-	-	-	-	-
115	System Cntl/Load Dispatching	851.02	2,885	-	1,022	10	510	33	715	105	254	238
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-	-	-	-	-
117	Communication System Exp	852	62,100	-	21,992	214	10,970	712	15,382	2,253	5,459	5,118
118	Subtotal - Operation Expenses		64,985	-	23,014	224	11,479	745	16,096	2,358	5,713	5,356

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119	<b>Distribution Operation Expenses</b>				-	-	-	-	-	-	-	-
120	Op Superv-Eng-Gas Distr	870	39,588	-	21,645	873	7,043	923	5,088	1,249	1,405	1,364
121	Mains & Services	874	793,237	-	444,258	16,607	134,213	15,698	99,948	18,358	32,907	31,248
122	Regulator Station Expense	875	320,571	-	113,527	1,105	56,627	3,676	79,404	11,631	28,181	26,421
123	Meter & House Regulator	878	1,054,382	-	617,272	29,389	196,291	31,180	104,528	39,556	17,518	18,648
124	Customer Installation Exp	879	48,280	-	36,787	1,751	7,181	1,141	966	366	43	45
125	Operations Exp Other	880	1,139,382	-	622,951	25,113	202,697	26,574	146,426	35,938	40,430	39,254
126	Subtotal - Distribution Operation Expenses		3,395,440	-	1,856,439	74,838	604,051	79,192	436,360	107,098	120,483	116,979
127	<b>Distribution Maintenance Expenses</b>				-	-	-	-	-	-	-	-
128	Maint Supervision	885	90,410	-	53,332	2,569	13,476	1,575	10,973	1,865	3,395	3,224
129	Structures & Improvements	886	35,514	-	20,949	1,009	5,293	619	4,310	733	1,334	1,267
130	Mains	887	81,512	-	40,169	1,191	13,625	1,272	13,880	2,162	4,754	4,460
131	Measuring & Regulating - Atatew EQ	889	64,637	-	22,890	223	11,418	741	16,010	2,345	5,682	5,327
132	Measuring & Regulating - EQ Industry	890	5,322	-	1,885	18	940	61	1,318	193	468	439
133	Measuring & Regulating - EQ City Gate	891	45,328	-	16,052	156	8,007	520	11,227	1,645	3,985	3,736
134	Main Distri SCADA	891.01	40,137	-	14,214	138	7,090	460	9,942	1,456	3,528	3,308
135	Services	892	142,056	-	97,084	4,622	24,568	3,903	6,362	2,407	1,507	1,604
136	Meters & House Regulators	893	26,058	-	15,255	726	4,851	771	2,583	978	433	461
137	Other Equipment	894	1,035	-	610	29	154	18	126	21	39	37
138	Water Heaters & Conv Burn	894.01	137,082	-	112,249	8,331	10,307	1,716	4,479	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		669,090	-	394,690	19,014	99,729	11,655	81,211	13,806	25,124	23,862
141	<b>Total Production, Storage, and Distribution Expense</b>		4,676,073	-	2,537,673	97,192	838,661	101,653	584,525	175,875	187,466	153,028
142	<b>Customer Accounts, Service, and Sales Expense</b>				-	-	-	-	-	-	-	-
143	<b>Customer Accounts Expense</b>				-	-	-	-	-	-	-	-
144	Meter Reading Expense	902	202,880	-	149,729	7,129	29,930	4,899	5,111	1,694	1,835	2,554
145	Cust Records and Col	903	2,052,586	-	1,563,982	74,464	305,294	48,496	41,075	15,544	1,808	1,925
146	Uncollectible Accts	904	437,750	-	368,931	11,718	38,990	7,696	-	8,415	-	2,000
147	Subtotal - Customer Accounts Expense		2,693,217	-	2,082,641	93,311	374,214	61,091	46,185	25,653	3,643	6,479
148	<b>Customer Service &amp; Information Expense</b>				-	-	-	-	-	-	-	-
149	Customer Assistance - other	908	-	-	-	-	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	-	56,358	2,683	11,001	1,748	1,480	560	65	69
151	Subtotal - Customer Service & Information Expense		73,965	-	56,358	2,683	11,001	1,748	1,480	560	65	69
152	<b>Sales Expense</b>				-	-	-	-	-	-	-	-
153	Advertising Expense	913	70,021	-	53,353	2,540	10,415	1,654	1,401	530	62	66
154	Interest on Customer Deposits		9,371	-	1,272	20	2,564	885	3,096	1,207	327	-
155	Subtotal - Sales Expense		79,392	-	54,625	2,560	12,979	2,540	4,497	1,737	389	66
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573	-	2,193,624	98,554	398,195	65,378	52,163	27,950	4,096	6,614

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Non-							
					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
157	<b>Administrative and General Expense</b>				-	-	-	-	-	-	-	-
158	Administrative and General Salaries	920	11,414	-	6,725	281	1,955	257	1,203	327	351	315
159	Office Supplies and Exp	921	425,018	-	250,427	10,454	72,804	9,573	44,807	12,184	13,057	11,712
160	Outside Service Employed	923	3,909,556	-	2,303,567	96,163	669,694	88,057	412,162	112,078	120,104	107,732
161	Property Insurance	924	2,931	-	1,631	62	501	60	372	75	118	112
162	Injuries and Damages	925	293,510	-	172,941	7,219	50,277	6,611	30,943	8,414	9,017	8,088
163	Employee Pension and Benefits	926	2,201,576	-	1,297,200	54,152	377,123	49,587	232,099	63,114	67,634	60,667
164	Regulatory Commission Exp	928	504,386	-	280,219	10,613	85,901	10,172	64,649	12,685	20,586	19,560
165	General Advertising Expense	930	42,897	-	25,275	1,055	7,348	966	4,522	1,230	1,318	1,182
166	Rents Admin and General	931	23,527	-	13,863	579	4,030	530	2,480	674	723	648
167	Maint General Plant - Equip Shared	932	130,652	-	84,057	3,648	20,762	2,892	10,272	2,338	3,311	3,372
168	Maint of General Plant	935	6,985	-	4,494	195	1,110	155	549	125	177	180
169	Subtotal - Administrative and General Expense		7,552,453	-	4,440,397	184,423	1,291,505	168,860	804,060	213,246	236,395	213,567
170	<b>Total Administrative and General Expense</b>		7,552,453	-	4,440,397	184,423	1,291,505	168,860	804,060	213,246	236,395	213,567
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		15,075,099	-	9,171,694	380,160	2,528,361	335,891	1,440,748	417,071	427,957	373,208
172	<b>Depreciation and Amortization Expense</b>				-	-	-	-	-	-	-	-
173	<b>Intangible Plant</b>				-	-	-	-	-	-	-	-
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>				-	-	-	-	-	-	-	-
179	Land and Land Rights	304	-	-	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	931	-	449	5	210	17	87	90	62	12
181	Other Equipment	320	-	-	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	-	449	5	210	17	87	90	62	12
184	<b>Other Storage Plant</b>				-	-	-	-	-	-	-	-
185	Land - Lewiston	360	-	-	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	-	2,307	27	1,080	88	445	461	316	60
187	Gas Holders	362	32,149	-	15,501	183	7,259	592	2,992	3,095	2,126	402
188	Other Equipment	363	-	-	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	-	17,808	211	8,339	680	3,437	3,555	2,443	462

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Non-							
					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
190	Distribution Plant				-	-	-	-	-	-	-	-
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	-	31,642	308	15,783	1,025	22,131	3,242	7,855	7,364
194	Mains	376	5,348,398	-	2,635,675	78,137	894,010	83,441	910,737	141,847	311,919	292,633
195	M&R Station Equip. - Regulating	378	354,973	-	125,710	1,224	62,703	4,070	87,925	12,879	31,206	29,256
196	M&R Station Equip. - G	379	1,912	-	677	7	338	22	474	69	168	158
197	Services	380	3,653,114	-	2,496,606	118,868	631,782	100,358	163,596	61,909	38,748	41,248
198	Meters	381	246,954	-	144,575	6,883	45,975	7,303	24,482	9,265	4,103	4,368
199	Meter Installations	382	1,099,871	-	643,902	30,657	204,759	32,526	109,038	41,263	18,273	19,452
200	House Regulators	383	24,354	-	14,258	679	4,534	720	2,414	914	405	431
201	Water Heaters/Conversion Burners	386	224,802	-	184,078	13,662	16,903	2,814	7,345	-	-	-
202	Subtotal - Distribution Plant		11,043,726	-	6,277,123	250,424	1,876,786	232,279	1,328,141	271,388	412,676	394,908
203	General Plant				-	-	-	-	-	-	-	-
204	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	30,265	-	17,833	744	5,184	682	3,191	868	930	834
206	Stores Equipment	393	-	-	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	25,364	-	14,111	538	4,340	520	3,215	649	1,023	968
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-	-	-
209	Communication Equip.	397	19,827	-	11,031	421	3,392	407	2,513	507	800	756
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	-	56,801	2,704	11,086	1,757	1,458	558	21	6
212	Subtotal - General Plant		149,847	-	99,775	4,408	24,002	3,365	10,377	2,582	2,774	2,564
213	Amortization Expense				-	-	-	-	-	-	-	-
214	Amortization Expense	404	816,977	-	580,412	26,777	126,950	19,009	37,229	11,230	8,044	7,327
215	Amortization Expense - Adjustments	404	189,288	-	134,477	6,204	29,413	4,404	8,626	2,602	1,864	1,698
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(308,218)	-	(171,235)	(6,486)	(52,492)	(6,216)	(39,506)	(7,752)	(12,580)	(11,953)
218	Subtotal - Amortization Expense		698,046	-	543,654	26,495	103,872	17,197	6,349	6,081	(2,672)	(2,929)
219	Total Depreciation and Amortization Expense		11,929,484	-	6,938,809	281,543	2,013,209	253,539	1,348,390	283,695	415,282	395,017
220	Taxes				-	-	-	-	-	-	-	-
221	Taxes Other Than Income				-	-	-	-	-	-	-	-
222	Payroll Taxes - FICA	408	224,247	-	132,130	5,516	38,413	5,051	23,641	6,429	6,889	6,179
223	Payroll Tax Pro Forms	408	137,672	-	81,119	3,386	23,583	3,101	14,514	3,947	4,229	3,794
224	Unemployment Tax - Federal	408.04	1,639	-	966	40	281	37	173	47	50	45
225	Unemployment Tax - State	408.06	1,135	-	669	28	194	26	120	33	35	31
226	Property Taxes	408.12	4,728,576	-	2,672,321	103,495	804,386	97,713	577,194	117,625	182,825	173,017
227	Property Taxes Pro Forma	408.12	617,939	-	349,224	13,525	105,119	12,769	75,429	15,371	23,892	22,610
228	Payroll Taxes Capitalized	408.1	(161,795)	-	(95,332)	(3,980)	(27,715)	(3,644)	(17,057)	(4,638)	(4,970)	(4,458)
229	Other Taxes	408.02	73,972	-	41,096	1,557	12,598	1,492	9,481	1,860	3,019	2,869
230	Subtotal - Taxes Other Than Income		5,623,385	-	3,182,191	123,567	956,858	116,545	683,495	140,674	215,969	204,087

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Non-							
					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
231	Income Taxes				-	-	-	-	-	-	-	-
232	Federal Income Tax	409.01	(485,546)	-	(269,752)	(10,217)	(82,692)	(9,792)	(62,234)	(12,212)	(19,817)	(18,830)
233	State Income Tax	409.02	(1,380,631)	-	(767,029)	(29,051)	(235,132)	(27,844)	(176,961)	(34,723)	(56,349)	(53,542)
234	Deferred Federal & State Income Taxes	410.01	3,492,441	-	1,940,275	73,489	594,788	70,434	447,640	87,836	142,541	135,439
235	Subtotal - Income Taxes		1,626,264	-	903,494	34,220	276,965	32,798	208,445	40,901	66,375	63,067
236	Total Taxes		7,249,649	-	4,085,685	157,787	1,233,823	149,342	891,939	181,575	282,344	267,154
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN				-	-	-	-	-	-	-	-
238	Test Year Expenses at Current Rates		34,254,233	-	20,196,188	819,499	5,775,393	738,772	3,681,077	882,340	1,125,583	1,035,380
239	Return on Rate Base		14,621,110	-	8,122,964	307,660	2,490,082	294,872	1,874,044	367,726	596,748	567,014
240	Gross Up Items				-	-	-	-	-	-	-	-
241	Tax1		2,107,856	-	1,171,049	44,354	358,983	42,510	270,172	53,013	86,030	81,744
242	Item2		-	-	-	-	-	-	-	-	-	-
243	Item3		-	-	-	-	-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		50,983,199	-	29,490,202	1,171,513	8,624,458	1,076,155	5,825,294	1,303,080	1,808,361	1,684,138

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential Non-							
					Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
257	<b>Operating Revenues</b>											
258	Revenue											
259	Retail Sales	480-495	37,057,412	-	BASE_REVENUE	19,304,704	459,647	6,281,478	953,723	4,875,290	1,300,788	2,443,026
260	Special Contract Customer Revenue Credit	480-495	1,179,845	-	INT_REVREQ	683,621	27,209	199,528	24,952	134,100	30,176	38,682
261	Indirect Production & OH Revenue	480-495	1,057,890	-	IND_PROD_OH	510,076	6,031	238,849	19,474	98,439	101,838	13,222
262	Weather Normalization	480-495	1,994,374	-	BASE_REVENUE	1,038,950	24,737	338,060	51,328	262,381	70,006	131,480
263	New Customer Revenue Annualization	480-495	278,301	-	BASE_REVENUE	144,978	3,452	47,174	7,162	36,613	9,769	18,347
264	Billed Accuracy Adjustment	480-495	367	-	BASE_REVENUE	191	5	62	9	48	13	24
265	Residential Low Income	480	264,523	-	BASE_REVENUE	137,801	3,281	44,838	6,808	34,801	9,285	17,439
266	Unbilled Revenue	495	294,543	-	BASE_REVENUE	153,439	3,653	49,927	7,580	38,750	10,339	19,418
267	Non-Distribution Bad Debt	495	(97,468)	-	BASE_REVENUE	(50,775)	(1,209)	(16,521)	(2,508)	(12,823)	(3,421)	(6,426)
268	Misc. Revenue Adjustment	495	4,788	-	BASE_REVENUE	2,495	59	812	123	630	168	316
269	Late Fee Adjustment	487	40,013	-	LATE_FEES	28,482	771	4,357	848	3,132	1,205	806
270	Special Contract Customer Revenue Adjustment	489	17,968	-	INT_REVREQ	10,411	414	3,039	380	2,042	460	589
271	Late Charge	487	36,761	-	LATE_FEES	26,167	708	4,003	779	2,878	1,107	740
272	Misc Service Revenue	488	852,304	-	MISC_REVENUE	727,395	32,195	62,248	9,249	14,084	1,975	3,024
273	Rent from Gas Properties	493,457	218,628	-	INT_RATEBASE	121,569	4,609	37,227	4,412	27,963	5,491	8,457
274	Other Gas Revenues		-	-		-	-	-	-	-	-	-
275	Subtotal - Revenue		43,200,249	-		22,839,504	565,562	7,295,080	1,084,321	5,518,329	1,539,199	2,689,143
276	<b>Gas Cost</b>											
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
277	Subtotal - Gas Cost		-	-	-	-	-	-	-	-	-	-
278	<b>Total Operating Revenues</b>		43,200,249	-		22,839,504	565,562	7,295,080	1,084,321	5,518,329	1,539,199	2,689,143
279	<b>NET INCOME</b>		8,946,016	-		2,643,315	(253,936)	1,519,687	345,548	1,837,252	656,859	1,653,763

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

			Residential Heat		Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
Line	Description		TOTAL	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
Functional Rate Base										
1	Indirect Production & O.H.									
2	Demand	Prod_Dem	\$ 408,158	\$ 196,799	\$ 2,327	\$ 92,154	\$ 7,513	\$ 37,980	\$ 39,291	\$ 26,993
3	Commodity	Prod_Com	\$ 93,270	\$ 44,971	\$ 532	\$ 21,058	\$ 1,717	\$ 8,679	\$ 8,979	\$ 6,168
4	Customer	Prod_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Subtotal		\$ 501,428	\$ 241,770	\$ 2,859	\$ 113,212	\$ 9,230	\$ 46,659	\$ 48,270	\$ 33,161
6	Distribution									
7	Demand	Dist_Dem	\$ 76,812,163	\$ 27,202,195	\$ 264,752	\$ 13,568,322	\$ 880,793	\$ 19,025,955	\$ 2,786,965	\$ 6,752,549
8	Commodity	Dist_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Customer	Dist_Cust	\$ 39,785,691	\$ 30,314,965	\$ 1,443,349	\$ 5,917,579	\$ 939,999	\$ 796,158	\$ 301,287	\$ 35,046
10	Subtotal		\$ 116,597,855	\$ 57,517,160	\$ 1,708,101	\$ 19,485,902	\$ 1,820,792	\$ 19,822,113	\$ 3,088,251	\$ 6,787,595
11	Onsite									
12	Demand	Onsite_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Commodity	Onsite_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Customer	Onsite_Cust	\$ 71,433,607	\$ 46,882,378	\$ 2,252,315	\$ 12,538,424	\$ 1,991,980	\$ 4,342,033	\$ 1,632,132	\$ 869,667
15	Subtotal		\$ 71,433,607	\$ 46,882,378	\$ 2,252,315	\$ 12,538,424	\$ 1,991,980	\$ 4,342,033	\$ 1,632,132	\$ 869,667
16	Customer Accounts & Services									
17	Demand	Accts_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Commodity	Accts_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Customer	Accts_Cust	\$ 186,368	\$ 296,455	\$ 15,204	\$ (3,569)	\$ (13,247)	\$ (73,355)	\$ (28,787)	\$ (7,673)
20	Subtotal		\$ 186,368	\$ 296,455	\$ 15,204	\$ (3,569)	\$ (13,247)	\$ (73,355)	\$ (28,787)	\$ (7,673)
31	Total									
32	Demand		\$ 77,220,321	\$ 27,398,994	\$ 267,079	\$ 13,660,476	\$ 888,306	\$ 19,063,934	\$ 2,826,256	\$ 6,779,542
33	Commodity		\$ 93,270	\$ 44,971	\$ 532	\$ 21,058	\$ 1,717	\$ 8,679	\$ 8,979	\$ 6,168
34	Customer		\$ 111,405,666	\$ 77,493,798	\$ 3,710,869	\$ 18,452,434	\$ 2,918,733	\$ 5,064,835	\$ 1,904,632	\$ 897,040
35	TOTAL RATE BASE		\$ 188,719,257	\$ 104,937,763	\$ 3,978,479	\$ 32,133,969	\$ 3,808,756	\$ 24,137,449	\$ 4,739,867	\$ 7,682,750



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains

Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

			Residential Heat		Residential Non-	High Winter	Low Winter	High Winter	Low Winter	High Winter
				Heat	Heat	Small	Small	Medium	Medium	Large
Line	Description		TOTAL	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
Functional Revenue Requirement										
36	Indirect Production & O.H.									
37	Demand	Prod_Dem	\$ 186,350	\$ 89,851	\$ 1,062	\$ 42,074	\$ 3,430	\$ 17,340	\$ 17,939	\$ 12,324
38	Commodity	Prod_Com	\$ 640,064	\$ 308,616	\$ 3,649	\$ 144,513	\$ 11,782	\$ 59,559	\$ 61,616	\$ 42,329
39	Customer	Prod_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Subtotal		\$ 826,413	\$ 398,466	\$ 4,711	\$ 186,587	\$ 15,213	\$ 76,899	\$ 79,555	\$ 54,653
41	Distribution									
42	Demand	Dist_Dem	\$ 16,742,400	\$ 5,929,139	\$ 57,707	\$ 2,957,426	\$ 191,982	\$ 4,147,001	\$ 607,462	\$ 1,471,823
43	Commodity	Dist_Com	\$ 180,290	\$ 86,929	\$ 1,028	\$ 40,706	\$ 3,319	\$ 16,776	\$ 17,356	\$ 11,923
44	Customer	Dist_Cust	\$ 8,258,399	\$ 6,292,540	\$ 299,599	\$ 1,228,324	\$ 195,118	\$ 165,260	\$ 62,539	\$ 7,275
45	Subtotal		\$ 25,181,089	\$ 12,308,609	\$ 358,334	\$ 4,226,456	\$ 390,419	\$ 4,329,038	\$ 687,356	\$ 1,491,020
46	Onsite									
47	Demand	Onsite_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Commodity	Onsite_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Customer	Onsite_Cust	\$ 20,530,081	\$ 13,362,790	\$ 651,400	\$ 3,578,824	\$ 568,957	\$ 1,341,303	\$ 498,865	\$ 255,592
50	Subtotal		\$ 20,530,081	\$ 13,362,790	\$ 651,400	\$ 3,578,824	\$ 568,957	\$ 1,341,303	\$ 498,865	\$ 255,592
51	Customer Accounts & Services									
52	Demand	Accts_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Commodity	Accts_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	Customer	Accts_Cust	\$ 4,445,616	\$ 3,420,336	\$ 157,068	\$ 632,591	\$ 101,567	\$ 78,054	\$ 37,303	\$ 7,095
55	Subtotal		\$ 4,445,616	\$ 3,420,336	\$ 157,068	\$ 632,591	\$ 101,567	\$ 78,054	\$ 37,303	\$ 7,095
66	Total									
67	Demand		\$ 16,928,750	\$ 6,018,990	\$ 58,769	\$ 2,999,500	\$ 195,413	\$ 4,164,341	\$ 625,401	\$ 1,484,146
68	Commodity		\$ 820,354	\$ 395,545	\$ 4,677	\$ 185,219	\$ 15,101	\$ 76,335	\$ 78,972	\$ 54,253
69	Customer		\$ 33,234,095	\$ 23,075,666	\$ 1,108,067	\$ 5,439,740	\$ 865,641	\$ 1,584,617	\$ 598,707	\$ 269,962
70	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		\$ 50,983,199	\$ 29,490,202	\$ 1,171,513	\$ 8,624,458	\$ 1,076,155	\$ 5,825,294	\$ 1,303,080	\$ 1,808,361
71	Demand		33.20%	20.41%	5.02%	34.78%	18.16%	71.49%	47.99%	82.07%
72	Energy		1.61%	1.34%	0.40%	2.15%	1.40%	1.31%	6.06%	3.00%
73	Customer		65.19%	78.25%	94.58%	63.07%	80.44%	27.20%	45.95%	14.93%

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

			Residential Heat		Heat		High Winter		Low Winter		High Winter		Low Winter		High Winter	
			R-5, R-10		R-6, R-11		G-40, T-40		G-50, T-50		G-41, T-41		G-51, T-51		G-42, T-42	
Line	Description		TOTAL													
Unit Costs																
74	Indirect Production & O.H.															
75	Demand	Prod_Dem	\$ 2.81	\$ 3.83	\$ 4.65	\$ 3.59	\$ 4.51	\$ 1.06	\$ 7.46	\$ 2.11						
76	Commodity	Prod_Com	\$ 8.63	\$ 15.38	\$ 15.38	\$ 13.28	\$ 7.99	\$ 4.13	\$ 12.94	\$ 7.19						
77	Customer	Prod_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
78	Distribution															
79	Demand	Dist_Dem	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46						
80	Commodity	Dist_Com	\$ 0.00	\$ 4.33	\$ 4.33	\$ 3.74	\$ 2.25	\$ 1.16	\$ 3.65	\$ 2.02						
81	Customer	Dist_Cust	\$ 19.56	\$ 19.56	\$ 19.56	\$ 19.56	\$ 19.56	\$ 19.56	\$ 19.56	\$ 19.56						
82	Onsite															
83	Demand	Onsite_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
84	Commodity	Onsite_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
85	Customer	Onsite_Cust	\$ 48.61	\$ 41.53	\$ 42.52	\$ 56.98	\$ 57.02	\$ 158.72	\$ 155.99	\$ 687.08						
86	Customer Accounts & Services															
87	Demand	Accts_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
88	Commodity	Accts_Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
89	Customer	Accts_Cust	\$ 10.53	\$ 10.63	\$ 10.25	\$ 10.07	\$ 10.18	\$ 9.24	\$ 11.66	\$ 19.07						
98	Total - Distribution															
99	Demand - Distribution		\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46	\$ 252.46						
100	Commodity - Distribution		\$ 0.0024	\$ 0.0043	\$ 0.0043	\$ 0.0037	\$ 0.0023	\$ 0.0012	\$ 0.0036	\$ 0.0020						
101	Customer (per cust month)		\$ 78.70	\$ 71.71	\$ 72.33	\$ 86.60	\$ 86.76	\$ 187.51	\$ 187.21	\$ 725.70						
102	Customer (Onsite/Metering & Cust Acts)		\$ 59.14	\$ 52.16	\$ 52.77	\$ 67.05	\$ 67.20	\$ 167.96	\$ 167.66	\$ 706.15						
103	Demand & Customer (per cust month)		\$ 118.78	\$ 90.42	\$ 76.16	\$ 134.36	\$ 106.34	\$ 680.29	\$ 382.77	\$ 4,715.34						
104	BILLING DETERMINANTS															
105	Demand	DESIGN_DAY	66,317	23,486	229	11,714	760	16,426	2,406	5,830						
106	Commodity	TOTAL_VOLUME	74,152,109	20,067,257	237,269	10,880,833	1,474,573	14,423,832	4,761,300	5,889,772						
107	Customers (Number of Bills)	CUSTOMERS	422,304	321,778	15,320	62,812	9,978	8,451	3,198	372						

Low Winter  
Large  
G-52, T-52

---

\$	5,101
\$	1,166
\$	-
\$	6,267

\$	6,330,633
\$	-
\$	37,308
\$	6,367,941

\$	-
\$	-
\$	924,677
\$	924,677

\$	-
\$	-
\$	1,340
\$	1,340

\$	6,335,734
\$	1,166
\$	963,325
\$	7,300,225

**Low Winter**  
**Large**  
**G-52, T-52**

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\$ 2,329  
\$ 8,000  
\$ -  


---

\$ 10,329

\$ 1,379,859  
\$ 2,253  
\$ 7,744  


---

\$ 1,389,857

\$ -  
\$ -  
\$ 272,350  


---

\$ 272,350

\$ -  
\$ -  
\$ 11,602  


---

\$ 11,602

\$ 1,382,189  
\$ 10,253  
\$ 291,696  


---

\$ 1,684,138

82.07%  
0.61%  
17.32%

Low Winter  
Large  
G-52, T-52

\$ 0.43  
\$ 0.49  
\$ -

\$ 252.46  
\$ 0.14  
\$ 19.56

\$ -  
\$ -  
\$ 687.75

\$ -  
\$ -  
\$ 29.30

\$ 252.46  
\$ 0.0001  
\$ 736.61  
\$ 717.05  
\$ 4,226.98

5,466
16,417,274
396

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Proposed Revenue Apportionment

## Proposed Class Revenues

	Total System	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52	Special Contracts	Indirect Production & OH	Miscellaneous Revenue
1 Current Revenues	\$ 43,200,249	\$ 20,731,783	\$ 493,626	\$ 6,745,829	\$ 1,024,226	\$ 5,235,691	\$ 1,396,947	\$ 1,545,114	\$ 2,623,624	\$ 1,197,813	\$ 1,057,890	\$ 1,147,705
2 % Increase		24.2%	40.3%	15.1%	10.1%	15.1%	10.1%	15.1%	10.1%			
3 Targeted Increase	\$ 7,528,387	\$ 5,010,047	\$ 198,816	\$ 1,018,874	\$ 103,131	\$ 790,786	\$ 140,661	\$ 233,370	\$ 264,177	\$ -	\$ (231,477)	\$ -
4 Targeted Revenue	\$ 50,728,636	\$ 25,741,830	\$ 692,442	\$ 7,764,703	\$ 1,127,357	\$ 6,026,477	\$ 1,537,608	\$ 1,778,485	\$ 2,887,802	\$ 1,197,813	\$ 826,413	\$ 1,147,705
5 Allocation of Delta	\$ 254,564	\$ 254,564										
6 Proposed Increase/ (Decrease)	\$ 7,782,951	\$ 5,264,611	\$ 198,816	\$ 1,018,874	\$ 103,131	\$ 790,786	\$ 140,661	\$ 233,370	\$ 264,177	\$ -	\$ (231,477)	\$ -
7 Proposed Revenue	\$ 50,983,199	\$ 25,996,394	\$ 692,442	\$ 7,764,703	\$ 1,127,357	\$ 6,026,477	\$ 1,537,608	\$ 1,778,485	\$ 2,887,802	\$ 1,197,813	\$ 826,413	\$ 1,147,705
8 Resulting Increase % (Dist Margin)	19.6%	25.4%	40.3%	15.1%	10.1%	15.1%	10.1%	15.1%	10.1%			
9 Resulting Increase % with Total Revenues	18.0%	25.4%	40.3%	15.1%	10.1%	15.1%	10.1%	15.1%	10.1%	0.0%	-21.9%	0.0%
10 Proposed Distribution Margin	\$ 47,811,268	\$ 25,996,394	\$ 692,442	\$ 7,764,703	\$ 1,127,357	\$ 6,026,477	\$ 1,537,608	\$ 1,778,485	\$ 2,887,802			
11 Proposed Rate of Return	7.75%	6.31%	-2.53%	6.62%	10.55%	9.68%	15.24%	8.79%	25.11%			
12 Proposed Revenue to Cost Ratio		0.95	0.63	0.96	1.10	1.08	1.30	1.05	1.78			
13 Current Revenue to Cost Ratio		0.75	0.45	0.83	1.00	0.94	1.18	0.91	1.62			

	Total System
14 Rate Margin Increase	8,014,427
15 System Increase (Total Revenue)	18.55%
16 System Increase (Total Distribution Margin)	20.14%

	Total System	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52	Special Contracts	Indirect Production & OH	Miscellaneous Revenue
<b>Under Current Rates</b>												
17 Current Revenues	\$ 43,200,249	\$ 20,731,783	\$ 493,626	\$ 6,745,829	\$ 1,024,226	\$ 5,235,691	\$ 1,396,947	\$ 1,545,114	\$ 2,623,624	\$ 1,197,813	\$ 1,057,890	\$ 1,147,705
18 Current Rate Of Return	4.74%	2.52%	-6.38%	4.73%	9.07%	7.61%	13.86%	7.07%	22.65%			
19 Current Relative Rate of Return	1.00	0.53	(1.35)	1.00	1.91	1.61	2.92	1.49	4.78			
20 Current Revenue to Cost Ratio		0.75	0.45	0.83	1.00	0.94	1.18	0.91	1.62			
<b>Scenario A - Equalized Rate of Return</b>												
22 Equalized Rate of Return	\$ 50,983,199	\$ 27,501,228	\$ 1,101,470	\$ 8,126,982	\$ 1,020,534	\$ 5,560,210	\$ 1,182,608	\$ 1,698,150	\$ 1,620,086	\$ 1,197,813	\$ 826,413	\$ 1,147,705
23 Equalized Rate of Return Increase		\$ 6,769,445	\$ 607,844	\$ 1,381,153	\$ (3,692)	\$ 324,520	\$ (214,339)	\$ 153,035	\$ (1,003,538)			
24 % Change on Dist Margin (Equalized Rate of Return)		32.7%	123.1%	20.5%	-0.4%	6.2%	-15.3%	9.9%	-38.3%			
25 % Change on Total Revenue (Equalized ROR)		32.7%	123.1%	20.5%	-0.4%	6.2%	-15.3%	9.9%	-38.3%	0.0%	0.0%	0.0%
<b>Scenario B - Proportionate to Distribution Margin</b>												
27 Resulting Revenues		\$ 27,501,228	\$ 1,101,470	\$ 8,126,982	\$ 1,020,534	\$ 5,560,210	\$ 1,182,608	\$ 1,698,150	\$ 1,620,086	\$ 1,197,813	\$ 826,413	\$ 1,147,705
28 Distribution Margin	\$ 39,796,841	\$ 20,731,783	\$ 493,626	\$ 6,745,829	\$ 1,024,226	\$ 5,235,691	\$ 1,396,947	\$ 1,545,114	\$ 2,623,624			
29 Increase on Distribution Margin		\$ 4,175,039	\$ 99,408	\$ 1,358,499	\$ 206,262	\$ 1,054,382	\$ 281,322	\$ 311,161	\$ 528,355			
30 % Change on Dist Margin (equal % on Dist Margin)		20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%			
31 Resulting Revenues	\$ 50,983,199	\$ 24,906,823	\$ 593,034	\$ 8,104,328	\$ 1,230,488	\$ 6,290,072	\$ 1,678,269	\$ 1,856,275	\$ 3,151,979	\$ 1,197,813	\$ 826,413	\$ 1,147,705

Error Check

Functionalization    Classification    DemandTotal    EnergyTotal    CustomerTotal    GrandTotal

Classification Check

Summary	Unit Cost	Indirect			Customer			
		Production & O.H.	Distribution	Onsite	Accounts & Services	Function 5	Function 6	Function 7



		Function	Function	Function
Function 8	Function 9	10	11	12

Possible Sheets

	Indirect Production & Distribution	Onsite	Customer Accounts & Services
Demand	Prod_Dem	Onsite_Dem	Accts_Dem
Commodity	Prod_Com	Onsite_Com	Accts_Com
Customer	Prod_Cust	Onsite_Cust	Accts_Cust

Required Sheets

	Indirect Production & Distribution	Onsite	Customer Accounts & Services
Demand	Prod_Dem	Onsite_Dem	Accts_Dem
Commodity	Prod_Com	Onsite_Com	Accts_Com
Customer	Prod_Cust	Onsite_Cust	Accts_Cust

Demand	Indirect Production & Distribution Demand	Onsite Demand	Customer Accounts & Services Demand
Commodity	Indirect Production & Distribution Commodity	Onsite Commodity	Customer Accounts & Services Commodity
Customer	Indirect Production & Distribution Customer	Onsite Customer	Customer Accounts & Services Customer

	Indirect Production & Distribution	Onsite	Customer Accounts & Services
Demand	7,012,894	907,598,677	0
Commodity	7,245,399	1,802,904	0
Customer	0	463,008,153	924,042,906

REVENUE REQUIRE

	Demand	Commodity	Customer
Indirect Production & Distribution	Prod_Dem	Prod_Com	Prod_Cust
Onsite	Dist_Dem	Dist_Com	Dist_Cust
Customer Accounts & Services			Onsite_Cust
Function 5			Accts_Cust
Function 6			
Function 7			
Function 8			
Function 9			
Function 10			
Function 11			
Function 12			

Function 5	Function 6	Function 7	Function 8	Function 9
0	0			
0	0			
0	0			

**Function 5                      Function 6                      Function 7                      Function 8                      Function 9**

Function 5 Demand	Function 6 Demand	Function 7 Demand	Function 8 Demand	Function 9 Demand
Function 5 Commodity	Function 6 Commodity	Function 7 Commodity	Function 8 Commodity	Function 9 Commodity
Function 5 Customer	Function 6 Customer	Function 7 Customer	Function 8 Customer	Function 9 Customer

Function 5	Function 6	Function 7	Function 8	Function 9
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

[illegible]

Function 10      Function 11      Function 12

Function 10      Function 11      Function 12



Function 10 Demand    Function 11 Demand    Function 12 Demand  
Function 10 Commodity    Function 11 Commodity    Function 12 Commodity  
Function 10 Customer    Function 11 Customer    Function 12 Customer



Function 10      Function 11      Function 12

0	0	0
0	0	0
0	0	0

Northern Utilities, Inc.  
Docket No. DG 21-104  
NHPUC RR 1-4  
RAJT-2 thru RAJT-14  
Cross Reference

Exhibit	Name
RAJT - 2	Summary of Weather Normalized Billing Determinants
RAJT - 3	Summary of Cost Functionalization
RAJT - 4	Summary of Allocated Cost of Service Study Results
RAJT - 5	Proposed Revenue Allocation by Class
RAJT - 6	ACOSS Unit Cost Report
RAJT - 7	Summary of ACOSS External Allocation Factors
RAJT - 8	Functionalization and Classification
RAJT - 9	Customer Component of Mains
RAJT - 10	Marginal Cost of Service Study
RAJT - 11	Revenue Proof and Rate Design
RAJT - 12	Calendarized Revenue per Month by Class
RAJT - 13	Customer Bill Impacts
RAJT - 14	Residential Customer Bill Impacts

Excel file

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NUNH Revenue Proof\_FINAL

NUNH COSA Model\_WORKPAPER\_back compatible

NUNH COSA Model\_WORKPAPER\_back compatible

NUNH COSA Model\_WORKPAPER\_back compatible

NUNH COSA Model\_WORKPAPER\_back compatible

NUNH External Allocation Factors\_WORKPAPER

no excel - pdf only

NUNH Mains Study\_WORKPAPER

NUNH MCOSS 2021\_WORKPAPER\_REVISED

NUNH Revenue Proof\_FINAL

NUNH Revenue Proof\_FINAL

NUNH Bill Impact\_FINAL

NUNH Residential Bill Impacts\_FINAL

notes

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"Rev\_Therm\_Adjustment" tab

"Functionalization" tab

"Summary" tab

"Rev Apportionment" tab

"UnitCost" tab

"EXTERNAL" tab

"Summary" & "Zero-Intercept Summary" tabs

"Sch 1 Summary" "Sch 2 Investment" "Sch 3 O&M" tabs

"Revenue Proof" tab

"Calendarized Under Proposed" tab

All tabs except "Input"

All tabs except "Input"

Northern Utilities New Hampshire  
External Class Allocation Factors

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>DEMAND ALLOCATION FACTORS</b>										
2	<b>Design Day</b>										
3		Design Peak Day	66,317	23,486	229	11,714	760	16,426	2,406	5,830	5,466
4	DESIGN_DAY	Design Peak Day Percent	100%	35.41%	0.34%	17.66%	1.15%	24.77%	3.63%	8.79%	8.24%
5	<b>CUSTOMER ALLOCATORS</b>										
6	<b>Customer Count</b>										
7		December 2020 Customer Count	35,192	26,815	1,277	5,234	831	704	267	31	33
8	CUSTOMERS	December 2020 Customer Count Percent	100%	76.20%	3.63%	14.87%	2.36%	2.00%	0.76%	0.09%	0.09%
9	<b>Telemetry Customers</b>										
10		2020 Telemetered Customers	73	-	-	1	2	16	3	21	30
11	CUST_TELEMETER	2020 Telemetered Customers Percent	100%	0.00%	0.00%	1.37%	2.74%	21.92%	4.11%	28.77%	41.10%
12	<b>Customers Excluding Telemetered (ERTs)</b>										
13		2020 Customers excluding Telemetered	35,119	26,815	1,277	5,233	829	688	264	10	3
14	ERTS	2020 Customers excluding Telemetered Percent	100%	76.35%	3.64%	14.90%	2.36%	1.96%	0.75%	0.03%	0.01%
15	<b>Customer Meters</b>										
16		Meter Replacement Cost	21,291,856	12,464,988	593,480	3,963,830	629,649	2,110,810	798,784	353,746	376,568
17	METERS	Meter Replacement Cost Percent	100%	58.54%	2.79%	18.62%	2.96%	9.91%	3.75%	1.66%	1.77%
18	<b>Services Lines</b>										
19		Services at Current Costs	163,283,766	111,591,172	5,313,054	28,238,845	4,485,702	7,312,260	2,767,147	1,731,925	1,843,662
20	SERVICES	Services at Current Costs Percent	100%	68.34%	3.25%	17.29%	2.75%	4.48%	1.69%	1.06%	1.13%
21	<b>Write-offs / Uncollectible, Distribution</b>										
22		2018-2020 Average Write-offs, Distribution	254,119	214,169	6,803	22,634	4,468	-	4,885	-	1,161
23	DIST_UNCOLLECT	2018-2020 Average Write-offs, Distribution %	100%	84.28%	2.68%	8.91%	1.76%	0.00%	1.92%	0.00%	0.46%
24	<b>Meter Reading (FERC 902)</b>										
25		Relative Weighting Factor		1.00	1.00	1.02	1.06	1.30	1.14	10.60	13.86
26		Weighted Customers	36,333	26,815	1,277	5,360	877	915	303	329	457
27	METER_READ	Weighted Customers Percent	100%	73.80%	3.51%	14.75%	2.41%	2.52%	0.83%	0.90%	1.26%
28	<b>Customer Deposits</b>										
29		Customer Deposits (12/31/2020)	249,403	33,843	523	68,253	23,565	82,404	32,116	8,699	-
30	CUST_DEPOSITS	Customer Deposits (12/31/2020) Percent	100%	13.57%	0.21%	27.37%	9.45%	33.04%	12.88%	3.49%	0.00%



Northern Utilities New Hampshire  
External Class Allocation Factors

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
31	<b>COMMODITY and REVENUE ALLOCATORS</b>										
32	<b>Total Volume</b>										
33		2020 Adjusted Billing Determinants	74,152,109	20,067,257	237,269	10,880,833	1,474,573	14,423,832	4,761,300	5,889,772	16,417,274
34	TOTAL_VOLUME	2020 Adjusted Billing Determinants Percent	100%	27.06%	0.32%	14.67%	1.99%	19.45%	6.42%	7.94%	22.14%
35	<b>Sales Volume (excludes Transportation)</b>										
36		2020 Adjusted Sales Billing Determinants	41,619,185	20,067,257	237,269	9,396,744	766,130	3,872,741	4,006,477	2,752,408	520,161
37	SALES_VOLUME	2020 Adjusted Sales Billing Determinants Percent	100%	48.22%	0.57%	22.58%	1.84%	9.31%	9.63%	6.61%	1.25%
38	<b>Sales Volume (excludes Transportation) - Allocation of Indirect Production &amp; Overhead</b>										
39		2020 Adjusted Sales Billing Determinants	41,619,185	20,067,257	237,269	9,396,744	766,130	3,872,741	4,006,477	2,752,408	520,161
40	IND_PROD_OH	2020 Adjusted Sales Billing Determinants Percent	100%	48.22%	0.57%	22.58%	1.84%	9.31%	9.63%	6.61%	1.25%
38	<b>Test Year Revenue</b>										
41		2020 Pro Forma Revenue at Current Rates	39,796,840	20,731,783	493,626	6,745,829	1,024,226	5,235,691	1,396,947	1,545,114	2,623,624
42	BASE_REVENUE	2020 Pro Forma Revenue at Current Rates Percent	100%	52.09%	1.24%	16.95%	2.57%	13.16%	3.51%	3.88%	6.59%
38	<b>Late Fees</b>										
43		2018-2020 Avg Late Fees	69,249	49,293	1,334	7,540	1,468	5,421	2,086	713	1,394
44	LATE_FEES	2018-2020 Avg Late Fees Percent	100%	71.18%	1.93%	10.89%	2.12%	7.83%	3.01%	1.03%	2.01%
45	<b>Miscellaneous Service Revenue</b>										
46		Other Revenue	852,295	727,388	32,194	62,248	9,249	14,084	1,975	2,134	3,023
47	MISC_REVENUE	Other Revenue Percent	100%	85.34%	3.78%	7.30%	1.09%	1.65%	0.23%	0.25%	0.35%
48	<b>Water Heater and Burner Conversion Revenue</b>										
49		Water Heater and Burner Conversion Revenue	249,162	204,026	15,142	18,735	3,119	8,140	-	-	-
50	HEAT_CONV_REV	Water Heater and Burner Conversion Revenue Percent	100%	81.88%	6.08%	7.52%	1.25%	3.27%	0.00%	0.00%	0.00%
51	<b>Direct Assignment to Low Income</b>										
52		Customer Deposits	1	1	-	-	-	-	-	-	-
53	RES_LOW_INCOME	Customer Deposits Percent	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	<b>FUNCTIONAL PLANT ALLOCATORS</b>										
55	<b>Misc. Intangible Plant Split</b>										
56	Plant Related	Account 303 related to plant	1.7%								
57	Customer Related	Account 303 related to billing, meter reading, customer accounts	70.5%								
58	Labor Related	Account 303 related to operations, IT, finance accounting, employees	27.9%								

Northern Utilities New Hampshire  
Demand Allocation Factors

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10
1	Design Day	2020-2021 Design Day Sendout (Dth)	69,992	23,486
2		2020-2021 Forecast Load Factor (%)		23.51%

Design Day Effective Degree Day (EDD) = 80.2

<u>Residential Non-Heat</u>	<u>High Winter Small</u>	<u>Low Winter Small</u>	<u>High Winter Medium</u>	<u>Low Winter Medium</u>
R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51
229	11,714	760	16,426	2,406
28.98%	24.36%	51.15%	24.51%	47.27%

High Winter Large	Low Winter Large	Special Contracts
G-42, T-42	G-52, T-52	
5,830	5,466	3,675
29.45%	81.16%	77.77%

Northern Utilities New Hampshire  
Customer and Demand Component of Mains

Line	Description	
1	<b>Customer and Demand Componenets of Mains</b>	
2	Customer Componenet	34.00%
3	Demand Component	66.00%
4	Total	100.00%

Northern Utilities New Hampshire  
Operating Revenues

Line	Description	Total	Residential	Residential	High Winter
			Heat	Non-Heat	Small
			R-5, R-10	R-6, R-11	G-40, T-40
1	Per Books Revenue	\$ 37,258,864	\$18,731,714	\$500,092	\$6,306,501
2	Adjustments	\$ 2,537,977	\$2,000,070	(\$6,467)	\$439,328
3	Pro Forma Current Rates	\$ 39,796,840	\$20,731,783	\$493,626	\$6,745,829
		\$0	-	-	-
		\$0			
		\$0			

Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
\$1,024,835	\$5,140,976	\$1,392,785	\$1,582,749	\$2,579,212
(\$609)	\$94,715	\$4,162	(\$37,635)	\$44,412
\$1,024,226	\$5,235,691	\$1,396,947	\$1,545,114	\$2,623,624
-	-	-	-	-

Northern Utilities New Hampshire  
Test Year 2020 Customer Counts

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10
1	Customer Count	Forecasted Customers	35,192	26,815
2		Transportation Customers (Dec. 2020)	1,046.00	-
3		Telemetered Customers	73.00	
4		Bills		321,778



Residential Non- Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium
R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51
1,277	5,234	831	704	267
-	494	82	299	121
	1	2	16	3
15,320	62,812	9,978	8,451	3,198

High Winter Large	Low Winter Large
G-42, T-42	G-52, T-52
31	33
21	29
21	30
372	396

*AE 1-28 Non zero-use customers by cycle.xlsx*

Northern Utilities New Hampshire  
Test Year 2020 Normal Volumes

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10
1	Total Volume	2020 Normal Therms	74,152,109	20,067,257
2		Summer Block 1		3,165,713
3		Summer Block 2		466,676
4		Winter Block 1		6,788,648
5		Winter Block 2		9,646,220
			-	
6		2020 Percent Transport		0.0%
7	Sales Volumes	2020 Normal Therms - Sales		20,067,257
8		2021 Normal Therms - Trans.		-
				-

Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium
R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51
237,269	10,880,833	1,474,573	14,423,832	4,761,300
48,484	880,005	203,819	2,708,960	1,169,340
32,928	728,589	444,727		770,483
52,003	1,970,201	220,169	11,714,872	1,601,510
103,854	7,302,037	605,858		1,219,967
0.0%	13.6%	48.0%	73.2%	15.9%
237,269	9,396,744	766,130	3,872,741	4,006,477
-	1,484,089	708,443	10,551,090	754,824
-	-	-	-	-

High Winter Large	Low Winter Large
G-42, T-42	G-52, T-52

5,889,772      16,417,274

1,546,759      7,856,979

4,343,013      8,560,295

53.3%      96.8%

*AE 1-28 Sales by cycle - CONFIDENTIAL.xlsx*

2,752,408      520,161

3,137,364      15,897,113

-      -

Northern Utilities New Hampshire  
Allocation of Meters (Acct. 381)

Line	Description	Total	Residential Heat	Residential Non-Heat
			R-5, R-10	R-6, R-11
1	Current Average Cost per Meter		\$455.75	\$455.75
2	Number of Meters by Customer Class			
3	Residential - R5, R6, R10, R11	28,653	27,351	1,302
4	Commercial, Small - G40, G50	6,319		
5	Commercial, Medium - G41, G51	970		
6	Commercial, Large - G42, G52	69		
7	Meter Replacement Cost	\$ 21,291,856	\$12,464,988	\$593,480
8	Customer Count	35,192.03	26,815	1,277
9	Meter Costs per Customer		\$464.85	\$464.85
10	Weighting Factor		<b>1.00</b>	<b>1.00</b>

High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
\$726.93	\$726.93	\$2,999.58	\$2,999.58	\$10,584.27
5,453	866	704	266	33
\$3,963,830	\$629,649	\$2,110,810	\$798,784	\$353,746
5,234	831	704	267	31
\$757.27	\$757.27	\$2,997.32	\$2,997.32	\$11,411.16
<b>1.63</b>	<b>1.63</b>	<b>6.45</b>	<b>6.45</b>	<b>24.55</b>

Low Winter Large

G-52, T-52

\$10,584.27

36

\$376,568

33

\$11,411.16

**24.55**



Northern Utilities New Hampshire  
Allocation of Services (Acct. 380)

Line	Description	Total	Residential Heat	Residential Non-Heat
			R-5, R-10	R-6, R-11
1	Current Average Cost per Service		\$7,057.99	\$7,057.99
2	Number of Services by Customer Class			
3	Residential - R5, R6, R10, R11	16,563	15,811	753
4	Commercial, Small - G40, G50	4,063		
5	Commercial, Medium - G41, G51	799		
6	Commercial, Large - G42, G52	57		
7	Total Services at Current Costs	\$ 163,283,766	\$111,591,172	\$5,313,054
8	Customer Count		26,815	1,277
9	Services Cost Per Customer		\$4,161.55	\$4,161.55
10	Weighting Factor		<b>1.00</b>	<b>1.00</b>

High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
\$8,054.28	\$8,054.28	\$12,615.03	\$12,615.03	\$62,729.59
3,506	557	580	219	28
\$28,238,845	\$4,485,702	\$7,312,260	\$2,767,147	\$1,731,925
5,234	831	704	267	31
\$5,394.93	\$5,394.93	\$10,383.29	\$10,383.29	\$55,868.54
<b>1.30</b>	<b>1.30</b>	<b>2.50</b>	<b>2.50</b>	<b>13.42</b>

Low Winter Large

G-52, T-52

\$62,729.59

29

\$1,843,662

33

\$55,868.54

**13.42**

Northern Utilities New Hampshire  
Allocation of Miscellaneous Service Revenues

Line	Allocation Factor	Description	Total
1	Direct	RECONNECT FEE - NH	\$ 312,315
2	Transport Customers	POOL ADMINISTRATION	\$ 1,193
3	Transport Customers	RD PARTY BILLING	\$ 9,186
4	Telemeterd Customers	CUSTOMER TELEMETERING	\$ 6,569
5	Direct	WATER HEATER RENTAL-REVENUE	\$ 169,198
6	Direct	CLEAN & CHECK REVENUE	\$ 7,160
7	Direct	CONVERSION BURNER RENTAL-REVENUE	\$ 79,964
8	Direct	EQUIP PROTECTION PLAN REV COMM	\$ 250,434
9	Direct	EQUIP PROTECTION PLAN REV COMM	\$ 943
10	Direct	INTERIOR GAS LINES REV- RESIDENTIAL	\$ 15,333
11		TOTAL	\$ 852,295
12		Customers	35,192
13		Transportation Customers	1,046
14		Telemetered Customers	73
15		Water Heater and Burner Conversion	\$ 249,162

Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
\$ 254,290	\$ 16,912	\$ 34,074	\$ 4,926	\$ 1,537
\$ -	\$ -	\$ 563	\$ 93	\$ 341
\$ -	\$ -	\$ 4,339	\$ 720	\$ 2,626
\$ -	\$ -	\$ 90	\$ 180	\$ 1,440
\$ 149,700	\$ 14,177	\$ 2,984	\$ 2,337	\$ -
\$ 6,980	\$ -	\$ 180	\$ -	\$ -
\$ 54,325	\$ 965	\$ 15,751	\$ 783	\$ 8,140
\$ 246,832	\$ -	\$ 3,392	\$ 210	\$ -
\$ 236	\$ -	\$ 707	\$ -	\$ -
\$ 15,024	\$ 140	\$ 168	\$ -	\$ -
\$ 727,388	\$ 32,194	\$ 62,248	\$ 9,249	\$ 14,084
26,815	1,277	5,234	831	704
-	-	494	82	299
-	-	1	2	16
\$ 204,026	\$ 15,142	\$ 18,735	\$ 3,119	\$ 8,140

Low Winter			CHECK
Medium	High Winter Large	Low Winter Large	
G-51, T-51	G-42, T-42	G-52, T-52	
\$ 504	\$ 36	\$ 36	-
\$ 138	\$ 24	\$ 33	-
\$ 1,063	\$ 184	\$ 255	-
\$ 270	\$ 1,890	\$ 2,700	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ 1,975	\$ 2,134	\$ 3,023	
267	31	33	
121	21	29	
3	21	30	
\$ -	\$ -	\$ -	

Northern Utilities New Hampshire  
Write-offs

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11
1	Write-offs	Net Write-offs			
2		2018	\$ 315,142	\$ 258,576	\$ 10,010
3		2019	\$ 255,510	\$ 225,803	\$ 8,232
4		2020	\$ 196,082	\$ 158,128	\$ 2,166
5		3-Year Average	\$ 255,578	\$ 214,169	\$ 6,803
6		3-Year Average (adjusted)	\$ 254,119	\$ 214,169	\$ 6,803
7		Allocation %			
8		3-Year Average (adjusted) *	100.00%	84.28%	2.68%
9	Write-offs, Non-Distribution	Net Write-offs			
10		2018	\$ 238,137	\$ 198,214	\$ 4,310
11		2019	\$ 188,507	\$ 178,084	\$ 2,850
12		2020	\$ 99,515	\$ 80,918	\$ 602
13		3 Year Average	\$ 175,386	\$ 152,406	\$ 2,587
14		3 Year Average (adj)	\$ 179,053	\$ 152,406	\$ 2,587
15		Allocation %			
16		3 Year Average (adjusted) *	100.00%	85.12%	1.44%
17	* Excluded "High Winter Medium" due to negative 2019 data point, and "Non Class-specific"				

High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42	G-52, T-52
\$ 27,918	\$ 5,860	\$ 2,237	\$ 10,542	\$ -	\$ -
\$ 17,872	\$ 3,729	\$ (4,258)	\$ 4,131	\$ -	\$ -
\$ 22,113	\$ 3,813	\$ 6,397	\$ (16)	\$ -	\$ 3,482
\$ 22,634	\$ 4,468	\$ 1,459	\$ 4,885	\$ -	\$ 1,161
\$ 22,634	\$ 4,468	\$ -	\$ 4,885	\$ -	\$ 1,161

8.91% 1.76% 0.00% 1.92% 0.00% 0.46%

\$ 26,716	\$ 5,121	\$ 1,319	\$ 2,457	\$ -	\$ -
\$ 15,097	\$ 3,697	\$ (16,734)	\$ 5,512	\$ -	\$ -
\$ 12,361	\$ 1,220	\$ 4,415	\$ -	\$ -	\$ -
\$ 18,058	\$ 3,346	\$ (3,667)	\$ 2,657	\$ -	\$ -
\$ 18,058	\$ 3,346	\$ -	\$ 2,657	\$ -	\$ -

10.09% 1.87% 0.00% 1.48% 0.00% 0.00%



Northern Utilities New Hampshire  
Late Fees Allocation Study

Line	Allocation Factor	Description	Total	Residential Non-		High Winter Small	Low Winter Small	High Winter	
				Residential Heat	Heat			Medium	Low Winter Medium
				R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51
1	Late Fees	2018 Late Fees	\$ 92,923	\$ 63,396	\$ 2,101	\$ 12,853	\$ 2,217	\$ 6,393	\$ 2,618
2		2019 Late Fees	\$ 75,525	\$ 55,613	\$ 1,278	\$ 5,291	\$ 1,610	\$ 6,325	\$ 2,724
3		2020 Late Fees	\$ 36,288	\$ 26,284	\$ 498	\$ 4,253	\$ 540	\$ 3,516	\$ 906
4		3 Year Average	\$ 68,245	\$ 48,431	\$ 1,293	\$ 7,466	\$ 1,456	\$ 5,411	\$ 2,082
5	Customers	Easy Care	\$ 437	\$ 333	\$ 16	\$ 65	\$ 10	\$ 9	\$ 3
6	Customers	Rental Conversion Burner	\$ 64	\$ 48	\$ 2	\$ 9	\$ 2	\$ 1	\$ 0
7	Residential Customers	Rental Water Heater	\$ 503	\$ 480	\$ 23				
8		Total Late Fee Allocation	\$ 69,249	\$ 49,293	\$ 1,334	\$ 7,540	\$ 1,468	\$ 5,421	\$ 2,086
9		Allocation %		71.2%	1.9%	10.9%	2.1%	7.8%	3.0%
10		Customers	35,192	26,815	1,277	5,234	831	704	267

		Foss Manufacturing		EASY CARE GAS LINE		RENTAL CONVERSION	RENTAL WATER
High Winter Large	Low Winter Large	Spec	CIAAC LOAN	NHSAVES RES LOAN	PLANS	NH TELEMETERING	BURNER HEATER
G-42, T-42	G-52, T-52	62	AC	NH	EC	TM	RH
\$ 1,324	\$ 2,021	\$ 436	\$ 13	\$ 15	\$ 553	\$ -	\$ 93
\$ 634	\$ 2,050	\$ -	\$ 7	\$ 1	\$ 534	\$ 7	\$ 77
\$ 179	\$ 110	\$ -	\$ 1	\$ -	\$ 225	\$ -	\$ 21
\$ 712	\$ 1,394	\$ 145	\$ 7	\$ 5	\$ 437	\$ 2	\$ 64
\$ 0	\$ 0						
\$ 0	\$ 0						
\$ 713	\$ 1,394						
1.0%	2.0%						
31	33						

Northern Utilities New Hampshire  
Meter Reading Allocation Study

Line	Allocation Factor	Description	Total
1		Daily Read Meters	76
2		Minutes per Month - Daily Read	3.079
3		Monthly AMR Meters	35,938
4		Minutes per Monthly Read	0.200
5		Total Meter Read Minutes per Month	7,425.77
6		Average Meter Read Minutes per Customer	
7		Weighting Factor (per customer)	
8	Number of Meters by Customer Class		
9	Residential - R5, R6, R10, R11		28,653
10	Commercial, Small - G40, G50		6,319
11	Commercial, Medium - G41, G51		970
12	Commercial, Large - G42, G52		69
13	Customer Count		35,192.03

Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
-	-	1	2	16
27,351	1,302	5,452	864	688
5,480.36	260.93	1,095.48	179.31	187.06
0.20	0.20	0.21	0.22	0.27
1.00	1.00	1.02	1.06	1.30
27,351	1,302	5,453	866	704
26,815	1,277	5,234	831	704
73.80%	3.51%	14.75%	2.41%	2.52%

Low Winter Medium	High Winter Large	Low Winter Large	Special Contracts
G-51, T-51	G-42, T-42	G-52, T-52	
3	21	30	3
263	12	6	
61.99	67.15	93.49	
0.23	2.17	2.83	
1.14	10.60	13.86	
266			
	33	36	
267	31	33	
0.83%	0.90%	1.26%	

Northern Utilities New Hampshire  
Allocation of Customer Deposits

Line	Allocation Factor	Description	Total	Residential Heat R-5, R-10
1		Customer Deposits (12/31/2020)	\$ 249,403.28	\$ 33,842.85

Residential Non- Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium
R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51
\$ 523.41	\$ 68,253.02	\$ 23,564.62	\$ 82,404.39	\$ 32,115.58

<u>High Winter Large</u>		<u>Low Winter Large</u>	
G-42, T-42		G-52, T-52	
\$	8,699.41	\$	-



Northern Utilities New Hampshire  
 12 Months Ended December 31, 2020  
 Customer Component of Mains

**Minimum System Summary**

Material	Quantity	Cost 2020	Minimum Size Cost (2020)	Customer Component	Customer Component Percentage
Plastic	2,572,194	\$149,782,247	\$32.58	\$83,795,365	55.9%
Steel	421,064	\$70,715,971	\$32.58	\$13,717,152	19.4%
<b>Total</b>	<b>2,993,258</b>	<b>\$220,498,219</b>		<b>\$97,512,517</b>	<b>44.2%</b>

**Zero-Intercept Summary**

Material	Quantity	Cost 2020	Zero-Intercept Cost (2020)	Customer Component	Customer Component Percentage
Plastic	2,572,194	\$149,782,247	\$25.21	\$64,845,019	43.3%
Steel	421,064	\$70,715,971	\$25.21	\$10,615,014	15.0%
<b>Total</b>	<b>2,993,258</b>	<b>\$220,498,219</b>		<b>\$75,460,033</b>	<b>34.2%</b>

**Rounded Customer Component                      34%**

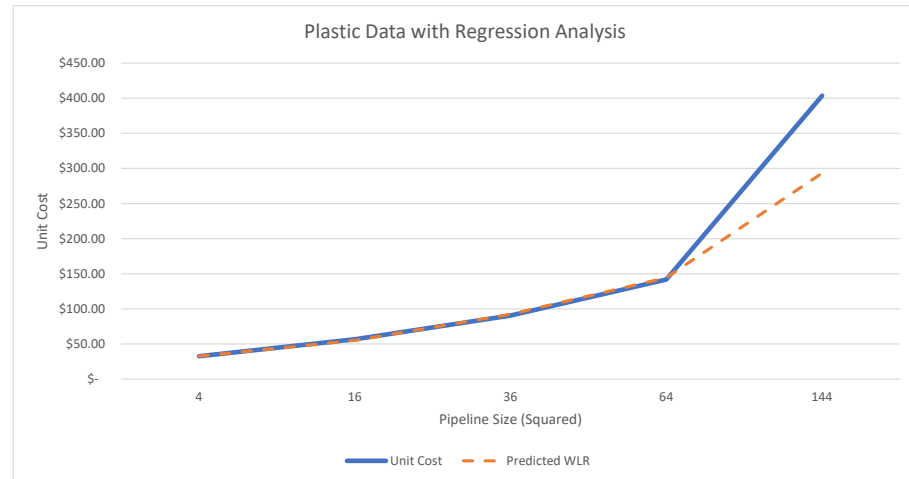
**ADJUSTED MINIMUM SYSTEM**

Minimum System Cost	\$97,512,517
	x
Minimum System Serving Design Day Demand (%)	6.11%
	=
Minimum System Serving Design Day Demand (Total)	\$ 5,954,778.30
Remaining Customer Portion	\$ 91,557,738
	/
Total Plastic & Steel Cost	\$220,498,219
	=
	41.52%

Description	Amount	
2 Inch Main	2	
Pipe Diameter Squared	4	Line 1 squared
Constant	0.372	
PSIG	40	
Cubic Feet of Capacity per Thousand Feet	59.52	Multiply lines 2 - 4
Feet in Mile (1,000s)	5.28	
Cubic Feet of Capacity per Mile	314.27	Line 5 * Line 6
Hours in Day	24	
Cubic Feet of Capacity per Mile per Day	7,542	Line 7 * Line 8
Total Design Day (in Ccf)	699,920	*Design Day from Company
Total Customers	35,194	
Ccf Per Customer on Design Day	19.89	Line 10 / Line 11
Customers Per Mile	62.10	Line 20
Capacity (Ccf) Required on Design Day per Mile	1235.1	Line 12 * Line 13
Cubic Feet of Capacity per Mile	7,542	Line 9
Ccf of Capacity per Mile	75.42	Line 15 / 100
Portion of Required Capacity Met by 2 Inch Main Capacity	6.11%	Line 16 / Line 14
Miles of Main from 2020 DOT Report	566.69	
Total Customers	35,194	
Customers Per Mile	62.10	

Plastic Data		Used as X-value for Regression		Weights Used for Regression				Equation: 25.208+1.862x Weighted Linear Regression
Size (Inches)	Size (Inches-Squared)	GIS footage	% Total Footage	Acct. Dollars	2020\$	Unit Cost	Predicted WLR	
2	4	1,199,189	47.24460%	\$ 25,998,228	\$ 39,066,445	\$ 32.58		32.656
4	16	634,672	25.00426%	\$ 25,161,778	\$ 36,055,758	\$ 56.81		55
6	36	508,384	20.02888%	\$ 32,129,456	\$ 46,029,660	\$ 90.54		92.24
8	64	193,207	7.61182%	\$ 24,779,188	\$ 27,416,116	\$ 141.90		144.376
12	144	2,803	0.11044%	\$ 967,760	\$ 1,131,176	\$ 403.54		293.336
Total		2,538,256	100.00%	\$ 109,036,410	\$ 149,699,156	\$ 725.37		

```
#Weighted Linear Regression Formula
weighted_regression
##
## Call:
## lm(formula = Plastic_UnitCost ~ Size_Squared, data = Plastic_DF,
##     weights = Plastic_Weights)
##
## Coefficients:
## (Intercept) Size_Squared
##      25.208      1.862
#Regression Summary
summary(weighted_regression)
##
## Call:
## lm(formula = Plastic_UnitCost ~ Size_Squared, data = Plastic_DF,
##     weights = Plastic_Weights)
##
## Weighted Residuals:
##      1      2      3      4      5
## -0.05539  0.90138 -0.76773 -0.69121  3.66003
##
## Coefficients:
##              Estimate Std. Error t value Pr(>|t|)
## (Intercept)  25.2081    3.1717   7.948 0.004155 **
## Size_Squared  1.8625    0.1229  15.152 0.000624 ***
## ---
## Signif. codes:  0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
##
## Residual standard error: 2.257 on 3 degrees of freedom
## Multiple R-squared:  0.9871, Adjusted R-squared:  0.9828
## F-statistic: 229.6 on 1 and 3 DF, p-value: 0.0006242
```



Steel Data		Used as X-value for Regression		Weights Used for Regression			Equation: 19.92+3.37x Weighted Linear Regression	
Size (Inches)	Size (Inches-Squared)	GIS footage	% Total Footage	Acct. Dollars	2020\$	Unit Cost	Predicted WLR	
2	4	37,133	8.94%	\$ 1,137,562	\$ 5,750,794	\$ 154.87	33.39489	
4	16	97,838	23.54%	\$ 2,743,699	\$ 10,973,455	\$ 112.16	73.83427	
6	36	87,630	21.09%	\$ 2,578,887	\$ 9,787,549	\$ 111.69	141.23322	
8	64	175,766	42.30%	\$ 11,984,562	\$ 30,987,019	\$ 176.30	235.59176	
10	100	1,853	0.45%	\$ 207,703	\$ 703,927	\$ 379.87	356.90988	
12	144	15,326	3.69%	\$ 10,690,515	\$ 12,450,031	\$ 812.36	505.18758	
Total		415,545	100.00%	\$ 29,342,928	\$ 70,652,775	\$ 1,747.26		

```
#Weighted Linear Regression Formula
weighted_regression
##
## Call:
## lm(formula = Steel_UnitCost ~ Size_Squared, data = Steel_DF,
##     weights = Steel_Weights)
##
## Coefficients:
## (Intercept) Size_Squared
##      19.92      3.37
#Regression Summary
summary(weighted_regression)
##
## Call:
## lm(formula = Steel_UnitCost ~ Size_Squared, data = Steel_DF,
##     weights = Steel_Weights)
##
## Weighted Residuals:
##      1      2      3      4      5      6
## 36.313 18.597 -13.566 -38.563  1.533 58.991
##
## Coefficients:
##              Estimate Std. Error t value Pr(>|t|)
## (Intercept)   19.915     74.113   0.269  0.8014
## Size_Squared    3.370      1.382   2.439  0.0713 .
## ---
## Signif. codes:  0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
##
## Residual standard error: 41.29 on 4 degrees of freedom
## Multiple R-squared:  0.5979, Adjusted R-squared:  0.4974
## F-statistic: 5.948 on 1 and 4 DF, p-value: 0.07129
```



## Plastic

	GIS footage	Acct. Dollars	2020\$
0.5	1,049	\$ 17,132	\$ 21,811
0.75	4,278	\$ -	\$ -
1	1,433	\$ -	\$ -
1.25	25,797	\$ 50,650	\$ 59,984
1.5	1,366	\$ -	\$ -
2	1,199,189	\$ 25,998,228	\$ 39,066,445
3	5	\$ -	\$ -
4	634,672	\$ 25,161,778	\$ 36,055,758
6	508,384	\$ 32,129,456	\$ 46,029,660
8	193,207	\$ 24,779,188	\$ 27,416,116
10	11	\$ -	\$ -
12	2,803	\$ 967,760	\$ 1,131,176
24	-	\$ 932	\$ 1,297
Total	2,572,194	\$ 109,105,124	\$ 149,782,247

## Steel

	GIS footage	Acct. Dollars	2020\$
0.75	2,304	\$ 13,408	\$ 14,690
1	352	\$ -	\$ -
1.25	1,378	\$ -	\$ -
1.5	3	\$ -	\$ -
2	37,133	\$ 1,137,562	\$ 5,750,794
3	1,482	\$ -	\$ -
4	97,838	\$ 2,743,699	\$ 10,973,455
5	-	\$ 6,616	\$ 10,916
6	87,630	\$ 2,578,887	\$ 9,787,549
8	175,766	\$ 11,984,562	\$ 30,987,019
10	1,853	\$ 207,703	\$ 703,927
12	15,326	\$ 10,690,515	\$ 12,450,031
16	-	\$ 22,233	\$ 37,590
Total	421,064	\$ 29,385,186	\$ 70,715,971

Unit Cost
\$ 20.80
\$ -
\$ -
\$ 2.33
\$ -
\$ 32.58
\$ -
\$ 56.81
\$ 90.54
\$ 141.90
\$ -
\$ 403.54
\$ -
\$ 748.49

#### Review Notes

Exclude from Regression - Mismatch between investment years and installation

Exclude from Regression - Mismatch between investment years and installation

Used for Minimum System

Unit Cost
\$ 6.38
\$ -
\$ -
\$ -
\$ 154.87
\$ -
\$ 112.16
\$ -
\$ 111.69
\$ 176.30
\$ 379.87
\$ 812.36
\$ -
\$ 1,753.63

Exclude from Regression - Mismatch between investment years and installation

years

years

years

Northern Utilities New Hampshire  
 Comparision of Mains Data - plant accounting vs GIS

Vintage	Material Size	Steel				GIS footage
		0.75			2020\$	
		GIS footage	Acct. Dollars			
1919		-	\$ -	\$ -	-	
1943		-	\$ -	\$ -	-	
1960		-	\$ -	\$ -	-	
1966		-	\$ -	\$ -	-	
1967		-	\$ -	\$ -	-	
1968		-	\$ -	\$ -	-	
1969		-	\$ -	\$ -	-	
1970		-	\$ -	\$ -	-	
1971		-	\$ -	\$ -	-	
1972		-	\$ -	\$ -	-	
1973		-	\$ -	\$ -	-	
1974		-	\$ -	\$ -	-	
1975		-	\$ -	\$ -	-	
1976		-	\$ -	\$ -	-	
1977		-	\$ -	\$ -	-	
1978		-	\$ -	\$ -	-	
1979		-	\$ -	\$ -	-	
1980		-	\$ -	\$ -	-	
1981		-	\$ -	\$ -	-	
1982		-	\$ -	\$ -	-	
1983		-	\$ -	\$ -	-	
1984		-	\$ -	\$ -	-	
1985		11	\$ -	\$ -	-	
1986		-	\$ -	\$ -	-	
1987		-	\$ -	\$ -	-	
1988		151	\$ -	\$ -	-	
1989		-	\$ -	\$ -	-	
1990		-	\$ -	\$ -	-	
1991		-	\$ -	\$ -	-	
1992		1,275	\$ -	\$ -	-	
1993		-	\$ -	\$ -	-	
1994		-	\$ -	\$ -	-	
1995		-	\$ -	\$ -	-	
1996		36	\$ -	\$ -	-	
1997		-	\$ -	\$ -	-	
1998		-	\$ -	\$ -	-	
1999		-	\$ -	\$ -	-	
2000		-	\$ -	\$ -	-	
2001		-	\$ -	\$ -	-	
2002		-	\$ -	\$ -	-	
2003		-	\$ -	\$ -	-	



2004	-	\$	-	\$	-	-
2005	-	\$	-	\$	-	-
2006	-	\$	-	\$	-	-
2007	-	\$	-	\$	-	-
2008	-	\$	-	\$	-	-
2009	-	\$	-	\$	-	-
2010	-	\$	-	\$	-	-
2011	-	\$	-	\$	-	-
2012	-	\$	-	\$	-	-
2013	-	\$	-	\$	-	-
2014	-	\$	-	\$	-	-
2015	1	\$	-	\$	-	4
2016	-	\$	-	\$	-	-
2017	602	\$	-	\$	-	-
2018	-	\$	13,408	\$	14,690	-
2019	-	\$	-	\$	-	-
2020	-	\$	-	\$	-	-
2021	-	\$	-	\$	-	-
unknown	227	\$	-	\$	-	348
	2,304	\$	13,408	\$	14,690	352

Steel	GIS footage	Acct. Dollars
0.75	2,304.11	13,408.24
1	351.75	-
1.25	1,377.64	-
1.5	3.16	-
2	37,132.87	1,137,561.53
3	1,482.05	-
4	97,837.66	2,743,699.37
5	-	6,616.45
6	87,629.71	2,578,886.81
8	175,765.93	11,984,562.01
10	1,853.06	207,702.76
12	15,325.69	10,690,515.39
16	-	22,233.13
Total	421,063.63	29,385,185.69

[illegible]

\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	38	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	40	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	-	\$	-	\$	-	-	\$	-
\$	-	\$	-	1,020	\$	-	\$	-	-	\$	-
<hr/>											
\$	-	\$	-	1,378	\$	-	\$	-	3	\$	-

2020\$	Unit Cost
14,690.39	6.38
-	-
-	-
-	-
5,750,793.79	154.87
-	-
10,973,454.74	112.16
10,916.30	-
9,787,548.78	111.69
30,987,019.27	176.30
703,926.85	379.87
12,450,031.44	812.36
37,589.65	-
70,715,971.20	1,753.63

	2			3		
2020\$	GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars	2020\$
\$ -	-	\$ -	\$ -	-	\$ -	\$ -
\$ -	341	\$ -	\$ -	-	\$ -	\$ -
\$ -	131	\$ -	\$ -	-	\$ -	\$ -
\$ -	-	\$ 30,635	\$ 477,900	-	\$ -	\$ -
\$ -	-	\$ 43,704	\$ 651,703	-	\$ -	\$ -
\$ -	2,144	\$ 74,559	\$ 1,064,831	1,059	\$ -	\$ -
\$ -	-	\$ 39,228	\$ 523,388	-	\$ -	\$ -
\$ -	-	\$ 9,732	\$ 124,912	-	\$ -	\$ -
\$ -	714	\$ 16,529	\$ 190,459	-	\$ -	\$ -
\$ -	233	\$ 25,977	\$ 271,551	-	\$ -	\$ -
\$ -	37	\$ 11,957	\$ 121,246	-	\$ -	\$ -
\$ -	186	\$ 16,985	\$ 151,078	-	\$ -	\$ -
\$ -	1,246	\$ 2,714	\$ 21,838	-	\$ -	\$ -
\$ -	-	\$ 2,166	\$ 16,152	-	\$ -	\$ -
\$ -	-	\$ 811	\$ 5,595	-	\$ -	\$ -
\$ -	326	\$ 10,547	\$ 66,843	-	\$ -	\$ -
\$ -	3	\$ 6,848	\$ 40,137	-	\$ -	\$ -
\$ -	-	\$ -	\$ -	-	\$ -	\$ -
\$ -	1,535	\$ -	\$ -	-	\$ -	\$ -
\$ -	-	\$ 410	\$ 1,864	-	\$ -	\$ -
\$ -	-	\$ -	\$ -	-	\$ -	\$ -
\$ -	2,007	\$ 16,190	\$ 67,558	-	\$ -	\$ -
\$ -	140	\$ -	\$ -	-	\$ -	\$ -
\$ -	40	\$ -	\$ -	-	\$ -	\$ -
\$ -	2	\$ -	\$ -	-	\$ -	\$ -
\$ -	80	\$ 22,352	\$ 85,449	25	\$ -	\$ -
\$ -	970	\$ 57,332	\$ 205,606	-	\$ -	\$ -
\$ -	1,692	\$ 13,335	\$ 46,627	-	\$ -	\$ -
\$ -	1,208	\$ 7,665	\$ 25,971	8	\$ -	\$ -
\$ -	18	\$ 6,124	\$ 20,194	-	\$ -	\$ -
\$ -	2,619	\$ 37,306	\$ 119,238	-	\$ -	\$ -
\$ -	5,794	\$ 48,210	\$ 145,059	42	\$ -	\$ -
\$ -	15	\$ 424	\$ 1,243	42	\$ -	\$ -
\$ -	962	\$ 18,107	\$ 52,570	16	\$ -	\$ -
\$ -	2,104	\$ 103,021	\$ 290,580	-	\$ -	\$ -
\$ -	455	\$ 38,340	\$ 106,148	-	\$ -	\$ -
\$ -	89	\$ 26,770	\$ 72,002	-	\$ -	\$ -
\$ -	568	\$ 64,853	\$ 166,063	-	\$ -	\$ -
\$ -	670	\$ 29,269	\$ 73,372	-	\$ -	\$ -
\$ -	-	\$ 28,339	\$ 69,917	-	\$ -	\$ -
\$ -	355	\$ 28,132	\$ 66,923	-	\$ -	\$ -

\$	-	82	\$	24,828	\$	49,803	-	\$	-	\$	-
\$	-	-	\$	7,973	\$	13,479	-	\$	-	\$	-
\$	-	6	\$	14,360	\$	23,288	-	\$	-	\$	-
\$	-	331	\$	38,167	\$	62,971	-	\$	-	\$	-
\$	-	742	\$	73,633	\$	106,625	-	\$	-	\$	-
\$	-	-	\$	-	\$	-	-	\$	-	\$	-
\$	-	467	\$	1,975	\$	2,789	-	\$	-	\$	-
\$	-	-	\$	-	\$	-	-	\$	-	\$	-
\$	-	-	\$	-	\$	-	-	\$	-	\$	-
\$	-	3	\$	-	\$	-	-	\$	-	\$	-
\$	-	77	\$	10,054	\$	11,976	-	\$	-	\$	-
\$	-	113	\$	-	\$	-	-	\$	-	\$	-
\$	-	1	\$	-	\$	-	-	\$	-	\$	-
\$	-	60	\$	21,235	\$	24,765	-	\$	-	\$	-
\$	-	4	\$	9,811	\$	10,749	-	\$	-	\$	-
\$	-	309	\$	72,749	\$	76,128	-	\$	-	\$	-
\$	-	251	\$	24,204	\$	24,204	-	\$	-	\$	-
\$	-	-	\$	-	\$	-	-	\$	-	\$	-
\$	-	8,004	\$	-	\$	-	290	\$	-	\$	-
\$	-	37,133	\$	1,137,562	\$	5,750,794	1,482	\$	-	\$	-

4			5			
GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars	2020\$	GIS footage
11	\$ -	\$ -	-	\$ -	\$ -	-
-	\$ -	\$ -	-	\$ -	\$ -	-
1,438	\$ -	\$ -	-	\$ -	\$ -	10
-	\$ 101,452	\$ 1,582,650	-	\$ -	\$ -	-
-	\$ 15,221	\$ 226,975	-	\$ -	\$ -	-
7,650	\$ 3,094	\$ 44,194	-	\$ -	\$ -	6,523
-	\$ 1,029	\$ 13,726	-	\$ -	\$ -	-
1,330	\$ 54,571	\$ 700,437	-	\$ -	\$ -	633
-	\$ 8,168	\$ 94,115	-	\$ -	\$ -	-
1,167	\$ 20,863	\$ 218,098	-	\$ -	\$ -	-
2,765	\$ 61,932	\$ 627,986	-	\$ -	\$ -	5,050
2,784	\$ 55,045	\$ 489,614	-	\$ -	\$ -	4,028
4,509	\$ 31,352	\$ 252,311	-	\$ -	\$ -	3,541
1,514	\$ 48,464	\$ 361,345	-	\$ -	\$ -	373
184	\$ -	\$ -	-	\$ -	\$ -	-
6,784	\$ 117,905	\$ 747,223	-	\$ -	\$ -	473
9,105	\$ 62,056	\$ 363,729	-	\$ -	\$ -	9,036
3	\$ -	\$ -	-	\$ -	\$ -	-
-	\$ 866	\$ 4,285	-	\$ -	\$ -	3,602
2,344	\$ 1,459	\$ 6,636	-	\$ -	\$ -	4,112
-	\$ 25,258	\$ 110,396	-	\$ -	\$ -	-
3,244	\$ 214,766	\$ 896,183	-	\$ -	\$ -	4,235
7	\$ 14,884	\$ 61,854	-	\$ -	\$ -	7,317
5,153	\$ 89,397	\$ 380,878	-	\$ -	\$ -	1,809
-	\$ 3,086	\$ 12,770	-	\$ -	\$ -	4,382
2,162	\$ 23,332	\$ 89,194	-	\$ -	\$ -	10,313
-	\$ 52,252	\$ 187,387	-	\$ -	\$ -	17
11,085	\$ 158,932	\$ 555,715	-	\$ -	\$ -	249
2,832	\$ 981	\$ 3,322	-	\$ -	\$ -	6,238
459	\$ 4,946	\$ 16,311	-	\$ -	\$ -	735
2,451	\$ 34,519	\$ 110,329	-	\$ -	\$ -	35
3,457	\$ 30,502	\$ 91,777	-	\$ -	\$ -	2,140
1,476	\$ 3,509	\$ 10,291	-	\$ -	\$ -	391
2,340	\$ 16,682	\$ 48,433	-	\$ -	\$ -	3,539
2,094	\$ 47,422	\$ 133,759	-	\$ -	\$ -	26
570	\$ 120,925	\$ 334,793	-	\$ -	\$ -	14
1,296	\$ 152,261	\$ 409,530	-	\$ -	\$ -	268
608	\$ 52,192	\$ 133,644	-	\$ -	\$ -	121
1,621	\$ 71,127	\$ 178,301	-	\$ -	\$ -	10
333	\$ 61,518	\$ 151,774	-	\$ -	\$ -	-
4	\$ 62,144	\$ 147,833	-	\$ -	\$ -	2,612

-	\$	11,868	\$	23,807	-	\$	-	\$	-	-
-	\$	25,449	\$	43,027	-	\$	-	\$	-	885
-	\$	29,122	\$	47,229	-	\$	-	\$	-	78
46	\$	90,666	\$	149,587	-	\$	6,616	\$	10,916	-
471	\$	-	\$	-	-	\$	-	\$	-	-
-	\$	64,097	\$	93,990	-	\$	-	\$	-	-
233	\$	3,219	\$	4,545	-	\$	-	\$	-	-
167	\$	9,780	\$	12,498	-	\$	-	\$	-	194
3,130	\$	157,338	\$	186,271	-	\$	-	\$	-	-
245	\$	138,179	\$	165,570	-	\$	-	\$	-	-
10	\$	2,466	\$	2,937	-	\$	-	\$	-	89
313	\$	4,799	\$	5,835	-	\$	-	\$	-	25
-	\$	-	\$	-	-	\$	-	\$	-	-
731	\$	300,031	\$	349,892	-	\$	-	\$	-	10
125	\$	82,571	\$	90,467	-	\$	-	\$	-	16
2	\$	-	\$	-	-	\$	-	\$	-	349
122	\$	-	\$	-	-	\$	-	\$	-	14
-	\$	-	\$	-	-	\$	-	\$	-	-
9,462	\$	-	\$	-	-	\$	-	\$	-	4,138
97,838	\$	2,743,699	\$	10,973,455	-	\$	6,616	\$	10,916	87,630

6		8			10	
Acct. Dollars	2020\$	GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars
\$ -	\$ -	191	\$ -	\$ -	-	\$ -
\$ -	\$ -	-	\$ -	\$ -	-	\$ -
\$ -	\$ -	-	\$ -	\$ -	-	\$ -
\$ -	\$ -	-	\$ -	\$ -	-	\$ -
\$ 18,576	\$ 277,001	-	\$ -	\$ -	-	\$ -
\$ -	\$ -	6,941	\$ -	\$ -	-	\$ -
\$ -	\$ -	-	\$ -	\$ -	-	\$ -
\$ 36,862	\$ 473,144	379	\$ -	\$ -	-	\$ -
\$ 522	\$ 6,012	1,317	\$ 1,014	\$ 11,685	-	\$ -
\$ 36,827	\$ 384,980	-	\$ -	\$ -	-	\$ -
\$ 161	\$ 1,633	2,540	\$ 35,543	\$ 360,407	-	\$ -
\$ 31,718	\$ 282,122	-	\$ -	\$ -	-	\$ -
\$ 41,424	\$ 333,368	-	\$ 1,317	\$ 10,600	-	\$ -
\$ 29,652	\$ 221,083	1,570	\$ 28,932	\$ 215,712	-	\$ -
\$ 17,315	\$ 119,437	-	\$ 19,026	\$ 131,244	-	\$ -
\$ 30,361	\$ 192,414	-	\$ 1,735	\$ 10,999	-	\$ -
\$ 161,312	\$ 945,496	10,607	\$ 179,059	\$ 1,049,514	-	\$ -
\$ 21,404	\$ 116,688	-	\$ 21,664	\$ 118,105	-	\$ -
\$ 74,138	\$ 366,713	-	\$ 5,376	\$ 26,593	-	\$ -
\$ 143,805	\$ 653,892	-	\$ 5,579	\$ 25,366	-	\$ -
\$ 26,600	\$ 116,258	-	\$ -	\$ -	-	\$ -
\$ 11,092	\$ 46,285	-	\$ -	\$ -	-	\$ -
\$ 179,648	\$ 746,568	8,413	\$ 292,102	\$ 1,213,898	-	\$ -
\$ 130,143	\$ 554,475	-	\$ 30,526	\$ 130,057	-	\$ -
\$ 129,117	\$ 534,386	-	\$ -	\$ -	-	\$ -
\$ 132,908	\$ 508,083	12	\$ 2,236	\$ 8,548	-	\$ -
\$ 3,819	\$ 13,696	4,169	\$ 222,180	\$ 796,782	-	\$ -
\$ 24,353	\$ 85,153	19,033	\$ 663,598	\$ 2,320,305	417	\$ 1,222
\$ 69,158	\$ 234,339	4,734	\$ 756,180	\$ 2,562,293	-	\$ 206,481
\$ 14,933	\$ 49,241	5,992	\$ 168,696	\$ 556,284	-	\$ -
\$ -	\$ -	2,103	\$ 23,429	\$ 74,885	-	\$ -
\$ -	\$ -	2,591	\$ -	\$ -	-	\$ -
\$ 29,689	\$ 87,070	35,184	\$ 1,923,116	\$ 5,640,029	-	\$ -
\$ 315,752	\$ 916,743	41,223	\$ 1,992,478	\$ 5,784,890	-	\$ -
\$ 71,110	\$ 200,573	4,968	\$ 823,186	\$ 2,321,864	-	\$ -
\$ -	\$ -	169	\$ 78,586	\$ 217,573	-	\$ -
\$ 22,203	\$ 59,718	13	\$ 67,783	\$ 182,313	-	\$ -
\$ 36,542	\$ 93,570	5,951	\$ 272,779	\$ 698,481	-	\$ -
\$ 55,514	\$ 139,163	6,839	\$ 60,631	\$ 151,989	-	\$ -
\$ 31,183	\$ 76,934	-	\$ 674,948	\$ 1,665,201	-	\$ -
\$ 79,437	\$ 188,973	-	\$ 10,460	\$ 24,884	-	\$ -



\$ 67,094	\$ 134,585	-	\$ 22,787	\$ 45,708	-	\$ -
\$ 9,069	\$ 15,332	2,284	\$ -	\$ -	-	\$ -
\$ 97,407	\$ 157,970	173	\$ 469,207	\$ 760,937	-	\$ -
\$ -	\$ -	-	\$ -	\$ -	1,428	\$ -
\$ 21,949	\$ 31,783	2,290	\$ 745,053	\$ 1,078,878	-	\$ -
\$ 67,492	\$ 98,969	88	\$ -	\$ -	-	\$ -
\$ -	\$ -	-	\$ -	\$ -	-	\$ -
\$ -	\$ -	205	\$ 113,575	\$ 145,136	-	\$ -
\$ -	\$ -	13	\$ -	\$ -	-	\$ -
\$ -	\$ -	18	\$ 139,281	\$ 166,890	-	\$ -
\$ 3,479	\$ 4,144	1,635	\$ 877,223	\$ 1,044,939	-	\$ -
\$ -	\$ -	1	\$ 281,804	\$ 342,626	-	\$ -
\$ -	\$ -	2	\$ -	\$ -	-	\$ -
\$ -	\$ -	696	\$ 604,498	\$ 704,958	-	\$ -
\$ 5,427	\$ 5,946	185	\$ 175,004	\$ 191,738	-	\$ -
\$ 299,691	\$ 313,608	13	\$ 15,907	\$ 16,646	-	\$ -
\$ -	\$ -	124	\$ 178,062	\$ 178,062	-	\$ -
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\$ -	\$ -	3,101	\$ -	\$ -	8	\$ -
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\$ 2,578,887	\$ 9,787,549	175,766	\$ 11,984,562	\$ 30,987,019	1,853	\$ 207,703

[illegible]

\$	-	758	\$	-	\$	-	\$	-	\$	-	
\$	-	-	\$	-	\$	-	-	\$	22,233	\$	37,590
\$	-	-	\$	-	\$	-	-	\$	-	\$	-
\$	-	-	\$	147,457	\$	243,285	-	\$	-	\$	-
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\$	-	7,278	\$	5,558,410	\$	6,089,927	-	\$	-	\$	-
\$	-	3,510	\$	4,346,156	\$	4,547,989	-	\$	-	\$	-
\$	-	3,760	\$	-	\$	-	-	\$	-	\$	-
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\$	703,927	15,326	\$	10,690,515	\$	12,450,031	-	\$	22,233	\$	37,590

## Plastic

Total Dollars	0.5			0.75	
	GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars
\$ -	-	\$ -	\$ -	-	\$ -
\$ -	-	\$ -	\$ -	-	\$ -
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\$ 132,087	-	\$ -	\$ -	-	\$ -
\$ 77,501	-	\$ -	\$ -	-	\$ -
\$ 77,654	-	\$ -	\$ -	-	\$ -
\$ 40,257	-	\$ -	\$ -	-	\$ -
\$ 101,165	-	\$ -	\$ -	-	\$ -
\$ 26,233	-	\$ -	\$ -	96	\$ -
\$ 83,668	-	\$ -	\$ -	-	\$ -
\$ 109,593	-	\$ -	\$ -	-	\$ -
\$ 103,748	-	\$ -	\$ -	-	\$ -
\$ 76,807	-	\$ -	\$ -	-	\$ -
\$ 109,215	-	\$ -	\$ -	-	\$ -
\$ 37,152	-	\$ -	\$ -	-	\$ -
\$ 160,549	-	\$ -	\$ -	138	\$ -
\$ 409,276	-	\$ -	\$ -	-	\$ -
\$ 43,069	-	\$ -	\$ -	-	\$ -
\$ 80,381	-	\$ -	\$ -	-	\$ -
\$ 151,253	-	\$ -	\$ -	-	\$ -
\$ 51,858	-	\$ -	\$ -	-	\$ -
\$ 242,047	-	\$ -	\$ -	176	\$ -
\$ 486,633	-	\$ -	\$ -	562	\$ -
\$ 250,067	279	\$ -	\$ -	192	\$ -
\$ 132,202	-	\$ -	\$ -	1,187	\$ -
\$ 180,829	56	\$ -	\$ -	698	\$ -
\$ 335,583	-	\$ -	\$ -	-	\$ -
\$ 861,441	-	\$ -	\$ -	-	\$ -
\$ 1,040,464	-	\$ -	\$ -	196	\$ -
\$ 194,699	-	\$ -	\$ -	-	\$ -
\$ 95,254	-	\$ -	\$ -	-	\$ -
\$ 78,712	-	\$ -	\$ -	-	\$ -
\$ 1,956,738	-	\$ -	\$ -	-	\$ -
\$ 2,743,364	-	\$ -	\$ -	502	\$ -
\$ 1,122,567	-	\$ -	\$ -	-	\$ -
\$ 237,851	-	\$ -	\$ -	-	\$ -
\$ 269,017	-	\$ -	\$ -	-	\$ -
\$ 426,367	-	\$ -	\$ -	-	\$ -
\$ 216,541	-	\$ -	\$ -	-	\$ -
\$ 795,988	-	\$ -	\$ -	-	\$ -
\$ 180,174	-	\$ -	\$ -	-	\$ -

\$ 126,577	-	\$ -	\$ -	206	\$ -
\$ 64,724	-	\$ -	\$ -	201	\$ -
\$ 610,096	-	\$ -	\$ -	-	\$ -
\$ 282,906	-	\$ 10,253	\$ 13,538	-	\$ -
\$ 840,635	-	\$ 2,647	\$ 3,323	-	\$ -
\$ 131,589	-	\$ 2,884	\$ 3,476	-	\$ -
\$ 5,195	-	\$ -	\$ -	-	\$ -
\$ 123,355	-	\$ -	\$ -	-	\$ -
\$ 157,338	-	\$ -	\$ -	-	\$ -
\$ 277,460	-	\$ 452	\$ 513	-	\$ -
\$ 893,221	-	\$ -	\$ -	-	\$ -
\$ 286,604	-	\$ -	\$ -	-	\$ -
\$ -	-	\$ -	\$ -	-	\$ -
\$ 1,086,086	-	\$ 896	\$ 962	-	\$ -
\$ 5,844,631	-	\$ -	\$ -	-	\$ -
\$ 4,734,503	-	\$ -	\$ -	-	\$ -
\$ 202,266	-	\$ -	\$ -	-	\$ -
\$ -	-	\$ -	\$ -	-	\$ -
\$ -	714	\$ -	\$ -	122	\$ -
	1,049	\$ 17,132	\$ 21,811	4,278	\$ -

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2020\$		GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars	2020\$
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\$ -		201	\$ -	\$ -	376	\$ -	\$ -
\$ -		71	\$ -	\$ -	-	\$ -	\$ -
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\$ -		-	\$ -	\$ -	701	\$ -	\$ -
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\$ -		-	\$ -	\$ -	4,156	\$ -	\$ -
\$ -		-	\$ -	\$ -	2,782	\$ -	\$ -
\$ -		158	\$ -	\$ -	633	\$ -	\$ -
\$ -		-	\$ -	\$ -	289	\$ -	\$ -
\$ -		98	\$ -	\$ -	396	\$ -	\$ -
\$ -		-	\$ -	\$ -	349	\$ -	\$ -
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\$	-	185	\$	-	\$	-	1,380	\$	-	\$	-
\$	-	1,433	\$	-	\$	-	25,797	\$	50,650	\$	59,984

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GIS footage	Acct. Dollars		2020\$	GIS footage	Acct. Dollars		2020\$	GIS footage
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-	\$	-	\$	2,328	\$	1,924	\$	10,598
-	\$	-	\$	1,228	\$	17,542	\$	85,225
-	\$	-	\$	3,737	\$	20,608	\$	94,185
-	\$	-	\$	2,642	\$	37,721	\$	161,625
-	\$	-	\$	6,454	\$	10,808	\$	43,302
203	\$	-	\$	16,176	\$	74,598	\$	273,969
-	\$	-	\$	5,933	\$	31,642	\$	104,403
-	\$	-	\$	4,840	\$	37,309	\$	113,397
-	\$	-	\$	8,072	\$	19,952	\$	56,471
-	\$	-	\$	6,194	\$	41,170	\$	111,902
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-	\$	-	\$	27,146	\$	143,474	\$	373,516
-	\$	-	\$	25,438	\$	182,927	\$	468,324
-	\$	-	\$	21,466	\$	305,827	\$	763,948
-	\$	-	\$	44,856	\$	327,113	\$	772,550
490	\$	-	\$	25,914	\$	280,456	\$	618,005
-	\$	-	\$	42,963	\$	561,468	\$	1,199,744
208	\$	-	\$	51,104	\$	985,253	\$	2,046,805
-	\$	-	\$	52,167	\$	978,799	\$	2,001,389
-	\$	-	\$	46,722	\$	496,483	\$	988,162
-	\$	-	\$	46,484	\$	926,035	\$	1,810,979
-	\$	-	\$	39,022	\$	474,398	\$	909,017
-	\$	-	\$	46,986	\$	701,011	\$	1,312,667
-	\$	-	\$	26,659	\$	499,188	\$	913,943
-	\$	-	\$	27,824	\$	484,233	\$	869,154
-	\$	-	\$	40,049	\$	584,416	\$	1,028,772
-	\$	-	\$	27,844	\$	380,049	\$	655,000
-	\$	-	\$	18,351	\$	259,868	\$	437,188
-	\$	-	\$	14,645	\$	271,364	\$	447,379
-	\$	-	\$	33,664	\$	695,944	\$	1,127,768



-	\$	-	\$	-	31,296	\$	491,059	\$	763,183	-
-	\$	-	\$	-	29,081	\$	789,372	\$	1,155,499	-
-	\$	-	\$	-	36,384	\$	1,225,424	\$	1,705,779	-
-	\$	-	\$	-	31,613	\$	980,099	\$	1,294,136	-
-	\$	-	\$	-	18,847	\$	792,624	\$	995,013	-
-	\$	-	\$	-	18,063	\$	567,696	\$	684,118	-
-	\$	-	\$	-	26,271	\$	714,632	\$	873,557	-
-	\$	-	\$	-	23,565	\$	661,795	\$	782,612	5
-	\$	-	\$	-	33,014	\$	1,095,692	\$	1,249,615	-
-	\$	-	\$	-	29,251	\$	1,006,505	\$	1,140,520	-
-	\$	-	\$	-	45,035	\$	1,563,171	\$	1,752,000	-
-	\$	-	\$	-	41,063	\$	1,885,722	\$	2,082,309	-
-	\$	-	\$	-	31,931	\$	1,927,311	\$	2,099,119	-
-	\$	-	\$	-	24,682	\$	1,312,618	\$	1,409,109	-
-	\$	-	\$	-	8,247	\$	410,321	\$	433,507	-
-	\$	-	\$	-	9,116	\$	258,203	\$	264,307	-
-	\$	-	\$	-	13,421	\$	424,777	\$	424,777	-
-	\$	-	\$	-	-	\$	-	\$	-	-
405	\$	-	\$	-	20,784	\$	-	\$	-	-
1,366	\$	-	\$	-	1,199,189	\$	25,998,228	\$	39,066,445	5

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Acct. Dollars	2020\$		GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars
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\$ -	\$ -		4,354	\$ -	\$ -	3	\$ -
\$ -	\$ -		1,042	\$ 6,144	\$ 28,081	-	\$ -
\$ -	\$ -		973	\$ 4,790	\$ 20,522	-	\$ -
\$ -	\$ -		7,463	\$ 9,904	\$ 39,679	4	\$ -
\$ -	\$ -		4,298	\$ 53,241	\$ 195,534	1	\$ -
\$ -	\$ -		7,962	\$ 20,110	\$ 66,351	3,389	\$ 82,859
\$ -	\$ -		656	\$ 44,216	\$ 134,391	5,183	\$ 132,543
\$ -	\$ -		5,424	\$ 2,876	\$ 8,139	1,496	\$ 50,571
\$ -	\$ -		1,648	\$ 49,984	\$ 135,861	-	\$ 1,364
\$ -	\$ -		4,853	\$ 50,738	\$ 134,358	5,877	\$ 65,583
\$ -	\$ -		14,375	\$ 235,891	\$ 614,113	-	\$ 96,644
\$ -	\$ -		23,924	\$ 253,519	\$ 649,050	7,029	\$ 26,642
\$ -	\$ -		30,828	\$ 337,327	\$ 842,635	11,672	\$ 315,849
\$ -	\$ -		11,023	\$ 260,407	\$ 615,010	18,985	\$ 526,975
\$ -	\$ -		17,311	\$ 339,803	\$ 748,781	3,766	\$ 288,300
\$ -	\$ -		29,456	\$ 560,636	\$ 1,197,966	24,757	\$ 682,464
\$ -	\$ -		31,538	\$ 939,595	\$ 1,951,952	28,633	\$ 846,919
\$ -	\$ -		33,147	\$ 656,264	\$ 1,341,889	15,547	\$ 441,463
\$ -	\$ -		16,383	\$ 261,192	\$ 519,856	43,579	\$ 903,175
\$ -	\$ -		24,067	\$ 554,683	\$ 1,084,752	10,485	\$ 989,348
\$ -	\$ -		19,891	\$ 574,876	\$ 1,101,547	14,031	\$ 490,571
\$ -	\$ -		22,051	\$ 395,595	\$ 740,766	10,059	\$ 119,745
\$ -	\$ -		17,465	\$ 601,062	\$ 1,100,461	9,853	\$ 408,321
\$ -	\$ -		10,587	\$ 313,445	\$ 562,606	17,136	\$ 558,216
\$ -	\$ -		9,626	\$ 271,213	\$ 477,427	31,239	\$ 1,042,998
\$ -	\$ -		10,443	\$ 261,604	\$ 450,866	25,565	\$ 758,584
\$ -	\$ -		7,128	\$ 269,544	\$ 453,466	20,047	\$ 1,013,170
\$ -	\$ -		5,152	\$ 154,133	\$ 254,109	2,805	\$ 308,356
\$ -	\$ -		10,243	\$ 219,660	\$ 355,957	4,480	\$ 348,144

\$	-	\$	-	7,468	\$	397,432	\$	617,672	14,140	\$	1,040,867
\$	-	\$	-	12,396	\$	656,888	\$	961,565	6,703	\$	461,953
\$	-	\$	-	26,001	\$	1,188,918	\$	1,654,963	8,916	\$	1,067,764
\$	-	\$	-	9,334	\$	257,235	\$	339,657	13,880	\$	799,959
\$	-	\$	-	7,066	\$	606,332	\$	761,153	5,066	\$	467,555
\$	-	\$	-	9,332	\$	660,710	\$	796,207	7,870	\$	1,462,692
\$	-	\$	-	17,594	\$	988,731	\$	1,208,612	11,629	\$	1,620,090
\$	-	\$	-	16,971	\$	527,200	\$	623,444	8,647	\$	1,113,564
\$	-	\$	-	14,990	\$	997,882	\$	1,138,065	16,050	\$	1,525,271
\$	-	\$	-	17,546	\$	1,501,158	\$	1,701,037	10,178	\$	1,712,941
\$	-	\$	-	15,681	\$	1,530,181	\$	1,715,026	23,030	\$	2,514,219
\$	-	\$	-	17,530	\$	1,532,856	\$	1,692,657	8,962	\$	1,657,514
\$	-	\$	-	27,032	\$	2,102,852	\$	2,290,308	10,090	\$	1,496,007
\$	-	\$	-	7,756	\$	2,201,604	\$	2,363,445	9,920	\$	1,724,968
\$	-	\$	-	5,753	\$	512,600	\$	541,565	9,926	\$	1,356,000
\$	-	\$	-	10,428	\$	1,163,730	\$	1,191,242	11,557	\$	934,395
\$	-	\$	-	19,379	\$	633,019	\$	633,019	11,083	\$	674,894
\$	-	\$	-	1,302	\$	-	\$	-	-	\$	-
\$	-	\$	-	7,799	\$	-	\$	-	5,113	\$	-
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\$	-	\$	-	634,672	\$	25,161,778	\$	36,055,758	508,384	\$	32,129,456

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2020\$	GIS footage	Acct. Dollars	2020\$	GIS footage	Acct. Dollars	2020\$
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\$ 273,390	-	\$ -	\$ -	-	\$ -	\$ -
\$ 402,852	-	\$ -	\$ -	-	\$ -	\$ -
\$ 143,128	-	\$ -	\$ -	-	\$ -	\$ -
\$ 3,707	-	\$ -	\$ -	-	\$ -	\$ -
\$ 173,667	27	\$ -	\$ -	-	\$ -	\$ -
\$ 251,601	-	\$ -	\$ -	-	\$ -	\$ -
\$ 68,208	-	\$ -	\$ -	-	\$ -	\$ -
\$ 788,982	-	\$ 15,477	\$ 38,661	-	\$ -	\$ -
\$ 1,244,569	-	\$ -	\$ -	-	\$ -	\$ -
\$ 635,291	353	\$ 46,298	\$ 102,021	-	\$ -	\$ -
\$ 1,458,288	1,218	\$ 44,191	\$ 94,427	-	\$ -	\$ -
\$ 1,759,425	3,204	\$ 109,139	\$ 226,731	-	\$ -	\$ -
\$ 902,678	11,216	\$ 188,931	\$ 386,315	-	\$ -	\$ -
\$ 1,797,609	9	\$ 3,577	\$ 7,120	-	\$ -	\$ -
\$ 1,934,794	-	\$ -	\$ -	-	\$ -	\$ -
\$ 940,007	12	\$ 78,668	\$ 150,739	-	\$ -	\$ -
\$ 224,226	-	\$ 1,839	\$ 3,444	-	\$ -	\$ -
\$ 747,578	-	\$ -	\$ -	-	\$ -	\$ -
\$ 1,001,947	-	\$ 11,409	\$ 20,477	-	\$ -	\$ -
\$ 1,836,033	95	\$ 45,433	\$ 79,978	4	\$ -	\$ -
\$ 1,307,392	1,871	\$ 56,353	\$ 97,123	-	\$ -	\$ -
\$ 1,704,502	-	\$ -	\$ -	-	\$ -	\$ -
\$ 508,365	-	\$ -	\$ -	-	\$ -	\$ -
\$ 564,163	4	\$ -	\$ -	-	\$ -	\$ -

\$ 1,617,670	-	\$ 34,617	\$ 53,801	-	\$ -	\$ -
\$ 676,216	-	\$ -	\$ -	-	\$ -	\$ -
\$ 1,486,318	-	\$ 21,037	\$ 29,283	-	\$ -	\$ -
\$ 1,056,277	7,957	\$ 281,026	\$ 371,071	-	\$ -	\$ -
\$ 586,941	-	\$ 23,580	\$ 29,601	-	\$ -	\$ -
\$ 1,762,658	1,384	\$ 498,083	\$ 600,229	6	\$ -	\$ -
\$ 1,980,378	609	\$ 381,688	\$ 466,571	-	\$ -	\$ -
\$ 1,316,855	268	\$ 124,271	\$ 146,958	-	\$ -	\$ -
\$ 1,739,542	13,227	\$ 321,816	\$ 367,024	-	\$ -	\$ -
\$ 1,941,018	4,921	\$ 1,529,047	\$ 1,732,640	-	\$ -	\$ -
\$ 2,817,934	31,810	\$ 1,834,805	\$ 2,056,448	1	\$ -	\$ -
\$ 1,830,310	6,264	\$ 3,838,799	\$ 4,238,996	-	\$ -	\$ -
\$ 1,629,367	14,876	\$ 2,256,878	\$ 2,458,065	-	\$ -	\$ -
\$ 1,851,771	19,573	\$ 7,211,724	\$ 7,741,860	-	\$ -	\$ -
\$ 1,432,623	14,695	\$ 832,410	\$ 879,447	-	\$ -	\$ -
\$ 956,485	38,027	\$ 2,072,503	\$ 2,121,501	-	\$ -	\$ -
\$ 674,894	18,793	\$ 2,915,586	\$ 2,915,586	-	\$ -	\$ -
\$ -	-	\$ -	\$ -	-	\$ -	\$ -
\$ -	2,794	\$ -	\$ -	-	\$ -	\$ -
\$ 46,029,660	193,207	\$ 24,779,188	\$ 27,416,116	11	\$ -	\$ -

[illegible]

-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	932	\$	1,297
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
1,028	\$	544,305	\$	655,930	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
215	\$	51,727	\$	58,615	-	\$	-	\$	-
1,540	\$	371,727	\$	416,632	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
-	\$	-	\$	-	-	\$	-	\$	-
11	\$	-	\$	-	-	\$	-	\$	-
2,803	\$	967,760	\$	1,131,176	-	\$	932	\$	1,297

Total Dollars	Percent Plastic
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ -	0
\$ 1,924	0.018205
\$ 17,542	0.185928
\$ 26,752	0.196753
\$ 42,511	0.533632
\$ 20,712	0.114264
\$ 127,839	0.23801
\$ 134,611	0.757605
\$ 214,068	0.727012
\$ 73,399	0.326723
\$ 92,518	0.640814
\$ 175,948	0.420933
\$ 476,009	0.494482
\$ 463,088	0.649351
\$ 974,479	0.880542
\$ 1,114,495	0.860399
\$ 954,858	0.739947
\$ 1,848,760	0.682149
\$ 2,880,906	0.734668
\$ 2,265,458	0.920859
\$ 1,664,427	0.945869
\$ 2,470,066	0.969118
\$ 1,618,512	0.452699
\$ 1,218,190	0.307503
\$ 1,508,571	0.573353
\$ 1,367,302	0.85182
\$ 1,944,060	0.878442
\$ 1,456,590	0.773565
\$ 1,542,583	0.876904
\$ 733,854	0.479692
\$ 1,263,749	0.875219



\$	1,963,976	0.939453
\$	1,908,213	0.967194
\$	3,504,074	0.851709
\$	2,346,871	0.892422
\$	1,892,739	0.692455
\$	3,736,370	0.96598
\$	3,706,035	0.9986
\$	2,430,062	0.95169
\$	3,940,655	0.961606
\$	5,804,911	0.954383
\$	7,814,529	0.897422
\$	8,926,238	0.968891
\$	7,786,530	1
\$	12,461,704	0.919833
\$	3,111,330	0.347403
\$	4,428,831	0.483321
\$	4,648,276	0.9583
\$	-	0
\$	-	0

### NU NH Mains Investments by size, type vintage

[illegible]









[illegible]

[illegible]



[illegible]

[illegible]



[illegible][illegible]

description	compute_0004	start_month	Qty	act_cost
Non-unitized	2020	12/1/2020 0:00		39,432.50
Pipe, St Tr WI, 3/4 in.	2018	12/1/2020 0:00	632	13,408.24
Pipe, St Tr WI, 2 in.	1966	12/1/2020 0:00	25,047	30,634.60
Pipe, St Tr WI, 2 in.	1967	12/1/2020 0:00	15,625	43,703.94
Pipe, St Tr WI, 2 in.	1968	12/1/2020 0:00	36,568	74,559.16
Pipe, St Tr WI, 2 in.	1969	12/1/2020 0:00	16,763	39,228.26
Pipe, St Tr WI, 2 in.	1970	12/1/2020 0:00	1,825	9,731.82
Pipe, St Tr WI, 2 in.	1971	12/1/2020 0:00	4,359	16,528.98
Pipe, St Tr WI, 2 in.	1972	12/1/2020 0:00	5,569	25,976.73
Pipe, St Tr WI, 2 in.	1973	12/1/2020 0:00	1,651	11,957.17
Pipe, St Tr WI, 2 in.	1974	12/1/2020 0:00	2,595	16,985.05
Pipe, St Tr WI, 2 in.	1975	12/1/2020 0:00	733	2,713.59
Pipe, St Tr WI, 2 in.	1976	12/1/2020 0:00	226	2,166.38
Pipe, St Tr WI, 2 in.	1977	12/1/2020 0:00	102	811.05
Pipe, St Tr WI, 2 in.	1978	12/1/2020 0:00	1,973	10,547.28
Pipe, St Tr WI, 2 in.	1979	12/1/2020 0:00	74	6,847.85
Pipe, St Tr WI, 2 in.	1982	12/1/2020 0:00	71	409.86
Pipe, St Tr WI, 2 in.	1984	12/1/2020 0:00	1,588	16,189.93
Pipe, St Tr WI, 2 in.	1988	12/1/2020 0:00	1,045	22,352.47
Pipe, St Tr WI, 2 in.	1989	12/1/2020 0:00	4,356	57,332.36
Pipe, St Tr WI, 2 in.	1990	12/1/2020 0:00	802	13,335.02
Pipe, St Tr WI, 2 in.	1991	12/1/2020 0:00	537	7,664.64
Pipe, St Tr WI, 2 in.	1992	12/1/2020 0:00	1,270	6,123.90
Pipe, St Tr WI, 2 in.	1993	12/1/2020 0:00	2,255	37,305.84
Pipe, St Tr WI, 2 in.	1994	12/1/2020 0:00	4,850	48,210.08
Pipe, St Tr WI, 2 in.	1995	12/1/2020 0:00	1	424.00
Pipe, St Tr WI, 2 in.	1996	12/1/2020 0:00	736	18,106.66
Pipe, St Tr WI, 2 in.	1997	12/1/2020 0:00	3,619	103,021.39
Pipe, St Tr WI, 2 in.	1998	12/1/2020 0:00	422	38,340.00
Pipe, St Tr WI, 2 in.	1999	12/1/2020 0:00	15	26,770.12
Pipe, St Tr WI, 2 in.	2000	12/1/2020 0:00	607	64,853.12
Pipe, St Tr WI, 2 in.	2001	12/1/2020 0:00	68	29,269.08
Pipe, St Tr WI, 2 in.	2002	12/1/2020 0:00	7	28,339.04
Pipe, St Tr WI, 2 in.	2003	12/1/2020 0:00	10	28,132.25
Pipe, St Tr WI, 2 in.	2004	12/1/2020 0:00	7	24,828.04
Pipe, St Tr WI, 2 in.	2005	12/1/2020 0:00	4	7,972.53
Pipe, St Tr WI, 2 in.	2006	12/1/2020 0:00	3	14,360.08
Pipe, St Tr WI, 2 in.	2007	12/1/2020 0:00	280	38,167.20
Pipe, St Tr WI, 2 in.	2008	12/1/2020 0:00	831	73,633.24
Pipe, St Tr WI, 2 in.	2010	12/1/2020 0:00	20	1,975.43
Pipe, St Tr WI, 2 in.	2014	12/1/2020 0:00	75	10,053.62
Pipe, St Tr WI, 2 in.	2017	12/1/2020 0:00	115	21,235.49
Pipe, St Tr WI, 2 in.	2018	12/1/2020 0:00	24	9,811.10

Pipe, St Tr WI, 2 in.	2019	12/1/2020 0:00	250	72,749.44
Pipe, St Tr WI, 2 in.	2020	12/1/2020 0:00	249	24,203.74
Pipe, St Tr WI, 4 in.	1966	12/1/2020 0:00	52,397	101,451.94
Pipe, St Tr WI, 4 in.	1967	12/1/2020 0:00	4,576	15,221.22
Pipe, St Tr WI, 4 in.	1968	12/1/2020 0:00	28	3,094.45
Pipe, St Tr WI, 4 in.	1969	12/1/2020 0:00	201	1,028.77
Pipe, St Tr WI, 4 in.	1970	12/1/2020 0:00	20,010	54,570.56
Pipe, St Tr WI, 4 in.	1971	12/1/2020 0:00	1,292	8,167.80
Pipe, St Tr WI, 4 in.	1972	12/1/2020 0:00	5,861	20,863.44
Pipe, St Tr WI, 4 in.	1973	12/1/2020 0:00	11,970	61,931.60
Pipe, St Tr WI, 4 in.	1974	12/1/2020 0:00	6,674	55,045.35
Pipe, St Tr WI, 4 in.	1975	12/1/2020 0:00	4,433	31,352.27
Pipe, St Tr WI, 4 in.	1976	12/1/2020 0:00	6,370	48,464.44
Pipe, St Tr WI, 4 in.	1978	12/1/2020 0:00	35,289	117,904.95
Pipe, St Tr WI, 4 in.	1979	12/1/2020 0:00	4,076	62,056.39
Pipe, St Tr WI, 4 in.	1981	12/1/2020 0:00	4	866.39
Pipe, St Tr WI, 4 in.	1982	12/1/2020 0:00	1,395	1,459.36
Pipe, St Tr WI, 4 in.	1983	12/1/2020 0:00	1,607	25,258.33
Pipe, St Tr WI, 4 in.	1984	12/1/2020 0:00	11,691	214,765.64
Pipe, St Tr WI, 4 in.	1985	12/1/2020 0:00	500	14,883.90
Pipe, St Tr WI, 4 in.	1986	12/1/2020 0:00	4,438	89,397.40
Pipe, St Tr WI, 4 in.	1987	12/1/2020 0:00	320	3,085.50
Pipe, St Tr WI, 4 in.	1988	12/1/2020 0:00	2,043	23,332.06
Pipe, St Tr WI, 4 in.	1989	12/1/2020 0:00	3,086	52,252.19
Pipe, St Tr WI, 4 in.	1990	12/1/2020 0:00	6,987	158,932.33
Pipe, St Tr WI, 4 in.	1991	12/1/2020 0:00	9	980.51
Pipe, St Tr WI, 4 in.	1992	12/1/2020 0:00	48	4,946.42
Pipe, St Tr WI, 4 in.	1993	12/1/2020 0:00	1,930	34,518.76
Pipe, St Tr WI, 4 in.	1994	12/1/2020 0:00	2,682	30,501.78
Pipe, St Tr WI, 4 in.	1995	12/1/2020 0:00	10	3,509.10
Pipe, St Tr WI, 4 in.	1996	12/1/2020 0:00	175	16,681.52
Pipe, St Tr WI, 4 in.	1997	12/1/2020 0:00	6	47,422.29
Pipe, St Tr WI, 4 in.	1998	12/1/2020 0:00	4,335	120,925.01
Pipe, St Tr WI, 4 in.	1999	12/1/2020 0:00	1,450	152,261.19
Pipe, St Tr WI, 4 in.	2000	12/1/2020 0:00	960	52,192.18
Pipe, St Tr WI, 4 in.	2001	12/1/2020 0:00	988	71,126.87
Pipe, St Tr WI, 4 in.	2002	12/1/2020 0:00	323	61,517.77
Pipe, St Tr WI, 4 in.	2003	12/1/2020 0:00	546	62,143.89
Pipe, St Tr WI, 4 in.	2004	12/1/2020 0:00	3	11,868.45
Pipe, St Tr WI, 4 in.	2005	12/1/2020 0:00	2	25,449.30
Pipe, St Tr WI, 4 in.	2006	12/1/2020 0:00	6	29,122.01
Pipe, St Tr WI, 4 in.	2007	12/1/2020 0:00	100	90,665.80
Pipe, St Tr WI, 4 in.	2009	12/1/2020 0:00	34	64,096.58
Pipe, St Tr WI, 4 in.	2010	12/1/2020 0:00	1	3,219.17
Pipe, St Tr WI, 4 in.	2011	12/1/2020 0:00	32	9,780.02
Pipe, St Tr WI, 4 in.	2012	12/1/2020 0:00	1,572	157,338.45
Pipe, St Tr WI, 4 in.	2013	12/1/2020 0:00	1,666	138,179.19

Pipe, St Tr WI, 4 in.	2014	12/1/2020 0:00	4	2,465.83
Pipe, St Tr WI, 4 in.	2015	12/1/2020 0:00	-	4,799.21
Pipe, St Tr WI, 4 in.	2017	12/1/2020 0:00	705	300,030.68
Pipe, St Tr WI, 4 in.	2018	12/1/2020 0:00	124	82,571.11
Pipe, St Tr WI, 5 in.	2007	12/1/2020 0:00	1	6,616.45
Pipe, St Tr WI, 6 in.	1967	12/1/2020 0:00	2,157	18,576.00
Pipe, St Tr WI, 6 in.	1970	12/1/2020 0:00	8,009	36,862.34
Pipe, St Tr WI, 6 in.	1971	12/1/2020 0:00	21	521.78
Pipe, St Tr WI, 6 in.	1972	12/1/2020 0:00	6,096	36,827.47
Pipe, St Tr WI, 6 in.	1973	12/1/2020 0:00	37	161.00
Pipe, St Tr WI, 6 in.	1974	12/1/2020 0:00	4,452	31,717.89
Pipe, St Tr WI, 6 in.	1975	12/1/2020 0:00	4,144	41,424.46
Pipe, St Tr WI, 6 in.	1976	12/1/2020 0:00	4,010	29,652.15
Pipe, St Tr WI, 6 in.	1977	12/1/2020 0:00	1,092	17,314.80
Pipe, St Tr WI, 6 in.	1978	12/1/2020 0:00	1,984	30,361.24
Pipe, St Tr WI, 6 in.	1979	12/1/2020 0:00	11,905	161,312.38
Pipe, St Tr WI, 6 in.	1980	12/1/2020 0:00	756	21,404.32
Pipe, St Tr WI, 6 in.	1981	12/1/2020 0:00	4,614	74,138.14
Pipe, St Tr WI, 6 in.	1982	12/1/2020 0:00	15,151	143,804.72
Pipe, St Tr WI, 6 in.	1983	12/1/2020 0:00	1,785	26,599.51
Pipe, St Tr WI, 6 in.	1984	12/1/2020 0:00	1,113	11,091.85
Pipe, St Tr WI, 6 in.	1985	12/1/2020 0:00	9,073	179,647.63
Pipe, St Tr WI, 6 in.	1986	12/1/2020 0:00	5,611	130,143.01
Pipe, St Tr WI, 6 in.	1987	12/1/2020 0:00	4,227	129,116.91
Pipe, St Tr WI, 6 in.	1988	12/1/2020 0:00	5,135	132,908.30
Pipe, St Tr WI, 6 in.	1989	12/1/2020 0:00	17	3,818.95
Pipe, St Tr WI, 6 in.	1990	12/1/2020 0:00	694	24,353.46
Pipe, St Tr WI, 6 in.	1991	12/1/2020 0:00	7,001	69,157.64
Pipe, St Tr WI, 6 in.	1992	12/1/2020 0:00	747	14,932.60
Pipe, St Tr WI, 6 in.	1995	12/1/2020 0:00	2,238	29,688.77
Pipe, St Tr WI, 6 in.	1996	12/1/2020 0:00	3,531	315,752.13
Pipe, St Tr WI, 6 in.	1997	12/1/2020 0:00	16	71,110.38
Pipe, St Tr WI, 6 in.	1999	12/1/2020 0:00	41	22,202.71
Pipe, St Tr WI, 6 in.	2000	12/1/2020 0:00	7	36,542.13
Pipe, St Tr WI, 6 in.	2001	12/1/2020 0:00	6	55,514.42
Pipe, St Tr WI, 6 in.	2002	12/1/2020 0:00	6	31,183.32
Pipe, St Tr WI, 6 in.	2003	12/1/2020 0:00	589	79,437.43
Pipe, St Tr WI, 6 in.	2004	12/1/2020 0:00	606	67,093.56
Pipe, St Tr WI, 6 in.	2005	12/1/2020 0:00	3	9,068.62
Pipe, St Tr WI, 6 in.	2006	12/1/2020 0:00	142	97,407.08
Pipe, St Tr WI, 6 in.	2008	12/1/2020 0:00	2	21,948.54
Pipe, St Tr WI, 6 in.	2009	12/1/2020 0:00	28	67,492.18
Pipe, St Tr WI, 6 in.	2014	12/1/2020 0:00	21	3,478.92
Pipe, St Tr WI, 6 in.	2018	12/1/2020 0:00	6	5,427.28
Pipe, St Tr WI, 6 in.	2019	12/1/2020 0:00	329	299,690.79
Pipe, St Tr WI, 8 in.	1971	12/1/2020 0:00	16	1,014.07
Pipe, St Tr WI, 8 in.	1973	12/1/2020 0:00	8,219	35,543.12

Pipe, St Tr WI, 8 in.	1975	12/1/2020 0:00	17	1,317.10
Pipe, St Tr WI, 8 in.	1976	12/1/2020 0:00	2,096	28,931.77
Pipe, St Tr WI, 8 in.	1977	12/1/2020 0:00	955	19,026.49
Pipe, St Tr WI, 8 in.	1978	12/1/2020 0:00	263	1,735.47
Pipe, St Tr WI, 8 in.	1979	12/1/2020 0:00	11,551	179,059.12
Pipe, St Tr WI, 8 in.	1980	12/1/2020 0:00	760	21,664.27
Pipe, St Tr WI, 8 in.	1981	12/1/2020 0:00	217	5,376.26
Pipe, St Tr WI, 8 in.	1982	12/1/2020 0:00	148	5,578.58
Pipe, St Tr WI, 8 in.	1985	12/1/2020 0:00	6,729	292,101.68
Pipe, St Tr WI, 8 in.	1986	12/1/2020 0:00	703	30,526.19
Pipe, St Tr WI, 8 in.	1988	12/1/2020 0:00	64	2,236.17
Pipe, St Tr WI, 8 in.	1989	12/1/2020 0:00	4,884	222,179.53
Pipe, St Tr WI, 8 in.	1990	12/1/2020 0:00	16,473	663,598.15
Pipe, St Tr WI, 8 in.	1991	12/1/2020 0:00	15,034	756,179.74
Pipe, St Tr WI, 8 in.	1992	12/1/2020 0:00	8,101	168,695.69
Pipe, St Tr WI, 8 in.	1993	12/1/2020 0:00	3	23,429.28
Pipe, St Tr WI, 8 in.	1995	12/1/2020 0:00	30,086	1,923,116.35
Pipe, St Tr WI, 8 in.	1996	12/1/2020 0:00	37,711	1,992,478.17
Pipe, St Tr WI, 8 in.	1997	12/1/2020 0:00	10,189	823,185.60
Pipe, St Tr WI, 8 in.	1998	12/1/2020 0:00	288	78,586.00
Pipe, St Tr WI, 8 in.	1999	12/1/2020 0:00	49	67,783.17
Pipe, St Tr WI, 8 in.	2000	12/1/2020 0:00	5,812	272,779.46
Pipe, St Tr WI, 8 in.	2001	12/1/2020 0:00	132	60,630.79
Pipe, St Tr WI, 8 in.	2002	12/1/2020 0:00	7,674	674,948.32
Pipe, St Tr WI, 8 in.	2003	12/1/2020 0:00	1	10,460.18
Pipe, St Tr WI, 8 in.	2004	12/1/2020 0:00	9	22,786.62
Pipe, St Tr WI, 8 in.	2006	12/1/2020 0:00	2,122	469,206.86
Pipe, St Tr WI, 8 in.	2008	12/1/2020 0:00	2,265	745,053.41
Pipe, St Tr WI, 8 in.	2011	12/1/2020 0:00	183	113,575.33
Pipe, St Tr WI, 8 in.	2013	12/1/2020 0:00	20	139,280.85
Pipe, St Tr WI, 8 in.	2014	12/1/2020 0:00	1,172	877,222.85
Pipe, St Tr WI, 8 in.	2015	12/1/2020 0:00	306	281,804.48
Pipe, St Tr WI, 8 in.	2017	12/1/2020 0:00	660	604,498.34
Pipe, St Tr WI, 8 in.	2018	12/1/2020 0:00	175	175,003.55
Pipe, St Tr WI, 8 in.	2019	12/1/2020 0:00	8	15,906.82
Pipe, St Tr WI, 8 in.	2020	12/1/2020 0:00	106	178,062.18
Pipe, St Tr WI, 10 in.	1990	12/1/2020 0:00	100	1,221.65
Pipe, St Tr WI, 10 in.	1991	12/1/2020 0:00	1,700	206,481.11
Pipe, St Tr WI, 12 in.	1996	12/1/2020 0:00	827	400,345.18
Pipe, St Tr WI, 12 in.	1997	12/1/2020 0:00	8	77,827.02
Pipe, St Tr WI, 12 in.	2007	12/1/2020 0:00	590	147,456.96
Pipe, St Tr WI, 12 in.	2017	12/1/2020 0:00	50	160,321.02
Pipe, St Tr WI, 12 in.	2018	12/1/2020 0:00	6,453	5,558,409.58
Pipe, St Tr WI, 12 in.	2019	12/1/2020 0:00	5,227	4,346,155.63
Pipe, St Tr WI, 16 in.	2005	12/1/2020 0:00	6	22,233.13
valve box	2009	12/1/2020 0:00	3	2,013.51
valve box	2010	12/1/2020 0:00	1	294.84



valve box	2011	12/1/2020 0:00	6	935.40
valve box	2012	12/1/2020 0:00	7	261.41
valve box	2013	12/1/2020 0:00	7	9,021.66
valve box	2014	12/1/2020 0:00	12	13,041.57
valve box	2015	12/1/2020 0:00	1	4,754.99
valve box	2016	12/1/2020 0:00	11	12,588.06
valve box	2017	12/1/2020 0:00	9	39,932.80
valve box	2018	12/1/2020 0:00	4	15,094.01
valve box	2019	12/1/2020 0:00	5	2,149.31
valves	2009	12/1/2020 0:00	4	6,652.57
valves	2010	12/1/2020 0:00	3	1,433.70
valves	2011	12/1/2020 0:00	7	14,125.69
valves	2012	12/1/2020 0:00	3	202.69
valves	2013	12/1/2020 0:00	16	22,166.96
valves	2014	12/1/2020 0:00	6	5,119.79
valves	2017	12/1/2020 0:00	7	122,873.33
valves	2018	12/1/2020 0:00	6	28,636.04
valves	2019	12/1/2020 0:00	10	4,633.12
valves	2020	12/1/2020 0:00	4	15,677.38
Pipe, St Pe, 2 in.	1941	12/1/2020 0:00	150	62.89
Pipe, St Pe, 2 in.	1949	12/1/2020 0:00	286	146.09
Pipe, St Pe, 2 in.	1953	12/1/2020 0:00	255	105.01
Pipe, St Pe, 2 in.	1954	12/1/2020 0:00	1,892	1,145.51
Pipe, St Pe, 2 in.	1955	12/1/2020 0:00	14,138	10,911.78
Pipe, St Pe, 2 in.	1956	12/1/2020 0:00	10,984	8,883.14
Pipe, St Pe, 2 in.	1957	12/1/2020 0:00	7,302	6,027.69
Pipe, St Pe, 2 in.	1958	12/1/2020 0:00	5,144	4,548.76
Pipe, St Pe, 2 in.	1959	12/1/2020 0:00	7,157	8,767.12
Pipe, St Pe, 2 in.	1961	12/1/2020 0:00	3,800	7,277.13
Pipe, St Pe, 2 in.	1962	12/1/2020 0:00	15,801	26,136.02
Pipe, St Pe, 2 in.	1963	12/1/2020 0:00	18,620	34,385.04
Pipe, St Pe, 2 in.	1964	12/1/2020 0:00	14,368	20,561.65
Pipe, St Pe, 2 in.	1965	12/1/2020 0:00	814	1,358.79
Pipe, St Pe, 4 in.	1939	12/1/2020 0:00	155	94.87
Pipe, St Pe, 4 in.	1940	12/1/2020 0:00	398	313.18
Pipe, St Pe, 4 in.	1956	12/1/2020 0:00	572	4,081.10
Pipe, St Pe, 4 in.	1960	12/1/2020 0:00	1,996	4,276.77
Pipe, St Pe, 4 in.	1961	12/1/2020 0:00	4,651	14,969.21
Pipe, St Pe, 4 in.	1962	12/1/2020 0:00	2,105	5,441.78
Pipe, St Pe, 4 in.	1963	12/1/2020 0:00	6,288	17,757.33
Pipe, St Pe, 4 in.	1964	12/1/2020 0:00	1,051	3,927.64
Pipe, St Pe, 6 in.	1950	12/1/2020 0:00	781	2,610.90
Pipe, St Pe, 6 in.	1964	12/1/2020 0:00	406	4,024.59
Pipe, St Pe, 8 in.	1957	12/1/2020 0:00	591	1,379.28
Pipe, St Pe, 8 in.	1964	12/1/2020 0:00	63	1,643.66
Non-unitized	2019	12/1/2020 0:00		3,101,966.57
Non-unitized	2020	12/1/2020 0:00		4,505,389.43

Pipe, Pl, 1/2 in.	2007	12/1/2020 0:00	3	10,252.55
Pipe, Pl, 1/2 in.	2008	12/1/2020 0:00		2,647.21
Pipe, Pl, 1/2 in.	2009	12/1/2020 0:00	274	2,884.39
Pipe, Pl, 1/2 in.	2013	12/1/2020 0:00	40	452.48
Pipe, Pl, 1/2 in.	2017	12/1/2020 0:00	16	895.78
Pipe, Pl, 1 1/4 in.	2007	12/1/2020 0:00	6	18,299.09
Pipe, Pl, 1 1/4 in.	2010	12/1/2020 0:00	77	893.88
Pipe, Pl, 1 1/4 in.	2011	12/1/2020 0:00	8	3,232.10
Pipe, Pl, 1 1/4 in.	2012	12/1/2020 0:00	201	(4.30)
Pipe, Pl, 1 1/4 in.	2013	12/1/2020 0:00	159	3,079.90
Pipe, Pl, 1 1/4 in.	2014	12/1/2020 0:00	14	426.75
Pipe, Pl, 1 1/4 in.	2015	12/1/2020 0:00	406	11,347.28
Pipe, Pl, 1 1/4 in.	2016	12/1/2020 0:00	61	3,482.33
Pipe, Pl, 1 1/4 in.	2017	12/1/2020 0:00	72	9,893.03
Pipe, Pl, 2 in.	1974	12/1/2020 0:00	1,096	1,923.80
Pipe, Pl, 2 in.	1975	12/1/2020 0:00	6,962	17,542.19
Pipe, Pl, 2 in.	1976	12/1/2020 0:00	4,078	20,607.70
Pipe, Pl, 2 in.	1977	12/1/2020 0:00	6,511	37,721.21
Pipe, Pl, 2 in.	1978	12/1/2020 0:00	6,403	10,807.92
Pipe, Pl, 2 in.	1979	12/1/2020 0:00	16,755	74,597.71
Pipe, Pl, 2 in.	1980	12/1/2020 0:00	5,051	31,642.37
Pipe, Pl, 2 in.	1981	12/1/2020 0:00	5,404	37,308.76
Pipe, Pl, 2 in.	1982	12/1/2020 0:00	3,480	19,952.47
Pipe, Pl, 2 in.	1983	12/1/2020 0:00	6,777	41,169.89
Pipe, Pl, 2 in.	1984	12/1/2020 0:00	14,534	59,627.59
Pipe, Pl, 2 in.	1985	12/1/2020 0:00	25,410	143,473.67
Pipe, Pl, 2 in.	1986	12/1/2020 0:00	18,498	182,927.26
Pipe, Pl, 2 in.	1987	12/1/2020 0:00	42,567	305,826.80
Pipe, Pl, 2 in.	1988	12/1/2020 0:00	40,917	327,112.87
Pipe, Pl, 2 in.	1989	12/1/2020 0:00	28,552	280,456.25
Pipe, Pl, 2 in.	1990	12/1/2020 0:00	37,413	561,468.41
Pipe, Pl, 2 in.	1991	12/1/2020 0:00	58,640	985,252.92
Pipe, Pl, 2 in.	1992	12/1/2020 0:00	56,750	978,799.46
Pipe, Pl, 2 in.	1993	12/1/2020 0:00	24,755	496,483.47
Pipe, Pl, 2 in.	1994	12/1/2020 0:00	52,939	926,035.21
Pipe, Pl, 2 in.	1995	12/1/2020 0:00	34,855	474,397.61
Pipe, Pl, 2 in.	1996	12/1/2020 0:00	48,550	701,011.19
Pipe, Pl, 2 in.	1997	12/1/2020 0:00	28,690	499,187.89
Pipe, Pl, 2 in.	1998	12/1/2020 0:00	24,024	484,232.74
Pipe, Pl, 2 in.	1999	12/1/2020 0:00	35,522	584,416.12
Pipe, Pl, 2 in.	2000	12/1/2020 0:00	28,034	380,048.91
Pipe, Pl, 2 in.	2001	12/1/2020 0:00	16,086	259,868.26
Pipe, Pl, 2 in.	2002	12/1/2020 0:00	16,161	271,364.02
Pipe, Pl, 2 in.	2003	12/1/2020 0:00	24,757	695,944.35
Pipe, Pl, 2 in.	2004	12/1/2020 0:00	33,185	491,059.14
Pipe, Pl, 2 in.	2005	12/1/2020 0:00	18,571	789,372.37
Pipe, Pl, 2 in.	2006	12/1/2020 0:00	48,357	1,225,423.81

Pipe, Pl, 2 in.	2007	12/1/2020 0:00	26,682	980,098.96
Pipe, Pl, 2 in.	2008	12/1/2020 0:00	22,243	792,624.20
Pipe, Pl, 2 in.	2009	12/1/2020 0:00	18,509	567,695.86
Pipe, Pl, 2 in.	2010	12/1/2020 0:00	24,300	714,631.67
Pipe, Pl, 2 in.	2011	12/1/2020 0:00	19,900	661,795.12
Pipe, Pl, 2 in.	2012	12/1/2020 0:00	31,351	1,095,691.58
Pipe, Pl, 2 in.	2013	12/1/2020 0:00	32,101	1,006,504.64
Pipe, Pl, 2 in.	2014	12/1/2020 0:00	42,158	1,563,170.59
Pipe, Pl, 2 in.	2015	12/1/2020 0:00	41,158	1,885,721.92
Pipe, Pl, 2 in.	2016	12/1/2020 0:00	33,685	1,927,310.71
Pipe, Pl, 2 in.	2017	12/1/2020 0:00	31,001	1,312,618.34
Pipe, Pl, 2 in.	2018	12/1/2020 0:00	8,647	410,320.80
Pipe, Pl, 2 in.	2019	12/1/2020 0:00	6,765	258,202.82
Pipe, Pl, 2 in.	2020	12/1/2020 0:00	13,134	424,776.75
Pipe, Pl, 4 in.	1976	12/1/2020 0:00	868	6,144.19
Pipe, Pl, 4 in.	1977	12/1/2020 0:00	1,055	4,789.55
Pipe, Pl, 4 in.	1978	12/1/2020 0:00	1,400	9,903.60
Pipe, Pl, 4 in.	1979	12/1/2020 0:00	6,270	53,241.04
Pipe, Pl, 4 in.	1980	12/1/2020 0:00	3,903	20,109.62
Pipe, Pl, 4 in.	1981	12/1/2020 0:00	2,986	44,216.03
Pipe, Pl, 4 in.	1982	12/1/2020 0:00	327	2,875.65
Pipe, Pl, 4 in.	1983	12/1/2020 0:00	4,239	49,984.44
Pipe, Pl, 4 in.	1984	12/1/2020 0:00	5,889	50,737.96
Pipe, Pl, 4 in.	1985	12/1/2020 0:00	24,152	235,891.21
Pipe, Pl, 4 in.	1986	12/1/2020 0:00	17,892	253,518.70
Pipe, Pl, 4 in.	1987	12/1/2020 0:00	29,509	337,327.12
Pipe, Pl, 4 in.	1988	12/1/2020 0:00	18,490	260,407.31
Pipe, Pl, 4 in.	1989	12/1/2020 0:00	13,842	339,803.32
Pipe, Pl, 4 in.	1990	12/1/2020 0:00	32,553	560,636.38
Pipe, Pl, 4 in.	1991	12/1/2020 0:00	31,217	939,594.50
Pipe, Pl, 4 in.	1992	12/1/2020 0:00	33,993	656,264.24
Pipe, Pl, 4 in.	1993	12/1/2020 0:00	7,547	261,191.90
Pipe, Pl, 4 in.	1994	12/1/2020 0:00	18,265	554,682.60
Pipe, Pl, 4 in.	1995	12/1/2020 0:00	22,089	574,875.51
Pipe, Pl, 4 in.	1996	12/1/2020 0:00	15,037	395,595.23
Pipe, Pl, 4 in.	1997	12/1/2020 0:00	20,530	601,061.92
Pipe, Pl, 4 in.	1998	12/1/2020 0:00	10,119	313,445.32
Pipe, Pl, 4 in.	1999	12/1/2020 0:00	11,179	271,212.60
Pipe, Pl, 4 in.	2000	12/1/2020 0:00	7,215	261,604.44
Pipe, Pl, 4 in.	2001	12/1/2020 0:00	8,311	269,544.11
Pipe, Pl, 4 in.	2002	12/1/2020 0:00	2,639	154,133.37
Pipe, Pl, 4 in.	2003	12/1/2020 0:00	8,161	219,660.42
Pipe, Pl, 4 in.	2004	12/1/2020 0:00	10,776	397,432.14
Pipe, Pl, 4 in.	2005	12/1/2020 0:00	21,413	656,887.75
Pipe, Pl, 4 in.	2006	12/1/2020 0:00	23,441	1,188,917.83
Pipe, Pl, 4 in.	2007	12/1/2020 0:00	8,828	257,234.96
Pipe, Pl, 4 in.	2008	12/1/2020 0:00	11,570	606,331.68

Pipe, Pl, 4 in.	2009	12/1/2020 0:00	8,602	660,709.57
Pipe, Pl, 4 in.	2010	12/1/2020 0:00	12,226	988,730.51
Pipe, Pl, 4 in.	2011	12/1/2020 0:00	6,351	527,199.61
Pipe, Pl, 4 in.	2012	12/1/2020 0:00	19,438	997,881.70
Pipe, Pl, 4 in.	2013	12/1/2020 0:00	22,581	1,501,158.26
Pipe, Pl, 4 in.	2014	12/1/2020 0:00	19,601	1,530,181.08
Pipe, Pl, 4 in.	2015	12/1/2020 0:00	14,753	1,532,855.89
Pipe, Pl, 4 in.	2016	12/1/2020 0:00	17,735	2,102,851.70
Pipe, Pl, 4 in.	2017	12/1/2020 0:00	20,435	2,201,604.46
Pipe, Pl, 4 in.	2018	12/1/2020 0:00	4,741	512,599.86
Pipe, Pl, 4 in.	2019	12/1/2020 0:00	235,044	1,163,729.60
Pipe, Pl, 4 in.	2020	12/1/2020 0:00	15,159	633,018.88
Pipe, Pl, 6 in.	1980	12/1/2020 0:00	4,371	82,858.94
Pipe, Pl, 6 in.	1981	12/1/2020 0:00	6,907	132,542.91
Pipe, Pl, 6 in.	1982	12/1/2020 0:00	3,268	50,570.50
Pipe, Pl, 6 in.	1983	12/1/2020 0:00	59	1,363.77
Pipe, Pl, 6 in.	1984	12/1/2020 0:00	4,837	65,582.63
Pipe, Pl, 6 in.	1985	12/1/2020 0:00	4,572	96,644.30
Pipe, Pl, 6 in.	1986	12/1/2020 0:00	838	26,641.90
Pipe, Pl, 6 in.	1987	12/1/2020 0:00	12,661	315,848.55
Pipe, Pl, 6 in.	1988	12/1/2020 0:00	21,092	526,974.93
Pipe, Pl, 6 in.	1989	12/1/2020 0:00	8,253	288,300.39
Pipe, Pl, 6 in.	1990	12/1/2020 0:00	26,936	682,464.40
Pipe, Pl, 6 in.	1991	12/1/2020 0:00	26,235	846,919.30
Pipe, Pl, 6 in.	1992	12/1/2020 0:00	15,688	441,463.44
Pipe, Pl, 6 in.	1993	12/1/2020 0:00	23,306	903,174.55
Pipe, Pl, 6 in.	1994	12/1/2020 0:00	25,247	989,347.90
Pipe, Pl, 6 in.	1995	12/1/2020 0:00	15,439	490,570.96
Pipe, Pl, 6 in.	1996	12/1/2020 0:00	3,763	119,744.63
Pipe, Pl, 6 in.	1997	12/1/2020 0:00	10,723	408,320.82
Pipe, Pl, 6 in.	1998	12/1/2020 0:00	18,813	558,215.83
Pipe, Pl, 6 in.	1999	12/1/2020 0:00	30,106	1,042,997.84
Pipe, Pl, 6 in.	2000	12/1/2020 0:00	24,353	758,583.77
Pipe, Pl, 6 in.	2001	12/1/2020 0:00	23,899	1,013,170.15
Pipe, Pl, 6 in.	2002	12/1/2020 0:00	2,310	308,356.21
Pipe, Pl, 6 in.	2003	12/1/2020 0:00	3,488	348,144.24
Pipe, Pl, 6 in.	2004	12/1/2020 0:00	14,912	1,040,867.20
Pipe, Pl, 6 in.	2005	12/1/2020 0:00	5,936	461,953.30
Pipe, Pl, 6 in.	2006	12/1/2020 0:00	13,092	1,067,763.95
Pipe, Pl, 6 in.	2007	12/1/2020 0:00	6,986	799,959.31
Pipe, Pl, 6 in.	2008	12/1/2020 0:00	12,138	467,555.27
Pipe, Pl, 6 in.	2009	12/1/2020 0:00	7,002	1,462,691.85
Pipe, Pl, 6 in.	2010	12/1/2020 0:00	13,300	1,620,090.27
Pipe, Pl, 6 in.	2011	12/1/2020 0:00	7,942	1,113,564.24
Pipe, Pl, 6 in.	2012	12/1/2020 0:00	10,158	1,525,270.63
Pipe, Pl, 6 in.	2013	12/1/2020 0:00	16,493	1,712,940.82
Pipe, Pl, 6 in.	2014	12/1/2020 0:00	22,716	2,514,218.62

Pipe, Pl, 6 in.	2015	12/1/2020 0:00	9,543	1,657,513.64
Pipe, Pl, 6 in.	2016	12/1/2020 0:00	8,717	1,496,007.03
Pipe, Pl, 6 in.	2017	12/1/2020 0:00	12,521	1,724,968.44
Pipe, Pl, 6 in.	2018	12/1/2020 0:00	7,119	1,355,999.74
Pipe, Pl, 6 in.	2019	12/1/2020 0:00	39,574	934,394.81
Pipe, Pl, 6 in.	2020	12/1/2020 0:00	8,180	674,894.39
Pipe, Pl, 8 in.	1987	12/1/2020 0:00	254	15,476.80
Pipe, Pl, 8 in.	1989	12/1/2020 0:00	1,031	46,297.89
Pipe, Pl, 8 in.	1990	12/1/2020 0:00	1,037	44,191.14
Pipe, Pl, 8 in.	1991	12/1/2020 0:00	2,708	109,139.43
Pipe, Pl, 8 in.	1992	12/1/2020 0:00	8,765	188,931.14
Pipe, Pl, 8 in.	1993	12/1/2020 0:00	1	3,577.36
Pipe, Pl, 8 in.	1995	12/1/2020 0:00	2,595	78,667.58
Pipe, Pl, 8 in.	1996	12/1/2020 0:00	1	1,839.11
Pipe, Pl, 8 in.	1998	12/1/2020 0:00	724	11,408.55
Pipe, Pl, 8 in.	1999	12/1/2020 0:00	645	45,432.97
Pipe, Pl, 8 in.	2000	12/1/2020 0:00	1,786	56,353.09
Pipe, Pl, 8 in.	2004	12/1/2020 0:00	2	34,617.42
Pipe, Pl, 8 in.	2006	12/1/2020 0:00	1	21,037.08
Pipe, Pl, 8 in.	2007	12/1/2020 0:00	5,203	281,026.38
Pipe, Pl, 8 in.	2008	12/1/2020 0:00	1	23,580.33
Pipe, Pl, 8 in.	2009	12/1/2020 0:00	1,442	498,083.10
Pipe, Pl, 8 in.	2010	12/1/2020 0:00	711	381,688.23
Pipe, Pl, 8 in.	2011	12/1/2020 0:00	271	124,270.94
Pipe, Pl, 8 in.	2012	12/1/2020 0:00	1,603	321,815.62
Pipe, Pl, 8 in.	2013	12/1/2020 0:00	19,973	1,529,047.39
Pipe, Pl, 8 in.	2014	12/1/2020 0:00	9,797	1,834,804.96
Pipe, Pl, 8 in.	2015	12/1/2020 0:00	25,435	3,838,799.38
Pipe, Pl, 8 in.	2016	12/1/2020 0:00	7,928	2,256,878.06
Pipe, Pl, 8 in.	2017	12/1/2020 0:00	26,994	7,211,724.28
Pipe, Pl, 8 in.	2018	12/1/2020 0:00	3,514	832,409.84
Pipe, Pl, 8 in.	2019	12/1/2020 0:00	15,731,475	2,072,503.39
Pipe, Pl, 8 in.	2020	12/1/2020 0:00	29,339	2,915,586.37
pipe, pl, 12 in.	2009	12/1/2020 0:00	996	544,305.00
pipe, pl, 12 in.	2013	12/1/2020 0:00	254	51,727.15
pipe, pl, 12 in.	2014	12/1/2020 0:00	1,545	371,727.39
Plastic Pvc, 24 in.	2006	12/1/2020 0:00	1	931.61
valve box	2008	12/1/2020 0:00	2	380.79
valve box	2009	12/1/2020 0:00	320	97,795.38
valve box	2010	12/1/2020 0:00	378	137,141.89
valve box	2011	12/1/2020 0:00	280	94,542.85
valve box	2012	12/1/2020 0:00	608	181,274.77
valve box	2013	12/1/2020 0:00	680	226,754.99
valve box	2014	12/1/2020 0:00	393	198,238.55
valve box	2015	12/1/2020 0:00	328	170,489.11
valve box	2016	12/1/2020 0:00	227	113,472.53
valve box	2017	12/1/2020 0:00	349	205,136.30

valve box	2018	12/1/2020 0:00	104	49,624.88
valve box	2019	12/1/2020 0:00	11,739	183,027.14
valve box	2020	12/1/2020 0:00	210	47,115.89
valves	2008	12/1/2020 0:00	2	1,232.13
valves	2009	12/1/2020 0:00	111	104,235.41
valves	2010	12/1/2020 0:00	129	126,760.83
valves	2011	12/1/2020 0:00	93	68,165.54
valves	2012	12/1/2020 0:00	170	135,053.95
valves	2013	12/1/2020 0:00	181	174,852.58
valves	2014	12/1/2020 0:00	269	266,034.94
valves	2015	12/1/2020 0:00	255	367,435.72
valves	2016	12/1/2020 0:00	213	201,258.73
valves	2017	12/1/2020 0:00	263	318,675.75
valves	2018	12/1/2020 0:00	90	71,529.10
valves	2019	12/1/2020 0:00	13,257	41,732.76
valves	2020	12/1/2020 0:00	134	47,741.71
Joint Clamping Iron Pipe	1993	12/1/2020 0:00	103	77,478.92
Joint Clamping Iron Pipe	1994	12/1/2020 0:00	17	52,782.68
Joint Clamping Iron Pipe	1995	12/1/2020 0:00	11	37,918.25
Joint Clamping Iron Pipe	1996	12/1/2020 0:00	59	64,403.32
Joint Clamping Iron Pipe	1997	12/1/2020 0:00	140	88,020.77
Joint Clamping Iron Pipe	1998	12/1/2020 0:00	36	34,253.81
Joint Clamping Iron Pipe	1999	12/1/2020 0:00	9	9,540.21
Joint Clamping Iron Pipe	2000	12/1/2020 0:00	15	18,974.49
Joint Clamping Iron Pipe	2001	12/1/2020 0:00	11	11,620.08
Joint Clamping Iron Pipe	2002	12/1/2020 0:00	11	7,277.39
Joint Clamping Iron Pipe	2003	12/1/2020 0:00	25	15,547.56
Joint Clamping Iron Pipe	2004	12/1/2020 0:00	27	37,630.61
Joint Clamping Iron Pipe	2005	12/1/2020 0:00	18	33,647.51
Joint Clamping Iron Pipe	2006	12/1/2020 0:00	21	30,507.49
Joint Clamping Iron Pipe	2007	12/1/2020 0:00	-	150.00
Joint Clamping Iron Pipe	2008	12/1/2020 0:00	12	22,391.92
Corr Sys Sac Anode	1983	12/1/2020 0:00	1	1,205.82
Corr Sys Sac Anode	1991	12/1/2020 0:00	2	1,069.53
Corr Sys Sac Anode	1992	12/1/2020 0:00	29	16,566.40
Corr Sys Sac Anode	1993	12/1/2020 0:00	22	16,611.90
Corr Sys Sac Anode	1994	12/1/2020 0:00	10	16,227.44
Corr Sys Sac Anode	1995	12/1/2020 0:00	15	23,991.12
Corr Sys Sac Anode	1996	12/1/2020 0:00	12	10,252.03
Corr Sys Sac Anode	1997	12/1/2020 0:00	25	11,779.22
Corr Sys Sac Anode	1998	12/1/2020 0:00	1	66,903.24
Corr Sys Sac Anode	1999	12/1/2020 0:00	14	29,488.21
Corr Sys Sac Anode	2000	12/1/2020 0:00	9	5,383.56
Corr Sys Sac Anode	2001	12/1/2020 0:00	4	2,582.15
Corr Sys Sac Anode	2002	12/1/2020 0:00	3	10,631.12
Corr Sys Sac Anode	2003	12/1/2020 0:00	18	30,482.95
Corr Sys Sac Anode	2004	12/1/2020 0:00	25	31,744.74

Corr Sys Sac Anode	2005	12/1/2020 0:00	17	46,037.88
Corr Sys Sac Anode	2006	12/1/2020 0:00	4	40,750.36
Corr Sys Sac Anode	2007	12/1/2020 0:00	20	85,499.21
Corr Sys Sac Anode	2008	12/1/2020 0:00	30	42,647.16
Corr Sys Sac Anode	2009	12/1/2020 0:00	17	29,399.79
Corr Sys Sac Anode	2010	12/1/2020 0:00	40	7,701.89
Corr Sys Sac Anode	2011	12/1/2020 0:00	12	15,213.21
Corr Sys Sac Anode	2012	12/1/2020 0:00	18	1,673.26
Corr Sys Sac Anode	2014	12/1/2020 0:00	36	55,310.10
Corr Sys Sac Anode	2015	12/1/2020 0:00	100	84,134.66
Corr Sys Sac Anode	2016	12/1/2020 0:00	114	116,508.17
Corr Sys Sac Anode	2017	12/1/2020 0:00	47	28,105.13
Corr Sys Sac Anode	2018	12/1/2020 0:00	61	106,274.68
Corr Sys Sac Anode	2019	12/1/2020 0:00	107	108,256.42
Corr Sys Sac Anode	2020	12/1/2020 0:00	26	3,015.66
MAINS CORROSION CONTROL	2019	12/1/2020 0:00		14,912.88
Non-unitized	2020	12/1/2020 0:00		22,379.56
Pipe, Ci Tr, 3 in.	1941	12/1/2020 0:00	19,021	11,376.84
Pipe, Ci Tr, 3 in.	2011	12/1/2020 0:00	-	1,486.84
Pipe, Ci Tr, 4 in.	1941	12/1/2020 0:00	8,110	5,664.93
Pipe, Ci Tr, 6 in.	1941	12/1/2020 0:00	7,180	5,632.58
Pipe, Ci Tr, 8 in.	1939	12/1/2020 0:00	475	947.33
Pipe, Ci Tr, 8 in.	2003	12/1/2020 0:00	1	1,685.27
Pipe, Ci Tr, 10 in.	1939	12/1/2020 0:00	466	194.15
Pipe, Ci Tr, 10 in.	1941	12/1/2020 0:00	640	1,299.16
Pipe, Ci Tr, 12 in.	1939	12/1/2020 0:00	156	168.39

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**19,251,621    151,932,588.00**

allo_res	Material	Size	Vintage
338.53	Steel	0	2020
527.97	Steel	0.75	2018
12,505.56	Steel	2	1966
17,513.34	Steel	2	1967
29,326.83	Steel	2	1968
15,143.63	Steel	2	1969
3,686.80	Steel	2	1970
6,144.29	Steel	2	1971
9,474.14	Steel	2	1972
4,278.24	Steel	2	1973
5,961.19	Steel	2	1974
934.10	Steel	2	1975
731.33	Steel	2	1976
268.48	Steel	2	1977
3,423.20	Steel	2	1978
2,178.81	Steel	2	1979
122.76	Steel	2	1982
4,653.96	Steel	2	1984
5,902.41	Steel	2	1988
14,810.47	Steel	2	1989
3,368.73	Steel	2	1990
1,892.72	Steel	2	1991
1,477.54	Steel	2	1992
8,789.73	Steel	2	1993
11,085.72	Steel	2	1994
95.09	Steel	2	1995
3,957.21	Steel	2	1996
21,922.42	Steel	2	1997
7,935.66	Steel	2	1998
5,383.42	Steel	2	1999
12,654.52	Steel	2	2000
5,533.28	Steel	2	2001
5,181.69	Steel	2	2002
4,965.30	Steel	2	2003
4,220.31	Steel	2	2004
1,301.67	Steel	2	2005
2,244.94	Steel	2	2006
5,692.22	Steel	2	2007
10,430.73	Steel	2	2008
248.25	Steel	2	2010
886.25	Steel	2	2014
1,124.69	Steel	2	2017
386.32	Steel	2	2018

Lookup Table:



1,792.07	Steel	2	2019
207.79	Steel	2	2020
41,414.40	Steel	4	1966
6,099.55	Steel	4	1967
1,217.16	Steel	4	1968
397.15	Steel	4	1969
20,673.47	Steel	4	1970
3,036.20	Steel	4	1971
7,609.24	Steel	4	1972
22,158.93	Steel	4	1973
19,319.08	Steel	4	1974
10,792.37	Steel	4	1975
16,360.68	Steel	4	1976
38,266.96	Steel	4	1978
19,744.79	Steel	4	1979
264.83	Steel	4	1981
437.11	Steel	4	1982
7,412.20	Steel	4	1983
61,736.57	Steel	4	1984
4,190.23	Steel	4	1985
24,642.82	Steel	4	1986
832.57	Steel	4	1987
6,161.08	Steel	4	1988
13,498.12	Steel	4	1989
40,149.94	Steel	4	1990
242.13	Steel	4	1991
1,193.44	Steel	4	1992
8,133.06	Steel	4	1993
7,013.77	Steel	4	1994
786.96	Steel	4	1995
3,645.75	Steel	4	1996
10,091.22	Steel	4	1997
25,029.21	Steel	4	1998
30,619.41	Steel	4	1999
10,184.04	Steel	4	2000
13,446.45	Steel	4	2001
11,248.30	Steel	4	2002
10,968.31	Steel	4	2003
2,017.42	Steel	4	2004
4,155.08	Steel	4	2005
4,552.70	Steel	4	2006
13,521.81	Steel	4	2007
8,579.32	Steel	4	2009
404.55	Steel	4	2010
1,144.94	Steel	4	2011
16,991.47	Steel	4	2012
13,593.14	Steel	4	2013

217.37	Steel	4	2014
370.66	Steel	4	2015
15,890.43	Steel	4	2017
3,251.34	Steel	4	2018
986.77	Steel	5	2007
7,443.90	Steel	6	1967
13,964.90	Steel	6	1970
193.96	Steel	6	1971
13,431.58	Steel	6	1972
57.61	Steel	6	1973
11,131.92	Steel	6	1974
14,259.51	Steel	6	1975
10,010.01	Steel	6	1976
5,731.61	Steel	6	1977
9,853.98	Steel	6	1978
51,325.55	Steel	6	1979
6,675.53	Steel	6	1980
22,661.44	Steel	6	1981
43,072.92	Steel	6	1982
7,805.78	Steel	6	1983
3,188.47	Steel	6	1984
50,575.74	Steel	6	1985
35,874.55	Steel	6	1986
34,840.15	Steel	6	1987
35,095.85	Steel	6	1988
986.54	Steel	6	1989
6,152.24	Steel	6	1990
17,077.87	Steel	6	1991
3,602.85	Steel	6	1992
6,658.08	Steel	6	1995
69,007.63	Steel	6	1996
15,131.92	Steel	6	1997
4,464.92	Steel	6	1999
7,130.31	Steel	6	2000
10,494.93	Steel	6	2001
5,701.76	Steel	6	2002
14,020.59	Steel	6	2003
11,404.66	Steel	6	2004
1,480.62	Steel	6	2005
15,227.85	Steel	6	2006
3,109.18	Steel	6	2008
9,033.82	Steel	6	2009
306.67	Steel	6	2014
213.71	Steel	6	2018
7,382.44	Steel	6	2019
376.96	Steel	8	1971
12,717.21	Steel	8	1973

453.38	Steel	8	1975
9,766.82	Steel	8	1976
6,298.22	Steel	8	1977
563.26	Steel	8	1978
56,972.12	Steel	8	1979
6,756.61	Steel	8	1980
1,643.33	Steel	8	1981
1,670.92	Steel	8	1982
82,234.65	Steel	8	1985
8,414.69	Steel	8	1986
590.48	Steel	8	1988
57,394.85	Steel	8	1989
167,640.08	Steel	8	1990
186,731.93	Steel	8	1991
40,701.95	Steel	8	1992
5,520.23	Steel	8	1993
431,282.84	Steel	8	1995
435,456.10	Steel	8	1996
175,169.66	Steel	8	1997
16,265.83	Steel	8	1998
13,631.06	Steel	8	1999
53,226.33	Steel	8	2000
11,462.18	Steel	8	2001
123,411.86	Steel	8	2002
1,846.21	Steel	8	2003
3,873.30	Steel	8	2004
73,352.07	Steel	8	2006
105,542.66	Steel	8	2008
13,296.22	Steel	8	2011
13,701.51	Steel	8	2013
77,329.15	Steel	8	2014
21,764.57	Steel	8	2015
32,015.86	Steel	8	2017
6,890.99	Steel	8	2018
391.84	Steel	8	2019
1,528.68	Steel	8	2020
308.62	Steel	10	1990
50,988.69	Steel	10	1991
87,495.44	Steel	12	1996
16,561.19	Steel	12	1997
21,991.59	Steel	12	2007
8,491.03	Steel	12	2017
218,869.60	Steel	12	2018
107,061.07	Steel	12	2019
3,629.98	Steel	16	2005
269.51	Steel	0	2009
37.05	Steel	0	2010

109.51	Steel	0	2011
28.23	Steel	0	2012
887.49	Steel	0	2013
1,149.64	Steel	0	2014
367.24	Steel	0	2015
825.08	Steel	0	2016
2,114.95	Steel	0	2017
594.35	Steel	0	2018
52.95	Steel	0	2019
890.45	Steel	0	2009
180.17	Steel	0	2010
1,653.69	Steel	0	2011
21.89	Steel	0	2012
2,180.64	Steel	0	2013
451.32	Steel	0	2014
6,507.70	Steel	0	2017
1,127.58	Steel	0	2018
114.13	Steel	0	2019
134.59	Steel	0	2020
(938.05)	Bare Steel	2	1941
(1,959.76)	Bare Steel	2	1949
(1,329.87)	Bare Steel	2	1953
(14,292.11)	Bare Steel	2	1954
(134,095.05)	Bare Steel	2	1955
(107,498.42)	Bare Steel	2	1956
(71,812.57)	Bare Steel	2	1957
(53,339.49)	Bare Steel	2	1958
(101,159.79)	Bare Steel	2	1959
(81,236.83)	Bare Steel	2	1961
(286,860.78)	Bare Steel	2	1962
(370,948.17)	Bare Steel	2	1963
(217,962.74)	Bare Steel	2	1964
(14,148.85)	Bare Steel	2	1965
(1,450.65)	Bare Steel	4	1939
(4,730.05)	Bare Steel	4	1940
(49,387.02)	Bare Steel	4	1956
(48,545.29)	Bare Steel	4	1960
(167,105.87)	Bare Steel	4	1961
(59,727.27)	Bare Steel	4	1962
(191,567.29)	Bare Steel	4	1963
(41,634.75)	Bare Steel	4	1964
(34,534.66)	Bare Steel	6	1950
(42,662.47)	Bare Steel	6	1964
(16,432.44)	Bare Steel	8	1957
(17,423.54)	Bare Steel	8	1964
87,552.82	Plastic	0	2019
40,510.79	Plastic	0	2020

3,890.26	Plastic	0.5	2007
910.82	Plastic	0.5	2008
891.97	Plastic	0.5	2009
81.15	Plastic	0.5	2013
64.38	Plastic	0.5	2017
6,943.47	Plastic	1.25	2007
245.96	Plastic	1.25	2010
782.32	Plastic	1.25	2011
(0.90)	Plastic	1.25	2012
552.39	Plastic	1.25	2013
64.05	Plastic	1.25	2014
1,388.48	Plastic	1.25	2015
335.28	Plastic	1.25	2016
711.02	Plastic	1.25	2017
1,897.07	Plastic	2	1974
17,259.56	Plastic	2	1975
20,222.71	Plastic	2	1976
36,904.18	Plastic	2	1977
10,536.62	Plastic	2	1978
72,428.53	Plastic	2	1979
30,577.41	Plastic	2	1980
35,857.02	Plastic	2	1981
19,055.89	Plastic	2	1982
39,036.74	Plastic	2	1983
56,071.85	Plastic	2	1984
133,646.51	Plastic	2	1985
168,568.64	Plastic	2	1986
278,384.81	Plastic	2	1987
293,650.13	Plastic	2	1988
247,843.21	Plastic	2	1989
487,476.88	Plastic	2	1990
838,586.20	Plastic	2	1991
814,772.28	Plastic	2	1992
403,154.32	Plastic	2	1993
731,488.80	Plastic	2	1994
363,434.19	Plastic	2	1995
519,159.38	Plastic	2	1996
356,134.05	Plastic	2	1997
331,544.69	Plastic	2	1998
382,480.58	Plastic	2	1999
236,731.31	Plastic	2	2000
153,356.94	Plastic	2	2001
150,972.45	Plastic	2	2002
363,101.02	Plastic	2	2003
238,909.42	Plastic	2	2004
355,935.11	Plastic	2	2005
508,721.89	Plastic	2	2006

371,892.20	Plastic	2	2007
272,717.11	Plastic	2	2008
175,554.74	Plastic	2	2009
196,641.39	Plastic	2	2010
160,185.97	Plastic	2	2011
230,162.70	Plastic	2	2012
180,520.02	Plastic	2	2013
234,630.15	Plastic	2	2014
230,740.59	Plastic	2	2015
185,562.34	Plastic	2	2016
94,338.58	Plastic	2	2017
20,182.64	Plastic	2	2018
7,287.76	Plastic	2	2019
3,819.44	Plastic	2	2020
6,029.41	Plastic	4	1976
4,685.81	Plastic	4	1977
9,655.00	Plastic	4	1978
51,692.87	Plastic	4	1979
19,432.80	Plastic	4	1980
42,495.52	Plastic	4	1981
2,746.43	Plastic	4	1982
47,394.58	Plastic	4	1983
47,712.33	Plastic	4	1984
219,733.95	Plastic	4	1985
233,619.10	Plastic	4	1986
307,058.60	Plastic	4	1987
233,768.37	Plastic	4	1988
300,289.06	Plastic	4	1989
486,754.50	Plastic	4	1990
799,724.58	Plastic	4	1991
546,287.50	Plastic	4	1992
212,092.95	Plastic	4	1993
438,151.92	Plastic	4	1994
440,409.92	Plastic	4	1995
292,972.46	Plastic	4	1996
428,813.72	Plastic	4	1997
214,609.88	Plastic	4	1998
177,499.47	Plastic	4	1999
162,952.61	Plastic	4	2000
159,066.98	Plastic	4	2001
85,751.58	Plastic	4	2002
114,605.32	Plastic	4	2003
193,358.14	Plastic	4	2004
296,196.61	Plastic	4	2005
493,566.81	Plastic	4	2006
97,606.14	Plastic	4	2007
208,619.70	Plastic	4	2008

204,318.38	Plastic	4	2009
272,063.70	Plastic	4	2010
127,607.44	Plastic	4	2011
209,616.61	Plastic	4	2012
269,237.82	Plastic	4	2013
229,678.47	Plastic	4	2014
187,563.22	Plastic	4	2015
202,463.51	Plastic	4	2016
158,230.48	Plastic	4	2017
25,213.49	Plastic	4	2018
32,846.20	Plastic	4	2019
5,691.87	Plastic	4	2020
80,070.22	Plastic	6	1980
127,385.48	Plastic	6	1981
48,298.08	Plastic	6	1982
1,293.11	Plastic	6	1983
61,671.78	Plastic	6	1984
90,024.69	Plastic	6	1985
24,550.68	Plastic	6	1986
287,507.31	Plastic	6	1987
473,066.86	Plastic	6	1988
254,775.19	Plastic	6	1989
592,527.75	Plastic	6	1990
720,845.20	Plastic	6	1991
367,483.01	Plastic	6	1992
733,395.45	Plastic	6	1993
781,500.42	Plastic	6	1994
375,824.53	Plastic	6	1995
88,681.25	Plastic	6	1996
291,307.04	Plastic	6	1997
382,199.47	Plastic	6	1998
682,606.80	Plastic	6	1999
472,519.52	Plastic	6	2000
597,905.55	Plastic	6	2001
171,552.93	Plastic	6	2002
181,640.28	Plastic	6	2003
506,401.27	Plastic	6	2004
208,298.91	Plastic	6	2005
443,271.05	Plastic	6	2006
303,539.38	Plastic	6	2007
160,871.09	Plastic	6	2008
452,324.06	Plastic	6	2009
445,791.60	Plastic	6	2010
269,535.63	Plastic	6	2011
320,400.76	Plastic	6	2012
307,221.74	Plastic	6	2013
377,381.40	Plastic	6	2014

202,816.58	Plastic	6	2015
144,036.23	Plastic	6	2016
123,974.40	Plastic	6	2017
66,698.18	Plastic	6	2018
26,373.24	Plastic	6	2019
6,068.40	Plastic	6	2020
14,088.06	Plastic	8	1987
40,914.11	Plastic	8	1989
38,367.54	Plastic	8	1990
92,892.72	Plastic	8	1991
157,270.07	Plastic	8	1992
2,904.89	Plastic	8	1993
60,266.93	Plastic	8	1995
1,362.02	Plastic	8	1996
7,811.21	Plastic	8	1998
29,734.34	Plastic	8	1999
35,102.17	Plastic	8	2000
16,842.02	Plastic	8	2004
8,733.32	Plastic	8	2006
106,633.64	Plastic	8	2007
8,113.25	Plastic	8	2008
154,027.64	Plastic	8	2009
105,027.12	Plastic	8	2010
30,079.49	Plastic	8	2011
67,601.10	Plastic	8	2012
274,239.83	Plastic	8	2013
275,402.17	Plastic	8	2014
469,722.94	Plastic	8	2015
217,293.24	Plastic	8	2016
518,310.45	Plastic	8	2017
40,944.13	Plastic	8	2018
58,496.28	Plastic	8	2019
26,215.87	Plastic	8	2020
168,321.34	Plastic	12	2009
9,277.44	Plastic	12	2013
55,795.86	Plastic	12	2014
386.75	Plastic	24	2006
131.02	Plastic	0	2008
30,242.33	Plastic	0	2009
37,736.60	Plastic	0	2010
22,883.88	Plastic	0	2011
38,078.86	Plastic	0	2012
40,669.28	Plastic	0	2013
29,755.38	Plastic	0	2014
20,861.38	Plastic	0	2015
10,925.19	Plastic	0	2016
14,743.25	Plastic	0	2017



2,440.92	Plastic	0	2018	
5,165.93	Plastic	0	2019	
423.65	Plastic	0	2020	
423.94	Plastic	0	2008	
32,233.85	Plastic	0	2009	
34,880.10	Plastic	0	2010	
16,499.31	Plastic	0	2011	
28,369.65	Plastic	0	2012	
31,360.40	Plastic	0	2013	
39,931.55	Plastic	0	2014	
44,960.15	Plastic	0	2015	
19,377.28	Plastic	0	2016	
22,903.40	Plastic	0	2017	
3,518.33	Plastic	0	2018	
1,177.90	Plastic	0	2019	
429.28	Plastic	0	2020	
77,478.92		0	0	1993
52,782.68		0	0	1994
37,918.25		0	0	1995
64,403.32		0	0	1996
88,020.77		0	0	1997
34,253.81		0	0	1998
9,540.21		0	0	1999
18,974.49		0	0	2000
11,620.08		0	0	2001
7,277.39		0	0	2002
15,547.56		0	0	2003
37,630.61		0	0	2004
33,647.51		0	0	2005
30,507.49		0	0	2006
150.00		0	0	2007
22,391.92		0	0	2008
1,205.82		0	0	1983
1,069.53		0	0	1991
16,566.40		0	0	1992
16,611.90		0	0	1993
16,227.44		0	0	1994
23,991.12		0	0	1995
10,252.03		0	0	1996
11,779.22		0	0	1997
66,903.24		0	0	1998
29,488.21		0	0	1999
5,383.56		0	0	2000
2,582.15		0	0	2001
10,631.11		0	0	2002
30,482.80		0	0	2003
31,743.75		0	0	2004

46,030.60	0	0	2005
40,723.41	0	0	2006
85,300.88	0	0	2007
42,351.35	0	0	2008
28,870.96	0	0	2009
7,384.94	0	0	2010
13,931.90	0	0	2011
1,413.40	0	0	2012
33,866.33	0	0	2014
39,663.17	0	0	2015
39,278.11	0	0	2016
6,253.83	0	0	2017
14,089.15	0	0	2018
7,137.28	0	0	2019
55.03	0	0	2020
983.20	0	0	2019
408.37	0	0	2020
(522,287.66) CI		3	1941
(8,156.59) CI		3	2011
(260,065.45) CI		4	1941
(258,580.33) CI		6	1941
(44,584.09) CI		8	1939
(17,030.54) CI		8	2003
(9,137.26) CI		10	1939
(59,641.80) CI		10	1941
(7,924.92) CI		12	1939

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**38,511,660.42**

description	material Lookup	description	Size lookup
376-20 Mains, Coated/Wrapped-G	Steel	Non-unitized	
376-30 Mains, Bare Steel-G	Bare Steel	Pipe, St Tr WI, 3/4 in.	0.75
376-40 Mains, Plastic-G	Plastic	Pipe, St Tr WI, 2 in.	2
376-50 Mains, Joint Seals-G		Pipe, St Tr WI, 4 in.	4
376-60 Mains, Cathodic Protectio-G		Pipe, St Tr WI, 5 in.	5
376-80 Mains, Cast Iron-G	CI	Pipe, St Tr WI, 6 in.	6
		Pipe, St Tr WI, 8 in.	8
		Pipe, St Tr WI, 10 in.	10
		Pipe, St Tr WI, 12 in.	12
		Pipe, St Tr WI, 16 in.	16
		valve box	
		valves	
		Pipe, St Pe, 2 in.	2
		Pipe, St Pe, 4 in.	4
		Pipe, St Pe, 6 in.	6
		Pipe, St Pe, 8 in.	8
		Pipe, Pl, 1/2 in.	0.5
		Pipe, Pl, 1 1/4 in.	1.25
		Pipe, Pl, 2 in.	2
		Pipe, Pl, 4 in.	4
		Pipe, Pl, 6 in.	6
		Pipe, Pl, 8 in.	8
		pipe, pl, 12 in.	12
		Plastic Pvc, 24 in.	24
		Joint Clamping Iron Pipe	
		Corr Sys Sac Anode	
		MAINS CORROSION CONTROL	
		Pipe, Ci Tr, 3 in.	3
		Pipe, Ci Tr, 4 in.	4
		Pipe, Ci Tr, 6 in.	6
		Pipe, Ci Tr, 8 in.	8
		Pipe, Ci Tr, 10 in.	10
		Pipe, Ci Tr, 12 in.	12

























Diameter	Material	Street	Town	InstallDate
4	CS	Central Ave	Dover	
6	CS	Oak St	Dover	1/1/1999
3	CS	Fourth St	Dover	
4	CS	Horne St	Dover	1/1/1982
2	CS	Crown Point Dr	Dover	1/1/2003
2	CS	Crown Point Dr	Dover	1/1/2003
3	CS	Fourth St	Dover	
8	CS	Atlantic Ave	Dover	1/1/1995
4	CS	Central Ave	Dover	1/1/1990
4	CS	Central Ave	Dover	1/1/1990
4	CS	Central Ave	Dover	1/1/1990
2	CS	Merry St	Dover	
4	CS	Horne St	Dover	
2	CS	Portland Ave	Dover	1/1/1960
2	CS	Portland Ave	Dover	1/1/1960
6	CS	Middle Rd	Dover	1/1/1994
2	CS	Augusta Way	Dover	
8	CS	Central Ave	Dover	1/1/1992
6	CS	Washington St	Dover	1/1/2005
4	CS	Horne St	Dover	
6	CS	Littleworth Rd	Dover	4/14/2011
4	CS	Brick Rd	Dover	1/1/1990
4	CS	Brick Rd	Dover	1/1/1990
4	CS	Everett St	Dover	
6	CS	Whittier St	Dover	
6	CS	Whittier St	Dover	
4	CS	Alumni Dr	Dover	8/12/2002
4	CS	Alumni Dr	Dover	8/12/2002
4	CS	Horne St	Dover	1/1/1982
6	CS	Oak St	Dover	5/28/2014
8	CS	Atlantic Ave	Dover	1/1/1995
4	CS	Horne St	Dover	
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Durham Rd	Dover	1/1/1995
8	CS	Covered Bridge Ln	Dover	10/4/2014
8	CS	Washington St	Dover	1/1/1919
8	CS	Washington St	Dover	1/1/1919
8	CS	Washington St	Dover	1/1/1919
6	CS	Whittier St	Dover	
6	CS	Whittier St	Dover	1/1/1982
6	CS	Whittier St	Dover	2/15/2017

6	CS	Whittier St	Dover	2/15/2017
6	CS	Whittier St	Dover	2/15/2017
8	CS	Whittier St	Dover	2/15/2017
8	CS	Whittier St	Dover	2/15/2017
6	CS	Whittier St	Dover	1/1/1982
6	CS	Whittier St	Dover	2/15/2017
8	CS	Durham Rd	Dover	10/25/1996
8	CS	Durham Rd	Dover	10/25/1996
6	CS	Whittier St	Dover	1/1/1982
6	CS	Whittier St	Dover	1/1/1982
4	CS	Belknap St	Dover	1/1/1976
2	CS	Hawthorne Ave	Dover	
2	CS	Augusta Way	Dover	
6	CS	Hawthorne Ave	Dover	1/1/1994
6	CS	Hawthorne Ave	Dover	7/27/1996
3	CS	Hawthorne Ave	Dover	1/1/1994
3	CS	Hawthorne Ave	Dover	7/27/1996
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	Rutland St	Dover	
2	CS	Rutland St	Dover	
2	CS	Rutland St	Dover	
4	CS	Sixth St	Dover	1/1/2000
2	CS	Sixth St	Dover	1/1/2000
2	CS	Sixth St	Dover	1/1/2000
2	CS	Sixth St	Dover	1/1/2000
2	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
6	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
6	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	



6	CS	Hawthorne Ave	Dover	
6	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	
4	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
6	CS	Hawthorne Ave	Dover	1/1/1995
6	CS	Augusta Way	Dover	1/1/1994
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
4	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
4	CS	New Bellamy Ln	Dover	
4	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
2	CS	New Bellamy Ln	Dover	
4	CS	Dover Point Rd	Dover	9/16/2010
6	CS	Dover Point Rd	Dover	1/1/1985
6	CS	Dover Point Rd	Dover	1/1/1985
4	CS	Dover Point Rd	Dover	
4	CS	Dover Point Rd	Dover	
4	CS	Dover Point Rd	Dover	
4	CS	Dover Point Rd	Dover	
6	CS	Dover Point Rd	Dover	
6	CS	Dover Point Rd	Dover	
8	CS	Dover Point Rd	Dover	
8	CS	Dover Point Rd	Dover	
8	CS	Dover Point Rd	Dover	
8	CS	Dover Point Rd	Dover	
8	CS	Dover Point Rd	Dover	
8	CS	Dover Point Rd	Dover	
6	CS	Dover Point Rd	Dover	
6	CS	Dover Point Rd	Dover	
6	CS	Dover Point Rd	Dover	
4	CS	Dover Point Rd	Dover	
4	CS	Durham Rd	Dover	
8	CS	Central Ave	Dover	10/25/1996
8	CS	Central Ave	Dover	7/6/2016
6	CS	Central Ave	Dover	10/25/1996
6	CS	Central Ave	Dover	10/25/1996
2	CS	Durham Rd	Dover	
2	CS	Durham Rd	Dover	
2	CS	Central Ave	Dover	
2	CS	Central Ave	Dover	
6	CS	Central Ave	Dover	
6	CS	Central Ave	Dover	
2	CS	Monroe St	Dover	

2	CS	Oak St	Dover	1/1/1988
2	CS	Oak St	Dover	1/1/1988
2	CS	Oak St	Dover	1/1/1988
4	CS	Main St	Dover	10/9/2014
4	CS	Main St	Dover	10/9/2014
4	CS	Main St	Dover	10/9/2014
6	CS	Main St	Dover	10/9/2014
2	CS	Main St	Dover	10/9/2014
2	CS	Main St	Dover	10/9/2014
2	CS	Main St	Dover	10/9/2014
2	CS	Main St	Dover	10/9/2014
2	CS	Gulf Rd	Dover	
2	CS	Gulf Rd	Dover	
2	CS	Gulf Rd	Dover	
2	CS	Gulf Rd	Dover	
2	CS	Gulf Rd	Dover	
4	CS	Gulf Rd	Dover	
4	CS	Gulf Rd	Dover	
6	CS	Gulf Rd	Dover	
6	CS	Gulf Rd	Dover	
6	CS	Gulf Rd	Dover	
4	CS	Durham Rd	Dover	
4	CS	Durham Rd	Dover	
4	CS	Durham Rd	Dover	
4	CS	Durham Rd	Dover	
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
1.5	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
1.5	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Boston Harbor Rd	Dover	1/1/1988
2	CS	Hawthorne Ave	Dover	
2	CS	Hawthorne Ave	Dover	
4	CS	Fern Ct	Dover	8/14/2017
4	CS	Fern Ct	Dover	8/14/2017
4	CS	Fern Ct	Dover	8/14/2017
4	CS	Folsom St	Dover	
4	CS	Folsom St	Dover	
4	CS	Fern Ct	Dover	8/14/2017

4	CS	Fern Ct	Dover	8/14/2017
4	CS	Folsom St	Dover	
4	CS	Oak St	Dover	
4	CS	Floral Ave	Dover	1/1/1990
4	CS	Oak St	Dover	
4	CS	Floral Ave	Dover	1/1/1990
6	CS	Washington St	Dover	1/1/1992
6	CS	Washington St	Dover	8/15/2017
6	CS	Washington St	Dover	8/15/2017
8	CS	Washington St	Dover	1/1/1919
6	CS	Whittier St	Dover	2/15/2017
8	CS	Whittier St	Dover	2/15/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	9/5/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	2/15/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
8	CS	Whittier St	Dover	10/6/2017
4	CS	Central Ave	Dover	1/1/1990
4	CS	Central Ave	Dover	1/1/1990
4	CS	Brick Rd	Dover	1/1/1990
8	CS	Dover Point Rd	Dover	
6	CS	Dover Point Rd	Dover	
1.25	CS	Hough St	Dover	
4	CS	Central Ave	Dover	1/1/1990
4	CS	Central Ave	Dover	5/11/2018
6	CS	Central Ave	Dover	5/11/2018
4	CS	Central Ave	Dover	1/1/1982
4	CS	Central Ave	Dover	1/1/1982
4	CS	Sixth St	Dover	1/1/2000
4	CS	Alumni Dr	Dover	8/12/2002
8	CS	Durham Rd	Dover	1/1/1995
8	CS	Durham Rd	Dover	10/25/1996
8	CS	Durham Rd	Dover	10/25/1996
8	CS	Gulf Rd	Dover	
8	CS	Atlantic Ave	Dover	1/1/1995
8	CS	Atlantic Ave	Dover	1/1/1995
8	CS	Gulf Rd	Dover	
8	CS	Gulf Rd	Dover	
2	CS	Boston Harbor Rd	Dover	1/1/1988
4	CS	Boston Harbor Rd	Dover	1/1/2015

[illegible]

12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
2	CS	Alumni Dr	Dover	
2	CS	Locust St	Dover	1/1/1988
4	CS	Belknap St	Dover	1/1/1976
4	CS	Folsom St	Dover	
4	CS	Belknap St	Dover	1/1/1976
8	CS	Stark Ave	Dover	7/11/2016
8	CS	Hawthorne Ave	Dover	1/1/1996
3	CS	Hawthorne Ave	Dover	1/1/1996
8	CS	Hawthorne Ave	Dover	1/1/1996
6	CS	Washington St	Dover	1/1/1992
6	CS	Middle Rd	Dover	1/1/1994
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Makem Bridge	Dover	10/25/2019
6	CS	Toftree Ln	Dover	1/1/1988
4	CS	Dover Point Rd	Dover	9/16/2010
6	CS	Toftree Ln	Dover	1/1/1985
8	CS	Dover Point Rd	Dover	12/18/2019
8	CS	Dover Point Rd	Dover	12/18/2019
8	CS	Dover Point Rd	Dover	12/18/2019

8	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	12/18/2019
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	11/8/2018
12	CS	Toftree Ln	Dover	12/18/2019
6	CS	Dover Point Rd	Dover	12/18/2019
6	CS	Dover Point Rd	Dover	12/18/2019
6	CS	Dover Point Rd	Dover	12/18/2019
6	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
12	CS	Dover Point Rd	Dover	12/18/2019
6	CS	Toftree Ln	Dover	1/1/1985
4	CS	Horne St	Dover	
4	CS	Horne St	Dover	
4	CS	Horne St	Dover	
4	CS	Horne St	Dover	
6	CS	Augusta Way	Dover	1/1/1994
2	CS	Augusta Way	Dover	
2	CS	Augusta Way	Dover	
2	CS	Mill Rd	Durham	1/1/1996
8	CS	Old Piscataqua Rd	Durham	1/1/1996
2	CS	Stone Quarry Dr	Durham	1/1/1996
2	CS	Stone Quarry Dr	Durham	1/1/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
2	CS	Main St	Durham	1/1/1996
2	CS	Main St	Durham	1/1/1996
2	CS	Main St	Durham	1/1/1996

4	CS	Mast Rd	Durham	1/1/1996
4	CS	Mast Rd	Durham	1/1/1996
6	CS	Mast Rd	Durham	11/1/1996
8	CS	Main St	Durham	10/25/1996
2	CS	Jenkins Ct	Durham	3/13/2010
8	CS	Strafford Ave	Durham	11/6/1998
8	CS	Strafford Ave	Durham	10/26/1996
8	CS	Dover Rd	Durham	10/25/1996
6	CS	Newmarket Rd	Durham	10/25/1996
6	CS	Newmarket Rd	Durham	10/25/1996
6	CS	Newmarket Rd	Durham	10/25/1996
2	CS	Jenkins Ct	Durham	3/13/2010
8	CS	Madbury Rd	Durham	10/25/1996
8	CS	Main St	Durham	1/1/1996
6	CS	Mast Rd	Durham	1/1/1996
8	CS	Pettee Brook Ln	Durham	10/25/1996
8	CS	Colovos Rd	Durham	10/25/1996
8	CS	Colovos Rd	Durham	1/1/1996
6	CS	Mast Rd	Durham	1/1/1996
6	CS	Mast Rd	Durham	1/1/1996
8	CS	Mill Rd	Durham	10/25/1996
8	CS	Main St	Durham	1/1/1996
8	CS	Strafford Ave	Durham	10/25/1996
8	CS	Mast Rd	Durham	11/1/1996
8	CS	Main St	Durham	10/25/1996
8	CS	Mast Rd	Durham	11/1/1996
8	CS	Strafford Ave	Durham	10/26/1996
8	CS	Strafford Ave	Durham	10/26/1996
8	CS	Gables Way	Durham	10/26/1996
8	CS	Gables Way	Durham	10/26/1996
0.75	CS	Gables Way	Durham	10/26/1996
0.75	CS	Gables Way	Durham	10/26/1996
8	CS	Dover Rd	Durham	10/25/1996
6	CS	Newmarket Rd	Durham	10/25/1996
8	CS	Newmarket Rd	Durham	1/1/1996
8	CS	Newmarket Rd	Durham	1/1/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
2	CS	Edgewood Dr	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Dr	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Dr	Durham	7/10/2014

8	CS	Edgewood Dr	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Dr	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Dr	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
4	CS	Newmarket Rd	Durham	10/25/1996
4	CS	Newmarket Rd	Durham	10/25/1996
4	CS	Newmarket Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
6	CS	Old Piscataqua Rd	Durham	1/1/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
8	CS	Dover Rd	Durham	10/25/1996
0.75	CS	Gables Way	Durham	10/26/1996
0.75	CS	Gables Way	Durham	10/26/1996
0.75	CS	Gables Way	Durham	8/18/2015
2	CS	Strafford Ave	Durham	10/25/1996
2	CS	Strafford Ave	Durham	10/25/1996
8	CS	Commons Way	Durham	10/25/1996
2	CS	Commons Way	Durham	1/1/1996
2	CS	Commons Way	Durham	10/25/1996
8	CS	Commons Way	Durham	10/25/1996
2	CS	Commons Way	Durham	1/1/1996
6	CS	Commons Way	Durham	1/1/1996
6	CS	Old Piscataqua Rd	Durham	1/1/1996
8	CS	Main St	Durham	1/1/1996
8	CS	Mast Rd	Durham	11/1/1996
8	CS	Mast Rd	Durham	11/1/1996
8	CS	Gables Way	Durham	11/1/1996
8	CS	Mast Rd	Durham	11/1/1996
2	CS	Jenkins Ct	Durham	3/13/2010
8	CS	Pettee Brook Ln	Durham	10/25/1996
8	CS	Main St	Durham	10/25/1996
8	CS	Pettee Brook Ln	Durham	10/25/1996
4	CS	Stone Quarry Dr	Durham	1/1/1996
4	CS	Stone Quarry Dr	Durham	1/1/1996
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Edgewood Rd	Durham	7/10/2014



8	CS	Edgewood Rd	Durham	10/25/1996
8	CS	Edgewood Rd	Durham	7/10/2014
8	CS	Strafford Ave	Durham	10/25/1996
8	CS	Strafford Ave	Durham	10/25/1996
8	CS	Strafford Ave	Durham	10/25/1996
8	CS	Colovos Rd	Durham	1/1/1996
4	CS	North Rd	East Kingston	1/1/1993
4	CS	South Rd	East Kingston	1/1/1993
4	CS	South Rd	East Kingston	1/1/1993
8	CS	Main St	East Kingston	1/1/1991
8	CS	Main St	East Kingston	1/1/1991
4	CS	Main St	East Kingston	
4	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
4	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
4	CS	Main St	East Kingston	
8	CS	Main St	East Kingston	1/1/1991
4	CS	Main St	East Kingston	
6	CS	Main St	East Kingston	
6	CS	Main St	East Kingston	
4	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
4	CS	Main St	East Kingston	
2	CS	Main St	East Kingston	
3	CS	Main St	East Kingston	
3	CS	Main St	East Kingston	
4	CS	Main St	East Kingston	
4	CS	North Rd	East Kingston	1/1/1993
8	CS	Main St	East Kingston	1/1/1991
8	CS	East Rd	East Kingston	1/1/1991
8	CS	East Rd	East Kingston	1/1/1997
8	CS	Main St	East Kingston	1/1/1991
6	CS	Brentwood Rd	Exeter	1/1/1975
6	CS	Kingston Rd	Exeter	1/1/1975
8	CS	Hampton Falls Rd	Exeter	1/1/1968
2	CS	Star St	Exeter	1/1/1990
8	CS	Hampton Rd	Exeter	11/1/2009
8	CS	Hampton Rd	Exeter	11/1/2009
8	CS	Hampton Rd	Exeter	11/1/2009
8	CS	Hampton Rd	Exeter	11/1/2009
2	CS	Abbott Rd	Exeter	11/22/2010
6	CS	Kingston Rd	Exeter	1/1/1982
6	CS	Kingston Rd	Exeter	1/1/1975

4	CS	Water St	Exeter	
4	CS	Hampton Falls Rd	Exeter	1/1/1988
4	CS	Hampton Falls Rd	Exeter	1/1/1988
8	CS	Hampton Rd	Exeter	11/1/2009
8	CS	Hampton Rd	Exeter	1/1/1979
8	CS	Hampton Rd	Exeter	1/1/1979
8	CS	Hampton Rd	Exeter	11/1/2009
4	CS	Hampton Rd	Exeter	1/1/1984
4	CS	North Hampton Rd	Exeter	1/1/1984
4	CS	North Hampton Rd	Exeter	1/1/1999
4	CS	Hampton Falls Rd	Exeter	1/1/1979
4	CS	Hampton Falls Rd	Exeter	1/1/1979
8	CS	Hampton Rd	Exeter	11/1/2009
8	CS	Hampton Rd	Exeter	1/1/1979
4	CS	Guinea Rd	Exeter	1/1/1997
2	CS	Langdon Ave	Exeter	1/1/1990
4	CS	Guinea Rd	Exeter	1/1/1997
4	CS	Guinea Rd	Exeter	1/1/1997
4	CS	Guinea Rd	Exeter	1/1/1997
4	CS	Guinea Rd	Exeter	1/1/1997
4	CS	Guinea Rd	Exeter	1/1/1997
4	CS	Portsmouth Ave	Exeter	1/1/1976
8	CS	High St	Exeter	1/1/1999
8	CS	High St	Exeter	1/1/1979
6	CS	Crestview Dr	Exeter	1/1/1975
6	CS	McKinley St	Exeter	1/1/1975
4	CS	Elliot St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
8	CS	Clifford St	Exeter	1/1/1985
8	CS	Front St	Exeter	1/1/1985
1.25	CS	Front St	Exeter	6/15/2012
8	CS	Water St	Exeter	1/1/1985
8	CS	Water St	Exeter	1/1/1985
8	CS	Water St	Exeter	1/1/1985
8	CS	Water St	Exeter	1/1/1985
4	CS	Water St	Exeter	10/3/2013
4	CS	Water St	Exeter	
4	CS	Hampton Falls Rd	Exeter	1/1/1979
4	CS	Watson Brooks Rd	Exeter	1/1/1975
4	CS	Industrial Dr	Exeter	1/1/1975
8	CS	Hampton Rd	Exeter	1/1/1979
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	1/1/1985

4	CS	Epping Rd	Exeter	1/1/1975
8	CS	Epping Rd	Exeter	11/21/2014
8	CS	Epping Rd	Exeter	11/21/2014
8	CS	Epping Rd	Exeter	11/21/2014
8	CS	Epping Rd	Exeter	11/21/2014
8	CS	Epping Rd	Exeter	11/21/2014
2	CS	Hampton Falls Rd	Exeter	1/1/1990
2	CS	Sterling Hill Ln	Exeter	1/1/2003
8	CS	Water St	Exeter	1/1/1985
8	CS	Water St	Exeter	1/1/1985
8	CS	Water St	Exeter	1/1/1985
4	CS	Portsmouth Ave	Exeter	1/1/1976
4	CS	Epping Rd	Exeter	1/1/1975
4	CS	Epping Rd	Exeter	1/1/1975
4	CS	Epping Rd	Exeter	11/13/2014
6	CS	Brentwood Rd	Exeter	1/1/1975
4	CS	Brentwood Rd	Exeter	1/1/1975
4	CS	Water St	Exeter	10/3/2013
4	CS	Water St	Exeter	
4	CS	Water St	Exeter	
4	CS	Water St	Exeter	
4	CS	Water St	Exeter	
8	CS	Water St	Exeter	1/1/1985
8	CS	Epping Rd	Exeter	11/21/2014
8	CS	Epping Rd	Exeter	11/21/2014
6	CS	Brentwood Rd	Exeter	1/1/1975
4	CS	Hampton Falls Rd	Exeter	1/1/1979
4	CS	Hampton Falls Rd	Exeter	1/1/1979
4	CS	Hampton Falls Rd	Exeter	1/1/1979
8	CS	Hampton Rd	Exeter	1/1/1979
4	CS	Guinea Rd	Exeter	1/1/1997
4	CS	Front St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
4	CS	Front St	Exeter	9/27/2011
1.25	CS	Main St	Exeter	8/14/2014
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	4/20/2017
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	1/1/1985
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
2	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	

4	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
2	CS	Kingston Rd	Exeter	
2	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
2	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
6	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
4	CS	Kingston Rd	Exeter	
8	CS	High St	Exeter	1/1/1985
8	CS	High St	Exeter	1/1/1985
2	CS	Langdon Ave	Exeter	1/1/1990
4	CS	High St	Exeter	1/1/2002
8	CS	High St	Exeter	4/20/2017
8	CS	High St	Exeter	4/20/2017
8	CS	High St	Exeter	4/20/2017
8	CS	High St	Exeter	4/20/2017
8	CS	High St	Exeter	4/20/2017
4	CS	Epping Rd	Exeter	1/1/2015
8	CS	Water St	Exeter	1/1/1985
8	CS	Spring St	Exeter	1/1/1985
8	CS	Water St	Exeter	1/1/1985
2	CS	Court St	Exeter	1/1/2007
2	CS	Court St	Exeter	1/1/2007
2	CS	Court St	Exeter	1/1/2007
8	CS	High St	Exeter	1/1/1968
2	CS	Windemere Ln	Exeter	1/1/1999
8	CS	High St	Exeter	1/1/1968
8	CS	High St	Exeter	1/1/1968
2	CS	Windemere Ln	Exeter	1/1/1999
2	CS	Windemere Ln	Exeter	1/1/2000
2	CS	Windemere Ln	Exeter	1/1/1999
2	CS	Windemere Ln	Exeter	1/1/1999
2	CS	Sterling Hill Ln	Exeter	1/1/2003
4	CS	Sterling Hill Ln	Exeter	1/1/2003
2	CS	Sterling Hill Ln	Exeter	1/1/2003

4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
6	CS	Epping Rd	Exeter	1/1/2015
6	CS	Epping Rd	Exeter	1/1/2015
12	CS	Epping Rd	Exeter	1/1/2015
12	CS	Epping Rd	Exeter	1/1/2015
8	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Epping Rd	Exeter	1/1/2015
4	CS	Court St	Exeter	1/1/2007
4	CS	Court St	Exeter	1/1/2007
8	CS	Court St	Exeter	1/1/1985
8	CS	Court St	Exeter	1/1/1985
8	CS	Bow St	Exeter	1/1/1985
4	CS	Court St	Exeter	1/1/2007
4	CS	Court St	Exeter	1/1/2007
4	CS	Court St	Exeter	1/1/2007
4	CS	Court St	Exeter	1/1/2007
3	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
8	CS	Newfields Rd	Exeter	1/1/1985

4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
6	CS	Newfields Rd	Exeter	1/1/1985
4	CS	Newfields Rd	Exeter	1/1/1985
2	CS	Newfields Rd	Exeter	
8	CS	Newfields Rd	Exeter	1/1/1985
2	CS	Newfields Rd	Exeter	
2	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
6	CS	Newfields Rd	Exeter	1/1/1985
6	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	1/1/1985
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	1/1/1985
4	CS	Newfields Rd	Exeter	1/1/1985
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
3	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	1/1/1985
4	CS	Newfields Rd	Exeter	
2	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
4	CS	Newfields Rd	Exeter	
2	CS	Hampton Falls Rd	Exeter	1/1/1979

4	CS	Hampton Falls Rd	Exeter	1/1/1979
2	CS	Hampton Falls Rd	Exeter	1/1/1990
2	CS	Hampton Falls Rd	Exeter	1/1/1990
4	CS	North Hampton Rd	Exeter	1/1/1984
4	CS	N Hampton Ave	Exeter	1/1/1984
4	CS	North Hampton Rd	Exeter	1/1/1984
4	CS	North Hampton Rd	Exeter	1/1/1984
4	CS	North Hampton Rd	Exeter	1/1/1984
4	CS	N Hampton Ave	Exeter	1/1/1984
4	CS	N Hampton Ave	Exeter	1/1/1984
4	CS	Portsmouth Ave	Exeter	1/1/1976
4	CS	Portsmouth Ave	Exeter	1/1/1994
4	CS	Portsmouth Ave	Exeter	1/1/1994
4	CS	Portsmouth Ave	Exeter	1/1/1994
8	CS	Newfields Rd	Exeter	1/1/1985
8	CS	Newfields Rd	Exeter	1/1/1985
8	CS	Newfields Rd	Exeter	1/1/1985
6	CS	Hobart St	Exeter	1/1/1975
6	CS	Hobart St	Exeter	1/1/1975
8	CS	Hampton Falls Rd	Exeter	1/1/1968
2	CS	Hampton Falls Rd	Exeter	1/1/1990
8	CS	High St	Exeter	1/1/1968
8	CS	High St	Exeter	1/1/1968
4	CS	Industrial Dr	Exeter	1/1/1975
4	CS	Epping Rd	Exeter	1/1/1975
4	CS	Epping Rd	Exeter	1/1/1975
4	CS	Newfields Rd	Exeter	
4	CS	Water St	Exeter	
4	CS	Hampton Falls Rd	Exeter	1/1/1988
4	CS	Greenland Rd	Greenland	1/1/1974
4	CS	Greenland Rd	Greenland	1/1/2008
4	CS	Greenland Rd	Greenland	1/1/1974
8	CS	Ocean Rd	Greenland	1/1/1979
8	CS	Ocean Rd	Greenland	1/1/1973
8	CS	Ocean Rd	Greenland	
8	CS	Ocean Rd	Greenland	
8	CS	Ocean Rd	Greenland	4/14/2013
8	CS	Ocean Rd	Greenland	1/1/1973
8	CS	Ocean Rd	Greenland	4/14/2013
4	CS	Ocean Rd	Greenland	
4	CS	Ocean Rd	Greenland	
4	CS	Portsmouth Ave	Greenland	1/1/1974
4	CS	Portsmouth Ave	Greenland	1/1/1974
0.75	CS	Greenland Rd	Greenland	
2	CS	Boston Post Rd	Greenland	
2	CS	Boston Post Rd	Greenland	
2	CS	Boston Post Rd	Greenland	

2	CS	Boston Post Rd	Greenland	
2	CS	Boston Post Rd	Greenland	
2	CS	Boston Post Rd	Greenland	
4	CS	Boston Post Rd	Greenland	1/1/1988
2	CS	Boston Post Rd	Greenland	1/1/1988
2	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
4	CS	Boston Post Rd	Greenland	1/1/1988
2	CS	Boston Post Rd	Greenland	1/1/1988
2	CS	Boston Post Rd	Greenland	1/1/1988
2	CS	Boston Post Rd	Greenland	1/1/1988
2	CS	Boston Post Rd	Greenland	1/1/1988
8	CS	Portsmouth Ave	Greenland	1/1/1973
2	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
2	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
6	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
4	CS	Greenland Rd	Greenland	
8	CS	Greenland Rd	Greenland	1/1/1973
8	CS	Ocean Rd	Greenland	1/1/1973
4	CS	Greenland Rd	Greenland	1/1/1974
4	CS	Greenland Rd	Greenland	1/1/1974
1	CS	Greenland Rd	Greenland	
2	CS	Boston Post Rd	Greenland	
2	CS	Boston Post Rd	Greenland	
4	CS	Lafayette Rd	Hampton	1/1/1977
4	CS	Exeter-Hampton Rd	Hampton	1/1/1990



6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
4	CS	Exeter-Hampton Rd	Hampton	
4	CS	Liberty Ln E	Hampton	1/1/1998
4	CS	Liberty Ln E	Hampton	1/1/1998
6	CS	Exeter-Hampton Rd	Hampton	1/1/1976
6	CS	Exeter-Hampton Rd	Hampton	1/1/1976
0.75	CS	Oakdale Ave	Hampton	1/1/1988
0.75	CS	Oakdale Ave	Hampton	1/1/1988
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1960
6	CS	Belmont Cir	Hampton	1/1/1960
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
2	CS	Lafayette Rd	Hampton	1/1/2001
2	CS	Lafayette Rd	Hampton	1/1/2001
4	CS	Lafayette Rd	Hampton	
2	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Presidential Cir	Hampton	1/1/1978
2	CS	Presidential Cir	Hampton	1/1/1978
2	CS	Esker St	Hampton	1/1/1978
2	CS	Esker St	Hampton	1/1/1978
4	CS	Esker St	Hampton	1/1/1978
4	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1976
8	CS	Exeter-Hampton Rd	Hampton	1/1/1976
8	CS	Exeter-Hampton Rd	Hampton	1/1/1976
4	CS	Liberty Ln E	Hampton	1/1/1998
4	CS	Liberty Ln E	Hampton	1/1/1998
4	CS	Liberty Ln E	Hampton	1/1/1998
4	CS	Liberty Ln E	Hampton	1/1/1998
4	CS	Exeter-Hampton Rd	Hampton	
8	CS	Exeter-Hampton Rd	Hampton	1/1/1996
8	CS	Exeter-Hampton Rd	Hampton	1/1/1996
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
4	CS	Exeter-Hampton Rd	Hampton	
4	CS	Exeter-Hampton Rd	Hampton	
6	CS	Exeter-Hampton Rd	Hampton	1/1/1970

6	CS	Exeter-Hampton Rd	Hampton	1/1/1970
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1970
6	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1979
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
2	CS	Falcone Cir	Hampton	10/1/2014
2	CS	Falcone Cir	Hampton	10/1/2014
2	CS	Falcone Cir	Hampton	10/1/2014
2	CS	Falcone Cir	Hampton	10/1/2014
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
2	CS	Falcone Cir	Hampton	10/1/2014
4	CS	Esker St	Hampton	1/1/1978
4	CS	Presidential Cir	Hampton	1/1/1978
4	CS	Presidential Cir	Hampton	1/1/1978
4	CS	Presidential Cir	Hampton	1/1/1978
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/2001
6	CS	Lafayette Rd	Hampton	
6	CS	Exeter-Hampton Rd	Hampton	1/1/2006
8	CS	Exeter-Hampton Rd	Hampton	1/1/2006
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979
6	CS	Lafayette Rd	Hampton	1/1/1979

6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
2	CS	Josephine Dr	Hampton	4/29/2015
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1979
4	CS	Exeter-Hampton Rd	Hampton	1/1/1988
4	CS	Exeter Rd	Hampton	1/1/1988
6	CS	Exeter Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
6	CS	Exeter Rd	Hampton	1/1/1988
6	CS	Exeter-Hampton Rd	Hampton	1/1/1988
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	12/17/2015
2	CS	Gale Rd	Hampton	12/17/2015
2	CS	Gale Rd	Hampton	12/17/2015
2	CS	Gale Rd	Hampton	12/17/2015
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Dupuis Cir	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	1/1/1970
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
0.75	CS	Huntington Place Rd	Hampton	1/1/1992
6	CS	Winnacunnet Rd	Hampton	1/1/1979
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1993
2	CS	Gale Rd	Hampton	1/1/1994
2	CS	Gale Rd	Hampton	1/1/1994
2	CS	Gale Rd	Hampton	1/1/1994
2	CS	Gale Rd	Hampton	1/1/1994
2	CS	Gale Rd	Hampton	1/1/1994
2	CS	Gale Rd	Hampton	1/1/1994
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
6	CS	Exeter-Hampton Rd	Hampton	5/26/2015
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974

2	CS	Winnacunnet Rd	Hampton	8/12/2015
6	CS	Exeter-Hampton Rd	Hampton	5/26/2015
6	CS	Exeter-Hampton Rd	Hampton	5/26/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
2	CS	Heritage Dr	Hampton	1/1/1994
1	CS	Gale Rd	Hampton	12/17/2015
2	CS	Gale Rd	Hampton	12/17/2015
2	CS	Gale Rd	Hampton	12/17/2015
1	CS	Gale Rd	Hampton	12/17/2015
2	CS	Timber Swamp Rd	Hampton	1/1/1985
0.75	CS	Timber Swamp Rd	Hampton	1/1/1985
4	CS	Liberty Ln E	Hampton	1/1/1998
2	CS	Liberty Ln E	Hampton	
2	CS	Liberty Ln E	Hampton	
2	CS	Liberty Ln E	Hampton	
0.75	CS	Falcone Cir	Hampton	10/1/2017
8	CS	Exeter-Hampton Rd	Hampton	1/1/2006
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
8	CS	Exeter-Hampton Rd	Hampton	1/1/2006
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	5/26/2015
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
4	CS	Exeter-Hampton Rd	Hampton	1/1/1988
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
3	CS	Exeter-Hampton Rd	Hampton	1/1/1988
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
3	CS	Exeter-Hampton Rd	Hampton	1/1/1995
3	CS	Exeter-Hampton Rd	Hampton	1/1/1988
4	CS	Exeter-Hampton Rd	Hampton	1/1/1995
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
8	CS	Exeter-Hampton Rd	Hampton	1/1/1988
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
8	CS	Exeter-Hampton Rd	Hampton	1/1/1988

3	CS	Exeter-Hampton Rd	Hampton	1/1/1995
3	CS	Exeter-Hampton Rd	Hampton	1/1/1995
3	CS	Exeter-Hampton Rd	Hampton	1/1/1988
4	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Kings Hwy	Hampton	1/1/1979
6	CS	Kings Hwy	Hampton	1/1/1979
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
8	CS	Exeter-Hampton Rd	Hampton	1/1/1979
6	CS	Exeter-Hampton Rd	Hampton	1/1/1988
0.75	CS	Falcone Cir	Hampton	10/1/2017
8	CS	Exeter-Hampton Rd	Hampton	1/1/1996
2	CS	Heritage Dr	Hampton	1/1/1994
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	1/1/1994
0.75	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	1/1/1994
2	CS	Heritage Dr	Hampton	4/24/2018
2	CS	Heritage Dr	Hampton	4/24/2018
2	CS	Heritage Dr	Hampton	1/1/1994
2	CS	Heritage Dr	Hampton	4/24/2018
0.75	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	1/1/1994
2	CS	Heritage Dr	Hampton	12/10/2015
2	CS	Heritage Dr	Hampton	1/1/1994
8	CS	Exeter-Hampton Rd	Hampton	1/1/1979
2	CS	Timber Swamp Rd	Hampton	1/1/1985
2	CS	Timber Swamp Rd	Hampton	1/1/1985
0.75	CS	Timber Swamp Rd	Hampton	1/1/1985
1.25	CS	Winnacunnet Rd	Hampton	1/1/1975
2	CS	Winnacunnet Rd	Hampton	1/1/1975
1.25	CS	Winnacunnet Rd	Hampton	1/1/1975
6	CS	Exeter-Hampton Rd	Hampton	1/1/1974
2	CS	Robie St	Hampton	8/2/2017
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
8	CS	Exeter-Hampton Rd	Hampton	1/1/1995
8	CS	Jane Appleton Way	Hampton	1/1/1976
8	CS	Huntington Place Rd	Hampton	1/1/1992
1.25	CS	Winnacunnet Rd	Hampton	1/1/1975
1.25	CS	Winnacunnet Rd	Hampton	1/1/1975
6	CS	Winnacunnet Rd	Hampton	1/1/1979

6	CS	Winnacunnet Rd	Hampton	1/1/1979
6	CS	Winnacunnet Rd	Hampton	1/1/1979
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
8	CS	Exeter-Hampton Rd	Hampton	1/1/1990
6	CS	Exeter-Hampton Rd	Hampton	1/1/1988
6	CS	Exeter-Hampton Rd	Hampton	1/1/1988
2	CS	Exeter Rd	Hampton	10/16/2019
2	CS	Labrador Ln	Hampton	10/16/2019
2	CS	Labrador Ln	Hampton	10/16/2019
2	CS	Labrador Ln	Hampton	10/28/2019
4	CS	Hampton Falls Rd	Hampton Falls	1/1/1988
2	CS	Olivia Ln	Kensington	1/1/1997
6	CS	South Rd	Kensington	1/1/1985
6	CS	South Rd	Kensington	1/1/1993
6	CS	South Rd	Kensington	1/1/1993
2	CS	Hickory Ln	Kensington	1/1/2000
2	CS	Hickory Ln	Kensington	1/1/2000
6	CS	Gaslight Ln	Kensington	1/1/1986
8	CS	South Rd	Kensington	1/1/2000
2	CS	Olivia Ln	Kensington	1/1/1997
8	CS	Amesbury Rd	Kensington	1/1/1993
8	CS	South Rd	Kensington	1/1/2000
8	CS	South Rd	Kensington	1/1/2000
8	CS	Weare Rd	Kensington	1/1/1994
8	CS	South Rd	Kensington	1/1/1997
6	CS	South Rd	Kensington	1/1/1987
8	CS	South Rd	Kensington	1/1/2000
8	CS	South Rd	Kensington	1/1/2000
8	CS	South Rd	Kensington	1/1/1994
8	CS	South Rd	Kensington	1/1/1993
8	CS	South Rd	Kensington	1/1/2000
8	CS	South Rd	Kensington	1/1/1993
2	CS	Hogg Hill Farm	Kensington	1/1/2004
2	CS	Hogg Hill Farm	Kensington	1/1/2004
2	CS	Hogg Hill Farm	Kensington	1/1/2004
2	CS	Hogg Hill Farm	Kensington	1/1/2004
2	CS	Hogg Hill Farm	Kensington	1/1/2004
2	CS	Hogg Hill Farm	Kensington	1/1/2004
8	CS	South Rd	Kensington	1/1/1993
8	CS	South Rd	Kensington	1/1/2000
6	CS	South Rd	Kensington	1/1/1985
6	CS	South Rd	Kensington	1/1/1986
6	CS	South Rd	Kensington	1/1/1986
8	CS	South Rd	Kensington	1/1/2001
8	CS	South Rd	Kensington	1/1/2001
8	CS	Route 108	Madbury	10/25/1996
8	CS	Route 108	Madbury	10/25/1996

8	CS	Route 108	Madbury	10/25/1996
8	CS	Route 108	Madbury	10/25/1996
8	CS	Route 108	Madbury	10/25/1996
8	CS	Route 108	Madbury	10/25/1996
6	CS	Old Dover Rd	Newington	1/1/1973
6	CS	Old Dover Rd	Newington	1/1/1973
8	CS	Avery Rd	Newington	
10	CS	Avery Rd	Newington	1/1/1990
8	CS	Avery Rd	Newington	
4	CS	Patterson Ln	Newington	1/1/1998
8	CS	Avery Rd	Newington	1/1/2001
8	CS	Old Dover Rd	Newington	1/1/1973
8	CS	Old Dover Rd	Newington	1/1/1973
6	CS	Old Dover Rd	Newington	
6	CS	Old Dover Rd	Newington	
10	CS	Avery Rd	Newington	1/1/2007
6	CS	Shattuck Way	Newington	
6	CS	Shattuck Way	Newington	
10	CS	Avery Rd	Newington	1/1/2007
6	CS	Avery Rd	Newington	
4	CS	Fox Run Rd	Newington	1/1/1973
4	CS	Fox Run Rd	Newington	1/1/1973
6	CS	Woodbury Ave	Newington	1/1/1973
6	CS	Woodbury Ave	Newington	1/1/1973
6	CS	River Rd	Newington	
4	CS	Patterson Ln	Newington	1/1/1973
6	CS	Patterson Ln	Newington	
8	CS	Avery Rd	Newington	1/1/2001
2	CS	Fox Run Mall	Newington	1/1/1973
4	CS	Fox Run Mall	Newington	
2	CS	Fox Run Mall	Newington	1/1/1973
6	CS	Arboretum Dr	Newington	1/1/1999
6	CS	Arboretum Dr	Newington	1/1/1999
6	CS	River Rd	Newington	
6	CS	Shattuck Way	Newington	
6	CS	Old Dover Rd	Newington	1/1/1973
2	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
4	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
4	CS	Nimble Hill Rd	Newington	
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2	CS	Nimble Hill Rd	Newington	

4	CS	Nimble Hill Rd	Newington	
4	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
6	CS	Nimble Hill Rd	Newington	1/1/2005
2	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
2	CS	Nimble Hill Rd	Newington	
4	CS	Chief Fortier Way	Newington	10/25/2010
4	CS	Fox Run Mall	Newington	1/1/1973
6	CS	Woodbury Ave	Newington	1/1/1973
6	CS	Woodbury Ave	Newington	6/1/2018
6	CS	Woodbury Ave	Newington	1/1/1973
6	CS	Woodbury Ave	Newington	1/1/1973
4	CS	Fox Run Mall	Newington	1/1/1973
4	CS	Fox Run Mall	Newington	1/1/1973
4	CS	Fox Run Mall	Newington	1/1/1973
4	CS	Fox Run Mall	Newington	6/1/2018
4	CS	Fox Run Rd	Newington	1/1/1973
6	CS	Patterson Ln	Newington	
6	CS	Old Dover Rd	Newington	1/1/1973
6	CS	Old Dover Rd	Newington	1/1/1973
6	CS	Old Dover Rd	Newington	1/1/1973
6	CS	Arboretum Dr	Newington	1/1/1999
4	CS	Kingston Rd	Plaistow	1/1/1996
4	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
6	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
2	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
2	CS	Sweet Hill Rd	Plaistow	
2	CS	Sweet Hill Rd	Plaistow	
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2	CS	Sweet Hill Rd	Plaistow	
2	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
2	CS	Sweet Hill Rd	Plaistow	
2	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	
4	CS	Sweet Hill Rd	Plaistow	



[illegible]

4	CS	Forrest St	Plaistow	
12	CS	Forrest St	Plaistow	
12	CS	Forrest St	Plaistow	
12	CS	Forrest St	Plaistow	
12	CS	Forrest St	Plaistow	
12	CS	Forrest St	Plaistow	
8	CS	Forrest St	Plaistow	
8	CS	Forrest St	Plaistow	
8	CS	Forrest St	Plaistow	
8	CS	Forrest St	Plaistow	
2	CS	Forrest St	Plaistow	
2	CS	Forrest St	Plaistow	
4	CS	Forrest St	Plaistow	
2	CS	Forrest St	Plaistow	
2	CS	Forrest St	Plaistow	
2	CS	Forrest St	Plaistow	
8	CS	Plaistow Rd	Plaistow	6/1/2020
8	CS	Plaistow Rd	Plaistow	6/1/2020
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
6	CS	Middle Rd	Portsmouth	
6	CS	Spinney Rd	Portsmouth	1/1/1979
4	CS	South St	Portsmouth	1/1/1919
4	CS	Exeter St	Portsmouth	1/1/1992
2	CS	Gosling Rd	Portsmouth	12/2/2010
8	CS	Atlantic Ave	Portsmouth	1/1/1995
8	CS	Mangrove St	Portsmouth	1/1/1999
2	CS	Sewall Rd	Portsmouth	
2	CS	Gosling Rd	Portsmouth	
2	CS	Gosling Rd	Portsmouth	12/2/2010
4	CS	Manchester Sq	Portsmouth	1/1/1992
4	CS	Manchester Sq	Portsmouth	1/1/1992
8	CS	Ocean Rd	Portsmouth	1/1/1971
2	CS	Constitution Ave	Portsmouth	
2	CS	Ledgewood Dr	Portsmouth	1/1/1972
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	
2	CS	Sewall Rd	Portsmouth	1/1/2000
8	CS	Preble Way	Portsmouth	1/1/1990
8	CS	Spinnaker Way	Portsmouth	1/1/1988
6	CS	Woodbury Ave	Portsmouth	1/1/1984
6	CS	Woodbury Ave	Portsmouth	1/1/1984

2	CS	Gosling Rd	Portsmouth	12/2/2010
6	CS	Woodbury Ave	Portsmouth	1/1/1984
6	CS	Woodbury Ave	Portsmouth	1/1/1984
2	CS	US Route 1 Bypass	Portsmouth	1/1/1974
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1979
6	CS	South St	Portsmouth	1/1/1979
8	CS	Ocean Rd	Portsmouth	1/1/1979
4	CS	Ledgewood Dr	Portsmouth	1/1/1972
4	CS	Ledgewood Dr	Portsmouth	1/1/1972
8	CS	Spinnaker Way	Portsmouth	1/1/1990
6	CS	Woodbury Ave	Portsmouth	1/1/1984
8	CS	Kearsarge Way	Portsmouth	1/1/1990
8	CS	Ranger Way	Portsmouth	1/1/1990
8	CS	Preble Way	Portsmouth	1/1/1990
2	CS	Sewall Rd	Portsmouth	
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
2	CS	Woodbury Ave	Portsmouth	
8	CS	Dunlin Way	Portsmouth	1/1/1990
8	CS	Dunlin Way	Portsmouth	1/1/1990
4	CS	Peverly Hill Rd	Portsmouth	1/1/1973
4	CS	Middle Rd	Portsmouth	10/26/2013
4	CS	Middle Rd	Portsmouth	10/26/2013
4	CS	Middle Rd	Portsmouth	10/26/2013
4	CS	Middle Rd	Portsmouth	10/26/2013
4	CS	Middle Rd	Portsmouth	10/26/2013
4	CS	Sherburne Rd	Portsmouth	1/1/1998
6	CS	South St	Portsmouth	1/1/1979
6	CS	Middle Rd	Portsmouth	1/1/1979
4	CS	Marcy St	Portsmouth	1/1/2007
4	CS	Marcy St	Portsmouth	1/1/2007
8	CS	Mangrove St	Portsmouth	1/1/1990
8	CS	Mangrove St	Portsmouth	1/1/1990
6	CS	Barberry Ln	Portsmouth	1/1/1970
4	CS	Barberry Ln	Portsmouth	1/1/1968
8	CS	Barberry Ln	Portsmouth	1/1/1968
8	CS	Barberry Ln	Portsmouth	1/1/1970
8	CS	Barberry Ln	Portsmouth	1/1/1970
8	CS	Ranger Way	Portsmouth	1/1/1990
6	CS	Marcy St	Portsmouth	1/1/1995
6	CS	Lafayette Rd	Portsmouth	1/1/1981
4	CS	Heritage Ave	Portsmouth	1/1/1978
4	CS	Lafayette Rd	Portsmouth	1/1/1970
4	CS	Lafayette Rd	Portsmouth	1/1/1970
4	CS	Heritage Ave	Portsmouth	1/1/1978
4	CS	Lafayette Rd	Portsmouth	1/1/1970

4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1979
6	CS	Lafayette Rd	Portsmouth	1/1/1979
6	CS	Spinney Rd	Portsmouth	1/1/1979
6	CS	Spinney Rd	Portsmouth	1/1/1979
6	CS	Spinney Rd	Portsmouth	1/1/1979
6	CS	Spinney Rd	Portsmouth	6/11/2015
4	CS	Islington St	Portsmouth	6/11/2015
6	CS	South St	Portsmouth	1/1/1979
6	CS	South St	Portsmouth	1/1/1979
6	CS	South St	Portsmouth	8/7/2015
6	CS	South St	Portsmouth	1/1/1979
8	CS	Ranger Way	Portsmouth	1/1/1990
8	CS	Ranger Way	Portsmouth	1/1/1990
2	CS	Constitution Ave	Portsmouth	
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Woodbury Ave	Portsmouth	1/1/1968
6	CS	New Hampshire Ave	Portsmouth	
6	CS	New Hampshire Ave	Portsmouth	
4	CS	New Hampshire Ave	Portsmouth	
4	CS	New Hampshire Ave	Portsmouth	
6	CS	New Hampshire Ave	Portsmouth	
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4	CS	New Hampshire Ave	Portsmouth	
4	CS	New Hampshire Ave	Portsmouth	
4	CS	New Hampshire Ave	Portsmouth	
8	CS	New Hampshire Ave	Portsmouth	1/1/1992
6	CS	New Hampshire Ave	Portsmouth	
6	CS	New Hampshire Ave	Portsmouth	
4	CS	Barberry Ln	Portsmouth	1/1/1960
4	CS	Barberry Ln	Portsmouth	1/1/1960
4	CS	Barberry Ln	Portsmouth	1/1/1960

4	CS	Barberry Ln	Portsmouth	1/1/1960
4	CS	Barberry Ln	Portsmouth	1/1/1960
6	CS	Barberry Ln	Portsmouth	
2	CS	Barberry Ln	Portsmouth	
4	CS	Barberry Ln	Portsmouth	
4	CS	Brewery Ln	Portsmouth	1/1/1979
2	CS	Miller Ave	Portsmouth	
2	CS	Miller Ave	Portsmouth	
2	CS	Miller Ave	Portsmouth	
6	CS	Borthwick Ave	Portsmouth	1/1/1985
6	CS	Borthwick Ave	Portsmouth	1/1/1985
4	CS	Barberry Ln	Portsmouth	
6	CS	Barberry Ln	Portsmouth	
2	CS	Barberry Ln	Portsmouth	
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2	CS	Barberry Ln	Portsmouth	
2	CS	Barberry Ln	Portsmouth	
4	CS	Borthwick Ave	Portsmouth	
6	CS	Borthwick Ave	Portsmouth	1/1/1985
4	CS	Borthwick Ave	Portsmouth	
4	CS	Borthwick Ave	Portsmouth	
6	CS	Borthwick Ave	Portsmouth	
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4	CS	Borthwick Ave	Portsmouth	
4	CS	Borthwick Ave	Portsmouth	
4	CS	Worthen Rd	Portsmouth	
4	CS	Worthen Rd	Portsmouth	
4	CS	Worthen Rd	Portsmouth	
2	CS	Worthen Rd	Portsmouth	
2	CS	Worthen Rd	Portsmouth	
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2	CS	Worthen Rd	Portsmouth	
4	CS	Worthen Rd	Portsmouth	
2	CS	Worthen Rd	Portsmouth	
2	CS	Worthen Rd	Portsmouth	
6	CS	Gosling Rd	Portsmouth	
6	CS	Gosling Rd	Portsmouth	
4	CS	Gosling Rd	Portsmouth	
4	CS	Gosling Rd	Portsmouth	
4	CS	Gosling Rd	Portsmouth	
3	CS	Gosling Rd	Portsmouth	
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4	CS	Gosling Rd	Portsmouth	
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3	CS	Gosling Rd	Portsmouth	
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4	CS	Gosling Rd	Portsmouth	
4	CS	Gosling Rd	Portsmouth	
4	CS	Marcy St	Portsmouth	5/20/2013
2	CS	Marcy St	Portsmouth	1/1/2007
2	CS	Marcy St	Portsmouth	1/1/2007
8	CS	Marcy St	Portsmouth	5/20/2013
4	CS	Marcy St	Portsmouth	5/20/2013
2	CS	Marcy St	Portsmouth	5/20/2013
2	CS	Marcy St	Portsmouth	5/20/2013
4	CS	Marcy St	Portsmouth	5/20/2013
4	CS	Dennett St	Portsmouth	1/1/1978
2	CS	Dearborn St	Portsmouth	8/14/2017
2	CS	Constitution Ave	Portsmouth	
2	CS	Constitution Ave	Portsmouth	
2	CS	Rockingham Ave	Portsmouth	1/1/1943
4	CS	Woodbury Ave	Portsmouth	1/1/1968
4	CS	Woodbury Ave	Portsmouth	1/1/1968
4	CS	Woodbury Ave	Portsmouth	7/20/2017
4	CS	Lafayette Rd	Portsmouth	1/1/1979
2	CS	Lafayette Rd	Portsmouth	
2	CS	Lafayette Rd	Portsmouth	
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1979

2	CS	Lafayette Rd	Portsmouth	8/29/2017
2	CS	McDonough St	Portsmouth	11/1/2017
2	CS	McDonough St	Portsmouth	11/1/2017
2	CS	McDonough St	Portsmouth	11/1/2017
4	CS	Brewery Ln	Portsmouth	1/1/1979
4	CS	Brewery Ln	Portsmouth	
8	CS	Mangrove St	Portsmouth	1/1/1999
3	CS	Greenland Rd	Portsmouth	1/1/1994
3	CS	Greenland Rd	Portsmouth	1/1/1994
4	CS	South St	Portsmouth	1/1/1919
4	CS	Woodbury Ave	Portsmouth	1/1/1968
2	CS	Woodbury Ave	Portsmouth	
2	CS	Woodbury Ave	Portsmouth	
6	CS	Gosling Rd	Portsmouth	1/1/1984
6	CS	Barberry Ln	Portsmouth	1/1/1970
6	CS	Market St	Portsmouth	
4	CS	Stark St Bridge	Portsmouth	9/15/2018
4	CS	Stark St Bridge	Portsmouth	9/15/2018
4	CS	Stark St Bridge	Portsmouth	9/15/2018
6	CS	Stark St	Portsmouth	7/17/2018
2	CS	Stark St	Portsmouth	1/1/1990
2	CS	Stark St	Portsmouth	1/1/1990
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lang Rd	Portsmouth	1/1/1980
4	CS	Lang Rd	Portsmouth	1/1/1980
6	CS	Lafayette Rd	Portsmouth	1/1/2000
4	CS	Dennett St	Portsmouth	1/1/1978
6	CS	Stark St	Portsmouth	7/17/2018
4	CS	Dennett St	Portsmouth	1/1/1978
4	CS	Dennett St	Portsmouth	1/1/1978
4	CS	Dennett St	Portsmouth	1/1/1978
4	CS	Dennett St	Portsmouth	1/1/1978
4	CS	Dennett St	Portsmouth	1/1/1978
4	CS	Barberry Ln	Portsmouth	1/1/1968
8	CS	Barberry Ln	Portsmouth	
4	CS	Lafayette Rd	Portsmouth	1/1/1970
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1970
4	CS	Barberry Ln	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1979
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968
4	CS	US Route 1 Bypass	Portsmouth	1/1/1968

2	CS	Fields Rd	Portsmouth	
2	CS	Fields Rd	Portsmouth	
2	CS	Fields Rd	Portsmouth	
4	CS	Vaughan St	Portsmouth	5/20/2019
4	CS	Vaughan St	Portsmouth	5/20/2019
4	CS	Vaughan St	Portsmouth	1/1/1978
2	CS	US Route 1 Bypass	Portsmouth	1/1/1974
6	CS	Woodbury Ave	Portsmouth	8/29/2019
6	CS	Woodbury Ave	Portsmouth	8/29/2019
6	CS	Woodbury Ave	Portsmouth	8/29/2019
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Lafayette Rd	Portsmouth	1/1/1979
4	CS	Pevery Hill Rd	Portsmouth	1/1/1973
4	CS	Maplewood Ave	Portsmouth	1/1/1978
4	CS	Vaughn St	Portsmouth	1/1/1978
4	CS	Woodbury Ave	Portsmouth	1/1/1968
4	CS	Cottage St	Portsmouth	1/1/1968
4	CS	Woodbury Ave	Portsmouth	1/1/1968
4	CS	Maplewood Ave	Portsmouth	1/1/1978
4	CS	Vaughn St	Portsmouth	1/1/1978
2	CS	Rockingham Ave	Portsmouth	1/1/1943
2	CS	Rockingham Ave	Portsmouth	1/1/1975
2	CS	Rockingham Ave	Portsmouth	1/1/1975
8	CS	Ocean Rd	Portsmouth	1/1/1971
8	CS	Banfield Rd	Portsmouth	9/22/2020
8	CS	Ocean Rd	Portsmouth	1/1/1971
8	CS	Ocean Rd	Portsmouth	1/1/1971
2	CS	Lafayette Rd	Portsmouth	8/2/2019
2	CS	Oxford Ave	Portsmouth	
2	CS	Oxford Ave	Portsmouth	
2	CS	Griffin Rd	Portsmouth	1/1/1990
2	CS	Griffin Rd	Portsmouth	1/1/1990
2	CS	Greenland Rd	Portsmouth	
2	CS	Greenland Rd	Portsmouth	1/1/1994
4	CS	Greenland Rd	Portsmouth	1/1/1994
4	CS	Greenland Rd	Portsmouth	1/1/1994
2	CS	Academy St	Rochester	1/1/1971
2	CS	Academy St	Rochester	1/1/1971
2	CS	Brickyard Dr	Rochester	1/1/2007
6	CS	Pickering Rd	Rochester	1/1/1968
6	CS	Main St	Rochester	1/1/2003
4	CS	Gonic Rd	Rochester	1/1/1990
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
8	CS	Gonic Rd	Rochester	1/1/2008
8	CS	Gonic Rd	Rochester	1/1/2008



8	CS	Gonic Rd	Rochester	1/1/2008
2	CS	Haven Hill Rd	Rochester	1/1/1993
2	CS	Airport Dr	Rochester	1/1/1994
2	CS	Bridge St	Rochester	
2	CS	Academy St	Rochester	1/1/1971
12	CS	Gonic St	Rochester	1/1/2004
12	CS	Gonic Rd	Rochester	1/1/2004
6	CS	Gonic St	Rochester	
6	CS	Main St	Rochester	1/1/2003
6	CS	Main St	Rochester	1/1/1968
2	CS	Old Dover Rd	Rochester	
2	CS	Church St	Rochester	1/1/1984
8	CS	Old Dover Rd	Rochester	1/1/1996
8	CS	Old Dover Rd	Rochester	1/1/2005
8	CS	Old Dover Rd	Rochester	1/1/1996
8	CS	Old Dover Rd	Rochester	1/1/1996
4	CS	Gonic Rd	Rochester	1/1/1990
6	CS	Pickering Rd	Rochester	1/1/1968
6	CS	Nadeau Dr	Rochester	1/1/1968
2	CS	Airport Dr	Rochester	
4	CS	Airport Dr	Rochester	
4	CS	Church St	Rochester	1/1/2012
4	CS	Gonic Rd	Rochester	1/1/1990
4	CS	Gonic Rd	Rochester	1/1/1990
2	CS	Church St	Rochester	1/1/1984
2	CS	Church St	Rochester	1/1/1984
4	CS	Gonic Rd	Rochester	1/1/1990
2	CS	Church St	Rochester	1/1/1984
2	CS	Church St	Rochester	1/1/1990
2	CS	Church St	Rochester	1/1/1990
4	CS	Church St	Rochester	1/1/1990
4	CS	Church St	Rochester	1/1/1990
4	CS	Church St	Rochester	1/1/2012
4	CS	Church St	Rochester	1/1/2012
4	CS	Gonic Rd	Rochester	12/13/2012
4	CS	Airport Dr	Rochester	1/1/1994
4	CS	Airport Dr	Rochester	1/1/1991
4	CS	Airport Rd	Rochester	9/28/2012
4	CS	Airport Rd	Rochester	9/28/2012
4	CS	Airport Rd	Rochester	9/28/2012
4	CS	Airport Rd	Rochester	9/28/2012
4	CS	Airport Rd	Rochester	9/28/2012
2	CS	Church St	Rochester	1/1/1984
2	CS	Church St	Rochester	1/1/1984
6	CS	Church St	Rochester	1/1/2003
2	CS	Church St	Rochester	1/1/1984
2	CS	Academy St	Rochester	1/1/1971

2	CS	Academy St	Rochester	1/1/1971
6	CS	Church St	Rochester	1/1/2003
6	CS	Main St	Rochester	1/1/2003
6	CS	Pickering Rd	Rochester	1/1/1968
6	CS	Pickering Rd	Rochester	1/1/1968
2	CS	Colby St	Rochester	1/1/2008
2	CS	Haven Hill Rd	Rochester	1/1/1993
6	CS	Rochester Hill	Rochester	1/1/1991
6	CS	Rochester Hill	Rochester	1/1/1991
2	CS	Birch St	Rochester	1/1/1986
4	CS	Old Dover Rd	Rochester	1/1/1986
2	CS	Old Dover Rd	Rochester	1/1/1986
2	CS	Old Dover Rd	Rochester	1/1/1986
2	CS	Old Dover Rd	Rochester	1/1/1986
2	CS	Old Dover Rd	Rochester	1/1/1986
2	CS	Old Dover Rd	Rochester	1/1/1986
4	CS	Old Dover Rd	Rochester	1/1/1986
2	CS	Church St	Rochester	1/1/1984
2	CS	Church St	Rochester	1/1/1984
2	CS	Gonic Rd	Rochester	1/1/1990
4	CS	Gonic Rd	Rochester	12/13/2012
4	CS	Gonic Rd	Rochester	12/13/2012
2	CS	Gonic Rd	Rochester	1/1/1990
2	CS	Gonic Rd	Rochester	1/1/1990
4	CS	Gonic Rd	Rochester	1/1/1990
4	CS	Gonic Rd	Rochester	12/13/2012
4	CS	Gonic Rd	Rochester	12/13/2012
8	CS	Gonic Rd	Rochester	12/13/2012
4	CS	Gonic Rd	Rochester	12/13/2012
8	CS	Gonic Rd	Rochester	12/13/2012
8	CS	Gonic Rd	Rochester	12/13/2012
4	CS	Gonic Rd	Rochester	12/13/2012
8	CS	Gonic Rd	Rochester	12/13/2012
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
3	CS	Gonic Rd	Rochester	1/1/1991
3	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
6	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
6	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
4	CS	Gonic Rd	Rochester	1/1/1991
6	CS	Gonic Rd	Rochester	1/1/1991

4	CS	Gonic Rd	Rochester	1/1/1991
3	CS	Gonic Rd	Rochester	1/1/1991
3	CS	Gonic Rd	Rochester	1/1/1991
2	CS	Felker St	Rochester	1/1/1984
6	CS	Felker St	Rochester	1/1/1984
6	CS	Felker St	Rochester	1/1/1984
6	CS	Main St	Rochester	1/1/1968
2	CS	Felker St	Rochester	1/1/1968
2	CS	Felker St	Rochester	1/1/1984
2	CS	Felker St	Rochester	1/1/1984
8	CS	Old Dover Rd	Rochester	1/1/1996
8	CS	Whitehouse Rd	Rochester	7/31/2017
4	CS	Whitehouse Rd	Rochester	7/31/2017
4	CS	Whitehouse Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
8	CS	Old Dover Rd	Rochester	7/31/2017
8	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
4	CS	Old Dover Rd	Rochester	7/31/2017
6	CS	Pickering Rd	Rochester	1/1/1968
6	CS	Railroad Ave	Rochester	1/1/1968
6	CS	Rochester Hill	Rochester	1/1/1991
6	CS	Rochester Hill	Rochester	1/1/1991
2	CS	Rochester Hill Rd	Rochester	11/4/2017
2	CS	Rochester Hill Rd	Rochester	11/4/2017
2	CS	Rochester Hill Rd	Rochester	11/4/2017
2	CS	Rochester Hill Rd	Rochester	11/4/2017
8	CS	Old Dover Rd	Rochester	1/1/1996
8	CS	Old Dover Rd	Rochester	1/1/1996
8	CS	Old Dover Rd	Rochester	1/1/1996
2	CS	Rochester Hill Rd	Rochester	12/20/2017
8	CS	Railroad Ave	Rochester	7/12/2018
8	CS	Railroad Ave	Rochester	7/12/2018
8	CS	Railroad Ave	Rochester	7/12/2018
8	CS	Old Dover Rd	Rochester	4/23/1996
6	CS	Route 108	Rochester	1/1/1991
6	CS	Railroad Ave	Rochester	1/1/1968
6	CS	Railroad Ave	Rochester	1/1/1968
6	CS	Railroad Ave	Rochester	1/1/1968

6	CS	Railroad Ave	Rochester	7/12/2018
8	CS	Whitehouse Rd	Rochester	1/1/1996
8	CS	Whitehouse Rd	Rochester	7/31/2017
8	CS	Whitehouse Rd	Rochester	1/1/1996
8	CS	Whitehouse Rd	Rochester	9/20/2018
8	CS	Whitehouse Rd	Rochester	9/20/2018
8	CS	Whitehouse Rd	Rochester	9/20/2018
8	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
8	CS	Whitehouse Rd	Rochester	1/1/1996
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
12	CS	Whitehouse Rd	Rochester	9/20/2018
6	CS	Railroad Ave	Rochester	11/1/1978
2	CS	Oak St	Rochester	1/1/2008
2	CS	Oak St	Rochester	1/1/2008
8	CS	Old Dover Rd	Rochester	1/1/1996
8	CS	Old Dover Rd	Rochester	1/1/1996
2	CS	Colby St	Rochester	1/1/2008
6	CS	Main St	Rochester	1/1/2003
6	CS	Main St	Rochester	1/1/2003
6	CS	Main St	Rochester	1/1/2003
6	CS	Main St	Rochester	1/1/2003

[illegible]

12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
4	CS	Old Dover Rd	Rochester	12/9/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
8	CS	Old Dover Rd	Rochester	9/15/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
12	CS	Old Dover Rd	Rochester	9/10/2020
4	CS	Oak St	Rollinsford	
8	CS	Old Shady Rd	Rollinsford	1/1/1995
8	CS	Old Shady Rd	Rollinsford	1/1/1995
4	CS	Oak St	Rollinsford	
4	CS	Cluff Crossing Rd	Salem	1/1/1978
4	CS	Cluff Crossing Rd	Salem	1/1/1978
4	CS	Cluff Crossing Rd	Salem	1/1/1978
2	CS	Playcamp Rd	Salem	1/1/1991
2	CS	Playcamp Rd	Salem	1/1/1991
2	CS	Playcamp Rd	Salem	1/1/1991
8	CS	Lowell Rd	Salem	1/1/1998
8	CS	Lowell Rd	Salem	1/1/1991
4	CS	Cluff Crossing Rd	Salem	1/1/1978
2	CS	Rockingham Mall	Salem	1/1/1968
2	CS	Rockingham Mall	Salem	1/1/1968
2	CS	Rockingham Mall	Salem	1/1/1968
3	CS	Rockingham Mall	Salem	1/1/1968
3	CS	Rockingham Mall	Salem	1/1/1968
3	CS	Rockingham Mall	Salem	1/1/1968
3	CS	Rockingham Mall	Salem	1/1/1968
4	CS	Cluff Crossing Rd	Salem	1/1/1978

2	CS	Cluff Crossing Rd	Salem	1/1/1978
4	CS	Cluff Crossing Rd	Salem	1/1/1978
4	CS	Cluff Crossing Rd	Salem	1/1/1978
4	CS	Cluff Crossing Rd	Salem	1/1/1978
4	CS	Cluff Crossing Rd	Salem	1/1/1978
8	CS	Cluff Crossing Rd	Salem	1/1/1990
2	CS	Playcamp Rd	Salem	1/1/1991
6	CS	Cluff Crossing Rd	Salem	1/1/1990
4	CS	Cluff Crossing Rd	Salem	1/1/1978
8	CS	Cross St	Salem	1/1/1990
8	CS	Garabedian Dr	Salem	1/1/1990
2	CS	Lancelot Ct	Salem	1/1/1968
2	CS	Lancelot Ct	Salem	1/1/1968
2	CS	Rockingham Mall	Salem	1/1/1968
2	CS	Rockingham Mall	Salem	1/1/1968
2	CS	South Broadway	Salem	1/1/1989
2	CS	South Broadway	Salem	1/1/1989
2	CS	South Broadway	Salem	1/1/1989
8	CS	South Policy St	Salem	1/1/1991
8	CS	South Policy St	Salem	1/1/1991
8	CS	Pleasant St	Salem	1/1/1990
4	CS	Pleasant St	Salem	1/1/1990
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	7/19/2011
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	1/1/1991
8	CS	Lowell Rd	Salem	1/1/1991
8	CS	Lowell Rd	Salem	1/1/1991
8	CS	Lowell Rd	Salem	1/1/1991
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	
8	CS	South Policy St	Salem	
2	CS	Tiffany Rd	Salem	1/1/1968
2	CS	Tiffany Rd	Salem	1/1/1968
2	CS	Tiffany Rd	Salem	1/1/1968
8	CS	South Broadway	Salem	1/1/1968
6	CS	South Broadway	Salem	1/1/1991
6	CS	South Broadway	Salem	1/1/1991
8	CS	Garabedian Dr	Salem	
6	CS	South Broadway	Salem	1/1/1991
8	CS	South Policy St	Salem	7/19/2011
8	CS	South Policy St	Salem	7/19/2011
2	CS	Lowell Rd	Salem	1/1/1991

8	CS	Lowell Rd	Salem	1/1/1991
6	CS	Garabedian Dr	Salem	
6	CS	Garabedian Dr	Salem	
8	CS	South Policy St	Salem	
8	CS	Cross St	Salem	1/1/1990
8	CS	Cross St	Salem	1/1/1990
8	CS	Cross St	Salem	1/1/1990
8	CS	Cross St	Salem	1/1/1990
2	CS	South Broadway	Salem	1/1/1989
2	CS	South Broadway	Salem	1/1/1989
6	CS	South Broadway	Salem	11/13/2018
6	CS	South Broadway	Salem	11/13/2018
8	CS	South Broadway	Salem	1/1/1968
8	CS	South Broadway	Salem	1/1/1968
8	CS	South Broadway	Salem	1/1/1968
2	CS	Cluff Crossing Rd	Salem	1/1/1978
2	CS	New Zealand Rd	Seabrook	1/1/1997
6	CS	Weare Rd	Seabrook	1/1/1997
4	CS	Ledge Rd	Seabrook	1/1/2001
2	CS	Ledge Rd	Seabrook	1/1/2001
8	CS	New Zealand Rd	Seabrook	1/1/2001
6	CS	Lafayette Rd	Seabrook	
2	CS	New Zealand Rd	Seabrook	1/1/1994
6	CS	Weare Rd	Seabrook	1/1/1987
6	CS	Weare Rd	Seabrook	1/1/1987
6	CS	Mill Ln	Seabrook	1/1/1987
6	CS	New Zealand Rd	Seabrook	1/1/1984
2	CS	New Zealand Rd	Seabrook	1/1/1981
2	CS	New Zealand Rd	Seabrook	1/1/1981
6	CS	New Zealand Rd	Seabrook	1/1/1984
6	CS	New Zealand Rd	Seabrook	1/1/2001
8	CS	Stard Rd	Seabrook	1/1/2001
4	CS	Ledge Rd	Seabrook	1/1/2001
4	CS	Ledge Rd	Seabrook	1/1/2001
4	CS	Ledge Rd	Seabrook	1/1/2001
2	CS	Ledge Rd	Seabrook	1/1/1997
2	CS	Ledge Rd	Seabrook	1/1/1997
2	CS	Woodworker Way	Seabrook	1/1/1998
2	CS	Woodworker Way	Seabrook	1/1/1998
2	CS	Ledge Rd	Seabrook	1/1/2001
2	CS	Ledge Rd	Seabrook	1/1/2001
6	CS	New Zealand Rd	Seabrook	11/2/1981
6	CS	New Zealand Rd	Seabrook	1/1/1996
8	CS	New Zealand Rd	Seabrook	1/1/1996
8	CS	New Zealand Rd	Seabrook	1/1/1996
8	CS	New Zealand Rd	Seabrook	1/1/1996
8	CS	New Zealand Rd	Seabrook	1/1/1996



8	CS	New Zealand Rd	Seabrook	1/1/2001
8	CS	New Zealand Rd	Seabrook	1/1/2001
8	CS	New Zealand Rd	Seabrook	1/1/2001
8	CS	New Zealand Rd	Seabrook	1/1/2001
4	CS	New Zealand Rd	Seabrook	1/1/2001
4	CS	New Zealand Rd	Seabrook	1/1/2001
2	CS	New Zealand Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	
2	CS	New Zealand Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	1/1/2006
2	CS	New Zealand Rd	Seabrook	9/15/2016
2	CS	New Zealand Rd	Seabrook	1/1/1987
2	CS	New Zealand Rd	Seabrook	1/1/1997
2	CS	New Zealand Rd	Seabrook	1/1/1997
2	CS	New Zealand Rd	Seabrook	1/1/1997
2	CS	New Zealand Rd	Seabrook	1/1/1981
2	CS	New Zealand Rd	Seabrook	1/1/2006
2	CS	Stard Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	1/1/1975
2	CS	New Zealand Rd	Seabrook	1/1/2006
2	CS	Stard Rd	Seabrook	1/1/1975
6	CS	New Zealand Rd	Seabrook	1/1/2000
8	CS	New Zealand Rd	Seabrook	1/1/2000
8	CS	New Zealand Rd	Seabrook	1/1/2000
4	CS	New Zealand Rd	Seabrook	1/1/2000
4	CS	New Zealand Rd	Seabrook	1/1/2000
4	CS	New Zealand Rd	Seabrook	1/1/2000
6	CS	Rt 286	Seabrook	9/4/1990
6	CS	Rt 286	Seabrook	9/4/1990
4	CS	New Zealand Rd	Seabrook	1/1/1975
4	CS	New Zealand Rd	Seabrook	1/1/1986
4	CS	Batchelder Rd	Seabrook	1/1/1986
2	CS	Ledge Rd	Seabrook	1/1/1997
4	CS	Batchelder Rd	Seabrook	1/1/1986
4	CS	Batchelder Rd	Seabrook	1/1/1986
2	CS	Mill Ln	Seabrook	1/1/1996
8	CS	Weare Rd	Seabrook	1/1/1996
1.25	CS	Weare Rd	Seabrook	12/1/1984
8	CS	Weare Rd	Seabrook	1/1/1996
8	CS	Weare Rd	Seabrook	1/1/1996
8	CS	Weare Rd	Seabrook	1/1/1996
6	CS	Weare Rd	Seabrook	1/1/1996
8	CS	Weare Rd	Seabrook	1/1/1996
8	CS	Weare Rd	Seabrook	1/1/1996

6	CS	Weare Rd	Seabrook	1/1/1997
8	CS	Weare Rd	Seabrook	1/1/1994
8	CS	Weare Rd	Seabrook	1/1/1997
2	CS	Stard Rd	Seabrook	1/1/1975
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	10/8/2020
2	CS	Stard Rd	Seabrook	1/1/1975
2	CS	Stard Rd	Seabrook	1/1/1975
2	CS	Stard Rd	Seabrook	10/8/2020
6	CS	West High St	Somersworth	1/1/1987
6	CS	Interstate Rd	Somersworth	1/1/1992
6	CS	West High St	Somersworth	1/1/1987
2	CS	Tri City Rd	Somersworth	
2	CS	Tri City Rd	Somersworth	
1.25	CS	Tri City Rd	Somersworth	
1.25	CS	Tri City Rd	Somersworth	
4	CS	Tri City Rd	Somersworth	
6	CS	West High St	Somersworth	1/1/1987
6	CS	West High St	Somersworth	1/1/1987
4	CS	Tri City Rd	Somersworth	1/1/1996
6	CS	West High St	Somersworth	1/1/1987
2	CS	Tri City Rd	Somersworth	
2	CS	Tri City Rd	Somersworth	
2	CS	Tri City Rd	Somersworth	
2	CS	Tri City Rd	Somersworth	
2	CS	Tri City Rd	Somersworth	
8	CS	West High St	Somersworth	1/1/1992
8	CS	West High St	Somersworth	1/1/1992
8	CS	West High St	Somersworth	11/18/2008
8	CS	Whitehouse Rd	Somersworth	1/1/1990
8	CS	Whitehouse Rd	Somersworth	1/1/1990
6	CS	Interstate Rd	Somersworth	1/1/1992
4	CS	Tri City Rd	Somersworth	1/1/1982
4	CS	Tri City Rd	Somersworth	1/1/1982
8	CS	West High St	Somersworth	1/1/1992
2	CS	Interstate Rd	Somersworth	10/29/1993
2	CS	Interstate Rd	Somersworth	1/1/1993
2	CS	Interstate Rd	Somersworth	1/1/1993

2	CS	Interstate Rd	Somersworth	1/1/1993
6	CS	Sherwood Glen Dr	Somersworth	1/1/1995
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	High St	Somersworth	1/1/1995
8	CS	Sherwood Glen Dr	Somersworth	1/1/1995
4	CS	Varney St	Somersworth	
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	West High St	Somersworth	1/1/1992
8	CS	West High St	Somersworth	1/1/1992
4	CS	Tri City Rd	Somersworth	1/1/1996
4	CS	Tri City Rd	Somersworth	1/1/1996
4	CS	Tri City Rd	Somersworth	1/1/1996
4	CS	Tri City Rd	Somersworth	1/1/1996
8	CS	High St	Somersworth	1/1/1995
8	CS	Sherwood Glen Dr	Somersworth	1/1/1995
8	CS	High St	Somersworth	1/1/1995
2	CS	High St	Somersworth	1/1/1995
2	CS	Oak Hill Mobile Home Park	Somersworth	1/1/1998
6	CS	Route 108	Somersworth	1/1/1991
2	CS	Oak Hill Mobile Home Park	Somersworth	1/1/1998
2	CS	Oak Hill Mobile Home Park	Somersworth	1/1/1998
2	CS	Oak Hill Mobile Home Park	Somersworth	1/1/1998
4	CS	Route 108	Somersworth	1/1/2000
2	CS	Route 108	Somersworth	1/1/2000
2	CS	Route 108	Somersworth	1/1/2000
4	CS	Route 108	Somersworth	1/1/2000
2	CS	Route 108	Somersworth	1/1/2000
2	CS	High St	Somersworth	
4	CS	High St	Somersworth	
2	CS	Maple St Ext	Somersworth	1/1/1998
2	CS	Maple St Ext	Somersworth	1/1/1998
2	CS	Maple St Ext	Somersworth	
6	CS	Maple St Ext	Somersworth	1/1/1989
6	CS	Maple St Ext	Somersworth	
2	CS	Maple St Ext	Somersworth	
4	CS	Maple St Ext	Somersworth	
2	CS	Maple St Ext	Somersworth	1/1/1998
2	CS	Maple St Ext	Somersworth	1/1/1998
2	CS	Maple St Ext	Somersworth	1/1/1998
6	CS	Sherwood Glen Dr	Somersworth	1/1/1995
6	CS	Sherwood Glen Dr	Somersworth	1/1/1995

[illegible]

0.75	CS	Route 108	Somersworth	8/26/2017
0.75	CS	Route 108	Somersworth	8/26/2017
0.75	CS	Route 108	Somersworth	8/26/2017
4	CS	Route 108	Somersworth	1/1/1990
4	CS	Route 108	Somersworth	1/1/1990
0.75	CS	Route 108	Somersworth	8/18/2017
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	1/1/1989
4	CS	Route 108	Somersworth	1/1/1990
4	CS	Maple St Ext	Somersworth	1/1/1998
2	CS	Oak Hill Mobile Home Park	Somersworth	1/1/1998
6	CS	Route 108	Somersworth	1/1/1991
12	CS	Whitehouse Rd	Somersworth	9/20/2018
6	CS	Whitehouse Rd	Somersworth	9/20/2018
6	CS	Whitehouse Rd	Somersworth	1/1/1981
6	CS	Whitehouse Rd	Somersworth	1/1/1981
12	CS	Whitehouse Rd	Somersworth	9/20/2018
12	CS	Whitehouse Rd	Somersworth	9/20/2018
6	CS	Whitehouse Rd	Somersworth	9/20/2018
8	CS	Maple St Ext	Somersworth	1/1/1989
8	CS	Maple St Ext	Somersworth	1/1/1989
2	CS	Tates Brook Rd	Somersworth	4/22/2019
2	CS	Tates Brook Rd	Somersworth	4/22/2019
2	CS	Tates Brook Rd	Somersworth	4/22/2019
2	CS	Tates Brook Rd	Somersworth	4/22/2019
8	CS	West High St	Somersworth	1/1/1992
8	CS	West High St	Somersworth	11/18/2008
8	CS	West High St	Somersworth	1/1/1992
8	CS	West High St	Somersworth	1/1/1992
4	CS	Interstate Rd	Somersworth	1/1/1992
2	CS	Interstate Rd	Somersworth	1/1/1992
2	CS	Interstate Rd	Somersworth	1/1/1993
6	CS	Route 108	Somersworth	1/1/1991
2	CS	Tri City Rd	Somersworth	
4	CS	Tri City Rd	Somersworth	
4	CS	Tri City Rd	Somersworth	
4	CS	Tri City Rd	Somersworth	
2	CS	Marin Way	Stratham	1/1/1990
4	CS	Marin Way	Stratham	1/1/1984
4	CS	Domain Dr	Stratham	
2	CS	Marin Way	Stratham	1/1/1990
4	CS	Marin Way	Stratham	1/1/1984
4	CS	Marin Way	Stratham	1/1/1984
4	CS	Guinea Rd	Stratham	1/1/1997
4	CS	N Hampton Ave	Stratham	1/1/1984
4	CS	N Hampton Ave	Stratham	1/1/1984

MainID	Length	Material	Size	Vintage
401394	368.45873933300	Steel		4 unknown
401407	78.89788627090	Steel		6 1999
401562	10.53590673750	Steel		3 unknown
402155	12.33156516930	Steel		4 1982
402267	4.73422808834	Steel		2 2003
402268	330.30717750900	Steel		2 2003
402323	190.77131156200	Steel		3 unknown
402387	41.85510649040	Steel		8 1995
401392	2.50237289555	Steel		4 1990
401392	558.22818347600	Steel		4 1990
401392	134.90929770200	Steel		4 1990
401387	330.09954970200	Steel		2 unknown
401674	4.99851366276	Steel		4 unknown
401653	18.58087331660	Steel		2 1960
401654	112.62883514700	Steel		2 1960
402130	12.64281934260	Steel		6 1994
408369	323.59323971600	Steel		2 unknown
408093	164.15262587600	Steel		8 1992
402598	324.17950325200	Steel		6 2005
402651	352.46793415200	Steel		4 unknown
410161	193.53046257700	Steel		6 2011
401398	165.54447459500	Steel		4 1990
401398	255.30634951600	Steel		4 1990
401720	252.12864584200	Steel		4 unknown
407881	4.58034032627	Steel		6 unknown
407881	4.77153169002	Steel		6 unknown
411058	228.10188773600	Steel		4 2002
411059	8.98019229567	Steel		4 2002
402166	1581.23037717000	Steel		4 1982
412086	88.30745158830	Steel		6 2014
410581	386.30018810500	Steel		8 1995
402651	15.79242609880	Steel		4 unknown
413325	5.82083231403	Steel		8 2014
413326	15.15402346710	Steel		8 2014
413324	106.67771539000	Steel		8 2014
413323	7.37300240292	Steel		8 2014
413322	11.84996290060	Steel		8 2014
413321	16.45837932650	Steel		8 2014
410528	221.39061770500	Steel		8 1995
413327	17.43850753580	Steel		8 2014
417688	1.55826049224	Steel		8 1919
417689	1.68018333538	Steel		8 1919
417687	2.03052714783	Steel		8 1919
407881	30.76399111890	Steel		6 unknown
418027	1176.90697066000	Steel		6 1982
418032	1.54827914081	Steel		6 2017

418049	0.96768773320	Steel	6	2017
418050	3.39799415620	Steel	6	2017
418046	3.50331309763	Steel	8	2017
418047	3.04232413468	Steel	8	2017
401577	2710.88386382000	Steel	6	1982
418051	1.51849498221	Steel	6	2017
410528	71.97424578880	Steel	8	1996
417768	160.92145060900	Steel	8	1996
418052	3.25904445333	Steel	6	1982
418031	3.94242612315	Steel	6	1982
402328	12.77481820250	Steel	4	1976
408368	182.48111137400	Steel	2	unknown
408368	727.19901045200	Steel	2	unknown
419127	8.72458538742	Steel	6	1994
419128	1.82596163197	Steel	6	1996
402571	2.69070548501	Steel	3	1994
402571	13.07082448910	Steel	3	1996
419130	0.62716361717	Steel	2	unknown
419131	3.63983699615	Steel	2	unknown
419132	3.11391315653	Steel	2	unknown
419133	5.13769747194	Steel	2	unknown
419134	4.53856708955	Steel	2	unknown
419135	0.81399048823	Steel	2	unknown
419136	3.18090033989	Steel	2	unknown
401993	18.88099809190	Steel	2	unknown
419230	3.71140455542	Steel	2	unknown
419233	2.11398563447	Steel	2	unknown
401417	4.84169260637	Steel	4	2000
401504	10.19788731220	Steel	2	2000
419235	2.22429790351	Steel	2	2000
419236	2.60053398146	Steel	2	2000
409777	1.65506709018	Steel	2	unknown
419099	1.24287766386	Steel	2	unknown
419100	1.07196571106	Steel	4	unknown
419103	9.18608509268	Steel	2	unknown
419104	1.42695011541	Steel	2	unknown
419105	1.66935529981	Steel	2	unknown
419106	1.06596502600	Steel	2	unknown
419108	6.49744685991	Steel	6	unknown
419112	8.11769936766	Steel	2	unknown
419114	5.15252789443	Steel	6	unknown
419115	2.56482025657	Steel	4	unknown
419116	1.84195220805	Steel	2	unknown
419117	2.21315293592	Steel	4	unknown
419118	2.75418708457	Steel	2	unknown
419119	2.98912146477	Steel	4	unknown
419120	2.83170833694	Steel	4	unknown

419121	2.29174294958	Steel	6 unknown
419122	2.80477024255	Steel	6 unknown
419123	1.66785842182	Steel	4 unknown
419124	2.01902939802	Steel	4 unknown
419125	2.29166736133	Steel	2 unknown
402138	162.13987140000	Steel	6 1995
401989	738.16350604600	Steel	6 1994
419137	4.37995830141	Steel	2 unknown
419138	1.19905796160	Steel	2 unknown
419139	0.52149853826	Steel	2 unknown
419140	0.86092788622	Steel	4 unknown
419141	1.01865222402	Steel	2 unknown
419142	0.75564742965	Steel	4 unknown
419143	1.81833351777	Steel	4 unknown
419144	1.09166010647	Steel	2 unknown
419129	5.10398790092	Steel	2 unknown
410793	2.74716759564	Steel	4 2010
409704	6.16595753276	Steel	6 1985
409704	1.95014378219	Steel	6 1985
419147	2.75007467710	Steel	4 unknown
419148	1.53180715337	Steel	4 unknown
419149	3.01048929202	Steel	4 unknown
419150	1.30207000081	Steel	4 unknown
419151	4.84403986754	Steel	6 unknown
419152	8.54010838907	Steel	6 unknown
419153	6.63753289222	Steel	8 unknown
419154	10.19793782080	Steel	8 unknown
419155	1.80887247103	Steel	8 unknown
419156	6.42390970309	Steel	8 unknown
419157	2.29401772932	Steel	8 unknown
419158	8.58877458038	Steel	8 unknown
419159	1.21529000290	Steel	6 unknown
419160	4.16664000158	Steel	6 unknown
419161	6.23352096667	Steel	6 unknown
419164	1.48950340595	Steel	4 unknown
419167	8.97148264089	Steel	4 unknown
402500	1.05009011246	Steel	8 1996
417401	0.63537895629	Steel	8 2016
401982	5.27142766651	Steel	6 1996
401982	17.57048061670	Steel	6 1996
419220	6.12605168569	Steel	2 unknown
419221	13.44925900860	Steel	2 unknown
419222	4.21843259803	Steel	2 unknown
419223	0.71498780567	Steel	2 unknown
419224	2.54305563232	Steel	6 unknown
419225	26.56460838220	Steel	6 unknown
419227	1.49554133702	Steel	2 unknown



419239	3.49103452605	Steel	2	1988
401474	15.12692711660	Steel	2	1988
419238	3.45515463968	Steel	2	1988
419251	2.34393446573	Steel	4	2014
419252	5.46943880145	Steel	4	2014
419253	0.86809999496	Steel	4	2014
419254	1.04165275245	Steel	6	2014
419255	1.61583812689	Steel	2	2014
419256	2.29047689557	Steel	2	2014
419257	2.10209253572	Steel	2	2014
419258	2.15644057067	Steel	2	2014
419274	5.71082760617	Steel	2	unknown
419275	10.80937498000	Steel	2	unknown
419276	10.27315811030	Steel	2	unknown
419277	2.73590528551	Steel	2	unknown
419278	3.60703255476	Steel	2	unknown
419279	2.14742255352	Steel	4	unknown
419280	3.07640581633	Steel	4	unknown
419281	2.35017042437	Steel	6	unknown
419282	2.49933488507	Steel	6	unknown
419283	6.77578010875	Steel	6	unknown
401899	1.55634962484	Steel	4	unknown
401900	4.38219280744	Steel	4	unknown
419165	7.30594947867	Steel	4	unknown
419166	9.23313829804	Steel	4	unknown
416098	2.57933254932	Steel	2	1988
416099	8.38745907748	Steel	2	1988
416098	4.50227531611	Steel	2	1988
419288	4.90507677878	Steel	2	1988
419289	3.56637720247	Steel	2	1988
419290	1.22056690480	Steel	1.5	1988
419291	2.21080348417	Steel	2	1988
419292	1.07598814974	Steel	2	1988
419293	0.60452690554	Steel	2	1988
419294	1.94337455192	Steel	1.5	1988
419295	0.81714135617	Steel	2	1988
419296	0.58447977840	Steel	2	1988
419297	2.02062493856	Steel	2	1988
419298	2.20852411325	Steel	2	1988
419324	2.66022520974	Steel	2	unknown
419113	5.49973876320	Steel	2	unknown
419569	0.88344249935	Steel	4	2017
419570	0.74029215238	Steel	4	2017
419571	1.90659714174	Steel	4	2017
402600	119.78405730500	Steel	4	unknown
419566	1.66157940468	Steel	4	unknown
419567	0.72143851003	Steel	4	2017

419568	0.81034956938	Steel	4	2017
419565	40.78653284770	Steel	4	unknown
402575	66.27677741030	Steel	4	unknown
401398	194.52125413500	Steel	4	1990
402574	6.36603022364	Steel	4	unknown
401399	631.39004582000	Steel	4	1990
402596	46.55833618230	Steel	6	1992
419777	0.04852898284	Steel	6	2017
419778	1.42691879497	Steel	6	2017
417707	186.22479863500	Steel	8	1919
419914	1.08829404465	Steel	6	2017
418029	4.43353862231	Steel	8	2017
419917	25.00001175170	Steel	8	2017
419919	27.08052681370	Steel	8	2017
419920	1.01834237700	Steel	8	2017
419921	3.69887545966	Steel	8	2017
419925	9.83455509000	Steel	8	2017
419918	142.92482251500	Steel	8	2017
419931	175.49833200700	Steel	8	2017
419924	17.51768693250	Steel	8	2017
418030	5.52803677410	Steel	8	2017
419916	69.43210034970	Steel	8	2017
419953	0.46766982070	Steel	8	2017
419915	6.56757860649	Steel	8	2017
401392	1.92119662431	Steel	4	1990
401392	789.12400910300	Steel	4	1990
401392	3.64996671262	Steel	4	1990
419163	11.28339648440	Steel	8	unknown
419162	5.87502689404	Steel	6	unknown
401665	1.20336149839	Steel	1.25	unknown
401553	1657.67108377000	Steel	4	1990
420590	0.61614675230	Steel	4	2018
420591	0.54403925367	Steel	6	2018
420613	2.58146307920	Steel	4	1982
420589	85.25072463190	Steel	4	1982
420659	0.68049263214	Steel	4	2000
411057	13.47970295030	Steel	4	2002
410528	1281.16216760000	Steel	8	1995
418053	95.87912560360	Steel	8	1996
410528	5498.51113965000	Steel	8	1996
401686	10.43697577590	Steel	8	unknown
402385	851.39322763800	Steel	8	1995
402385	1406.36302245000	Steel	8	1995
401687	24.80252246460	Steel	8	unknown
401687	46.85195669660	Steel	8	unknown
419287	2.51098559820	Steel	2	1988
420868	1.83424127742	Steel	4	2015

419286	107.16195664200	Steel	4	2015
402272	511.81502538100	Steel	4	2001
416097	4.07555721501	Steel	2	1988
402499	107.54403685900	Steel	8	1996
402500	1199.75900349000	Steel	8	1996
402269	15.96423259680	Steel	4	2001
402499	798.49372352200	Steel	8	1996
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414228	2.43110726065	Steel	4	2015
414227	13.99694705520	Steel	4	2015
418667	3.33515002742	Steel	4	2015
418668	1.40440005545	Steel	4	2015
418669	1.09499017000	Steel	4	2015
418671	2.84720127900	Steel	4	2015
418672	20.89852564440	Steel	4	2015
418673	13.34652733690	Steel	4	2015
418674	13.74556775670	Steel	4	2015
418677	6.11154461882	Steel	6	2015
418678	6.04529144339	Steel	6	2015
418679	2.84724999964	Steel	12	2015
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418681	1.11109999940	Steel	8	2015
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418682	3.36501845764	Steel	4	2015
418666	12.24019754420	Steel	4	2015
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418686	3.19261383888	Steel	4	2015
407681	15.10845605140	Steel	4	2007
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411965	156.61054865000	Steel	8	1985
411964	54.74319976310	Steel	8	1985
411963	362.80473264900	Steel	8	1985
418655	2.76862858387	Steel	4	2007
404086	8.61361294022	Steel	4	2007
418657	0.81284442029	Steel	4	2007
418656	2.07940845387	Steel	4	2007
418722	2.25462079564	Steel	3	unknown
414174	2.58373620169	Steel	3	unknown
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418721	1.19523710204	Steel	3	unknown
418723	8.53058501768	Steel	4	unknown
418728	2.50372259726	Steel	4	unknown
418729	12.74833927730	Steel	4	unknown
418726	4.86114085242	Steel	8	1985

418724	31.88220050000	Steel	4 unknown
418718	4.25963311034	Steel	4 unknown
418717	3.38042227460	Steel	4 unknown
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418730	4.59668477088	Steel	4 unknown
411911	3.29858279382	Steel	6 1985
411911	2.62758321371	Steel	4 1985
418687	5.49027486217	Steel	2 unknown
421957	2456.17041594000	Steel	8 1985
418690	3.74887741791	Steel	2 unknown
418691	3.42341873710	Steel	2 unknown
418692	0.60300045238	Steel	4 unknown
418698	5.12651527132	Steel	6 1985
414183	11.46238010270	Steel	6 unknown
418719	1.68753328019	Steel	4 unknown
418732	3.32790869868	Steel	4 unknown
418733	2.96748011307	Steel	4 unknown
418734	3.33814125553	Steel	4 unknown
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418699	2.85593664715	Steel	4 unknown
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418702	1.19903028110	Steel	4 1985
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418709	7.23483924600	Steel	3 unknown
418715	0.71896258664	Steel	4 1985
418703	4.43907312975	Steel	4 unknown
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418693	1.18743701462	Steel	4 unknown
418695	2.10939777447	Steel	4 unknown
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418738	2.85139971674	Steel	2	1990
404607	38.40840650170	Steel	2	1990
418740	3.29974183783	Steel	4	1984
418742	2.78961690671	Steel	4	1984
405344	24.67334619360	Steel	4	1984
405344	171.19913657700	Steel	4	1984
407838	252.41661087700	Steel	4	1984
407838	24.99643326690	Steel	4	1984
418741	8.69143358198	Steel	4	1984
404722	26.22168766520	Steel	4	1976
407703	250.95908740900	Steel	4	1994
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404757	548.18401624200	Steel	4	1994
418725	4.51391538479	Steel	8	1985
408037	11.29739281400	Steel	8	1985
418720	2.68131470071	Steel	8	1985
404324	453.54160902700	Steel	6	1975
404323	4.50000390698	Steel	6	1975
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404607	1.56349548155	Steel	2	1990
418470	439.10131369000	Steel	8	1968
404658	742.20570384000	Steel	8	1968
404260	555.50977830300	Steel	4	1975
404259	445.42040839800	Steel	4	1975
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418696	4.33245487618	Steel	4	unknown
408046	21.53055238070	Steel	4	unknown
404183	341.83982114800	Steel	4	1988
408016	226.87174238600	Steel	4	1974
408017	470.93333828300	Steel	4	2008
408244	24.22589587490	Steel	4	1974
407821	624.64299534700	Steel	8	1979
400930	548.50921002300	Steel	8	1973
411146	3.72983460544	Steel	8	unknown
411147	7.81814384499	Steel	8	unknown
411144	2.65168138832	Steel	8	2013
400930	646.56585897800	Steel	8	1973
411145	9.38433288780	Steel	8	2013
411458	30.83033623660	Steel	4	unknown
411459	326.87706270400	Steel	4	unknown
400736	1784.78398319000	Steel	4	1974
400736	15.09105514870	Steel	4	1974
418744	227.13791548000	Steel	0.75	unknown
414192	1.48007885289	Steel	2	unknown
416092	1.20444613261	Steel	2	unknown
416093	1.16523568868	Steel	2	unknown

416094	13.62515544900	Steel	2 unknown
414158	0.59964680732	Steel	2 unknown
414159	1.31270255119	Steel	2 unknown
418769	2.53167651823	Steel	4 1988
418770	4.24973359428	Steel	2 1988
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418772	1.34533180645	Steel	4 1988
418773	2.99130148306	Steel	4 1988
414189	2.19060034280	Steel	4 1988
418775	0.65559349926	Steel	4 1988
414187	1.84471587394	Steel	4 1988
414188	1.99351182935	Steel	4 1988
407922	30.89508924010	Steel	4 1988
407922	1.14949028814	Steel	4 1988
418774	2.11979142623	Steel	2 1988
418776	0.39667277384	Steel	2 1988
418777	0.46069521230	Steel	2 1988
414186	4.46823303339	Steel	2 1988
400907	233.85354643200	Steel	8 1973
409693	4.54986832292	Steel	2 unknown
409694	4.33589411340	Steel	2 unknown
414164	2.60124195515	Steel	2 unknown
414165	10.26969394950	Steel	2 unknown
414166	14.71696721150	Steel	4 unknown
418792	0.99359574770	Steel	2 unknown
418793	2.52445237998	Steel	2 unknown
418794	0.69273846115	Steel	4 unknown
418796	4.68881241685	Steel	2 unknown
418797	4.39937973612	Steel	2 unknown
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418805	1.93529209656	Steel	4 unknown
418806	3.10643548427	Steel	4 unknown
418807	20.68809128190	Steel	8 1973
400930	1057.18005467000	Steel	8 1973
418808	21.87605465000	Steel	4 1974
408015	710.87992652600	Steel	4 1974
418743	347.64583768800	Steel	1 unknown
409687	1.19233328206	Steel	2 unknown
409688	0.58569100613	Steel	2 unknown
406050	184.03183505600	Steel	4 1977
406042	3.97517275694	Steel	4 1990

406073	4.07575946509	Steel	6	1979
406074	3.51855211664	Steel	6	1979
406097	11.13278627140	Steel	4	unknown
406109	4.88782181266	Steel	4	1998
406110	7.97461144516	Steel	4	1998
406111	177.96446287300	Steel	6	1976
406112	195.33680181500	Steel	6	1976
406227	145.23579118900	Steel	0.75	1988
406228	6.15861803621	Steel	0.75	1988
406340	371.25521759300	Steel	6	1979
406345	6.13443965784	Steel	6	1960
406346	3.76259382919	Steel	6	1960
406347	10.26251807160	Steel	6	1979
406348	23.64885291420	Steel	6	1979
406378	5.90820041806	Steel	2	2001
406379	8.29676999678	Steel	2	2001
406380	4.31268308843	Steel	4	unknown
406803	4.19876875382	Steel	2	1975
406813	7.98790195666	Steel	2	1975
406851	388.99955317300	Steel	2	1975
406852	97.31285086340	Steel	2	1975
406853	12.02064390250	Steel	2	1975
406865	10.47905277730	Steel	2	1975
407003	7.97728801962	Steel	2	1978
407004	9.69741806814	Steel	2	1978
407078	7.52270383824	Steel	2	1978
407079	6.68766033803	Steel	2	1978
407116	5.09138862820	Steel	4	1978
407187	4.67316621189	Steel	4	1979
407546	10.38277637290	Steel	6	1979
406331	9.31040025659	Steel	6	1979
406041	5.31337259892	Steel	8	1990
406024	52.36243136080	Steel	8	1976
406113	733.18559034400	Steel	8	1976
406115	779.68787482300	Steel	8	1976
408120	7.96520062238	Steel	4	1998
408120	14.63564599770	Steel	4	1998
406107	26.29756847840	Steel	4	1998
406108	4.25021580732	Steel	4	1998
406096	14.07990050300	Steel	4	unknown
406099	14.27512907920	Steel	8	1996
406100	479.33413145600	Steel	8	1996
406088	8.71097215720	Steel	6	1979
406094	10.06766927500	Steel	6	1979
406092	6.57110465741	Steel	4	unknown
406093	4.33294420572	Steel	4	unknown
406271	37.51868954950	Steel	6	1970



406270	7.07955304166	Steel	6	1970
404363	36.81462492130	Steel	6	1979
406360	6.00645911526	Steel	6	1979
407192	2.60626961308	Steel	6	1970
407186	4.76604028137	Steel	6	1970
407193	4.06263244197	Steel	6	1970
407194	1.69106161565	Steel	6	1970
407184	385.74550154900	Steel	6	1970
407185	8.08172009190	Steel	6	1970
407191	2.37160678166	Steel	6	1970
407190	2.50842993670	Steel	6	1970
407181	4.23344028076	Steel	6	1979
407182	5.55940468516	Steel	6	1979
406075	837.45480391200	Steel	6	1979
406198	263.87033935000	Steel	6	1979
407564	228.75546465000	Steel	6	1979
406331	150.17196397400	Steel	6	1979
404332	292.85261873400	Steel	6	1979
406338	7.34089807829	Steel	6	1979
407035	2.40053994354	Steel	6	1979
406230	2395.83856543000	Steel	8	1995
404534	422.51549387400	Steel	6	1974
406356	1067.53128111000	Steel	6	1974
404526	8.60854419937	Steel	6	1974
404526	25.96899152560	Steel	6	1974
412340	1.29973875258	Steel	2	2014
412341	43.94131633300	Steel	2	2014
412342	9.75321271476	Steel	2	2014
412343	1.87473129460	Steel	2	2014
406095	372.67925928200	Steel	6	1979
406095	1226.58918694000	Steel	6	1979
412344	9.99350761442	Steel	2	2014
407005	403.34070140400	Steel	4	1978
407087	4.43625269918	Steel	4	1978
407636	194.19737371400	Steel	4	1978
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406610	4.72637833566	Steel	6	1979
406611	323.00320288700	Steel	6	1979
406609	3.95077914501	Steel	6	2001
414181	2.53477816831	Steel	6	unknown
406339	77.93297599900	Steel	6	2006
406537	36.49476221870	Steel	8	2006
406492	28.35410070520	Steel	6	1979
406535	10.88981455810	Steel	6	1979
406536	11.32682922470	Steel	6	1979
407525	12.54972800310	Steel	6	1979
421461	6.73820934620	Steel	6	1979

410542	264.48304284300	Steel	6	1974
414772	2.69515713836	Steel	2	2015
406549	617.63746553100	Steel	6	1974
406549	7.90058538528	Steel	6	1974
407183	4.28016632808	Steel	6	1979
407188	352.69231674700	Steel	6	1979
406019	7.72633814391	Steel	4	1988
406020	5.43282427155	Steel	4	1988
406022	12.42843060360	Steel	6	1990
406032	28.40148544100	Steel	8	1990
406018	4.13124365586	Steel	6	1988
406021	3.61042369886	Steel	6	1988
415953	3.07402667004	Steel	2	1993
415954	1.96653710182	Steel	2	1993
415955	2.04712522688	Steel	2	1993
415958	4.02737437845	Steel	2	1993
406034	4.26317609566	Steel	2	1993
415920	6.15235431057	Steel	2	2015
415921	2.07911112017	Steel	2	2015
415924	1.24455416812	Steel	2	2015
415925	6.32254645368	Steel	2	2015
406035	99.00330298650	Steel	2	1993
415957	2.35675388235	Steel	2	1993
415956	2.20431895220	Steel	2	1993
404533	443.28261149900	Steel	6	1974
406267	12.92582154840	Steel	6	1974
406272	114.49421251200	Steel	6	1970
416100	22.28942417460	Steel	0.75	1992
416101	232.75617957400	Steel	0.75	1992
416102	126.15498669800	Steel	0.75	1992
416103	30.61445218360	Steel	0.75	1992
416104	227.82633503100	Steel	0.75	1992
416105	141.30508639000	Steel	0.75	1992
406016	493.60784379000	Steel	0.75	1992
416106	0.83525323220	Steel	0.75	1992
407195	3.18042785406	Steel	6	1979
415919	256.67493503900	Steel	2	1993
415919	892.13038222900	Steel	2	1993
406031	428.99259878600	Steel	2	1994
406031	3.35737686567	Steel	2	1994
406031	1747.95004151000	Steel	2	1994
406031	180.38574255400	Steel	2	1994
406031	3.70662662632	Steel	2	1994
406031	766.66337103900	Steel	2	1994
410543	884.80329605800	Steel	8	1995
414288	4.56921883531	Steel	6	2015
406550	496.87193820700	Steel	6	1974

415400	1.46932241427	Steel	2	2015
414290	0.64923017248	Steel	6	2015
414287	4.24962360133	Steel	6	2015
415988	2.55626884622	Steel	2	2015
416801	38.60122199720	Steel	2	2015
416803	0.74048856432	Steel	2	2015
416804	0.13508582744	Steel	2	2015
416805	0.11736912646	Steel	2	2015
418283	128.30769134400	Steel	8	1990
418279	127.23013071300	Steel	8	1990
406030	232.69523203000	Steel	8	1990
418280	110.61081669200	Steel	8	1990
406033	1088.96779208000	Steel	8	1990
418276	1.79709152154	Steel	8	1990
418277	16.21052320360	Steel	8	1990
418278	58.86623085230	Steel	8	1990
406028	15.16272045430	Steel	2	1994
418750	2.04652642011	Steel	1	2015
415922	2.04708625888	Steel	2	2015
418751	1.02909786831	Steel	2	2015
415923	2.06105155382	Steel	1	2015
406089	34.68173334950	Steel	2	1985
418752	6.01219933396	Steel	0.75	1985
406106	282.26160937500	Steel	4	1998
406102	3.81554714142	Steel	2	unknown
418754	2.79341515751	Steel	2	unknown
406101	12.27656789710	Steel	2	unknown
418756	1.04222781311	Steel	0.75	2017
406539	133.12628311100	Steel	8	2006
406521	1.71865838848	Steel	6	1974
406538	3.16090542017	Steel	8	2006
406550	2.26576974636	Steel	6	1974
414289	0.69614004892	Steel	6	2015
406553	3.03700001963	Steel	8	1995
406556	2.42624555955	Steel	4	1988
407607	3.71750881390	Steel	8	1995
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408130	4.46748581681	Steel	3	1988
406553	1.95786866738	Steel	8	1995
408132	15.55794189190	Steel	3	1995
408131	15.49348578230	Steel	3	1988
406557	1468.16529240000	Steel	4	1995
408133	7.40911696946	Steel	8	1995
406550	142.05367350600	Steel	6	1974
418760	3.08689986175	Steel	8	1988
418761	0.83177435171	Steel	8	1995
418762	3.88669096607	Steel	8	1988

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418764	4.50742282270	Steel	3	1995
418765	4.95389211942	Steel	3	1988
407168	9.61036070695	Steel	4	1979
407188	122.60569911300	Steel	6	1979
407155	5.23581108736	Steel	6	1979
418933	1.94151941403	Steel	6	1979
406230	268.91400208900	Steel	8	1995
406357	92.73395749150	Steel	6	1974
406350	261.87945377400	Steel	6	1974
406014	14.45514692160	Steel	8	1979
406040	1239.06580530000	Steel	6	1988
418755	1.13093753987	Steel	0.75	2017
406098	398.72095180000	Steel	8	1996
418406	249.86303241700	Steel	2	1994
415986	1.57592397590	Steel	2	2015
415987	1.15534956571	Steel	2	2015
418407	0.60619049953	Steel	2	1994
416799	0.27096053796	Steel	0.75	2015
420561	0.60532445065	Steel	2	1994
420563	2.86503119937	Steel	2	2018
420564	0.62860366443	Steel	2	2018
406029	0.64465015814	Steel	2	1994
420562	0.68761771835	Steel	2	2018
416800	0.14507325559	Steel	0.75	2015
415991	2.73128123785	Steel	2	2015
416802	39.95046118970	Steel	2	2015
415990	1.11360567890	Steel	2	2015
418405	0.83519456252	Steel	2	1994
415989	1.54271087729	Steel	2	2015
418408	1775.06033400000	Steel	2	1994
407835	1290.88028240000	Steel	8	1979
406083	8.33436705744	Steel	2	1985
406090	97.45344111590	Steel	2	1985
418753	4.83351225296	Steel	0.75	1985
406837	62.68034104650	Steel	1.25	1975
406848	57.12023701350	Steel	2	1975
421213	95.85117126490	Steel	1.25	1975
406350	159.98711620000	Steel	6	1974
419247	1.27770000902	Steel	2	2017
406027	2288.72022469000	Steel	8	1995
406025	192.03185774000	Steel	8	1995
406023	4.89726101730	Steel	8	1976
406015	12.93124887190	Steel	8	1992
406838	117.19293197200	Steel	1.25	1975
421214	2.55804255114	Steel	1.25	1975
407533	855.21560986200	Steel	6	1979

407035	14.51865573900	Steel	6	1979
407036	371.35357944700	Steel	6	1979
418281	1898.55681532000	Steel	8	1990
418282	227.50546530500	Steel	8	1990
422845	192.00871104900	Steel	6	1988
406039	1104.83409875000	Steel	6	1988
422846	42.11715414080	Steel	2	2019
422848	6.53728969815	Steel	2	2019
422847	12.39019675180	Steel	2	2019
422849	2.37773286336	Steel	2	2019
423221	104.62842198400	Steel	4	1988
401211	25.64476816960	Steel	2	1997
401112	185.94624063000	Steel	6	1985
400592	29.12554453890	Steel	6	1993
400593	6.16868945299	Steel	6	1993
401216	10.72512665230	Steel	2	2000
401217	482.45626357600	Steel	2	2000
401214	7.62262716374	Steel	6	1986
401212	4.72525524292	Steel	8	2000
401210	1666.21575310000	Steel	2	1997
401208	7.46727750755	Steel	8	1993
401213	2879.41503733000	Steel	8	2000
401209	8.07336662597	Steel	8	2000
401170	3.94001237733	Steel	8	1994
401168	1194.98531254000	Steel	8	1997
401169	1103.56360237000	Steel	6	1987
401219	27.48665852760	Steel	8	2000
401219	2143.57633803000	Steel	8	2000
416281	94.47387388480	Steel	8	1994
400790	9.12487685779	Steel	8	1993
401218	4.36843983629	Steel	8	2000
400771	577.20563986800	Steel	8	1993
401220	2.70266804655	Steel	2	2004
401221	13.55213722490	Steel	2	2004
401220	34.53619185070	Steel	2	2004
418644	24.86126151250	Steel	2	2004
418646	3.58908891715	Steel	2	2004
418647	3.14416073720	Steel	2	2004
400771	1509.40524379000	Steel	8	1993
401213	843.05946586800	Steel	8	2000
401112	1761.19055820000	Steel	6	1985
401215	21.48555032470	Steel	6	1986
401215	1780.29288452000	Steel	6	1986
421416	1561.39789669000	Steel	8	2001
401127	2050.44948250000	Steel	8	2001
400427	757.79180822300	Steel	8	1996
400427	136.99227646000	Steel	8	1996

417767	206.08952970400	Steel	8	1996
400427	3226.30405918000	Steel	8	1996
422702	68.94252383330	Steel	8	1996
422701	743.12728256600	Steel	8	1996
400745	43.07402586680	Steel	6	1973
400748	35.08306952630	Steel	6	1973
400750	16.06750018080	Steel	8	unknown
400751	417.46876004000	Steel	10	1990
400752	13.55287124580	Steel	8	unknown
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400798	91.99371675670	Steel	8	2001
400802	14.37428860240	Steel	8	1973
400803	18.45334793080	Steel	8	1973
401332	3.43904266254	Steel	6	unknown
401333	3.43916247058	Steel	6	unknown
400753	750.55154394600	Steel	10	2007
401299	2.51743457404	Steel	6	unknown
401279	3.35206540519	Steel	6	unknown
400753	677.17005585000	Steel	10	2007
400754	31.65737353750	Steel	6	unknown
408113	15.34281501260	Steel	4	1973
408113	412.55562677900	Steel	4	1973
400767	107.12354585700	Steel	6	1973
400743	1050.48336580000	Steel	6	1973
400766	28.00059305840	Steel	6	unknown
400765	316.57745495200	Steel	4	1973
400797	14.25190346530	Steel	6	unknown
400799	112.48969113500	Steel	8	2001
400810	9.49920437257	Steel	2	1973
407806	755.77395983800	Steel	4	unknown
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409912	30.28743871390	Steel	6	1999
401268	2084.17520765000	Steel	6	unknown
401268	1220.96184876000	Steel	6	unknown
400749	20.65354000230	Steel	6	1973
419306	1.44073172487	Steel	2	unknown
419307	1.67017261339	Steel	2	unknown
419311	2.30230749810	Steel	4	unknown
419313	0.95184620534	Steel	2	unknown
419315	1.32373979192	Steel	4	unknown
419310	3.85503488896	Steel	4	unknown
419317	1.60231169110	Steel	2	unknown
419318	1.76374585218	Steel	2	unknown
409690	3.37307930066	Steel	4	unknown
419321	2.93054217557	Steel	6	unknown
419322	0.85646811504	Steel	2	unknown

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419323	0.96722281875	Steel	4 unknown
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419316	8.17947688681	Steel	2 unknown
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410781	221.39195799500	Steel	4 2010
407807	22.11616737340	Steel	4 1973
400804	217.61614781300	Steel	6 1973
420735	0.70536804750	Steel	6 2018
400805	1691.38288607000	Steel	6 1973
420736	2.35902865241	Steel	6 1973
401306	549.84902345700	Steel	4 1973
420737	1.76392484879	Steel	4 1973
420738	2.01072358034	Steel	4 1973
420739	0.45658446592	Steel	4 2018
408113	1435.96515106000	Steel	4 1973
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421378	565.97853177700	Steel	6 1973
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409913	123.93013028300	Steel	6 1999
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418156	2.02274025456	Steel	4 unknown
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418174	13.60908232530	Steel	4 unknown
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423371	0.83910133142	Steel	4 unknown
423372	12.66751951440	Steel	4 unknown
423373	12.61975345350	Steel	4 unknown
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423383	3.01261301507	Steel	10 unknown
423384	3.14423402018	Steel	10 unknown
423385	0.87013816813	Steel	10 unknown
423386	5.34178836188	Steel	4 unknown
423387	3.94434477445	Steel	4 unknown
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423396	3.10955503862	Steel	12 unknown
423397	1.67963496418	Steel	12 unknown
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423401	3.26464092920	Steel	8 unknown
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423405	9.66472132055	Steel	4 unknown
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424194	22.02348988510	Steel	8 2020
402926	5.08733883253	Steel	2 unknown
403485	30.82119009560	Steel	2 unknown
403486	4.07937986123	Steel	2 unknown
403487	6.38081789445	Steel	2 unknown
408225	8.85678471925	Steel	6 unknown
408229	13.82740499660	Steel	6 1979
408222	8.28376099199	Steel	4 1919
409921	39.80243323720	Steel	4 1992
400784	404.38942789500	Steel	2 2010
402335	26.37950167770	Steel	8 1995
403185	5.53754857431	Steel	8 1999
402925	19.83718613960	Steel	2 unknown
400785	6.20762914691	Steel	2 unknown
400785	4.53030487318	Steel	2 2010
409922	36.43950261920	Steel	4 1992
409924	39.32881656210	Steel	4 1992
404055	866.80670120200	Steel	8 1971
403996	6.68489290058	Steel	2 unknown
403279	232.97154824200	Steel	2 1972
403489	3.13806976983	Steel	2 unknown
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402938	568.40449027100	Steel	2 unknown
402938	4.37668291161	Steel	2 unknown
403488	208.66689170200	Steel	2 unknown
402937	35.21273295450	Steel	2 2000
403183	733.29302427200	Steel	8 1990
403180	4.54814999923	Steel	8 1988
403577	661.66387733800	Steel	6 1984
408706	94.51946546710	Steel	6 1984

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403576	175.98152105000	Steel	6	1984
400555	22.42244243370	Steel	6	1984
403217	4.52034213925	Steel	2	1974
402857	14.51670002900	Steel	4	1968
403244	4.18581712701	Steel	4	1979
403413	7.03374371115	Steel	6	1979
410552	1055.52487833000	Steel	8	1979
403278	316.44057533600	Steel	4	1972
410530	850.51029403500	Steel	4	1972
403565	492.00073653800	Steel	8	1990
400555	68.98577495680	Steel	6	1984
411960	1178.79579559000	Steel	8	1990
403574	393.49084976400	Steel	8	1990
403574	288.37267865800	Steel	8	1990
402936	22.49131307860	Steel	2 unknown	
402858	191.23704608800	Steel	4	1968
402856	59.64612481050	Steel	4	1968
411069	17.54090574740	Steel	2 unknown	
403211	12.72458890650	Steel	8	1990
403565	118.28119295600	Steel	8	1990
402755	3.57964474526	Steel	4	1973
411636	44.77725572240	Steel	4	2013
411641	3.38946701078	Steel	4	2013
411640	42.27837736130	Steel	4	2013
411642	131.75013793600	Steel	4	2013
411634	2.86635938839	Steel	4	2013
403314	204.74177437500	Steel	4	1998
408226	21.39738991350	Steel	6	1979
408226	513.11669131200	Steel	6	1979
411898	6.85880638408	Steel	4	2007
411897	5.78640334284	Steel	4	2007
403573	29.74508495070	Steel	8	1990
411959	406.08505849600	Steel	8	1990
403229	37.47699710360	Steel	6	1970
403496	10.05554141360	Steel	4	1968
403497	16.77218531030	Steel	8	1968
403228	375.46663239300	Steel	8	1970
403228	3.23523211818	Steel	8	1970
411962	366.73549956700	Steel	8	1990
402893	137.85892346500	Steel	6	1995
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402693	7.39614402381	Steel	4	1978
404003	110.71584778200	Steel	4	1970
403222	283.89729846500	Steel	4	1970
414209	5.17593150986	Steel	4	1978
403222	226.96129002500	Steel	4	1970

402224	4.15767983493	Steel	4	1979
402224	1.69557484553	Steel	4	1979
403254	1.68028824282	Steel	6	1979
408230	5.75601469695	Steel	6	1979
408230	1722.40896196000	Steel	6	1979
408230	1.39281163007	Steel	6	1979
415704	0.66778718672	Steel	6	2015
415732	1.89672867338	Steel	4	2015
403514	540.60551469100	Steel	6	1979
403513	1.76205567705	Steel	6	1979
415364	2.17725757710	Steel	6	2015
403513	192.46387341700	Steel	6	1979
411961	244.78211957400	Steel	8	1990
411961	179.74147293400	Steel	8	1990
404008	155.04635843800	Steel	2	unknown
402224	305.96377622200	Steel	4	1979
417778	1.22962037606	Steel	4	1968
418187	0.89062928397	Steel	6	unknown
414160	5.00032268299	Steel	6	unknown
418196	8.09468396387	Steel	4	unknown
418197	9.48971755093	Steel	4	unknown
418193	10.32934084180	Steel	6	unknown
418198	1.57561164538	Steel	6	unknown
418195	5.12416989012	Steel	2	unknown
418199	4.08081472483	Steel	6	unknown
418200	3.72757362784	Steel	6	unknown
418201	1.53385083091	Steel	2	unknown
418202	1.48974006639	Steel	4	unknown
418203	1.96236784571	Steel	4	unknown
418191	6.90390451668	Steel	2	unknown
418204	0.95169840556	Steel	4	unknown
418205	1.14125987394	Steel	4	unknown
418190	10.07996195370	Steel	4	unknown
418207	0.88462864523	Steel	4	unknown
418189	5.36732913715	Steel	4	unknown
418206	7.09083165750	Steel	2	unknown
418209	1.88759396635	Steel	2	unknown
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418188	10.95681504680	Steel	4	unknown
414161	26.84829800260	Steel	4	unknown
418194	5.00532452451	Steel	4	unknown
409914	50.58527056100	Steel	8	1992
418210	0.50614058441	Steel	6	unknown
418208	0.61934297935	Steel	6	unknown
418848	2.65146747633	Steel	4	1960
403239	1417.07058039000	Steel	4	1960
403238	13.63791863480	Steel	4	1960

418845	2.27597769927	Steel	4	1960
418847	2.06712558990	Steel	4	1960
418850	10.00215717200	Steel	6	unknown
418852	2.37447039193	Steel	2	unknown
418860	3.11834263898	Steel	4	unknown
415713	1.50159663443	Steel	4	1979
418842	3.25776495968	Steel	2	unknown
418843	6.70363775795	Steel	2	unknown
418844	2.81369364972	Steel	2	unknown
403586	8.47948041230	Steel	6	1985
403587	1827.90242421000	Steel	6	1985
418861	0.68625536419	Steel	4	unknown
418851	9.90024448454	Steel	6	unknown
418853	2.57330576717	Steel	2	unknown
418854	3.39948027281	Steel	2	unknown
418855	3.46881241829	Steel	2	unknown
418856	0.96370619216	Steel	4	unknown
418857	0.75923281824	Steel	4	unknown
418858	10.45036003820	Steel	4	unknown
418862	0.73218625109	Steel	2	unknown
418863	0.96061127794	Steel	2	unknown
418859	8.02555061770	Steel	2	unknown
418864	2.69749943570	Steel	4	unknown
403230	4.83133639824	Steel	6	1985
408148	8.84228003657	Steel	4	unknown
408148	13.95763978560	Steel	4	unknown
408148	27.88160665170	Steel	6	unknown
418865	8.41122310915	Steel	4	unknown
418866	4.33096203231	Steel	4	unknown
418868	3.52811927386	Steel	4	unknown
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418870	6.93296401029	Steel	4	unknown
418871	1.16863170371	Steel	4	unknown
418867	6.64399356229	Steel	4	unknown
418872	1.48910345060	Steel	4	unknown
418873	0.62314368252	Steel	4	unknown
418874	14.36386169250	Steel	4	unknown
418876	1.49043571681	Steel	2	unknown
418877	1.58063525854	Steel	2	unknown
418878	4.05630457265	Steel	2	unknown
418879	7.46578808424	Steel	2	unknown
418880	4.34709830412	Steel	2	unknown
418881	7.44079576392	Steel	2	unknown
418882	4.36733860466	Steel	2	unknown
418883	4.32741177756	Steel	2	unknown
418884	4.61396095171	Steel	3	unknown
418885	6.59598820042	Steel	3	unknown

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418887	2.19198522945	Steel	3 unknown
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418889	0.36267656390	Steel	3 unknown
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418891	0.78579941013	Steel	2 unknown
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418893	2.39379423658	Steel	2 unknown
418894	2.54194944128	Steel	2 unknown
418895	1.23515485599	Steel	4 unknown
418896	4.02953331866	Steel	2 unknown
418875	4.57454555405	Steel	2 unknown
414162	7.51410768905	Steel	6 unknown
414194	5.46448463861	Steel	6 unknown
414193	12.41019663090	Steel	4 unknown
418897	11.74943466720	Steel	4 unknown
418898	10.11412111840	Steel	4 unknown
418899	2.43879649376	Steel	3 unknown
418900	4.42981863488	Steel	3 unknown
418901	2.15977446891	Steel	4 unknown
418902	0.49482376025	Steel	6 unknown
418903	8.27270642671	Steel	3 unknown
418904	0.77067294271	Steel	3 unknown
418905	1.12668491622	Steel	3 unknown
418906	1.13493350026	Steel	4 unknown
414163	4.42114314308	Steel	4 unknown
411268	7.19454875434	Steel	4 2013
411894	8.23545229372	Steel	2 2007
418947	4.82154719289	Steel	2 2007
418948	6.20778996275	Steel	8 2013
418949	1.78070549931	Steel	4 2013
418950	1.74987570651	Steel	2 2013
418951	1.63654002781	Steel	2 2013
418952	1.60208996475	Steel	4 2013
408614	480.27468045500	Steel	4 1978
419390	1.17918332056	Steel	2 2017
404008	139.36438552500	Steel	2 unknown
404008	167.41761501300	Steel	2 unknown
404036	9.05866444128	Steel	2 1943
402859	2714.83430307000	Steel	4 1968
402859	545.12881988300	Steel	4 1968
419498	0.97051648571	Steel	4 2017
401623	273.88780271400	Steel	4 1979
418757	1.32518168799	Steel	2 unknown
418758	1.93327163605	Steel	2 unknown
419694	12.64863061390	Steel	4 1979
401623	113.40803837100	Steel	4 1979

419696	0.98296308256	Steel	2	2017
420202	0.53381651198	Steel	2	2017
420203	1.81696028888	Steel	2	2017
420204	1.26116961700	Steel	2	2017
421450	51.83258669630	Steel	4	1979
420471	1.03007767191	Steel	4	unknown
420505	2.40627603767	Steel	8	1999
403304	1.25167651035	Steel	3	1994
403304	38.33087688360	Steel	3	1994
403237	2.68991230726	Steel	4	1919
403164	6.96724908720	Steel	4	1968
411068	15.71529964980	Steel	2	unknown
411067	1504.54790342000	Steel	2	unknown
400555	272.92159073100	Steel	6	1984
408004	24.88174416590	Steel	6	1970
402417	326.60175099900	Steel	6	unknown
421011	10.05530278680	Steel	4	2018
421012	0.65377471280	Steel	4	2018
421013	113.07964284000	Steel	4	2018
421020	2.05277512049	Steel	6	2018
421029	0.57073371532	Steel	2	1990
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403702	12.30831412250	Steel	4	2001
403707	13.93528822550	Steel	2	2001
403910	1395.21577486000	Steel	8	2001
403979	29.38756517550	Steel	6	unknown
407845	44.70526429490	Steel	2	1994
403938	1486.12023949000	Steel	6	1987
403605	10.96742276880	Steel	6	1987
403937	3.92358188101	Steel	6	1987
403235	1176.44120837000	Steel	6	1984
403220	3.22534384685	Steel	2	1981
407846	1048.59926220000	Steel	2	1981
403236	1728.63794776000	Steel	6	1984
403631	6.31918471692	Steel	6	2001
403909	275.39959234900	Steel	8	2001
403671	890.53076938500	Steel	4	2001
403672	109.59138501700	Steel	4	2001
403703	9.01785451609	Steel	4	2001
403701	12.22290785280	Steel	2	1997
403710	343.94861429100	Steel	2	1997
403712	2.71524980855	Steel	2	1998
403713	394.45142658100	Steel	2	1998
403708	623.05233435500	Steel	2	2001
403708	18.61971125870	Steel	2	2001
403656	1716.10956416000	Steel	6	1981
403638	2.27320225760	Steel	6	1996
403660	3.95124397071	Steel	8	1996
403645	12.48142413170	Steel	8	1996
403655	631.72958138500	Steel	8	1996
403659	6.76336051262	Steel	8	1996

403908	554.29387758300	Steel	8	2001
403907	12.71520971570	Steel	8	2001
403905	720.64082057200	Steel	8	2001
403906	63.98420294760	Steel	8	2001
403633	2.49200224777	Steel	4	2001
403632	68.95288574470	Steel	4	2001
408100	13.63262810770	Steel	2	1975
408102	8.66494984806	Steel	2	1975
414177	2.49490634960	Steel	2 unknown	
408104	20.03552650280	Steel	2	1975
414176	1.85279255493	Steel	2	1975
408109	1.90348003427	Steel	2	2006
417412	1.03827945103	Steel	2	2016
418648	2.22604279873	Steel	2	1987
418649	5.73400298465	Steel	2	1997
402764	28.30647883100	Steel	2	1997
402992	1.85172011965	Steel	2	1997
403143	482.90308416200	Steel	2	1981
418651	1.26650457718	Steel	2	2006
408105	2.46596288882	Steel	2	1975
408106	9.07330233930	Steel	2	1975
408103	12.62500289550	Steel	2	1975
408109	2.62784349386	Steel	2	2006
418650	1.47291904465	Steel	2	1975
403643	26.58907929310	Steel	6	2000
403658	2.99898954135	Steel	8	2000
403639	36.93481103530	Steel	8	2000
403640	12.41350347540	Steel	4	2000
403642	5.56527133414	Steel	4	2000
418652	4.24180754710	Steel	4	2000
403764	218.10157541200	Steel	6	1990
420615	4.75243725576	Steel	6	1990
408101	181.95025753500	Steel	4	1975
408107	490.16015409700	Steel	4	1986
403925	1883.12137618000	Steel	4	1986
403709	8.88693644693	Steel	2	1997
420565	493.25252526200	Steel	4	1986
408107	1984.84707238000	Steel	4	1986
403630	532.23840694800	Steel	2	1996
403936	196.60698551200	Steel	8	1996
421298	1.37553395171	Steel	1.25	1984
421299	8.99433779162	Steel	8	1996
421301	83.20689840410	Steel	8	1996
403935	266.91126879200	Steel	8	1996
403310	1.75820076314	Steel	6	1996
403935	1330.07869063000	Steel	8	1996
421300	2.74700644521	Steel	8	1996



403368	11.83051474660	Steel	6	1997
407842	2492.55588483000	Steel	8	1994
403588	1078.50260985000	Steel	8	1997
403634	10.48573383680	Steel	2	1975
424451	3.41589209851	Steel	2	2020
424452	41.85403413280	Steel	2	2020
424454	44.02033012900	Steel	2	2020
424455	0.46744452725	Steel	2	2020
424456	43.91584825720	Steel	2	2020
424457	0.36025684248	Steel	2	2020
424458	43.88272489830	Steel	2	2020
424459	0.53072946536	Steel	2	2020
424460	44.04413126690	Steel	2	2020
424461	0.51458887639	Steel	2	2020
424462	27.02060921340	Steel	2	2020
424463	9.68231540595	Steel	2	1975
403635	51.31761165760	Steel	2	1975
424453	0.47680343326	Steel	2	2020
400871	20.88185522940	Steel	6	1987
400917	306.38136259300	Steel	6	1992
400989	20.27757347740	Steel	6	1987
401031	5.54656820698	Steel	2	unknown
401032	5.94456564415	Steel	2	unknown
401033	18.17313271590	Steel	1.25	unknown
401034	1000.20479873000	Steel	1.25	unknown
401035	13.76668549670	Steel	4	unknown
401071	12.63312286690	Steel	6	1987
401072	1718.05322550000	Steel	6	1987
401087	22.37292682670	Steel	4	1996
401100	5.53737092925	Steel	6	1987
401340	4.04757803924	Steel	2	unknown
401341	228.54238319200	Steel	2	unknown
401342	190.06879408400	Steel	2	unknown
401343	108.87536352000	Steel	2	unknown
401344	167.14492179600	Steel	2	unknown
408172	218.21502319200	Steel	8	1992
408173	6.57800653938	Steel	8	1992
408571	2.66439072124	Steel	8	2008
400918	635.87626898100	Steel	8	1990
400878	319.72352823200	Steel	8	1990
400916	22.96916794790	Steel	6	1992
401024	654.23075546800	Steel	4	1982
401025	8.35126845691	Steel	4	1982
400780	964.19764819800	Steel	8	1992
400922	262.07687051100	Steel	2	1993
408139	24.71645928670	Steel	2	1993
408139	16.68066457290	Steel	2	1993

408139	14.15450753020	Steel	2	1993
411925	5.86279142538	Steel	6	1995
416050	538.30812913400	Steel	8	1989
401338	20.39683691530	Steel	8	unknown
416049	586.87226224500	Steel	8	1989
416048	285.77952864000	Steel	8	1989
416047	356.37614005300	Steel	8	1989
401042	3568.44464165000	Steel	8	1995
411925	8301.35647772000	Steel	8	1995
401000	14.54483570330	Steel	4	unknown
401074	114.48200086200	Steel	8	1989
401073	243.55823889100	Steel	8	1989
401073	379.74118560300	Steel	8	1989
419519	521.59182350300	Steel	8	1992
418228	720.45945837200	Steel	8	1992
401088	13.09620614140	Steel	4	1996
401089	19.80585188120	Steel	4	1996
418410	144.01454866000	Steel	4	1996
401089	574.85172433900	Steel	4	1996
408377	2.48867518751	Steel	8	1995
411925	66.64988187810	Steel	8	1995
408377	50.81581219450	Steel	8	1995
408377	6.45085636640	Steel	2	1995
401113	11.65271594470	Steel	2	1998
401019	121.36659368900	Steel	6	1991
418980	3.71161016264	Steel	2	1998
418981	3.79781358401	Steel	2	1998
401113	7.76908714704	Steel	2	1998
400927	552.23339042700	Steel	4	2000
418982	14.27250431400	Steel	2	2000
418983	3.49564507432	Steel	2	2000
400928	22.89091393360	Steel	4	2000
418984	3.54667081990	Steel	2	2000
418986	6.57820528033	Steel	2	unknown
418987	1.43163686184	Steel	4	unknown
401203	4.97284560402	Steel	2	1998
401204	0.75699845381	Steel	2	1998
407861	1.59175206438	Steel	2	unknown
401185	16.54941272050	Steel	6	1989
401186	3.55432249680	Steel	6	unknown
401202	1.56485640504	Steel	2	unknown
407862	2.84517137699	Steel	4	unknown
401201	4.80778945405	Steel	2	1998
401199	3.18838286516	Steel	2	1998
401200	1.73630822587	Steel	2	1998
411925	71.60669521480	Steel	6	1995
411925	2.43837219797	Steel	6	1995

401187	13.44106740850	Steel	6	1998
401194	4.42659015768	Steel	2	1995
414167	1.82553723272	Steel	2	1998
414167	1.87298738000	Steel	2	1998
407860	0.73519929979	Steel	2	1998
407860	1.63381906919	Steel	2	1998
401194	1.45662643257	Steel	2	1998
401198	3.64750189361	Steel	8	unknown
418988	4.00715269664	Steel	2	1995
418989	7.19049829386	Steel	3	1995
418990	7.35282877062	Steel	3	1995
418991	4.87476064995	Steel	4	1995
418992	7.62743922488	Steel	6	1995
418994	1.56322695962	Steel	4	1995
418995	2.55507862874	Steel	8	1995
418996	1.64388730961	Steel	6	1995
418997	1.85329114726	Steel	4	1995
418998	2.29619715288	Steel	3	1995
418999	1.43734127725	Steel	6	1995
419000	0.78029033766	Steel	6	1998
401001	17.58152236470	Steel	4	unknown
401002	259.96409427400	Steel	4	unknown
419145	6.94442999662	Steel	4	unknown
400927	4.87515860506	Steel	4	2000
400926	10.39000000360	Steel	4	1990
417765	365.64805230300	Steel	4	1990
419763	37.97527520790	Steel	0.75	2017
419764	36.53570565920	Steel	0.75	2017
419770	41.17883183770	Steel	0.75	2017
419771	21.60381794150	Steel	0.75	2017
419740	20.03885251520	Steel	0.75	2017
419741	19.76270145070	Steel	0.75	2017
419742	19.45440108390	Steel	0.75	2017
419595	24.70529651960	Steel	0.75	2017
419743	14.11464683400	Steel	0.75	2017
419744	23.85999775940	Steel	0.75	2017
419745	20.82395040570	Steel	0.75	2017
419746	12.65607700870	Steel	0.75	2017
419747	30.94208444400	Steel	0.75	2017
419748	40.15040556220	Steel	0.75	2017
419749	39.91923219700	Steel	0.75	2017
419754	265.25924691100	Steel	4	1990
419755	28.85536194490	Steel	0.75	2017
419756	14.31907707080	Steel	0.75	2017
419757	14.61734623630	Steel	0.75	2017
419758	15.52197054380	Steel	0.75	2017
419759	22.80753845120	Steel	0.75	2017

419761	14.91130984470	Steel	0.75	2017
419760	30.24715098210	Steel	0.75	2017
419762	29.03905649400	Steel	0.75	2017
400925	1121.80010745000	Steel	4	1990
419594	14.22565474930	Steel	4	1990
419750	25.56393827130	Steel	0.75	2017
416052	165.45591256900	Steel	8	1989
416051	518.36435857800	Steel	8	1989
400915	1471.40979008000	Steel	4	1990
408378	13.82100336660	Steel	4	1998
401102	7.54874136597	Steel	2	1998
401131	369.35206275300	Steel	6	1991
421194	11.78634117260	Steel	12	2018
421196	4.96698203202	Steel	6	2018
421198	1.84785227560	Steel	6	1981
400874	1878.46554064000	Steel	6	1981
421192	187.17094428800	Steel	12	2018
421193	7.41477023434	Steel	12	2018
421195	1.46561568152	Steel	6	2018
401339	594.23431426300	Steel	8	1989
422203	88.29376470110	Steel	8	1989
422204	167.86466685500	Steel	2	2019
422205	21.95570588390	Steel	2	2019
422206	20.97765134350	Steel	2	2019
422207	33.59654614940	Steel	2	2019
408569	2.17074266100	Steel	8	1992
408570	53.40926761630	Steel	8	2008
418409	904.42161222700	Steel	8	1992
408171	2426.47370995000	Steel	8	1992
400923	343.37973632300	Steel	4	1992
400924	18.21557429560	Steel	2	1992
401132	837.03084303100	Steel	2	1993
401131	2432.60678889000	Steel	6	1991
400900	13.76722927600	Steel	2	unknown
401026	14.18149546510	Steel	4	unknown
401036	378.70718368100	Steel	4	unknown
401027	4.26393734950	Steel	4	unknown
400003	40.10235299050	Steel	2	1990
400701	8.09168964785	Steel	4	1984
408297	59.26855194810	Steel	4	unknown
400004	707.42636682600	Steel	2	1990
400709	1754.84400034000	Steel	4	1984
400708	11.87645834440	Steel	4	1984
401030	125.75793943800	Steel	4	1997
418739	4.12737740599	Steel	4	1984
416286	157.12791326900	Steel	4	1984

Lookup Table: description material Lookup description Size lookup

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study  
Marginal Cost Summary

A	B	C	D	E	F	G	H	I	J	K	L
Line	FERC A/C	Description	Total System	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
1	<b>MARGINAL COST BASED REVENUE REQUIREMENTS REPORT</b>										
2		<b>Demand Related Carrying Costs</b>									
3	376	Reinforcement/Pipe Replacement	\$ 9,985,255	\$ 3,536,170	\$ 34,417	\$ 1,763,824	\$ 114,499	\$ 2,473,293	\$ 362,294	\$ 877,803	\$ 822,955
4	376	Mains Extension - Demand Component	\$ 7,789,012	\$ 2,758,394	\$ 26,847	\$ 1,375,874	\$ 89,315	\$ 1,929,296	\$ 282,608	\$ 684,731	\$ 641,948
5		Subtotal: Demand Related Carrying Costs	\$ 17,774,267	\$ 6,294,564	\$ 61,263	\$ 3,139,698	\$ 203,815	\$ 4,402,589	\$ 644,901	\$ 1,562,534	\$ 1,464,903
6		<b>Demand Related O&amp;M Costs</b>									
7	920-935	A&G Expense - Demand Related	\$ 1,875,455	\$ 664,172	\$ 6,464	\$ 331,286	\$ 21,506	\$ 464,540	\$ 68,047	\$ 164,871	\$ 154,570
8		Subtotal: Demand O&M Costs	\$ 1,875,455	\$ 664,172	\$ 6,464	\$ 331,286	\$ 21,506	\$ 464,540	\$ 68,047	\$ 164,871	\$ 154,570
9		<b>Total: Demand Related Costs</b>	<b>\$ 19,649,723</b>	<b>\$ 6,958,736</b>	<b>\$ 67,728</b>	<b>\$ 3,470,984</b>	<b>\$ 225,320</b>	<b>\$ 4,867,129</b>	<b>\$ 712,948</b>	<b>\$ 1,727,405</b>	<b>\$ 1,619,472</b>
10		<b>Customer Related Carrying Costs</b>									
11	376	Mains Extension - Customer Component	\$ 5,171,273	\$ 3,940,285	\$ 187,604	\$ 769,156	\$ 122,179	\$ 103,483	\$ 39,161	\$ 4,555	\$ 4,849
12	380	Services	\$ 15,506,102	\$ 10,597,159	\$ 504,550	\$ 2,681,678	\$ 425,981	\$ 694,402	\$ 262,780	\$ 164,471	\$ 175,082
13	381-383	Meters, Installations, Regulators	\$ 2,944,304	\$ 1,723,697	\$ 82,068	\$ 548,131	\$ 87,070	\$ 291,889	\$ 110,458	\$ 48,917	\$ 52,073
14		Subtotal: Demand Related Carrying Costs	\$ 23,621,679	\$ 16,261,142	\$ 774,222	\$ 3,998,965	\$ 635,230	\$ 1,089,775	\$ 412,399	\$ 217,943	\$ 232,004
15		<b>Customer Related O&amp;M Costs</b>									
16	902	Meter Reading Expenses	\$ 202,880	\$ 149,729	\$ 7,129	\$ 29,930	\$ 4,899	\$ 5,111	\$ 1,694	\$ 1,835	\$ 2,554
17	903	Customer Records & Collection Expenses	\$ 2,052,586	\$ 1,563,982	\$ 74,464	\$ 305,294	\$ 48,496	\$ 41,075	\$ 15,544	\$ 1,808	\$ 1,925
18	904	Uncollectible Accounts	\$ 437,750	\$ 368,931	\$ 11,718	\$ 38,990	\$ 7,696	\$ -	\$ 8,415	\$ -	\$ 2,000
19	908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	909	Informational and Instructional Advertising Exp.	\$ 73,965	\$ 56,358	\$ 2,683	\$ 11,001	\$ 1,748	\$ 1,480	\$ 560	\$ 65	\$ 69
21	920-935	Customer A&G Costs	\$ 5,363,505	\$ 3,625,070	\$ 176,171	\$ 889,439	\$ 141,584	\$ 310,349	\$ 115,020	\$ 50,792	\$ 55,079
22		Subtotal: Customer O&M Costs	\$ 8,130,686	\$ 5,764,069	\$ 272,166	\$ 1,274,655	\$ 204,422	\$ 358,014	\$ 141,233	\$ 54,500	\$ 61,627
23		<b>Total: Customer Related Costs</b>	<b>\$ 31,752,365</b>	<b>\$ 22,025,211</b>	<b>\$ 1,046,388</b>	<b>\$ 5,273,619</b>	<b>\$ 839,652</b>	<b>\$ 1,447,789</b>	<b>\$ 553,632</b>	<b>\$ 272,443</b>	<b>\$ 293,631</b>
24		<b>Total LRIC Based Revenue Requirement</b>	<b>\$ 51,402,088</b>	<b>\$ 28,983,947</b>	<b>\$ 1,114,115</b>	<b>\$ 8,744,603</b>	<b>\$ 1,064,972</b>	<b>\$ 6,314,918</b>	<b>\$ 1,266,580</b>	<b>\$ 1,999,848</b>	<b>\$ 1,913,104</b>
25		<b>Actual Revenue Requirement</b>	<b>\$ 50,983,199</b>								
26		<b>True-up Factor</b>	<b>0.9919</b>								
27		<b>Allocated Actual Revenue Requirement</b>	<b>\$ 50,983,199</b>	<b>\$ 28,747,750</b>	<b>\$ 1,105,036</b>	<b>\$ 8,673,341</b>	<b>\$ 1,056,294</b>	<b>\$ 6,263,456</b>	<b>\$ 1,256,258</b>	<b>\$ 1,983,551</b>	<b>\$ 1,897,513</b>
28		<b>Revenue to Cost Ratio</b>	<b>0.85</b>	<b>0.79</b>	<b>0.51</b>	<b>0.84</b>	<b>1.03</b>	<b>0.88</b>	<b>1.23</b>	<b>0.84</b>	<b>1.42</b>

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study  
Marginal Cost Summary

A	B	C	D	E	F	G	H	I	J	K	L
Line	FERC A/C	Description	Total System	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41	Low Winter Medium G-51, T-51	High Winter Large G-42, T-42	Low Winter Large G-52, T-52
29	<b>MARGINAL UNIT COST REPORT</b>										
30	<b>Demand Related Carrying Costs</b>										
31	376	Reinforcement/Pipe Replacement	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57	\$ 150.57
32	376	Mains Extension - Demand Component	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45	\$ 117.45
33		Subtotal: Demand Related Carrying Costs	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02	\$ 268.02
34	<b>Demand Related O&amp;M Costs</b>										
35	920-935	A&G Expense - Demand Related	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28
36		Subtotal: Demand O&M Costs	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28
37		<b>Total: Demand Related Costs</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>	<b>\$ 296.30</b>
38		Monthly Costs	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69	\$ 24.69
39	<b>Customer Related Carrying Costs</b>										
40	376	Mains Extension - Customer Component	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94	\$ 146.94
41	380	Services	\$ 440.61	\$ 395.20	\$ 395.20	\$ 512.32	\$ 512.32	\$ 986.04	\$ 986.04	\$ 5,305.51	\$ 5,305.51
42	381-383	Meters, Installations, Regulators	\$ 83.66	\$ 64.28	\$ 64.28	\$ 104.72	\$ 104.72	\$ 414.48	\$ 414.48	\$ 1,577.97	\$ 1,577.97
43		Subtotal: Customer Related Carrying Costs	\$ 671.22	\$ 606.42	\$ 606.42	\$ 763.99	\$ 763.99	\$ 1,547.46	\$ 1,547.46	\$ 7,030.42	\$ 7,030.42
44	<b>Customer Related O&amp;M Costs</b>										
45	902	Meter Reading Expenses	\$ 5.76	\$ 5.58	\$ 5.58	\$ 5.72	\$ 5.89	\$ 7.26	\$ 6.36	\$ 59.18	\$ 77.40
46	903	Customer Records & Collection Expenses	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33
47	904	Uncollectible Accounts	\$ 12.44	\$ 13.76	\$ 9.18	\$ 7.45	\$ 9.26	\$ -	\$ 31.58	\$ -	\$ 60.60
48	908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	909	Informational and Instructional Advertising Exp.	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
50	920-935	Customer A&G Costs	\$ 152.41	\$ 135.19	\$ 137.99	\$ 169.92	\$ 170.28	\$ 440.69	\$ 431.60	\$ 1,638.46	\$ 1,669.07
51		Subtotal: Customer O&M Costs	\$ 231.04	\$ 214.96	\$ 213.18	\$ 243.52	\$ 245.86	\$ 508.37	\$ 529.96	\$ 1,758.06	\$ 1,867.49
52		<b>Total: Customer Related Costs</b>	<b>\$ 902.26</b>	<b>\$ 821.38</b>	<b>\$ 819.60</b>	<b>\$ 1,007.51</b>	<b>\$ 1,009.84</b>	<b>\$ 2,055.84</b>	<b>\$ 2,077.42</b>	<b>\$ 8,788.49</b>	<b>\$ 8,897.91</b>
53		Monthly Costs	\$ 75.19	\$ 68.45	\$ 68.30	\$ 83.96	\$ 84.15	\$ 171.32	\$ 173.12	\$ 732.37	\$ 741.49

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study  
Plant Investment

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	FERC A/C	Description	Units	Total	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
1		<b>Billing Determenants</b>										
2		No. of Customers		35,192	26,815	1,277	5,234	831	704	267	31	33
3		Design Day Capacity	dt	66,317	23,486	229	11,714	760	16,426	2,406	5,830	5,466
4		Throughput	therms	74,152,109	20,067,257	237,269	10,880,833	1,474,573	14,423,832	4,761,300	5,889,772	16,417,274
5		Revenue		\$ 43,200,249	\$ 22,839,504	\$ 565,562	\$ 7,295,080	\$ 1,084,321	\$ 5,518,329	\$ 1,539,199	\$ 1,669,111	\$ 2,689,143
6		<b>Demand Related Additions</b>										
7	376	Reinforcement/Pipe Replacement										
8		Investment per unit capacity	\$/dt		\$1,664	\$1,664	\$1,664	\$1,664	\$1,664	\$1,664	\$1,664	\$1,664
9		Class investment	\$	\$ 110,375,535	\$39,088,299	\$380,437	\$19,497,053	\$1,265,659	\$27,339,419	\$4,004,740	\$9,703,101	\$9,096,828
10		ECCR	%		9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
11		Annual Carrying Charge	\$	\$ 9,985,255	\$3,536,170	\$34,417	\$1,763,824	\$114,499	\$2,473,293	\$362,294	\$877,803	\$822,955
12		Unit Annual Carrying Costs	\$/dt		\$150.57	\$150.57	\$150.57	\$150.57	\$150.57	\$150.57	\$150.57	\$150.57
13	376	Mains Extension - Demand Component										
14		Investment per unit capacity	\$/dt		\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298
15		Class investment	\$	\$ 86,098,596	\$30,490,884	\$296,760	\$15,208,705	\$987,279	\$21,326,153	\$3,123,903	\$7,568,918	\$7,095,994
16		ECCR			9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
17		Annual Carrying Charge	\$	\$ 7,789,012	\$2,758,394	\$26,847	\$1,375,874	\$89,315	\$1,929,296	\$282,608	\$684,731	\$641,948
18		Unit Annual Carrying Costs	\$/dt		\$117.45	\$117.45	\$117.45	\$117.45	\$117.45	\$117.45	\$117.45	\$117.45
19		<b>Customer Related Additions</b>										
20	376	Mains Extension - Customer Component										
21		Investment per customer	\$/Cust		\$1,624	\$1,624	\$1,624	\$1,624	\$1,624	\$1,624	\$1,624	\$1,624
22		Class investment	\$	\$ 57,162,494	\$43,555,332	\$2,073,747	\$8,502,142	\$1,350,554	\$1,143,888	\$432,877	\$50,353	\$53,602
23		ECCR			9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%
24		Annual Carrying Charge	\$	\$ 5,171,273	\$3,940,285	\$187,604	\$769,156	\$122,179	\$103,483	\$39,161	\$4,555	\$4,849
25		Unit Annual Carrying Costs	\$/Cust		\$146.94	\$146.94	\$146.94	\$146.94	\$146.94	\$146.94	\$146.94	\$146.94
26	380	Services										
27		Investment per customer	\$/Cust		\$4,161.55	\$4,161.55	\$5,394.93	\$5,394.93	\$10,383.29	\$10,383.29	\$55,868.54	\$55,868.54
28		Class investment	\$	\$ 163,283,766	\$111,591,172	\$5,313,054	\$28,238,845	\$4,485,702	\$7,312,260	\$2,767,147	\$1,731,925	\$1,843,662
29		ECCR			9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
30		Annual Carrying Charge	\$	\$ 15,506,102	\$10,597,159	\$504,550	\$2,681,678	\$425,981	\$694,402	\$262,780	\$164,471	\$175,082
31		Unit Annual Carrying Costs	\$/Cust		\$395.20	\$395.20	\$512.32	\$512.32	\$986.04	\$986.04	\$5,305.51	\$5,305.51
32	381-383	Meters, Installations, Regulators										
33		Investment per customer	\$/Cust		\$464.85	\$464.85	\$757.27	\$757.27	\$2,997.32	\$2,997.32	\$11,411.16	\$11,411.16
34		Class investment	\$	\$ 21,291,856	\$12,464,988	\$593,480	\$3,963,830	\$629,649	\$2,110,810	\$798,784	\$353,746	\$376,568
35		ECCR			13.83%	13.83%	13.83%	13.83%	13.83%	13.83%	13.83%	13.83%
36		Annual Carrying Charge	\$	\$ 2,944,304	\$1,723,697	\$82,068	\$548,131	\$87,070	\$291,889	\$110,458	\$48,917	\$52,073
37		Unit Annual Carrying Costs	\$/Cust		\$64.28	\$64.28	\$104.72	\$104.72	\$414.48	\$414.48	\$1,577.97	\$1,577.97



Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study  
Plant Investment

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	FERC A/C	Description	Units	Total	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
38		<b>General Plant</b>										
39	389-398	Demand Related General Plant										
40		General Plant - ECOSS Demand Allocation	\$	1,561,238	\$ 552,896	\$ 5,381	\$ 275,782	\$ 17,902	\$ 386,710	\$ 56,646	\$ 137,248	\$ 128,673
41		Less: Accumulated Depreciation	\$	(1,044,618)	\$ (369,940)	\$ (3,601)	\$ (184,524)	\$ (11,978)	\$ (258,746)	\$ (37,902)	\$ (91,832)	\$ (86,094)
42		Net General Plant - Demand Allocation	\$	516,620	\$ 182,955	\$ 1,781	\$ 91,257	\$ 5,924	\$ 127,964	\$ 18,744	\$ 45,416	\$ 42,578
43		Return on Ratebase (Pre Tax)			7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
44		Return on Ratebase (Pre Tax)	\$	40,025	\$ 14,175	\$ 138	\$ 7,070	\$ 459	\$ 9,914	\$ 1,452	\$ 3,519	\$ 3,299
45		Depreciation Expence	\$	25,055	\$ 8,873	\$ 86	\$ 4,426	\$ 287	\$ 6,206	\$ 909	\$ 2,203	\$ 2,065
46		Annual Carrying Charge	\$	65,080.42	\$ 23,047.53	\$ 224.32	\$ 11,495.99	\$ 746.27	\$ 16,120.07	\$ 2,361.30	\$ 5,721.21	\$ 5,363.74
47		Unit Annual Carrying Costs	\$/kW		\$0.98	\$0.98	\$0.98	\$0.98	\$0.98	\$0.98	\$0.98	\$0.98
48	389-398	General Plant - Customer Related										
49		General Plant - ECOSS Customer Allocation	\$	6,126,029	\$ 4,400,421	\$ 210,329	\$ 942,635	\$ 152,431	\$ 217,014	\$ 77,224	\$ 55,642	\$ 70,333
50		Less: Accumulated Depreciation	\$	(4,565,605)	\$ (3,273,793)	\$ (156,401)	\$ (694,969)	\$ (113,113)	\$ (161,016)	\$ (56,145)	\$ (47,923)	\$ (62,245)
51		Net General Plant - Customer Allocation	\$	1,560,424	\$ 1,126,628	\$ 53,929	\$ 247,665	\$ 39,318	\$ 55,997	\$ 21,079	\$ 7,720	\$ 8,089
52		Return on Ratebase (Pre Tax)			7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%
53		Return on Ratebase (Pre Tax)	\$	120,895	\$ 87,286	\$ 4,178	\$ 19,188	\$ 3,046	\$ 4,338	\$ 1,633	\$ 598	\$ 627
54		Depreciation Expence	\$	123,125	\$ 90,098	\$ 4,312	\$ 19,200	\$ 3,047	\$ 4,016	\$ 1,512	\$ 461	\$ 479
55		Annual Carrying Charge	\$	244,020	\$ 177,384	\$ 8,490	\$ 38,388	\$ 6,094	\$ 8,354	\$ 3,145	\$ 1,060	\$ 1,105
56		Unit Annual Carrying Costs	\$/Cust		\$6.62	\$6.65	\$7.33	\$7.33	\$11.86	\$11.80	\$34.18	\$33.49

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study  
O&M Expense

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	FERC A/C	Description	Units	Total	Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large	Low Winter Large
1		<b>Customer Related O&amp;M</b>										
2	902	Meter Reading Expenses										
3		Meter Reading Expenses			\$ 149,729	\$ 7,129	\$ 29,930	\$ 4,899	\$ 5,111	\$ 1,694	\$ 1,835	\$ 2,554
4		Expenses per customer			\$ 5.58	\$ 5.58	\$ 5.72	\$ 5.89	\$ 7.26	\$ 6.36	\$ 59.18	\$ 77.40
5	903	Customer Records & Collection Expenses										
6		Customer Records & Collection Expenses			\$ 1,563,982	\$ 74,464	\$ 305,294	\$ 48,496	\$ 41,075	\$ 15,544	\$ 1,808	\$ 1,925
7		Expenses per customer			\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33	\$ 58.33
8	904	Uncollectible Accounts										
9		Uncollectible Accounts			\$ 368,931	\$ 11,718	\$ 38,990	\$ 7,696	\$ -	\$ 8,415	\$ -	\$ 2,000
10		Expenses per customer			\$ 13.76	\$ 9.18	\$ 7.45	\$ 9.26	\$ -	\$ 31.58	\$ -	\$ 60.60
11	908	Customer Assistance Expenses										
12		Customer Assistance Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		Expenses per customer			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	909	Informational and Instructional Advertising Exp.										
15		Informational and Instructional Advertising Exp.			\$ 56,358	\$ 2,683	\$ 11,001	\$ 1,748	\$ 1,480	\$ 560	\$ 65	\$ 69
16		Expenses per customer			\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
17	920-935	A&G Expense - Customer Related										
18		A&G Expense - Customer Allocation			\$ 3,625,070	\$ 176,171	\$ 889,439	\$ 141,584	\$ 310,349	\$ 115,020	\$ 50,792	\$ 55,079
19		Expenses per customer			\$ 135.19	\$ 137.99	\$ 169.92	\$ 170.28	\$ 440.69	\$ 431.60	\$ 1,638.46	\$ 1,669.07
20		<b>Demand Related O&amp;M</b>										
21	920-935	A&G Expense - Demand Related										
22		A&G Expense - Demand Allocation		\$ 1,875,455	\$ 664,172	\$ 6,464	\$ 331,286	\$ 21,506	\$ 464,540	\$ 68,047	\$ 164,871	\$ 154,570
23		Expenses per unit Demand		28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28	\$ 28.28
24		<b>Billing Determinants</b>										
25		No. of Customers	count	35,192	26,815	1,277	5,234	831	704	267	31	33
26		Design Day Capacity	dt	66,317	23,486	229	11,714	760	16,426	2,406	5,830	5,466

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study

Atrium Economics  
Economic Carrying Charge Rate Model

1 **FERC Account 376 - Mains**

2 **RESULTS**

3	NPV of Revenue Requirement Related to Incremental \$1,000 Investment	\$13,737.84
4	Annual Revenue Requirement Related to Incremental \$1,000 Investment	\$1,242.81
5	<b>Annual Economic Charge Related to Marginal Investment</b>	<b>9.05%</b>

6 **INPUTS**

7 **Capital Investment**

8	Incremental Investment	\$1,000
9	Book Average Service Life	55
10	Net Salvage Percentage	-60%
11	Iowa Curve (optional)	
12	MACRS Life	20-year

13 **Cost of Capital**

14	Overall Cost of Capital	7.11%
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15	Specifics	Structure	Rate	Tax
16	Debt	47.53%	4.93%	27.08%
17	Equity - Preferred	0.00%	0.00%	
18	Equity - Common	52.47%	10.30%	

19 **Expenses and TOTI**

20	O&M Rate	0.39%
21	A&G Rate	0.01%
22	Property Insurance Rate	0.00%
23	Property Tax Rate	0.15%
24	Revenue Tax Rate	0.00%

25 **Income Taxes**

26	Federal Tax Rate	21.00%
27	State Tax Rate	7.70%
28	Total Income Tax	27.08%

29 **Additional Assumptions**

30	Inflation Rate	2.00%
31	Property Tax Escalation	2.00%

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study

Atrium Economics  
Economic Carrying Charge Rate Model

1 **FERC Account 380 - Services**

2 **RESULTS**

3	NPV of Revenue Requirement Related to Incremental \$1,000 Investment	\$13,420.58
4	Annual Revenue Requirement Related to Incremental \$1,000 Investment	\$1,274.47
5	<b>Annual Economic Charge Related to Marginal Investment</b>	<b>9.50%</b>

6 **INPUTS**

7 **Capital Investment**

8	Incremental Investment	\$1,000
9	Book Average Service Life	45
10	Net Salvage Percentage	-90%
11	Iowa Curve (optional)	
12	MACRS Life	20-year

13 **Cost of Capital**

14	Overall Cost of Capital	7.11%
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15	Specifics	Structure	Rate	Tax
16	Debt	47.53%	4.93%	27.08%
17	Equity - Preferred	0.00%	0.00%	
18	Equity - Common	52.47%	10.30%	

19 **Expenses and TOTI**

20	O&M Rate	0.51%
21	A&G Rate	0.01%
22	Property Insurance Rate	0.00%
23	Property Tax Rate	0.15%
24	Revenue Tax Rate	0.00%

25 **Income Taxes**

26	Federal Tax Rate	21.00%
27	State Tax Rate	7.70%
28	Total Income Tax	27.08%

29 **Additional Assumptions**

30	Inflation Rate	2.00%
31	Property Tax Escalation	2.00%

Northern Utilities New Hampshire  
2021 Rate Case Gas Marginal Cost of Service Study

Atrium Economics  
Economic Carrying Charge Rate Model

1 **FERC Account 381 - Meters**

2 **RESULTS**

3	NPV of Revenue Requirement Related to Incremental \$1,000 Investment	\$12,269.59
4	Annual Revenue Requirement Related to Incremental \$1,000 Investment	\$1,696.68
5	<b>Annual Economic Charge Related to Marginal Investment</b>	<b>13.83%</b>

6 **INPUTS**

7 **Capital Investment**

8	Incremental Investment	\$1,000
9	Book Average Service Life	30
10	Net Salvage Percentage	-15%
11	Iowa Curve (optional)	
12	MACRS Life	20-year

13 **Cost of Capital**

14	Overall Cost of Capital	7.11%
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15	Specifics	Structure	Rate	Tax
16	Debt	47.53%	4.93%	27.08%
17	Equity - Preferred	0.00%	0.00%	
18	Equity - Common	52.47%	10.30%	

19 **Expenses and TOTI**

20	O&M Rate	3.45%
21	A&G Rate	0.09%
22	Property Insurance Rate	0.00%
23	Property Tax Rate	0.15%
24	Revenue Tax Rate	0.00%

25 **Income Taxes**

26	Federal Tax Rate	21.00%
27	State Tax Rate	7.70%
28	Total Income Tax	27.08%

29 **Additional Assumptions**

30	Inflation Rate	2.00%
31	Property Tax Escalation	2.00%

## Reinforcement Costs

Line No.	Investment Year	Actual/Forecast	Reinf Cost (\$)
	(a)	(b)	(c)
1	2010	Actual	710,900
2	2011	Actual	36,100
3	2012	Actual	13,800
4	2013	Actual	2,400
5	2014	Actual	-
6	2015	Actual	-
7	2016	Actual	-
8	2017	Actual	858,633
9	2018	Actual	1,353,164
10	2019	Actual	8,312,894
11	2020	Actual	5,484,206
12	2021	Forecast	6,197,129
13	2022	Forecast	7,640,988
14	2023	Forecast	5,575,695
15	2024	Forecast	4,622,915
16	2025	Forecast	700,217
17			
18	Total Reinforcement Cost	41,509,042	
19	Growth in Dth Forecast	24,940	
20	Reinforcement Cost/DDDth \$	1,664	

<b>Reinf Cost (2020</b>	<b>Cumulative Total</b>			
<b>\$)</b>	<b>(\$)</b>	<b>Actual/Forecast</b>	<b>Gas Year</b>	<b>Peak Vol. (Dth)</b>
(d)	(e)	(f)	(g)	(h)
869,184	710,900	Actual	2010/11	53,442
42,857	747,000	Actual	2011/12	62,884
15,762	760,800	Actual	2012/13	65,936
2,727	763,200	Actual	2013/14	67,823
-	763,200	Actual	2014/15	63,919
-	763,200	Actual	2015/16	65,304
-	763,200	Actual	2016/17	74,569
928,131	1,621,833	Actual	2017/18	65,450
1,464,171	2,974,998	Actual	2018/19	68,812
8,607,344	11,287,892	Actual	2019/20	70,664
5,484,206	16,772,098	Actual	2020/21	69,992
6,197,129	22,969,227	Forecast	2021/22	74,164
7,640,988	30,610,215	Forecast	2022/23	75,212
5,575,695	36,185,910	Forecast	2023/24	76,266
4,622,915	40,808,825	Forecast	2024/25	77,324
700,217	41,509,042	Forecast	2025/26	78,382

<b>System Improvements (I)</b>	<b>Rochester Reinforcement (RR)</b>
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710,900	0
36,100	0
13,800	0
2,400	0
0	0
0	0
0	0
0	858,633
0	1,353,164
5,459,992	2,852,902
1,502,499	3,981,707
2,733,284	3,463,845
4,302,688	3,338,300
2,681,583	2,894,112
4,622,915	0
700,217	0



## Main Extensions

Line No.	Investment Year	Actual/Forecast	Mains Extension (\$)
	(a)	(b)	(c)
1	2010	Actual	614,100
2	2011	Actual	792,500
3	2012	Actual	1,863,400
4	2013	Actual	1,836,500
5	2014	Actual	5,293,400
6	2015	Actual	3,888,100
7	2016	Actual	2,835,800
8	2017	Actual	2,726,109
9	2018	Actual	3,731,884
10	2019	Actual	4,096,295
11	2020	Actual	5,551,479
12	2021	Forecast	2,448,539
13	2022	Forecast	2,492,441
14	2023	Forecast	2,523,854
15	2024	Forecast	2,764,383
16	2025	Forecast	2,779,499
17			
18	Total Demand Related Mains Extension		\$ 32,379,188
19	Growth in Dth Forecast		24,940
20	Mains Extension per DDDth		\$ 1,298
21			
22	Total Customer Related Mains Extension		16,680,188
23	Growth in Customer Forecast		10,269
24	Mains Extension per Customer		\$ 1,624

<b>Mains Extension (2020 \$)</b>	<b>Demand Related 66% (2020 \$)</b>	<b>Customer Related 34% (2020 \$)</b>	<b>Cumulative Total (2020 \$)</b>	<b>Demand Cumulative Total (2020 \$)</b>
(d)	(f)	(e)	(g)	(i)
750,831	495,548	255,282	614,100	495,548
940,827	620,946	319,881	1,406,600	1,116,494
2,128,277	1,404,663	723,614	3,270,000	2,521,157
2,086,481	1,377,078	709,404	5,106,500	3,898,235
5,971,060	3,940,899	2,030,160	10,399,900	7,839,134
4,306,932	2,842,575	1,464,357	14,288,000	10,681,710
3,088,594	2,038,472	1,050,122	17,123,800	12,720,182
2,946,760	1,944,862	1,001,899	19,849,909	14,665,044
4,038,027	2,665,098	1,372,929	23,581,793	17,330,142
4,241,390	2,799,317	1,442,073	27,678,089	20,129,459
5,551,479	3,663,976	1,887,503	33,229,568	23,793,435
2,448,539	1,616,036	832,503	35,678,107	25,409,471
2,492,441	1,645,011	847,430	38,170,548	27,054,482
2,523,854	1,665,744	858,110	40,694,402	28,720,226
2,764,383	1,824,493	939,890	43,458,785	30,544,719
2,779,499	1,834,469	945,030	46,238,284	32,379,188

Customer Cumulative Total (2020 \$)		Actual/Forecast	Gas Year	Peak Vol. (Dth)	Customer Count
(h)					
	(j)		(k)	(l)	(m)
255,282	Actual		2010/11	53,442	28,463
575,164	Actual		2011/12	62,884	28,970
1,298,778	Actual		2012/13	65,936	29,604
2,008,182	Actual		2013/14	67,823	30,285
4,038,342	Actual		2014/15	63,919	31,072
5,502,699	Actual		2015/16	65,304	31,673
6,552,821	Actual		2016/17	74,569	32,248
7,554,719	Actual		2017/18	65,450	32,991
8,927,649	Actual		2018/19	68,812	33,665
10,369,721	Actual		2019/20	70,664	34,420
12,257,224	Forecast		2020/21	69,992	35,172
13,089,728	Forecast		2021/22	74,164	35,880
13,937,157	Forecast		2022/23	75,212	36,591
14,795,268	Forecast		2023/24	76,266	37,305
15,735,158	Forecast		2024/25	77,324	38,019
16,680,188	Forecast		2025/26	78,382	38,732

Northern Utilities New Hampshire  
Allocation of Services (Acct. 380)

Line	Description	Total	Residential Heat	Residential Non-Heat
			R-5, R-10	R-6, R-11
1	Current Average Cost per Service		\$7,057.99	\$7,057.99
2	Number of Services by Customer Class			
3	Residential - R5, R6, R10, R11	16,563	15,811	753
4	Commercial, Small - G40, G50	4,063		
5	Commercial, Medium - G41, G51	799		
6	Commercial, Large - G42, G52	57		
7	Total Services at Current Costs	\$ 163,283,766	\$111,591,172	\$5,313,054
8	Customer Count	35,192.03	26,815	1,277
9	Services Cost Per Customer		\$4,161.55	\$4,161.55
10	Weighting Factor		<b>1.00</b>	<b>1.00</b>

High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
\$8,054.28	\$8,054.28	\$12,615.03	\$12,615.03	\$62,729.59
3,506	557	580	219	28
\$28,238,845	\$4,485,702	\$7,312,260	\$2,767,147	\$1,731,925
5,234	831	704	267	31
\$5,394.93	\$5,394.93	\$10,383.29	\$10,383.29	\$55,868.54
<b>1.30</b>	<b>1.30</b>	<b>2.50</b>	<b>2.50</b>	<b>13.42</b>

Low Winter Large

G-52, T-52

\$62,729.59

29

\$1,843,662

33

\$55,868.54

**13.42**

Northern Utilities New Hampshire  
Allocation of Meters (Acct. 381)

Line	Description	Total	Residential Heat	Residential Non-Heat
			R-5, R-10	R-6, R-11
1	Current Average Cost per Meter		\$455.75	\$455.75
2	Number of Meters by Customer Class			
3	Residential - R5, R6, R10, R11	28,653	27,351	1,302
4	Commercial, Small - G40, G50	6,319		
5	Commercial, Medium - G41, G51	970		
6	Commercial, Large - G42, G52	69		
7	Meter Replacement Cost	\$ 21,291,856	\$12,464,988	\$593,480
8	Customer Count	35,192	26,815	1,277
9	Meter Costs per Customer		\$464.85	\$464.85
10	Weighting Factor		<b>1.00</b>	<b>1.00</b>

High Winter Small	Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-40, T-40	G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
\$726.93	\$726.93	\$2,999.58	\$2,999.58	\$10,584.27
5,453	866	704	266	33
\$3,963,830	\$629,649	\$2,110,810	\$798,784	\$353,746
5,234	831	704	267	31
\$757.27	\$757.27	\$2,997.32	\$2,997.32	\$11,411.16
<b>1.63</b>	<b>1.63</b>	<b>6.45</b>	<b>6.45</b>	<b>24.55</b>



Low Winter Large

G-52, T-52

\$10,584.27

36

\$376,568

33

\$11,411.16

**24.55**

Intentionally blank.

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
1	RATE BASE		0	0	0	0	0	0
2	Plant in Service		0	0	0	0	0	0
3	Intangible Plant		0	0	0	0	0	0
4	Miscellaneous Intangible Plant, Plant-relate	303	84,061	29,769	290	14,849	964	20,821
5	Miscellaneous Intangible Plant, Customer-re	303	-	-	-	-	-	-
6	Miscellaneous Intangible Plant, Labor-relate	303	848,449	300,469	2,924	149,872	9,729	210,156
7	Subtotal - Intangible Plant		932,510	330,238	3,214	164,721	10,693	230,978
			-	-	-	-	-	-
8	Mfg. Gas Produc. Plant		-	-	-	-	-	-
9	Land and Land Rights	304	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
			-	-	-	-	-	-
14	Other Storage Plant		-	-	-	-	-	-
15	Land - Lewiston	360	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-	-	-	-	-
			-	-	-	-	-	-
20	Distribution Plant		-	-	-	-	-	-
21	Land & Land Rights, Other Distr Sys	374.4	89,111	31,558	307	15,741	1,022	22,072
22	Land & Land Rights, Right of Way	374.5	17,911	6,343	62	3,164	205	4,436
23	Structures & Improvements	375	3,260,871	1,154,802	11,239	576,010	37,392	807,700
24	Mains	376	100,275,508	35,511,484	345,624	17,712,955	1,149,843	24,837,697
25	M&R Station Equip. - Regulating	378	7,288,982	2,581,314	25,123	1,287,547	83,582	1,805,441
26	M&R Station Equip. - G	379	39,266	13,906	135	6,936	450	9,726
27	Services	380	-	-	-	-	-	-
28	Meters	381	-	-	-	-	-	-
29	Meter Installations	382	-	-	-	-	-	-
30	House Regulators	383	-	-	-	-	-	-
31	Water Heaters/Conversion Burners	386	-	-	-	-	-	-
32	Subtotal - Distribution Plant		110,971,649	39,299,407	382,491	19,602,353	1,272,494	27,487,073
			-	-	-	-	-	-
33	General Plant		-	-	-	-	-	-
34	Land and Land Rights	389	92,098	32,616	317	16,268	1,056	22,812
35	Office Furniture & Equipment	391	120,688	42,740	416	21,319	1,384	29,894
36	Stores Equipment	393	12,462	4,413	43	2,201	143	3,087
37	Tools, Shop & Garage Equip.	394	565,532	200,277	1,949	99,897	6,485	140,079
38	Power Operated Equip.	396	29,757	10,538	103	5,256	341	7,371
39	Communication Equip.	397	740,700	262,311	2,553	130,839	8,493	183,467
40	Metscan Communication Equip	397.25	-	-	-	-	-	-
41	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-
42	Subtotal - General Plant		1,561,238	552,896	5,381	275,782	17,902	386,710
			-	-	-	-	-	-
43	Total Plant in Service		113,465,398	40,182,541	391,086	20,042,856	1,301,090	28,104,761

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
44	Accumulated Depreciation		-	-	-	-	-	-
45	Intangible Plant		-	-	-	-	-	-
46	Miscellaneous Intangible Plant, Plant-relate	303	(32,097)	(11,367)	(111)	(5,670)	(368)	(7,950)
47	Miscellaneous Intangible Plant, Customer-re	303	-	-	-	-	-	-
48	Miscellaneous Intangible Plant, Labor-relate	303	(323,962)	(114,728)	(1,117)	(57,226)	(3,715)	(80,244)
49	Subtotal - Intangible Plant		(356,059)	(126,094)	(1,227)	(62,895)	(4,083)	(88,194)
50	Mfg. Gas Produc. Plant		-	-	-	-	-	-
51	Land and Land Rights	304	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
56	Other Storage Plant		-	-	-	-	-	-
57	Land - Lewiston	360	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-
62	Distribution Plant		-	-	-	-	-	-
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	(211,124)	(2,055)	(105,308)	(6,836)	(147,666)
66	Mains	376	(25,417,696)	(9,001,401)	(87,608)	(4,489,855)	(291,461)	(6,295,825)
67	M&R Station Equip. - Regulating	378	(666,376)	(235,990)	(2,297)	(117,711)	(7,641)	(165,058)
68	M&R Station Equip. - G	379	(6,432)	(2,278)	(22)	(1,136)	(74)	(1,593)
69	Services	380	-	-	-	-	-	-
70	Meters	381	-	-	-	-	-	-
71	Meter Installations	382	-	-	-	-	-	-
72	House Regulators	383	-	-	-	-	-	-
73	Water Heaters/Conversion Burners	386	-	-	-	-	-	-
74	Subtotal - Distribution Plant		(26,686,666)	(9,450,794)	(91,982)	(4,714,010)	(306,012)	(6,610,142)
75	General Plant		-	-	-	-	-	-
76	Land & Land Rights	389	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(70,797)	(25,072)	(244)	(12,506)	(812)	(17,536)
78	Stores Equipment	393	(12,458)	(4,412)	(43)	(2,201)	(143)	(3,086)
79	Tools, Shop & Garage Equip.	394	(310,651)	(110,014)	(1,071)	(54,874)	(3,562)	(76,947)
80	Power Operated Equip.	396	(29,757)	(10,538)	(103)	(5,256)	(341)	(7,371)
81	Communication Equip.	397	(620,954)	(219,904)	(2,140)	(109,687)	(7,120)	(153,807)
82	Metscan Communication Equip	397.25	-	-	-	-	-	-
83	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-
84	Subtotal - General Plant		(1,044,618)	(369,940)	(3,601)	(184,524)	(11,978)	(258,746)
85	Total Accumulated Depreciation		(28,087,343)	(9,946,828)	(96,810)	(4,961,429)	(322,073)	(6,957,082)

Northern Utilities New Hampshire  
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Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
			-	-	-	-	-	-
86	Other Rate Base Items		-	-	-	-	-	-
87	Material and Supplies	154	1,103,910	390,938	3,805	194,998	12,658	273,433
88	Prepayments	165	25,830	9,147	89	4,563	296	6,398
89	Cash Working Capital	131	667,881	236,523	2,302	117,976	7,658	165,431
90	Cash Working Capital - Pro Forma	131	88,586	31,372	305	15,648	1,016	21,942
91	Customer Deposits	235	-	-	-	-	-	-
92	Net Deferred Income Taxes	283	(7,976,692)	(2,824,859)	(27,494)	(1,409,026)	(91,467)	(1,975,783)
93	Excess Deferred Income Taxes - Regulatory I	254	(3,389,638)	(1,200,404)	(11,683)	(598,755)	(38,868)	(839,595)
94	Excess Deferred Income Taxes - Gross up	283	914,232	323,765	3,151	161,493	10,483	226,450
95	Total Other Rate Base Items		(8,565,891)	(3,033,518)	(29,524)	(1,513,104)	(98,224)	(2,121,725)
			0	0	0	0	0	0
96	TOTAL RATE BASE		76,812,163	27,202,195	264,752	13,568,322	880,793	19,025,955

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
97	<b>OPERATION AND MAINTENANCE EXPENSE</b>	0	-	-	-	-	-	-
98	Production, Storage, and Distribution Expense		-	-	-	-	-	-
99	Mfg. Gas Produc. Plant		-	-	-	-	-	-
100	Supervision	710	-	-	-	-	-	-
101	Propane Expenses	717	-	-	-	-	-	-
102	Misc. Intangible Plant	735	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
104	<b>Maintenance Expenses</b>		-	-	-	-	-	-
105	Supervision	740	-	-	-	-	-	-
106	Maintenance of Plant	741	-	-	-	-	-	-
107	Maintenance of Equipment	742	-	-	-	-	-	-
108	Maint of Scada - Production	769	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		-	-	-	-	-	-
110	<b>Other Gas Expenses</b>		-	-	-	-	-	-
111	Other Gas Supply Exp	813	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-	-	-	-	-
114	<b>Operation Expenses</b>		-	-	-	-	-	-
115	System Cntl/Load Dispatching	851.02	2,885	1,022	10	510	33	715
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-
117	Communication System Exp	852	62,100	21,992	214	10,970	712	15,382
118	Subtotal - Operation Expenses		64,985	23,014	224	11,479	745	16,096
119	<b>Distribution Operation Expenses</b>		-	-	-	-	-	-
120	Op Superv-Eng-Gas Distr	870	11,777	4,171	41	2,080	135	2,917
121	Mains & Services	874	338,810	119,986	1,168	59,848	3,885	83,921
122	Regulator Station Expense	875	320,571	113,527	1,105	56,627	3,676	79,404
123	Meter & House Regulator	878	-	-	-	-	-	-
124	Customer Installation Exp	879	-	-	-	-	-	-
125	Operations Exp Other	880	338,956	120,038	1,168	59,874	3,887	83,958
126	Subtotal - Distribution Operation Expenses		1,010,115	357,721	3,482	178,430	11,583	250,200
127	<b>Distribution Maintenance Expenses</b>		-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
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Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
128	Maint Supervision	885	34,891	12,356	120	6,163	400	8,642
129	Structures & Improvements	886	13,706	4,854	47	2,421	157	3,395
130	Mains	887	53,798	19,052	185	9,503	617	13,326
131	Measuring & Regulating - Atatew EQ	889	64,637	22,890	223	11,418	741	16,010
132	Measuring & Regulating - EQ Industry	890	5,322	1,885	18	940	61	1,318
133	Measuring & Regulating - EQ City Gate	891	45,328	16,052	156	8,007	520	11,227
134	Main Distri SCADA	891.01	40,137	14,214	138	7,090	460	9,942
135	Services	892	-	-	-	-	-	-
136	Meters & House Regulators	893	-	-	-	-	-	-
137	Other Equipment	894	399	141	1	71	5	99
138	Water Heaters & Conv Burn	894.01	-	-	-	-	-	-
139	Rented Conv Burn		-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		258,218	91,445	890	45,612	2,961	63,959
			-	-	-	-	-	-
141	Total Production, Storage, and Distribution Ex		1,333,318	472,180	4,596	235,521	15,289	330,256
			-	-	-	-	-	-
142	Customer Accounts, Service, and Sales Exps		-	-	-	-	-	-
143	Customer Accounts Expense		-	-	-	-	-	-
144	Meter Reading Expense	902	-	-	-	-	-	-
145	Cust Records and Col	903	-	-	-	-	-	-
146	Uncollectible Accts	904	-	-	-	-	-	-
147	Subtotal - Customer Accounts Expense		-	-	-	-	-	-
			-	-	-	-	-	-
148	Customer Service & Information Expense		-	-	-	-	-	-
149	Customer Assistance - other	908	-	-	-	-	-	-
150	Inf and Instruct Expense	909	-	-	-	-	-	-
151	Subtotal - Customer Service & Information Expe		-	-	-	-	-	-
			-	-	-	-	-	-
152	Sales Expense		-	-	-	-	-	-
153	Advertising Expense	913	-	-	-	-	-	-
154	Interest on Customer Deposits		-	-	-	-	-	-
155	Subtotal - Sales Expense		-	-	-	-	-	-
			-	-	-	-	-	-
156	Total Customer Accounts, Service, and Sales E:		-	-	-	-	-	-
			-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
157	<b>Administrative and General Expense</b>		-	-	-	-	-	-
158	Administrative and General Salaries	920	2,711	960	9	479	31	671
159	Office Supplies and Exp	921	100,947	35,749	348	17,832	1,158	25,004
160	Outside Service Employed	923	928,568	328,842	3,201	164,025	10,648	230,001
161	Property Insurance	924	1,159	410	4	205	13	287
162	Injuries and Damages	925	69,712	24,688	240	12,314	799	17,267
163	Employee Pension and Benefits	926	522,901	185,180	1,802	92,367	5,996	129,520
164	Regulatory Commission Exp	928	205,898	72,917	710	36,370	2,361	51,000
165	General Advertising Expense	930	10,189	3,608	35	1,800	117	2,524
166	Rents Admin and General	931	5,588	1,979	19	987	64	1,384
167	Maint General Plant - Equip Shared	932	26,372	9,340	91	4,659	302	6,532
168	Maint of General Plant	935	1,410	499	5	249	16	349
169	Subtotal - Administrative and General Expense		1,875,455	664,172	6,464	331,286	21,506	464,540
			-	-	-	-	-	-
170	<b>Total Administrative and General Expense</b>		1,875,455	664,172	6,464	331,286	21,506	464,540
			-	-	-	-	-	-
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		3,208,773	1,136,352	11,060	566,807	36,794	794,796
			-	-	-	-	-	-



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
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Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
172	Depreciation and Amortization Expense		-	-	-	-	-	-
173	Intangible Plant		-	-	-	-	-	-
174	Miscellaneous Intangible Plant, Plant-relate	303	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-re	303	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-relate	303	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-	-
178	Mfg. Gas Produc. Plant		-	-	-	-	-	-
179	Land and Land Rights	304	-	-	-	-	-	-
180	Structures & Improvements	305	-	-	-	-	-	-
181	Other Equipment	320	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
184	Other Storage Plant		-	-	-	-	-	-
185	Land - Lewiston	360	-	-	-	-	-	-
186	Structures & Improvements	361	-	-	-	-	-	-
187	Gas Holders	362	-	-	-	-	-	-
188	Other Equipment	363	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		-	-	-	-	-	-
190	Distribution Plant		-	-	-	-	-	-
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	31,642	308	15,783	1,025	22,131
194	Mains	376	3,529,943	1,250,091	12,167	623,539	40,477	874,348
195	M&R Station Equip. - Regulating	378	354,973	125,710	1,224	62,703	4,070	87,925
196	M&R Station Equip. - G	379	1,912	677	7	338	22	474
197	Services	380	-	-	-	-	-	-
198	Meters	381	-	-	-	-	-	-
199	Meter Installations	382	-	-	-	-	-	-
200	House Regulators	383	-	-	-	-	-	-
201	Water Heaters/Conversion Burners	386	-	-	-	-	-	-
202	Subtotal - Distribution Plant		3,976,176	1,408,120	13,705	702,363	45,594	984,877
203	General Plant		-	-	-	-	-	-
204	Land & Land Rights	389	-	-	-	-	-	-
205	Office Furniture & Equipment	391	7,188	2,546	25	1,270	82	1,781
206	Stores Equipment	393	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	10,028	3,551	35	1,771	115	2,484
208	Power Operated Equip.	396	-	-	-	-	-	-
209	Communication Equip.	397	7,839	2,776	27	1,385	90	1,942
210	Metscan Communication Equip	397.25	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	-	-	-	-	-	-
212	Subtotal - General Plant		25,055	8,873	86	4,426	287	6,206
213	Amortization Expense		-	-	-	-	-	-
214	Amortization Expense	404	59,396	21,035	205	10,492	681	14,712
215	Amortization Expense Adjustments	404	13,762	4,874	47	2,431	158	3,409
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(125,819)	(44,558)	(434)	(22,225)	(1,443)	(31,165)

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
0

Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
218	Subtotal - Amortization Expense		(52,661)	(18,649)	(182)	(9,302)	(604)	(13,044)
			-	-	-	-	-	-
219	Total Depreciation and Amortization Expense		3,948,570	1,398,343	13,610	697,487	45,278	978,039
			-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
0

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
220	Taxes		-	-	-	-	-	-
221	Taxes Other Than Income		-	-	-	-	-	-
222	Payroll Taxes - FICA	408	53,261	18,862	184	9,408	611	13,193
223	Payroll Tax Pro Forms	408	32,699	11,580	113	5,776	375	8,099
224	Unemployment Tax - Federal	408.04	389	138	1	69	4	96
225	Unemployment Tax - State	408.06	270	95	1	48	3	67
226	Property Taxes	408.12	1,781,038	630,735	6,139	314,608	20,423	441,154
227	Property Taxes Pro Forma	408.12	232,749	82,426	802	41,114	2,669	57,651
228	Payroll Taxes Capitalized	408.1	(38,428)	(13,609)	(132)	(6,788)	(441)	(9,519)
229	Other Taxes	408.02	30,196	10,694	104	5,334	346	7,479
230	Subtotal - Taxes Other Than Income		2,092,175	740,921	7,211	369,568	23,991	518,220
			-	-	-	-	-	-
231	Income Taxes		-	-	-	-	-	-
232	Federal Income Tax	409.01	(198,207)	(70,193)	(683)	(35,012)	(2,273)	(49,095)
233	State Income Tax	409.02	(563,594)	(199,591)	(1,943)	(99,555)	(6,463)	(139,599)
234	Deferred Federal & State Income Taxes	410.01	1,425,667	504,885	4,914	251,834	16,348	353,130
235	Subtotal - Income Taxes		663,866	235,101	2,288	117,267	7,612	164,436
			-	-	-	-	-	-
236	Total Taxes		2,756,040	976,022	9,499	486,835	31,603	682,656
			-	-	-	-	-	-
237	REVENUE REQUIREMENT AT EQUAL RATES OF F		-	-	-	-	-	-
238	Test Year Expenses at Current Rates		9,913,383	3,510,717	34,169	1,751,129	113,675	2,455,491
239	Return on Rate Base		5,968,558	2,113,700	20,572	1,054,303	68,441	1,478,379
240	Gross Up Items		-	-	-	-	-	-
241	Tax1		860,459	304,722	2,966	151,994	9,867	213,131
242	ITem2		-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RA		16,742,400	5,929,139	57,707	2,957,426	191,982	4,147,001
			-	-	-	-	-	-
			-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
		0	0	0	0	0	0	0
1	<b>RATE BASE</b>		0	0	0	0	0	0
2	<b>Plant in Service</b>		0	0	0	0	0	0
3	<b>Intangible Plant</b>		0	0	0	0	0	0
4	Miscellaneous Intangible Plant, Plant-relate	303	127,134	87,834	4,215	21,207	3,370	5,997
5	Miscellaneous Intangible Plant, Customer-re	303	9,041,497	6,889,227	328,008	1,344,799	213,620	180,931
6	Miscellaneous Intangible Plant, Labor-relate	303	2,562,797	1,726,719	84,024	425,692	67,767	151,463
7	Subtotal - Intangible Plant		11,731,428	8,703,781	416,247	1,791,698	284,756	338,391
			-	-	-	-	-	-
8	<b>Mfg. Gas Produc. Plant</b>		-	-	-	-	-	-
9	Land and Land Rights	304	-	-	-	-	-	-
10	Structures & Improvements	305	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
			-	-	-	-	-	-
14	<b>Other Storage Plant</b>		-	-	-	-	-	-
15	Land - Lewiston	360	-	-	-	-	-	-
16	Structures & Improvements	361	-	-	-	-	-	-
17	Gas Holders	362	-	-	-	-	-	-
18	Other Equipment	363	-	-	-	-	-	-
19	Subtotal - Other Storage Plant		-	-	-	-	-	-
			-	-	-	-	-	-
20	<b>Distribution Plant</b>		-	-	-	-	-	-
21	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
22	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
23	Structures & Improvements	375	-	-	-	-	-	-
24	Mains	376	51,657,080	39,360,446	1,874,021	7,683,286	1,220,480	1,033,718
25	M&R Station Equip. - Regulating	378	-	-	-	-	-	-
26	M&R Station Equip. - G	379	-	-	-	-	-	-
27	Services	380	82,837,047	56,612,383	2,695,416	14,326,118	2,275,684	3,709,653
28	Meters	381	4,624,610	2,707,407	128,904	860,947	136,760	458,470
29	Meter Installations	382	26,001,685	15,222,285	724,760	4,840,643	768,930	2,577,728
30	House Regulators	383	733,550	429,445	20,447	136,562	21,693	72,722
31	Water Heaters/Conversion Burners	386	1,978,895	1,620,410	120,261	148,796	24,775	64,653
32	Subtotal - Distribution Plant		167,832,867	115,952,376	5,563,809	27,996,353	4,448,321	7,916,943
			-	-	-	-	-	-
33	<b>General Plant</b>		-	-	-	-	-	-
34	Land and Land Rights	389	139,289	96,232	4,618	23,235	3,692	6,570
35	Office Furniture & Equipment	391	364,547	245,619	11,952	60,553	9,640	21,545
36	Stores Equipment	393	18,847	13,021	625	3,144	500	889
37	Tools, Shop & Garage Equip.	394	855,308	590,915	28,354	142,675	22,669	40,346
38	Power Operated Equip.	396	45,005	31,093	1,492	7,507	1,193	2,123
39	Communication Equip.	397	1,120,231	773,945	37,137	186,867	29,691	52,843
40	Metscan Communication Equip	397.25	112,656	-	-	1,543	3,086	24,692
41	ERT Automatic Reading Dev	397.35	3,470,146	2,649,596	126,152	517,111	81,960	68,005
42	Subtotal - General Plant		6,126,029	4,400,421	210,329	942,635	152,431	217,014
			-	-	-	-	-	-
43	<b>Total Plant in Service</b>		185,690,324	129,056,578	6,190,385	30,730,686	4,885,508	8,472,348

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
44	Accumulated Depreciation		-	-	-	-	-	-
45	Intangible Plant		-	-	-	-	-	-
46	Miscellaneous Intangible Plant, Plant-relate	303	(48,543)	(33,538)	(1,609)	(8,098)	(1,287)	(2,290)
47	Miscellaneous Intangible Plant, Customer-re	303	(3,452,299)	(2,630,501)	(125,243)	(513,482)	(81,566)	(69,085)
48	Miscellaneous Intangible Plant, Labor-relate	303	(978,548)	(659,310)	(32,083)	(162,541)	(25,875)	(57,833)
49	Subtotal - Intangible Plant		(4,479,390)	(3,323,349)	(158,935)	(684,121)	(108,728)	(129,207)
50	Mfg. Gas Produc. Plant		-	-	-	-	-	-
51	Land and Land Rights	304	-	-	-	-	-	-
52	Structures & Improvements	305	-	-	-	-	-	-
53	Other Equipment	320	-	-	-	-	-	-
54	LNG Equipment	321	-	-	-	-	-	-
55	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
56	Other Storage Plant		-	-	-	-	-	-
57	Land - Lewiston	360	-	-	-	-	-	-
58	Structures & Improvements	361	-	-	-	-	-	-
59	Gas Holders	362	-	-	-	-	-	-
60	Other Equipment	363	-	-	-	-	-	-
61	Subtotal - Other Storage Plant		-	-	-	-	-	-
62	Distribution Plant		-	-	-	-	-	-
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
65	Structures & Improvements	375	-	-	-	-	-	-
66	Mains	376	(13,093,965)	(9,977,031)	(475,024)	(1,947,549)	(309,365)	(262,025)
67	M&R Station Equip. - Regulating	378	-	-	-	-	-	-
68	M&R Station Equip. - G	379	-	-	-	-	-	-
69	Services	380	(28,479,497)	(19,463,419)	(926,688)	(4,925,340)	(782,384)	(1,275,384)
70	Meters	381	(1,226,613)	(718,101)	(34,190)	(228,354)	(36,274)	(121,603)
71	Meter Installations	382	(6,859,297)	(4,015,669)	(191,193)	(1,276,971)	(202,845)	(680,010)
72	House Regulators	383	(212,402)	(124,347)	(5,920)	(39,542)	(6,281)	(21,057)
73	Water Heaters/Conversion Burners	386	(959,565)	(785,736)	(58,314)	(72,151)	(12,013)	(31,350)
74	Subtotal - Distribution Plant		(50,831,338)	(35,084,304)	(1,691,330)	(8,489,907)	(1,349,162)	(2,391,429)
75	General Plant		-	-	-	-	-	-
76	Land & Land Rights	389	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(213,848)	(144,083)	(7,011)	(35,521)	(5,655)	(12,639)
78	Stores Equipment	393	(18,842)	(13,017)	(625)	(3,143)	(499)	(889)
79	Tools, Shop & Garage Equip.	394	(469,827)	(324,594)	(15,575)	(78,372)	(12,453)	(22,162)
80	Power Operated Equip.	396	(45,005)	(31,093)	(1,492)	(7,507)	(1,193)	(2,123)
81	Communication Equip.	397	(939,127)	(648,824)	(31,133)	(156,657)	(24,891)	(44,300)
82	Metscan Communication Equip	397.25	(112,656)	-	-	(1,543)	(3,086)	(24,692)
83	ERT Automatic Reading Dev	397.35	(2,766,299)	(2,112,181)	(100,565)	(412,226)	(65,336)	(54,212)
84	Subtotal - General Plant		(4,565,605)	(3,273,793)	(156,401)	(694,969)	(113,113)	(161,016)
85	Total Accumulated Depreciation		(59,876,332)	(41,681,446)	(2,006,666)	(9,868,998)	(1,571,004)	(2,681,653)

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
			-	-	-	-	-	-
86	Other Rate Base Items		-	-	-	-	-	-
87	Material and Supplies	154	1,669,547	1,153,457	55,347	278,499	44,250	78,755
88	Prepayments	165	39,065	26,989	1,295	6,517	1,035	1,843
89	Cash Working Capital	131	1,093,012	759,654	36,438	180,887	28,757	49,870
90	Cash Working Capital - Pro Forma	131	144,974	100,758	4,833	23,992	3,814	6,615
91	Customer Deposits	235	(249,677)	(33,880)	(524)	(68,328)	(23,591)	(82,495)
92	Net Deferred Income Taxes	283	(13,054,152)	(9,072,762)	(435,188)	(2,160,387)	(343,454)	(595,612)
93	Excess Deferred Income Taxes - Regulatory I	254	(5,547,268)	(3,855,405)	(184,930)	(918,041)	(145,949)	(253,101)
94	Excess Deferred Income Taxes - Gross up	283	1,496,174	1,039,855	49,878	247,608	39,364	68,265
95	Total Other Rate Base Items		(14,408,325)	(9,881,334)	(472,851)	(2,409,254)	(395,772)	(725,860)
			0	0	0	0	0	0
96	TOTAL RATE BASE		111,405,666	77,493,798	3,710,869	18,452,434	2,918,733	5,064,835

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
97	<b>OPERATION AND MAINTENANCE EXPENSE</b>		-	-	-	-	-	-
98	<b>Production, Storage, and Distribution Expense</b>		-	-	-	-	-	-
99	<b>Mfg. Gas Produc. Plant</b>		-	-	-	-	-	-
100	Supervision	710	-	-	-	-	-	-
101	Propane Expenses	717	-	-	-	-	-	-
102	Misc. Intangible Plant	735	-	-	-	-	-	-
103	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
104	<b>Maintenance Expenses</b>		-	-	-	-	-	-
105	Supervision	740	-	-	-	-	-	-
106	Maintenance of Plant	741	-	-	-	-	-	-
107	Maintenance of Equipment	742	-	-	-	-	-	-
108	Maint of Scada - Production	769	-	-	-	-	-	-
109	Subtotal - Maintenance Expenses		-	-	-	-	-	-
110	<b>Other Gas Expenses</b>		-	-	-	-	-	-
111	Other Gas Supply Exp	813	-	-	-	-	-	-
112	Other Gas Supp Exp - Del Serv	813	-	-	-	-	-	-
113	Subtotal - Other Gas Expenses		-	-	-	-	-	-
114	<b>Operation Expenses</b>		-	-	-	-	-	-
115	System Cntl/Load Dispatching	851.02	-	-	-	-	-	-
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-
117	Communication System Exp	852	-	-	-	-	-	-
118	Subtotal - Operation Expenses		-	-	-	-	-	-
119	<b>Distribution Operation Expenses</b>		-	-	-	-	-	-
120	Op Superv-Eng-Gas Distr	870	27,811	17,474	832	4,962	788	2,170
121	Mains & Services	874	454,427	324,272	15,439	74,365	11,813	16,027
122	Regulator Station Expense	875	-	-	-	-	-	-
123	Meter & House Regulator	878	1,054,382	617,272	29,389	196,291	31,180	104,528
124	Customer Installation Exp	879	48,280	36,787	1,751	7,181	1,141	966
125	Operations Exp Other	880	800,425	502,913	23,945	142,823	22,687	62,468
126	Subtotal - Distribution Operation Expenses		2,385,325	1,498,718	71,357	425,622	67,609	186,160
127	<b>Distribution Maintenance Expenses</b>		-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
128	Maint Supervision	885	55,518	40,976	2,449	7,312	1,175	2,331
129	Structures & Improvements	886	21,808	16,096	962	2,872	461	916
130	Mains	887	27,714	21,117	1,005	4,122	655	555
131	Measuring & Regulating - Atatew EQ	889	-	-	-	-	-	-
132	Measuring & Regulating - EQ Industry	890	-	-	-	-	-	-
133	Measuring & Regulating - EQ City Gate	891	-	-	-	-	-	-
134	Main Distri SCADA	891.01	-	-	-	-	-	-
135	Services	892	142,056	97,084	4,622	24,568	3,903	6,362
136	Meters & House Regulators	893	26,058	15,255	726	4,851	771	2,583
137	Other Equipment	894	635	469	28	84	13	27
138	Water Heaters & Conv Burn	894.01	137,082	112,249	8,331	10,307	1,716	4,479
139	Rented Conv Burn		-	-	-	-	-	-
140	Subtotal - Distribution Maintenance Expenses		410,872	303,245	18,124	54,117	8,694	17,252
141	<b>Total Production, Storage, and Distribution Ex</b>		<b>2,796,198</b>	<b>1,801,963</b>	<b>89,480</b>	<b>479,739</b>	<b>76,303</b>	<b>203,412</b>
142	<b>Customer Accounts, Service, and Sales Exps</b>		-	-	-	-	-	-
143	<b>Customer Accounts Expense</b>		-	-	-	-	-	-
144	Meter Reading Expense	902	202,880	149,729	7,129	29,930	4,899	5,111
145	Cust Records and Col	903	2,052,586	1,563,982	74,464	305,294	48,496	41,075
146	Uncollectible Accts	904	437,750	368,931	11,718	38,990	7,696	-
147	Subtotal - Customer Accounts Expense		2,693,217	2,082,641	93,311	374,214	61,091	46,185
148	<b>Customer Service &amp; Information Expense</b>		-	-	-	-	-	-
149	Customer Assistance - other	908	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	56,358	2,683	11,001	1,748	1,480
151	Subtotal - Customer Service & Information Expe		73,965	56,358	2,683	11,001	1,748	1,480
152	<b>Sales Expense</b>		-	-	-	-	-	-
153	Advertising Expense	913	70,021	53,353	2,540	10,415	1,654	1,401
154	Interest on Customer Deposits		9,371	1,272	20	2,564	885	3,096
155	Subtotal - Sales Expense		79,392	54,625	2,560	12,979	2,540	4,497
156	<b>Total Customer Accounts, Service, and Sales E</b>		<b>2,846,573</b>	<b>2,193,624</b>	<b>98,554</b>	<b>398,195</b>	<b>65,378</b>	<b>52,163</b>
			-	-	-	-	-	-



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
157	<b>Administrative and General Expense</b>		-	-	-	-	-	-
158	Administrative and General Salaries	920	8,188	5,517	268	1,360	217	484
159	Office Supplies and Exp	921	304,917	205,442	9,997	50,648	8,063	18,021
160	Outside Service Employed	923	2,804,801	1,889,773	91,958	465,890	74,166	165,766
161	Property Insurance	924	1,753	1,211	58	292	46	83
162	Injuries and Damages	925	210,571	141,875	6,904	34,977	5,568	12,445
163	Employee Pension and Benefits	926	1,579,459	1,064,182	51,784	262,355	41,765	93,347
164	Regulatory Commission Exp	928	297,148	206,656	9,896	49,228	7,787	13,525
165	General Advertising Expense	930	30,775	20,735	1,009	5,112	814	1,819
166	Rents Admin and General	931	16,879	11,373	553	2,804	446	998
167	Maint General Plant - Equip Shared	932	103,481	74,332	3,553	15,923	2,575	3,666
168	Maint of General Plant	935	5,532	3,974	190	851	138	196
169	Subtotal - Administrative and General Expense		5,363,505	3,625,070	176,171	889,439	141,584	310,349
			-	-	-	-	-	-
170	<b>Total Administrative and General Expense</b>		5,363,505	3,625,070	176,171	889,439	141,584	310,349
			-	-	-	-	-	-
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		11,006,276	7,620,657	364,206	1,767,373	283,265	565,923
			-	-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
172	Depreciation and Amortization Expense		-	-	-	-	-	-
173	Intangible Plant		-	-	-	-	-	-
174	Miscellaneous Intangible Plant, Plant-relate	303	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-re	303	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-relate	303	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-	-
178	Mfg. Gas Produc. Plant		-	-	-	-	-	-
179	Land and Land Rights	304	-	-	-	-	-	-
180	Structures & Improvements	305	-	-	-	-	-	-
181	Other Equipment	320	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		-	-	-	-	-	-
184	Other Storage Plant		-	-	-	-	-	-
185	Land - Lewiston	360	-	-	-	-	-	-
186	Structures & Improvements	361	-	-	-	-	-	-
187	Gas Holders	362	-	-	-	-	-	-
188	Other Equipment	363	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		-	-	-	-	-	-
190	Distribution Plant		-	-	-	-	-	-
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
193	Structures & Improvements	375	-	-	-	-	-	-
194	Mains	376	1,818,455	1,385,584	65,970	270,470	42,964	36,389
195	M&R Station Equip. - Regulating	378	-	-	-	-	-	-
196	M&R Station Equip. - G	379	-	-	-	-	-	-
197	Services	380	3,653,114	2,496,606	118,868	631,782	100,358	163,596
198	Meters	381	246,954	144,575	6,883	45,975	7,303	24,482
199	Meter Installations	382	1,099,871	643,902	30,657	204,759	32,526	109,038
200	House Regulators	383	24,354	14,258	679	4,534	720	2,414
201	Water Heaters/Conversion Burners	386	224,802	184,078	13,662	16,903	2,814	7,345
202	Subtotal - Distribution Plant		7,067,550	4,869,004	236,719	1,174,423	186,685	343,264
203	General Plant		-	-	-	-	-	-
204	Land & Land Rights	389	-	-	-	-	-	-
205	Office Furniture & Equipment	391	21,713	14,629	712	3,607	574	1,283
206	Stores Equipment	393	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	15,166	10,478	503	2,530	402	715
208	Power Operated Equip.	396	-	-	-	-	-	-
209	Communication Equip.	397	11,855	8,191	393	1,978	314	559
210	Metscan Communication Equip	397.25	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	56,801	2,704	11,086	1,757	1,458
212	Subtotal - General Plant		123,125	90,098	4,312	19,200	3,047	4,016
213	Amortization Expense		-	-	-	-	-	-
214	Amortization Expense	404	747,236	554,389	26,513	114,123	18,138	21,554
215	Amortization Expense Adjustments	404	173,129	128,448	6,143	26,441	4,202	4,994
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(181,580)	(126,283)	(6,047)	(30,082)	(4,758)	(8,265)

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
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Allocation : Customer Total

Line		FERC		Residential Heat	Residential Non-Heat	High Winter Small	Low Winter Small	High Winter Medium
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
218	Subtotal - Amortization Expense		738,785	556,555	26,609	110,482	17,582	18,283
			-	-	-	-	-	-
219	Total Depreciation and Amortization Expense		7,929,461	5,515,657	267,640	1,304,105	207,314	365,563
			-	-	-	-	-	-

Northern Utilities New Hampshire  
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Design Day with Customer Component of Mains  
Allocation : Customer Total

Line No.	Account Description	FERC Account	Account Balance	Residential Heat R-5, R-10	Residential Non-Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
220	Taxes		-	-	-	-	-	-
221	Taxes Other Than Income		-	-	-	-	-	-
222	Payroll Taxes - FICA	408	160,880	108,395	5,275	26,723	4,254	9,508
223	Payroll Tax Pro Forms	408	98,769	66,547	3,238	16,406	2,612	5,837
224	Unemployment Tax - Federal	408.04	1,176	792	39	195	31	69
225	Unemployment Tax - State	408.06	814	549	27	135	22	48
226	Property Taxes	408.12	2,914,735	2,025,769	97,169	482,372	76,687	132,988
227	Property Taxes Pro Forma	408.12	380,903	264,731	12,698	63,037	10,022	17,379
228	Payroll Taxes Capitalized	408.1	(116,076)	(78,207)	(3,806)	(19,281)	(3,069)	(6,860)
229	Other Taxes	408.02	43,579	30,308	1,451	7,220	1,142	1,983
230	Subtotal - Taxes Other Than Income		3,484,781	2,418,884	116,091	576,808	91,699	160,954
			-	-	-	-	-	-
231	Income Taxes		-	-	-	-	-	-
232	Federal Income Tax	409.01	(286,049)	(198,937)	(9,526)	(47,389)	(7,496)	(13,019)
233	State Income Tax	409.02	(813,368)	(565,669)	(27,088)	(134,748)	(21,314)	(37,020)
234	Deferred Federal & State Income Taxes	410.01	2,057,494	1,430,916	68,522	340,859	53,915	93,646
235	Subtotal - Income Taxes		958,078	666,310	31,907	158,722	25,106	43,607
			-	-	-	-	-	-
236	Total Taxes		4,442,858	3,085,193	147,998	735,530	116,805	204,561
			-	-	-	-	-	-
237	REVENUE REQUIREMENT AT EQUAL RATES OF F		-	-	-	-	-	-
238	Test Year Expenses at Current Rates		23,378,594	16,221,507	779,844	3,807,007	607,384	1,136,047
239	Return on Rate Base		8,613,704	5,990,532	286,866	1,427,008	225,717	392,050
240	Gross Up Items		-	-	-	-	-	-
241	Tax1		1,241,797	863,627	41,356	205,725	32,541	56,520
242	ITem2		-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RA		33,234,095	23,075,666	1,108,067	5,439,740	865,641	1,584,617
			0	0	0	0	0	0
0		0 0	0	0	0	0	0	0

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Medium
				Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	
1	<b>RATE BASE</b>		-	0	0	-	-	-
2	<b>Plant in Service</b>		-	0	0	-	-	-
3	<b>Intangible Plant</b>		-	0	0	0	0	0
4	Miscellaneous Intangible Plant, Plant-related	303	212,619	118,290	4,512	36,378	4,360	26,951
5	Miscellaneous Intangible Plant, Customer-related	303	9,041,497	6,889,227	328,008	1,344,799	213,620	180,931
6	Miscellaneous Intangible Plant, Labor-related	303	3,572,231	2,104,810	87,866	611,911	80,459	376,600
7	Subtotal - Intangible Plant		12,826,347	9,112,327	420,387	1,993,088	298,439	584,482
8	<b>Mfg. Gas Produc. Plant</b>		-	-	-	-	-	-
9	Land and Land Rights	304	2,787	1,344	16	629	51	259
10	Structures & Improvements	305	-	-	-	-	-	-
11	Other Equipment	320	-	-	-	-	-	-
12	LNG Equipment	321	-	-	-	-	-	-
13	Subtotal - Mfg. Gas Produc. Plant		2,787	1,344	16	629	51	259
14	<b>Other Storage Plant</b>		-	-	-	-	-	-
15	Land - Lewiston	360	23,833	11,492	136	5,381	439	2,218
16	Structures & Improvements	361	232,281	111,997	1,324	52,444	4,276	21,614
17	Gas Holders	362	1,585,468	764,455	9,039	357,966	29,185	147,531
18	Other Equipment	363	35,693	17,210	203	8,059	657	3,321
19	Subtotal - Other Storage Plant		1,877,275	905,154	10,702	423,850	34,557	174,684
20	<b>Distribution Plant</b>		-	-	-	-	-	-
21	Land & Land Rights, Other Distr Sys	374.4	89,111	31,558	307	15,741	1,022	22,072
22	Land & Land Rights, Right of Way	374.5	17,911	6,343	62	3,164	205	4,436
23	Structures & Improvements	375	3,260,871	1,154,802	11,239	576,010	37,392	807,700
24	Mains	376	151,932,588	74,871,930	2,219,645	25,396,242	2,370,323	25,871,416
25	M&R Station Equip. - Regulating	378	7,288,982	2,581,314	25,123	1,287,547	83,582	1,805,441
26	M&R Station Equip. - G	379	39,266	13,906	135	6,936	450	9,726
27	Services	380	82,837,047	56,612,383	2,695,416	14,326,118	2,275,684	3,709,653
28	Meters	381	4,624,610	2,707,407	128,904	860,947	136,760	458,470
29	Meter Installations	382	26,001,685	15,222,285	724,760	4,840,643	768,930	2,577,728
30	House Regulators	383	733,550	429,445	20,447	136,562	21,693	72,722
31	Water Heaters/Conversion Burners	386	1,978,895	1,620,410	120,261	148,796	24,775	64,653
32	Subtotal - Distribution Plant		278,804,516	155,251,782	5,946,300	47,598,706	5,720,816	35,404,016
33	<b>General Plant</b>		-	-	-	-	-	-
34	Land & Land Rights	389	232,947	129,599	4,944	39,856	4,777	29,528
35	Office Furniture & Equipment	391	508,135	299,400	12,499	87,042	11,445	53,570
36	Stores Equipment	393	31,520	17,536	669	5,393	646	3,995
37	Tools, Shop & Garage Equip.	394	1,430,421	795,812	30,358	244,735	29,331	181,317
38	Power Operated Equip.	396	75,266	41,874	1,597	12,878	1,543	9,541
39	Communication Equip.	397	1,873,480	1,042,307	39,761	320,539	38,416	237,478
40	Metscan Communication Equip	397.25	112,656	-	-	1,543	3,086	24,692
41	ERT Automatic Reading Dev	397.35	3,470,146	2,649,596	126,152	517,111	81,960	68,005
42	Subtotal - General Plant		7,734,572	4,976,125	215,980	1,229,097	171,204	608,126
43	<b>Total Plant in Service</b>		301,245,498	170,246,732	6,593,386	51,245,369	6,225,067	36,771,567

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Medium
				Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	
44	<b>Accumulated Depreciation</b>			-	-	-	-	-
45	<b>Intangible Plant</b>			-	-	-	-	-
46	Miscellaneous Intangible Plant, Plant-related	303	(81,184)	(45,166)	(1,723)	(13,890)	(1,665)	(10,291)
47	Miscellaneous Intangible Plant, Customer-related	303	(3,452,299)	(2,630,501)	(125,243)	(513,482)	(81,566)	(69,085)
48	Miscellaneous Intangible Plant, Labor-related	303	(1,363,979)	(803,676)	(33,550)	(233,645)	(30,722)	(143,796)
49	Subtotal - Intangible Plant		(4,897,461)	(3,479,343)	(160,516)	(761,017)	(113,952)	(223,172)
50	<b>Mfg. Gas Produc. Plant</b>			-	-	-	-	-
51	Land and Land Rights	304	-	-	-	-	-	-
52	Structures & Improvements	305	374	180	2	84	7	35
53	Other Equipment	320	4,438	2,140	25	1,002	82	413
54	LNG Equipment	321	27,544	13,281	157	6,219	507	2,563
55	Subtotal - Mfg. Gas Produc. Plant		32,357	15,601	184	7,305	596	3,011
56	<b>Other Storage Plant</b>			-	-	-	-	-
57	Land - Lewiston	360	-	-	-	-	-	-
58	Structures & Improvements	361	(109,222)	(52,663)	(623)	(24,660)	(2,011)	(10,163)
59	Gas Holders	362	(1,203,365)	(580,219)	(6,860)	(271,695)	(22,152)	(111,975)
60	Other Equipment	363	(37,603)	(18,131)	(214)	(8,490)	(692)	(3,499)
61	Subtotal - Other Storage Plant		(1,350,190)	(651,012)	(7,697)	(304,845)	(24,854)	(125,638)
62	<b>Distribution Plant</b>			-	-	-	-	-
63	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-
64	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-
65	Structures & Improvements	375	(596,162)	(211,124)	(2,055)	(105,308)	(6,836)	(147,666)
66	Mains	376	(38,511,660)	(18,978,432)	(562,633)	(6,437,404)	(600,826)	(6,557,850)
67	M&R Station Equip. - Regulating	378	(666,376)	(235,990)	(2,297)	(117,711)	(7,641)	(165,058)
68	M&R Station Equip. - G	379	(6,432)	(2,278)	(22)	(1,136)	(74)	(1,593)
69	Services	380	(28,479,497)	(19,463,419)	(926,688)	(4,925,340)	(782,384)	(1,275,384)
70	Meters	381	(1,226,613)	(718,101)	(34,190)	(228,354)	(36,274)	(121,603)
71	Meter Installations	382	(6,859,297)	(4,015,669)	(191,193)	(1,276,971)	(202,845)	(680,010)
72	House Regulators	383	(212,402)	(124,347)	(5,920)	(39,542)	(6,281)	(21,057)
73	Water Heaters/Conversion Burners	386	(959,565)	(785,736)	(58,314)	(72,151)	(12,013)	(31,350)
74	Subtotal - Distribution Plant		(77,518,004)	(44,535,098)	(1,783,312)	(13,203,917)	(1,655,174)	(9,001,571)
75	<b>General Plant</b>			-	-	-	-	-
76	Land & Land Rights	389	-	-	-	-	-	-
77	Office Furniture & Equipment	391	(298,078)	(175,632)	(7,332)	(51,060)	(6,714)	(31,425)
78	Stores Equipment	393	(31,511)	(17,531)	(669)	(5,391)	(646)	(3,994)
79	Tools, Shop & Garage Equip.	394	(785,741)	(437,146)	(16,676)	(134,435)	(16,112)	(99,599)
80	Power Operated Equip.	396	(75,266)	(41,874)	(1,597)	(12,878)	(1,543)	(9,541)
81	Communication Equip.	397	(1,570,602)	(873,801)	(33,333)	(268,719)	(32,205)	(199,086)
82	Metscan Communication Equip	397.25	(112,656)	-	-	(1,543)	(3,086)	(24,692)
83	ERT Automatic Reading Dev	397.35	(2,766,299)	(2,112,181)	(100,565)	(412,226)	(65,336)	(54,212)
84	Subtotal - General Plant		(5,640,154)	(3,658,165)	(160,172)	(886,252)	(125,643)	(422,548)
85	<b>Total Accumulated Depreciation</b>		(89,373,452)	(52,308,017)	(2,111,513)	(15,148,725)	(1,919,028)	(9,769,917)

Northern Utilities New Hampshire  
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Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Medium
				Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	
86	<b>Other Rate Base Items</b>			-	-	-	-	-
87	Material and Supplies	154	2,773,457	1,544,395	59,152	473,497	56,909	352,188
88	Prepayments	165	64,895	36,137	1,384	11,079	1,332	8,241
89	Cash Working Capital	131	1,773,194	1,002,108	38,810	301,641	36,642	216,445
90	Cash Working Capital - Pro Forma	131	235,191	132,917	5,148	40,009	4,860	28,709
91	Customer Deposits	235	(249,677)	(33,880)	(524)	(68,328)	(23,591)	(82,495)
92	Net Deferred Income Taxes	283	(21,177,756)	(11,968,457)	(463,519)	(3,602,583)	(437,626)	(2,585,065)
93	Excess Deferred Income Taxes - Regulatory Liability	254	(8,999,336)	(5,085,910)	(196,969)	(1,530,892)	(185,966)	(1,098,505)
94	Excess Deferred Income Taxes - Gross up	283	2,427,244	1,371,739	53,125	412,902	50,158	296,282
95	Total Other Rate Base Items		(23,152,788)	(13,000,952)	(503,394)	(3,962,675)	(497,283)	(2,864,201)
96	<b>TOTAL RATE BASE</b>		188,719,257	104,937,763	3,978,479	32,133,969	3,808,756	24,137,449
97	<b>OPERATION AND MAINTENANCE EXPENSE</b>			-	-	-	-	-
98	<b>Production, Storage, and Distribution Expense</b>			-	-	-	-	-
99	<b>Mfg. Gas Produc. Plant</b>			-	-	-	-	-
100	Supervision	710	12,038	5,804	69	2,718	222	1,120
101	Propane Expenses	717	9,904	4,776	56	2,236	182	922
102	Misc. Intangible Plant	735	24,360	11,745	139	5,500	448	2,267
103	Subtotal - Mfg. Gas Produc. Plant		46,302	22,325	264	10,454	852	4,308
104	<b>Maintenance Expenses</b>			-	-	-	-	-
105	Supervision	740	12,038	5,804	69	2,718	222	1,120
106	Maintenance of Plant	741	3,460	1,668	20	781	64	322
107	Maintenance of Equipment	742	11,687	5,635	67	2,639	215	1,087
108	Maint of Scada - Production	769	2,704	1,304	15	611	50	252
109	Subtotal - Maintenance Expenses		29,889	14,411	170	6,748	550	2,781
110	<b>Other Gas Expenses</b>			-	-	-	-	-
111	Other Gas Supply Exp	813	290,076	139,864	1,654	65,493	5,340	26,992
112	Other Gas Supp Exp - Del Serv	813	180,290	86,929	1,028	40,706	3,319	16,776
113	Subtotal - Other Gas Expenses		470,367	226,794	2,682	106,199	8,659	43,768
114	<b>Operation Expenses</b>			-	-	-	-	-
115	System Cntl/Load Dispatching	851.02	2,885	1,022	10	510	33	715
116	System Cntl/Load Dispatching - Gas Supply	851.0201	-	-	-	-	-	-
117	Communication System Exp	852	62,100	21,992	214	10,970	712	15,382
118	Subtotal - Operation Expenses		64,985	23,014	224	11,479	745	16,096

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Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Medium
				Residential Heat	Heat	High Winter Small	Low Winter Small	
				R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
119	<b>Distribution Operation Expenses</b>			-	-	-	-	-
120	Op Superv-Eng-Gas Distr	870	39,588	-	-	-	-	-
121	Mains & Services	874	793,237	21,645	873	7,043	923	5,088
122	Regulator Station Expense	875	320,571	444,258	16,607	134,213	15,698	99,948
123	Meter & House Regulator	878	320,571	113,527	1,105	56,627	3,676	79,404
124	Customer Installation Exp	879	1,054,382	617,272	29,389	196,291	31,180	104,528
125	Operations Exp Other	880	48,280	36,787	1,751	7,181	1,141	966
126	Subtotal - Distribution Operation Expenses		<u>1,139,382</u>	<u>622,951</u>	<u>25,113</u>	<u>202,697</u>	<u>26,574</u>	<u>146,426</u>
			3,395,440	1,856,439	74,838	604,051	79,192	436,360
127	<b>Distribution Maintenance Expenses</b>			-	-	-	-	-
128	Maint Supervision	885	90,410	-	-	-	-	-
129	Structures & Improvements	886	35,514	53,332	2,569	13,476	1,575	10,973
130	Mains	887	81,512	20,949	1,009	5,293	619	4,310
131	Measuring & Regulating - Atatew EQ	889	64,637	40,169	1,191	13,625	1,272	13,880
132	Measuring & Regulating - EQ Industry	890	5,322	22,890	223	11,418	741	16,010
133	Measuring & Regulating - EQ City Gate	891	45,328	1,885	18	940	61	1,318
134	Main Distri SCADA	891.01	40,137	16,052	156	8,007	520	11,227
135	Services	892	142,056	14,214	138	7,090	460	9,942
136	Meters & House Regulators	893	26,058	97,084	4,622	24,568	3,903	6,362
137	Other Equipment	894	1,035	15,255	726	4,851	771	2,583
138	Water Heaters & Conv Burn	894.01	137,082	610	29	154	18	126
139	Rented Conv Burn		-	112,249	8,331	10,307	1,716	4,479
140	Subtotal - Distribution Maintenance Expenses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			669,090	394,690	19,014	99,729	11,655	81,211
141	<b>Total Production, Storage, and Distribution Expense</b>		<u>4,676,073</u>	<u>2,537,673</u>	<u>97,192</u>	<u>838,661</u>	<u>101,653</u>	<u>584,525</u>



Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Medium
				Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	
142	<b>Customer Accounts, Service, and Sales Expense</b>			-	-	-	-	-
143	<b>Customer Accounts Expense</b>			-	-	-	-	-
144	Meter Reading Expense	902	202,880	149,729	7,129	29,930	4,899	5,111
145	Cust Records and Col	903	2,052,586	1,563,982	74,464	305,294	48,496	41,075
146	Uncollectible Accts	904	437,750	368,931	11,718	38,990	7,696	-
147	Subtotal - Customer Accounts Expense		2,693,217	2,082,641	93,311	374,214	61,091	46,185
148	<b>Customer Service &amp; Information Expense</b>			-	-	-	-	-
149	Customer Assistance - other	908	-	-	-	-	-	-
150	Inf and Instruct Expense	909	73,965	56,358	2,683	11,001	1,748	1,480
151	Subtotal - Customer Service & Information Expense		73,965	56,358	2,683	11,001	1,748	1,480
152	<b>Sales Expense</b>			-	-	-	-	-
153	Advertising Expense	913	70,021	53,353	2,540	10,415	1,654	1,401
154	Interest on Customer Deposits		9,371	1,272	20	2,564	885	3,096
155	Subtotal - Sales Expense		79,392	54,625	2,560	12,979	2,540	4,497
156	<b>Total Customer Accounts, Service, and Sales Expense</b>		2,846,573	2,193,624	98,554	398,195	65,378	52,163
157	<b>Administrative and General Expense</b>			-	-	-	-	-
158	Administrative and General Salaries	920	11,414	6,725	281	1,955	257	1,203
159	Office Supplies and Exp	921	425,018	250,427	10,454	72,804	9,573	44,807
160	Outside Service Employed	923	3,909,556	2,303,567	96,163	669,694	88,057	412,162
161	Property Insurance	924	2,931	1,631	62	501	60	372
162	Injuries and Damages	925	293,510	172,941	7,219	50,277	6,611	30,943
163	Employee Pension and Benefits	926	2,201,576	1,297,200	54,152	377,123	49,587	232,099
164	Regulatory Commission Exp	928	504,386	280,219	10,613	85,901	10,172	64,649
165	General Advertising Expense	930	42,897	25,275	1,055	7,348	966	4,522
166	Rents Admin and General	931	23,527	13,863	579	4,030	530	2,480
167	Maint General Plant - Equip Shared	932	130,652	84,057	3,648	20,762	2,892	10,272
168	Maint of General Plant	935	6,985	4,494	195	1,110	155	549
169	Subtotal - Administrative and General Expense		7,552,453	4,440,397	184,423	1,291,505	168,860	804,060
170	<b>Total Administrative and General Expense</b>		7,552,453	4,440,397	184,423	1,291,505	168,860	804,060
171	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE</b>		15,075,099	9,171,694	380,169	2,528,361	335,891	1,440,748

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Small G-40, T-40	Low Winter Small G-50, T-50	High Winter Medium G-41, T-41
				Residential Heat R-5, R-10	Heat R-6, R-11					
172	<b>Depreciation and Amortization Expense</b>			-	-	-	-	-	-	-
173	<b>Intangible Plant</b>			-	-	-	-	-	-	-
174	Miscellaneous Intangible Plant, Plant-related	303	-	-	-	-	-	-	-	-
175	Miscellaneous Intangible Plant, Customer-related	303	-	-	-	-	-	-	-	-
176	Miscellaneous Intangible Plant, Labor-related	303	-	-	-	-	-	-	-	-
177	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
178	<b>Mfg. Gas Produc. Plant</b>			-	-	-	-	-	-	-
179	Land and Land Rights	304	-	-	-	-	-	-	-	-
180	Structures & Improvements	305	931	449	5	210	17	87		
181	Other Equipment	320	-	-	-	-	-	-	-	-
182	LNG Equipment	321	-	-	-	-	-	-	-	-
183	Subtotal - Mfg. Gas Produc. Plant		931	449	5	210	17	87		
184	<b>Other Storage Plant</b>			-	-	-	-	-	-	-
185	Land - Lewiston	360	-	-	-	-	-	-	-	-
186	Structures & Improvements	361	4,785	2,307	27	1,080	88	445		
187	Gas Holders	362	32,149	15,501	183	7,259	592	2,992		
188	Other Equipment	363	-	-	-	-	-	-	-	-
189	Subtotal - Other Storage Plant		36,934	17,808	211	8,339	680	3,437		
190	<b>Distribution Plant</b>			-	-	-	-	-	-	-
191	Land & Land Rights, Other Distr Sys	374.4	-	-	-	-	-	-	-	-
192	Land & Land Rights, Right of Way	374.5	-	-	-	-	-	-	-	-
193	Structures & Improvements	375	89,348	31,642	308	15,783	1,025	22,131		
194	Mains	376	5,348,398	2,635,675	78,137	894,010	83,441	910,737		
195	M&R Station Equip. - Regulating	378	354,973	125,710	1,224	62,703	4,070	87,925		
196	M&R Station Equip. - G	379	1,912	677	7	338	22	474		
197	Services	380	3,653,114	2,496,606	118,868	631,782	100,358	163,596		
198	Meters	381	246,954	144,575	6,883	45,975	7,303	24,482		
199	Meter Installations	382	1,099,871	643,902	30,657	204,759	32,526	109,038		
200	House Regulators	383	24,354	14,258	679	4,534	720	2,414		
201	Water Heaters/Conversion Burners	386	224,802	184,078	13,662	16,903	2,814	7,345		
202	Subtotal - Distribution Plant		11,043,726	6,277,123	250,424	1,876,786	232,279	1,328,141		
203	<b>General Plant</b>			-	-	-	-	-	-	-
204	Land & Land Rights	389	-	-	-	-	-	-	-	-
205	Office Furniture & Equipment	391	30,265	17,833	744	5,184	682	3,191		
206	Stores Equipment	393	-	-	-	-	-	-	-	-
207	Tools, Shop & Garage Equip.	394	25,364	14,111	538	4,340	520	3,215		
208	Power Operated Equip.	396	-	-	-	-	-	-	-	-
209	Communication Equip.	397	19,827	11,031	421	3,392	407	2,513		
210	Metscan Communication Equip	397.25	-	-	-	-	-	-	-	-
211	ERT Automatic Reading Dev	397.35	74,391	56,801	2,704	11,086	1,757	1,458		
212	Subtotal - General Plant		149,847	99,775	4,408	24,002	3,365	10,377		
213	<b>Amortization Expense</b>			-	-	-	-	-	-	-
214	Amortization Expense	404	816,977	580,412	26,777	126,950	19,009	37,229		
215	Amortization Expense Adjustments	404	189,288	134,477	6,204	29,413	4,404	8,626		
216	Amortization Rate Case Costs - NH	407	-	-	-	-	-	-	-	-
217	Excess ADIT Flow Back	407	(308,218)	(171,235)	(6,486)	(52,492)	(6,216)	(39,506)		

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line No.	Account Description	FERC Account	Account Balance	Residential Non-				High Winter Medium
				Residential Heat R-5, R-10	Heat R-6, R-11	High Winter Small G-40, T-40	Low Winter Small G-50, T-50	
218	Subtotal - Amortization Expense		698,046	543,654	26,495	103,872	17,197	6,349
				-	-	-	-	-
219	Total Depreciation and Amortization Expense		11,929,484	6,938,809	281,543	2,013,209	253,539	1,348,390
				-	-	-	-	-

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line		FERC	Residential Non-					
			Residential Heat	Heat	High Winter Small	Low Winter Small	High Winter Medium	
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
220	Taxes			-	-	-	-	-
221	Taxes Other Than Income			-	-	-	-	-
222	Payroll Taxes - FICA	408	224,247	132,130	5,516	38,413	5,051	23,641
223	Payroll Tax Pro Formas	408	137,672	81,119	3,386	23,583	3,101	14,514
224	Unemployment Tax - Federal	408.04	1,639	966	40	281	37	173
225	Unemployment Tax - State	408.06	1,135	669	28	194	26	120
226	Property Taxes	408.12	4,728,576	2,672,321	103,495	804,386	97,713	577,194
227	Property Taxes Pro Forma	408.12	617,939	349,224	13,525	105,119	12,769	75,429
228	Payroll Taxes Capitalized	408.1	(161,795)	(95,332)	(3,980)	(27,715)	(3,644)	(17,057)
229	Other Taxes	408.02	73,972	41,096	1,557	12,598	1,492	9,481
230	Subtotal - Taxes Other Than Income		5,623,385	3,182,191	123,567	956,858	116,545	683,495
231	Income Taxes			-	-	-	-	-
232	Federal Income Tax	409.01	(485,546)	(269,752)	(10,217)	(82,692)	(9,792)	(62,234)
233	State Income Tax	409.02	(1,380,631)	(767,029)	(29,051)	(235,132)	(27,844)	(176,961)
234	Deferred Federal & State Income Taxes	410.01	3,492,441	1,940,275	73,489	594,788	70,434	447,640
235	Subtotal - Income Taxes		1,626,264	903,494	34,220	276,965	32,798	208,445
236	Total Taxes		7,249,649	4,085,685	157,787	1,233,823	149,342	891,939
237	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN			-	-	-	-	-
238	Test Year Expenses at Current Rates		34,254,233	20,196,188	819,499	5,775,393	738,772	3,681,077
239	Return on Rate Base		14,621,110	8,122,964	307,660	2,490,082	294,872	1,874,044
240	Gross Up Items			-	-	-	-	-
241	Tax1		2,107,856	1,171,049	44,354	358,983	42,510	270,172
242	ITem2		-	-	-	-	-	-
243	ITem3		-	-	-	-	-	-
244	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		50,983,199	29,490,202	1,171,513	8,624,458	1,076,155	5,825,294
				0	0	0	0	0
				0	0	0	0	0

Northern Utilities New Hampshire  
12 Months Ended December 31, 2020  
Design Day with Customer Component of Mains  
Allocation : Grand Total

Line		Residential Non-						
	FERC		Residential Heat	Heat	High Winter Small	Low Winter Small	High Winter Medium	
No.	Account Description	Account	Account Balance	R-5, R-10	R-6, R-11	G-40, T-40	G-50, T-50	G-41, T-41
257	Operating Revenues			0	0	0	0	0
258	Revenue			0	0	0	0	0
259	Retail Sales	480-495	37,057,412	19,304,704	459,647	6,281,478	953,723	4,875,290
260	Special Contract Customer Revenue Credit	480-495	1,179,845	683,621	27,209	199,528	24,952	134,100
261	Indirect Production & OH Revenue	480-495	1,057,890	510,076	6,031	238,849	19,474	98,439
262	Weather Normalization	480-495	1,994,374	1,038,950	24,737	338,060	51,328	262,381
263	New Customer Revenue Annualization	480-495	278,301	144,978	3,452	47,174	7,162	36,613
264	Billed Accuracy Adjustment	480-495	367	191	5	62	9	48
265	Residential Low Income	480	264,523	137,801	3,281	44,838	6,808	34,801
266	Unbilled Revenue	495	294,543	153,439	3,653	49,927	7,580	38,750
267	Non-Distribution Bad Debt	495	(97,468)	(50,775)	(1,209)	(16,521)	(2,508)	(12,823)
268	Misc. Revenue Adjustment	495	4,788	2,495	59	812	123	630
269	Late Fee Adjustment	487	40,013	28,482	771	4,357	848	3,132
270	Special Contract Customer Revenue Adjustment	489	17,968	10,411	414	3,039	380	2,042
271	Late Charge	487	36,761	26,167	708	4,003	779	2,878
272	Misc Service Revenue	488	852,304	727,395	32,195	62,248	9,249	14,084
273	Rent from Gas Properties	493,457	218,628	121,569	4,609	37,227	4,412	27,963
274	Other Gas Revenues		-	-	-	-	-	-
275	Subtotal - Revenue		43,200,249	22,839,504	565,562	7,295,080	1,084,321	5,518,329
				0	0	0	0	0
276	Gas Cost			0	0	0	0	0
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
277	Subtotal - Gas Cost		-	-	-	-	-	-
			0	0	0	0	0	0
278	Total Operating Revenues		43,200,249	22,839,504	565,562	7,295,080	1,084,321	5,518,329
			0	0	0	0	0	0
279	NET INCOME		8,946,016	2,643,315	(253,936)	1,519,687	345,548	1,837,252
0		0 0	0	-	-	-	-	-

source:: Exhibit NWA-4.pdf

Proposed Depreciaton Components

Account	Description	Curve Type	ASL	Net Salvage
375	Structures and Improvements	R2.5	55	-10%
376.2	Mains - coated and wrapped	R2.5	55	-60%
376.4	Mains - plastic	R2.5	55	-60%
376.6	Mains - cathodic protection	S5	30	-60%
378.2	M&R Station Equipment	R2	30	-20%
380	Services	R2.5	45	-90%
381	Meters	R2	30	-15%
382	Meter Installations	R3	30	-10%
383	House Regulators	R3	30	0%
386	Other Property on Customer Premises	R2	12	0%

## Production Costs

			Seasonal Difference		WN T
Current	Other A&G Proposed	Difference	Winter	Summer	Winter
\$581,784	\$611,875	\$30,091	\$24,238	\$5,853	54,128,647
LNG Production and Storage					
Current	Proposed	Difference			
\$476,106	\$214,538	-\$261,568	-\$261,568	\$0.0000	54,128,647
\$1,057,890	\$826,413	-\$231,477			
\$1,057,890 amount in Revenue Requirement					
\$0					

R-5 & R10  
Customer Charge  
Distribution Rate  
LDAC  
COGC

R-6  
Customer Charge  
Distribution Rate  
LDAC  
COGC

herms	Rate Change	
	Winter	Summer
Summer		
20,023,462	\$0.0004	\$0.0003

20,023,462	-\$0.0048	\$0.0000
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Current Rate		Rate Change		Proposed Rate	
Winter	Summer	Winter	Summer	Winter	Summer
\$22.2000	\$22.2000			\$27.8400	\$27.8400
\$0.6920	\$0.6099			\$0.8491	\$0.8491
\$0.1099	\$0.1099	-\$0.0134	-\$0.0134	\$0.0965	\$0.0965
\$0.7315	\$0.3724	-\$0.0044	\$0.0003	\$0.7271	\$0.3727

Current Rate		Rate Change		Proposed Rate	
Winter	Summer	Winter	Summer	Winter	Summer
\$22.2000	\$22.2000			\$27.8400	\$27.8400
\$0.6470	\$0.6470			\$1.1208	\$1.1208
\$0.1099	\$0.1099	-\$0.0134	-\$0.0134	\$0.0965	\$0.0965
\$0.7315	\$0.3724	-\$0.0044	\$0.0003	\$0.7271	\$0.3727



**Northern Utilities - New Hampshire Division**  
**Typical Residential Heating Bill (R-5)**  
**Bill Impacts Illustrating Changes on a Monthly Basis**  
**Current Rates and Proposed Rates, using 6 month average COGC**

Line No.	Residential Heating (R-5)	Nov (1)	Dec (2)	Jan (3)	Feb (4)	Mar (5)	Apr (6)	May (7)	Jun (8)	Jul (9)	Aug (10)	Sep (11)	Oct (12)	Total Peak (13)	Total Off-Peak (14)	Annual Nov-Oct (15)
1	Test Year Monthly Weather Normalized Therms per Custome	52	\$101	133	139	115	78	44	26	11	9	14	26	618	131	749
2																
3	<b><u>Current November - October Rates</u></b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099			
6	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
7	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
8																
9	TOTAL BILL	\$101.87	\$176.60	\$226.34	\$235.99	\$199.08	\$141.54	\$70.66	\$50.14	\$34.54	\$32.46	\$37.14	\$51.08	\$1,081	\$276	\$1,357
10																
11																
12	<b><u>Proposed November - October Rates</u></b>															
13	Customer Charge	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84			
14	Distribution	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491			
15	LDAC (\$/therm)	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965			
16	COGC (\$/therm) inc. increment	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.3727	\$0.3727	\$0.3727	\$0.3727	\$0.3727	\$0.3727			
17																
18	TOTAL BILL	\$114.75	\$196.27	\$250.53	\$261.05	\$220.79	\$158.03	\$86.33	\$61.56	\$42.73	\$40.23	\$45.87	\$62.70	\$1,201	\$339	\$1,541
19																
20	<b><u>Proposed Bill less Current Bill</u></b>															
21	Total Bill increase/(decrease)	\$12.88	\$19.67	\$24.19	\$25.06	\$21.71	\$16.48	\$15.67	\$11.42	\$8.19	\$7.76	\$8.73	\$11.62	\$120	\$63	\$183
22	Percentage increase/(decrease)	12.6%	11.1%	10.7%	10.6%	10.9%	11.6%	22.2%	22.8%	23.7%	23.9%	23.5%	22.7%	11.1%	23.0%	13.5%

**Northern Utilities - New Hampshire Division**  
**Typical Low Income Residential Heating Bill (R-10)**  
**Bill Impacts Illustrating Changes on a Monthly Basis**  
**Current Rates and Proposed Rates, using 6 month average COGC**

Line No.		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Peak	Total Off-Peak	Annual Nov-Oct
	<u>Low Income Residential Heating (R-10)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Test Year Monthly Weather Normalized Therms per Customer	50	86	121	130	116	82	47	26	10	8	13	27	585	132	717
2																
3	<b><u>Current November - October Rates</u></b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6920	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099	\$0.6099			
6	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
7	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
8																
9	45% Customer Charge Discount (\$/customer)	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
10	45% Therm Discount - (\$/thm)	-\$0.3114	-\$0.3114	-\$0.3114	-\$0.3114	-\$0.3114	-\$0.3114	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
11	45% Therm Discount - Cost of Gas (\$/thm)	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	-\$0.3292	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
12																
13	TOTAL BILL	\$56.60	\$89.19	\$120.40	\$128.43	\$115.36	\$85.62	\$73.35	\$50.61	\$33.49	\$31.34	\$36.27	\$51.92	\$596	\$277	\$873
14																
15																
16	<b><u>Proposed November - October Rates</u></b>															
17	Customer Charge	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84			
18	Distribution	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491	\$0.8491			
19	LDAC (\$/therm)	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965			
20	COGC (\$/therm)	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.3727	\$0.3727	\$0.3727	\$0.3727	\$0.3727	\$0.3727			
21																
22	45% Customer Charge Discount (\$/customer)	-\$12.53	-\$12.53	-\$12.53	-\$12.53	-\$12.53	-\$12.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
23	45% Therm Discount - (\$/thm)	-\$0.3821	-\$0.3821	-\$0.3821	-\$0.3821	-\$0.3821	-\$0.3821	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
24	45% Therm Discount - Cost of Gas (\$/thm)	-\$0.3272	-\$0.3272	-\$0.3272	-\$0.3272	-\$0.3272	-\$0.3272	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
25																
26	TOTAL BILL	\$63.21	\$98.38	\$132.06	\$140.72	\$126.62	\$94.53	\$89.58	\$62.13	\$41.46	\$38.87	\$44.82	\$63.71	\$656	\$341	\$996
27																
28	<b><u>Proposed Bill less Current Bill</u></b>															
29	Total Bill increase/(decrease)	\$6.61	\$9.19	\$11.66	\$12.29	\$11.26	\$8.91	\$16.23	\$11.52	\$7.98	\$7.53	\$8.55	\$11.79	\$60	\$64	\$124
30	Percentage increase/(decrease)	11.7%	10.3%	9.7%	9.6%	9.8%	10.4%	22.1%	22.8%	23.8%	24.0%	23.6%	22.7%	10.1%	23.0%	14.2%

**Northern Utilities - New Hampshire Division**  
**Typical Residential Non-Heating Bill (R-6)**  
**Bill Impacts Illustrating Changes on a Monthly Basis**  
**Current Rates and Proposed Rates, using 6 month average COGC**

Line		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Peak	Total Off-Peak	Annual Nov-Oct
No.	<u>Residential Non-Heating (R-6)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Test Year Monthly Weather Normalized Therms per Customer	14	21	25	26	21	16	14	11	9	8	10	11	123	63	186
2																
3	<b><u>Current November - October Rates</u></b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470	\$0.6470			
6	LDAC (\$/therm)	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099	\$0.1099			
7	COGC (\$/therm)	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.7315	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724	\$0.3724			
8																
9	TOTAL BILL	\$42.60	\$53.42	\$59.73	\$60.30	\$53.62	\$46.58	\$37.65	\$35.07	\$32.45	\$31.65	\$33.16	\$34.20	\$316	\$204	\$520
10																
11																
12	<b><u>Proposed November - October Rates</u></b>															
13	Customer Charge	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84	\$27.84			
14	Distribution	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208	\$1.1208			
15	LDAC (\$/therm)	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965	\$0.0965			
16	COGC (\$/therm)	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.7271	\$0.3727	\$0.3727	\$0.3727	\$0.3727	\$0.3727	\$0.3727			
17																
18	TOTAL BILL	\$54.50	\$68.63	\$76.87	\$77.62	\$68.89	\$59.69	\$49.59	\$45.96	\$42.27	\$41.14	\$43.27	\$44.74	\$406	\$267	\$673
19																
20	<b>Proposed Bill less Current Bill</b>															
21	Total Bill increase/(decrease)	\$11.89	\$15.21	\$17.14	\$17.31	\$15.27	\$13.11	\$11.94	\$10.89	\$9.82	\$9.49	\$10.11	\$10.54	\$90	\$63	\$153
22	Percentage increase/(decrease)	27.9%	28.5%	28.7%	28.7%	28.5%	28.1%	31.7%	31.1%	30.3%	30.0%	30.5%	30.8%	28.4%	30.8%	29.3%

Northern Utilities New Hampshire  
Revenue Proof and Rate Design  
Test Year: January 1, 2020 Through December 31, 2020

Line No.	Rate Description	2020 Billing Units (bills or therms)		Calculated Revenue	Adjustments			Pro Forma at Current Rates		Pro Forma Proposed R	
			Current Rates		Normalization & Annualization Adjustments (bills or therms)	Weather Normalization & Annualization Revenue Adjustment	R-10 Rate Change Annualization	2020 Adjusted Billing Determinants (bills or therms)	2020 Adjusted Base Year Revenue ("Margin")	Projected Billing Determinants (bills or therms)	Proposed Rate
	(A)	(B)	(C)	(D) [B * C]	(E)	(F) [C * E]		(H) [B + E]	(I) [D + F]	(J) [=H]	(K)
1	<b>R-5: Residential Heating</b>										
2	Customer Charge	306,525	\$22.20	\$6,804,865	7,528	\$167,116		314,053	\$6,971,981	314,053	\$27.84
3	Summer First 50 therms	2,947,284	\$0.6099	\$1,797,548	148,552	\$90,602		3,095,836	\$1,888,150	3,095,836	\$0.8491
4	Summer Excess therms	459,480	\$0.6099	\$280,237	-	\$0		459,480	\$280,237	459,480	\$0.8491
5	Winter First 50 therms	6,432,280	\$0.6920	\$4,451,138	182,063	\$125,988		6,614,343	\$4,577,125	6,614,343	\$0.8491
6	Winter Excess therms	7,449,509	\$0.6920	\$5,155,060	1,986,762	\$1,374,840		9,436,272	\$6,529,900	9,436,272	\$0.8491
7	Total	17,288,553		\$18,488,849	2,317,378	\$1,758,545		19,605,931	\$20,247,394	19,605,931	
8	<b>R-10: Residential Heating, Low Income</b>										
9	<b>January through October</b>										
10	Customer Charge	7,409	\$8.88	\$65,795	(972)	(\$21,587)	\$98,692				
11	Summer First 50 therms	60,977	\$0.2440	\$14,878	(4,875)	(\$2,973)	\$22,311				
12	Summer Excess therms	4,657	\$0.2440	\$1,136	-	\$0	\$1,704				
13	Winter First 50 therms	164,671	\$0.2760	\$45,449	(31,181)	(\$21,578)	\$68,503				
14	Winter Excess therms	154,635	\$0.2760	\$42,679	24,940	\$17,258	\$64,328				
15	Total	384,939		\$169,938	(11,116)	(\$28,879)	\$255,538				
16	<b>November, December</b>										
17	Customer Charge before rate cha	335	\$8.88	\$2,979			\$4,468				
18	Customer Charge after rate chan	938	\$22.20	\$20,822	14	\$311					
19	Summer First 50 therms b/f chan	11,932	\$0.2440	\$2,911	1,843	\$1,124	\$4,366				
20	Summer Excess therms b/f chang	2,539	\$0.2440	\$620		\$0	\$929				
21	Winter First 50 therms	40,114	\$0.6920	\$27,759	701	\$485	\$0				
22	Winter Excess therms	25,775	\$0.6920	\$17,836	4,598	\$3,182	\$0				
23	Total	80,360		\$72,927	7,142	\$5,102	\$9,763				
24	<b>Test Year</b>										
25	Customer Charge	8,683		\$89,595	(958)	(\$21,276)	\$103,160	7,724	\$171,480	7,724	\$27.84
26	Summer First 50 therms	72,909		\$17,790	(3,032)	(\$1,849)	\$26,677	69,877	\$42,618	69,877	\$0.8491
27	Summer Excess therms	7,196		\$1,756	-	\$0	\$2,633	7,196	\$4,389	7,196	\$0.8491
28	Winter First 50 therms	204,785		\$73,208	(30,481)	(\$21,093)	\$68,503	174,305	\$120,619	174,305	\$0.8491
29	Winter Excess therms	180,409		\$60,515	29,538	\$20,441	\$64,328	209,948	\$145,284	209,948	\$0.8491
30	Total	465,300		\$242,865	(3,974)	(\$23,777)	\$265,302	461,326	\$484,389	461,326	

Northern Utilities New Hampshire  
Revenue Proof and Rate Design  
Test Year: January 1, 2020 Through December 31, 2020

Line No.	Rate Description	2020 Billing Units (bills or therms)		Calculated Revenue	Adjustments			Pro Forma at Current Rates		Pro Forma Proposed R	
			Current Rates		Normalization & Annualization Adjustments (bills or therms)	Weather Normalization & Annualization Revenue Adjustment	R-10 Rate Change Annualization	2020 Adjusted Billing Determinants (bills or therms)	2020 Adjusted Base Year Revenue ("Margin")	Projected Billing Determinants (bills or therms)	Proposed Rate
	(A)	(B)	(C)	(D) [B * C]	(E)	(F) [C * E]		(H) [B + E]	(I) [D + F]	(J) [=H]	(K)
31	<b>R-6: Residential Non-Heating</b>										
32	Customer Charge	15,776	\$22.20	\$350,236	(456)	(\$10,123)		15,320	\$340,113	15,320	\$27.84
33	Summer First 10 therms	51,805	\$0.6470	\$33,518	(3,321)	(\$2,149)		48,484	\$31,369	48,484	\$1.1208
34	Summer Excess therms	32,928	\$0.6470	\$21,304	-	\$0		32,928	\$21,304	32,928	\$1.1208
35	Winter First 10 therms	52,602	\$0.6470	\$34,034	(599)	(\$388)		52,003	\$33,646	52,003	\$1.1208
36	Winter Excess therms	94,282	\$0.6470	\$61,001	9,571	\$6,193		103,854	\$67,193	103,854	\$1.1208
37	Total	231,617		\$500,092	5,651	(\$6,467)		237,269	\$493,626	237,269	
38	<b>G-40/T-40: Low Annual, High Winter Use</b>										
39	Customer Charge	60,528	\$75.09	\$4,545,034	2,284	\$171,520		62,812	\$4,716,554	62,812	\$80.00
40	Summer First 75 therms	749,335	\$0.1865	\$139,751	130,670	\$24,370		880,005	\$164,121	880,005	\$0.2518
41	Summer Excess therms	728,589	\$0.1865	\$135,882	-	\$0		728,589	\$135,882	728,589	\$0.2518
42	Winter First 75 therms	1,918,684	\$0.1865	\$357,835	51,517	\$9,608		1,970,201	\$367,443	1,970,201	\$0.2518
43	Winter Excess therms	6,048,253	\$0.1865	\$1,127,999	1,253,784	\$233,831		7,302,037	\$1,361,830	7,302,037	\$0.2518
44	Total	9,444,862		\$6,306,501	1,435,971	\$439,328		10,880,833	\$6,745,829	10,880,833	
45	<b>G-50/T-50: Low Annual, Low Winter Use</b>										
46	Customer Charge	9,988	\$75.09	\$749,978	(10)	(\$760)		9,978	\$749,218	9,978	\$80.00
47	Summer First 75 therms	211,366	\$0.1865	\$39,420	(7,547)	(\$1,408)		203,819	\$38,012	203,819	\$0.2232
48	Summer Excess therms	444,727	\$0.1865	\$82,942	-	\$0		444,727	\$82,942	444,727	\$0.2232
49	Winter First 75 therms	216,653	\$0.1865	\$40,406	3,516	\$656		220,169	\$41,061	220,169	\$0.2232
50	Winter Excess therms	601,017	\$0.1865	\$112,090	4,841	\$903		605,858	\$112,993	605,858	\$0.2232
51	Total	1,473,763		\$1,024,835	810	(\$609)		1,474,573	\$1,024,226	1,474,573	
52	<b>G-41/T-41: Medium Annual, High Winter Use</b>										
53	Customer Charge	8,741	\$222.64	\$1,946,116	(290)	(\$64,630)		8,451	\$1,881,486	8,451	\$225.00
54	Summer All therms	2,627,539	\$0.1895	\$497,919	81,420	\$15,429		2,708,960	\$513,348	2,708,960	\$0.2860
55	Winter All therms	11,121,406	\$0.2425	\$2,696,941	593,466	\$143,916		11,714,872	\$2,840,856	11,714,872	\$0.2860
56	Total	13,748,945		\$5,140,976	674,887	\$94,715		14,423,832	\$5,235,691	14,423,832	
57	<b>G-51/T-51: Medium Annual, Low Winter Use</b>										
58	Customer Charge	3,318	\$222.64	\$738,727	(120)	(\$26,725)		3,198	\$712,003	3,198	\$225.00
59	Summer First 1,000 therms	1,231,175	\$0.1337	\$164,608	(61,835)	(\$8,267)		1,169,340	\$156,341	1,169,340	\$0.1718
60	Summer Excess therms	515,635	\$0.1087	\$56,050	254,848	\$27,702		770,483	\$83,752	770,483	\$0.1718
61	Winter First 1,300 therms	1,677,170	\$0.1712	\$287,131	(75,660)	(\$12,953)		1,601,510	\$274,178	1,601,510	\$0.1718
62	Winter Excess therms	1,045,521	\$0.1399	\$146,268	174,446	\$24,405		1,219,967	\$170,673	1,219,967	\$0.1718
63	Total	4,469,501		\$1,392,785	291,799	\$4,162		4,761,300	\$1,396,947	4,761,300	

Northern Utilities New Hampshire  
Revenue Proof and Rate Design  
Test Year: January 1, 2020 Through December 31, 2020

Line No.	Rate Description	2020 Billing Units (bills or therms)	Current Rates	Calculated Revenue	Adjustments			Pro Forma at Current Rates		Pro Forma Proposed R	
					Normalization & Annualization Adjustments (bills or therms)	Weather Normalization & Annualization Revenue Adjustment	R-10 Rate Change Annualization	2020 Adjusted Billing Determinants (bills or therms)	2020 Adjusted Base Year Revenue ("Margin")	Projected Billing Determinants (bills or therms)	Proposed Rate
	(A)	(B)	(C)	(D) [B * C]	(E)	(F) [C * E]		(H) [B + E]	(I) [D + F]	(J) [=H]	(K)
64	<b>G-42/T-42: High Annual, High Winter Use</b>										
65	Customer Charge	413	\$1,335.81	\$551,022	(41)	(\$54,100)		372	\$496,921	372	\$1,350.00
66	Summer All therms	1,589,451	\$0.1206	\$191,688	(42,692)	(\$5,149)		1,546,759	\$186,539	1,546,759	\$0.2167
67	Winter All therms	4,234,069	\$0.1984	\$840,039	108,944	\$21,614		4,343,013	\$861,654	4,343,013	\$0.2167
68	Total	5,823,520		\$1,582,749	66,252	(\$37,635)		5,889,772	\$1,545,114	5,889,772	
69	<b>G-52/T-52: High Annual, Low Winter Use</b>										
70	Customer Charge	391	\$1,335.81	\$521,901	5	\$7,080		396	\$528,981	396	\$1,350.00
71	Summer All therms	7,827,306	\$0.0792	\$619,923	29,672	\$2,350		7,856,979	\$622,273	7,856,979	\$0.1121
72	Winter All therms	8,356,912	\$0.1720	\$1,437,389	203,384	\$34,982		8,560,295	\$1,472,371	8,560,295	\$0.1720
73	Total	16,184,218		\$2,579,212	233,061	\$44,412		16,417,274	\$2,623,624	16,417,274	
74	<b>Total</b>										
75	Customer Charge	414,362		\$16,297,475	7,942	\$168,102	\$103,160	422,304	\$16,568,737	422,304	
76	Summer First Block therms	17,308,170		\$3,502,164	271,888	\$113,930	\$26,677	17,580,058	\$3,642,771	17,580,058	
77	Summer Excess therms	2,188,556		\$578,170	254,848	\$27,702	\$2,633	2,443,404	\$608,505	2,443,404	
78	Winter First Block therms	34,214,561		\$10,218,121	1,036,150	\$302,330	\$68,503	35,250,711	\$10,588,954	35,250,711	
79	Winter Excess therms	15,418,993		\$6,662,934	3,458,944	\$1,660,611	\$64,328	18,877,936	\$8,387,873	18,877,936	
80	Total	69,130,280		\$37,258,864	5,021,830	\$2,272,675	\$265,302	74,152,109	\$39,796,840	74,152,109	

	ates
Total Proposed Revenue ("Margin")	
(L)	
[J * K]	
\$8,743,241	
\$2,628,674	
\$390,145	
\$5,616,239	
<u>\$8,012,338</u>	
\$25,390,637	
	\$215,045
	\$59,333
	\$6,110
	\$148,002
	<u>\$178,267</u>
	\$606,756

ates
Total Proposed Revenue ("Margin")
(L) [J * K]
\$426,520
\$54,340
\$36,906
\$58,285
\$116,399
\$692,451
\$5,024,961
\$221,585
\$183,459
\$496,097
\$1,838,653
\$7,764,755
\$798,208
\$45,492
\$99,263
\$49,142
\$135,228
\$1,127,333
\$1,901,430
\$774,762
\$3,350,453
\$6,026,646
\$719,550
\$200,893
\$132,369
\$275,139
\$209,590
\$1,537,541



ates
Total Proposed Revenue ("Margin")
(L)
[J * K]
\$502,200
\$335,183
\$941,131
\$1,778,514
\$534,600
\$880,767
\$1,472,371
\$2,887,738
\$18,865,756
\$5,201,030
\$848,251
\$12,406,859
\$10,490,475
\$47,812,371

Northern Utilities New Hampshire  
Weather Normalization and Customer Annualization

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
				Per Books					Weather Normalization					
				2020 Therms -	2020 Therms -	2020 Therms -	2020		2020 Normal	WN Therm	WN Therm	WN Therm	WN Revenue	
Line	Rate Class	Description	Month	Summer	Winter	Total	Customers	2020 UPC	Normal UPC	Therms	Adjustment	Adjustment	Adjustment	Adjustment
								[G] / [H]	WNA	[H] x [J]	[K] - [G]	[K] - [G]	[K] - [G]	[M] x Rate + [N] x Rate
1	R-5	Residential Heating	January	(11,181)	2,990,270	2,979,089	25,300	117.748	133.131	3,368,269	389,180		389,180	\$269,312
2			February	(1,088)	3,028,644	3,027,557	25,213	120.080	139.422	3,515,228	487,671		487,671	\$337,469
3		Rates	March	(331)	2,582,100	2,581,769	25,370	101.764	115.348	2,926,418	344,649		344,649	\$238,497
4		Customer	April	(520)	1,794,556	1,794,035	25,211	71.161	77.829	1,962,150	168,115		168,115	\$116,336
5		\$22.20	May	609,620	675,934	1,285,554	25,458	50.496	44.372	1,129,646	(155,908)	(73,933)	(81,975)	-\$101,819
6		Summer	June	547,616	(9,388)	538,228	25,363	21.221	25.582	648,829	110,601	110,601		\$67,456
7		\$0.6099	July	356,914	(784)	356,130	25,483	13.975	11.294	287,818	(68,312)	(68,312)		-\$41,664
8		Winter	August	296,799	(535)	296,265	25,442	11.645	9.396	239,056	(57,209)	(57,209)		-\$34,892
9		\$0.6920	September	383,497	0	383,497	25,600	14.981	13.677	350,119	(33,378)	(33,378)		-\$20,357
10			October	540,827	894	541,721	25,795	21.001	26.443	682,104	140,383	140,383		\$85,620
11			November	684,892	561,474	1,246,367	26,120	47.718	51.958	1,357,123	110,756	60,862	49,894	\$71,646
12			December	(283)	2,258,625	2,258,342	26,171	86.291	100.691	2,635,202	376,860		376,860	\$260,787
13				3,406,764	13,881,789	17,288,553		678.081	749.144	19,101,961	1,813,408	79,014	1,734,393	\$1,248,391
14	R-10	Res. Heating, Low Income	January	585	77,516	78,101	742	105.309	121.181	89,872	11,771		11,771	\$8,145
15			February	1,125	86,314	87,439	817	106.994	130.166	106,377	18,937		18,937	\$13,105
16		Rates	March	331	70,723	71,054	760	93.463	115.534	87,833	16,779		16,779	\$11,611
17		Customer	April	441	55,771	56,212	879	63.928	82.227	72,302	16,090		16,090	\$11,134
18		\$22.20	May	16,946	18,090	35,036	794	44.142	46.837	37,175	2,139	1,035	1,104	\$1,395
19		Summer	June	12,319	9,654	21,973	781	28.148	26.009	20,304	(1,669)	(1,669)		-\$1,018
20		\$0.6099	July	7,455	772	8,226	688	11.954	10.336	7,112	(1,114)	(1,114)		-\$679
21		Winter	August	6,497	464	6,961	663	10.497	8.367	5,549	(1,412)	(1,412)		-\$861
22		\$0.6920	September	7,994	0	7,994	644	12.409	12.880	8,298	304	304		\$185
23		Rates, Jan-Oct	October	11,941	1	11,943	641	18.631	27.210	17,442	5,499	5,499		\$3,354
24		\$8.88	November	14,175	14,146	28,321	630	44.977	49.718	31,307	2,985	1,494	1,491	\$1,943
25		\$0.2440	December	296	51,744	52,039	644	80.845	86.220	55,499	3,460		3,460	\$2,394
26		\$0.2760		80,105	385,195	465,300		621.298	716.686	539,069	73,769	4,136	69,633	\$50,708
27	R-6	Residential Non-Heating	January	17	29,096	29,113	1,267	22.977	25.217	31,951	2,838		2,838	\$1,836
28			February	29	28,355	28,384	1,289	22.021	25.601	32,998	4,614		4,614	\$2,985
29		Rates	March	0	26,031	26,031	1,295	20.094	21.109	27,347	1,316		1,316	\$851
30		Customer	April	0	21,269	21,269	1,280	16.619	16.378	20,961	(309)		(309)	-\$200
31		\$22.20	May	8,884	9,778	18,661	1,311	14.238	13.681	17,932	(730)	(347)	(382)	-\$472
32		Summer	June	14,744	0	14,744	1,331	11.074	11.394	15,170	426	426		\$275
33		\$0.6470	July	12,608	0	12,608	1,354	9.312	9.076	12,289	(319)	(319)		-\$206
34		Winter	August	11,288	0	11,288	1,355	8.329	8.367	11,340	52	52		\$34
35		\$0.6470	September	14,017	0	14,017	1,358	10.320	9.705	13,181	(836)	(836)		-\$541
36			October	12,848	5	12,852	1,347	9.543	10.630	14,317	1,464	1,464		\$947
37			November	10,298	7,240	17,538	1,312	13.366	13.709	17,988	450	264	186	\$291
38			December	0	25,111	25,111	1,277	19.669	20.978	26,783	1,672		1,672	\$1,082
39				84,733	146,885	231,617		177.562	185.845	242,254	10,637	703	9,934	\$6,882

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Line	Rate Class	Description	Month	[P]	[Q]	[R]		[S]	[T]	[U]	[V]	[W]
				Customer Adjustment	Annualization Therm Adjustment	Customer Annualization			Annualization Revenue Adjustment	R-10 Rate Change Annualization	Pro Forma Adjustment	
						Annualization	Therm Adj.	Annualization			Total Therm	Test Year
						Summer	Winter	Winter			Adjustment	Revenue Adjustment
				[H]Dec - [H]	[J] x [P]	[J] x [P]	[J] x [P]	[P]xRt+[R]xRt+[S]xRt		[E]xDif+[H]xDif	[L] + [Q]	[U]+[O]+[T]
1	R-5	Residential Heating	January	871	115,908			115,908	\$99,536		505,088	\$368,849
2			February	958	133,593			133,593	\$113,719		621,265	\$451,187
3		Rates	March	801	92,379			92,379	\$81,705		437,027	\$320,202
4		Customer	April	960	74,721			74,721	\$73,021		242,836	\$189,356
5		\$22.20	May	713	31,620	14,994	16,625		\$36,470		(124,289)	-\$65,349
6		Summer	June	809	20,686	20,686			\$30,567		131,287	\$98,023
7		\$0.6099	July	688	7,771	7,771			\$20,014		(60,541)	-\$21,650
8		Winter	August	730	6,856	6,856			\$20,378		(50,353)	-\$14,513
9		\$0.6920	September	572	7,818	7,818			\$17,458		(25,561)	-\$2,900
10			October	376	9,944	9,944			\$14,413		150,327	\$100,032
11			November	51	2,676	1,470	1,205		\$2,874		113,432	\$74,521
12			December	0	-		-		\$0		376,860	\$260,787
13				7,528	503,971	69,538	434,432		\$510,154		2,317,378	\$1,758,545
14	R-10	Res. Heating, Low Income	January	(98)	(11,868)			(11,868)	-\$10,387	\$42,339	(97)	\$40,097
15			February	(174)	(22,589)			(22,589)	-\$19,485	\$47,204	(3,652)	\$40,824
16		Rates	March	(117)	(13,464)			(13,464)	-\$11,905	\$39,668	3,315	\$39,375
17		Customer	April	(236)	(19,373)			(19,373)	-\$18,637	\$35,074	(3,283)	\$27,572
18		\$22.20	May	(150)	(7,026)	(3,398)	(3,628)		-\$7,914	\$24,298	(4,887)	\$17,780
19		Summer	June	(137)	(3,562)	(3,562)			-\$5,212	\$18,922	(5,231)	\$12,691
20		\$0.6099	July	(44)	(459)	(459)			-\$1,267	\$12,215	(1,573)	\$10,268
21		Winter	August	(20)	(163)	(163)			-\$533	\$11,404	(1,576)	\$10,010
22		\$0.6920	September	(1)	(7)	(7)			-\$16	\$11,506	297	\$11,675
23		Rates, Jan-Oct	October	3	73	73			\$104	\$12,908	5,572	\$16,366
24		\$8.88	November	14	697	349	348		\$764	\$9,655	3,682	\$12,363
25		\$0.2440	December	0	-		-		\$0	\$108	3,460	\$2,502
26		\$0.2760		(958)	(77,743)	(7,168)	(70,575)		-\$74,485	\$265,302	(3,974)	\$241,525
27	R-6	Residential Non-Heating	January	10	244			244	\$372		3,081	\$2,208
28			February	(12)	(314)			(314)	-\$475		4,300	\$2,510
29		Rates	March	(19)	(396)			(396)	-\$673		919	\$178
30		Customer	April	(3)	(51)			(51)	-\$103		(360)	-\$302
31		\$22.20	May	(34)	(465)	(221)	(243)		-\$1,055		(1,194)	-\$1,527
32		Summer	June	(55)	(623)	(623)			-\$1,618		(198)	-\$1,342
33		\$0.6470	July	(77)	(701)	(701)			-\$2,169		(1,020)	-\$2,375
34		Winter	August	(79)	(657)	(657)			-\$2,168		(605)	-\$2,134
35		\$0.6470	September	(82)	(791)	(791)			-\$2,322		(1,628)	-\$2,863
36			October	(70)	(745)	(745)			-\$2,039		719	-\$1,092
37			November	(35)	(485)	(285)	(200)		-\$1,100		(36)	-\$809
38			December	0	-		-		\$0		1,672	\$1,082
39				(456)	(4,986)	(4,024)	(962)		-\$13,349		5,651	-\$6,467

Northern Utilities New Hampshire  
Weather Normalization and Customer Annualization

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
				Per Books					Weather Normalization					
				2020 Therms -	2020 Therms -	2020 Therms -	2020			2020 Normal	WN Therm	WN Therm	WN Therm	WN Revenue
Line	Rate Class	Description	Month	Summer	Winter	Total	Customers	2020 UPC	Normal UPC	Therms	Adjustment	Adjustment	Adjustment	Adjustment
								[G] / [H]	WNA	[H] x [J]	[K] - [G]	[K] - [G]	[K] - [G]	[M] x Rate + [N] x Rate
40	G-40/T-40	Low Annual, High Winter	January	(9)	1,800,364	1,800,355	5,126	351.2	396.3	2,031,250	230,896		230,896	\$43,062
41			February	69	1,761,135	1,761,204	5,124	343.7	408.0	2,090,502	329,298		329,298	\$61,414
42		Rates	March	6	1,471,715	1,471,721	5,128	287.0	337.4	1,729,963	258,243		258,243	\$48,162
43		Customer	April	(1)	934,832	934,831	5,081	184.0	216.4	1,099,281	164,450		164,450	\$30,670
44		\$75.09	May	297,681	307,245	604,927	5,099	118.6	117.7	600,046	(4,881)	(2,402)	(2,479)	-\$910
45		Summer	June	207,272	(24)	207,248	4,953	41.8	59.4	294,140	86,892	86,892		\$16,205
46		\$0.1865	July	116,133	0	116,133	4,905	23.7	16.5	80,797	(35,336)	(35,336)		-\$6,590
47		Winter	August	99,054	88	99,142	4,924	20.1	11.7	57,787	(41,355)	(41,355)		-\$7,713
48		\$0.1865	September	156,660	0	156,660	4,941	31.7	23.0	113,863	(42,797)	(42,797)		-\$7,982
49			October	229,293	(27)	229,266	4,986	46.0	64.2	319,906	90,641	90,641		\$16,904
50			November	371,818	331,258	703,076	5,026	139.9	141.1	709,174	6,098	3,225	2,873	\$1,137
51			December	(53)	1,360,353	1,360,300	5,234	259.9	287.2	1,503,339	143,039		143,039	\$26,677
52				1,477,924	7,966,938	9,444,862		1,847.7	2,078.7	10,630,049	1,185,187	58,867	1,126,319	\$221,037
53	G-50/T-50	Low Annual, Low Winter	January	0	162,592	162,592	812	200.3	200.3	162,592	0		-	\$0
54			February	0	163,761	163,761	825	198.5	198.5	163,761	0		-	\$0
55		Rates	March	0	156,891	156,891	826	190.1	190.1	156,891	0		-	\$0
56		Customer	April	8	98,889	98,897	828	119.5	119.5	98,897	0		-	\$0
57		\$75.09	May	46,723	44,759	91,482	833	109.8	109.8	91,482	0	-	-	\$0
58		Summer	June	100,996	0	100,996	844	119.6	119.6	100,996	0	-		\$0
59		\$0.1865	July	110,175	0	110,175	857	128.6	128.6	110,175	0	-		\$0
60		Winter	August	106,021	0	106,021	848	125.0	125.0	106,021	0	-		\$0
61		\$0.1865	September	126,540	0	126,540	848	149.3	149.3	126,540	0	-		\$0
62			October	100,562	(48)	100,514	816	123.1	123.1	100,514	0	-		\$0
63			November	65,069	49,618	114,688	821	139.8	139.8	114,688	0	-	-	\$0
64			December	0	141,206	141,206	831	169.8	169.8	141,206	0		-	\$0
65				656,093	817,670	1,473,763		1,773.5	1,773.5	1,473,763	0	0	0	\$0
66	G-41/T-41	Med. Annual, High Winter	January	11,142	2,457,584	2,468,726	742	3,326	3,610	2,679,813	211,087		211,087	\$51,189
67			February	0	2,407,737	2,407,737	739	3,258	3,694	2,730,344	322,606		322,606	\$78,232
68		Rates	March	0	2,077,387	2,077,387	736	2,821	3,141	2,312,568	235,182		235,182	\$57,032
69		Customer	April	1,824	1,333,734	1,335,559	736	1,814	2,034	1,497,721	162,162		162,162	\$39,324
70		\$222.64	May	479,198	448,673	927,870	735	1,263	1,217	894,001	(33,869)	(17,492)	(16,378)	-\$7,286
71		Summer	June	401,386	0	401,386	729	551	716	521,704	120,318	120,318		\$22,800
72		\$0.1895	July	259,893	0	259,893	726	358	332	241,016	(18,876)	(18,876)		-\$3,577
73		Winter	August	151,231	0	151,231	721	210	280	201,676	50,445	50,445		\$9,559
74		\$0.2425	September	319,271	(2,303)	316,968	722	439	397	286,497	(30,471)	(30,471)		-\$5,774
75			October	490,403	1,490	491,893	723	680	735	531,558	39,664	39,664		\$7,516
76			November	513,191	576,140	1,089,331	728	1,497	1,570	1,142,289	52,958	24,949	28,009	\$11,520
77			December	0	1,820,964	1,820,964	704	2,586	2,756	1,940,963	119,999		119,999	\$29,100
78				2,627,539	11,121,406	13,748,945		18,802	20,482	14,980,151	1,231,206	168,537	1,062,669	\$289,635

Northern Utilities New Hampshire  
Weather Normalization and Customer Annualization

[A]	[B]	[C]	[D]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]
				Customer Annualization					Rate Change	Pro Forma Adjustment	
				Year-End Customer Adjustment	Annualization Therm Adjustment	Annualization Therm Adj. Summer	Annualization Therm Adj. Winter	Annualization Revenue Adjustment	R-10 Rate Change Annualization	Total Therm Adjustment	Test Year Revenue Adjustment
Line	Rate Class	Description	Month	[H]Dec - [H]	[J] x [P]	[J] x [P]	[J] x [P]	[P]xRt+[R]xRt+[S]xRt	[E]xDif+[H]xDif	[L] + [Q]	[U]+[O]+[T]
40	G-40/T-40	Low Annual, High Winter	January	108	42,970		42,970	\$16,156		273,865	\$59,218
41			February	110	44,986		44,986	\$16,670		374,285	\$78,084
42		Rates	March	106	35,861		35,861	\$14,670		294,103	\$62,832
43		Customer	April	154	33,268		33,268	\$17,750		197,719	\$48,420
44		\$75.09	May	135	15,869	7,809	8,060	\$13,087		10,988	\$12,176
45		Summer	June	282	16,732	16,732		\$24,276		103,624	\$40,481
46		\$0.1865	July	329	5,421	5,421		\$25,723		(29,915)	\$19,133
47		Winter	August	310	3,640	3,640		\$23,972		(37,715)	\$16,259
48		\$0.1865	September	293	6,763	6,763		\$23,298		(36,034)	\$15,316
49			October	248	15,906	15,906		\$21,584		106,547	\$38,488
50			November	208	29,367	15,530	13,836	\$21,106		35,465	\$22,243
51			December	0	-		-	\$0		143,039	\$26,677
52				2,284	250,784	71,802	178,982	\$218,291		1,435,971	\$439,328
53	G-50/T-50	Low Annual, Low Winter	January	20	3,975		3,975	\$2,231		3,975	\$2,231
54			February	6	1,277		1,277	\$721		1,277	\$721
55		Rates	March	6	1,134		1,134	\$660		1,134	\$660
56		Customer	April	4	438		438	\$357		438	\$357
57		\$75.09	May	(2)	(172)	(172)		-\$150		(172)	-\$150
58		Summer	June	(13)	(1,512)	(1,512)		-\$1,231		(1,512)	-\$1,231
59		\$0.1865	July	(25)	(3,224)	(3,224)		-\$2,484		(3,224)	-\$2,484
60		Winter	August	(17)	(2,079)	(2,079)		-\$1,637		(2,079)	-\$1,637
61		\$0.1865	September	(16)	(2,428)	(2,428)		-\$1,674		(2,428)	-\$1,674
62			October	15	1,868	1,868		\$1,488		1,868	\$1,488
63			November	11	1,533		1,533	\$1,109		1,533	\$1,109
64			December	0	-		-	\$0		-	\$0
65				(10)	810	(7,547)	8,357	-\$609		810	-\$609
66	G-41/T-41	Med. Annual, High Winter	January	(38)	(137,312)		(137,312)	-\$41,766		73,775	\$9,423
67			February	(35)	(128,568)		(128,568)	-\$38,926		194,039	\$39,307
68		Rates	March	(32)	(100,815)		(100,815)	-\$31,594		134,367	\$25,437
69		Customer	April	(32)	(65,520)		(65,520)	-\$23,061		96,642	\$16,263
70		\$222.64	May	(30)	(36,883)	(36,883)		-\$13,736		(70,753)	-\$21,023
71		Summer	June	(25)	(17,678)	(17,678)		-\$8,849		102,640	\$13,951
72		\$0.1895	July	(21)	(7,108)	(7,108)		-\$6,111		(25,984)	-\$9,689
73		Winter	August	(17)	(4,781)	(4,781)		-\$4,713		45,664	\$4,846
74		\$0.2425	September	(17)	(6,869)	(6,869)		-\$5,153		(37,340)	-\$10,928
75			October	(19)	(13,797)	(13,797)		-\$6,793		25,867	\$724
76			November	(24)	(36,988)		(36,988)	-\$14,216		15,970	-\$2,696
77			December	0	-		-	\$0		119,999	\$29,100
78				(290)	(556,319)	(87,117)	(469,203)	-\$194,920		674,887	\$94,715

## Summary of Weather Normalized Billing Determinants

Northern Utilities New Hampshire  
Weather Normalization and Customer Annualization

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
				Per Books					Weather Normalization					
				2020 Therms -	2020 Therms -	2020 Therms -	2020			2020 Normal	WN Therm	Adjustment	WN Therm	WN Revenue
Line	Rate Class	Description	Month	Summer	Winter	Total	Customers	2020 UPC	Normal UPC	Therms	Adjustment	Summer	Winter	Adjustment
								[G] / [H]	WNA	[H] x [J]	[K] - [G]	[K] - [G]	[K] - [G]	[M] x Rate + [N] x Rate
79	G-51/T-51	Med. Annual, Low Winter	January	404	573,932	574,336	279	2,057	2,040	569,637	(4,699)		(4,699)	-\$657
80			February	0	564,038	564,038	277	2,035	2,076	575,391	11,353		11,353	\$1,588
81		Rates	March	0	535,718	535,718	278	1,927	1,928	536,049	331		331	\$46
82		Customer	April	359	307,104	307,462	278	1,106	1,485	412,752	105,290		105,290	\$14,730
83		\$222.64	May	138,093	137,155	275,248	278	989	1,336	371,675	96,428	48,378	48,050	\$11,981
84		Summer	June	266,334	(3,946)	262,387	277	948	1,267	350,616	88,229	88,229		\$9,590
85		\$0.1337	July	272,663	0	272,663	277	986	1,133	313,453	40,790	40,790		\$4,434
86		\$0.1087	August	256,063	0	256,063	274	934	1,059	290,228	34,165	34,165		\$3,714
87			September	310,812	0	310,812	276	1,127	1,190	328,287	17,475	17,475		\$1,900
88		Winter	October	299,345	411	299,755	279	1,073	1,147	320,330	20,575	20,575		\$2,236
89		\$0.1712	November	202,739	160,794	363,532	278	1,306	1,418	394,656	31,124	17,358	13,766	\$3,813
90		\$0.1399	December	0	447,486	447,486	267	1,679	1,787	476,284	28,798		28,798	\$4,029
91				1,746,810	2,722,691	4,469,501		16,168	17,866	4,939,359	469,858	266,970	202,888	\$57,404
92	G-42/T-42	High Annual, High Winter	January	0	883,132	883,132	34	25,974	29,522	1,003,732	120,600		120,600	\$23,927
93			February	0	842,264	842,264	35	24,065	26,436	925,261	82,997		82,997	\$16,467
94		Rates	March	0	710,411	710,411	35	20,297	23,699	829,467	119,056		119,056	\$23,621
95		Customer	April	14,062	516,408	530,470	35	15,156	16,620	581,698	51,228		51,228	\$10,164
96		\$1,335.81	May	302,173	38,889	341,062	35	9,607	10,463	371,433	30,370	26,907	3,463	\$3,932
97		Summer	June	218,221	0	218,221	35	6,235	7,036	246,274	28,053	28,053		\$3,383
98		\$0.1206	July	184,562	0	184,562	35	5,273	6,112	213,906	29,344	29,344		\$3,539
99		Winter	August	191,592	0	191,592	35	5,474	6,198	216,926	25,333	25,333		\$3,055
100		\$0.1984	September	243,881	0	243,881	34	7,173	7,488	254,575	10,694	10,694		\$1,290
101			October	392,858	11,382	404,240	34	11,889	12,378	420,845	16,606	16,606		\$2,003
102			November	42,102	531,834	573,936	34	16,880	18,657	634,352	60,416	4,432	55,984	\$11,642
103			December	0	699,750	699,750	31	22,573	25,385	786,923	87,173		87,173	\$17,295
104				1,589,451	4,234,069	5,823,520		170,598	189,993	6,485,392	661,872	141,371	520,501	\$120,317
105	G-52/T-52	High Annual, Low Winter	January	0	1,285,855	1,285,855	32	40,393	40,393	1,285,855	0	-		\$0
106			February	0	1,458,466	1,458,466	32	45,577	45,577	1,458,466	0	-		\$0
107		Rates	March	0	1,334,531	1,334,531	32	41,704	41,704	1,334,531	0	-		\$0
108		Customer	April	41,018	1,300,352	1,341,370	32	41,918	41,918	1,341,370	0	-		\$0
109		\$1,335.81	May	1,276,171	5,650	1,281,821	34	38,263	38,263	1,281,821	0	-	-	\$0
110		Summer	June	1,261,218	12,462	1,273,681	34	37,461	37,461	1,273,681	0	-	-	\$0
111		\$0.0792	July	1,220,236	0	1,220,236	33	36,977	36,977	1,220,236	0	-	-	\$0
112		Winter	August	1,282,733	0	1,282,733	33	38,871	38,871	1,282,733	0	-	-	\$0
113		\$0.1720	September	1,373,207	0	1,373,207	32	42,913	42,913	1,373,207	0	-	-	\$0
114			October	1,344,057	43,229	1,387,286	32	43,353	43,353	1,387,286	0	-	-	\$0
115			November	28,665	1,354,228	1,382,893	32	42,726	42,726	1,382,893	0	-	-	\$0
116			December	0	1,562,138	1,562,138	33	47,338	47,338	1,562,138	0	-	-	\$0
117				7,827,306	8,356,912	16,184,218		497,493	497,493	16,184,218	0	0	0	\$0

Northern Utilities New Hampshire  
Weather Normalization and Customer Annualization

[A]	[B]	[C]	[D]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]
				Customer Annualization					Rate Change	Pro Forma Adjustment	
				Year-End Customer Adjustment	Annualization Therm Adjustment	Annualization Therm Adj. Summer	Annualization Therm Adj. Winter	Annualization Revenue Adjustment	R-10 Rate Change Annualization	Total Therm Adjustment	Test Year Revenue Adjustment
Line	Rate Class	Description	Month	[H]Dec - [H]	[J] x [P]	[J] x [P]	[J] x [P]	[P]xRt+[R]xRt+[S]xRt	[E]xDif+[H]xDif	[L] + [Q]	[U]+[O]+[T]
79	G-51/T-51	Med. Annual, Low Winter	January	(13)	(25,976)		(25,976)				
80			February	(11)	(22,144)		(22,144)			(30,675)	-\$7,645
81		Rates	March	(12)	(22,175)		(22,175)			(10,791)	-\$4,318
82		Customer	April	(12)	(17,074)		(17,074)			(21,844)	-\$6,084
83		\$222.64	May	(12)	(15,719)	(15,719)				88,215	\$9,313
84		Summer	June	(10)	(12,884)	(12,884)				80,709	\$7,358
85		\$0.1337	July	(10)	(11,446)	(11,446)				75,345	\$5,672
86		\$0.1087	August	(8)	(8,116)	(8,116)				29,344	\$689
87			September	(9)	(11,185)	(11,185)				26,050	\$933
88		Winter	October	(13)	(14,607)	(14,607)				6,290	-\$1,644
89		\$0.1712	November	(12)	(16,734)		(16,734)			5,967	-\$2,505
90		\$0.1399	December	0	-		-	\$0		14,391	-\$1,636
91				(120)	(178,059)	(73,956)	(104,102)	-\$53,242		28,798	\$4,029
92	G-42/T-42	High Annual, High Winter	January	(3)	(88,565)		(88,565)			291,799	\$4,162
93			February	(4)	(105,744)		(105,744)				
94		Rates	March	(4)	(94,796)		(94,796)			32,036	\$2,348
95		Customer	April	(4)	(66,480)		(66,480)			(22,747)	-\$9,856
96		\$1,335.81	May	(4)	(47,083)	(47,083)				-\$9,856	
97		Summer	June	(4)	(28,146)	(28,146)				24,260	-\$530
98		\$0.1206	July	(4)	(24,446)	(24,446)				(15,252)	-\$8,369
99		Winter	August	(4)	(24,792)	(24,792)				(16,713)	-\$7,757
100		\$0.1984	September	(3)	(22,463)	(22,463)				(92)	-\$5,354
101			October	(3)	(37,133)	(37,133)				4,898	-\$4,753
102			November	(3)	(55,973)		(55,973)			542	-\$5,278
103			December	0	-		-	\$0		-\$5,278	
104				(41)	(595,620)	(184,063)	(411,557)	-\$157,951		-\$5,427	
105	G-52/T-52	High Annual, Low Winter	January	1	47,125		47,125			(11,768)	-\$5,427
106			February	1	45,577		45,577			(20,527)	-\$6,483
107		Rates	March	1	41,704		41,704			4,443	-\$3,471
108		Customer	April	1	41,917		41,917			87,173	\$17,295
109		\$1,335.81	May	(1)	(19,132)	(19,132)				66,252	-\$37,635
110		Summer	June	(1)	(37,461)	(37,461)					
111		\$0.0792	July	0	-	-					
112		Winter	August	0	-	-					
113		\$0.1720	September	1	42,913	42,913					
114			October	1	43,353	43,353					
115			November	1	27,060		27,060				
116			December	0	-		-	\$0			
117				5	233,056	29,672	203,384	\$44,412			

**Northern Utilities New Hampshire**  
**Weather Normalization and Customer Annualization**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
Per Books									Weather Normalization					
Line	Rate Class	Description	Month	2020 Therms -	2020 Therms -	2020 Therms -	2020	2020 UPC	Normal UPC	2020 Normal	WN Therm	WN Therm	WN Revenue	
				Summer	Winter	Total	Customers			Therms	Adjustment	Adjustment		
								[G] / [H]						
118		Total Test Year Adjustment		19,496,726	49,633,554	69,130,280			WNA	[H] x [J]	[K] - [G]	[K] - [G]	[K] - [G]	[M] x Rate + [N] x Rate
										74,576,215	5,445,936	719,598	4,726,338	\$1,994,374



**Northern Utilities New Hampshire**  
**Weather Normalization and Customer Annualization**

[A]	[B]	[C]	[D]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]
				Customer Annualization					Rate Change	Pro Forma Adjustment	
				Year-End Customer Adjustment	Annualization Therm Adjustment	Annualization Therm Adj. Summer	Annualization Therm Adj. Winter	Annualization Revenue Adjustment	R-10 Rate Change Annualization	Total Therm Adjustment	Test Year Revenue Adjustment
Line	Rate Class	Description	Month	[H]Dec - [H]	[J] x [P]	[J] x [P]	[J] x [P]	[P]xRt+[R]xRt+[S]xRt	[E]xDif+[H]xDif	[L] + [Q]	[U]+[O]+[T]
118		Total Test Year Adjustment		7,942	(424,106)	(192,862)	(231,244)	\$278,301	\$265,302	5,021,830	\$2,537,977

Northern Utilities New Hampshire  
Proposed Revenue by Calendar Month

Line	Rate Class	Description	Month	Billing Determinants		Bill Cycle to Calendar Month Conversion			Calendar Month Therms		Calendarized Therms	Calendar Mo Total
				Pro Forma Test Year	Pro Forma Test Year Normal	Days In Bill Cycle	Days Billed in Current Month	% Calendar Therms Billed in Same Month	Therms Billed in Same Month	Therms Billed in Next Month		
				Customers	Therms (Cycle)							Revenue
1	R-5	Residential Heating	January	26,171	3,484,177	31.0	15.0	48.4%	1,685,892	1,883,263	3,569,155	\$ 3,759,173
2			February	26,171	3,648,821	31.0	15.0	48.4%	1,765,559	1,401,584	3,167,143	\$ 3,417,824
3		Rates	March	26,171	3,018,796	28.0	15.0	53.6%	1,617,212	1,051,289	2,668,501	\$ 2,994,428
4		Customer	April	26,171	2,036,872	31.0	15.0	48.4%	985,583	580,633	1,566,216	\$ 2,058,477
5		\$27.84	May	26,171	1,161,265	30.0	15.0	50.0%	580,633	345,556	926,189	\$ 1,515,030
6		Per Therm	June	26,171	669,515	31.0	15.0	48.4%	323,959	147,794	471,753	\$ 1,129,169
7		\$0.8491	July	26,171	295,589	30.0	15.0	50.0%	147,794	126,922	274,716	\$ 961,865
8			August	26,171	245,912	31.0	15.0	48.4%	118,989	184,742	303,731	\$ 986,501
9			September	26,171	357,937	31.0	15.0	48.4%	173,195	346,024	519,219	\$ 1,169,472
10			October	26,171	692,048	30.0	15.0	50.0%	346,024	701,831	1,047,855	\$ 1,618,337
11			November	26,171	1,359,798	31.0	15.0	48.4%	657,967	1,317,601	1,975,568	\$ 2,406,058
12			December	26,171	2,635,202	30.0	15.0	50.0%	1,317,601	1,798,285	3,115,886	\$ 3,374,302
13					19,605,931	365.0	180.00				19,605,931	\$ 25,390,637
14	R-10	Res. Heating, Low Income	January	644	78,003	31.0	15.0	48.4%	37,744	43,245	80,989	\$ 86,688
15			February	644	83,787	31.0	15.0	48.4%	40,542	34,528	75,070	\$ 81,663
16		Rates	March	644	74,368	28.0	15.0	53.6%	39,840	27,318	67,158	\$ 74,945
17		Customer	April	644	52,929	31.0	15.0	48.4%	25,611	15,074	40,685	\$ 52,466
18		\$27.84	May	644	30,149	30.0	15.0	50.0%	15,074	8,641	23,715	\$ 38,057
19		Per Therm	June	644	16,742	31.0	15.0	48.4%	8,101	3,326	11,427	\$ 27,623
20		\$0.8491	July	644	6,653	30.0	15.0	50.0%	3,326	2,780	6,106	\$ 23,105
21			August	644	5,386	31.0	15.0	48.4%	2,606	4,279	6,885	\$ 23,767
22			September	644	8,291	31.0	15.0	48.4%	4,012	8,757	12,769	\$ 28,763
23			October	644	17,515	30.0	15.0	50.0%	8,757	16,518	25,275	\$ 39,382
24			November	644	32,003	31.0	15.0	48.4%	15,485	27,750	43,235	\$ 54,631
25			December	644	55,499	30.0	15.0	50.0%	27,750	40,260	68,009	\$ 75,667
26					461,326	365.0	180.00				461,326	\$ 606,756
27	R-6	Residential Non-Heating	January	1,277	32,194	31.0	15.0	48.4%	15,578	16,869	32,447	\$ 71,910
28			February	1,277	32,684	31.0	15.0	48.4%	15,815	12,513	28,328	\$ 67,293
29		Rates	March	1,277	26,950	28.0	15.0	53.6%	14,438	10,792	25,230	\$ 63,821
30		Customer	April	1,277	20,909	31.0	15.0	48.4%	10,117	8,733	18,851	\$ 56,671
31		\$27.84	May	1,277	17,467	30.0	15.0	50.0%	8,733	7,508	16,241	\$ 53,747
32		Per Therm	June	1,277	14,547	31.0	15.0	48.4%	7,039	5,794	12,833	\$ 49,926
33		\$1.1208	July	1,277	11,588	30.0	15.0	50.0%	5,794	5,514	11,308	\$ 48,217
34			August	1,277	10,683	31.0	15.0	48.4%	5,169	6,395	11,564	\$ 48,504
35			September	1,277	12,390	31.0	15.0	48.4%	5,995	6,786	12,781	\$ 49,868
36			October	1,277	13,571	30.0	15.0	50.0%	6,786	9,033	15,819	\$ 53,273
37			November	1,277	17,502	31.0	15.0	48.4%	8,469	13,391	21,860	\$ 60,044
38			December	1,277	26,783	30.0	15.0	50.0%	13,391	16,616	30,008	\$ 69,176
39					237,269	365.0	180.00				237,269	\$ 692,451

Northern Utilities New Hampshire  
Proposed Revenue by Calendar Month

Line	Rate Class	Description	Month	Billing Determinants		Bill Cycle to Calendar Month Conversion			Calendar Month Therms		Calendarized Therms	Calendar Mo Total
				Pro Forma Test Year	Pro Forma Test Year Normal	Days In Bill Cycle	Days Billed in Current Month	% Calendar Therms Billed in Same Month	Therms Billed in Same Month	Therms Billed in Next Month		
				Customers	Therms (Cycle)							Revenue
40	G-40/T-40	Low Annual, High Winter	January	5,234	2,074,220	31.0	15.00	48.4%	1,003,655	1,102,188	2,105,842	\$ 948,998
41			February	5,234	2,135,489	31.0	15.00	48.4%	1,033,301	819,847	1,853,148	\$ 885,369
42		Rates	March	5,234	1,765,824	28.0	15.00	53.6%	945,977	584,542	1,530,519	\$ 804,131
43		Customer	April	5,234	1,132,550	31.0	15.00	48.4%	548,008	307,957	855,965	\$ 634,279
44		\$80.00	May	5,234	615,915	30.0	15.00	50.0%	307,957	160,450	468,408	\$ 536,692
45		Per Therm	June	5,234	310,873	31.0	15.00	48.4%	150,422	43,109	193,531	\$ 467,478
46		\$0.2518	July	5,234	86,217	30.0	15.00	50.0%	43,109	31,705	74,813	\$ 437,585
47			August	5,234	61,428	31.0	15.00	48.4%	29,723	62,259	91,982	\$ 441,908
48			September	5,234	120,626	31.0	15.00	48.4%	58,368	167,906	226,274	\$ 475,722
49			October	5,234	335,813	30.0	15.00	50.0%	167,906	381,182	549,088	\$ 557,007
50			November	5,234	738,541	31.0	15.00	48.4%	357,358	751,669	1,109,028	\$ 698,000
51			December	5,234	1,503,339	30.0	15.00	50.0%	751,669	1,070,565	1,822,234	\$ 877,585
52					10,880,833	365.0	180.00				10,880,833	\$ 7,764,755
53	G-50/T-50	Low Annual, Low Winter	January	831	166,567	31.0	15.00	48.4%	80,597	85,181	165,778	\$ 103,519
54			February	831	165,038	31.0	15.00	48.4%	79,857	73,369	153,226	\$ 100,717
55		Rates	March	831	158,026	28.0	15.00	53.6%	84,657	51,270	135,926	\$ 96,856
56		Customer	April	831	99,335	31.0	15.00	48.4%	48,065	45,655	93,720	\$ 87,436
57		\$80.00	May	831	91,310	30.0	15.00	50.0%	45,655	51,347	97,002	\$ 88,168
58		Per Therm	June	831	99,485	31.0	15.00	48.4%	48,138	53,475	101,613	\$ 89,197
59		\$0.2232	July	831	106,951	30.0	15.00	50.0%	53,475	53,647	107,123	\$ 90,427
60			August	831	103,942	31.0	15.00	48.4%	50,294	64,058	114,352	\$ 92,041
61			September	831	124,112	31.0	15.00	48.4%	60,054	51,191	111,245	\$ 91,347
62			October	831	102,382	30.0	15.00	50.0%	51,191	59,985	111,176	\$ 91,332
63			November	831	116,220	31.0	15.00	48.4%	56,236	70,603	126,839	\$ 94,828
64			December	831	141,206	30.0	15.00	50.0%	70,603	85,970	156,573	\$ 101,464
65					1,474,573	365.0	180.00				1,474,573	\$ 1,127,333
66	G-41/T-41	Med. Annual, High Winter	January	704	2,542,501	31.0	15.00	48.4%	1,230,243	1,342,852	2,573,095	\$ 894,358
67			February	704	2,601,776	31.0	15.00	48.4%	1,258,924	1,026,886	2,285,810	\$ 812,194
68		Rates	March	704	2,211,754	28.0	15.00	53.6%	1,184,868	739,200	1,924,069	\$ 708,736
69		Customer	April	704	1,432,201	31.0	15.00	48.4%	693,000	428,559	1,121,559	\$ 479,218
70		\$225.00	May	704	857,118	30.0	15.00	50.0%	428,559	260,143	688,701	\$ 355,421
71		Per Therm	June	704	504,026	31.0	15.00	48.4%	243,884	116,954	360,838	\$ 261,652
72		\$0.2860	July	704	233,908	30.0	15.00	50.0%	116,954	101,623	218,577	\$ 220,966
73			August	704	196,895	31.0	15.00	48.4%	95,272	144,324	239,596	\$ 226,977
74			September	704	279,628	31.0	15.00	48.4%	135,304	258,880	394,184	\$ 271,189
75			October	704	517,761	30.0	15.00	50.0%	258,880	570,478	829,358	\$ 395,649
76			November	704	1,105,301	31.0	15.00	48.4%	534,823	970,482	1,505,305	\$ 588,970
77			December	704	1,940,963	30.0	15.00	50.0%	970,482	1,312,259	2,282,740	\$ 811,316
78					14,423,832	365.0	180.00				14,423,832	\$ 6,026,646

Northern Utilities New Hampshire  
Proposed Revenue by Calendar Month

Line	Rate Class	Description	Month	Billing Determinants		Bill Cycle to Calendar Month Conversion			Calendar Month Therms		Calendarized Therms	Calendarized Revenue
				Pro Forma Test Year	Pro Forma Test Year Normal	Days In Bill Cycle	Days Billed in Current Month	% Calendar Therms Billed in Same Month	Therms Billed in Same Month	Therms Billed in Next Month		
				Customers	Therms (Cycle)						Total	Total
79	G-51/T-51	Med. Annual, Low Winter	January	267	543,661	31.0	15.00	48.4%	263,062	285,547	548,609	\$ 154,213
80			February	267	553,247	31.0	15.00	48.4%	267,700	238,585	506,285	\$ 146,942
81		<i>Rates</i>	March	267	513,874	28.0	15.00	53.6%	275,290	204,221	479,510	\$ 142,342
82		<i>Customer</i>	April	267	395,677	31.0	15.00	48.4%	191,457	177,978	369,435	\$ 123,431
83		<i>\$225.00</i>	May	267	355,957	30.0	15.00	50.0%	177,978	174,313	352,292	\$ 120,486
84		<i>Per Therm</i>	June	267	337,732	31.0	15.00	48.4%	163,419	151,004	314,422	\$ 113,980
85		<i>\$0.1718</i>	July	267	302,008	30.0	15.00	50.0%	151,004	145,606	296,610	\$ 110,920
86			August	267	282,112	31.0	15.00	48.4%	136,506	163,666	300,172	\$ 111,532
87			September	267	317,102	31.0	15.00	48.4%	153,437	152,861	306,298	\$ 112,585
88			October	267	305,723	30.0	15.00	50.0%	152,861	195,057	347,918	\$ 119,735
89			November	267	377,923	31.0	15.00	48.4%	182,866	238,142	421,008	\$ 132,292
90			December	267	476,284	30.0	15.00	50.0%	238,142	280,599	518,741	\$ 149,082
91					4,761,300	365.0	180.00				4,761,300	\$ 1,537,541
92	G-42/T-42	High Annual, High Winter	January	31	915,167	31.00	31.00	100.0%	915,167	-	915,167	\$ 240,167
93			February	31	819,517	28.00	28.00	100.0%	819,517	-	819,517	\$ 219,439
94		<i>Rates</i>	March	31	734,670	31.00	31.00	100.0%	734,670	-	734,670	\$ 201,053
95		<i>Customer</i>	April	31	515,218	30.00	30.00	100.0%	515,218	-	515,218	\$ 153,498
96		<i>\$1,350.00</i>	May	31	324,350	31.00	31.00	100.0%	324,350	-	324,350	\$ 112,137
97		<i>Per Therm</i>	June	31	218,129	30.00	30.00	100.0%	218,129	-	218,129	\$ 89,118
98		<i>\$0.2167</i>	July	31	189,460	31.00	31.00	100.0%	189,460	-	189,460	\$ 82,906
99			August	31	192,134	31.00	31.00	100.0%	192,134	-	192,134	\$ 83,485
100			September	31	232,113	30.00	30.00	100.0%	232,113	-	232,113	\$ 92,149
101			October	31	383,712	31.00	31.00	100.0%	383,712	-	383,712	\$ 125,000
102			November	31	578,379	30.00	30.00	100.0%	578,379	-	578,379	\$ 167,185
103			December	31	786,923	31.00	31.00	100.0%	786,923	-	786,923	\$ 212,376
104					5,889,772	365.0	365.00				5,889,772	\$ 1,778,514
105	G-52/T-52	High Annual, Low Winter	January	33	1,332,981	31.00	31.00	100.0%	1,332,981	-	1,332,981	\$ 273,823
106			February	33	1,504,043	28.00	28.00	100.0%	1,504,043	-	1,504,043	\$ 303,245
107		<i>Rates</i>	March	33	1,376,235	31.00	31.00	100.0%	1,376,235	-	1,376,235	\$ 281,262
108		<i>Customer</i>	April	33	1,383,288	30.00	30.00	100.0%	1,383,288	-	1,383,288	\$ 280,018
109		<i>\$1,350.00</i>	May	33	1,262,689	31.00	31.00	100.0%	1,262,689	-	1,262,689	\$ 186,436
110		<i>Per Therm Summer</i>	June	33	1,236,219	30.00	30.00	100.0%	1,236,219	-	1,236,219	\$ 183,877
111		<i>\$0.1121</i>	July	33	1,220,236	31.00	31.00	100.0%	1,220,236	-	1,220,236	\$ 181,339
112		<i>Per Therm Winter</i>	August	33	1,282,733	31.00	31.00	100.0%	1,282,733	-	1,282,733	\$ 188,344
113		<i>\$0.1720</i>	September	33	1,416,119	30.00	30.00	100.0%	1,416,119	-	1,416,119	\$ 203,297
114			October	33	1,430,639	31.00	31.00	100.0%	1,430,639	-	1,430,639	\$ 207,514
115			November	33	1,409,953	30.00	30.00	100.0%	1,409,953	-	1,409,953	\$ 285,345
116			December	33	1,562,138	31.00	31.00	100.0%	1,562,138	-	1,562,138	\$ 313,238
117					16,417,274	365.0	365.00				16,417,274	\$ 2,887,738

**Northern Utilities New Hampshire**  
**Proposed Revenue by Calendar Month**

[A]	[B]	[C]	[D]	[E] [F]		[G] [H] [I]			[J] [K]		[L]	[M]
				Billing Determinants		Bill Cycle to Calendar Month Conversion			Calendar Month Therms			Calendar Mo
				Pro Forma	Pro Forma Test	% Calendar Therms					Total	Total
				Test Year	Year Normal	Days In Bill	Days Billed in	Billed in Same	Therms Billed in	Therms Billed in	Calendarized	Calendarized
Line	Rate Class	Description	Month	Customers	Therms (Cycle)	Cycle	Current Month	Month	Same Month	Next Month	Therms	Revenue
118		<b>Test Year Total</b>			74,152,109						74,152,109	\$ 47,812,371

**Northern Utilities New Hampshire**  
**Proposed Revenue by Calendar Month**

[A]	[B]	[C]	[D]	[N]
				Month Revenue
				Calendarized
				Revenue Per
Line	Rate Class	Description	Month	Customer
1	R-5	Residential Heating	January	\$ 143.64
2			February	\$ 130.60
3		<i>Rates</i>	March	\$ 114.42
4		<i>Customer</i>	April	\$ 78.65
5		<i>\$27.84</i>	May	\$ 57.89
6		<i>Per Therm</i>	June	\$ 43.15
7		<i>\$0.8491</i>	July	\$ 36.75
8			August	\$ 37.69
9			September	\$ 44.69
10			October	\$ 61.84
11			November	\$ 91.94
12			December	\$ 128.93
13				\$ 970.18
14	R-10	Res. Heating, Low Income	January	\$ 134.67
15			February	\$ 126.87
16		<i>Rates</i>	March	\$ 116.43
17		<i>Customer</i>	April	\$ 81.51
18		<i>\$27.84</i>	May	\$ 59.12
19		<i>Per Therm</i>	June	\$ 42.91
20		<i>\$0.8491</i>	July	\$ 35.89
21			August	\$ 36.92
22			September	\$ 44.68
23			October	\$ 61.18
24			November	\$ 84.87
25			December	\$ 117.55
26				\$ 942.62
27	R-6	Residential Non-Heating	January	\$ 56.32
28			February	\$ 52.71
29		<i>Rates</i>	March	\$ 49.99
30		<i>Customer</i>	April	\$ 44.39
31		<i>\$27.84</i>	May	\$ 42.10
32		<i>Per Therm</i>	June	\$ 39.11
33		<i>\$1.1208</i>	July	\$ 37.77
34			August	\$ 37.99
35			September	\$ 39.06
36			October	\$ 41.73
37			November	\$ 47.03
38			December	\$ 54.18
39				\$ 542.38

Northern Utilities New Hampshire  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[N]
				Month Revenue
				Calendarized
				Revenue Per
Line	Rate Class	Description	Month	Customer
40	G-40/T-40	Low Annual, High Winter	January	\$ 181.30
41			February	\$ 169.15
42		<i>Rates</i>	March	\$ 153.63
43		<i>Customer</i>	April	\$ 121.18
44		<i>\$80.00</i>	May	\$ 102.53
45		<i>Per Therm</i>	June	\$ 89.31
46		<i>\$0.2518</i>	July	\$ 83.60
47			August	\$ 84.42
48			September	\$ 90.89
49			October	\$ 106.41
50			November	\$ 133.35
51			December	\$ 167.66
52				\$ 1,483.43
53	G-50/T-50	Low Annual, Low Winter	January	\$ 124.50
54			February	\$ 121.13
55		<i>Rates</i>	March	\$ 116.49
56		<i>Customer</i>	April	\$ 105.16
57		<i>\$80.00</i>	May	\$ 106.04
58		<i>Per Therm</i>	June	\$ 107.28
59		<i>\$0.2232</i>	July	\$ 108.76
60			August	\$ 110.70
61			September	\$ 109.86
62			October	\$ 109.84
63			November	\$ 114.05
64			December	\$ 122.03
65				\$ 1,355.84
66	G-41/T-41	Med. Annual, High Winter	January	\$ 1,269.97
67			February	\$ 1,153.30
68		<i>Rates</i>	March	\$ 1,006.39
69		<i>Customer</i>	April	\$ 680.48
70		<i>\$225.00</i>	May	\$ 504.69
71		<i>Per Therm</i>	June	\$ 371.54
72		<i>\$0.2860</i>	July	\$ 313.77
73			August	\$ 322.30
74			September	\$ 385.08
75			October	\$ 561.82
76			November	\$ 836.33
77			December	\$ 1,152.06
78				\$ 8,557.74

**Northern Utilities New Hampshire**  
**Proposed Revenue by Calendar Month**

[A]	[B]	[C]	[D]	[N]
				<u>Month Revenue</u>
				Calendarized
				Revenue Per
Line	Rate Class	Description	Month	Customer
79	G-51/T-51	Med. Annual, Low Winter	January	\$ 578.66
80			February	\$ 551.38
81		<i>Rates</i>	March	\$ 534.12
82		<i>Customer</i>	April	\$ 463.16
83		<i>\$225.00</i>	May	\$ 452.11
84		<i>Per Therm</i>	June	\$ 427.69
85		<i>\$0.1718</i>	July	\$ 416.21
86			August	\$ 418.51
87			September	\$ 422.46
88			October	\$ 449.29
89			November	\$ 496.40
90			December	\$ 559.41
91				<u>\$ 5,769.39</u>
92	G-42/T-42	High Annual, High Winter	January	\$ 7,747.32
93			February	\$ 7,078.69
94		<i>Rates</i>	March	\$ 6,485.58
95		<i>Customer</i>	April	\$ 4,951.54
96		<i>\$1,350.00</i>	May	\$ 3,617.31
97		<i>Per Therm</i>	June	\$ 2,874.79
98		<i>\$0.2167</i>	July	\$ 2,674.38
99			August	\$ 2,693.08
100			September	\$ 2,972.54
101			October	\$ 4,032.27
102			November	\$ 5,393.06
103			December	\$ 6,850.84
104				<u>\$ 57,371.41</u>
105	G-52/T-52	High Annual, Low Winter	January	\$ 8,297.66
106			February	\$ 9,189.26
107		<i>Rates</i>	March	\$ 8,523.10
108		<i>Customer</i>	April	\$ 8,485.41
109		<i>\$1,350.00</i>	May	\$ 5,649.57
110		<i>Per Therm Summer</i>	June	\$ 5,572.02
111		<i>\$0.1121</i>	July	\$ 5,495.11
112		<i>Per Therm Winter</i>	August	\$ 5,707.41
113		<i>\$0.1720</i>	September	\$ 6,160.51
114			October	\$ 6,288.30
115			November	\$ 8,646.81
116			December	\$ 9,492.05
117				<u>\$ 87,507.22</u>



**Northern Utilities New Hampshire  
Proposed Revenue by Calendar Month**

[A]	[B]	[C]	[D]	[N]
				<u>Month Revenue</u>
				Calendarized
				Revenue Per
<u>Line</u>	<u>Rate Class</u>	<u>Description</u>	<u>Month</u>	<u>Customer</u>
118		<b>Test Year Total</b>		

	Residential Heat	Residentail Non-Heat	High Winter Small
	R-5, R-10	R-6, R-11	G-40, T-40
January	3,650,143	32,447	2,105,842
February	3,242,213	28,328	1,853,148
March	2,735,659	25,230	1,530,519
April	1,606,901	18,851	855,965
May	949,904	16,241	468,408
June	483,180	12,833	193,531
July	280,823	11,308	74,813
August	310,616	11,564	91,982
September	531,988	12,781	226,274
October	1,073,131	15,819	549,088
November	2,018,803	21,860	1,109,028
December	3,183,895	30,008	1,822,234
	20,067,257	237,269	10,880,833

	Residential Heat	Residentail Non-Heat	High Winter Small
	R-5, R-10	R-6, R-11	G-40, T-40
January	32.23%	0.29%	18.60%
February	31.20%	0.27%	17.83%
March	30.59%	0.28%	17.12%
April	26.94%	0.32%	14.35%
May	22.84%	0.39%	11.26%
June	16.54%	0.44%	6.63%
July	11.71%	0.47%	3.12%
August	12.21%	0.45%	3.62%
September	16.47%	0.40%	7.00%
October	22.64%	0.33%	11.58%
November	28.07%	0.30%	15.42%
December	30.78%	0.29%	17.62%

	Total System	Ranking	Percent of Peak Month
January	11,324,062	1	100.00%
February	10,392,570	2	91.77%
March	8,941,818	4	78.96%
April	5,964,938	6	52.67%
May	4,159,587	8	36.73%
June	2,920,765	10	25.79%

July	2,398,950	12	21.18%
August	2,543,149	11	22.46%
September	3,231,002	9	28.53%
October	4,740,841	7	41.87%
November	7,191,174	5	63.50%
December	10,343,253	3	91.34%
	<hr/> 74,152,109		

	Residential Heat	Residential Non-Heat	High Winter Small
	R-5, R-10	R-6, R-11	G-40, T-40
January	7.95%	0.07%	4.59%
February	5.13%	0.04%	2.93%
March	3.70%	0.03%	2.07%
April	1.64%	0.02%	0.87%
May	0.81%	0.01%	0.40%
June	0.37%	0.01%	0.15%
July	0.21%	0.01%	0.06%
August	0.23%	0.01%	0.07%
September	0.41%	0.01%	0.18%
October	0.97%	0.01%	0.50%
November	2.31%	0.03%	1.27%
December	5.00%	0.05%	2.86%
	<hr/> 28.74%	<hr/> 0.31%	<hr/> 15.94%

Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
165,778	2,573,095	548,609	915,167
153,226	2,285,810	506,285	819,517
135,926	1,924,069	479,510	734,670
93,720	1,121,559	369,435	515,218
97,002	688,701	352,292	324,350
101,613	360,838	314,422	218,129
107,123	218,577	296,610	189,460
114,352	239,596	300,172	192,134
111,245	394,184	306,298	232,113
111,176	829,358	347,918	383,712
126,839	1,505,305	421,008	578,379
156,573	2,282,740	518,741	786,923
1,474,573	14,423,832	4,761,300	5,889,772

Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
1.46%	22.72%	4.84%	8.08%
1.47%	21.99%	4.87%	7.89%
1.52%	21.52%	5.36%	8.22%
1.57%	18.80%	6.19%	8.64%
2.33%	16.56%	8.47%	7.80%
3.48%	12.35%	10.77%	7.47%
4.47%	9.11%	12.36%	7.90%
4.50%	9.42%	11.80%	7.55%
3.44%	12.20%	9.48%	7.18%
2.35%	17.49%	7.34%	8.09%
1.76%	20.93%	5.85%	8.04%
1.51%	22.07%	5.02%	7.61%

Next Ranked Month	Next Ranked Month % of Peak Month	Difference	Individual Weighting Factors
2	91.774%	8.226%	8.226%
3	91.339%	0.436%	0.218%
5	63.503%	15.460%	3.865%
7	41.865%	10.810%	1.802%
9	28.532%	8.200%	1.025%
11	22.458%	3.335%	0.333%

0	0.000%	21.185%	1.765%
12	21.185%	1.273%	0.116%
10	25.793%	2.740%	0.304%
8	36.732%	5.133%	0.733%
6	52.675%	10.829%	2.166%
4	78.963%	12.376%	4.125%
		100.00%	

Low Winter Small	High Winter Medium	Low Winter Medium	High Winter Large
G-50, T-50	G-41, T-41	G-51, T-51	G-42, T-42
0.36%	5.61%	1.20%	1.99%
0.24%	3.62%	0.80%	1.30%
0.18%	2.61%	0.65%	0.99%
0.10%	1.14%	0.38%	0.53%
0.08%	0.59%	0.30%	0.28%
0.08%	0.27%	0.24%	0.17%
0.08%	0.16%	0.22%	0.14%
0.08%	0.18%	0.22%	0.14%
0.09%	0.31%	0.24%	0.18%
0.10%	0.75%	0.31%	0.35%
0.15%	1.73%	0.48%	0.66%
0.25%	3.58%	0.81%	1.24%
1.78%	20.54%	5.85%	7.96%

Low Winter Large	Total System
G-52, T-52	
1,332,981	11,324,062
1,504,043	10,392,570
1,376,235	8,941,818
1,383,288	5,964,938
1,262,689	4,159,587
1,236,219	2,920,765
1,220,236	2,398,950
1,282,733	2,543,149
1,416,119	3,231,002
1,430,639	4,740,841
1,409,953	7,191,174
1,562,138	10,343,253
16,417,274	74,152,109

Low Winter Large	Total System
G-52, T-52	
11.77%	100.00%
14.47%	100.00%
15.39%	100.00%
23.19%	100.00%
30.36%	100.00%
42.33%	100.00%
50.87%	100.00%
50.44%	100.00%
43.83%	100.00%
30.18%	100.00%
19.61%	100.00%
15.10%	100.00%

Ranking	Cumulative Weighting Factors
1	24.678%
2	16.452%
4	12.110%
6	6.079%
8	3.544%
10	2.215%

12	1.765%
11	1.881%
9	2.519%
7	4.277%
5	8.245%
3	16.235%
	<hr/>
	100.000%

<u>Low Winter Large</u>	<u>Total System</u>
G-52, T-52	
2.90%	24.68%
2.38%	16.45%
1.86%	12.11%
1.41%	6.08%
1.08%	3.54%
0.94%	2.21%
0.90%	1.77%
0.95%	1.88%
1.10%	2.52%
1.29%	4.28%
1.62%	8.24%
2.45%	16.23%
<hr/>	<hr/>
18.88%	100.00%

<b>2020 Bill Cycles</b>	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
December, 2019	12/4/2019	12/5/2019	12/6/2019	12/9/2019
January	1/6/2020	1/7/2020	1/8/2020	1/9/2020
February	2/5/2020	2/6/2020	2/7/2020	2/10/2020
March	3/9/2020	3/10/2020	3/11/2020	3/12/2020
April	4/7/2020	4/8/2020	4/9/2020	4/10/2020
May	5/6/2020	5/7/2020	5/8/2020	5/11/2020
June	6/8/2020	6/9/2020	6/10/2020	6/11/2020
July	7/8/2020	7/9/2020	7/10/2020	7/13/2020
August	8/6/2020	8/7/2020	8/10/2020	8/11/2020
September	9/8/2020	9/9/2020	9/10/2020	9/11/2020
October	10/6/2020	10/7/2020	10/8/2020	10/9/2020
November	11/3/2020	11/4/2020	11/5/2020	11/6/2020
December	12/4/2020	12/7/2020	12/8/2020	12/9/2020
January, 2021	1/5/2021	1/6/2021	1/7/2021	1/8/2021

<b># Days in Bill Cycle</b>	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
December, 2019				
January	33	33	33	31
February	30	30	30	32
March	33	33	33	31
April	29	29	29	29
May	29	29	29	31
June	33	33	33	31
July	30	30	30	32
August	29	29	31	29
September	33	33	31	31
October	28	28	28	28
November	28	28	28	28
December	31	33	33	33

<b>Cal Days in Billing Month</b>	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	6	7	8	9
February	5	6	7	10
March	9	10	11	12
April	7	8	9	10
May	6	7	8	11
June	8	9	10	11
July	8	9	10	13
August	6	7	10	11
September	8	9	10	11
October	6	7	8	9
November	3	4	5	6
December	4	7	8	9



<b>Cal Days in Subsequent Billing Month</b>	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	25	24	23	22
February	24	23	22	19
March	22	21	20	19
April	23	22	21	20
May	25	24	23	20
June	22	21	20	19
July	23	22	21	18
August	25	24	21	20
September	22	21	20	19
October	25	24	23	22
November	27	26	25	24
December	27	24	23	22

<b>Total Cal Days</b>	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	31	31	31	31
February	29	29	29	29
March	31	31	31	31
April	30	30	30	30
May	31	31	31	31
June	30	30	30	30
July	31	31	31	31
August	31	31	31	31
September	30	30	30	30
October	31	31	31	31
November	30	30	30	30
December	31	31	31	31

<b>Check</b>				
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
July	-	-	-	-
August	-	-	-	-
September	-	-	-	-
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-

<b>Rate 5/10 - Usage by Cycle</b>	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	476,268	137,263	20,973	216,039
February	445,754	127,283	19,013	229,898
March	465,545	131,336	19,169	192,771

April	284,548	82,938	12,588	141,474
May	222,344	65,055	9,578	115,945
June	112,008	34,073	4,243	44,477
July	49,578	16,192	1,718	30,883
August	42,058	13,626	1,542	25,016
September	48,449	15,666	1,597	27,959
October	64,144	20,571	2,724	35,183
November	160,611	49,166	8,597	82,824
December	269,049	82,909	14,871	150,729

#### **Rate 5/10 Bill Cycle Weighting**

January	15.6%	4.5%	0.7%	7.1%
February	14.3%	4.1%	0.6%	7.4%
March	17.5%	5.0%	0.7%	7.3%
April	15.4%	4.5%	0.7%	7.6%
May	16.8%	4.9%	0.7%	8.8%
June	20.0%	6.1%	0.8%	7.9%
July	13.6%	4.4%	0.5%	8.5%
August	13.9%	4.5%	0.5%	8.3%
September	12.4%	4.0%	0.4%	7.1%
October	11.6%	3.7%	0.5%	6.4%
November	12.6%	3.9%	0.7%	6.5%
December	11.6%	3.6%	0.6%	6.5%

#### **Rate R6 - Usage By Cycle**

	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	5,625	671	111	2,840
February	5,150	603	94	3,215
March	5,502	648	94	2,523
April	4,266	451	78	2,032
May	3,887	401	65	2,007
June	2,952	268	46	1,269
July	2,050	178	33	1,208
August	1,698	157	29	999
September	1,956	173	23	1,088
October	2,107	187	34	1,176
November	2,940	326	49	1,920
December	4,207	479	73	2,412

#### **Rate R6 Bill Cycle Weighting**

January	19.3%	2.3%	0.4%	9.8%
February	18.1%	2.1%	0.3%	11.3%
March	21.1%	2.5%	0.4%	9.7%
April	20.1%	2.1%	0.4%	9.6%
May	20.8%	2.1%	0.3%	10.8%
June	20.0%	1.8%	0.3%	8.6%
July	16.3%	1.4%	0.3%	9.6%
August	15.0%	1.4%	0.3%	8.8%

September	14.0%	1.2%	0.2%	7.8%
October	16.4%	1.5%	0.3%	9.1%
November	16.8%	1.9%	0.3%	10.9%
December	16.8%	1.9%	0.3%	9.6%

**Rate G40 - Usage By Cycle**

	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	204,892	217,051	65,311	90,615
February	184,334	194,699	61,592	95,661
March	197,212	199,722	63,724	79,292
April	117,368	112,954	37,003	51,933
May	85,885	81,512	25,710	34,943
June	39,272	30,929	7,487	10,293
July	13,934	10,916	1,687	5,592
August	11,285	9,100	1,267	4,554
September	29,664	10,731	1,399	5,128
October	22,426	16,880	3,289	8,396
November	109,352	58,697	18,448	24,931
December	123,639	115,859	76,165	49,084

**Rate G40 Bill Cycle Weighting**

January	11.4%	12.1%	3.6%	5.0%
February	10.5%	11.1%	3.5%	5.4%
March	13.4%	13.6%	4.3%	5.4%
April	12.6%	12.1%	4.0%	5.6%
May	14.2%	13.5%	4.3%	5.8%
June	18.9%	14.9%	3.6%	5.0%
July	12.0%	9.4%	1.5%	4.8%
August	11.4%	9.2%	1.3%	4.6%
September	18.9%	6.9%	0.9%	3.3%
October	9.8%	7.4%	1.4%	3.7%
November	15.6%	8.3%	2.6%	3.5%
December	9.1%	8.5%	5.6%	3.6%

**Rate G50 - Usage By Cycle**

	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	30,089	10,649	5,469	9,674
February	27,619	9,883	5,113	10,485
March	30,057	10,977	5,489	9,677
April	16,804	6,805	2,797	6,991
May	13,533	4,875	2,294	6,889
June	16,203	4,150	1,951	6,405
July	15,188	3,979	1,628	7,295
August	15,697	4,557	1,736	6,482
September	18,781	5,686	1,795	6,876
October	15,610	5,217	1,672	6,316
November	17,051	6,851	2,407	6,883
December	21,420	7,258	4,034	8,179

**Rate G50 Bill Cycle Weighting**

January	18.5%	6.5%	3.4%	5.9%
February	16.9%	6.0%	3.1%	6.4%
March	19.2%	7.0%	3.5%	6.2%
April	17.0%	6.9%	2.8%	7.1%
May	14.8%	5.3%	2.5%	7.5%
June	16.0%	4.1%	1.9%	6.3%
July	13.8%	3.6%	1.5%	6.6%
August	14.8%	4.3%	1.6%	6.1%
September	14.8%	4.5%	1.4%	5.4%
October	15.5%	5.2%	1.7%	6.3%
November	14.9%	6.0%	2.1%	6.0%
December	15.2%	5.1%	2.9%	5.8%

**Rate G41 - Usage By Cycle**

	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	208,597	338,925	183,872	120,480
February	193,120	314,941	171,639	120,527
March	201,463	330,426	176,820	96,376
April	117,848	210,799	97,035	62,007
May	89,153	155,114	65,414	48,490
June	41,999	79,638	26,941	17,112
July	17,931	38,537	12,016	7,900
August	15,476	33,325	9,672	6,484
September	22,325	41,842	13,259	12,976
October	28,895	55,736	17,047	15,208
November	78,007	119,375	47,112	41,936
December	112,817	200,514	87,807	95,531

**Rate G41 Bill Cycle Weighting**

January	8.4%	13.7%	7.4%	4.9%
February	8.0%	13.1%	7.1%	5.0%
March	9.7%	15.9%	8.5%	4.6%
April	8.8%	15.8%	7.3%	4.6%
May	9.6%	16.7%	7.0%	5.2%
June	10.5%	19.8%	6.7%	4.3%
July	6.9%	14.8%	4.6%	3.0%
August	10.2%	22.0%	6.4%	4.3%
September	7.0%	13.2%	4.2%	4.1%
October	5.9%	11.3%	3.5%	3.1%
November	7.2%	11.0%	4.3%	3.8%
December	6.2%	11.0%	4.8%	5.2%

**Rate G51 - Usage By Cycle**

	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	59,973	104,788	25,543	38,977
February	53,890	96,070	23,639	44,023
March	59,299	102,633	24,630	39,434
April	25,319	66,920	14,930	28,408

May	16,792	57,573	11,887	24,560
June	19,852	52,559	9,898	23,333
July	19,814	42,789	9,904	25,760
August	21,365	35,300	10,222	20,179
September	25,907	46,547	10,896	23,313
October	25,441	44,964	10,516	22,624
November	30,432	59,543	12,570	29,296
December	29,227	78,521	20,926	35,225

#### Rate G51 Bill Cycle Weighting

January	10.4%	18.2%	4.4%	6.8%
February	9.6%	17.0%	4.2%	7.8%
March	11.1%	19.2%	4.6%	7.4%
April	8.2%	21.8%	4.9%	9.2%
May	6.1%	20.9%	4.3%	8.9%
June	7.6%	20.0%	3.8%	8.9%
July	7.3%	15.7%	3.6%	9.4%
August	8.3%	13.8%	4.0%	7.9%
September	8.3%	15.0%	3.5%	7.5%
October	8.5%	15.0%	3.5%	7.5%
November	8.4%	16.4%	3.5%	8.1%
December	6.5%	17.5%	4.7%	7.9%

#### Rate G42 - Usage By Cycle

	Cycle 1	Cycle 2	Cycle 3	Cycle 4
January	-	26,696	-	37,147
February	-	21,257	-	38,902
March	-	31,330	-	33,601
April	-	16,438	-	25,385
May	-	11,877	-	21,066
June	-	8,424	-	9,820
July	-	339	-	5,920
August	-	113	-	4,560
September	-	196	-	5,955
October	-	1,665	-	9,188
November	-	6,135	-	17,305
December	-	9,615	-	11,605

#### Rate G42 Bill Cycle Weighting

January	0.0%	3.0%	0.0%	4.2%
February	0.0%	2.5%	0.0%	4.6%
March	0.0%	4.4%	0.0%	4.7%
April	0.0%	3.1%	0.0%	4.8%
May	0.0%	3.5%	0.0%	6.2%
June	0.0%	3.9%	0.0%	4.5%
July	0.0%	0.2%	0.0%	3.2%
August	0.0%	0.1%	0.0%	2.4%
September	0.0%	0.1%	0.0%	2.4%

October	0.0%	0.4%	0.0%	2.3%
November	0.0%	1.1%	0.0%	3.0%
December	0.0%	1.4%	0.0%	1.7%

#### **Rate G52 - Usage By Cycle**

	<b>Cycle 1</b>	<b>Cycle 2</b>	<b>Cycle 3</b>	<b>Cycle 4</b>
January	-	31	-	-
February	-	10,895	-	-
March	-	10,819	-	-
April	-	-	-	-
May	-	-	-	-
June	-	12,594	-	-
July	-	-	-	-
August	-	-	-	-
September	-	-	-	-
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-

#### **Rate G52 Bill Cycle Weighting**

January	0.0%	0.0%	0.0%	0.0%
February	0.0%	0.7%	0.0%	0.0%
March	0.0%	0.8%	0.0%	0.0%
April	0.0%	0.0%	0.0%	0.0%
May	0.0%	0.0%	0.0%	0.0%
June	0.0%	1.0%	0.0%	0.0%
July	0.0%	0.0%	0.0%	0.0%
August	0.0%	0.0%	0.0%	0.0%
September	0.0%	0.0%	0.0%	0.0%
October	0.0%	0.0%	0.0%	0.0%
November	0.0%	0.0%	0.0%	0.0%
December	0.0%	0.0%	0.0%	0.0%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
12/10/2019	12/11/2019	12/12/2019	12/13/2019	12/16/2019	12/17/2019	12/18/2019	12/19/2019
1/10/2020	1/13/2020	1/14/2020	1/15/2020	1/16/2020	1/17/2020	1/20/2020	1/21/2020
2/11/2020	2/12/2020	2/13/2020	2/14/2020	2/17/2020	2/18/2020	2/19/2020	2/20/2020
3/13/2020	3/16/2020	3/17/2020	3/18/2020	3/19/2020	3/20/2020	3/23/2020	3/24/2020
4/13/2020	4/14/2020	4/15/2020	4/16/2020	4/17/2020	4/20/2020	4/21/2020	4/22/2020
5/12/2020	5/13/2020	5/14/2020	5/15/2020	5/18/2020	5/19/2020	5/20/2020	5/21/2020
6/12/2020	6/15/2020	6/16/2020	6/17/2020	6/18/2020	6/19/2020	6/22/2020	6/23/2020
7/14/2020	7/15/2020	7/16/2020	7/17/2020	7/20/2020	7/21/2020	7/22/2020	7/23/2020
8/12/2020	8/13/2020	8/14/2020	8/17/2020	8/18/2020	8/19/2020	8/20/2020	8/21/2020
9/14/2020	9/15/2020	9/16/2020	9/17/2020	9/18/2020	9/21/2020	9/22/2020	9/23/2020
10/12/2020	10/13/2020	10/14/2020	10/15/2020	10/16/2020	10/19/2020	10/20/2020	10/21/2020
11/9/2020	11/10/2020	11/12/2020	11/13/2020	11/16/2020	11/17/2020	11/18/2020	11/19/2020
12/10/2020	12/11/2020	12/14/2020	12/15/2020	12/16/2020	12/17/2020	12/18/2020	12/21/2020
1/11/2021	1/12/2021	1/13/2021	1/14/2021	1/15/2021	1/18/2021	1/19/2021	1/20/2021

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
31	33	33	33	31	31	33	33
32	30	30	30	32	32	30	30
31	33	33	33	31	31	33	33
31	29	29	29	29	31	29	29
29	29	29	29	31	29	29	29
31	33	33	33	31	31	33	33
32	30	30	30	32	32	30	30
29	29	29	31	29	29	29	29
33	33	33	31	31	33	33	33
28	28	28	28	28	28	28	28
28	28	29	29	31	29	29	29
31	31	32	32	30	30	30	32

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
10	13	14	15	16	17	20	21
11	12	13	14	17	18	19	20
13	16	17	18	19	20	23	24
13	14	15	16	17	20	21	22
12	13	14	15	18	19	20	21
12	15	16	17	18	19	22	23
14	15	16	17	20	21	22	23
12	13	14	17	18	19	20	21
14	15	16	17	18	21	22	23
12	13	14	15	16	19	20	21
9	10	12	13	16	17	18	19
10	11	14	15	16	17	18	21

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
21	18	17	16	15	14	11	10
18	17	16	15	12	11	10	9
18	15	14	13	12	11	8	7
17	16	15	14	13	10	9	8
19	18	17	16	13	12	11	10
18	15	14	13	12	11	8	7
17	16	15	14	11	10	9	8
19	18	17	14	13	12	11	10
16	15	14	13	12	9	8	7
19	18	17	16	15	12	11	10
21	20	18	17	14	13	12	11
21	20	17	16	15	14	13	10

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
31	31	31	31	31	31	31	31
29	29	29	29	29	29	29	29
31	31	31	31	31	31	31	31
30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31
30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31
31	31	31	31	31	31	31	31
30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31
30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
621,598	20,499	76,005	253,438	167,834	370,100	106,700	104,810
646,694	20,477	74,360	252,653	189,262	413,405	96,800	96,588
541,865	18,393	66,195	222,559	138,948	297,791	80,898	83,683



421,709	12,461	42,678	143,636	96,975	225,461	52,292	55,354
304,261	9,393	33,447	111,247	73,414	141,309	35,097	37,672
124,512	3,514	12,967	44,332	27,659	54,479	14,749	14,391
66,756	23,598	8,246	27,624	25,120	40,311	10,504	9,906
54,980	18,256	7,435	26,442	12,314	33,860	9,376	8,860
64,944	24,428	9,419	30,572	22,757	47,838	13,631	13,863
84,040	35,123	13,704	48,830	33,686	71,580	18,822	20,212
179,499	72,419	28,164	98,049	77,937	160,966	42,971	49,369
327,844	133,079	56,425	200,364	132,299	302,878	80,158	94,904

20.3%	0.7%	2.5%	8.3%	5.5%	12.1%	3.5%	3.4%
20.8%	0.7%	2.4%	8.1%	6.1%	13.3%	3.1%	3.1%
20.4%	0.7%	2.5%	8.4%	5.2%	11.2%	3.0%	3.2%
22.8%	0.7%	2.3%	7.8%	5.2%	12.2%	2.8%	3.0%
23.0%	0.7%	2.5%	8.4%	5.6%	10.7%	2.7%	2.9%
22.2%	0.6%	2.3%	7.9%	4.9%	9.7%	2.6%	2.6%
18.3%	6.5%	2.3%	7.6%	6.9%	11.1%	2.9%	2.7%
18.1%	6.0%	2.5%	8.7%	4.1%	11.2%	3.1%	2.9%
16.6%	6.2%	2.4%	7.8%	5.8%	12.2%	3.5%	3.5%
15.2%	6.3%	2.5%	8.8%	6.1%	12.9%	3.4%	3.7%
14.1%	5.7%	2.2%	7.7%	6.1%	12.6%	3.4%	3.9%
14.2%	5.8%	2.4%	8.7%	5.7%	13.1%	3.5%	4.1%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
5,803	208	585	1,904	922	4,098	1,529	1,063
5,165	163	555	1,669	1,002	4,740	1,601	898
4,415	193	584	1,598	780	3,782	1,444	920
4,070	148	460	1,272	627	3,286	1,038	685
3,840	134	403	1,132	502	2,520	901	553
2,903	361	340	1,356	232	2,021	734	423
3,731	288	261	584	180	1,770	589	335
3,378	230	241	579	150	1,564	606	290
4,039	392	295	1,154	195	2,004	691	395
2,979	312	280	751	255	1,955	717	383
3,512	154	371	994	451	2,842	896	521
4,892	271	540	1,521	719	4,212	1,229	819

19.9%	0.7%	2.0%	6.5%	3.2%	14.1%	5.3%	3.7%
18.2%	0.6%	2.0%	5.9%	3.5%	16.7%	5.6%	3.2%
17.0%	0.7%	2.2%	6.1%	3.0%	14.5%	5.5%	3.5%
19.1%	0.7%	2.2%	6.0%	2.9%	15.4%	4.9%	3.2%
20.6%	0.7%	2.2%	6.1%	2.7%	13.5%	4.8%	3.0%
19.7%	2.5%	2.3%	9.2%	1.6%	13.7%	5.0%	2.9%
29.6%	2.3%	2.1%	4.6%	1.4%	14.0%	4.7%	2.7%
29.9%	2.0%	2.1%	5.1%	1.3%	13.9%	5.4%	2.6%

28.8%	2.8%	2.1%	8.2%	1.4%	14.3%	4.9%	2.8%
23.2%	2.4%	2.2%	5.8%	2.0%	15.2%	5.6%	3.0%
20.0%	0.9%	2.1%	5.7%	2.6%	16.2%	5.1%	3.0%
19.5%	1.1%	2.2%	6.1%	2.9%	16.8%	4.9%	3.3%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
78,614	78,449	103,221	56,627	99,626	141,598	86,266	117,393
82,854	79,375	101,157	57,377	96,165	161,640	79,024	106,803
72,640	68,861	88,561	49,226	69,725	122,102	61,783	84,740
52,826	41,288	59,220	29,936	46,434	92,509	36,421	51,814
37,502	28,662	40,739	21,808	32,287	58,621	21,238	33,205
14,518	9,135	9,497	5,765	8,700	21,969	5,333	11,436
10,907	6,323	4,070	2,592	7,100	15,694	3,263	7,888
9,323	5,795	3,886	2,607	3,986	13,439	2,847	7,095
10,327	7,258	5,643	3,113	8,115	19,997	5,250	11,407
12,171	10,486	10,951	8,616	13,338	31,068	9,492	17,452
26,654	27,596	32,732	20,863	35,390	66,129	28,586	46,182
49,312	57,799	73,988	45,841	68,510	119,509	62,798	95,944

4.4%	4.4%	5.7%	3.1%	5.5%	7.9%	4.8%	6.5%
4.7%	4.5%	5.7%	3.3%	5.5%	9.2%	4.5%	6.1%
4.9%	4.7%	6.0%	3.3%	4.7%	8.3%	4.2%	5.8%
5.7%	4.4%	6.3%	3.2%	5.0%	9.9%	3.9%	5.5%
6.2%	4.7%	6.7%	3.6%	5.3%	9.7%	3.5%	5.5%
7.0%	4.4%	4.6%	2.8%	4.2%	10.6%	2.6%	5.5%
9.4%	5.4%	3.5%	2.2%	6.1%	13.5%	2.8%	6.8%
9.4%	5.8%	3.9%	2.6%	4.0%	13.6%	2.9%	7.2%
6.6%	4.6%	3.6%	2.0%	5.2%	12.8%	3.4%	7.3%
5.3%	4.6%	4.8%	3.8%	5.8%	13.6%	4.1%	7.6%
3.8%	3.9%	4.7%	3.0%	5.0%	9.4%	4.1%	6.6%
3.6%	4.2%	5.4%	3.4%	5.0%	8.8%	4.6%	7.1%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
14,993	7,976	10,695	5,399	8,413	9,137	15,399	6,244
15,499	7,240	10,594	6,180	10,806	10,006	15,065	6,087
14,499	7,412	10,900	5,714	9,403	8,303	14,068	5,727
12,228	4,024	6,842	2,744	5,490	6,055	8,644	3,692
10,682	3,802	6,346	2,668	6,093	5,785	8,174	3,724
16,714	5,065	6,304	2,812	5,441	5,505	8,891	3,358
26,947	5,738	5,845	2,709	5,430	6,064	8,083	3,178
25,160	5,316	5,727	2,901	4,917	5,557	7,374	3,090
29,433	7,133	6,659	3,561	6,584	7,772	9,023	3,724
14,014	6,231	6,075	3,760	6,772	5,843	7,866	2,960
11,223	5,966	7,076	4,211	8,765	7,987	9,245	4,602
12,286	9,036	8,514	4,524	7,464	10,894	11,402	4,926

9.2%	4.9%	6.6%	3.3%	5.2%	5.6%	9.5%	3.8%
9.5%	4.4%	6.5%	3.8%	6.6%	6.1%	9.2%	3.7%
9.2%	4.7%	6.9%	3.6%	6.0%	5.3%	9.0%	3.7%
12.4%	4.1%	6.9%	2.8%	5.6%	6.1%	8.7%	3.7%
11.7%	4.2%	6.9%	2.9%	6.7%	6.3%	8.9%	4.1%
16.5%	5.0%	6.2%	2.8%	5.4%	5.5%	8.8%	3.3%
24.5%	5.2%	5.3%	2.5%	4.9%	5.5%	7.3%	2.9%
23.7%	5.0%	5.4%	2.7%	4.6%	5.2%	7.0%	2.9%
23.3%	5.6%	5.3%	2.8%	5.2%	6.1%	7.1%	2.9%
13.9%	6.2%	6.0%	3.7%	6.7%	5.8%	7.8%	2.9%
9.8%	5.2%	6.2%	3.7%	7.6%	7.0%	8.1%	4.0%
8.7%	6.4%	6.0%	3.2%	5.3%	7.7%	8.1%	3.5%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
53,436	61,668	137,053	74,385	171,474	111,475	92,974	125,579
54,649	56,713	130,671	71,924	198,346	119,249	85,111	110,350
49,098	50,745	118,896	65,982	142,339	89,396	72,075	93,212
38,525	31,198	74,634	36,659	93,744	69,051	46,995	61,807
28,195	22,342	58,907	20,193	77,912	48,910	32,726	44,253
11,937	7,894	23,680	8,220	19,293	18,678	14,176	18,602
6,303	4,190	16,211	5,521	9,835	12,645	10,171	12,820
4,814	2,950	14,225	5,287	9,074	10,283	9,270	11,705
6,138	4,800	23,503	6,825	13,484	16,057	15,431	18,579
13,028	9,840	33,076	14,834	31,407	25,181	22,262	29,204
25,436	23,163	55,732	29,400	75,617	53,453	45,141	61,159
39,206	39,703	104,046	55,366	137,495	91,964	72,632	107,789

2.2%	2.5%	5.6%	3.0%	6.9%	4.5%	3.8%	5.1%
2.3%	2.4%	5.4%	3.0%	8.2%	5.0%	3.5%	4.6%
2.4%	2.4%	5.7%	3.2%	6.9%	4.3%	3.5%	4.5%
2.9%	2.3%	5.6%	2.7%	7.0%	5.2%	3.5%	4.6%
3.0%	2.4%	6.3%	2.2%	8.4%	5.3%	3.5%	4.8%
3.0%	2.0%	5.9%	2.0%	4.8%	4.7%	3.5%	4.6%
2.4%	1.6%	6.2%	2.1%	3.8%	4.9%	3.9%	4.9%
3.2%	2.0%	9.4%	3.5%	6.0%	6.8%	6.1%	7.7%
1.9%	1.5%	7.4%	2.2%	4.3%	5.1%	4.9%	5.9%
2.6%	2.0%	6.7%	3.0%	6.4%	5.1%	4.5%	5.9%
2.3%	2.1%	5.1%	2.7%	6.9%	4.9%	4.1%	5.6%
2.2%	2.2%	5.7%	3.0%	7.6%	5.1%	4.0%	5.9%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
17,634	39,968	42,471	13,024	16,008	28,892	32,651	16,022
18,413	36,733	38,732	12,235	24,020	31,255	26,410	15,888
17,002	38,384	35,457	11,953	20,199	25,745	24,749	15,469
9,913	21,597	15,754	6,370	9,364	13,433	13,268	7,281

7,395	19,388	17,043	5,364	18,382	10,938	12,691	7,837
9,218	22,337	17,474	5,706	(2,764)	11,851	13,280	8,973
11,727	21,993	17,467	5,149	7,595	13,118	12,973	8,109
10,891	22,808	17,993	5,509	7,498	12,368	12,609	8,001
12,317	26,290	23,334	5,359	14,792	15,111	15,128	9,540
8,649	24,575	24,018	6,138	14,375	13,174	14,057	8,868
6,994	26,584	28,799	7,698	16,958	16,431	16,932	10,728
8,040	33,176	43,049	10,551	14,911	21,531	20,243	12,638

3.1%	7.0%	7.4%	2.3%	2.8%	5.0%	5.7%	2.8%
3.3%	6.5%	6.9%	2.2%	4.3%	5.5%	4.7%	2.8%
3.2%	7.2%	6.6%	2.2%	3.8%	4.8%	4.6%	2.9%
3.2%	7.0%	5.1%	2.1%	3.0%	4.4%	4.3%	2.4%
2.7%	7.0%	6.2%	1.9%	6.7%	4.0%	4.6%	2.8%
3.5%	8.5%	6.7%	2.2%	-1.1%	4.5%	5.1%	3.4%
4.3%	8.1%	6.4%	1.9%	2.8%	4.8%	4.8%	3.0%
4.3%	8.9%	7.0%	2.2%	2.9%	4.8%	4.9%	3.1%
4.0%	8.5%	7.5%	1.7%	4.8%	4.9%	4.9%	3.1%
2.9%	8.2%	8.0%	2.0%	4.8%	4.4%	4.7%	3.0%
1.9%	7.3%	7.9%	2.1%	4.7%	4.5%	4.7%	3.0%
1.8%	7.4%	9.6%	2.4%	3.3%	4.8%	4.5%	2.8%

Cycle 5	Cycle 6	Cycle 7	Cycle 8	Cycle 9	Cycle 10	Cycle 11	Cycle 12
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14,731	-	-	-	-	34,834	-	-
14,233	-	-	-	13,789	38,509	-	-
11,921	-	-	-	8,141	29,151	-	-
9,615	-	-	-	7,278	17,983	-	-
7,231	-	-	-	-	11,449	-	-
1,863	-	-	-	-	7,092	-	-
617	-	-	-	-	5,218	-	-
422	-	-	-	-	3,451	-	-
690	-	-	-	-	8,825	-	-
2,908	-	-	-	-	12,188	-	-
7,484	-	-	-	-	17,807	-	-
12,190	-	-	-	-	28,564	-	-

1.7%	0.0%	0.0%	0.0%	0.0%	3.9%	0.0%	0.0%
1.7%	0.0%	0.0%	0.0%	1.6%	4.6%	0.0%	0.0%
1.7%	0.0%	0.0%	0.0%	1.1%	4.1%	0.0%	0.0%
1.8%	0.0%	0.0%	0.0%	1.4%	3.4%	0.0%	0.0%
2.1%	0.0%	0.0%	0.0%	0.0%	3.4%	0.0%	0.0%
0.9%	0.0%	0.0%	0.0%	0.0%	3.3%	0.0%	0.0%
0.3%	0.0%	0.0%	0.0%	0.0%	2.8%	0.0%	0.0%
0.2%	0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%
0.3%	0.0%	0.0%	0.0%	0.0%	3.6%	0.0%	0.0%



Cycle 13	Cycle 14	Cycle 15	Cycle 22
12/20/2019	12/23/2019	12/26/2019	1/1/2020
1/22/2020	1/23/2020	1/24/2020	2/1/2020
2/21/2020	2/24/2020	2/25/2020	3/1/2020
3/25/2020	3/26/2020	3/27/2020	4/1/2020
4/23/2020	4/24/2020	4/27/2020	5/1/2020
5/22/2020	5/26/2020	5/27/2020	6/1/2020
6/24/2020	6/25/2020	6/26/2020	7/1/2020
7/24/2020	7/27/2020	7/28/2020	8/1/2020
8/24/2020	8/25/2020	8/26/2020	9/1/2020
9/24/2020	9/25/2020	9/28/2020	10/1/2020
10/22/2020	10/23/2020	10/26/2020	11/1/2020
11/20/2020	11/23/2020	11/24/2020	12/1/2020
12/22/2020	12/23/2020	12/28/2020	1/1/2021
1/21/2021	1/22/2021	1/25/2021	2/1/2021

Cycle 13	Cycle 14	Cycle 15	Cycle 22
33	31	29	31
30	32	32	29
33	31	31	31
29	29	31	30
29	32	30	31
33	30	30	30
30	32	32	31
31	29	29	31
31	31	33	30
28	28	28	31
29	31	29	30
32	30	34	31

Cycle 13	Cycle 14	Cycle 15	Cycle 22
22	23	24	31
21	24	25	29
25	26	27	31
23	24	27	30
22	26	27	31
24	25	26	30
24	27	28	31
24	25	26	31
24	25	28	30
22	23	26	31
20	23	24	30
22	23	28	31

*Hardcode Cycle 22 to make BC = Calend*

Cycle 13	Cycle 14	Cycle 15	Cycle 22
9	8	7	-
8	5	4	-
6	5	4	-
7	6	3	-
9	5	4	-
6	5	4	-
7	4	3	-
7	6	5	-
6	5	2	-
9	8	5	-
10	7	6	-
9	8	3	-

Cycle 13	Cycle 14	Cycle 15	Cycle 22
31	31	31	31
29	29	29	29
31	31	31	31
30	30	30	30
31	31	31	31
30	30	30	30
31	31	31	31
31	31	31	31
30	30	30	30
31	31	31	31
30	30	30	30
31	31	31	31

-	-	-	-	12/31/2019	
-	-	-	-	1/31/2020	31
-	-	-	-	2/29/2020	29
-	-	-	-	3/31/2020	31
-	-	-	-	4/30/2020	30
-	-	-	-	5/31/2020	31
-	-	-	-	6/30/2020	30
-	-	-	-	7/31/2020	31
-	-	-	-	8/31/2020	31
-	-	-	-	9/30/2020	30
-	-	-	-	10/31/2020	31
-	-	-	-	11/30/2020	30
-	-	-	-	12/31/2020	31

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
319,490	71,514	94,658	-	3,057,190
293,835	74,507	134,466	-	3,114,996
245,633	52,388	95,648	-	2,652,823

160,431	40,422	77,280	-	1,850,248
94,942	26,920	39,966	-	1,320,590
38,929	11,683	18,186	-	560,201
26,996	10,361	16,561	-	364,356
25,938	8,826	14,697	-	303,226
36,728	11,874	21,766	-	391,491
57,684	15,885	31,475	-	553,663
148,681	42,639	72,795	-	1,274,688
266,763	67,841	130,269	-	2,310,381

10.5%	2.3%	3.1%	0.0%	100.0%
9.4%	2.4%	4.3%	0.0%	100.0%
9.3%	2.0%	3.6%	0.0%	100.0%
8.7%	2.2%	4.2%	0.0%	100.0%
7.2%	2.0%	3.0%	0.0%	100.0%
6.9%	2.1%	3.2%	0.0%	100.0%
7.4%	2.8%	4.5%	0.0%	100.0%
8.6%	2.9%	4.8%	0.0%	100.0%
9.4%	3.0%	5.6%	0.0%	100.0%
10.4%	2.9%	5.7%	0.0%	100.0%
11.7%	3.3%	5.7%	0.0%	100.0%
11.5%	2.9%	5.6%	0.0%	100.0%

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
3,554	82	119	-	29,113
3,325	71	134	-	28,384
3,324	91	133	-	26,031
2,645	69	142	-	21,269
2,153	42	122	-	18,661
1,713	14	111	-	14,744
1,277	15	107	-	12,608
1,254	12	100	-	11,288
1,472	17	122	-	14,017
1,594	23	101	-	12,852
2,378	61	123	-	17,538
3,509	92	135	-	25,111

TOTAL				
12.2%	0.3%	0.4%	0.0%	100.0%
11.7%	0.3%	0.5%	0.0%	100.0%
12.8%	0.4%	0.5%	0.0%	100.0%
12.4%	0.3%	0.7%	0.0%	100.0%
11.5%	0.2%	0.7%	0.0%	100.0%
11.6%	0.1%	0.8%	0.0%	100.0%
10.1%	0.1%	0.8%	0.0%	100.0%
11.1%	0.1%	0.9%	0.0%	100.0%



10.5%	0.1%	0.9%	0.0%	100.0%
12.4%	0.2%	0.8%	0.0%	100.0%
13.6%	0.3%	0.7%	0.0%	100.0%
14.0%	0.4%	0.5%	0.0%	100.0%

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
183,641	196,895	80,134	21	1,800,355
167,232	205,888	87,404	-	1,761,204
128,501	128,185	57,450	-	1,471,721
75,494	87,514	42,119	-	934,831
41,151	43,789	17,843	31	604,927
14,455	10,085	8,333	41	207,248
10,892	8,457	6,807	10	116,133
10,453	7,574	5,901	31	99,142
16,107	13,138	9,363	21	156,660
27,613	21,253	15,825	10	229,266
77,500	84,331	45,675	10	703,076
155,099	172,143	94,601	10	1,360,300

**TOTAL**

10.2%	10.9%	4.5%	0.0%	100.0%
9.5%	11.7%	5.0%	0.0%	100.0%
8.7%	8.7%	3.9%	0.0%	100.0%
8.1%	9.4%	4.5%	0.0%	100.0%
6.8%	7.2%	2.9%	0.0%	100.0%
7.0%	4.9%	4.0%	0.0%	100.0%
9.4%	7.3%	5.9%	0.0%	100.0%
10.5%	7.6%	6.0%	0.0%	100.0%
10.3%	8.4%	6.0%	0.0%	100.0%
12.0%	9.3%	6.9%	0.0%	100.0%
11.0%	12.0%	6.5%	0.0%	100.0%
11.4%	12.7%	7.0%	0.0%	100.0%

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
14,621	8,929	4,717	188	162,592
13,618	9,658	5,649	261	163,761
12,840	7,095	4,472	259	156,891
8,583	3,490	3,480	228	98,897
8,920	4,241	3,221	237	91,482
9,348	5,265	3,368	216	100,996
8,699	5,803	3,382	206	110,175
8,929	5,288	3,063	227	106,021
9,726	5,825	3,674	288	126,540
9,156	5,503	3,199	319	100,514
10,940	7,365	3,847	269	114,688
14,764	9,788	6,467	250	141,206

				TOTAL
9.0%	5.5%	2.9%	0.1%	100.0%
8.3%	5.9%	3.4%	0.2%	100.0%
8.2%	4.5%	2.9%	0.2%	100.0%
8.7%	3.5%	3.5%	0.2%	100.0%
9.8%	4.6%	3.5%	0.3%	100.0%
9.3%	5.2%	3.3%	0.2%	100.0%
7.9%	5.3%	3.1%	0.2%	100.0%
8.4%	5.0%	2.9%	0.2%	100.0%
7.7%	4.6%	2.9%	0.2%	100.0%
9.1%	5.5%	3.2%	0.3%	100.0%
9.5%	6.4%	3.4%	0.2%	100.0%
10.5%	6.9%	4.6%	0.2%	100.0%

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
245,400	318,144	117,584	107,679	2,468,726
233,424	346,532	100,000	100,544	2,407,737
197,849	242,112	71,317	79,280	2,077,387
115,655	172,764	52,120	54,720	1,335,559
72,627	113,784	22,137	27,713	927,870
23,020	69,754	8,012	12,430	401,386
13,726	74,238	6,424	11,426	259,893
13,684	(13,642)	5,852	12,771	151,231
31,249	56,750	11,650	22,101	316,968
57,105	73,771	19,104	46,193	491,893
137,005	176,162	50,007	70,626	1,089,331
231,022	232,852	96,793	115,427	1,820,964

				TOTAL
9.9%	12.9%	4.8%	4.4%	100.0%
9.7%	14.4%	4.2%	4.2%	100.0%
9.5%	11.7%	3.4%	3.8%	100.0%
8.7%	12.9%	3.9%	4.1%	100.0%
7.8%	12.3%	2.4%	3.0%	100.0%
5.7%	17.4%	2.0%	3.1%	100.0%
5.3%	28.6%	2.5%	4.4%	100.0%
9.0%	-9.0%	3.9%	8.4%	100.0%
9.9%	17.9%	3.7%	7.0%	100.0%
11.6%	15.0%	3.9%	9.4%	100.0%
12.6%	16.2%	4.6%	6.5%	100.0%
12.7%	12.8%	5.3%	6.3%	100.0%

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
37,686	73,448	9,184	18,067	574,336
35,338	79,078	9,767	18,548	564,038
33,825	62,532	7,801	16,605	535,718
19,961	37,942	6,243	10,758	307,462

19,151	37,405	5,246	3,594	275,248
21,404	36,856	4,779	7,631	262,387
18,551	43,808	4,947	8,958	272,663
19,075	39,632	5,342	7,271	256,063
20,216	45,335	7,158	9,570	310,812
20,301	42,253	7,066	12,736	299,755
23,931	56,601	7,218	12,818	363,532
25,917	72,853	7,216	13,462	447,486

**TOTAL**

6.6%	12.8%	1.6%	3.1%	100.0%
6.3%	14.0%	1.7%	3.3%	100.0%
6.3%	11.7%	1.5%	3.1%	100.0%
6.5%	12.3%	2.0%	3.5%	100.0%
7.0%	13.6%	1.9%	1.3%	100.0%
8.2%	14.0%	1.8%	2.9%	100.0%
6.8%	16.1%	1.8%	3.3%	100.0%
7.4%	15.5%	2.1%	2.8%	100.0%
6.5%	14.6%	2.3%	3.1%	100.0%
6.8%	14.1%	2.4%	4.2%	100.0%
6.6%	15.6%	2.0%	3.5%	100.0%
5.8%	16.3%	1.6%	3.0%	100.0%

<b>Cycle 13</b>	<b>Cycle 14</b>	<b>Cycle 15</b>	<b>Cycle 22</b>	<b>TOTAL</b>
26,992	19,153	-	723,578	883,132
29,439	19,636	-	666,498	842,264
28,765	13,040	-	554,462	710,411
22,613	9,295	-	421,863	530,470
19,402	6,236	-	263,801	341,062
22,116	3,378	-	165,528	218,221
23,828	3,209	-	145,430	184,562
26,998	2,502	-	153,545	191,592
28,537	4,557	-	195,122	243,881
19,187	6,272	-	352,830	404,240
24,059	12,917	-	488,229	573,936
9,002	49,487	-	579,288	699,750

**TOTAL**

3.1%	2.2%	0.0%	81.9%	100.0%
3.5%	2.3%	0.0%	79.1%	100.0%
4.0%	1.8%	0.0%	78.0%	100.0%
4.3%	1.8%	0.0%	79.5%	100.0%
5.7%	1.8%	0.0%	77.3%	100.0%
10.1%	1.5%	0.0%	75.9%	100.0%
12.9%	1.7%	0.0%	78.8%	100.0%
14.1%	1.3%	0.0%	80.1%	100.0%
11.7%	1.9%	0.0%	80.0%	100.0%

4.7%	1.6%	0.0%	87.3%	100.0%
4.2%	2.3%	0.0%	85.1%	100.0%
1.3%	7.1%	0.0%	82.8%	100.0%

Cycle 13	Cycle 14	Cycle 15	Cycle 22	TOTAL
-	-	-	1,268,387	1,285,855
-	-	-	1,425,045	1,458,466
-	-	-	1,301,946	1,334,531
-	-	-	1,335,999	1,341,370
-	-	-	1,275,315	1,281,821
-	-	-	1,195,237	1,273,681
-	-	-	1,177,610	1,220,236
-	-	-	1,246,058	1,282,733
-	-	-	1,318,752	1,373,207
-	-	-	1,340,109	1,387,286
-	-	54,724	1,310,842	1,382,893
22,770	-	26,064	1,490,998	1,562,138

				TOTAL
0.0%	0.0%	0.0%	98.6%	100.0%
0.0%	0.0%	0.0%	97.7%	100.0%
0.0%	0.0%	0.0%	97.6%	100.0%
0.0%	0.0%	0.0%	99.6%	100.0%
0.0%	0.0%	0.0%	99.5%	100.0%
0.0%	0.0%	0.0%	93.8%	100.0%
0.0%	0.0%	0.0%	96.5%	100.0%
0.0%	0.0%	0.0%	97.1%	100.0%
0.0%	0.0%	0.0%	96.0%	100.0%
0.0%	0.0%	0.0%	96.6%	100.0%
0.0%	0.0%	4.0%	94.8%	100.0%
1.5%	0.0%	1.7%	95.4%	100.0%

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Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**January 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,300	\$561,670.36	\$22.20	\$561,670.36	\$0.00	0.00%
		Summer First 50 therms	(176.12)	-\$107.41	\$0.6099	-\$107.41	\$0.00	0.00%
		Summer Excess therms	(11,005.20)	-\$6,712.08	\$0.6099	-\$6,712.07	\$0.01	0.00%
		Winter First 50 therms	1,153,757.74	\$798,400.75	\$0.6920	\$798,400.35	-\$0.40	0.00%
		Winter Excess therms	1,836,512.56	\$1,270,869.12	\$0.6920	\$1,270,866.69	-\$2.43	0.00%
		Total therms only	2,979,088.98	\$2,062,450.38		\$2,062,447.56	-\$2.82	0.00%
R-10	Residential Heating, Low Income	Customers	742	\$6,585.69	\$8.88	\$6,585.69	\$0.00	0.00%
		Summer First 50 therms	433.90	\$105.89	\$0.2440	\$105.87	-\$0.02	-0.02%
		Summer Excess therms	151.07	\$36.85	\$0.2440	\$36.86	\$0.01	0.03%
		Winter First 50 therms	34,689.20	\$9,601.96	\$0.2760	\$9,574.22	-\$27.74	-0.29%
		Winter Excess therms	42,826.52	\$11,854.37	\$0.2760	\$11,820.12	-\$34.25	-0.29%
		Total therms only	78,100.70	\$21,599.07		\$21,537.07	-\$62.00	-0.29%
R-6	Residential Non-Heating	Customers	1,267	\$28,128.14	\$22.20	\$28,128.14	\$0.00	0.00%
		Summer First 10 therms	4.82	\$3.12	\$0.6470	\$3.12	\$0.00	-0.15%
		Summer Excess therms	12.56	\$8.12	\$0.6470	\$8.12	\$0.00	0.05%
		Winter First 10 therms	8,739.89	\$5,654.80	\$0.6470	\$5,654.71	-\$0.09	0.00%
		Winter Excess therms	20,355.71	\$13,170.29	\$0.6470	\$13,170.15	-\$0.14	0.00%
		Total therms only	29,112.97	\$18,836.33		\$18,836.09	-\$0.24	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,126	\$384,903.81	\$75.09	\$384,903.81	\$0.00	0.00%
		Summer First 75 therms	0.23	\$0.05	\$0.1865	\$0.04	-\$0.01	-12.34%
		Summer Excess therms	(9.39)	-\$1.75	\$0.1865	-\$1.75	\$0.00	0.03%
		Winter First 75 therms	351,209.13	\$65,510.71	\$0.1865	\$65,500.50	-\$10.21	-0.02%
		Winter Excess therms	1,449,154.63	\$270,267.34	\$0.1865	\$270,267.34	\$0.00	0.00%
		Total therms only	1,800,354.61	\$335,776.35		\$335,766.13	-\$10.22	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	812	\$60,944.80	\$75.09	\$60,944.80	\$0.00	0.00%
		Summer First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter First 75 therms	38,059.15	\$7,098.86	\$0.1865	\$7,098.03	-\$0.83	-0.01%
		Winter Excess therms	124,532.65	\$23,225.40	\$0.1865	\$23,225.34	-\$0.06	0.00%
		Total therms only	162,591.80	\$30,324.26		\$30,323.37	-\$0.89	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	742	\$165,258.26	\$222.64	\$165,258.26	\$0.00	0.00%
		Summer All therms	11,142.00	\$2,111.40	\$0.1895	\$2,111.41	\$0.01	0.00%
		Winter All therms	2,457,584.19	\$595,964.26	\$0.2425	\$595,964.17	-\$0.09	0.00%
		Total therms only	2,468,726.20	\$598,075.66		\$598,075.58	-\$0.08	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	279	\$62,168.51	\$222.64	\$62,168.51	\$0.00	0.00%
		Summer First 1,000 therms	22.26	\$2.97	\$0.1337	\$2.98	\$0.01	0.21%
		Summer Excess therms	381.48	\$41.47	\$0.1087	\$41.47	\$0.00	-0.01%
		Winter First 1,300 therms	326,704.18	\$55,931.72	\$0.1712	\$55,931.76	\$0.04	0.00%
		Winter Excess therms	247,228.16	\$34,587.18	\$0.1399	\$34,587.22	\$0.04	0.00%
		Total therms only	574,336.08	\$90,563.34		\$90,563.42	\$0.08	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	34	\$45,417.54	\$1,335.81	\$45,417.54	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1206	\$0.00	\$0.00	0.00%
		Winter All therms	883,131.56	\$175,213.31	\$0.1984	\$175,213.30	-\$0.01	0.00%
		Total therms only	883,131.56	\$175,213.31		\$175,213.30	-\$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$42,523.29	\$1,335.81	\$42,523.29	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0792	\$0.00	\$0.00	0.00%
		Winter All therms	1,285,855.21	\$221,167.12	\$0.1720	\$221,167.10	-\$0.02	0.00%
		Total therms only	1,285,855.21	\$221,167.12		\$221,167.10	-\$0.02	0.00%
Total		Customers	34,334	\$1,357,600.40		\$1,357,600.40	\$0.00	0.00%
		Summer First Block therms	11,427.10	\$2,116.02		\$2,116.00	-\$0.02	0.00%
		Summer Excess therms	(10,469.48)	-\$6,627.39		-\$6,627.37	\$0.02	0.00%
		Winter First Block therms	6,539,730.24	\$1,934,543.49		\$1,934,504.13	-\$39.36	0.00%
		Winter Excess therms	3,720,610.23	\$1,623,973.70		\$1,623,936.85	-\$36.85	0.00%
		Total therms only	10,261,298.10	\$3,554,005.82		\$3,553,929.62	-\$76.20	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**February 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,213	\$559,726.47	\$22.20	\$559,726.47	\$0.00	0.00%
		Summer First 50 therms	(785.81)	-\$479.23	\$0.6099	-\$479.27	-\$0.04	0.01%
		Summer Excess therms	(301.70)	-\$184.01	\$0.6099	-\$184.01	\$0.00	0.00%
		Winter First 50 therms	1,154,691.25	\$799,045.99	\$0.6920	\$799,046.34	\$0.35	0.00%
		Winter Excess therms	1,873,952.84	\$1,296,776.29	\$0.6920	\$1,296,775.36	-\$0.93	0.00%
		Total therms only	3,027,556.57	\$2,095,159.04		\$2,095,158.43	-\$0.61	0.00%
R-10	Residential Heating, Low Income	Customers	817	\$7,257.05	\$8.88	\$7,257.05	\$0.00	0.00%
		Summer First 50 therms	823.29	\$200.92	\$0.2440	\$200.88	-\$0.04	-0.02%
		Summer Excess therms	301.70	\$73.63	\$0.2440	\$73.62	-\$0.01	-0.02%
		Winter First 50 therms	37,778.21	\$10,457.01	\$0.2760	\$10,426.79	-\$30.22	-0.29%
		Winter Excess therms	48,535.95	\$13,435.05	\$0.2760	\$13,395.92	-\$39.13	-0.29%
		Total therms only	87,439.16	\$24,166.61		\$24,097.21	-\$69.40	-0.29%
R-6	Residential Non-Heating	Customers	1,289	\$28,615.06	\$22.20	\$28,615.06	\$0.00	0.00%
		Summer First 10 therms	23.35	\$15.10	\$0.6470	\$15.11	\$0.01	0.05%
		Summer Excess therms	5.46	\$3.54	\$0.6470	\$3.53	-\$0.01	-0.30%
		Winter First 10 therms	8,868.21	\$5,738.17	\$0.6470	\$5,737.73	-\$0.44	-0.01%
		Winter Excess therms	19,487.10	\$12,608.16	\$0.6470	\$12,608.15	-\$0.01	0.00%
		Total therms only	28,384.11	\$18,364.97		\$18,364.52	-\$0.45	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,124	\$384,766.24	\$75.09	\$384,766.24	\$0.00	0.00%
		Summer First 75 therms	16.86	\$3.15	\$0.1865	\$3.14	-\$0.01	-0.20%
		Summer Excess therms	52.50	\$9.79	\$0.1865	\$9.79	\$0.00	0.01%
		Winter First 75 therms	351,597.73	\$65,583.54	\$0.1865	\$65,572.98	-\$10.56	-0.02%
		Winter Excess therms	1,409,537.02	\$262,878.99	\$0.1865	\$262,878.65	-\$0.34	0.00%
		Total therms only	1,761,204.09	\$328,475.47		\$328,464.56	-\$10.91	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	825	\$61,951.76	\$75.09	\$61,951.76	\$0.00	0.00%
		Summer First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter First 75 therms	37,992.19	\$7,086.46	\$0.1865	\$7,085.54	-\$0.92	-0.01%
		Winter Excess therms	125,768.97	\$23,455.95	\$0.1865	\$23,455.91	-\$0.04	0.00%
		Total therms only	163,761.16	\$30,542.41		\$30,541.46	-\$0.95	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	739	\$164,538.39	\$222.64	\$164,538.39	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1895	\$0.00	\$0.00	0.00%
		Winter All therms	2,407,737.49	\$583,876.54	\$0.2425	\$583,876.34	-\$0.20	0.00%
		Total therms only	2,407,737.49	\$583,876.54		\$583,876.34	-\$0.20	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	277	\$61,708.39	\$222.64	\$61,708.39	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1337	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1087	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	322,404.39	\$55,195.63	\$0.1712	\$55,195.63	\$0.00	0.00%
		Winter Excess therms	241,633.42	\$33,804.53	\$0.1399	\$33,804.52	-\$0.01	0.00%
		Total therms only	564,037.81	\$89,000.16		\$89,000.15	-\$0.01	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$46,753.35	\$1,335.81	\$46,753.35	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1206	\$0.00	\$0.00	0.00%
		Winter All therms	842,263.98	\$167,105.16	\$0.1984	\$167,105.17	\$0.01	0.00%
		Total therms only	842,263.98	\$167,105.16		\$167,105.17	\$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$42,745.92	\$1,335.81	\$42,745.92	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0792	\$0.00	\$0.00	0.00%
		Winter All therms	1,458,466.39	\$250,856.21	\$0.1720	\$250,856.22	\$0.01	0.00%
		Total therms only	1,458,466.39	\$250,856.21		\$250,856.22	\$0.01	0.00%
Total		Customers	34,351	\$1,358,062.63		\$1,358,062.63	\$0.00	0.00%
		Summer First Block therms	77.69	-\$260.06		-\$260.13	-\$0.07	0.03%
		Summer Excess therms	57.95	-\$97.05		-\$97.07	-\$0.02	0.02%
		Winter First Block therms	6,621,799.83	\$1,944,944.71		\$1,944,902.74	-\$41.97	0.00%
		Winter Excess therms	3,718,915.29	\$1,642,958.97		\$1,642,918.52	-\$40.45	0.00%
		Total therms only	10,340,850.77	\$3,587,546.57		\$3,587,464.06	-\$82.51	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**March 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,370	\$563,219.22	\$22.20	\$563,219.22	\$0.00	0.00%
		Summer First 50 therms	(246.67)	-\$150.42	\$0.6099	-\$150.44	-\$0.02	0.01%
		Summer Excess therms	(84.11)	-\$51.31	\$0.6099	-\$51.30	\$0.01	-0.02%
		Winter First 50 therms	1,125,383.55	\$778,765.99	\$0.6920	\$778,765.42	-\$0.57	0.00%
		Winter Excess therms	1,456,716.45	\$1,008,048.11	\$0.6920	\$1,008,047.78	-\$0.33	0.00%
		Total therms only	2,581,769.22	\$1,786,612.37		\$1,786,611.46	-\$0.91	0.00%
R-10	Residential Heating, Low Income	Customers	760	\$6,750.87	\$8.88	\$6,750.87	\$0.00	0.00%
		Summer First 50 therms	246.67	\$60.22	\$0.2440	\$60.19	-\$0.03	-0.06%
		Summer Excess therms	84.11	\$20.52	\$0.2440	\$20.52	\$0.00	0.02%
		Winter First 50 therms	35,224.56	\$9,750.21	\$0.2760	\$9,721.98	-\$28.23	-0.29%
		Winter Excess therms	35,498.33	\$9,826.00	\$0.2760	\$9,797.54	-\$28.46	-0.29%
		Total therms only	71,053.67	\$19,656.95		\$19,600.23	-\$56.72	-0.29%
R-6	Residential Non-Heating	Customers	1,295	\$28,759.36	\$22.20	\$28,759.36	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter First 10 therms	8,853.18	\$5,727.77	\$0.6470	\$5,728.01	\$0.24	0.00%
		Winter Excess therms	17,177.84	\$11,114.02	\$0.6470	\$11,114.07	\$0.05	0.00%
		Total therms only	26,031.02	\$16,841.79		\$16,842.07	\$0.28	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,128	\$385,064.08	\$75.09	\$385,064.08	\$0.00	0.00%
		Summer First 75 therms	5.92	\$1.10	\$0.1865	\$1.10	\$0.00	0.29%
		Summer Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter First 75 therms	343,672.37	\$64,104.84	\$0.1865	\$64,094.90	-\$9.94	-0.02%
		Winter Excess therms	1,128,042.25	\$210,379.92	\$0.1865	\$210,379.88	-\$0.04	0.00%
		Total therms only	1,471,720.53	\$274,485.86		\$274,475.88	-\$9.98	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	826	\$61,986.80	\$75.09	\$61,986.80	\$0.00	0.00%
		Summer First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter First 75 therms	38,185.58	\$7,122.63	\$0.1865	\$7,121.61	-\$1.02	-0.01%
		Winter Excess therms	118,705.91	\$22,138.59	\$0.1865	\$22,138.65	\$0.06	0.00%
		Total therms only	156,891.49	\$29,261.22		\$29,260.26	-\$0.96	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	736	\$163,937.25	\$222.64	\$163,937.25	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1895	\$0.00	\$0.00	0.00%
		Winter All therms	2,077,386.78	\$503,766.32	\$0.2425	\$503,766.29	-\$0.03	0.00%
		Total therms only	2,077,386.78	\$503,766.32		\$503,766.29	-\$0.03	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	278	\$61,893.92	\$222.64	\$61,893.92	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1337	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1087	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	317,568.01	\$54,367.66	\$0.1712	\$54,367.64	-\$0.02	0.00%
		Winter Excess therms	218,150.34	\$30,519.28	\$0.1399	\$30,519.23	-\$0.05	0.00%
		Total therms only	535,718.35	\$84,886.94		\$84,886.88	-\$0.06	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$46,753.35	\$1,335.81	\$46,753.35	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1206	\$0.00	\$0.00	0.00%
		Winter All therms	710,410.62	\$140,945.49	\$0.1984	\$140,945.47	-\$0.02	0.00%
		Total therms only	710,410.62	\$140,945.49		\$140,945.47	-\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$42,745.92	\$1,335.81	\$42,745.92	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0792	\$0.00	\$0.00	0.00%
		Winter All therms	1,334,530.73	\$229,539.31	\$0.1720	\$229,539.28	-\$0.03	0.00%
		Total therms only	1,334,530.73	\$229,539.31		\$229,539.28	-\$0.03	0.00%
Total		Customers	34,461	\$1,361,110.77		\$1,361,110.77	\$0.00	0.00%
		Summer First Block therms	5.92	-\$89.10		-\$89.15	-\$0.05	0.06%
		Summer Excess therms	0.00	-\$30.79		-\$30.78	\$0.01	-0.04%
		Winter First Block therms	5,991,215.37	\$1,794,090.22		\$1,794,050.60	-\$39.62	0.00%
		Winter Excess therms	2,974,291.12	\$1,292,025.92		\$1,291,997.15	-\$28.77	0.00%
		Total therms only	8,965,512.41	\$3,085,996.25		\$3,085,927.82	-\$68.43	0.00%



Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

April 2020

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	25,211	\$559,684.91	\$22.20	\$559,684.91	\$0.00	0.00%
		Summer First 50 therms	(375.75)	-\$228.78	\$0.6099	-\$229.17	-\$0.39	0.17%
		Summer Excess therms	(144.55)	-\$88.16	\$0.6099	-\$88.16	\$0.00	0.00%
		Winter First 50 therms	1,021,496.33	\$706,876.06	\$0.6920	\$706,875.46	-\$0.60	0.00%
		Winter Excess therms	773,059.46	\$534,957.17	\$0.6920	\$534,957.15	-\$0.02	0.00%
		Total therms only	1,794,035.50	\$1,241,516.29		\$1,241,515.28	-\$1.01	0.00%
R-10	Residential Heating, Low Income	Customers	879	\$7,808.17	\$8.88	\$7,808.17	\$0.00	0.00%
		Summer First 50 therms	329.30	\$80.39	\$0.2440	\$80.35	-\$0.04	-0.05%
		Summer Excess therms	111.46	\$27.20	\$0.2440	\$27.20	\$0.00	-0.01%
		Winter First 50 therms	36,882.96	\$10,209.07	\$0.2760	\$10,179.70	-\$29.37	-0.29%
		Winter Excess therms	18,888.50	\$5,228.44	\$0.2760	\$5,213.23	-\$15.21	-0.29%
		Total therms only	56,212.23	\$15,545.10		\$15,500.47	-\$44.63	-0.29%
R-6	Residential Non-Heating	Customers	1,280	\$28,412.30	\$22.20	\$28,412.30	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter First 10 therms	8,723.18	\$5,643.94	\$0.6470	\$5,643.90	-\$0.04	0.00%
		Winter Excess therms	12,546.04	\$8,117.25	\$0.6470	\$8,117.29	\$0.04	0.00%
		Total therms only	21,269.22	\$13,761.19		\$13,761.19	\$0.00	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,081	\$381,500.56	\$75.09	\$381,500.56	\$0.00	0.00%
		Summer First 75 therms	(0.88)	-\$0.16	\$0.1865	-\$0.16	\$0.00	2.81%
		Summer Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter First 75 therms	297,711.77	\$55,531.31	\$0.1865	\$55,523.25	-\$8.06	-0.01%
		Winter Excess therms	637,120.15	\$118,823.00	\$0.1865	\$118,822.91	-\$0.09	0.00%
		Total therms only	934,831.04	\$174,354.15		\$174,345.99	-\$8.16	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	828	\$62,159.49	\$75.09	\$62,159.49	\$0.00	0.00%
		Summer First 75 therms	3.19	\$0.60	\$0.1865	\$0.59	-\$0.01	-0.84%
		Summer Excess therms	4.40	\$0.82	\$0.1865	\$0.82	\$0.00	-0.02%
		Winter First 75 therms	34,214.91	\$6,382.03	\$0.1865	\$6,381.08	-\$0.95	-0.01%
		Winter Excess therms	64,674.30	\$12,061.89	\$0.1865	\$12,061.76	-\$0.13	0.00%
		Total therms only	98,896.79	\$18,445.34		\$18,444.25	-\$1.09	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	736	\$163,963.36	\$222.64	\$163,963.36	\$0.00	0.00%
		Summer All therms	1,824.33	\$345.71	\$0.1895	\$345.71	\$0.00	0.00%
		Winter All therms	1,333,734.38	\$323,430.75	\$0.2425	\$323,430.59	-\$0.16	0.00%
		Total therms only	1,335,558.71	\$323,776.46		\$323,776.30	-\$0.16	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	278	\$61,893.93	\$222.64	\$61,893.93	\$0.00	0.00%
		Summer First 1,000 therms	100.00	\$13.38	\$0.1337	\$13.37	-\$0.01	-0.08%
		Summer Excess therms	258.60	\$28.11	\$0.1087	\$28.11	\$0.00	0.00%
		Winter First 1,300 therms	218,971.85	\$37,487.99	\$0.1712	\$37,487.98	-\$0.01	0.00%
		Winter Excess therms	88,131.75	\$12,329.64	\$0.1399	\$12,329.63	-\$0.01	0.00%
		Total therms only	307,462.20	\$49,859.12		\$49,859.09	-\$0.03	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$46,753.35	\$1,335.81	\$46,753.35	\$0.00	0.00%
		Summer All therms	14,062.12	\$1,695.90	\$0.1206	\$1,695.89	-\$0.01	0.00%
		Winter All therms	516,408.16	\$102,455.37	\$0.1984	\$102,455.38	\$0.01	0.00%
		Total therms only	530,470.27	\$104,151.27		\$104,151.27	\$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$42,745.93	\$1,335.81	\$42,745.93	\$0.00	0.00%
		Summer All therms	41,018.40	\$3,248.64	\$0.0792	\$3,248.66	\$0.02	0.00%
		Winter All therms	1,300,351.79	\$223,660.50	\$0.1720	\$223,660.51	\$0.01	0.00%
		Total therms only	1,341,370.19	\$226,909.14		\$226,909.16	\$0.02	0.00%
Total		Customers	34,360	\$1,354,922.00		\$1,354,922.00	\$0.00	0.00%
		Summer First Block therms	56,960.71	\$5,155.68		\$5,155.24	-\$0.44	-0.01%
		Summer Excess therms	229.91	-\$32.03		-\$32.03	\$0.00	0.01%
		Winter First Block therms	4,768,495.32	\$1,471,677.02		\$1,471,637.83	-\$39.19	0.00%
		Winter Excess therms	1,594,420.20	\$691,517.39		\$691,501.96	-\$15.43	0.00%
		Total therms only	6,420,106.14	\$2,168,318.06		\$2,168,263.00	-\$55.06	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

May 2020

Rate Class	Description		Billing Units	Billed Revenue	Avg Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	25,458	\$565,178.56	\$22.20	\$565,178.56	\$0.00	0.00%
		Summer First 50 therms	441,550.64	\$269,300.29	\$0.6099	\$269,301.74	\$1.45	0.00%
		Summer Excess therms	168,069.76	\$102,506.49	\$0.6099	\$102,505.75	-\$0.74	0.00%
		Winter First 50 therms	456,324.76	\$315,764.43	\$0.6920	\$315,776.73	\$12.30	0.00%
		Winter Excess therms	219,608.80	\$151,970.27	\$0.6920	\$151,969.29	-\$0.98	0.00%
		Total therms only	1,285,553.96	\$839,541.48		\$839,553.51	\$12.03	0.00%
R-10	Residential Heating, Low Income	Customers	794	\$7,048.14	\$8.88	\$7,048.14	\$0.00	0.00%
		Summer First 50 therms	14,088.92	\$3,437.79	\$0.2440	\$3,437.70	-\$0.09	0.00%
		Summer Excess therms	2,857.21	\$697.17	\$0.2440	\$697.16	-\$0.01	0.00%
		Winter First 50 therms	14,238.77	\$3,941.32	\$0.2760	\$3,929.90	-\$11.42	-0.29%
		Winter Excess therms	3,851.42	\$1,066.09	\$0.2760	\$1,062.99	-\$3.10	-0.29%
		Total therms only	35,036.32	\$9,142.37		\$9,127.75	-\$14.62	-0.16%
R-6	Residential Non-Heating	Customers	1,311	\$29,096.81	\$22.20	\$29,096.81	\$0.00	0.00%
		Summer First 10 therms	4,299.07	\$2,782.62	\$0.6470	\$2,781.50	-\$1.12	-0.04%
		Summer Excess therms	4,584.70	\$2,966.29	\$0.6470	\$2,966.30	\$0.01	0.00%
		Winter First 10 therms	4,457.78	\$2,882.76	\$0.6470	\$2,884.18	\$1.42	0.05%
		Winter Excess therms	5,319.74	\$3,441.85	\$0.6470	\$3,441.87	\$0.02	0.00%
		Total therms only	18,661.28	\$12,073.52		\$12,073.85	\$0.33	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,099	\$382,919.09	\$75.09	\$382,919.09	\$0.00	0.00%
		Summer First 75 therms	127,196.81	\$23,719.89	\$0.1865	\$23,722.21	\$2.32	0.01%
		Summer Excess therms	170,484.55	\$31,795.45	\$0.1865	\$31,795.37	-\$0.08	0.00%
		Winter First 75 therms	125,540.31	\$23,411.28	\$0.1865	\$23,413.27	\$1.99	0.01%
		Winter Excess therms	181,705.09	\$33,888.16	\$0.1865	\$33,888.00	-\$0.16	0.00%
		Total therms only	604,926.76	\$112,814.78		\$112,818.84	\$4.06	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	833	\$62,552.50	\$75.09	\$62,552.50	\$0.00	0.00%
		Summer First 75 therms	16,384.77	\$3,055.63	\$0.1865	\$3,055.76	\$0.13	0.00%
		Summer Excess therms	30,337.90	\$5,658.10	\$0.1865	\$5,658.02	-\$0.08	0.00%
		Winter First 75 therms	15,893.73	\$2,963.91	\$0.1865	\$2,964.18	\$0.27	0.01%
		Winter Excess therms	28,865.56	\$5,383.45	\$0.1865	\$5,383.43	-\$0.02	0.00%
		Total therms only	91,481.96	\$17,061.09		\$17,061.38	\$0.29	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	735	\$163,537.51	\$222.64	\$163,537.51	\$0.00	0.00%
		Summer All therms	479,197.61	\$90,807.95	\$0.1895	\$90,807.95	\$0.00	0.00%
		Winter All therms	448,672.80	\$108,803.12	\$0.2425	\$108,803.15	\$0.03	0.00%
		Total therms only	927,870.41	\$199,611.07		\$199,611.10	\$0.03	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	278	\$61,953.64	\$222.64	\$61,953.64	\$0.00	0.00%
		Summer First 1,000 therms	92,368.98	\$12,349.69	\$0.1337	\$12,349.73	\$0.04	0.00%
		Summer Excess therms	45,723.86	\$4,970.14	\$0.1087	\$4,970.18	\$0.04	0.00%
		Winter First 1,300 therms	96,811.60	\$16,574.17	\$0.1712	\$16,574.15	-\$0.02	0.00%
		Winter Excess therms	40,343.12	\$5,643.96	\$0.1399	\$5,644.00	\$0.04	0.00%
		Total therms only	275,247.57	\$39,537.96		\$39,538.07	\$0.11	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$47,421.25	\$1,335.81	\$47,421.25	\$0.00	0.00%
		Summer All therms	302,172.76	\$36,442.05	\$0.1206	\$36,442.03	-\$0.02	0.00%
		Winter All therms	38,889.49	\$7,715.70	\$0.1984	\$7,715.68	-\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	34	\$44,749.64	\$1,335.81	\$44,749.64	\$0.00	0.00%
		Summer All therms	1,276,171.08	\$101,072.73	\$0.0792	\$101,072.75	\$0.02	0.00%
		Winter All therms	5,649.67	\$971.75	\$0.1720	\$971.74	-\$0.01	0.00%
Total		Total therms only	1,281,820.75	\$102,044.48		\$102,044.49	\$0.01	0.00%
		Customers	34,577	\$1,364,457.14		\$1,364,457.14	\$0.00	0.00%
		Summer First Block therms	2,753,430.64	\$542,968.64		\$542,971.36	\$2.72	0.00%
		Summer Excess therms	422,057.98	\$148,593.64		\$148,592.78	-\$0.86	0.00%
		Winter First Block therms	1,206,478.90	\$483,028.44		\$483,032.98	\$4.54	0.00%
		Winter Excess therms	479,693.73	\$201,393.78		\$201,389.58	-\$4.20	0.00%
		Total therms only	4,861,661.25	\$1,375,984.50		\$1,375,986.70	\$2.20	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

June 2020

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,363	\$563,047.50	\$22.20	\$563,047.50	\$0.00	0.00%
		Summer First 50 therms	501,662.91	\$305,978.03	\$0.6099	\$305,964.21	-\$13.82	0.00%
		Summer Excess therms	45,953.13	\$28,026.93	\$0.6099	\$28,026.81	-\$0.12	0.00%
		Winter First 50 therms	(4,818.17)	-\$3,334.17	\$0.6920	-\$3,334.17	\$0.00	0.00%
		Winter Excess therms	(4,570.23)	-\$3,162.66	\$0.6920	-\$3,162.60	\$0.06	0.00%
		Total therms only	538,227.64	\$327,508.13		\$327,494.25	-\$13.88	0.00%
R-10	Residential Heating, Low Income	Customers	781	\$6,932.00	\$8.88	\$6,932.00	\$0.00	0.00%
		Summer First 50 therms	11,841.11	\$2,889.05	\$0.2440	\$2,889.23	\$0.18	0.01%
		Summer Excess therms	477.77	\$116.58	\$0.2440	\$116.58	\$0.00	0.00%
		Winter First 50 therms	4,941.72	\$1,367.87	\$0.2760	\$1,363.91	-\$3.96	-0.29%
		Winter Excess therms	4,712.37	\$1,304.38	\$0.2760	\$1,300.62	-\$3.76	-0.29%
		Total therms only	21,972.97	\$5,677.88		\$5,670.34	-\$7.54	-0.13%
R-6	Residential Non-Heating	Customers	1,331	\$29,557.08	\$22.20	\$29,557.08	\$0.00	0.00%
		Summer First 10 therms	8,567.41	\$5,543.44	\$0.6470	\$5,543.11	-\$0.33	-0.01%
		Summer Excess therms	6,176.91	\$3,996.55	\$0.6470	\$3,996.46	-\$0.09	0.00%
		Winter First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Total therms only	14,744.31	\$9,539.99		\$9,539.57	-\$0.42	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	4,953	\$371,890.86	\$75.09	\$371,890.86	\$0.00	0.00%
		Summer First 75 therms	123,207.94	\$22,979.28	\$0.1865	\$22,978.28	-\$1.00	0.00%
		Summer Excess therms	84,063.93	\$15,678.11	\$0.1865	\$15,677.92	-\$0.19	0.00%
		Winter First 75 therms	(23.61)	-\$4.39	\$0.1865	-\$4.40	-\$0.01	0.31%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	207,248.27	\$38,653.00		\$38,651.80	-\$1.20	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	844	\$63,383.51	\$75.09	\$63,383.51	\$0.00	0.00%
		Summer First 75 therms	34,018.38	\$6,345.10	\$0.1865	\$6,344.43	-\$0.67	-0.01%
		Summer Excess therms	66,977.83	\$12,491.49	\$0.1865	\$12,491.36	-\$0.13	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	100,996.20	\$18,836.59		\$18,835.79	-\$0.80	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	729	\$162,289.72	\$222.64	\$162,289.72	\$0.00	0.00%
		Summer All therms	401,386.09	\$76,062.81	\$0.1895	\$76,062.66	-\$0.15	0.00%
		Winter All therms	0.00	\$0.00	\$0.2425	\$0.00	\$0.00	0.00%
		Total therms only	401,386.09	\$76,062.81		\$76,062.66	-\$0.15	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	277	\$61,597.07	\$222.64	\$61,597.07	\$0.00	0.00%
		Summer First 1,000 therms	189,966.68	\$25,398.53	\$0.1337	\$25,398.54	\$0.01	0.00%
		Summer Excess therms	76,366.94	\$8,301.09	\$0.1087	\$8,301.09	\$0.00	0.00%
		Winter First 1,300 therms	0.00	\$0.00	\$0.1712	\$0.00	\$0.00	0.00%
		Winter Excess therms	(3,946.42)	-\$552.11	\$0.1399	-\$552.10	\$0.01	0.00%
		Total therms only	262,387.20	\$33,147.51		\$33,147.53	\$0.02	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$46,753.35	\$1,335.81	\$46,753.35	\$0.00	0.00%
		Summer All therms	218,220.89	\$26,317.45	\$0.1206	\$26,317.44	-\$0.01	0.00%
		Winter All therms	0.00	\$0.00	\$0.1984	\$0.00	\$0.00	0.00%
		Total therms only	218,220.89	\$26,317.45		\$26,317.44	-\$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	34	\$45,417.54	\$1,335.81	\$45,417.54	\$0.00	0.00%
		Summer All therms	1,261,218.23	\$99,888.47	\$0.0792	\$99,888.48	\$0.01	0.00%
		Winter All therms	12,462.41	\$2,143.53	\$0.1720	\$2,143.53	\$0.00	0.00%
		Total therms only	1,273,680.64	\$102,032.00		\$102,032.02	\$0.02	0.00%
Total		Customers	34,346	\$1,350,868.63		\$1,350,868.63	\$0.00	0.00%
		Summer First Block therms	2,750,089.63	\$571,402.16		\$571,386.39	-\$15.77	0.00%
		Summer Excess therms	280,016.51	\$68,610.75		\$68,610.22	-\$0.53	0.00%
		Winter First Block therms	12,562.35	\$172.84		\$168.87	-\$3.97	-2.29%
		Winter Excess therms	(3,804.27)	-\$2,410.39		-\$2,414.09	-\$3.70	0.15%
		Total therms only	3,038,864.21	\$637,775.36		\$637,751.40	-\$23.96	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

July 2020

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	25,483	\$565,724.18	\$22.20	\$565,724.18	\$0.00	0.00%
		Summer First 50 therms	337,617.65	\$205,918.83	\$0.6099	\$205,913.01	-\$5.82	0.00%
		Summer Excess therms	19,296.22	\$11,768.82	\$0.6099	\$11,768.76	-\$0.06	0.00%
		Winter First 50 therms	(651.40)	-\$450.77	\$0.6920	-\$450.77	\$0.00	0.00%
		Winter Excess therms	(132.75)	-\$91.86	\$0.6920	-\$91.86	\$0.00	0.00%
		Total therms only	356,129.72	\$217,145.02		\$217,139.14	-\$5.88	0.00%
R-10	Residential Heating, Low Income	Customers	688	\$6,110.62	\$8.88	\$6,110.62	\$0.00	0.00%
		Summer First 50 therms	7,326.77	\$1,787.60	\$0.2440	\$1,787.73	\$0.13	0.01%
		Summer Excess therms	127.88	\$31.20	\$0.2440	\$31.20	\$0.00	0.01%
		Winter First 50 therms	638.89	\$176.85	\$0.2760	\$176.33	-\$0.52	-0.29%
		Winter Excess therms	132.75	\$36.75	\$0.2760	\$36.64	-\$0.11	-0.30%
		Total therms only	8,226.28	\$2,032.40		\$2,031.90	-\$0.50	-0.02%
R-6	Residential Non-Heating	Customers	1,354	\$30,058.06	\$22.20	\$30,058.06	\$0.00	0.00%
		Summer First 10 therms	8,306.04	\$5,374.62	\$0.6470	\$5,374.01	-\$0.61	-0.01%
		Summer Excess therms	4,301.79	\$2,783.30	\$0.6470	\$2,783.26	-\$0.04	0.00%
		Winter First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Total therms only	12,607.83	\$8,157.92		\$8,157.27	-\$0.65	-0.01%
G-40/T-40	Low Annual, High Winter Use	Customers	4,905	\$368,333.99	\$75.09	\$368,333.99	\$0.00	0.00%
		Summer First 75 therms	72,909.45	\$13,598.16	\$0.1865	\$13,597.61	-\$0.55	0.00%
		Summer Excess therms	43,223.15	\$8,061.11	\$0.1865	\$8,061.12	\$0.01	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	116,132.60	\$21,659.27		\$21,658.73	-\$0.54	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	857	\$64,317.11	\$75.09	\$64,317.11	\$0.00	0.00%
		Summer First 75 therms	34,833.62	\$6,497.25	\$0.1865	\$6,496.47	-\$0.78	-0.01%
		Summer Excess therms	75,341.57	\$14,051.25	\$0.1865	\$14,051.20	-\$0.05	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	110,175.19	\$20,548.50		\$20,547.67	-\$0.83	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	726	\$161,555.02	\$222.64	\$161,555.02	\$0.00	0.00%
		Summer All therms	259,892.73	\$49,249.54	\$0.1895	\$49,249.67	\$0.13	0.00%
		Winter All therms	0.00	\$0.00	\$0.2425	\$0.00	\$0.00	0.00%
		Total therms only	259,892.73	\$49,249.54		\$49,249.67	\$0.13	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	277	\$61,582.24	\$222.64	\$61,582.24	\$0.00	0.00%
		Summer First 1,000 therms	198,280.88	\$26,510.17	\$0.1337	\$26,510.15	-\$0.02	0.00%
		Summer Excess therms	74,382.38	\$8,085.42	\$0.1087	\$8,085.36	-\$0.06	0.00%
		Winter First 1,300 therms	0.00	\$0.00	\$0.1712	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1399	\$0.00	\$0.00	0.00%
		Total therms only	272,663.27	\$34,595.59		\$34,595.52	-\$0.07	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$46,753.35	\$1,335.81	\$46,753.35	\$0.00	0.00%
		Summer All therms	184,561.70	\$22,258.12	\$0.1206	\$22,258.14	\$0.02	0.00%
		Winter All therms	0.00	\$0.00	\$0.1984	\$0.00	\$0.00	0.00%
		Total therms only	184,561.70	\$22,258.12		\$22,258.14	\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	33	\$44,081.73	\$1,335.81	\$44,081.73	\$0.00	0.00%
		Summer All therms	1,220,236.46	\$96,642.75	\$0.0792	\$96,642.73	-\$0.02	0.00%
		Winter All therms	0.00	\$0.00	\$0.1720	\$0.00	\$0.00	0.00%
		Total therms only	1,220,236.46	\$96,642.75		\$96,642.73	-\$0.02	0.00%
Total		Customers	34,357	\$1,348,516.30		\$1,348,516.30	\$0.00	0.00%
		Summer First Block therms	2,323,965.29	\$427,837.04		\$427,829.52	-\$7.52	0.00%
		Summer Excess therms	216,672.99	\$44,781.10		\$44,780.91	-\$0.19	0.00%
		Winter First Block therms	(12.51)	-\$273.92		-\$274.44	-\$0.52	0.19%
		Winter Excess therms	0.00	-\$55.11		-\$55.22	-\$0.11	0.20%
		Total therms only	2,540,625.77	\$472,289.11		\$472,280.77	-\$8.34	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**August 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,442	\$564,801.30	\$22.20	\$564,801.30	\$0.00	0.00%
		Summer First 50 therms	292,240.40	\$178,244.10	\$0.6099	\$178,237.42	-\$6.68	0.00%
		Summer Excess therms	4,559.04	\$2,780.60	\$0.6099	\$2,780.56	-\$0.04	0.00%
		Winter First 50 therms	(290.40)	-\$200.95	\$0.6920	-\$200.96	-\$0.01	0.00%
		Winter Excess therms	(244.28)	-\$169.05	\$0.6920	-\$169.04	\$0.01	0.00%
		Total therms only	296,264.76	\$180,654.70		\$180,647.98	-\$6.72	0.00%
R-10	Residential Heating, Low Income	Customers	663	\$5,889.21	\$8.88	\$5,889.21	\$0.00	0.00%
		Summer First 50 therms	6,426.36	\$1,568.14	\$0.2440	\$1,568.03	-\$0.11	-0.01%
		Summer Excess therms	70.69	\$17.25	\$0.2440	\$17.25	\$0.00	-0.01%
		Winter First 50 therms	275.45	\$76.25	\$0.2760	\$76.02	-\$0.23	-0.30%
		Winter Excess therms	188.85	\$52.27	\$0.2760	\$52.12	-\$0.15	-0.28%
		Total therms only	6,961.34	\$1,713.91		\$1,713.43	-\$0.48	-0.03%
R-6	Residential Non-Heating	Customers	1,355	\$30,085.44	\$22.20	\$30,085.44	\$0.00	0.00%
		Summer First 10 therms	7,982.74	\$5,165.47	\$0.6470	\$5,164.83	-\$0.64	-0.01%
		Summer Excess therms	3,305.01	\$2,138.35	\$0.6470	\$2,138.34	-\$0.01	0.00%
		Winter First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Total therms only	11,287.75	\$7,303.82		\$7,303.17	-\$0.65	-0.01%
G-40/T-40	Low Annual, High Winter Use	Customers	4,924	\$369,753.41	\$75.09	\$369,753.41	\$0.00	0.00%
		Summer First 75 therms	65,599.56	\$12,234.36	\$0.1865	\$12,234.32	-\$0.04	0.00%
		Summer Excess therms	33,454.81	\$6,239.24	\$0.1865	\$6,239.32	\$0.08	0.00%
		Winter First 75 therms	79.69	\$14.86	\$0.1865	\$14.86	\$0.00	0.02%
		Winter Excess therms	8.30	\$1.55	\$0.1865	\$1.55	\$0.00	-0.08%
		Total therms only	99,142.37	\$18,490.01		\$18,490.05	\$0.04	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	848	\$63,683.85	\$75.09	\$63,683.85	\$0.00	0.00%
		Summer First 75 therms	35,304.13	\$6,585.00	\$0.1865	\$6,584.22	-\$0.78	-0.01%
		Summer Excess therms	70,716.98	\$13,188.76	\$0.1865	\$13,188.72	-\$0.04	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	106,021.11	\$19,773.76		\$19,772.94	-\$0.82	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	721	\$160,597.65	\$222.64	\$160,597.65	\$0.00	0.00%
		Summer All therms	151,230.70	\$28,658.48	\$0.1895	\$28,658.22	-\$0.26	0.00%
		Winter All therms	0.00	\$0.00	\$0.2425	\$0.00	\$0.00	0.00%
		Total therms only	151,230.70	\$28,658.48		\$28,658.22	-\$0.26	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	274	\$61,040.46	\$222.64	\$61,040.46	\$0.00	0.00%
		Summer First 1,000 therms	193,676.73	\$25,894.58	\$0.1337	\$25,894.58	\$0.00	0.00%
		Summer Excess therms	62,385.87	\$6,781.42	\$0.1087	\$6,781.34	-\$0.08	0.00%
		Winter First 1,300 therms	0.00	\$0.00	\$0.1712	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1399	\$0.00	\$0.00	0.00%
		Total therms only	256,062.60	\$32,676.00		\$32,675.92	-\$0.08	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	35	\$46,753.35	\$1,335.81	\$46,753.35	\$0.00	0.00%
		Summer All therms	191,592.47	\$23,106.06	\$0.1206	\$23,106.05	-\$0.01	0.00%
		Winter All therms	0.00	\$0.00	\$0.1984	\$0.00	\$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	33	\$44,081.73	\$1,335.81	\$44,081.73	\$0.00	0.00%
		Summer All therms	1,282,733.31	\$101,592.48	\$0.0792	\$101,592.48	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1720	\$0.00	\$0.00	0.00%
Total		Total therms only	1,282,733.31	\$101,592.48		\$101,592.48	\$0.00	0.00%
		Customers	34,296	\$1,346,686.40		\$1,346,686.40	\$0.00	0.00%
		Summer First Block therms	2,226,786.39	\$383,048.67		\$383,040.15	-\$8.52	0.00%
		Summer Excess therms	174,492.41	\$31,145.62		\$31,145.53	-\$0.09	0.00%
		Winter First Block therms	64.74	-\$109.84		-\$110.07	-\$0.23	0.21%
		Winter Excess therms	(47.13)	-\$115.23		-\$115.37	-\$0.14	0.12%
Total		Total therms only	2,401,296.41	\$413,969.22		\$413,960.24	-\$8.98	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**September 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,600	\$568,308.90	\$22.20	\$568,308.90	\$0.00	0.00%
		Summer First 50 therms	359,509.97	\$219,270.68	\$0.6099	\$219,265.13	-\$5.55	0.00%
		Summer Excess therms	23,987.45	\$14,629.99	\$0.6099	\$14,629.95	-\$0.04	0.00%
		Winter First 50 therms	0.00	\$0.00	\$0.6920	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.6920	\$0.00	\$0.00	0.00%
		Total therms only	383,497.42	\$233,900.67		\$233,895.08	-\$5.59	0.00%
R-10	Residential Heating, Low Income	Customers	644	\$5,720.79	\$8.88	\$5,720.79	\$0.00	0.00%
		Summer First 50 therms	7,899.36	\$1,927.47	\$0.2440	\$1,927.44	-\$0.03	0.00%
		Summer Excess therms	94.66	\$23.09	\$0.2440	\$23.10	\$0.01	0.03%
		Winter First 50 therms	0.00	\$0.00	\$0.2760	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.2760	\$0.00	\$0.00	0.00%
		Total therms only	7,994.02	\$1,950.56		\$1,950.54	-\$0.02	0.00%
R-6	Residential Non-Heating	Customers	1,358	\$30,152.78	\$22.20	\$30,152.78	\$0.00	0.00%
		Summer First 10 therms	8,682.22	\$5,617.78	\$0.6470	\$5,617.40	-\$0.38	-0.01%
		Summer Excess therms	5,335.14	\$3,451.82	\$0.6470	\$3,451.84	\$0.02	0.00%
		Winter First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Total therms only	14,017.36	\$9,069.60		\$9,069.23	-\$0.37	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	4,941	\$371,009.76	\$75.09	\$371,009.76	\$0.00	0.00%
		Summer First 75 therms	85,091.92	\$15,870.54	\$0.1865	\$15,869.64	-\$0.90	-0.01%
		Summer Excess therms	71,568.31	\$13,347.63	\$0.1865	\$13,347.49	-\$0.14	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	156,660.22	\$29,218.17		\$29,217.13	-\$1.04	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	848	\$63,656.28	\$75.09	\$63,656.28	\$0.00	0.00%
		Summer First 75 therms	36,779.12	\$6,860.16	\$0.1865	\$6,859.31	-\$0.85	-0.01%
		Summer Excess therms	89,760.74	\$16,740.40	\$0.1865	\$16,740.38	-\$0.02	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Total therms only	126,539.86	\$23,600.56		\$23,599.68	-\$0.88	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	722	\$160,642.18	\$222.64	\$160,642.18	\$0.00	0.00%
		Summer All therms	319,271.27	\$60,502.00	\$0.1895	\$60,501.91	-\$0.09	0.00%
		Winter All therms	(2,303.02)	-\$558.49	\$0.2425	-\$558.48	\$0.01	0.00%
		Total therms only	316,968.25	\$59,943.51		\$59,943.42	-\$0.09	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	276	\$61,426.38	\$222.64	\$61,426.38	\$0.00	0.00%
		Summer First 1,000 therms	217,147.39	\$29,032.67	\$0.1337	\$29,032.61	-\$0.06	0.00%
		Summer Excess therms	93,664.98	\$10,181.37	\$0.1087	\$10,181.38	\$0.01	0.00%
		Winter First 1,300 therms	0.00	\$0.00	\$0.1712	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1399	\$0.00	\$0.00	0.00%
		Total therms only	310,812.37	\$39,214.04		\$39,213.99	-\$0.05	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	34	\$45,417.54	\$1,335.81	\$45,417.54	\$0.00	0.00%
		Summer All therms	243,881.37	\$29,412.09	\$0.1206	\$29,412.09	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1984	\$0.00	\$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$42,745.92	\$1,335.81	\$42,745.92	\$0.00	0.00%
		Summer All therms	1,373,206.68	\$108,757.95	\$0.0792	\$108,757.97	\$0.02	0.00%
		Winter All therms	0.00	\$0.00	\$0.1720	\$0.00	\$0.00	0.00%
Total		Total therms only	1,373,206.68	\$108,757.95		\$108,757.97	\$0.02	0.00%
		Customers	34,454	\$1,349,080.53		\$1,349,080.53	\$0.00	0.00%
		Summer First Block therms	2,651,469.30	\$477,251.34		\$477,243.49	-\$7.85	0.00%
		Summer Excess therms	284,411.28	\$58,374.30		\$58,374.13	-\$0.17	0.00%
		Winter First Block therms	(2,303.02)	-\$558.49		-\$558.48	\$0.01	0.00%
		Winter Excess therms	0.00	\$0.00		\$0.00	\$0.00	0.00%
		Total therms only	2,933,577.56	\$535,067.15		\$535,059.14	-\$8.01	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**October 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	25,795	\$572,650.40	\$22.20	\$572,650.40	\$0.00	0.00%
		Summer First 50 therms	502,999.58	\$306,788.02	\$0.6099	\$306,779.44	-\$8.58	0.00%
		Summer Excess therms	37,827.46	\$23,071.11	\$0.6099	\$23,070.97	-\$0.14	0.00%
		Winter First 50 therms	615.86	\$424.68	\$0.6920	\$426.18	\$1.50	0.35%
		Winter Excess therms	277.92	\$192.31	\$0.6920	\$192.32	\$0.01	0.01%
		Total therms only	541,720.82	\$330,476.12		\$330,468.91	-\$7.21	0.00%
R-10	Residential Heating, Low Income	Customers	641	\$5,692.09	\$8.88	\$5,692.09	\$0.00	0.00%
		Summer First 50 therms	11,561.10	\$2,820.98	\$0.2440	\$2,820.91	-\$0.07	0.00%
		Summer Excess therms	380.27	\$92.81	\$0.2440	\$92.78	-\$0.03	-0.03%
		Winter First 50 therms	1.23	\$0.85	\$0.2760	\$0.34	-\$0.51	-60.22%
		Winter Excess therms	0.00	\$0.00	\$0.2760	\$0.00	\$0.00	0.00%
		Total therms only	11,942.59	\$2,914.64		\$2,914.03	-\$0.61	-0.02%
R-6	Residential Non-Heating	Customers	1,347	\$29,899.70	\$22.20	\$29,899.70	\$0.00	0.00%
		Summer First 10 therms	8,576.11	\$5,549.12	\$0.6470	\$5,548.75	-\$0.37	-0.01%
		Summer Excess therms	4,271.60	\$2,763.48	\$0.6470	\$2,763.72	\$0.24	0.01%
		Winter First 10 therms	3.35	\$2.16	\$0.6470	\$2.16	\$0.00	0.20%
		Winter Excess therms	1.22	\$0.79	\$0.6470	\$0.79	\$0.00	-0.41%
		Total therms only	12,852.27	\$8,315.55		\$8,315.42	-\$0.13	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	4,986	\$374,429.04	\$75.09	\$374,429.04	\$0.00	0.00%
		Summer First 75 therms	134,941.44	\$25,168.54	\$0.1865	\$25,166.58	-\$1.96	-0.01%
		Summer Excess therms	94,351.44	\$17,596.61	\$0.1865	\$17,596.54	-\$0.07	0.00%
		Winter First 75 therms	(32.57)	-\$6.10	\$0.1865	-\$6.07	\$0.03	-0.43%
		Winter Excess therms	5.42	\$1.01	\$0.1865	\$1.01	\$0.00	0.16%
		Total therms only	229,265.73	\$42,760.06		\$42,758.06	-\$2.00	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	816	\$61,295.63	\$75.09	\$61,295.63	\$0.00	0.00%
		Summer First 75 therms	33,873.06	\$6,318.11	\$0.1865	\$6,317.33	-\$0.78	-0.01%
		Summer Excess therms	66,688.45	\$12,437.39	\$0.1865	\$12,437.40	\$0.01	0.00%
		Winter First 75 therms	(53.33)	-\$9.54	\$0.1865	-\$9.95	-\$0.41	4.26%
		Winter Excess therms	5.45	\$1.01	\$0.1865	\$1.02	\$0.01	0.64%
		Total therms only	100,513.63	\$18,746.97		\$18,745.79	-\$1.18	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	723	\$160,968.73	\$222.64	\$160,968.73	\$0.00	0.00%
		Summer All therms	490,403.39	\$92,931.40	\$0.1895	\$92,931.44	\$0.04	0.00%
		Winter All therms	1,490.11	\$361.35	\$0.2425	\$361.35	\$0.00	0.00%
		Total therms only	491,893.50	\$93,292.75		\$93,292.79	\$0.04	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	279	\$62,168.50	\$222.64	\$62,168.50	\$0.00	0.00%
		Summer First 1,000 therms	208,235.16	\$27,841.06	\$0.1337	\$27,841.04	-\$0.02	0.00%
		Summer Excess therms	91,109.39	\$9,903.61	\$0.1087	\$9,903.59	-\$0.02	0.00%
		Winter First 1,300 therms	125.81	\$21.54	\$0.1712	\$21.54	\$0.00	-0.01%
		Winter Excess therms	285.04	\$39.87	\$0.1399	\$39.88	\$0.01	0.02%
		Total therms only	299,755.40	\$37,806.08		\$37,806.05	-\$0.03	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	34	\$45,417.54	\$1,335.81	\$45,417.54	\$0.00	0.00%
		Summer All therms	392,857.90	\$47,378.67	\$0.1206	\$47,378.66	-\$0.01	0.00%
		Winter All therms	11,381.63	\$2,258.10	\$0.1984	\$2,258.11	\$0.01	0.00%
		Total therms only	404,239.52	\$49,636.77		\$49,636.78	\$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$42,745.92	\$1,335.81	\$42,745.92	\$0.00	0.00%
		Summer All therms	1,344,056.80	\$106,449.30	\$0.0792	\$106,449.30	\$0.00	0.00%
		Winter All therms	43,229.34	\$7,435.47	\$0.1720	\$7,435.45	-\$0.02	0.00%
		Total therms only	1,387,286.14	\$113,884.77		\$113,884.74	-\$0.03	0.00%
Total		Customers	34,654	\$1,355,267.55		\$1,355,267.55	\$0.00	0.00%
		Summer First Block therms	3,127,504.54	\$621,245.20		\$621,233.44	-\$11.76	0.00%
		Summer Excess therms	294,628.60	\$65,865.01		\$65,865.00	-\$0.01	0.00%
		Winter First Block therms	56,761.41	\$10,488.51		\$10,489.11	\$0.60	0.01%
		Winter Excess therms	575.05	\$234.99		\$235.01	\$0.02	0.01%
		Total therms only	3,479,469.60	\$697,833.71		\$697,822.57	-\$11.14	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**November 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	26,120	\$579,855.14	\$22.20	\$579,855.14	\$0.00	0.00%
		Summer First 50 therms	513,497.50	\$313,185.05	\$0.6099	\$313,182.12	-\$2.93	0.00%
		Summer Excess therms	171,394.99	\$104,531.19	\$0.6099	\$104,533.80	\$2.61	0.00%
		Winter First 50 therms	406,351.10	\$281,190.53	\$0.6920	\$281,194.96	\$4.43	0.00%
		Winter Excess therms	155,122.94	\$107,346.03	\$0.6920	\$107,345.07	-\$0.96	0.00%
		Total therms only	1,246,366.52	\$806,252.80		\$806,255.96	\$3.16	0.00%
R-10	Residential Heating, Low Income	Customers	630	\$9,566.75	\$15.19	\$9,566.75	\$0.00	0.00%
		Summer First 50 therms	11,683.99	\$2,851.27	\$0.2440	\$2,850.89	-\$0.38	-0.01%
		Summer Excess therms	2,491.45	\$607.97	\$0.2440	\$607.91	-\$0.06	-0.01%
		Winter First 50 therms	11,031.90	\$7,633.79	\$0.6920	\$7,634.07	\$0.28	0.00%
		Winter Excess therms	3,113.82	\$2,154.85	\$0.6920	\$2,154.76	-\$0.09	0.00%
		Total therms only	28,321.16	\$13,247.88		\$13,247.65	-\$0.23	0.00%
R-6	Residential Non-Heating	Customers	1,312	\$29,128.62	\$22.20	\$29,128.62	\$0.00	0.00%
		Summer First 10 therms	5,363.01	\$3,470.43	\$0.6470	\$3,469.87	-\$0.56	-0.02%
		Summer Excess therms	4,934.72	\$3,192.97	\$0.6470	\$3,192.77	-\$0.20	-0.01%
		Winter First 10 therms	3,786.70	\$2,449.40	\$0.6470	\$2,450.00	\$0.60	0.02%
		Winter Excess therms	3,453.67	\$2,234.34	\$0.6470	\$2,234.52	\$0.18	0.01%
		Total therms only	17,538.10	\$11,347.14		\$11,347.15	\$0.01	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,026	\$377,417.40	\$75.09	\$377,417.40	\$0.00	0.00%
		Summer First 75 therms	140,358.48	\$26,177.92	\$0.1865	\$26,176.86	-\$1.06	0.00%
		Summer Excess therms	231,459.60	\$43,167.30	\$0.1865	\$43,167.22	-\$0.08	0.00%
		Winter First 75 therms	121,318.26	\$22,629.77	\$0.1865	\$22,625.86	-\$3.91	-0.02%
		Winter Excess therms	209,939.25	\$39,153.50	\$0.1865	\$39,153.67	\$0.17	0.00%
		Total therms only	703,075.60	\$131,128.49		\$131,123.60	-\$4.89	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	821	\$61,611.37	\$75.09	\$61,611.37	\$0.00	0.00%
		Summer First 75 therms	20,169.68	\$3,761.87	\$0.1865	\$3,761.65	-\$0.22	-0.01%
		Summer Excess therms	44,899.45	\$8,373.80	\$0.1865	\$8,373.75	-\$0.05	0.00%
		Winter First 75 therms	14,748.41	\$2,751.21	\$0.1865	\$2,750.58	-\$0.63	-0.02%
		Winter Excess therms	34,870.02	\$6,503.23	\$0.1865	\$6,503.26	\$0.03	0.00%
		Total therms only	114,687.56	\$21,390.11		\$21,389.23	-\$0.88	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	728	\$162,037.41	\$222.64	\$162,037.41	\$0.00	0.00%
		Summer All therms	513,191.20	\$97,249.79	\$0.1895	\$97,249.73	-\$0.06	0.00%
		Winter All therms	576,139.50	\$139,713.88	\$0.2425	\$139,713.83	-\$0.05	0.00%
		Total therms only	1,089,330.70	\$236,963.67		\$236,963.56	-\$0.11	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	278	\$61,960.71	\$222.64	\$61,960.71	\$0.00	0.00%
		Summer First 1,000 therms	131,377.17	\$17,564.97	\$0.1337	\$17,565.13	\$0.16	0.00%
		Summer Excess therms	71,361.49	\$7,756.99	\$0.1087	\$7,756.99	\$0.00	0.00%
		Winter First 1,300 therms	111,688.12	\$19,121.00	\$0.1712	\$19,121.01	\$0.01	0.00%
		Winter Excess therms	49,105.55	\$6,869.88	\$0.1399	\$6,869.87	-\$0.01	0.00%
		Total therms only	363,532.33	\$51,312.84		\$51,312.99	\$0.15	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	34	\$45,417.57	\$1,335.81	\$45,417.57	\$0.00	0.00%
		Summer All therms	42,102.21	\$5,077.52	\$0.1206	\$5,077.53	\$0.01	0.00%
		Winter All therms	531,833.67	\$105,515.79	\$0.1984	\$105,515.80	\$0.01	0.00%
		Total therms only	573,935.88	\$110,593.31		\$110,593.33	\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	32	\$43,235.72	\$1,335.81	\$43,235.72	\$0.00	0.00%
		Summer All therms	28,665.40	\$2,270.30	\$0.0792	\$2,270.30	\$0.00	0.00%
		Winter All therms	1,354,227.85	\$232,927.19	\$0.1720	\$232,927.19	\$0.00	0.00%
		Total therms only	1,382,893.25	\$235,197.49		\$235,197.49	\$0.00	0.00%
Total		Customers	34,981	\$1,370,230.69		\$1,370,230.69	\$0.00	0.00%
		Summer First Block therms	1,406,408.63	\$471,609.12		\$471,604.07	-\$5.05	0.00%
		Summer Excess therms	526,541.71	\$167,630.22		\$167,632.44	\$2.22	0.00%
		Winter First Block therms	3,131,125.52	\$813,932.56		\$813,933.29	\$0.73	0.00%
		Winter Excess therms	455,605.25	\$164,261.83		\$164,261.16	-\$0.67	0.00%
		Total therms only	5,519,681.11	\$1,617,433.73		\$1,617,430.96	-\$2.77	0.00%



Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**December 2020**

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	26,171	\$580,998.43	\$22.20	\$580,998.43	\$0.00	0.00%
		Summer First 50 therms	(210.81)	-\$128.55	\$0.6099	-\$128.57	-\$0.02	0.02%
		Summer Excess therms	(72.12)	-\$43.98	\$0.6099	-\$43.98	\$0.00	0.01%
		Winter First 50 therms	1,119,419.37	\$774,639.04	\$0.6920	\$774,638.21	-\$0.83	0.00%
		Winter Excess therms	1,139,205.52	\$788,331.29	\$0.6920	\$788,330.22	-\$1.07	0.00%
		Total therms only	2,258,341.97	\$1,562,797.80		\$1,562,795.87	-\$1.93	0.00%
R-10	Residential Heating, Low Income	Customers	644	\$14,289.98	\$22.20	\$14,289.98	\$0.00	0.00%
		Summer First 50 therms	247.97	\$60.51	\$0.2440	\$60.50	-\$0.01	-0.01%
		Summer Excess therms	47.76	\$11.65	\$0.2440	\$11.65	\$0.00	0.03%
		Winter First 50 therms	29,082.58	\$20,125.21	\$0.6920	\$20,125.14	-\$0.07	0.00%
		Winter Excess therms	22,660.98	\$15,681.33	\$0.6920	\$15,681.40	\$0.07	0.00%
		Total therms only	52,039.29	\$35,878.70		\$35,878.70	\$0.00	0.00%
R-6	Residential Non-Heating	Customers	1,277	\$28,342.74	\$22.20	\$28,342.74	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.6470	\$0.00	\$0.00	0.00%
		Winter First 10 therms	9,170.01	\$5,933.16	\$0.6470	\$5,933.00	-\$0.16	0.00%
		Winter Excess therms	15,940.98	\$10,313.89	\$0.6470	\$10,313.81	-\$0.08	0.00%
		Total therms only	25,110.99	\$16,247.05		\$16,246.81	-\$0.24	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	5,234	\$393,046.17	\$75.09	\$393,046.17	\$0.00	0.00%
		Summer First 75 therms	7.36	\$1.36	\$0.1865	\$1.37	\$0.01	0.86%
		Summer Excess therms	(59.86)	-\$11.16	\$0.1865	-\$11.16	\$0.00	0.03%
		Winter First 75 therms	327,611.41	\$61,108.65	\$0.1865	\$61,099.53	-\$9.12	-0.01%
		Winter Excess therms	1,032,741.33	\$192,606.44	\$0.1865	\$192,606.26	-\$0.18	0.00%
		Total therms only	1,360,300.24	\$253,705.29		\$253,696.00	-\$9.29	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	831	\$62,434.85	\$75.09	\$62,434.85	\$0.00	0.00%
		Summer First 75 therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1865	\$0.00	\$0.00	0.00%
		Winter First 75 therms	37,612.28	\$7,015.71	\$0.1865	\$7,014.69	-\$1.02	-0.01%
		Winter Excess therms	103,594.00	\$19,320.33	\$0.1865	\$19,320.28	-\$0.05	0.00%
		Total therms only	141,206.27	\$26,336.04		\$26,334.97	-\$1.07	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	704	\$156,790.53	\$222.64	\$156,790.53	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1895	\$0.00	\$0.00	0.00%
		Winter All therms	1,820,963.74	\$441,583.63	\$0.2425	\$441,583.71	\$0.08	0.00%
		Total therms only	1,820,963.74	\$441,583.63		\$441,583.71	\$0.08	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	267	\$59,333.56	\$222.64	\$59,333.56	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1337	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1087	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	282,895.63	\$48,431.77	\$0.1712	\$48,431.73	-\$0.04	0.00%
		Winter Excess therms	164,590.25	\$23,026.21	\$0.1399	\$23,026.18	-\$0.03	0.00%
		Total therms only	447,485.88	\$71,457.98		\$71,457.91	-\$0.07	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	31	\$41,410.11	\$1,335.81	\$41,410.11	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.1206	\$0.00	\$0.00	0.00%
		Winter All therms	699,749.70	\$138,830.36	\$0.1984	\$138,830.34	-\$0.02	0.00%
		Total therms only	699,749.70	\$138,830.36		\$138,830.34	-\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	33	\$44,081.73	\$1,335.81	\$44,081.73	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0792	\$0.00	\$0.00	0.00%
		Winter All therms	1,562,138.16	\$268,687.76	\$0.1720	\$268,687.76	\$0.00	0.00%
		Total therms only	1,562,138.16	\$268,687.76		\$268,687.76	\$0.00	0.00%
Total		Customers	35,192	\$1,380,728.10		\$1,380,728.10	\$0.00	0.00%
		Summer First Block therms	44.52	-\$66.68		-\$66.69	-\$0.01	0.02%
		Summer Excess therms	(84.22)	-\$43.49		-\$43.49	\$0.00	0.01%
		Winter First Block therms	5,888,642.88	\$1,766,355.29		\$1,766,344.11	-\$11.18	0.00%
		Winter Excess therms	2,478,733.07	\$1,049,279.49		\$1,049,278.15	-\$1.34	0.00%
		Total therms only	8,367,336.25	\$2,815,524.61		\$2,815,512.07	-\$12.54	0.00%
=====								
Grand Totals		Customers	414,362	\$16,297,531.14		\$16,297,531.14	\$0.00	0.00%
		Summer First Block therms	17,308,170.34	\$3,502,218.03		\$3,502,163.69	-\$54.34	0.00%
		Summer Excess therms	2,188,555.64	\$578,169.89		\$578,170.27	\$0.38	0.00%
		Winter First Block therms	34,214,561.04	\$10,218,290.83		\$10,218,120.68	-\$170.15	0.00%

Northern Utilities - NH Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

Winter Excess therms	15,418,992.55	\$6,663,065.34	\$6,662,933.70	-\$131.64	0.00%
Total therms only	69,130,279.56	\$20,961,744.09	\$20,961,388.35	-\$355.74	0.00%

Northern Utilities - New Hampshire Division  
Test Year 2020  
Gas Accuracy Factor of Test Year Billing Determinants  
Therms (does not include special contract customers)

**Annual 2020**

<u>Rate Class</u>	<u>Description</u>		<u>Billing Units</u>	<u>Billed Revenue</u>	<u>Billing Rate</u>	<u>Calculated Revenue</u>	<u>Variance</u>	<u>Percent Variance</u>
R-5	Residential Heating	Customers	306,525	\$6,804,865.37	\$22.20	\$6,804,865.37	\$0.00	0.00%
		Summer First 50 therms	2,947,284	\$1,797,590.61	\$0.6099	\$1,797,548.21	-\$42.40	0.00%
		Summer Excess therms	459,480	\$280,235.59	\$0.6099	\$280,237.07	\$1.48	0.00%
		Winter First 50 therms	6,432,280	\$4,451,121.58	\$0.6920	\$4,451,137.76	\$16.18	0.00%
		Winter Excess therms	7,449,509	\$5,155,067.02	\$0.6920	\$5,155,060.38	-\$6.64	0.00%
		Total therms only	17,288,553	\$11,684,014.80		\$11,683,983.42	-\$31.38	0.00%
R-10	Residential Heating, Low Income	Customers	8,683	\$89,651.36	\$10.33	\$89,651.36	\$0.00	0.00%
		Summer First 50 therms	72,909	\$17,790.23	\$0.2440	\$17,789.73	-\$0.50	0.00%
		Summer Excess therms	7,196	\$1,755.92	\$0.2440	\$1,755.83	-\$0.09	0.00%
		Winter First 50 therms	204,785	\$73,340.39	\$0.3575	\$73,208.41	-\$131.98	-0.18%
		Winter Excess therms	180,409	\$60,639.53	\$0.3354	\$60,515.34	-\$124.19	-0.20%
		Total therms only	465,300	\$153,526.07		\$153,269.31	-\$256.76	-0.17%
R-6	Residential Non-Heating	Customers	15,776	\$350,236.09	\$22.20	\$350,236.09	\$0.00	0.00%
		Summer First 10 therms	51,805	\$33,521.70	\$0.6470	\$33,517.68	-\$4.02	-0.01%
		Summer Excess therms	32,928	\$21,304.42	\$0.6470	\$21,304.34	-\$0.08	0.00%
		Winter First 10 therms	52,602	\$34,032.16	\$0.6470	\$34,033.68	\$1.52	0.00%
		Winter Excess therms	94,282	\$61,000.59	\$0.6470	\$61,000.64	\$0.05	0.00%
		Total therms only	231,617	\$149,858.87		\$149,856.34	-\$2.53	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	60,528	\$4,545,034.41	\$75.09	\$4,545,034.41	\$0.00	0.00%
		Summer First 75 therms	749,335	\$139,754.19	\$0.1865	\$139,750.99	-\$3.20	0.00%
		Summer Excess therms	728,589	\$135,882.33	\$0.1865	\$135,881.86	-\$0.47	0.00%
		Winter First 75 therms	1,918,684	\$357,884.47	\$0.1865	\$357,834.66	-\$49.81	-0.01%
		Winter Excess therms	6,048,253	\$1,127,999.91	\$0.1865	\$1,127,999.27	-\$0.64	0.00%
		Total therms only	9,444,862	\$1,761,520.90		\$1,761,466.78	-\$54.12	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	9,988	\$749,977.95	\$75.09	\$749,977.95	\$0.00	0.00%
		Summer First 75 therms	211,366	\$39,423.72	\$0.1865	\$39,419.75	-\$3.97	-0.01%
		Summer Excess therms	444,727	\$82,942.01	\$0.1865	\$82,941.64	-\$0.37	0.00%
		Winter First 75 therms	216,653	\$40,411.27	\$0.1865	\$40,405.77	-\$5.50	-0.01%
		Winter Excess therms	601,017	\$112,089.85	\$0.1865	\$112,089.64	-\$0.21	0.00%
		Total therms only	1,473,763	\$274,866.85		\$274,856.80	-\$10.05	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	8,741	\$1,946,116.01	\$222.64	\$1,946,116.01	\$0.00	0.00%
		Summer All therms	2,627,539.32	\$497,919.08	\$0.1895	\$497,918.70	-\$0.38	0.00%
		Winter All therms	11,121,406	\$2,696,941.36	\$0.2425	\$2,696,940.94	-\$0.42	0.00%
		Total therms only	13,748,945	\$3,194,860.44		\$3,194,859.65	-\$0.79	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	3,318	\$738,727.31	\$222.64	\$738,727.31	\$0.00	0.00%
		Summer First 1,000 therms	1,231,175	\$164,608.02	\$0.1337	\$164,608.13	\$0.11	0.00%
		Summer Excess therms	515,635	\$56,049.62	\$0.1087	\$56,049.52	-\$0.10	0.00%
		Winter First 1,300 therms	1,677,170	\$287,131.48	\$0.1712	\$287,131.43	-\$0.05	0.00%
		Winter Excess therms	1,045,521	\$146,268.44	\$0.1399	\$146,268.42	-\$0.02	0.00%
		Total therms only	4,469,501	\$654,057.56		\$654,057.51	-\$0.05	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	413	\$551,021.65	\$1,335.81	\$551,021.65	\$0.00	0.00%
		Summer All therms	1,589,451	\$191,687.86	\$0.1206	\$191,687.84	-\$0.02	0.00%
		Winter All therms	4,234,069	\$840,039.28	\$0.1984	\$840,039.25	-\$0.03	0.00%
		Total therms only	5,823,520	\$1,031,727.14		\$1,031,727.09	-\$0.05	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	391	\$521,900.99	\$1,335.81	\$521,900.99	\$0.00	0.00%
		Summer All therms	7,827,306	\$619,922.62	\$0.0792	\$619,922.66	\$0.04	0.00%
		Winter All therms	8,356,912	\$1,437,388.84	\$0.1720	\$1,437,388.79	-\$0.05	0.00%
		Total therms only	16,184,218	\$2,057,311.46		\$2,057,311.45	-\$0.01	0.00%
Total		Customers	414,362	\$16,297,531.14		\$16,297,531.14	\$0.00	0.00%
		Summer First Block therms	17,308,170	\$3,502,218.03		\$3,502,163.69	-\$54.34	0.00%
		Summer Excess therms	2,188,556	\$578,169.89		\$578,170.27	\$0.38	0.00%

Winter First Block therms	34,214,561	\$10,218,290.83	\$10,218,120.68	-\$170.15	0.00%
Winter Excess therms	15,418,993	\$6,663,065.34	\$6,662,933.70	-\$131.64	0.00%
Total therms only	69,130,280	\$20,961,744.09	\$20,961,388.35	-\$355.74	0.00%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**DOCKET DG 21-104**  
**REVISED REVENUE REQUIREMENT SCHEDULES AND WORKPAPERS**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE REQUIREMENT TABLE OF CONTENTS  
12 MONTHS ENDED DECEMBER 31, 2020

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3	Computation Of Gross-Up Factor For Revenue Requirement	<a href="#"><u>Schedule RevReq-1-1</u></a>
4	Operating Income Statement	<a href="#"><u>Schedule RevReq-2 P1</u></a>
5	Pro Forma Distribution Operating Income Statement	<a href="#"><u>Schedule RevReq-2 P2</u></a>
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10	Residential Low Income	<a href="#"><u>Schedule RevReq-3-2</u></a>
11	Unbilled Revenue	<a href="#"><u>Schedule RevReq-3-2</u></a>
12	Non-Distribution Bad Debt	<a href="#"><u>Schedule RevReq-3-2</u></a>
13	Misc. Revenue Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
14	Late Fee Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
15	Billed Accuracy Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
16	Special Contract Customer Revenue Adjustment	<a href="#"><u>Schedule RevReq-3-2</u></a>
17	O&M Expense Adjustments	
18	Production Expense (O&M)	<a href="#"><u>Schedule RevReq-3-3</u></a>
19	Payroll	<a href="#"><u>Schedule RevReq-3-4</u></a>
20	Distribution Bad Debt	<a href="#"><u>Schedule RevReq-3-5</u></a>
21	Non-Distribution Bad Debt	<a href="#"><u>Schedule RevReq-3-2</u></a>
22	Medical & Dental Insurances	<a href="#"><u>Schedule RevReq-3-6</u></a>
23	Pension	<a href="#"><u>Schedule RevReq-3-7</u></a>
24	PBOP	<a href="#"><u>Schedule RevReq-3-7</u></a>
25	SERP	<a href="#"><u>Schedule RevReq-3-7</u></a>
26	401K	<a href="#"><u>Schedule RevReq-3-7</u></a>
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28	Property & Liability Insurances	<a href="#"><u>Schedule RevReq-3-8</u></a>
29	NH PUC Assessment	<a href="#"><u>Schedule RevReq-3-9</u></a>
30	Dues & Subscriptions	<a href="#"><u>Schedule RevReq-3-10</u></a>
31	Pandemic Costs	<a href="#"><u>Schedule RevReq-3-11</u></a>
32	Severance Expense	<a href="#"><u>Schedule RevReq-3-12</u></a>
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38	D&A Expense Adjustments	
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74	Historical Capitalization Ratios	<a href="#"><u>Schedule RevReq-6-7</u></a>
75	Workpapers	<a href="#"><u>Workpapers</u></a>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE REQUIREMENT REVISION SUMMARY  
12 MONTHS ENDED DECEMBER 31, 2020  
PRIVILEGED & CONFIDENTIAL - FOR SETTLEMENT PURPOSES ONLY

Schedule Revision Summary  
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(1) (2) (3) (4) (5)

Line No.	Description	Schedule(s)	Revenue Deficiency Change	Balance	Notes
1	Initially Filed Revenue Deficiency	Initially Filed Schedule RevReq-1		\$ 7,782,950	
2	Update for Actual 2022 Med & Dental Rate Change (0.00%)	Schedule RevReq-3-6 Revised, W3.1/W3.3 Revised	\$ (67,108)	\$ 7,715,842	Refer to Bates 72 and Energy 4-22
3	Update for Actual 2022 Fiscal Year Regulatory Assessments	Schedule RevReq-3-9	68,259	7,784,101	Refer to Bates 75-76 and Supporting Invoice
4	Update for Payroll Tax Adjustment for SS Wage Limit	Schedule RevReq-3-20 Revised, W8.1 & W8.2	(1,694)	7,782,407	Refer to Energy 4-26
5	Update for 2021 Lease Payments	Schedule RevReq-3-22	17,853	7,800,260	Refer to Energy 4-28
6	Audit Issue #4 (Inadvertent Allocator Used)	Schedule RevReq-3-22	(70)	7,800,191	NHDOE Audit Report, Page 148
7	Update for Actual 2022 Wage Increases	Schedule RevReq-3-4 P1 & P2 Revised	8,495	7,808,685	Refer to Bates 69
8	Update for Actual 2022 Wage Increases Impact on 401(k)	Schedule RevReq-3-7 Revised & W4.4/W4.5 Revised	480	7,809,166	Refer to Bates 69
9	Update for Actual 2021 Prop & Liab. Costs	Schedule RevReq-3-8 Revised, W5.1/W5.2/W5.3 Revised	(9,726)	7,799,440	Bates 74 & Energy 4-30 Revised
10	Update for Software Amortization for 2021 Projects & Corrections	Schedule RevReq-3-17 Revised, W7.2/W7.4 Revised	(9,759)	7,789,681	Refer to Bates 80 and Energy 4-37
11	Update for Actual 2021 Property Tax Bills	Schedule RevReq-3-19 Revised	180,147	7,969,828	Refer to Bates 81 & Supporting Invoices
12	Update for Actual 2021 Rent Expense	Schedule RevReq-3-13 Revised	(4,626)	7,965,202	Refer to Bates 77
13	Check:			\$ 0	
14	Change in Revenue Deficiency from Initially Filed			\$ 182,252	

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-1  
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT	(4) 2/15/2022 CO. UPDATE	(5) CHANGE FROM INITIAL FILING
1	Rate Base	Schedule RevReq-5	\$ 188,719,257	\$ 188,738,118	\$ 18,861
2	Rate of Return	Schedule RevReq-6	7.75%	7.75%	0.00%
3	Income Required	Line 1 * Line 2	14,621,110	14,622,572	1,462
4	Adjusted Net Operating Income	Schedule RevReq-2	8,946,016	8,814,586	(131,430)
5	Deficiency	Line 3 - Line 4	5,675,094	5,807,986	132,892
6	Income Tax Effect	Line 7 - Line 5	2,107,856	2,157,216	49,359
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u>\$ 7,782,950</u>	<u>\$ 7,965,202</u>	<u>\$ 182,252</u>



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-1-1  
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LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Northern Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		TEST YEAR 12 MONTHS ENDED 12/31/2020	COST OF GAS EXCLUDING PROD. & OH. <sup>(1)</sup>	OTHER FLOWTHROUGH <sup>(2)</sup>	TEST YEAR DISTRIBUTION, PROD. & OH.	TEST YEAR DISTRIBUTION	TEST YEAR PROD. & OH.	CALENDAR YEAR 2019 <sup>(3)</sup>	CALENDAR YEAR 2018 <sup>(3)</sup>
			LESS						
1	Operating Revenues:								
2	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307
3	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541
4	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848
5	Operating Expenses:								
6	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896
7	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452
8	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813
9	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545
10	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672
11	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224
12	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327
13	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080
14	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816
15	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098
16	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)
17	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)
18	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111
19	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486
20	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749
21	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100

**Notes**

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance, Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
Page 2 of 2  
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LINE NO.	(1) DESCRIPTION	(2)		(3)	(4)	(5)		(6)
		TEST YEAR DISTRIBUTION, PROD. & OH.		PRO FORMA ADJUSTMENTS	TEST YEAR DISTRIBUTION, PROD. & OH. PRO FORMA	PROOF		PRO FORMA RATE RELIEF
						REVENUE REQUIREMENT		
1	Operating Revenues:							
2	Total Sales	\$	39,295,147	\$	2,757,397	\$	42,052,544	\$ 7,965,202 \$ 50,017,746
3	Total Other Operating Revenues		1,107,692		40,013		1,147,705	- 1,147,705
4	Total Operating Revenues	\$	40,402,839	\$	2,797,410	\$	43,200,249	\$ 7,965,202 \$ 51,165,451
5	Operating Expenses:							
6	Production	\$	449,736	\$	76,191	\$	525,927	\$ - \$ 525,927
7	Transmission		63,829		-		63,829	- 63,829
8	Distribution		3,733,377		562,202		4,295,579	- 4,295,579
9	Customer Accounting		2,508,645		84,475		2,593,120	- 2,593,120
10	Customer Service		73,074		-		73,074	- 73,074
11	Sales Expense		69,178		-		69,178	- 69,178
12	Administrative & General		6,682,552		776,622		7,459,173	- 7,459,173
13	Depreciation		8,876,582		2,354,856		11,231,438	- 11,231,438
14	Amortizations		816,977		(128,620)		688,357	- 688,357
15	Taxes Other Than Income		4,867,774		931,673		5,799,447	- 5,799,447
16	Federal Income Tax		(30,211)		(490,390)		(520,601)	1,543,895 1,023,294
17	State Income Tax		(384,644)		(1,009,913)		(1,394,556)	613,321 (781,236)
18	Deferred Federal & State Income Taxes		2,600,179		892,262		3,492,441	- 3,492,441
19	Interest on Customer Deposits		9,258		-		9,258	- 9,258
20	Total Operating Expenses	\$	30,336,305	\$	4,049,358	\$	34,385,663	\$ 2,157,216 \$ 36,542,879
21	Net Operating Income	\$	10,066,533	\$	(1,251,948)	\$	8,814,586	\$ 5,807,986 \$ 14,622,572

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT	(5) 2/15/2022 CO. UPDATE	(6) TOTAL ADJUSTMENT
1	Revenue Adjustments					
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374	\$ -	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	278,301	-	278,301
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523	-	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543	-	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)	-	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788	-	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	40,013	-	40,013
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367	-	367
10	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	17,968	-	17,968
11	Total Revenue Adjustments			<u>\$ 2,797,410</u>	<u>\$ -</u>	<u>\$ 2,797,410</u>
12	Operating & Maintenance Expense Adjustments					
13	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191	\$ -	\$ 76,191
14	Payroll	Dist	Schedule RevReq-3-4	554,442	7,760	562,202
15	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	88,160	1,303	89,463
16	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)	-	(97,468)
17	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	404,594	(65,986)	338,607
18	Pension	A&G	Schedule RevReq-3-7	(2,185)	-	(2,185)
19	PBOP	A&G	Schedule RevReq-3-7	(19,749)	-	(19,749)
20	SERP	A&G	Schedule RevReq-3-7	58,798	-	58,798
21	401K	A&G	Schedule RevReq-3-7	30,095	472	30,567
22	Deferred Comp Expense	A&G	Schedule RevReq-3-7	44,415	-	44,415
23	Property & Liability Insurances	A&G	Schedule RevReq-3-8	60,699	(9,564)	51,135
24	NH PUC Assessment	A&G	Schedule RevReq-3-9	116,230	67,118	183,348
25	Dues & Subscriptions	A&G	Schedule RevReq-3-10	(1,774)	-	(1,774)
26	Pandemic Costs	A&G	Schedule RevReq-3-11	(107,125)	-	(107,125)
27	Severance Expense	A&G	Schedule RevReq-3-12	(29,947)	-	(29,947)
28	Rent Expense	A&G	Schedule RevReq-3-13	51,913	(4,549)	47,363
29	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	92,480	-	92,480
30	Inflation Allowance	A&G	Schedule RevReq-3-15	165,684	-	165,684
31	Update for 2021 Lease Payments	A&G	Schedule RevReq-3-22	-	17,554	17,554
32	NH DOE Audit Adjustment #4	A&G	Schedule RevReq-3-22	-	(69)	(69)
33	Total Operating & Maintenance Expense Adjustments			<u>\$ 1,485,451</u>	<u>\$ 14,038</u>	<u>\$ 1,499,489</u>
34	Depreciation And Amortization Expense Adjustments					
35	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003	\$ -	\$ 469,003
36	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	1,847,988	-	1,847,988
37	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865	-	37,865
38	Software Amortization	Amort	Schedule RevReq-3-17	189,288	(9,689)	179,598
39	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(308,218)	-	(308,218)
40	Total Depreciation And Amortization Expense Adjustments			<u>\$ 2,235,925</u>	<u>\$ (9,689)</u>	<u>\$ 2,226,236</u>
41	Taxes Other Than Income Adjustments					
42	Property Taxes	Oth Tax	Schedule RevReq-3-19	\$ 617,939	\$ 177,134	\$ 795,073
43	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	42,415	(1,072)	41,343
44	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	95,258	-	95,258
45	Total Taxes Other Than Income Adjustments			<u>\$ 755,611</u>	<u>\$ 176,062</u>	<u>\$ 931,673</u>
46	Income Taxes Adjustments					
47	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (405,701)	\$ (35,055)	\$ (440,756)
48	NH State Tax	SIT	Schedule RevReq-3-21 P1	(161,167)	(13,926)	(175,093)
49	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)	-	(49,634)
50	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)	-	(834,820)
51	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442	-	57,442
52	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820	-	834,820
53	Total Income Taxes Adjustments			<u>\$ (559,060)</u>	<u>\$ (48,980)</u>	<u>\$ (608,040)</u>
54	Rate Base Adjustments					
55	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246	\$ -	\$ 1,873,246
56	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190	-	1,350,190
57	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-	-	-
58	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	235,191	18,861	254,052
59	Total Rate Base Adjustments			<u>\$ 758,247</u>	<u>\$ 18,861</u>	<u>\$ 777,108</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WEATHER NORMALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1  
Table of Contents

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather <sup>(1)</sup>	<u>\$ 1,994,374</u>

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	<u>Customer Growth Revenue Adjustment</u>	
2	To Increase Test Year Base Revenue for 2020 Customer Growth <sup>(1)</sup>	\$ 278,301
3	<u>Residential Low Income Assistance Revenue Adjustment</u>	
4	To Reflect Recovery Of The Low Income Discount Through the LDAC <sup>(2)</sup>	\$ 264,523
5	<u>Unbilled Revenue Adjustment</u>	
6	Remove Unbilled Revenue	\$ 294,543
7	<u>Non Distribution Bad Debt Adjustment (Revenue &amp; Expense)</u>	
8	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (97,468)
9	Remove: Provision For Doubtful Accts - Non-Dist - NH	\$ (97,468)
10	<u>Misc. Revenue Adjustment</u>	
11	Clear Remaining Rate Case Expense And Recoupment Balances	\$ 4,788
12	<u>Late Payment Revenue Adjustment</u>	
13	Normalized Late Payment Revenue <sup>(3)</sup>	\$ 76,773
14	Test Year Late Payment Revenue	36,761
15	Late Payment Revenue Adjustment	\$ 40,013
16	<u>Billed Accuracy Adjustment</u>	
17	Booked to Calculated Bill Adjustment <sup>(1)</sup>	\$ 367
18	<u>Special Contract Customer Revenue Adjustment</u>	
19	Full Year Special Contract Customer Revenue at Special Contract Rate <sup>(4)</sup>	\$ 1,197,813
20	Test Year Special Contract Customer Actual Revenue <sup>(4)</sup>	1,179,845
21	Net Special Contract Customer Revenue Adjustment	\$ 17,968

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

(2) See Workpaper - Flowthrough Detail

(3) Normalized Late Payment Revenue based on 2019 calendar year activity

(4) Refer to Workpaper 1.1 and Workpaper 1.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRODUCTION EXPENSE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3  
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LINE NO.	(1) DESCRIPTION	(2) NH	(3) ME	(4) TOTAL	(5) NH PR ALLOC. 40.88%	(6) ME PR ALLOC. 59.12%	(7) NH REVREQ ADJUST.	(8) ME REVREQ ADJUST.
1	Operation & Maintenance Expense							
2	Liquefied Propane Gas Production							
3	Operation Expense							
4	710 - Operation Supervision and Engineering	\$ -	\$ 29,447	\$ 29,447	\$ 12,038	\$ 17,409		
5	717 - Production Operation Labor	-	24,228	24,228	9,904	14,324		
6	735 - Production Operation Miscellaneous	-	59,588	59,588	24,360	35,228		
7	Total Operation Expense	-	113,263	113,263	46,302	66,961		
8	Maintenance							
9	740 - Production Maintenance Supervision	-	29,447	29,447	12,038	17,409		
10	741 - Maintenance of Plant	-	8,464	8,464	3,460	5,004		
11	742 - Maint of Equipment	-	28,588	28,588	11,687	16,901		
12	Total Maintenance Expense	-	66,499	66,499	27,185	39,314		
13	769 - Maint of Scada - Product	-	6,615	6,615	2,704	3,911		
14	Total Manuf Gas Prod Exp	<u>\$ -</u>	<u>\$ 186,377</u>	<u>\$ 186,377</u>	<u>\$ 76,191</u>	<u>\$ 110,186</u>	<u>\$ 76,191</u>	<u>\$ (76,191)</u>
15	Depreciation Expense							
16	Production Plant							
17	305 - Structures	\$ -	\$ 2,277	\$ 2,277	\$ 931	\$ 1,346		
18	Total Production Plant	-	2,277	2,277	931	1,346		
19	Other Storage Plant							
20	361 - Structures & Improve	-	11,705	11,705	4,785	6,920		
21	362 - Gas Holders	-	78,642	78,642	32,149	46,493		
22	Total Other Storage Plant	-	90,347	90,347	36,934	53,413		
23	Total Depreciation & Amortization	<u>\$ -</u>	<u>\$ 92,624</u>	<u>\$ 92,624</u>	<u>\$ 37,865</u>	<u>\$ 54,759</u>	<u>\$ 37,865</u>	<u>\$ (37,865)</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4  
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized <sup>(1)</sup>	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase <sup>(2)</sup>	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase <sup>(3)</sup>	30,465	109,167	139,632	290,817	430,449
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,006,921	3,748,070	4,754,991	6,900,297	11,655,288
8	Less Amounts Chargeable to Capital <sup>(4)</sup>	470,131	1,749,974	2,220,105	2,243,977	4,464,082
9	O&M Payroll Proformed	536,790	1,998,096	2,534,886	4,656,320	7,191,206
10	Less: Test Year O&M Payroll <sup>(5)</sup>			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,226	384,216	554,442
12	Incentive Compensation Target Adjustment <sup>(6)</sup>			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,226	384,216	554,442

Notes

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.12% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2.

(6) Refer to Workpaper 2.4



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4 Revised  
Page 1 of 2 Revised  
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized <sup>(1)</sup>	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase <sup>(2)</sup>	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase <sup>(3)</sup>	31,637	109,167	140,804	301,392	442,196
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,008,093	3,748,070	4,756,163	6,910,872	11,667,034
8	Less Amounts Chargeable to Capital <sup>(4)</sup>	470,679	1,749,974	2,220,653	2,247,416	4,468,069
9	O&M Payroll Proformed	537,414	1,998,096	2,535,510	4,663,456	7,198,966
10	Less: Test Year O&M Payroll <sup>(5)</sup>			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,850	391,352	562,202
12	Incentive Compensation Target Adjustment <sup>(6)</sup>			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,850	391,352	562,202

Notes

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.24% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.56% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2 Revised.

(6) Refer to Workpaper 2.4

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-4  
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(1)		(2)
LINE NO.	DESCRIPTION	TOTAL
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division <sup>(1)</sup>	\$ 6,330,920
2	2021 Salary & Wage Increase % <sup>(2)</sup>	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % <sup>(2)</sup>	4.40%
6	Payroll Increase	290,817
7	Proforma Payroll for 2019 and 2020 Increase	6,900,297
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,243,977
10	Proforma Amount to O&M Expense	4,656,320
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 384,216

**Notes**

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-4 Revised  
Page 2 of 2 Revised  
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(1)		(2)
LINE NO.	DESCRIPTION	TOTAL
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division <sup>(1)</sup>	\$ 6,330,920
2	2021 Salary & Wage Increase % <sup>(2)</sup>	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % <sup>(2)</sup>	4.56%
6	Payroll Increase	301,392
7	Proforma Payroll for 2019 and 2020 Increase	6,910,872
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,247,416
10	Proforma Amount to O&M Expense	4,663,456
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 391,352

**Notes**

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.56% Effective January 1, 2022

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DISTRIBUTION BAD DEBT ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-5  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(4) TOTAL
1	Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue <sup>(1)</sup>	0.71%	0.71%	0.71%
2	Per Books Based Distribution Billed Revenue - Calendar Year 2019 <sup>(1)</sup>	\$ 39,254,737	\$ -	\$ 39,254,737
3	Revenue Increase from Rate Case	7,782,950	182,252	7,965,202
4	2020 Total Normalized Delivery Retail Billed Revenue	\$ 47,037,687	\$ 182,252	\$ 47,219,939
5	Uncollectible Delivery Revenue	\$ 336,170	\$ 1,303	\$ 337,472
6	Less: Test Year Bad Debt Expense	\$ 248,010	\$ -	\$ 248,010
7	Increase in Bad Debt Expense	\$ 88,160	\$ 1,303	\$ 89,463

Notes

(1) Normalized write offs and per books base distribution billed revenue by using 2019 calendar year activity

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6  
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	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TOTAL	NuNH <sup>(1)</sup>	UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Medical and Dental O&M Expense	\$ 871,431	\$ 318,565	\$ 552,866
2	Less: Test Year Medical And Dental Insurance O&M Expense	466,837	182,055	284,783
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 404,594</u>	<u>\$ 136,510</u>	<u>\$ 268,083</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6 Revised  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Medical and Dental O&M Expense	\$ 805,445	\$ 293,606	\$ 511,839
2	Less: Test Year Medical And Dental Insurance O&M Expense	466,837	182,055	284,783
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 338,607</u>	<u>\$ 111,551</u>	<u>\$ 227,056</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,059	98,571	295,488
5	Test Year Deferred Comp Expense, as Pro-Formed	<u>52,717</u>	<u>-</u>	<u>52,717</u>
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	<u>1,846,920</u>	<u>554,009</u>	<u>1,292,911</u>
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	<u>8,302</u>	<u>-</u>	<u>8,302</u>
12	Total Test Year Pension, PBOP, SERP and 401K Expense	<u>1,735,547</u>	<u>576,854</u>	<u>1,158,693</u>
13	Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>	30,095	5,712	24,382
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup>	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	<u>\$ 111,373</u>	<u>\$ (22,845)</u>	<u>\$ 134,218</u>

Notes

- (1) Refer to Workpaper 4.1  
(2) Refer to Workpaper 4.2  
(3) Refer to Workpaper 4.3  
(4) Refer to Workpaper 4.4  
(5) Refer to Workpaper 4.6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7 Revised  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,531	98,590	295,941
5	Test Year Deferred Comp Expense, as Pro-Formed	<u>52,717</u>	<u>-</u>	<u>52,717</u>
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	<u>1,847,392</u>	<u>554,028</u>	<u>1,293,364</u>
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	<u>8,302</u>	<u>-</u>	<u>8,302</u>
12	Total Test Year Pension, PBOP, SERP and 401K Expense	<u>1,735,547</u>	<u>576,854</u>	<u>1,158,693</u>
13	Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>	30,567	5,732	24,835
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup>	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	<u>\$ 111,845</u>	<u>\$ (22,826)</u>	<u>\$ 134,671</u>

Notes

(1) Refer to Workpaper 4.1

(2) Refer to Workpaper 4.2

(3) Refer to Workpaper 4.3

(4) Refer to Workpaper 4.4

(5) Refer to Workpaper 4.6



PROPERTY & LIABILITY INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Property & Liability Insurances O&M Expense	\$ 319,949	\$ 289,097	\$ 30,851
2	Less: Test Year Property & Liability Insurances O&M Expense	<u>259,250</u>	<u>241,873</u>	<u>17,377</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 60,699</u>	<u>\$ 47,224</u>	<u>\$ 13,475</u>

Notes

(1) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.2

PROPERTY & LIABILITY INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Property & Liability Insurances O&M Expense	\$ 310,385	\$ 277,077	\$ 33,308
2	Less: Test Year Property & Liability Insurances O&M Expense	<u>259,250</u>	<u>241,873</u>	<u>17,377</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 51,135</u>	<u>\$ 35,204</u>	<u>\$ 15,931</u>

Notes

(1) Refer to Workpaper 5.1 Revised

(2) Refer to Workpaper 5.2 Revised

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
NH PUC ASSESSMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-9  
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LINE NO.	(1) DESCRIPTION	(2) FY 2021 AS FILED	(3) FY 2022 UPDATE
1	Regulatory Assessments	\$ 485,194	\$ 552,312
2	Test Year Total PUC Assessment Recovered Through Base Rates	368,964	368,964
3	Adjustment for 2021 NH PUC Assessment	<u>\$ 116,230</u>	<u>\$ 183,348</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DUES & SUBSCRIPTION ADJUSTEMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-10  
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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	AGA Membership Dues	\$ 84,145
2	Amount allocated to NuNH	34%
3	Test Year NuNH Dues & Subscriptions	28,609
4	Adjustment to remove lobbying portion of Dues & Subscriptions <sup>(1)</sup>	(1,774)

**Notes**

(1) The portion of 2020 membership that is allocable to lobbying is 6.2%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PANDEMIC COST ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-11  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Pandemic Cost Adjustment - NuNH	\$ 100,284
2	<u>Unitil Service Expense Allocated to NuNH</u>	
3	Total Unitil Service Pandemic Costs	\$ 49,496
4	NuNH Apportionment	20.18%
5	Expense Apportioned to NuNH	\$ 9,988
6	Capitalization Rate	31.51%
7	NuNH Capitalization	3,147
8	NuNH Net O&M Medical Expense	\$ 6,841
9	Removal of Total Pandemic Costs from Test Year	<u>\$ (107,125)</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SEVERANCE EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-12  
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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Test year severance normalization <sup>(1)</sup>	\$ (29,947)

Notes

(1) Normalized using 5-year historical amounts

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RENT EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-13  
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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Rent Expense Charged to Unitil Service Corp.	\$ 381,843
2	NuNH Apportionment	19.85%
3	Expense Apportioned to NuNH	\$ 75,796
4	Capitalization Rate	31.51%
5	NuNH Capitalization	23,883
6	NuNH Net O&M Rent Expense	\$ 51,913

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RENT EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-13 Revised  
[Table of Contents](#)

(1)		(2)	
LINE NO.	DESCRIPTION	AMOUNT	
1	Rent Expense Charged to Unitil Service Corp.	\$	348,382
2	NuNH Apportionment		19.85%
3	Expense Apportioned to NuNH	\$	69,154
4	Capitalization Rate		31.51%
5	NuNH Capitalization		21,790
6	NuNH Net O&M Rent Expense	\$	47,363



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-14  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Allocable to NuNH	22%
3	Expense Allocable to NuNH	\$ 18,480
4	Annual AMP Forgiveness <sup>(1)</sup>	74,000
5	Total AMP Implementation Costs	\$ 92,480

**Notes**

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's proposed Regulatory Cost Adjustment Mechanism as a component of the Local Delivery Adjustment Charge

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15  
Page 1 of 2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) AMOUNT AS FILED
1	Test Year Distribution O&M Expenses	\$ 13,580,391
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 6,636,764
3	Medical and Dental Insurance	466,837
4	401K Costs	363,965
5	Property & Liability Insurance	259,250
6	PUC Assessment	368,964
7	Total Normalizing Adjustment Items	\$ 8,095,780
	Less Items not Subject to Inflation:	
8	Pension	\$ 692,409
9	Postemployment Benefits Other than Pensions	409,195
10	Supplemental Executive Retirement Plan	261,677
11	Deferred Comp Expense	8,302
12	Bad Debts	345,477
13	Postage	135,037
14	Amortizations - USC Charge	75,914
15	Facility Leases - USC Charge	320,591
16	Total Items not Subject to Inflation	\$ 2,248,602
17	Residual O&M Expenses	\$ 3,236,009
18	Projected Inflation Rate <sup>(1)</sup>	5.12%
19	Increase in Other O&M Expense for Inflation	\$ 165,684

Notes

(1) Refer to Schedule RevReq-3-15, Page 2 of 2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15  
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LINE NO.	(1) DESCRIPTION	(2) INDEX <sup>(1)</sup>
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	113.6
3	July 1, 2020 (Midpoint of Test Year) Index	113.3
	GDPIPD Index Value at date of permanent rates :	
4	July 2022 Index-GDP	119.0
5	August 2022 Index-GDP	119.2
6	August 1, 2022 (Date of Permanent Rates) Index	119.1
7	Projected Inflation Rate	5.12%

Notes

(1) Refer to Workpaper 6.1 for GDPIPD Indices

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DEPRECIATION ANNUALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
Page 1 of 2  
[Table of Contents](#)

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) CURRENT DEPRECIATION RATES	(4) ANNUAL DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	1.43%	620
14	375.7 Structures - Other Dist Sys	3,217,521	1.43%	46,011
15	376.2 Mains - Coated/Wrapped	29,746,227	2.66%	791,250
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.87%	3,453,821
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.17%	45,150
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	3.50%	255,114
22	379 Mea & Reg Ta-G	39,266	3.50%	1,374
23	380 Services	82,837,047	3.67%	3,040,120
24	381 Meters	4,624,610	3.33%	154,000
25	382 Meter Installations	26,001,685	3.33%	865,856
26	383 House Regulators	733,550	3.33%	24,427
27	386 Water Heaters/Conversion Burners	1,978,895	7.41%	146,636
28	Total Distribution Plant	278,804,516	3.17%	8,824,379
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	8.70%	44,208
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	5.26%	75,240
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	9.09%	170,299
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	6.67%	231,459
38	Total General Plant	7,734,572	7.16%	521,206
39	Total Plant in Service	\$ 299,372,252	3.28%	\$ 9,345,585
40	Test Year Expense			\$ 8,876,582
41	Increase In Depreciation Expense			\$ 469,003

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPOSED DEPRECIATION RATES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
Page 2 of 2  
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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) PROPOSED DEPRECIATION RATES	(4) PROPOSED DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	2.74%	1,188
14	375.7 Structures - Other Dist Sys	3,217,521	2.74%	88,160
15	376.2 Mains - Coated/Wrapped	29,746,227	3.78%	1,124,407
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.88%	3,465,855
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.64%	50,239
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	4.87%	354,973
22	379 Mea & Reg Ta-G	39,266	4.87%	1,912
23	380 Services	82,837,047	4.41%	3,653,114
24	381 Meters	4,624,610	5.34%	246,954
25	382 Meter Installations	26,001,685	4.23%	1,099,871
26	383 House Regulators	733,550	3.32%	24,354
27	386 Water Heaters/Conversion Burners	1,978,895	11.36%	224,802
28	Total Distribution Plant	278,804,516	3.72%	10,335,829
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	6.67%	33,893
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	3.67%	52,496
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	5.36%	100,419
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	3.18%	110,351
38	Total General Plant	7,734,572	4.08%	297,159
39	Total Plant in Service	\$ 299,372,252	3.73%	\$ 10,632,988
40	Reserve Adjustment For Amortization <sup>(1)</sup>			
41	391.10 Off Furn & Eq.- Unspecified			(3,628)
42	394.10 Tools, Garage & Service Equipment			(27,132)
43	397 Communication Equipment			(80,592)
44	397.35 ERT Automatic Reading Dev			(35,960)
45	Total Reserve Adjustment for Amortization			(147,312)
46	Leak Prone Pipe <sup>(1)</sup>			
47	376.3 Mains - Bare Steel			464,724
48	376.8 Mains - Cast Iron			243,173
49	Total Leak Prone Pipe Amortization			707,897
50	Total Pro Forma Depreciation Expense (Line 39 + Line 45 + Line 49)			11,193,573
51	Annualized Test Year Expense <sup>(2)</sup>			\$ 9,345,585
52	Increase in Depreciation Expense			\$ 1,847,988

**Notes**

(1) Refer to testimony and schedules of Mr. Allis

(2) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 39

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
AMORTIZATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization <sup>(1)</sup>	\$ 669,511
2	USC Allocated Rate Year Software Amortization <sup>(2)</sup>	118,959
3	Total Rate Year Software Amortization	<u>788,470</u>
4	NU-NH Test Year Software Amortization <sup>(3)</sup>	\$ 522,006
5	USC Allocated Test Year Software Amortization <sup>(4)</sup>	77,176
6	Total 2020 Test Year Software Amortization	<u>599,182</u>
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 189,288</u></u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
AMORTIZATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17 Revised  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization <sup>(1)</sup>	\$ 657,774
2	USC Allocated Rate Year Software Amortization <sup>(2)</sup>	121,006
3	Total Rate Year Software Amortization	<u>778,780</u>
4	NU-NH Test Year Software Amortization <sup>(3)</sup>	\$ 522,006
5	USC Allocated Test Year Software Amortization <sup>(4)</sup>	77,176
6	Total 2020 Test Year Software Amortization	<u>599,182</u>
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 179,598</u></u>

Notes

(1) Workpaper W7.2 Revised

(2) Workpaper W7.4 Revised

(3) Workpaper W7.1

(4) Workpaper W7.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-18  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Annual Amortization Expense Reduction Related to Excess ADIT Flowback <sup>(1)</sup>	\$ (308,218)

Notes

(1) Refer to Exhibit JAG-6



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES <sup>(1)</sup>
1	Atkinson	4/1 - 3/31	\$ 16.24	1,564,100	25,401
2	Brentwood	4/1 - 3/31	\$ 21.36	1,489,600	31,818
3	Brentwood	4/1 - 3/31	\$ 23.19	400	9
4	Dover	4/1 - 3/31	\$ 24.85	1,200	30
5	Dover	4/1 - 3/31	\$ 22.92	37,150,600	851,492
6	Durham	4/1 - 3/31	\$ 25.73	7,742,400	199,212
7	East Kingston	4/1 - 3/31	\$ 20.50	746,700	15,307
8	Epping	4/1 - 3/31	\$ 23.64	1,079,900	25,529
9	Exeter	4/1 - 3/31	\$ 22.50	13,803,800	310,586
10	Greenland	4/1 - 3/31	\$ 14.58	733,400	10,693
11	Hampton--Class 4000	4/1 - 3/31	\$ 13.93	18,884,700	263,064
12	Hampton--Class 5000	4/1 - 3/31	\$ 14.43	9,301,400	134,219
13	Hampton Falls	4/1 - 3/31	\$ 19.33	36,400	704
14	Kensington	4/1 - 3/31	\$ 18.61	1,442,400	26,843
15	Madbury	4/1 - 3/31	\$ 23.41	347,000	8,123
16	Newington	4/1 - 3/31	\$ 8.02	2,848,900	22,848
17	North Hampton	4/1 - 3/31	\$ 14.80	1,822,800	26,977
18	Plaistow	4/1 - 3/31	\$ 19.60	9,849,580	193,052
19	Portsmouth	4/1 - 3/31	\$ 12.80	47,562,000	608,794
20	Rochester	4/1 - 3/31	\$ 22.67	26,840,200	608,468
21	Rollinsford	4/1 - 3/31	\$ 22.57	194,600	4,392
22	Rollinsford	4/1 - 3/31	\$ 24.68	20,000	494
23	Salem	4/1 - 3/31	\$ 19.82	9,478,700	187,867
24	Seabrook	4/1 - 3/31	\$ 13.90	12,142,100	168,775
25	Somersworth	4/1 - 3/31	\$ 25.91	9,713,200	251,669
26	Somersworth	4/1 - 3/31	\$ 27.85	62,000	1,727
27	Stratham	4/1 - 3/31	\$ 17.14	497,200	8,522
28	State Of NH <sup>(2)</sup>	4/1 - 3/31			1,359,585
29	Total			<u>\$ 215,355,280</u>	<u>\$ 5,346,199</u>
30	Test Year Property Taxes <sup>(3)</sup>				\$ 4,728,948
31	Less: Test Year Property Tax Abatements <sup>(4)</sup>				688
32	Total Test Year Property Tax Expense				<u>\$ 4,728,260</u>
33	Total Property Tax Increase (Line 29 - Line 32)				<u>\$ 617,939</u>

Notes

(1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case

(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case

(3) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES <sup>(1)</sup>
1	Atkinson	4/1 - 3/31	\$ 10.94	1,999,400	21,873
2	Brentwood	4/1 - 3/31	\$ 20.46	1,423,000	29,115
3	Dover	4/1 - 3/31	\$ 20.08	40,155,200	806,316
4	Durham	4/1 - 3/31	\$ 25.93	7,155,300	185,537
5	East Kingston	4/1 - 3/31	\$ 20.16	714,400	14,402
6	Epping	4/1 - 3/31	\$ 20.55	4,745,700	97,524
7	Exeter	4/1 - 3/31	\$ 22.02	13,081,500	288,055
8	Greenland	4/1 - 3/31	\$ 16.73	795,800	13,314
9	Hampton--Class 4000	4/1 - 3/31	\$ 13.90	18,884,700	262,497
10	Hampton--Class 5000	4/1 - 3/31	\$ 14.69	9,301,400	136,638
11	Hampton Falls	4/1 - 3/31	\$ 19.10	91,500	1,748
12	Kensington	4/1 - 3/31	\$ 16.80	1,410,000	23,688
13	Madbury	4/1 - 3/31	\$ 23.59	336,100	7,929
14	Newington	4/1 - 3/31	\$ 8.20	2,811,000	23,050
15	North Hampton	4/1 - 3/31	\$ 14.60	1,822,800	26,613
16	Plaistow	4/1 - 3/31	\$ 17.29	9,922,000	171,551
17	Portsmouth	4/1 - 3/31	\$ 13.09	50,847,408	665,593
18	Rochester	4/1 - 3/31	\$ 22.81	34,423,000	785,188
19	Rollinsford	4/1 - 3/31	\$ 22.33	284,500	6,353
20	Salem	4/1 - 3/31	\$ 14.35	13,096,000	187,927
21	Seabrook	4/1 - 3/31	\$ 12.09	13,121,300	158,637
22	Somersworth	4/1 - 3/31	\$ 25.72	8,953,600	230,287
23	Stratham	4/1 - 3/31	\$ 16.73	539,100	9,019
24	State Of NH	4/1 - 3/31			1,370,478
25	Total			<u>\$ 235,914,708</u>	<u>\$ 5,523,332</u>
26	Test Year Property Taxes <sup>(2)</sup>				\$ 4,728,948
27	Less: Test Year Property Tax Abatements				688
28	Total Test Year Property Tax Expense				<u>\$ 4,728,260</u>
29	Total Property Tax Increase (Line 25 - Line 28)				<u>\$ 795,073</u>

Notes

(1) Based on final 2021 property tax bills

(2) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT - WAGE INCREASES  
12 MONTHS ENDED DECEMBER 31, 2020**

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	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	SOCIAL SECURITY	MEDICARE	TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup>	\$ 554,442	\$ 554,442	
2	Payroll Tax Rates	6.20%	1.45%	
3	Increase in Payroll Taxes	<u>\$ 34,375</u>	<u>\$ 8,039</u>	<u>\$ 42,415</u>

**Notes**

(1) Refer to Schedule RevReq-3-4, Page 1 of 2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT - WAGE INCREASES  
12 MONTHS ENDED DECEMBER 31, 2020**

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LINE NO.	(1) DESCRIPTION	(2) SOCIAL SECURITY	(3) MEDICARE	(4) TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup>	\$ 562,202	\$ 562,202	
2	Less Pay Increase Amounts in Excess of Taxable Limit <sup>(2)</sup>			
3	Northern Utilities, Inc. <sup>(3)</sup>	\$ (2,564)		
4	Unitil Service Corp. <sup>(4)</sup>	\$ (24,305)		
5	O&M Payroll / Compensation Increase Subject to Payroll Taxes	535,333	562,202	
6	Payroll Tax Rates	6.20%	1.45%	
7	Increase in Payroll Taxes	\$ 33,191	\$ 8,152	\$ 41,343

**Notes**

(1) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised

(2) 2021 Social Security Wage Limit of \$142,800

(3) Refer to Workpaper 8.1

(4) Refer to Workpaper 8.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT  
EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")  
12 MONTHS ENDED DECEMBER 31, 2020

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(1)		(2)
LINE NO.	DESCRIPTION	SOCIAL SECURITY
1	ERC & FFCRA - NuNH	\$ (107,364)
2	Capitalization Rate	46.69%
3	Capitalized Amount	(50,128)
4	Net Expense - NuNH	(57,236)
5	<u>Unitil Service ERC Allocated to NuNH</u>	
6	Total Unitil Service ERC	\$ (279,213)
7	NUNH Apportionment	20.18%
8	Expense Apportioned to NuNH	\$ (56,345)
9	Capitalization Rate	32.52%
10	NuNH Capitalization	(18,323)
11	NuNH Net ERC	\$ (38,022)
12	Removal of Total ERC & FFCRA from Test Year	\$ 95,258

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(4) TEST YEAR AS PROFORMED
1	<u>Increases / (Decreases) To Revenue</u>			
2	Weather Normalization	\$ 1,994,374	\$ -	\$ 1,994,374
3	New Customer Revenue Annualization	278,301	-	278,301
4	Residential Low Income	264,523	-	264,523
5	Unbilled Revenue	294,543	-	294,543
6	Non-Distribution Bad Debt	(97,468)	-	(97,468)
7	Misc. Revenue Adjustment	4,788	-	4,788
8	Late Fee Adjustment	40,013	-	40,013
9	Billed Accuracy Adjustment	367	-	367
10	Special Contract Customer Revenue Adjustment	17,968	-	17,968
11	Total Revenue Adjustments	\$ 2,797,410	\$ -	\$ 2,797,410
12	<u>Increases / (Decreases) To Expenses</u>			
13	Production Expense (O&M)	\$ 76,191	\$ -	\$ 76,191
14	Payroll	554,442	7,760	562,202
15	Medical & Dental Insurances	404,594	(65,986)	338,607
16	Distribution Bad Debt	88,160	1,303	89,463
17	Non-Distribution Bad Debt	(97,468)	-	(97,468)
18	Pension	(2,185)	-	(2,185)
19	PBOP	(19,749)	-	(19,749)
20	SERP	58,798	-	58,798
21	401K	30,095	472	30,567
22	Deferred Comp Expense	44,415	-	44,415
23	Property & Liability Insurances	60,699	(9,564)	51,135
24	NH PUC Assessment	116,230	67,118	183,348
25	Dues & Subscriptions	(1,774)	-	(1,774)
26	Pandemic Costs	(107,125)	-	(107,125)
27	Severance Expense	(29,947)	-	(29,947)
28	Rent Expense	51,913	(4,549)	47,363
29	Arrearage Management Program (AMP) Implementation Cost	92,480	-	92,480
30	Inflation Allowance	165,684	-	165,684
31	Update for 2021 Lease Payments	-	17,554	17,554
32	NH DOE Audit Adjustment #4	-	(69)	(69)
33	Depreciation Annualization	469,003	-	469,003
34	Proposed Depreciation Rates	1,847,988	-	1,847,988
35	Production Expense (Depreciation)	37,865	-	37,865
36	Software Amortization	189,288	(9,689)	179,598
37	Excess ADIT Flowback	(308,218)	-	(308,218)
38	Property Taxes	617,939	177,134	795,073
39	Payroll Taxes - Wage Increases	42,415	(1,072)	41,343
40	Payroll Taxes - Employee Retention Credits	95,258	-	95,258
41	Flowthrough Net Operating Income	759,111	-	759,111
42	Change In Interest Exp (Refer To Schedule RevReq 3-21 Page 2)	(345,611)	442	(345,169)
43	Total Expense Adjustments	\$ 4,890,487	\$ 180,853	\$ 5,071,340
44	Increase / (Decrease) In Taxable Income	\$ (2,093,077)	\$ (180,853)	\$ (2,273,930)
45	Effective Federal Income Tax Rate <sup>(1)</sup>	19.38%	19.38%	19.38%
46	NH State Tax Rate <sup>(2)</sup>	7.70%	7.70%	7.70%
	<u>Federal Income &amp; NH State Tax</u>			
47	Effective Federal Income Tax	\$ (405,701)	\$ (35,055)	\$ (440,756)
48	NH State Tax	(161,167)	(13,926)	(175,093)
49	Increase (Decrease) In Income Taxes	\$ (566,868)	\$ (48,980)	\$ (615,848)
	<u>Notes</u>			
50	Federal Income Tax Rate	21.00%	21.00%	21.00%
51	Federal Benefit of State Tax - (Line 48 * Line 51)	-1.62%	-1.62%	-1.62%
52	(1) Effective Federal Income Tax Rate	19.38%	19.38%	19.38%
53	(2) State Income Tax Rate	7.70%	7.70%	7.70%
54	Northern New Hampshire Tax Rate (Line 50 + Line 51)	27.08%	27.08%	27.08%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(5) TEST YEAR AS PROFORMED
1	Ratemaking Interest Synchronization			
2	Rate Base <sup>(1)</sup>	\$ 188,719,257	\$ 18,861	\$ 188,738,118
3	Cost Of Debt In Proposed Rate Of Return <sup>(2)</sup>	2.34%	0.00%	2.34%
4	Interest Expense for Ratemaking	\$ 4,422,286	442	4,422,728
5	Test Year Interest Expense			
6	Interest Charges (427-431)	\$ 4,767,897	\$ -	\$ 4,767,897
7	Increase / (Decrease) in Interest Expense	\$ (345,611)	\$ 442	\$ (345,169)

Notes

(1) Refer to Schedule RevReq-5

(2) Refer to Schedule RevReq-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 6,096,270	\$ -	\$ 6,096,270
2	Federal Income Tax-Current	(19,629)	-	(19,629)
3	NH State Income Tax-Current	(380,440)	-	(380,440)
4	NH State Business Enterprise Credit Against NH BPT	63,600	-	63,600
5	Deferred Federal Income Tax	1,637,521	-	1,637,521
6	Deferred State Income Tax	962,658	-	962,658
7	Net Income Before Income Taxes	8,359,980	-	8,359,980
8	<u>Permanent Items</u>			
9	Lobbying	22,225	-	22,225
10	Parking Lot Disallowance	2,543	-	2,543
11	Penalties	2,500	-	2,500
12	Total Permanent Items	27,268	-	27,268
13	<u>Temporary Differences</u>			
14	Accrued Revenue	(3,295,760)	-	(3,295,760)
15	Bad Debt	81,370	-	81,370
16	FASB 87-Pensions	(211,016)	-	(211,016)
17	PBOP SFAS 106	96,936	-	96,936
18	Remediation	267,789	-	267,789
19	Utility Plant Differences	(5,924,514)	-	(5,924,514)
20	Total Temporary Differences	(8,985,195)	-	(8,985,195)
21	<u>Federal And State Tax Differences</u>			
22	Tax Depreciation	(2,123,819)	-	(2,123,819)
23	Total Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
24	State Taxable Base Income	(2,721,766)	-	(2,721,766)
25	State Business Profits Tax - Current	(209,576)	-	(209,576)
26	Less: Business Enterprise Tax	63,600	-	63,600
27	Total State Tax Expense	(273,176)	-	(273,176)
28	Federal Taxable Income Base Before Federal And State Tax Differences	(2,512,190)	-	(2,512,190)
29	Less: Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
30	Federal Taxable Income Base	(388,371)	-	(388,371)
31	Federal Income Tax-Current	(81,558)	-	(81,558)
32	<u>Summary Of Utility Income Taxes:</u>			
33	Federal Income Tax-Current	(92,140)	-	(92,140)
34	Federal Income Tax-Prior	49,634	-	49,634
35	Federal Income Tax-NOL	12,295	-	12,295
36	Federal Amount To Non-Distribution Operations	10,582	(10,582)	-
37	State Business Profits Tax-Current	(277,380)	-	(277,380)
38	State Business Profits Tax-Prior	834,820	-	834,820
39	State Business Profits Tax-NOL	(942,084)	-	(942,084)
40	State Amount To Non-Distribution Operations	4,204	(4,204)	-
41	Deferred Federal Income Tax	1,707,258	-	1,707,258
42	Deferred Federal Income Tax-Prior	(57,442)	-	(57,442)
43	Deferred Federal Income Tax-NOL	(12,295)	-	(12,295)
44	Deferred State Business Profits Tax	855,394	-	855,394
45	Deferred State Business Profits Tax-Prior	(834,820)	-	(834,820)
46	Deferred State Business Profits Tax-NOL	942,084	-	942,084
47	Total Income Taxes	\$ 2,200,110	\$ (14,786)	\$ 2,185,324



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRIOR YEAR INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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	(1)	(2)
LINE NO	DESCRIPTION	ACTUAL
1	Remove Prior Year Federal Income Taxes	\$ (49,634)
2	Remove Prior Year State Income Taxes	(834,820)
3	Remove Prior Year Deferred Federal Income Taxes	57,442
4	Remove Prior Year Deferred State Income Taxes	834,820
5	Total	<u>\$ 7,808</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
NEW HAMPSHIRE DOE AUDIT ADJUSTMENTS & OTHER  
12 MONTHS ENDED DECEMBER 31, 2020

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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	<u>Audit Issue #4</u> <sup>(1)</sup>	
2	Audit Issue #4 Reduction (Inadvertent Allocator Used)	\$ (69)
3	<u>Lease Payment Increase</u> <sup>(2)</sup>	
4	2020 Lease Payments	\$ 211,251
5	2021 Lease Payments	228,806
6	Lease Payment Increase	<u>\$ 17,554</u>

Notes:

(1) Refer to NHDOE Audit Report, Page 148

(2) Refer to Energy 4-28

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ASSETS & DEFERRED CHARGES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Gas Plant</u>						
2	In Service	\$ 299,372,252	\$ 390,755,625	\$ -	\$ 690,127,877	\$ 623,207,033	\$ 560,519,339
3	Construction Work in Progress	6,411,145	6,890,804	-	13,301,949	12,576,742	11,064,887
4	Less: Reserve for Depreciation	<u>(88,023,262)</u>	<u>(87,391,662)</u>	-	<u>(175,414,925)</u>	<u>(143,066,942)</u>	<u>(131,806,854)</u>
5	Total Gas Plant	217,760,135	310,254,767	-	528,014,901	492,716,833	439,777,371
6	<u>Other Property</u>						
7	Total Other Net Property	-	86,855	-	86,855	29,819	(24,914)
8	Total Other & Non Operating Plant	-	86,855	-	86,855	29,819	(24,914)
9	<u>Current Assets</u>						
10	Cash	1,500	250	370,260	372,010	341,847	672,243
11	Accounts Receivable - Gas	9,102,182	14,492,785	-	23,594,967	21,416,443	28,512,317
12	Accounts Receivable - Other	181,592	14,495	3,377	199,464	154,773	34,597
13	Uncollectible Accounts	(294,933)	(863,075)	-	(1,158,008)	(441,588)	(836,962)
14	Notes Receivable	-	-	8,913,185	8,913,185	5,559,766	3,137,369
15	Material and Supplies	2,416,575	2,048,155	-	4,464,730	4,162,206	3,892,225
16	Stores Expense Undistributed	356,883	351,217	-	708,100	655,826	481,856
17	Inventory	267,731	40,348	-	308,079	448,104	391,250
18	Prepayments	963,040	1,128,283	70,044	2,161,367	4,450,029	3,400,561
19	Accrued Revenue	3,803,680	4,731,203	-	8,534,883	9,587,864	8,319,787
20	Miscellaneous Current Assets	<u>4,530,525</u>	<u>93,747</u>	-	<u>4,624,272</u>	<u>5,666,176</u>	<u>7,622,013</u>
21	Total Current Assets	21,328,775	22,037,408	9,356,866	52,723,049	52,001,444	55,627,256
22	<u>Deferred Charges</u>						
23	Unamortized Debt Expense	-	-	1,359,851	1,359,851	1,208,586	1,092,517
24	Other - Deferred Debits	<u>13,872,478</u>	<u>20,353,943</u>	<u>98,736</u>	<u>34,325,157</u>	<u>27,066,138</u>	<u>32,928,903</u>
25	Total Deferred Charges	13,872,478	20,353,943	1,458,587	35,685,008	28,274,724	34,021,420
26	Total Assets & Deferred Charges	<u>\$ 252,961,387</u>	<u>\$ 352,732,973</u>	<u>\$ 10,815,453</u>	<u>\$ 616,509,813</u>	<u>\$ 573,022,820</u>	<u>\$ 529,401,133</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
STOCKHOLDERS EQUITY & LIABILITIES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Capitalization</u>						
2	Common Stock	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
3	Paid in Capital	-	-	207,074,000	207,074,000	200,699,000	175,199,000
4	Earned Surplus	6,096,270	8,643,131	9,713,702	24,453,103	24,380,042	22,032,465
5	Stockholders Equity	6,096,270	8,643,131	216,788,702	231,528,103	225,080,042	197,232,465
6	<u>Long Term Debt</u>						
7	Bonds and Notes	-	-	230,000,000	230,000,000	198,200,000	166,600,000
8	Total	-	-	230,000,000	230,000,000	198,200,000	166,600,000
9	<u>Current and Accrued Liabilities</u>						
10	Accounts Payable	639,411	538,256	6,001,159	7,178,826	8,651,894	10,471,212
11	Notes Payable to Associated Co.	-	-	26,747,022	26,747,022	28,494,680	58,154,005
12	A/P to Associated Co's	-	-	7,400,409	7,400,409	6,497,178	3,145,273
13	Customer Deposits	249,677	342,624	-	592,301	640,562	738,651
14	Taxes Accrued	67,648	(4,613)	-	63,035	292,534	14,450
15	Interest Accrued	-	-	2,094,467	2,094,467	1,824,919	1,503,714
16	Dividends Declared	-	-	3,666,585	3,666,585	3,304,600	1,229,300
17	Other Tax Liabilities	750,955	(609,964)	33,532	174,523	94,759	130,422
18	Other Current and Accrued Liabilities	811,427	576,546	7,636,657	9,024,630	11,636,693	15,472,163
19	Total Current and Accrued Liabilities	2,519,118	842,849	53,579,831	56,941,798	61,437,819	90,859,190
20	<u>Deferred Credits</u>						
21	Other Deferred Credits	18,639,799	21,537,277	-	40,177,076	35,921,434	27,893,528
22	Other Regulatory Liabilities	6,608,392	8,917,471	-	15,525,863	15,874,493	15,992,896
23	Accumulated Deferred Income Taxes	16,892,861	25,444,116	-	42,336,977	36,509,031	30,823,054
24	Total Deferred Credits	42,141,052	55,898,864	-	98,039,916	88,304,958	74,709,478
25	Total Stockholders Equity & Liabilities	\$ 50,756,440	\$ 65,384,844	\$ 500,368,533	\$ 616,509,817	\$ 573,022,819	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UTILITY PLANT IN SERVICE  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Account Name	(2) CAPITAL 1/1	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFER ADJ	(6) PLANT IN SERVICE 12/31	(7) COMPLETED CONSTRUCTION NOT CLASSIFIED 12/31
1	Amortizable Plant:						
2	303 Misc Intangible Plant	\$ 11,262,452	\$ 960,046	\$ -	\$ -	\$ 12,222,498	\$ 603,849
3	Total Amortizable Plant	11,262,452	960,046	-	-	12,222,498	603,849
4	Mfg. Gas Produc. Plant:						
5	304.2 Land & Rights - Mfg Gas Prod. PI	6,816	-	-	-	6,816	-
6	305 Struct. And Improvements	161,860	-	(75,459)	(86,401)	-	-
7	320 Other Equipment	7,640	-	(7,006)	(634)	-	-
8	321 LNG Equipment	84,156	-	(84,156)	-	-	-
9	Total Mfg Gas Prod. Plant	260,472	-	(166,621)	(87,035)	6,816	-
10	Distribution Plant:						
11	374.4 Land Rgts, Other Distr Sy	89,111	-	-	-	89,111	-
12	374.5 Land Rgts, Rights Of Way	17,911	-	-	-	17,911	-
13	375.2 Structures - City Gate Meas & Reg	45,256	-	(1,906)	-	43,350	-
14	375.7 Structures - Other Dist Sys	3,124,357	4,495	-	87,035	3,215,887	1,634
15	376.2 Mains - Coated/Wrapped	24,602,506	5,182,813	(78,525)	-	29,706,795	39,433
16	376.3 Mains - Bare Steel	190,837	-	-	-	190,837	-
17	376.4 Mains - Plastic	104,050,393	9,284,825	(600,390)	-	112,734,828	7,607,356
18	376.5 Mains - Joint Seals	542,145	-	-	-	542,145	-
19	376.6 Mains - Cathodic Protection	1,005,475	54,885	-	-	1,060,360	22,380
20	376.8 Mains - Cast Iron	28,455	-	-	-	28,455	-
21	378.2 Mea & Reg Station Eq, Regulating	4,400,294	3,002,141	(279,719)	-	7,122,716	166,266
22	379 Mea & Reg Ta-G	39,266	-	-	-	39,266	-
23	380 Services	74,470,438	5,463,157	(87,804)	-	79,845,791	2,991,256
24	381 Meters	4,086,446	493,715	(241,099)	-	4,339,063	285,548
25	382 Meter Installations	23,126,115	2,038,526	(1,108,186)	-	24,056,455	1,945,231
26	383 House Regulators	685,777	43,536	-	-	729,313	4,237
27	386 Water Heaters/Conversion Burners	1,823,459	159,350	(88,909)	-	1,893,900	84,996
28	Total Distribution Plant	242,328,242	25,727,443	(2,486,538)	87,035	265,656,182	13,148,334
29	General Plant:						
30	389-1 Land	232,947	-	-	-	232,947	-
31	391.10 Off Furn & Eq.- Unspecified	431,834	65,465	-	-	497,299	10,836
32	393 Stores Equipment	31,520	-	-	-	31,520	-
33	394.10 Tools, Garage & Service Equipment	1,314,945	54,709	-	-	1,369,654	60,767
34	396 Power Operated Equipment	75,266	-	-	-	75,266	-
35	397 Communication Equipment	1,639,792	237,572	(37,264)	-	1,840,100	33,380
36	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	112,656	-
37	397.35 ERT Automatic Reading Dev-G	3,126,899	212,363	-	-	3,339,262	130,884
38	Total General Plant	6,965,859	570,110	(37,264)	-	7,498,705	235,867
39	Total Plant in Service	\$ 260,817,025	\$ 27,257,599	\$ (2,690,423)	\$ (0)	\$ 285,384,202	\$ 13,988,050

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ACCUMULATED DEPRECIATION & AMORTIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-4  
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LINE NO.	(1) Account Name	(2) RESERVE BALANCE 1/1	(3) RETIREMENTS	(4) TRANSFER ADJ	(5) COST OF REMOVAL	(6) SALVAGE	(7) DEPRECIATION	(8) RESERVE BALANCE 12/31
1	Amortizable Plant:							
2	303 Misc Intangible Plant	\$ 4,080,484	\$ -	\$ -	\$ -	\$ -	\$ 816,977	\$ 4,897,461
3	Total Amortizable Plant	4,080,484	-	-	-	-	816,977	4,897,461
4	Mfg. Gas Produc. Plant:							
5	305 Struct. And Improvements	129,465	(75,459)	(54,380)	-	-	-	(374)
6	320 Other Equipment	2,756	(7,006)	(188)	-	-	-	(4,438)
7	321 LNG Equipment	56,611	(84,156)	-	-	-	-	(27,544)
8	Total Mfg Gas Prod. Plant	188,832	(166,621)	(54,568)	-	-	-	(32,357)
9	Distribution Plant:							
10	375.2 Structures - City Gate Meas & Reg	23,676	(1,906)	-	(144,400)	-	636	(121,994)
11	375.7 Structures - Other Dist Sys	618,738	-	54,568	-	-	44,850	718,156
12	376.2 Mains - Coated/Wrapped	3,615,660	(78,525)	-	(96,639)	-	783,669	4,224,164
13	376.3 Mains - Bare Steel	(2,132,784)	-	-	-	-	-	(2,132,784)
14	376.4 Mains - Plastic	33,956,974	(600,390)	-	(220,844)	-	3,247,143	36,382,883
15	376.5 Mains - Joint Seals	542,145	-	-	-	-	-	542,145
16	376.6 Mains - Cathodic Protection	638,564	-	-	-	-	44,096	682,660
17	376.8 Mains - Cast Iron	(1,187,409)	-	-	-	-	-	(1,187,409)
18	378.2 Mea & Reg Station Eq, Regulating	988,517	(279,719)	-	(272,577)	-	230,155	666,376
19	379 Mea & Reg Ta-G	5,058	-	-	-	-	1,374	6,432
20	380 Services	25,894,274	(87,804)	-	(227,967)	-	2,900,993	28,479,497
21	381 Meters	1,376,120	(241,099)	-	(52,894)	-	144,485	1,226,613
22	382 Meter Installations	7,216,618	(1,108,186)	-	(94,033)	-	844,898	6,859,297
23	383 House Regulators	188,268	-	-	-	-	24,134	212,402
24	386 Water Heaters/Conversion Burners	941,396	(88,909)	-	(13,917)	11,358	109,637	959,565
25	Total Distribution Plant	72,685,816	(2,486,538)	54,568	(1,123,270)	11,358	8,376,070	77,518,004
26	General Plant:							
27	391.10 Off Furn & Eq.- Unspecified	256,028	-	-	-	-	42,050	298,078
28	393 Stores Equipment	31,511	-	-	-	-	-	31,511
29	394.10 Tools, Garage & Service Equipment	713,214	-	-	-	-	72,528	785,741
30	396 Power Operated Equipment	75,266	-	-	-	-	-	75,266
31	397 Communication Equipment	1,453,916	(37,264)	-	(5,020)	-	158,970	1,570,602
32	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	-	-	112,656
33	397.35 Comm EQ, Itron Equip	2,550,675	-	-	(11,340)	-	226,965	2,766,299
34	Total General Plant	5,193,266	(37,264)	-	(16,360)	-	500,512	5,640,154
4	Total Accumulated Depreciation & Amortization	\$ 82,148,399	\$ (2,690,423)	\$ -	\$ (1,139,630)	\$ 11,358	\$ 9,693,559	\$ 88,023,263

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5  
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LINE NO.	(1) DESCRIPTION	(3)		(4)		(5)		(6)		(7)	
		TEST YEAR AVERAGE <sup>(1)</sup>		5 QUARTER AVERAGE		RATE BASE AT DECEMBER 31, 2020		PRO FORMA ADJUSTMENTS		PRO FORMA RATE BASE AT DECEMBER 31, 2020	
1	Utility Plant In Service	\$	289,824,481	\$	286,491,423	\$	299,372,252	\$	1,873,246	\$	301,245,498
2	Less: Reserve for Depreciation		85,085,831		85,651,383		88,023,262		1,350,190		89,373,452
3	Net Utility Plant		204,738,650		200,840,040		211,348,990		523,056		211,872,045
4	Add: M&S Inventories		2,671,150		2,770,028		2,773,457		-		2,773,457
5	Prepayments		740,275		1,213,708		64,895		-		64,895
6	Cash Working Capital <sup>(2)</sup>		1,773,194		1,773,194		1,773,194		254,052		2,027,246
7	Sub-Total		5,184,619		5,756,930		4,611,547		254,052		4,865,599
8	Less: Net Deferred Income Taxes	\$	20,221,877	\$	20,784,379	\$	21,177,756	\$	-	\$	21,177,756
9	Excess Deferred Income Taxes		6,572,092		6,572,092		6,572,092		-		6,572,092
10	Customer Advances		-		-		-		-		-
11	Customers Deposits		269,548		264,461		249,677		-		249,677
12	Sub-Total		27,063,517		27,620,932		27,999,526		-		27,999,526
13	Rate Base	\$	182,859,752	\$	178,976,038	\$	187,961,010	\$	777,108	\$	188,738,118
14	Net Operating Income Applicable To Rate Base	\$	10,066,533	\$	10,066,533	\$	10,066,533			\$	8,814,586
15	Rate of Return		5.51%		5.62%		5.36%				4.67%

**Notes**

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE ITEMS  
QUARTERLY BALANCES

Schedule RevReq-5-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Plant In Service	\$ 260,817,025	\$ 266,498,877	\$ 269,468,172	\$ 272,008,852	\$ 285,384,202	\$ 270,835,426
3	Completed Construction not Classified	19,459,684	16,390,088	14,114,541	14,327,620	13,988,050	15,655,997
4	Total Utility Plant in Service	280,276,709	282,888,965	283,582,713	286,336,471	299,372,252	286,491,423
5	Depreciation Reserve	\$ (82,148,399)	\$ (84,295,016)	\$ (86,310,091)	\$ (87,480,144)	\$ (88,023,262)	\$ (85,651,383)
6	Add:						
7	M&S Inventories						
8	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
9	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
10	Total M&S Inventories	\$ 2,568,843	\$ 2,804,245	\$ 2,848,563	\$ 2,855,032	\$ 2,773,457	\$ 2,770,028
11	Prepayments	\$ 1,415,655	\$ 1,415,655	\$ 1,415,655	\$ 1,756,682	\$ 64,895	\$ 1,213,708
12	Cash Working Capital	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194
13	Less:						
14	Total Deferred Income Taxes						
15	Def Inc Tax - Accel Depr	\$ 20,062,817	\$ 22,388,845	\$ 22,014,104	\$ 21,283,095	\$ 22,009,122	\$ 21,551,597
16	Def Inc Tax - FAS 87 / 106	(775,910)	(788,563)	(774,047)	(591,877)	(788,419)	(743,763)
17	Def Inc Tax - Bad Debt	(19,095)	(26,052)	(10,935)	(10,989)	(41,133)	(21,641)
18	Def Inc Tax - Def Rate Case Costs	0	0	0	0	0	-
19	Def Inc Tax - Insurance Claim	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)
20	Total Deferred Income Taxes	\$ 19,265,998	\$ 21,572,415	\$ 21,227,308	\$ 20,678,415	\$ 21,177,756	\$ 20,784,379
21	Less: Excess Deferred Income Taxes	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092
22	Less: Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Less: Customer Deposits	\$ 289,419	\$ 269,680	\$ 263,516	\$ 250,011	\$ 249,677	\$ 264,461
24	Rate Base	<u>\$ 177,758,493</u>	<u>\$ 176,172,855</u>	<u>\$ 175,247,118</u>	<u>\$ 177,740,716</u>	<u>\$ 187,961,010</u>	<u>\$ 178,976,038</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CASH WORKING CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-2  
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PRO FORMA ADJUSTMENTS	(5) 2/15/2022 CO. UPDATE	(6) TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ 946,840	\$ 12,736	\$ 14,291,957
2	Tax Expense	Schedule RevReq-2	4,452,919	1,412,146	176,440	6,041,505
3	Total		\$ 17,785,300	\$ 2,358,986	\$ 189,176	\$ 20,333,462
4	Cash Working Capital Requirement:					
5	Other O&M Expense Days Lag (1) / 366	36 days	9.97%	9.97%	9.97%	9.97%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 1,773,194	\$ 235,191	\$ 18,861	\$ 2,027,246

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUPPLEMENTAL PLANT PRO FORMA ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-3  
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LINE NO.	(1) DESCRIPTION	(2) BALANCE 12/31/2020
1	Plant In Service:	
2	<u>New Hampshire</u>	
3	304 Land - Barberry Lane	\$ 6,816
4	Total NH	\$ 6,816
5	<u>Maine</u>	
6	360 Land - Lewiston	\$ 58,301
7	361 Structures & Improvements	568,201
8	362 Gas Holders	3,878,347
9	363 Other Equipment	87,313
10	Total ME	\$ 4,592,161
11	Total Plant In Service NH And ME	\$ 4,598,977
12	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,880,062
13	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 2,718,915
14	Depreciation Reserve:	
15	<u>New Hampshire</u>	
16	Total NH	\$ -
17	<u>Maine</u>	
18	361 Structures & Improvements	\$ 267,178
19	362 Gas Holders	2,943,652
20	363 Other Equipment	91,983
21	Total ME	\$ 3,302,812
22	Total Depreciation Reserve NH And ME	\$ 3,302,812
23	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,350,190
24	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 1,952,623
25	Supplemental Plant Adjustment	
26	NH Supplemental Plant Adjustment (Line 12 - Line 4)	\$ 1,873,246
27	ME Supplemental Plant Adjustment (Line 13 - Line 10)	\$ (1,873,246)
28	Supplemental Depreciation Reserve Adjustment	
29	NH Supplemental Plant Adjustment (Line 23 - Line 16)	\$ 1,350,190
30	ME Supplemental Plant Adjustment (Line 24 - Line 21)	\$ (1,350,190)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 DEFERRED INCOME TAX PRO FORMA ADJUSTMENT  
 SETTLEMENT ADJUSTMENT PURSUANT TO DOCKET 2008-155  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-4  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2020
1	Nisource Original Plant Federal and State DIT Basis	\$ 4,053,514
2	Unitil Acquired Plant Federal and State DIT Basis	5,319,173
3	Greater of Line 1 or Line 2 to be Utilized as DIT Basis per Stipulation	<u>\$ 5,319,173</u>
4	Post-Acquisition Capital Expenditures Federal and State DIT Basis	\$ 29,619,418
5	Net Operating Loss DIT Related to Rate Base at 12/31/20	(12,929,468)
6	Total Plant and Capex Federal and State DIT to be Used in Rate Base (Line 3 + Line 4 + Line 5)	<u>\$ 22,009,122</u>
7	Less Test Year: Def Inc Tax - Accel Depr	<u>22,009,122</u>
8	Required Pro Forma Adjustment (Line 6 - Line 7)	<u>\$ -</u>

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF CAPITAL  
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity	\$ 229,204,938	\$ -	\$ 229,204,938	52.47%	10.30%	5.40%	Schedule RevReq 6-1 and 6-2
2	Preferred Stock Equity	-	-	-	0.00%	0.00%	0.00%	Schedule RevReq 6-1 and 6-3
3	Long Term Debt	207,640,000	-	207,640,000	47.53%	4.93%	2.34%	Schedule RevReq 6-1 and 6-4
4	Short Term Debt	-	-	-	0.00%	1.69%	0.00%	Schedule RevReq 6-1 and 6-5
5	Total	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.75%</u>	

NORTHERN UTILITIES, INC.  
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES  
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(3) PROFORMA ADJUSTMENT	(8) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
3	Misc. Paid In Capital	200,699,000	200,699,000	205,699,000	205,699,000	207,074,000	203,974,000	-	203,974,000
4	Retained Earnings	<u>24,380,042</u>	<u>29,943,726</u>	<u>26,634,154</u>	<u>20,738,662</u>	<u>24,453,104</u>	<u>25,229,938</u>	-	<u>25,229,938</u>
5	Total Common Stock Equity	225,080,042	230,643,726	232,334,154	226,438,662	231,528,104	229,204,938	-	229,204,938
6	Preferred Stock Equity	-	-	-	-	-	-	-	-
7	Long-Term Debt	198,200,000	190,000,000	190,000,000	230,000,000	230,000,000	207,640,000	-	207,640,000
8	Short-Term Debt <sup>(1)</sup>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	<u>-</u>
9	Total	<u>\$ 423,280,042</u>	<u>\$ 420,643,726</u>	<u>\$ 422,334,154</u>	<u>\$ 456,438,662</u>	<u>\$ 461,528,104</u>	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>
10	<u>Capital Structure Ratios</u>								
11	Common Stock Equity	53.18%	54.83%	55.01%	49.61%	50.17%	52.47%		52.47%
12	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	Long-Term Debt	46.82%	45.17%	44.99%	50.39%	49.83%	47.53%		47.53%
14	Short-Term Debt <sup>(1)</sup>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>		<u>0.00%</u>
15	Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>		<u>100.00%</u>

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

**NORTHERN UTILITIES, INC.  
COST OF COMMON EQUITY CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-2  
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**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED  
IN THE TESTIMONY AND EXHIBITS OF MR. JOHN COCHRANE**

**NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF PREFERRED STOCK  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-3  
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**NORTHERN UTILITIES, INC. DOES NOT HAVE PREFERRED STOCK OUTSTANDING**

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF LONG-TERM DEBT  
DECEMBER 31, 2020 PRO FORMA

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LINE NO.	ISSUE	DATE ISSUED	TERM	FACE VALUE	OUTSTANDING AMOUNT	PROFORMA ADJUSTMENT	PROFORMED OUTSTANDING AMOUNT	ISSUANCE COSTS	NET PROCEEDS RATIO [(5)-(9)]/(5)]	UNAMORTIZED ISSUANCE COSTS	NET PROCEEDS OUTSTANDING (8)-(11)	ANNUAL ISSUANCE COST	ANNUAL INTEREST COST Rate * (8)	TOTAL ANNUAL COST (13)+(14)	COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]	
1	7.72%	Sr. Notes	12/3/2008	30 Yrs	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 435,899	99.13%	\$ 260,401	\$ 49,739,599	\$ 14,534	\$ 3,860,000	\$ 3,874,534	7.79%
2	4.42%	Sr. Notes	10/15/2014	30 Yrs	50,000,000	50,000,000	-	50,000,000	482,981	99.03%	383,031	49,616,969	16,099	2,210,000	2,226,099	4.49%
3	3.52%	Sr. Notes	11/1/2017	10 Yrs	20,000,000	20,000,000	-	20,000,000	148,352	99.26%	101,374	19,898,626	14,835	704,000	718,835	3.61%
4	4.32%	Sr. Notes	11/1/2017	30 Yrs	30,000,000	30,000,000	-	30,000,000	222,528	99.26%	199,039	29,800,961	7,418	1,296,000	1,303,418	4.37%
5	4.04%	Sr. Notes	9/12/2019	30 Yrs	40,000,000	40,000,000	-	40,000,000	208,040	99.48%	225,229	39,774,771	6,954	1,616,000	1,622,954	4.08%
6	3.78%	Sr. Notes	9/15/2020	20 Yrs	40,000,000	40,000,000	-	40,000,000	227,434	99.43%	190,778	39,809,222	11,372	1,512,000	1,523,372	3.83%
7	Total				\$ 230,000,000	\$ 230,000,000	\$ -	\$ 230,000,000	\$ 1,725,233		\$ 1,359,851	\$ 228,640,149	\$ 71,212	\$ 11,198,000	\$ 11,269,212	4.93%



NORTHERN UTILITIES, INC.  
COST OF SHORT-TERM DEBT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-6-5  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MONTH	MONTH-END AMOUNT OUTSTANDING	AVERAGE DAILY BORROWINGS	MONTHLY SHORT-TERM INTEREST	INTEREST RATE <sup>(1)</sup>
1	January 2020	28,666,840	\$ 25,109,148	\$ 60,854	2.86%
2	February 2020	24,794,114	23,351,619	52,155	2.82%
3	March 2020	28,316,841	27,127,612	49,312	2.15%
4	April 2020	27,939,753	25,053,060	39,502	1.92%
5	May 2020	26,822,898	25,283,108	29,299	1.37%
6	June 2020	25,298,270	24,327,028	26,512	1.33%
7	July 2020	33,152,219	29,181,116	32,655	1.32%
8	August 2020	37,754,315	34,429,766	38,141	1.31%
9	September 2020	4,906,721	20,504,100	21,844	1.30%
10	October 2020	18,132,923	9,559,681	10,476	1.29%
11	November 2020	22,751,664	19,566,665	20,656	1.29%
12	December 2020	26,747,022	<u>24,606,907</u>	27,020	<u>1.30%</u>
13	Average for the Year		<u>24,008,317</u>		<u>1.69%</u>

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month \* 366] / Column (3).

**NORTHERN UTILITIES, INC.  
HISTORICAL CAPITAL STRUCTURE  
DECEMBER 31, 201X**

Schedule RevReq-6-6  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	\$ 123,556,063	\$ 155,183,729	\$ 191,323,791	\$ 197,232,465	\$ 225,080,042
2	Preferred Stock Equity	-	-	-	-	-
3	Long-Term Debt	155,000,000	145,000,000	185,000,000	166,600,000	198,200,000
4	Total	<u>\$ 278,556,063</u>	<u>\$ 300,183,729</u>	<u>\$ 376,323,791</u>	<u>\$ 363,832,465</u>	<u>\$ 423,280,042</u>
5	Short-Term Debt (Year-End)	17,820,632	36,977,214	2,994,930	58,154,005	28,494,680

**NORTHERN UTILITIES, INC.  
HISTORICAL CAPITALIZATION RATIOS  
DECEMBER 31, 201X**

Schedule RevReq-6-7  
[Table of Contents](#)

LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	44.36%	51.70%	50.84%	54.21%	53.18%
2	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%
3	Long-Term Debt	55.64%	48.30%	49.16%	45.79%	46.82%
4	Total	100.00%	100.00%	100.00%	100.00%	100.00%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WORKPAPERS SUPPORTING REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Table of Contents**

	2019 Base	2019 Flowthru	Total	2020 Base	2020 Flowthru	Total
<b>OPERATING REVENUES</b>						
Sales:						
Residential (480)	19,612,987	14,904,240	34,517,227	19,232,153	10,809,182	30,041,335
General Service (481)	11,028,771	17,278,063	28,306,834	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,612,979	1,216,889	9,829,867	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	2,870,979	2,870,979	-	1,107,459	1,107,459
Other Sales (495)	236,169	(3,751,608)	(3,515,439)	(201,864)	2,446,481	2,244,617
<b>Total Sales</b>	<b>39,490,906</b>	<b>32,518,563</b>	<b>72,009,468</b>	<b>38,237,257</b>	<b>27,217,869</b>	<b>65,455,125</b>
Other Operating Revenues:						
Late Charge (487)	76,773	-	76,773	36,761	-	36,761
Misc. Service Revenues (488)	875,755	-	875,755	852,304	-	852,304
Rent from Property (493 & 457)	200,952	-	200,952	218,628	-	218,628
Other Revenues	-	(311,587)	(311,587)	-	120,656	120,656
<b>Total Other Operating Revenues</b>	<b>1,153,480</b>	<b>(311,587)</b>	<b>841,893</b>	<b>1,107,692</b>	<b>120,656</b>	<b>1,228,348</b>
<b>TOTAL OPERATING REVENUES</b>	<b>40,644,386</b>	<b>32,206,975</b>	<b>72,851,361</b>	<b>39,344,949</b>	<b>27,338,525</b>	<b>66,683,473</b>
<b>OPERATING EXPENSES</b>						
Operation & Maint. Expenses:						
Production (710-813)	477,446	27,749,285	28,226,731	449,736	23,095,124	23,544,860
Transmission (850-857)	72,713	-	72,713	63,829	-	63,829
Distribution (870-894) (586)	3,509,448	-	3,509,448	3,733,377	-	3,733,377
Cust. Accounting (901-905)	2,580,251	188,507	2,768,758	2,508,645	99,544	2,608,189
Cust. Service & Info (906-910)	71,870	2,247,505	2,319,375	73,074	2,268,632	2,341,706
Sales Expenses (911-916)	64,467	-	64,467	69,178	-	69,178
Admin. & General (920-935)	7,607,751	71,540	7,679,291	6,682,552	58,225	6,740,777
<b>Total O &amp; M Expenses</b>	<b>14,383,947</b>	<b>30,256,837</b>	<b>44,640,784</b>	<b>13,580,391</b>	<b>25,521,524</b>	<b>39,101,915</b>
Other Operating Expenses:						
Deprtn. & Amort. (403-407)	8,884,559	120,384	9,004,943	9,693,559	(0)	9,693,559
Taxes-Other Than Inc. (408)	4,306,298	-	4,306,298	4,867,774	-	4,867,774
Federal Income Tax (409)	52,380	-	52,380	(30,211)	-	(30,211)
State Franchise Tax (409)	(309,547)	-	(309,547)	(384,644)	-	(384,644)
Def. Income Taxes (410,411)	2,975,683	-	2,975,683	2,600,179	-	2,600,179
<b>Total Other Operating Expenses</b>	<b>15,909,373</b>	<b>120,384</b>	<b>16,029,757</b>	<b>16,746,657</b>	<b>(0)</b>	<b>16,746,657</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>30,293,320</b>	<b>30,377,221</b>	<b>60,670,541</b>	<b>30,327,047</b>	<b>25,521,524</b>	<b>55,848,571</b>
<b>NET UTILITY OPERATING INCOME</b>	<b>10,351,066</b>	<b>1,829,755</b>	<b>12,180,820</b>	<b>9,017,901</b>	<b>1,817,001</b>	<b>10,834,902</b>
<b>OTHER INCOME &amp; DEDUCTIONS</b>						
Other Income:						
AFUDC - Other Funds (41901)	-	-	-	-	-	-
Other (415- 421)	280,289	(37,502)	242,787	231,700	(25,362)	206,339
Other Income Deduc. (425, 426)	232,636	-	232,636	151,744	-	151,744
Taxes Other than Income Taxes:						
Income Tax, Other Inc & Ded	2,752	-	2,752	14,786	-	14,786
<b>Net Other Income (Deductions)</b>	<b>44,901</b>	<b>(37,502)</b>	<b>7,400</b>	<b>65,170</b>	<b>(25,362)</b>	<b>39,809</b>
<b>GROSS INCOME</b>	<b>10,395,967</b>	<b>1,792,253</b>	<b>12,188,220</b>	<b>9,083,072</b>	<b>1,791,639</b>	<b>10,874,711</b>
Interest Charges (427 - 432)	4,670,265	3,717	4,673,982	4,777,155	1,286	4,778,441
<b>NET INCOME</b>	<b>5,725,702</b>	<b>1,788,536</b>	<b>7,514,238</b>	<b>4,305,917</b>	<b>1,790,353</b>	<b>6,096,270</b>

	Commodity Demand COG	Working Capital	Bad Debt	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Lost Revenue	On-Bill Financing	Total Flowthru	Total Base	Total New Hampshire Division	Cost of Gas Total	LDAC Flowthrough Total
<b>OPERATING REVENUES</b>															
Sales:															
Residential (480)	\$ 9,402,656	\$ 6,775	\$ 66,784	\$ 15,479	\$ 977,734	\$ 103,733	\$ 0	\$ (0)	\$ 236,021	\$ -	\$ 10,809,182	\$ 19,232,153	\$ 30,041,335	\$ 9,476,216	\$ 1,332,967
General Service (481)	10,833,043	7,005	75,810	77,272	542,605	119,301	(25)	11	43,177	-	11,698,198	10,623,702	22,321,900	10,915,858	782,341
Firm Transport Revenues (484, 489) (External Sup)	-	-	-	114,130	802,535	175,875	25	(11)	63,995	-	1,156,548	8,583,266	9,739,814	0	1,156,548
Sales for Resale (483)	1,107,459	-	-	-	-	-	-	-	-	-	1,107,459	-	1,107,459	1,107,459	-
Other Sales (495)	2,291,577	11,582	(43,051)	115,868	41,657	-	-	-	15,896	12,952	2,446,481	(201,864)	2,244,617	2,260,108	186,373
Total Sales	23,634,735	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,217,869	38,237,257	65,455,125	23,759,640	3,458,228
Other Operating Revenues:															
Late Charge (487)	-	-	-	-	-	-	-	-	-	-	-	36,761	36,761	-	-
Misc. Service Revenues (488)	-	-	-	-	-	-	-	-	-	-	-	852,304	852,304	-	-
Rent from Property (493 & 457)	-	-	-	-	-	-	-	-	-	-	-	218,628	218,628	-	-
Other Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	-	120,656	120,656	-
Total Other Operating Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	1,107,692	1,228,348	120,656	-
TOTAL OPERATING REVENUES	23,755,391	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,338,525	39,344,949	66,683,473	23,880,296	3,458,228
<b>OPERATING EXPENSES</b>															
Operation & Maint. Expenses:															
Production (710-813)	22,696,215	-	-	-	-	398,908	-	-	-	-	23,095,124	449,736	23,544,860	22,696,215	398,908
Transmission (850-857)	-	-	-	-	-	-	-	-	-	-	-	63,829	63,829	-	-
Distribution (870-894) (586)	-	-	-	-	-	-	-	-	-	-	-	3,733,377	3,733,377	-	-
Cust. Accounting (901-905)	-	-	99,544	-	-	-	-	-	-	-	99,544	2,508,645	2,608,189	99,544	-
Cust. Service & Info (906-910)	-	-	-	-	2,255,679	-	-	-	-	12,952	2,268,632	73,074	2,341,706	(0)	2,268,632
Sales Expenses (911-916)	-	-	-	-	-	-	-	-	-	-	-	69,178	69,178	-	-
Admin. & General (920-935)	-	-	-	58,225	-	-	-	-	-	-	58,225	6,682,552	6,740,777	-	58,225
Total O & M Expenses	22,696,215	-	99,544	58,225	2,255,679	398,908	-	-	-	12,952	25,521,524	13,580,391	39,101,915	22,795,759	2,725,765
Other Operating Expenses:															
Deprtn. & Amort. (403-407)	-	-	-	-	-	-	(0)	-	-	-	(0)	9,693,559	9,693,559	-	(0)
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	4,867,774	4,867,774	-	-
Federal Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(30,211)	(30,211)	-	-
State Franchise Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(384,644)	(384,644)	-	-
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	2,600,179	2,600,179	-	-
Total Other Operating Expenses	-	-	-	-	-	-	(0)	-	-	-	(0)	16,746,657	16,746,657	-	(0)
TOTAL OPERATING EXPENSES	22,696,215	-	99,544	58,225	2,255,679	398,908	(0)	-	-	12,952	25,521,524	30,327,047	55,848,571	22,795,759	2,725,765
NET UTILITY OPERATING INCOME	1,059,176	25,362	-	264,523	108,852	-	-	-	359,089	-	1,817,001	9,017,901	10,834,902	1,084,537	732,463
<b>OTHER INCOME &amp; DEDUCTIONS</b>															
Other Income:															
Other (415- 421)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	231,700	206,339	(25,362)	-
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	151,744	151,744	-	-
Taxes Other than Income Taxes:															
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	14,786	14,786	-	-
Net Other Income (Deductions)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	65,170	39,809	(25,362)	-
GROSS INCOME	1,059,176	-	-	264,523	108,852	-	-	-	359,089	-	1,791,639	9,083,072	10,874,711	1,059,176	732,463
Interest Charges (427 - 432)	1,286	-	-	-	-	-	-	-	-	-	1,286	4,777,155	4,778,441	1,286	-
NET INCOME	\$ 1,057,890	\$ -	\$ -	\$ 264,523	\$ 108,852	\$ -	\$ -	\$ -	\$ 359,089	\$ -	\$ 1,790,353	\$ 4,305,917	\$ 6,096,270	\$ 1,057,890	\$ 732,463

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COST OF GAS OPERATING INCOME STATEMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper - Cost of Gas  
Table of Contents

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TEST YEAR COST OF GAS	LESS: INDIRECT PRODUCTION & O.H.	COST OF GAS EXCL. PROD. & O.H.
	OPERATING REVENUES			
1	TOTAL SALES	23,759,640	1,057,890	22,701,750
2	TOTAL OTHER OPERATING REVENUES	120,656	-	120,656
3	TOTAL OPERATING REVENUES	23,880,296	1,057,890	22,822,406
4	OPERATING EXPENSES:			
5	PRODUCTION	22,696,215	-	22,696,215
6	TRANSMISSION	-	-	-
7	DISTRIBUTION	-	-	-
8	CUSTOMER ACCOUNTING	99,544	-	99,544
9	CUSTOMER SERVICE	(0)	-	(0)
10	SALES EXPENSE	-	-	-
11	ADMINISTRATIVE & GENERAL	-	-	-
12	DEPRECIATION	-	-	-
13	AMORTIZATIONS	-	-	-
14	TAXES OTHER THAN INCOME	-	-	-
15	FEDERAL INCOME TAX	-	-	-
16	STATE INCOME TAX	-	-	-
17	DEFERRED FEDERAL & STATE INCOME TAXES	-	-	-
18	INTEREST ON CUSTOMER DEPOSITS	-	-	-
19	TOTAL OPERATING EXPENSES	22,795,759	-	22,795,759
20	NET OPERATING INCOME	1,084,537	1,057,890	26,647

Workpaper 1.1  
**REDACTED**  
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Workpaper 1.2  
**REDACTED**  
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**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNION PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 2.1  
Table of Contents**

<b>LINE NO.</b>	<b>(1)</b>		<b>(2)</b>	
	<b>DESCRIPTION</b>		<b>TOTAL</b>	
<b>1</b>	<b>Payroll - Five Months Ended May 31, 2020</b>		<b>\$ 1,902,372</b>	
<b>2</b>	<b>2020 Salary &amp; Wage Increase <sup>(1)</sup></b>		<b>3.00%</b>	
<b>3</b>	<b>Union Payroll Annualization</b>		<b><u>\$ 57,071</u></b>	

**Notes**

**(1) Average Union increase of 3% effective June 1, 2020**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNION AND NONUNION PAYROLL/COMPENSATION <sup>(1)</sup>  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.2  
Table of Contents

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Union Weekly Payroll <sup>(1)</sup>	\$ 3,475,844
2	Total Nonunion Payroll <sup>(1)</sup>	<u>946,912</u>
3	Total Payroll <sup>(2)</sup>	<u>4,422,757</u>
4	Payroll Capitalization <sup>(3)</sup>	<u>(2,058,097)</u>
5	Test Year O&M Payroll	<u>\$ 2,364,660</u>

Notes

(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers

(2) Includes Incentive Compensation at Target of \$58,992

(3) Refer to Workpaper 2.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL SUMMARY  
FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS

Workpaper 2.3  
Table of Contents

(1)		(2)
LINE NO.	DESCRIPTION	2020 INCENTIVE COMP AT TARGET
1	O&M PAYROLL:	
2	OPERATIONS	1,325,952
3	MAINTENANCE	168,179
4	TOTAL O&M PAYROLL	1,494,131
5	CONSTRUCTION PAYROLL:	
6	DIRECT	687,402
7	INDIRECT	1,007,550
8	TOTAL CONSTRUCTION PAYROLL	1,694,952
9	OTHER PAYROLL:	
10	JOBGING	18,867
11	CLEARING ACCOUNTS	193,033
12	UNPRODUCTIVE TIME	165,091
13	MOBILE DATA SYSTEMS (MDS)	816,759
14	INCENTIVE COMPENSATION at TARGET	58,992
15	OTHER	23,646
16	TOTAL OTHER PAYROLL	1,276,387
17	TOTAL PAYROLL	4,465,470
18	O&M PAYROLL:	
19	OPERATIONS	1,325,952
20	MAINTENANCE	168,179
21	ALLOCATED CLEARING	54,513
22	ALLOCATED UNPRODUCTIVE	26,415
23	ALLOCATED MDS	780,163
24	ALLOCATED INCENTIVE COMPENSATION	9,439
25	TOTAL O&M PAYROLL	2,364,660
26	CONSTRUCTION PAYROLL:	
27	DIRECT	687,402
28	INDIRECT	1,007,550
29	ALLOCATED CLEARING	138,521
30	ALLOCATED UNPRODUCTIVE	138,676
31	ALLOCATED MDS	36,395
32	ALLOCATED INCENTIVE COMPENSATION	49,553
33	TOTAL CONSTRUCTION PAYROLL	2,058,097
34	TOTAL PAYROLL, NET OF OTHER PAYROLL	4,422,757
35	TOTAL OTHER PAYROLL:	
36	JOBGING	18,867
37	BELOW THE LINE MDS	201
38	OTHER	23,646
39	TOTAL OTHER PAYROLL	42,713
40	TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET	4,465,470

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.4  
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LINE NO.	(1) Description	(2) Amount
1	<u>Northern Utilities, Inc. Payroll:</u>	
2	Adjustment to reflect Incentive Compensation at Target	
3	Test Year Accrued Incentive Compensation	\$ 58,992
4	Incentive Compensation at Target	<u>58,992</u>
5	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
6	Capitalized Incentive Compensation at 84.00%	<u>-</u>
7	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>
8	<u>USC Payroll, Allocated to Northern Utilities, Inc. - NH Division:</u>	
9	Adjustment to reflect Incentive Compensation at Target	
10	Test Year Accrued Incentive Compensation at USC	3,412,143
11	Test Year Accrued Incentive Compensation Percentage Billed to NuNH In 2020	20.18% 688,571
12	Incentive Compensation at Target	<u>688,571</u>
13	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
14	Capitalized Incentive Compensation at 32.52%	<u>-</u>
15	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1  
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Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										289,553	547,389	52,477	889,420
6	Employee Contribution <sup>(3)</sup>										(57,911)	(109,478)	(10,495)	(177,884)
7	Net Cost										231,642	437,912	41,982	711,536
8	Plus: Company Contribution to HSA										14,000	-	-	14,000
9	Payments to Employees to Opt out										11,840	4,900	-	16,740
10	Total HSA and Opt out Payments										25,840	4,900	-	30,740
11	Proformed 2021 Medical Cost										257,482	442,812	41,982	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>										21,913	39,853	1,679	63,446
13	Proformed 2021 and 2022 Medical and Dental Cost										279,396	482,665	43,661	805,721
14	Amount Chargeable to Capital <sup>(5)</sup>										(167,012)	(293,533)	(26,611)	(487,156)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													318,565
16	Less Test Year O&M Expense <sup>(6)</sup>													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 136,510

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1 Revised  
Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									289,553	547,389	52,477	-	889,420
6	Employee Contribution <sup>(3)</sup>									(57,911)	(109,478)	(10,495)	-	(177,884)
7	Net Cost									231,642	437,912	41,982	-	711,536
8	Plus: Company Contribution to HSA									14,000	-	-	-	14,000
9	Payments to Employees to Opt out									11,840	4,900	-	-	16,740
10	Total HSA and Opt out Payments									25,840	4,900	-	-	30,740
11	Proformed 2021 Medical Cost									257,482	442,812	41,982	-	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>									-	-	-	-	-
13	Proformed 2021 and 2022 Medical and Dental Cost									257,482	442,812	41,982	-	742,276
14	Amount Chargeable to Capital <sup>(5)</sup>									(153,786)	(269,296)	(25,588)	-	(448,670)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													293,606
16	Less Test Year O&M Expense <sup>(6)</sup>													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 111,551

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 3.2  
Table of Contents**

LINE NO.	(1) Description	(2) Amount
1	Medical Insurance Expense	\$ 665,259
2	Benefits Cost Capitalized at	48.76% (324,380)
3	Subtotal Medical Costs	<u>340,879</u>
4	Employee Contribution	(160,868)
5	Drug Subsidy	(10,252)
6	Subtotal	<u>(171,121)</u>
7	Net Test Year Medical Insurance Expense	<u>169,758</u>
8	Dental Insurance Expense	44,042
9	Benefits Cost Capitalized at	48.76% (21,475)
10	Subtotal Dental Costs	<u>22,567</u>
11	Employee Contribution	(10,270)
12	Net Test Year Dental Costs	<u>12,297</u>
13	Net Test Year Medical & Dental Costs	<u><u>\$ 182,055</u></u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3  
Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				Costs				
		Medical		Dental		Medical		Dental		Medical		Dental		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	4,173,582
6	Employee Contribution <sup>(3)</sup>										(725,533)	(10,618)	(59,559)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>										277,248	3,823	9,530	296,841
13	Proformed 2021 and 2022 Medical and Dental Cost										3,543,778	46,295	247,767	4,000,106
12	Apportionment to NuNH at 20.18%										715,134	9,342	49,999	807,221
13	Amount Chargeable to Capital at 31.51%										(225,339)	(2,944)	(15,755)	(254,355)
14	Total Pro-formed Medical and Dental Insurance O&M Expense													552,866
15	Less Test Year O&M Expense <sup>(5)</sup>													284,783
16	Total O&M Medical & Dental Insurance Adjustment													<u>\$ 268,083</u>

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Refer to Workpaper 3.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3 Revised  
Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				Costs				
		Medical		Dental		Medical		Dental		Medical		Dental		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	4,173,582
6	Employee Contribution <sup>(3)</sup>										(725,533)	(10,618)	(59,559)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>										-	-	-	-
13	Proformed 2021 and 2022 Medical and Dental Cost										3,266,531	42,473	238,238	3,703,266
12	Apportionment to NuNH at 20.18%										659,186	8,571	48,076	747,319
13	Amount Chargeable to Capital at 31.51%										(207,709)	(2,701)	(15,149)	(235,480)
14	Total Pro-formed Medical and Dental Insurance O&M Expense													511,839
15	Less Test Year O&M Expense <sup>(5)</sup>													284,783
16	Total O&M Medical & Dental Insurance Adjustment													<u>\$ 227,056</u>

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.  
MEDICAL INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4  
Table of Contents

LINE NO.	(1) Description	(2) Medical	(3) Dental	(4) Total
1	Medical Insurance	\$ 2,587,331	\$ 304,575	\$ 2,891,906
2	Employee Contribution	(703,135)	(59,946)	(763,081)
3	Drug Subsidy	(34,106)	-	(34,106)
4	Subtotal	1,850,090	244,629	2,094,719
5	NuNH Apportionment at	19.85%	19.85%	19.85%
6	Expense Apportioned to NuNH	367,243	48,559	415,802
7	Capitalization Rate at	31.51%	31.51%	31.51%
8	NuNH Capitalization	(115,718)	(15,301)	(131,019)
9	Net USC Test Year Medical & Dental Costs Allocated to NuNH	\$ 251,525	\$ 33,258	\$ 284,783

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PENSION EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.1  
Table of Contents

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	2020 TEST YEAR	2021 FORECAST EXPENSE	PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Pension Expense	\$ 3,032,609	\$ 3,232,617	
 <u>Calculation of Pension Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH Pension Expense, net:</u>				
1	NU-NH Pension Expense	\$ 546,677	\$ 489,345	\$ (57,332)
2	Less: Amounts Chargeable to Construction	(266,560)	(238,605)	27,955
3	NU-NH Pension Expense, net	<u>\$ 280,117</u>	<u>\$ 250,740</u>	<u>\$ (29,377)</u>
 <u>B. Unitil Service Pension Expense Allocated to NU-NH, net:</u>				
4	Unitil Service Pension Expense	\$ 601,973	\$ 641,674	\$ 39,702
5	Less: Amounts Chargeable to Construction	(189,682)	(202,192)	(12,510)
6	Total Unitil Service Pension Expense Allocated to NU-NH, net	<u>\$ 412,291</u>	<u>\$ 439,483</u>	<u>\$ 27,192</u>
7	Total NU-NH Pension Expense	<u>\$ 692,409</u>	<u>\$ 690,223</u>	<u>\$ (2,185)</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PBOP EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC PBOP Expense	\$ 1,510,206	\$ 1,358,914	
<u>Calculation of PBOP Expense, net of Amounts Chargeable to Construction</u>				
<u>A. NU-NH PBOP Expense, net:</u>				
1	NU-NH PBOP Expense	\$ 397,889	\$ 399,488	\$ 1,599
2	Less: Amounts Chargeable to Construction	(194,011)	(194,790)	(780)
3	NU-NH PBOP Expense, net	<u>\$ 203,878</u>	<u>\$ 204,698</u>	<u>\$ 819</u>
<u>B. Unitil Service PBOP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service PBOP Expense	\$ 299,776	\$ 269,744	\$ (30,031)
5	Less: Amounts Chargeable to Construction	(94,459)	(84,996)	9,463
6	Total Unitil Service PBOP Expense Allocated to NU-NH, net	<u>\$ 205,317</u>	<u>\$ 184,748</u>	<u>\$ (20,569)</u>
7	Total NU-NH PBOP Expense	<u><u>\$ 409,195</u></u>	<u><u>\$ 389,446</u></u>	<u><u>\$ (19,749)</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SERP EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.3  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC SERP Expense	\$ 1,924,767	\$ 2,357,253	
 <u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH SERP Expense, net:</u>				
1	NU-NH SERP Expense	\$ -	\$ -	\$ -
2	Less: Amounts Chargeable to Construction	-	-	-
3	NU-NH SERP Expense, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>B. Unitil Service SERP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service SERP Expense	\$ 382,066	\$ 467,915	\$ 85,848
5	Less: Amounts Chargeable to Construction	(120,389)	(147,440)	(27,051)
6	Total Unitil Service SERP Expense Allocated to NU-NH, net	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>
7	Total NU-NH SERP Expense	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
401(K) EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.4  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense <sup>(1)</sup>	\$ 1,994,120	\$ 2,081,861	
<u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed <sup>(2)</sup>	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase <sup>(2)</sup>	-	5,657	5,657
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,371	11,148
4	Less: Amounts Chargeable to Construction	(88,364)	(93,800)	(5,436)
5	Northern 401k Expense, net	\$ 92,859	\$ 98,571	\$ 5,712
B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup>	-	18,183	18,183
8	Total USC 401(k) Expense - Proformed	395,833	431,432	35,600
9	Less: Amounts Chargeable to Construction	(124,727)	(135,944)	(11,217)
10	Unitil Service 401k Expense Allocated to Northern, net	271,106	295,488	24,382
11	Total Northern 401k Expense	\$ 363,965	\$ 394,059	\$ 30,095

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 3.5

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
401(K) EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.4 Revised  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense <sup>(1)</sup>	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
 A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed <sup>(2)</sup>	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase <sup>(2)</sup>	-	5,695	5,695
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,409	11,186
4	Less: Amounts Chargeable to Construction	(88,364)	(93,819)	(5,454)
5	Northern 401k Expense, net	\$ 92,859	\$ 98,590	\$ 5,732
 B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup>	-	18,844	18,844
8	Total USC 401(k) Expense - Proformed	395,833	432,094	36,261
9	Less: Amounts Chargeable to Construction	(124,727)	(136,153)	(11,426)
10	Unitil Service 401k Expense Allocated to Northern, net	271,106	295,941	24,835
11	Total Northern 401k Expense	\$ 363,965	\$ 394,531	\$ 30,567

Notes

(1) Unitil Service Corp. - Actual 2022 Payroll Increase of 4.56%

(2) See Workpaper 3.5



401K ADJUSTMENT  
2020 & 2021 WEIGHTED AVERAGE PAY INCREASE

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE <sup>(1)</sup>	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE <sup>(2)</sup>	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.12%	0.66%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.03%</u>

Notes

(1) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2022 Payroll Increase

401K ADJUSTMENT  
2020 & 2021 WEIGHTED AVERAGE PAY INCREASE

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE <sup>(1)</sup>	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE <sup>(2)</sup>	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.24%	0.68%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.05%</u>

Notes

(1) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised for 2022 Payroll Increase

DEFERRED COMPENSATION PLAN EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 & 2022 FORECAST EXPENSE

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Eligible Base Compensation	\$ 369,511	\$ 2,802,136	
A5	Total USC Eligible Incentive Compensation (at target)	\$ 241,091	\$ 952,203	
<u>Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction</u>				
<u>A. NU-NH Deferred Compensation Expense, net:</u>				
1	NU-NH Deferred Comp Expense 2021 Proformed	\$ -	\$ -	\$ -
2	NU-NH Deferred Comp Expense adjusted for 2022 wage increase	-	-	-
3	Total NU-NH Deferred Comp Expense - Proformed	-	-	-
4	Less: Amounts chargeable to capital	-	-	-
5	Total NU-NH Deferred Comp Expense, net	\$ -	\$ -	\$ -
<u>B. Unitil Service Deferred Comp Expense allocated to NU-NH, net:</u>				
6	Unitil Service 2020 Deferred Comp. Expense	\$ 36,951	\$ 280,214	\$ 243,263
7	Unitil Service Deferred Comp Expense Allocated to NU-NH	7,335	55,622	48,287
8	Unitil Service Deferred Incentive Compensation Expense	24,109	95,220	71,111
9	Unitil Service Deferred Incentive Compensation Expense Allocated to NU-NH	4,786	18,901	14,115
10	Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase <sup>(1)</sup>	-	2,447	2,447
11	Total Unitil Service Deferred Comp Expense Allocated to NU-NH - Proformed	12,121	76,970	64,849
12	Less: Amounts Chargeable to Construction	(3,819)	(24,253)	(20,434)
13	Unitil Service Deferred Comp Expense Allocated to NU-NH, net	\$ 8,302	\$ 52,717	\$ 44,415
14	Total NU-NH Deferred Comp Expense	\$ 8,302	\$ 52,717	\$ 44,415

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%

**PROPERTY AND LIABILITY INSURANCES ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.1  
Table of Contents

LINE NO.	DESCRIPTION	AMOUNT <sup>(1)</sup>
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 18,989
2	Crime	3,256
3	K&E	285
4	Total Property	<u>\$ 22,531</u>
	Liability:	
5	Workers' Compensation	\$ 53,618
6	Excess	355,650
7	Cyber	17,698
8	Automobile	43,038
9	Directors & Officers	74,021
10	Fiduciary	5,044
11	Total Liability	<u>\$ 549,069</u>
12	Total NuNH Property & Liability Insurances	571,600
13	Less: Amounts Chargeable to Capital	<u>282,502</u>
14	Amount to O&M Expense	289,097
15	Less Test Year O&M Expense	<u>241,873</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 47,224</u></u>

Notes

(1) Refer to Workpaper 5.3

**PROPERTY AND LIABILITY INSURANCES ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.1 Revised  
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LINE NO.	DESCRIPTION	AMOUNT <sup>(1)</sup>
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 17,726
2	Crime	1,912
3	K&E	266
4	Total Property	<u>\$ 19,904</u>
	Liability:	
5	Workers' Compensation	\$ 54,922
6	Excess	331,990
7	Cyber	25,559
8	Automobile	41,827
9	Directors & Officers	69,096
10	Fiduciary	4,709
11	Total Liability	<u>\$ 528,104</u>
12	Total NuNH Property & Liability Insurances	548,008
13	Less: Amounts Chargeable to Capital	<u>270,930</u>
14	Amount to O&M Expense	277,077
15	Less Test Year O&M Expense	<u>241,873</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 35,204</u></u>

Notes

(1) Refer to Workpaper 5.3 Revised

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.2  
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LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL <sup>(1)</sup>	AMOUNT TO NuNH <sup>(2)</sup>	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 6,952		\$ 1,403
4	Crime	968		195
5	K&E	124		25
6	Total Property	\$ 8,044	20.18%	\$ 1,623
7	Liability:			
8	Workers' Compensation	\$ 62,142		\$ 12,540
9	Excess	113,172		22,838
10	Automobile	8,799		1,776
11	Directors and Officers	23,554		4,753
12	Cyber	5,898		1,190
13	Fiduciary	1,605		324
14	Total Liability	\$ 215,170	20.18%	\$ 43,421
15	Total USC Property & Liability Insurances			45,045
16	Less Amount Chargeable to Capital		31.51%	14,194
17	Total Property & Liability Insurances to O&M Expense			30,851
18	Less Test Year O&M Expense <sup>(3)</sup>			17,377
19	O&M Property and Liability Insurance Increase			\$ 13,475

Notes

(1) Refer to Workpaper 5.3

(2) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.2 Revised  
Table of Contents

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL <sup>(1)</sup>	AMOUNT TO NuNH	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 7,274		\$ 1,468
4	Crime	682		138
5	K&E	130		26
6	Total Property	\$ 8,085	20.18%	\$ 1,632
7	Liability:			
8	Workers' Compensation	\$ 71,346		\$ 14,398
9	Excess	118,410		23,895
10	Automobile	7,708		1,555
11	Directors and Officers	24,644		4,973
12	Cyber	9,116		1,840
13	Fiduciary	1,679		339
14	Total Liability	\$ 232,904	20.18%	\$ 47,000
15	Total USC Property & Liability Insurances			48,632
16	Less Amount Chargeable to Capital		31.51%	15,324
17	Total Property & Liability Insurances to O&M Expense			33,308
18	Less Test Year O&M Expense <sup>(2)</sup>			17,377
19	O&M Property and Liability Insurance Increase			\$ 15,931

Notes

(1) Refer to Workpaper 5.3 Revised

(2) Refer to Workpaper 5.4

Casualty & Property Insurance

Workpaper 5.3

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		CASUALTY												PROPERTY				TOTAL
		AL	NH-WC	XL*	XL	XL	Cyber	FL	D&O	D&O	D&O	D&O	CASUALTY	ARP	CRIME	K&E	TOTAL	
		(prem)	(prem)	(prem)	(brkr) <sup>(2)</sup>	Surplus Tax	(prem)	(prem)	(prem)	Surplus Tax	(brkr) <sup>(2)</sup>	Side A	TOTAL	(prem)	(prem)	(prem)	PROP	
NuNH	2018a	26,696	90,284	239,335	7,351	7,180	8,376	3,481	34,907	1,047	4,420	-	423,077	10,171	1,468	255	11,894	434,971
	2019a	29,196	84,634	273,415	8,843	8,202	8,399	3,876	35,820	1,093	4,544	-	458,024	8,778	1,503	266	10,547	468,571
	2020a	33,155	66,093	285,336	13,321	8,560	10,467	3,876	42,690	1,281	-	-	464,779	12,588	1,520	266	14,373	479,152
	2021a	40,175	50,051	309,521	13,184	9,286	17,698	4,709	51,976	1,559	-	15,561	513,720	17,726	3,039	266	21,032	534,752
	2022e <sup>(1)</sup>	43,038	53,618	331,579	14,124	9,947		5,044	55,680	1,670	-	16,670	549,069	18,989	3,256	285	22,531	571,600
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948	1,794	17,983	540	2,277	-	260,917	5,399	756	116	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327	1,892	17,481	533	2,218	-	268,811	5,581	733	130	6,444	275,255
	2020a	7,120	85,858	95,093	4,439	2,853	3,488	1,892	14,227	427	-	-	215,397	6,489	506	130	7,125	222,522
	2021a	9,206	65,019	110,396	4,702	3,312	5,898	1,679	18,538	556	-	5,550	224,857	7,274	1,013	130	8,416	233,273
	2022e <sup>(1)</sup>	8,799	62,142	105,512	4,494	3,165		1,605	17,718	532	-	5,305	215,170	6,952	968	124	8,044	223,214

**Notes**

(1) Estimated 2022 premiums reflect annual growth rate from 2018 to 2021. All 2022 policies, except for Cyber will updated with actuals during pendency of case

(2) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee



Casualty & Property Insurance

Workpaper 5.3 Revised  
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		CASUALTY													PROPERTY				TOTAL
		AL	NH-WC	XL*	XL	XL	Cyber	Cyber	FL	D&O	D&O	D&O	D&O	CASUALTY	ARP	CRIME	K&E	TOTAL	
		(prem)	(prem)	(prem)	(brkr) <sup>(2)</sup>	Surplus Tax	(prem)	Surplus Tax	(prem)	(prem)	Surplus Tax	(brkr) <sup>(1)</sup>	Side A	TOTAL	(prem)	(prem)	(prem)	PROP	
NuNH	2018a	26,696	90,284	239,335	7,351	7,180	8,376		3,481	34,907	1,047	4,420	-	423,077	10,171	1,468	255	11,894	434,971
	2019a	29,196	84,634	273,415	8,843	8,202	8,399		3,876	35,820	1,093	4,544	-	458,024	8,778	1,503	266	10,547	468,571
	2020a	33,155	66,093	285,336	13,321	8,560	10,467		3,876	42,690	1,281	-	-	464,779	12,588	1,520	266	14,373	479,152
	2021a	41,827	54,922	309,521	13,184	9,286	24,813	746	4,709	51,976	1,559	-	15,561	528,104	17,726	1,912	266	19,904	548,008
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948		1,794	17,983	540	2,277	-	260,917	5,399	756	116	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327		1,892	17,481	533	2,218	-	268,811	5,581	733	130	6,444	275,255
	2020a	7,120	85,858	95,093	4,439	2,853	3,488		1,892	14,227	427	-	-	215,397	6,489	506	130	7,125	222,522
	2021a	7,708	71,346	110,396	4,702	3,312	8,850	266	1,679	18,538	556	-	5,550	232,904	7,274	682	130	8,085	240,989

Notes

(1) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

**UNITIL SERVICE CORP.**  
**PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.4**  
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<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>TOTAL</b>
	<b>USC O&amp;M Test Year</b>	
<b>1</b>	<b>12-30-08-00-9240100 PROPERTY INSURANCE</b>	<b>\$ 5,519</b>
<b>2</b>	<b>12-30-08-00-9250100 INJURIES &amp; DAMAGES</b>	<b>120,204</b>
<b>3</b>	<b>Total</b>	<b>\$ 125,723</b>
<b>4</b>	<b>NuNH Apportionment</b>	<b>20.18%</b>
<b>5</b>	<b>NuNH Amount</b>	<b>\$ 25,371</b>
<b>6</b>	<b>Capitalization Rate</b>	<b>31.51%</b>
<b>7</b>	<b>Capitalization Amount</b>	<b>\$ 7,994</b>
<b>8</b>	<b>O&amp;M Expense Amount</b>	<b>17,377</b>

**NuNH - OPERATING FACILITY  
COMPUTATION OF BUILDING OVERHEAD  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.5  
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<b><u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u></b>		<b>Dec-20</b>	<b>ALLOCATION OF</b>
<b>DESCRIPTION</b>	<b>SQ FT</b>	<b>%</b>	<b>SERVICE CENTER OVERHEADS</b>
<b>SERVICE CENTER ALLOCATED:</b>			
General Area Capitalized (184.00.00)	13,864	54.51%	6,384
Ratio of Payroll Capitalized			48.76%
General Area Capitalized (184.00.01)			3,113
Stock Area Capitalized (163.00.00)	5,741	22.57%	2,643
Ratio of Stock Capitalized			90.00%
Stock Area Capitalized			2,379
<b><u>Garage Area Capitalized:</u></b>			
Auto-184.01.00	-	0.00%	-
Light Truck-184.02.00	-	0.00%	-
Heavy Truck-184.03.00	-	0.00%	-
Sub-Total Garage Area	-	0.00%	-
Ratio of Garage Area Capitalized			48.76%
Garage Area Capitalized			-
Total Service Center to DOC	19,605	77.09%	5,492
<b><u>Non-DOC Space:</u></b>			
Exclude: USC & Usource	5,827	22.91%	2,683
Ratio of Non-DOC Space Capitalized			0.00%
Non-DOC Space Capitalized			-
TOTAL SERVICE CENTER	25,432	100.00%	5,492
<b><u>(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:</u></b>			
BUDGETED ALL RISK PROPERTY INSURANCE			11,723
RATIO OF SERVICE CENTER TO TOTAL PROPERTY			99.89%
TOTAL SERVICE CENTER PROPERTY INSURANCE			11,710
Service Center Property Insurance Capitalization Ratio			46.90%

	<b>Asset 1000c or Asset 1020</b>		
	<b>SERVICE CENTER</b>	<b>ALL STRUCTURE</b>	<b>SERVICE RATIO</b>
GAS STRUCTURES - DIST. ACCT. 375.20	39,504	45,256	
STRUCTURES-OTHER DIST SYS 375.70	3,128,853	3,128,853	
GENERAL PLANT - (TOTAL LESS COMMUN. EQ)	1,923,719	1,923,719	
(ACCT. 391,393,394,395,396,398)	-	-	
TOTAL COST	5,092,075	5,097,827	99.89%

**VEHICLE CLEARING ACCOUNT  
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

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**Total Clearings from Clearing Account:**

	Expense	Capital	NuNH Total GL	Total Sch 12	Variance
Jan-20	28,022	47,758	75,780	75,780	-
Feb-20	29,141	31,696	60,837	60,837	-
Mar-20	29,755	29,979	59,735	59,735	-
Apr-20	26,484	25,236	51,719	51,719	-
May-20	30,248	31,224	61,473	61,473	-
Jun-20	36,093	51,333	87,427	87,427	-
Jul-20	23,989	40,521	64,510	64,510	-
Aug-20	20,998	29,112	50,111	50,111	-
Sep-20	25,188	32,644	57,832	57,832	-
Oct-20	83,045	146,259	229,304	229,304	-
Nov-20	1,576	4,394	5,970	5,970	-
Dec-20	1,505	4,908	6,413	6,413	-
	<u>336,045</u>	<u>475,064</u>	<u>811,109</u>	<u>811,109</u>	

Capitalization Rate 58.57%

**VEHICLE CLEARING ACCOUNT  
AUTO LIABILITY INSURANCE**

**Auto Liability Insurance Payments into Clearing Account <sup>(1)</sup>**

Jan-20	3,316
Feb-20	3,316
Mar-20	3,316
Apr-20	3,316
May-20	3,316
Jun-20	3,316
Jul-20	3,316
Aug-20	
Sep-20	
Oct-20	
Nov-20	8,035
Dec-20	4,018
Total	<u><u>35,261</u></u>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20  
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

**Auto Liability Insurance Expense through Clearing Account**

	<u><b>NuNH</b></u>
Gross Amount	35,261
Cap. Rates	58.57%
Cap. Amount	<u>20,652</u>
O&M Amount	<u><u>14,609</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1  
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Source: Energy Information Administration  
Short-Term Energy Outlook  
Publication Date: June 8, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Macroeconomic</b>																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,915	18,953	18,994	18,990	19,019	19,063	19,103	19,142	19,180	19,269	19,267	19,226	19,309	19,065	18,658	17,427	17,191	17,289	18,328	18,637	18,825	18,714	18,791	18,878
Percent change from prior year	2.3	2.3	2.2	2	1.9	1.9	2	2.1	2.1	2.6	2.4	2	2.1	0.6	-1.7	-8.2	-9.6	-9.3	-4.1	-2.6	-1.9	-2.9	-2.5	-1.8
GDP Implicit Price Deflator (Index, 2005=100)	111.3	111.5	111.7	112.0	112.2	112.4	112.5	112.6	112.7	112.9	113.0	113.1	113.4	113.4	113.3	112.8	112.8	113.0	113.6	113.9	114.1	114.1	114.4	114.7
Percent change from prior year	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.8	1.7	1.5	0.7	0.5	0.5	1.0	1.1	1.2	1.1	1.2	1.4
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	14,841	14,864	14,856	14,817	14,810	14,827	14,840	14,912	14,934	14,936	14,997	14,960	15,070	15,163	14,949	17,287	16,454	16,150	16,204	15,636	15,715	15,574	15,349	15,378
Percent change from prior year	3.5	3.4	2.9	2.4	2.0	1.9	1.6	1.8	2.0	1.8	2.1	0.8	1.5	2.0	0.6	16.7	11.1	8.9	9.2	4.9	5.2	4.3	2.3	2.8
Manufacturing Production Index (Index, 2012=100)	106.9	106.3	106.3	105.4	105.5	106.1	105.7	106.4	105.7	105.1	106.1	106.4	106.2	106.1	100.8	84.8	88.1	95.0	99.0	100.7	100.6	102.1	103.1	104.0
Percent change from prior year	2.7	1.1	1	-0.4	0.5	0.3	-0.5	-0.3	-1	-1.5	-0.7	-1.1	-0.7	-0.2	-5.2	-19.5	-16.5	-10.5	-6.3	-5.4	-4.7	-2.8	-2.8	-2.2
<b>Weather</b>																								
U.S. Heating Degree-Days	859	719	632	288	158	34	5	10	41	254	589	715	739	652	483	359	156	25	5	7	58	247	421	749
U.S. Cooling Degree-Days	9	18	18	42	130	227	373	336	243	75	16	14	15	13	43	43	105	247	398	357	181	83	32	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Macroeconomic</b>																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,976	19,084	19,203	19,375	19,505	19,629	19,728	19,848	19,971	20,128	20,237	20,329	20,389	20,454	20,512	20,560	20,603	20,639	20,660	20,689	20,718	20,744	20,773	20,803
Percent change from prior year	-1.7	0.1	2.9	11.2	13.5	13.5	7.6	6.5	6.1	7.6	7.7	7.7	7.4	7.2	6.8	6.1	5.6	5.1	4.7	4.2	3.7	3.1	2.6	2.3
GDP Implicit Price Deflator (Index, 2005=100)	115.1	115.5	116.0	116.2	116.5	116.7	116.9	117.0	117.2	117.4	117.5	117.7	117.8	118.0	118.2	118.4	118.6	118.8	119.0	119.2	119.4	119.6	119.8	120.0
Percent change from prior year	1.5	1.9	2.4	3	3.3	3.3	2.9	2.8	2.7	2.8	2.7	2.6	2.4	2.1	1.8	1.9	1.8	1.8	1.8	1.8	1.9	1.9	2	2
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	17,114	15,725	19,336	16,406	16,100	15,908	15,969	15,895	15,829	15,726	15,706	15,724	15,843	15,894	15,939	15,971	16,006	16,038	16,070	16,096	16,117	16,121	16,143	16,170
Percent change from prior year	13.6	3.7	29.3	-5.1	-2.1	-1.5	-1.5	1.7	0.7	1	2.3	2.3	-7.4	1.1	-17.6	-2.6	-0.6	0.8	0.6	1.3	1.8	2.5	2.8	2.8
Manufacturing Production Index (Index, 2012=100)	105.2	100.9	104.2	104.6	104.8	105.5	106.2	107.0	107.8	109.0	109.8	110.4	110.9	111.4	111.8	112.1	112.4	112.6	112.6	112.7	112.8	112.9	113.0	113.1
Percent change from prior year	-0.9	-4.9	3.3	23.3	19	11	7.2	6.3	7.1	6.8	6.4	6.2	5.4	10.4	7.3	7.2	7.2	6.7	6	5.4	4.6	3.6	2.9	2.4
<b>Weather</b>																								
U.S. Heating Degree-Days	802	791	505	305	147	28	7	10	55	243	490	777	848	685	558	312	137	30	7	11	55	243	490	777
U.S. Cooling Degree-Days	10	12	28	37	116	244	355	331	184	67	22	11	11	12	23	41	124	243	353	326	184	67	22	11

Notes: Prices are not adjusted for inflation.

The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

Historical data: Latest data available from Energy Information Administration databases supporting the following reports: Petroleum Supply Monthly, DOE/EIA-0109;

Petroleum Supply Annual, DOE/EIA-0340/2; Weekly Petroleum Status Report, DOE/EIA-0208; Petroleum Marketing Monthly, DOE/EIA-0380; Natural Gas Monthly, DOE/EIA-0130;

Electric Power Monthly, DOE/EIA-0226; Quarterly Coal Report, DOE/EIA-0121; and International Petroleum Monthly, DOE/EIA-0520.

Minor discrepancies with published historical data are due to independent rounding.

Projections: EIA Regional Short-Term Energy Model. Macroeconomic projections are based on Global Insight Model of the U.S. Economy.

Weather projections from National Oceanic and Atmospheric Administration.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ADJUSTMENT - TEST YEAR USC AMORTIZATIONS  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.2  
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER	\$ 343,313
2	12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION	7,350
3	12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT	30,284
4	12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM	1,492
5	Total	<u>\$ 382,438</u>
6	NuNH Allocation	<u>19.85%</u>
7	Amount Billed to NuNH	<u><u>75,914</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ADJUSTMENT - TEST YEAR FACILITY LEASES  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.3  
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-9310100 BUILDING RENT	\$ 1,252,284
2	12-30-10-00-9310700 CALL CENTER RENT	158,796
3	12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE	203,988
4	Total	<u>\$ 1,615,068</u>
5	NuNH Allocation	<u>19.85%</u>
6	Amount Billed to NuNH	<u><u>320,591</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
TEST YEAR AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup>	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Northern Utilities 303-Intangible Plant:			
2	Power Plant	\$ 36,832	\$ 15,785	\$ 21,047
3	Power Plan Upgrade	15,843	4,045	11,798
4	Meter Data Management	1,093,248	138,095	955,154
5	2019 Voice System Repl	239,694	23,321	214,318
6	2019 Interface Enhancements	13,177	1,355	11,706
7	Customer Facing Enhancements	232,484	23,543	207,039
8	CIS Billing Integration	202,420	69,401	133,018
9	2014 Infrastructure	586	586	-
10	2014 Desktop Client Mgmt	76	76	-
11	2014 Enhance Critical Financial	769	769	-
12	2014 CMS Rewrite	1,113	1,113	-
13	Gen Software enhancements	160	160	-
14	2014 EETS Enhancements	58	58	-
15	Gas Construction Estimating Model	4,875	4,875	-
16	Electronic Large Vol. Meter Form	1,868	1,868	-
17	2014 AMI/SCADA Cyber Project	3,235	3,235	-
18	AMI Vers Updt PLX Functionality	1,837	1,837	-
19	Milsoft IVR Upgrade	186	186	-
20	2015 Infrastructure	6,105	4,884	1,221
21	SalesForce App for Gas Sales	12,609	7,964	4,645
22	First Responder - iRestore	26,280	13,140	13,140
23	General Software Enhancements	2,792	1,289	1,503
24	2016 IT Infrastructure	15,367	6,830	8,537
25	Gas Inspections	5,264	2,339	2,924
26	CMS 2015 Rewrite	7,397	3,288	4,110
27	2015 Cyber Security Enhancements	99	44	55
28	2016 Cyber Security Enhancements	144	64	80
29	Unify Workforce Management System	4,046	1,798	2,248
30	2016 General Software Enhancements	2,274	1,011	1,264
31	Verotrack Upgrade to myWorld	8,985	3,267	5,718
32	Itron MVRs Upgrade	1,262	459	803
33	New Century Dist Risk Alg. Upgrade	5,340	1,942	3,398
34	EETS Enhancements	11,139	3,819	7,320
35	CMS NH/ME Isolation	1,410	484	927
36	Power Plant Upgrade 2016.1	37,818	12,966	24,852
37	LocusView GPS/GIS Track & Trace	75,602	23,262	52,340
38	2017 Cyber Security Enhancements	1,291	387	903
39	2017 IT Infrastructure	5,831	1,749	4,081
40	SalesForce for Gas Sales Phase II	31,670	9,269	22,401
41	Electronic Time Sheet - Phase One	3,504	978	2,526
42	2017 General Software Enhancements	6,778	1,891	4,886
43	UPC/GEM Enhancements	11,339	3,164	8,175
44	Upgrade to MyWorld Insepction	9,754	2,601	7,153
45	Meter Data Archiving Plan	1,566	408	1,157
46	Sales Force Application	12,770	3,331	9,438
47	OMS Web Page Upgrade	3,103	760	2,343
48	Power Plan License Update	45,014	11,024	33,990
49	GIS Version Upgrade	44,529	10,477	34,052
50	IS Project Tracker Replacement	4,233	996	3,237
51	Comp Mgmt Sys Enhncmnts	27,228	6,407	20,821
52	Legacy Interface Job Rewrite	2,337	550	1,787
53	Gen. Software Enhancements 2018	11,362	2,673	8,689
54	TESS Replacement	3,716	874	2,842
55	Salesforce App for Gas Sales	13,714	3,227	10,487
56	UPS Reporting	558	131	427
57	2018 IT Infrastructure	24,422	5,529	18,892
58	WebOps Replacement - Year 1 of 3	11,750	2,564	9,186
59	2018 Cyber Security Enhancements	3,787	826	2,961
60	DEV Staging Refresh	5,309	1,098	4,211
61	Microsoft Exchange Upgrade	2,425	502	1,923
62	Electronic Timesheet - Phase 2	13,540	2,801	10,738
63	CMS Data Reports	1,616	334	1,282
64	ODI Plant Records - GIS Recon	2,323	481	1,843
65	Metersense Upgrade 4.2 to 4.3	267	55	212
66	FCS Upgrade	770	155	615
67	FCS Upgrade	451	75	376
68	FCS Upgrade	9,038	847	8,191
69	MARS/GEM Enhancements	25,798	2,150	23,648
70	General Software Enhancements 2019	11,825	2,209	9,476
71	WebOps Replacement	13,547	2,408	10,948
72	2019 Reporting Blanket	22,028	1,836	20,193
73	Infrastructure PC & Network 2019	196,345	39,585	154,000
74	2019 Regulatory Work Blanket	5,608	467	5,140
75	LocusView Mobile Data Collections	10,880	907	9,973
76	Compliance Mgmt Sys Enhancements	17,992	3,246	14,625
77	GIS Enhancements	3,998	333	3,665
78	Gas SCADA-Historical Database	5,219	435	4,784
79	Metersense Upgrade 2020	6,725	112	6,613
80	Power Plan Upgrade	68,580	1,143	67,437
81	Cyber Security Enhancements	21,917	365	21,552
82	2020 IT Infrastructure Budget	301,181	5,020	296,162
83	2020 Customer Facing Enhancements	138,605	2,310	136,295
84	2020 Interface Enhancements	29,156	486	28,670
85	2020 General Software Enhancements	829	14	815
86	Reporting Blanket	26,585	443	26,142
87	Pipeline Compliance Syst. Integ.	71,157	1,186	69,971
88	EE Tracking & Reporting System	36,085	601	35,483
89	MV-90xi Upgrade v 4.5 to 6.0	9,579	160	9,419
90	MV-90 Comm Bank Module	3,327	577	2,715
91	Salesforce Gas Sales Reporting	15,123	252	14,871
92	LocusView Paperless Work Flows	26,180	436	25,744
93	Total NuNH Amortization Expense for Account 303	\$ 3,456,660	\$ 522,006	\$ 2,927,332

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR AMORTIZATION EXPENSE

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LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Northern Utilities 303-Intangible Plant:		
2	Power Plant	\$ 157,853	\$ 15,785
3	Power Plan Upgrade	40,449	4,045
4	Meter Data Management	1,380,945	138,095
5	2019 Voice System Repl	239,694	24,036
6	2019 Interface Enhancements	13,177	1,313
7	Customer Facing Enhancements	232,484	23,219
8	CIS Billing Integration	902,212	69,401
9	2015 Infrastructure	24,419	4,884
10	SalesForce App for Gas Sales	39,818	7,964
11	First Responder - iRestore	65,700	13,140
12	General Software Enhancements	6,443	1,289
13	2016 IT Infrastructure	34,149	6,830
14	Gas Inspections	11,697	2,340
15	CMS 2015 Rewrite	16,438	3,288
16	2015 Cyber Security Enhancements	220	44
17	2016 Cyber Security Enhancements	321	64
18	Unify Workforce Management System	8,991	1,798
19	2016 General Software Enhancements	5,054	1,011
20	Verotrack Upgrade to myWorld	16,336	3,267
21	Itron MVRs Upgrade	2,295	459
22	New Century Dist Risk Alg. Upgrade	9,709	1,942
23	EETS Enhancements	19,095	3,819
24	CMS NH/ME Isolation	2,418	484
25	Power Plant Upgrade 2016.1	64,831	12,966
26	LocusView GPS/GIS Track & Trace	116,310	23,262
27	2017 Cyber Security Enhancements	1,936	387
28	2017 IT Infrastructure	8,746	1,749
29	SalesForce for Gas Sales Phase II	46,347	9,269
30	Electronic Time Sheet - Phase One	4,890	978
31	2017 General Software Enhancements	9,457	1,891
32	UPC/GEM Enhancements	15,822	3,164
33	Upgrade to MyWorld Insepection	13,005	2,601
34	Meter Data Archiving Plan	2,042	408
35	Sales Force Application	16,656	3,331
36	OMS Web Page Upgrade	3,800	760
37	Power Plan License Update	55,120	11,024
38	GIS Version Upgrade	52,387	10,477
39	IS Project Tracker Replacement	4,980	996
40	Comp Mgmt Sys Enhncmnts	31,938	6,407
41	Legacy Interface Job Rewrite	2,749	550
42	Gen. Software Enhancements 2018	13,313	2,673
43	TESS Replacement	4,372	874
44	Salesforce App for Gas Sales	16,134	3,227
45	UPS Reporting	657	131
46	2018 IT Infrastructure	27,627	5,529
47	WebOps Replacement - Year 1 of 3	12,818	2,564
48	2018 Cyber Security Enhancements	4,131	826
49	DEV Staging Refresh	5,492	1,098
50	Microsoft Exchange Upgrade	2,508	502
51	Electronic Timesheet - Phase 2	14,006	2,801
52	CMS Data Reports	1,672	334
53	ODI Plant Records - GIS Recon	2,403	481
54	Metersense Upgrade 4.2 to 4.3	277	55
55	FCS Upgrade	779	157
56	FCS Upgrade	451	90
57	FCS Upgrade	9,038	1,927
58	MARS/GEM Enhancements	25,798	5,160
59	General Software Enchancements 2019	11,825	2,230
60	WebOps Replacement	13,547	2,479
61	2019 Reporting Blanket	22,028	4,406
62	Infrastructure PC & Network 2019	196,345	39,319
63	2019 Regulatory Work Blanket	5,608	1,122
64	LocusView Mobile Data Collections	10,880	2,176
65	Compliance Mgmt Sys Enhancements	17,992	3,510
66	GIS Enhancements	3,998	800
67	Gas SCADA-Historical Database	5,219	1,044
68	Metersense Upgrade 2020	6,725	1,345
69	Power Plan Upgrade	68,580	14,205
70	Cyber Security Enhancements	21,917	4,383
71	2020 IT Infrastructure Budget	301,181	63,804
72	2020 Customer Facing Enhancements	138,605	28,287
73	2020 Interface Enhancements	29,156	5,831
74	2020 General Software Enhancements	829	166
75	Reporting Blanket	26,585	5,317
76	Pipeline Compliance Syst. Integ.	71,157	14,231
77	EE Tracking & Reporting System	36,085	7,217
78	MV-90xi Upgrade v 4.5 to 6.0	9,579	1,916
79	MV-90 Comm Bank Module	3,327	639
80	Salesforce Gas Sales Reporting	15,123	3,024
81	LocusView Paperless Work Flows	26,180	5,236
82	FCS Upgrade	1,041	174
83	2020 IT Infrastructure Budget	19,607	3,268
84	2020 Customer Facing Enhancements	25,018	4,170
85	2020 Interface Enhancements	1,800	300
86	2020 General Software Enhancements	874	146
87	Reporting Blanket	7,763	1,294
88	Power Plan Upgrade	1,840	307
89	Total NuNH Amortization Expense for Account 303	\$ 4,922,826	\$ 669,511

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR AMORTIZATION EXPENSE

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5	2019 Voice System Repl	239,694	24,036
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9	First Responder - iRestore	65,700	13,140
10	General Software Enhancements	6,443	1,289
11	2016 IT Infrastructure	34,149	6,830
12	Gas Inspections	11,697	2,340
13	CMS 2015 Rewrite	16,438	3,288
14	2015 Cyber Security Enhancements	220	44
15	2016 Cyber Security Enhancements	321	64
16	Unify Workforce Management System	8,991	1,798
17	2016 General Software Enhancements	5,054	1,011
18	Verotrack Upgrade to myWorld	16,336	3,267
19	Itron MVRs Upgrade	2,295	459
20	New Century Dist Risk Alg. Upgrade	9,709	1,942
21	EETS Enhancements	19,095	3,819
22	CMS NH/ME Isolation	2,418	484
23	Power Plant Upgrade 2016.1	64,831	12,966
24	LocusView GPS/GIS Track & Trace	116,310	23,262
25	2017 Cyber Security Enhancements	1,936	387
26	2017 IT Infrastructure	8,746	1,749
27	SalesForce for Gas Sales Phase II	46,347	9,269
28	Electronic Time Sheet - Phase One	4,890	978
29	2017 General Software Enhancements	9,457	1,891
30	UPC/GEM Enhancements	15,822	3,164
31	Upgrade to MyWorld Inseption	13,005	2,601
32	Meter Data Archiving Plan	2,042	408
33	Sales Force Application	16,656	3,331
34	OMS Web Page Upgrade	3,800	760
35	Power Plan License Update	55,120	11,024
36	GIS Version Upgrade	52,387	10,477
37	IS Project Tracker Replacement	4,980	996
38	Comp Mgmt Sys Enhncmnts	31,938	6,407
39	Legacy Interface Job Rewrite	2,749	550
40	Gen. Software Enhancements 2018	13,313	2,673
41	TESS Replacement	4,372	874
42	Salesforce App for Gas Sales	16,134	3,227
43	UPS Reporting	657	131
44	2018 IT Infrastructure	27,627	5,529
45	WebOps Replacement - Year 1 of 3	12,818	2,564
46	2018 Cyber Security Enhancements	4,131	826
47	DEV Staging Refresh	5,492	1,098
48	Microsoft Exchange Upgrade	2,508	502
49	Electronic Timesheet - Phase 2	14,006	2,801
50	CMS Data Reports	1,672	334
51	ODI Plant Records - GIS Recon	2,403	481
52	Metersense Upgrade 4.2 to 4.3	277	55
53	FCS Upgrade	779	157
54	FCS Upgrade	451	90
55	FCS Upgrade	9,038	1,927
56	MARS/GEM Enhancements	25,798	5,160
57	General Software Enchancements 2019	11,825	2,230
58	WebOps Replacement	13,547	2,479
59	2019 Reporting Blanket	22,028	4,406
60	Infrastructure PC & Network 2019	196,345	39,319
61	2019 Regulatory Work Blanket	5,608	1,122
62	LocusView Mobile Data Collections	10,880	2,176
63	Compliance Mgmt Sys Enhancements	17,992	3,510
64	GIS Enhancements	3,998	800
65	Gas SCADA-Historical Database	5,219	1,044
66	Pipeline Compliance Syst. Integ.	71,157	14,231
67	EE Tracking & Reporting System	36,085	7,217
68	MV-90xi Upgrade v 4.5 to 6.0	9,579	1,916
69	MV-90 Comm Bank Module	3,327	639
70	Salesforce Gas Sales Reporting	15,227	2,789
71	LocusView Paperless Work Flows	26,180	5,236
72	FCS Upgrade	25,628	5,882
73	2020 IT Infrastructure	338,113	64,472
74	Customer Facing Enhancements	163,139	31,197
75	Metersense Upgrade 2020	1,549	236
76	2020 Interface Enhancements	32,566	6,222
77	Regulatory Work Blanket	6,568	1,314
78	General Software Enhancements	1,952	383
79	2020 Reporting Blanket	25,045	4,707
80	Cyber Security Enhancements	21,917	4,383
81	Powerplan Upgrade	81,136	15,546
82	Total NuNH Amortization Expense for Account 303	\$ 4,904,784	\$ 657,774

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
TEST YEAR USC AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

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		(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup>	2020 AMORTIZATION EXPENSE	ENDING UNAMORTIZED BALANCE 2020	
1	Financial Report Writer Replacement	\$ 7,350	\$ 7,350	\$ -	
2	Flexi Upgrade	10,798	5,890	4,908	
3	Dataview Upgrade	4,553	2,602	1,951	
4	Powertax Repair Module	75,709	30,284	45,425	
5	USC Time & Billing Enhancements	32,287	12,108	20,179	
6	PC & Furniture 032018	310,955	143,517	167,437	
7	Software - Facilities WO&PM Tracking/Reporting	17,052	4,991	12,061	
8	PC & Furniture 082018	312,111	120,817	191,294	
9	Upgrade C-Series Bottomline Check Printing	5,597	1,492	4,104	
10	ADP Vacation Enhancements	2,635	687	1,948	
11	General Infrastructure Enhancements	9,113	2,377	6,736	
12	2018 Flexi upgrade	16,530	4,048	12,482	
13	Flexi Report Writer	6,370	1,560	4,810	
14	USC Furn & Equipment - Hamp&CSC	4,263	867	3,396	
15	IT Control Testing Automation	320,088	21,339	298,749	
16	HR & Payroll Record Scanning	26,917	1,794	25,122	
17	USC 2019 Furniture & PC's	310,711	20,714	289,996	
18	Total	\$ 1,473,037	\$ 382,438	\$ 1,090,598	
19	NuNH Apportionment		20.18%		
20	Total Billed to NuNH		77,176		

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR USC AMORTIZATION EXPENSE**

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LINE NO.	DESCRIPTION	(1)	(2)	(3)
			TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module		151,418	30,284
2	USC Time & Billing Enhancements		58,522	12,108
3	PC & Furniture 032018		574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting		24,953	4,991
5	PC & Furniture 082018		483,268	120,817
6	Upgrade C-Series Bottomline Check Printing		7,462	1,492
7	ADP Vacation Enhancements		3,437	115
8	General Infrastructure Enhancements		11,887	396
9	2018 Flexi upgrade		20,241	4,048
10	Flexi Report Writer		7,800	1,560
11	USC Furn & Equipment - Hamp&CSC		4,335	867
12	IT Control Testing Automation		320,088	64,018
13	HR & Payroll Record Scanning		26,917	5,383
14	USC 2019 Furniture & PC's		310,711	62,142
15	SOX Modernization		75,517	15,103
16	USC Time & Billing Upgrade/Replacement		587,704	117,541
17	2020 Flexi Upgrade		25,531	5,106
18	Total		<u>\$ 2,693,861</u>	<u>\$ 589,489</u>
19	NuNH Apportionment			20.18%
20	Total Billed to NuNH			<u>118,959</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR USC AMORTIZATION EXPENSE**

Workpaper 7.4 Revised  
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LINE NO.	DESCRIPTION	(1)	(2)	(3)
			TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module		151,418	30,284
2	USC Time & Billing Enhancements		58,522	12,108
3	PC & Furniture 032018		574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting		24,953	4,991
5	PC & Furniture 082018		483,268	120,817
6	Upgrade C-Series Bottomline Check Printing		7,462	1,492
7	ADP Vacation Enhancements <sup>(1)</sup>		3,437	687
8	General Infrastructure Enhancements <sup>(1)</sup>		11,887	2,377
9	2018 Flexi upgrade		20,241	4,048
10	Flexi Report Writer		7,800	1,560
11	USC Furn & Equipment - Hamp&CSC		4,335	867
12	IT Control Testing Automation		320,088	64,018
13	HR & Payroll Record Scanning		26,917	5,383
14	USC 2019 Furniture & PC's		310,711	62,142
15	SOX Modernization		75,517	15,103
16	USC Time & Billing Upgrade/Replacement <sup>(1)</sup>		625,663	125,133
17	2020 Flexi Upgrade		25,531	5,106
18	Total		<u>\$ 2,731,820</u>	<u>\$ 599,635</u>
19	NuNH Apportionment			20.18%
20	Total Billed to NuNH			<u>121,006</u>

**Notes:**

(1) Refer to Company's response to Energy 4-37

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT  
12 MONTHS ENDED DECEMBER 21, 2020**

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LINE	2020 Wages	Union Increases			Nonunion Increases		Total	Wage
NO.	Subj. to Pay	2020	2021	2022	2021	2022	Proformed	Increase
	Increase <sup>(1)</sup>	3.0%	3.0%	3.0%	3.12%	3.12%	Wages	Exclusion
1	\$ 160,382	-	-	-	\$ 5,004	\$ 5,004	\$ 170,390	\$ 5,004
2	Amount Chargeable to Capital at		48.76%					(2,440)
3	Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800							\$ 2,564

**Notes**

(1) For Northern Utilities, Inc. - New Hampshire division employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT  
UNITIL SERVICE CORP.  
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 8.2  
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LINE NO.	(1)	(2)	(3)	(4)	(5)
	2020 Wages Subj. to Pay Increase <sup>(1)</sup>	Pay Increases		Total Proformed Payroll	Payroll Increase Exclusion
		2021 4.40%	2022 4.40%		
1	\$ 7,922,472	\$ 348,589	\$ 363,927	\$ 8,634,988	\$ 178,772
2	Amount Charged to NuNH at		19.85%		35,486
3	Amount Chargeable to Capital at		31.51%		<u>(11,182)</u>
4	Pay Increase to O&M not subject to SS Tax above 2021 annual limit of \$142,800				<u>\$ 24,305</u>

**Notes**

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ALLOCATORS  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper Allocators**

	<u><b>Allocation Factor</b></u>
USC Labor & OH Charged to NuNH (Payroll)	<b>20.18%</b>
USC Labor & OH Charged to NuNH (Benefits)	<b>19.85%</b>
<u><b>Capitalization Rates</b></u>	
NuNH Payroll	<b>46.69%</b>
NuNH Benefits	<b>48.76%</b>
USC Labor & OH Charged to Construction (Payroll)	<b>32.52%</b>
USC Labor & OH Charged to Construction (Benefits)	<b>31.51%</b>
Incentive Compensation - NuNH	<b>84.00%</b>



Northern Utilities, Inc. - New Hampshire  
Rate Plan Capital Expenditures - Non-Growth Plant Additions  
For Calendar Years 2021-2023

Northern Utilities, Inc.  
Docket No. DG 21-104  
Schedule CGDN-2  
Page 1 of 3

Rate Effective Date		8/1/2022	8/1/2023	8/1/2024
Line No.	Description	Investment Year 2021	Investment Year 2022	Investment Year 2023
<u>Rate Base:</u>				
1	Utility Plant Additions	\$ 20,770,248	\$ 20,810,532	\$ 21,389,700
2	Cost of Removal	2,307,805	2,312,281	2,376,633
3	Capital Expenditures - Non-Growth Plant Additions	23,078,053	23,122,814	23,766,334
4	Accumulated Depreciation	387,365	388,116	398,918
5	Net Utility Plant	22,690,688	22,734,697	23,367,416
6	Accumulated Deferred Income Taxes (ADIT)	1,125	1,127	1,159
7	Rate Base	\$ 22,689,563	\$ 22,733,570	\$ 23,366,257
<u>Revenue Requirement:</u>				
8	Rate Base	\$ 22,689,563	\$ 22,733,570	\$ 23,366,257
9	Pre-Tax Rate of Return	9.75%	9.75%	9.75%
10	Return and Related Income Taxes	2,213,321	2,217,614	2,279,331
11	Depreciation Expense	774,730	776,233	797,836
12	Property Taxes <sup>(1)</sup>	149,759	150,049	154,225
13	Revenue Requirement	\$ 3,137,810	\$ 3,143,896	\$ 3,231,392
<u>Rate Cap Limit:</u>				
14	Revenue Requirement	\$ 3,137,810	\$ 3,143,896	\$ 3,231,392
15	Cumulative Revenue Requirement	3,137,810	6,281,705	9,513,097
16	Revenue Requirement Cap	10,500,000	10,500,000	10,500,000
17	Allowable Revenue Requirement	\$ 3,137,810	\$ 3,143,896	\$ 3,231,392
<u>Supporting Calculations</u>				
<u>Book Depreciation</u>				
18	Utility Plant Additions	\$ 20,770,248	\$ 20,810,532	\$ 21,389,700
19	Book Depreciation Rate <sup>(2)</sup>	3.73%	3.73%	3.73%
20	Book Depreciation	774,730	776,233	797,836
<u>Tax Depreciation</u>				
21	Utility Plant Additions	20,770,248	20,810,532	21,389,700
22	Tax Depreciation Rate	3.75%	3.75%	3.75%
23	Tax Depreciation	778,884	780,395	802,114
24	Tax-Book Timing Difference	4,154	4,162	4,278
25	Income Tax Rate	27.08%	27.08%	27.08%
26	Accumulated Deferred Income Taxes (ADIT)	1,125	1,127	1,159
27	Accumulated Depreciation = Book Depreciation * 0.5	\$ 387,365	\$ 388,116	\$ 398,918

**Notes:**

(1) Property Taxes shall include State utility property taxes for all Non-Growth Plant Additions, calculated using the statutory tax rate in RSA 83-F:2, currently \$6.60 per \$1,000 of investment. Local property taxes shall not be included in the calculation and will be recovered through the proposed Regulatory Cost Adjustment Mechanism

(2) Book Depreciation Rate Based on the Average Depreciation Rate in Docket No. DG 21-104

Northern Utilities, Inc. - New Hampshire  
2021-2023 Non-Growth Capital Expenditures Project Detail  
\$'s in Thousands

Northern Utilities, Inc.  
Docket No. DG 21-104  
Schedule CGDN-2  
Page 2 of 3

Line No.	Budget Category	Work Order	Investment Year 2021				Investment Year 2022				Investment Year 2023			
			Install	Removal <sup>(1)</sup>	Total	In Service Date	Install	Removal <sup>(1)</sup>	Total	In Service Date	Install	Removal <sup>(1)</sup>	Total	In Service Date
1	Non-Growth Capital Expenditures													
2	[Code Number]	Exhibit KES-2	\$ 20,770	\$ 2,308	\$ 23,078	MM/YYYY	\$ 20,811	\$ 2,312	\$ 23,123	MM/YYYY	\$ 21,390	\$ 2,377	\$ 23,766	MM/YYYY
3	[Code Number]	Work Order Name	-	-	-	MM/YYYY	-	-	-	MM/YYYY	-	-	-	MM/YYYY
4	[Code Number]	Work Order Name	-	-	-	MM/YYYY	-	-	-	MM/YYYY	-	-	-	MM/YYYY
5	Total Non-Growth Capital Expenditures		<u>\$ 20,770</u>	<u>\$ 2,308</u>	<u>\$ 23,078</u>		<u>\$ 20,811</u>	<u>\$ 2,312</u>	<u>\$ 23,123</u>		<u>\$ 21,390</u>	<u>\$ 2,377</u>	<u>\$ 23,766</u>	

Notes:

(1) Estimated Cost of Removal Percentage for Illustrative Purposes. Actual Cost of Removal will be used. 10%

Northern Utilities, Inc. - New Hampshire  
Pre Tax Rate of Return  
5 Quarter Average Ended December 31, 2020 Pro Forma

Northern Utilities, Inc.  
Docket No. DG 21-104  
Schedule CGDN-2  
Page 3 of 3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Amount	Weight	Cost of Capital	Weighted Cost of Capital	Tax Factor	Pre-Tax Cost
1	Common Stock Equity	\$229,204,938	52.47%	10.30%	5.40%	1.3714	7.41%
2	Long Term Debt	207,640,000	47.53%	4.93%	2.34%		2.34%
3	Short Term Debt	-	0.00%	1.69%	0.00%		0.00%
4	Total	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.75%</u>		<u>9.75%</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**DOCKET DG 21-104**  
**COMPUTATION OF REVENUE REQUIREMENT FOR TEMPORARY RATES**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE REQUIREMENT TABLE OF CONTENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-TOC

LINE NO.	(1) DESCRIPTION	(2) REFERENCE
1	Summary of Financial Schedules	
2	Computation Of Revenue Deficiency And Revenue Requirement	<u>Schedule RevReq-1</u>
3	Computation Of Gross-Up Factor For Revenue Requirement	<u>Schedule RevReq-1-1</u>
4	Operating Income Statement	<u>Schedule RevReq-2 P1</u>
5	Pro Forma Distribution Operating Income Statement	<u>Schedule RevReq-2 P2</u>
6	Summary Of Adjustments	<u>Schedule RevReq-3</u>
7	Summary of Revenue Adjustment Schedules	
8	Weather Normalization	<u>Schedule RevReq-3-1</u>
9	New Customer Revenue Annualization	<u>Schedule RevReq-3-2</u>
10	Residential Low Income	<u>Schedule RevReq-3-2</u>
11	Unbilled Revenue	<u>Schedule RevReq-3-2</u>
12	Non-Distribution Bad Debt	<u>Schedule RevReq-3-2</u>
13	Misc. Revenue Adjustment	<u>Schedule RevReq-3-2</u>
14	Billed Accuracy Adjustment	<u>Schedule RevReq-3-2</u>
15	O&M Expense Adjustments	
16	Production Expense (O&M)	<u>Schedule RevReq-3-3</u>
17	Non-Distribution Bad Debt	<u>Schedule RevReq-3-2</u>
18	D&A Expense Adjustments	
19	Depreciation Annualization	<u>Schedule RevReq-3-16 P1</u>
20	Production Expense (Depreciation)	<u>Schedule RevReq-3-3</u>
21	Taxes Other Than Income Adjustments	
22	Property Taxes	<u>Schedule RevReq-3-19</u>
23	Income Taxes Adjustments	
24	Federal Income Tax	<u>Schedule RevReq-3-21 P1</u>
25	NH State Tax	<u>Schedule RevReq-3-21 P1</u>
26	Remove Prior Year Federal Income Tax	<u>Schedule RevReq-3-21 P4</u>
27	Remove Prior Year State Income Tax	<u>Schedule RevReq-3-21 P4</u>
28	Remove Prior Year Deferred Federal Income Tax	<u>Schedule RevReq-3-21 P4</u>
29	Remove Prior Year Deferred State Income Tax	<u>Schedule RevReq-3-21 P4</u>
30	Balance Sheet & Plant in Service and Accumulated Depreciation	
31	Utility Plant in Service	<u>Schedule RevReq-4-3</u>
32	Rate Base & Related Adjustments	
33	Rate Base Calculation	<u>Schedule RevReq-5</u>
34	Quarterly Rate Base	<u>Schedule RevReq-5-1</u>
35	Cash Working Capital	<u>Schedule RevReq-5-2</u>
36	Supplemental Plant	<u>Schedule RevReq-5-3</u>
37	Deferred Income Tax Settlement Adjustment	<u>Schedule RevReq-5-4</u>
38	Cost of Capital Related Schedules	
39	Weighted Average Cost Of Capital	<u>Schedule RevReq-6</u>
40	Capital Structure for Ratemaking Purposes	<u>Schedule RevReq-6-1</u>
41	Weighted Average Cost Of Long-Term Debt	<u>Schedule RevReq-6-4</u>
42	Cost of Short-Term Debt	<u>Schedule RevReq-6-5</u>
43	Rate Case Expense Costs	
44	Workpapers	<u>Workpapers</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-1  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT
1	Rate Base	Schedule RevReq-5	\$ 187,852,245
2	Rate of Return	Schedule RevReq-6	<u>7.33%</u>
3	Income Required	Line 1 * Line 2	13,765,436
4	Adjusted Net Operating Income	Schedule RevReq-2	<u>11,416,967</u>
5	Deficiency	Line 3 - Line 4	2,348,469
6	Income Tax Effect	Line 7 - Line 5	<u>872,274</u>
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u><u>\$ 3,220,742</u></u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-1-1  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Northern Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		TEST YEAR 12 MONTHS ENDED 12/31/2020	LESS COST OF GAS EXCLUDING PROD. & OH. <sup>(1)</sup>	OTHER FLOWTHROUGH <sup>(2)</sup>	TEST YEAR DISTRIBUTION, PROD. & OH.	TEST YEAR DISTRIBUTION	TEST YEAR PROD. & OH.	CALENDAR YEAR 2019 <sup>(3)</sup>	CALENDAR YEAR 2018 <sup>(3)</sup>
	Operating Revenues:								
1	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307
2	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541
3	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848
	Operating Expenses:								
4	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896
5	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452
6	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813
7	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545
8	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672
9	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224
10	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327
11	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080
12	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816
13	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098
14	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)
15	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)
16	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111
17	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486
18	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749
19	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100

**Notes**

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance, Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
Page 2 of 2  
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LINE NO.	(1) DESCRIPTION	(2)		(3)	(4)	(5)		(6)
		TEST YEAR DISTRIBUTION, PROD. & OH.		PRO FORMA ADJUSTMENTS	TEST YEAR DISTRIBUTION, PROD. & OH. PRO FORMA	PROOF		PRO FORMA RATE RELIEF
	Operating Revenues:							
1	Total Sales	\$	39,295,147	\$	2,820,216	\$	42,115,363	\$ 3,220,742 \$ 45,336,105
2	Total Other Operating Revenues		1,107,692		-		1,107,692	- 1,107,692
3	Total Operating Revenues	\$	40,402,839	\$	2,820,216	\$	43,223,055	\$ 3,220,742 \$ 46,443,797
	Operating Expenses:							
4	Production	\$	449,736	\$	76,191	\$	525,927	\$ - \$ 525,927
5	Transmission		63,829		-		63,829	- 63,829
6	Distribution		3,733,377		-		3,733,377	- 3,733,377
7	Customer Accounting		2,508,645		(97,468)		2,411,177	- 2,411,177
8	Customer Service		73,074		-		73,074	- 73,074
9	Sales Expense		69,178		-		69,178	- 69,178
10	Administrative & General		6,682,552		-		6,682,552	- 6,682,552
11	Depreciation		8,876,582		506,868		9,383,450	- 9,383,450
12	Amortizations		816,977		-		816,977	- 816,977
13	Taxes Other Than Income		4,867,774		617,939		5,485,713	- 5,485,713
14	Federal Income Tax		(30,211)		206,901		176,690	624,276 800,966
15	State Income Tax		(384,644)		(732,910)		(1,117,554)	247,997 (869,557)
16	Deferred Federal & State Income Taxes		2,600,179		892,262		3,492,441	- 3,492,441
17	Interest on Customer Deposits		9,258		-		9,258	- 9,258
18	Total Operating Expenses	\$	30,336,305	\$	1,469,783	\$	31,806,088	\$ 872,274 \$ 32,678,361
19	Net Operating Income	\$	10,066,533	\$	1,350,434	\$	11,416,967	\$ 2,348,469 \$ 13,765,436

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2016

Schedule RevReq-3  
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LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT
1	Revenue Adjustments			
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367
10	Lost Base Revenue Moved from FT to Base	Dist Rev	WP - FT Detail	359,089
11	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	
12	Total Revenue Adjustments			<u>\$ 2,820,216</u>
13	Operating & Maintenance Expense Adjustments			
14	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191
15	Payroll	Dist	Schedule RevReq-3-4	
16	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	
17	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)
18	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	
19	Pension	A&G	Schedule RevReq-3-7	
20	PBOP	A&G	Schedule RevReq-3-7	
21	SERP	A&G	Schedule RevReq-3-7	
22	401K	A&G	Schedule RevReq-3-7	
23	Deferred Comp Expense	A&G	Schedule RevReq-3-7	
24	Property & Liability Insurances	A&G	Schedule RevReq-3-8	
25	NH PUC Assessment	A&G	Schedule RevReq-3-9	
26	Dues & Subscriptions	A&G	Schedule RevReq-3-10	
27	Pandemic Costs	A&G	Schedule RevReq-3-11	
28	Severance Expense	A&G	Schedule RevReq-3-12	
29	Rent Expense	A&G	Schedule RevReq-3-13	
30	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	
31	Inflation Allowance	A&G	Schedule RevReq-3-15	
32	Total Operating & Maintenance Expense Adjustments			<u>\$ (21,277)</u>
33	Depreciation And Amortization Expense Adjustments			
34	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003
35	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	
36	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865
37	Software Amortization	Amort	Schedule RevReq-3-17	
38	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	
39	Total Depreciation And Amortization Expense Adjustments			<u>\$ 506,868</u>
40	Taxes Other Than Income Adjustments			
41	Property Taxes	Oth Tax	Schedule RevReq-3-19	\$ 617,939
42	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	
43	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	
44	Total Taxes Other Than Income Adjustments			<u>\$ 617,939</u>
45	Income Taxes Adjustments			
46	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ 256,535
47	NH State Tax	SIT	Schedule RevReq-3-21 P1	101,910
48	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)
49	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)
50	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442
51	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820
52	Total Income Taxes Adjustments			<u>\$ 366,253</u>
53	Rate Base Adjustments			
54	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246
55	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190
56	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-
57	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	(23,564)
58	Total Rate Base Adjustments			<u>\$ 499,492</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WEATHER NORMALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1  
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LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather <sup>(1)</sup>	<u>\$ 1,994,374</u>

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	<u>Customer Growth Revenue Adjustment</u>	
2	To Increase Test Year Base Revenue for 2020 Customer Growth <sup>(1)</sup>	
3	<u>Residential Low Income Assistance Revenue Adjustment</u>	
4	To Reflect Recovery Of The Low Income Discount Through the LDAC <sup>(2)</sup>	\$ 264,523
5	<u>Unbilled Revenue Adjustment</u>	
6	Remove Unbilled Revenue	\$ 294,543
7	<u>Non Distribution Bad Debt Adjustment (Revenue &amp; Expense)</u>	
8	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (97,468)
9	Remove: Provision For Doubtful Accts - Non-Dist - NH	\$ (97,468)
10	<u>Misc. Revenue Adjustment</u>	
11	Clear Remaining Rate Case Expense And Recoupment Balances	\$ 4,788
12	<u>Late Payment Revenue Adjustment</u>	
13	Normalized Late Payment Revenue <sup>(3)</sup>	
14	Test Year Late Payment Revenue	
15	Late Payment Revenue Adjustment	\$ -
16	<u>Billed Accuracy Adjustment</u>	
17	Booked to Calculated Bill Adjustment <sup>(1)</sup>	\$ 367
18	<u>Special Contract Customer Revenue Adjustment</u>	
19	Full Year Special Contract Customer Revenue at Special Contract Rate <sup>(4)</sup>	
20	Test Year Special Contract Customer Actual Revenue <sup>(4)</sup>	
21	Net Special Contract Customer Revenue Adjustment	\$ -

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

(2) See Workpaper - Flowthrough Detail

(3) Normalized Late Payment Revenue based on 2019 calendar year activity

(4) Refer to Workpaper 1.1 and Workpaper 1.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRODUCTION EXPENSE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3  
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LINE NO.	(1) DESCRIPTION	(2) NH	(3) ME	(4) TOTAL	(5) NH PR ALLOC. 40.88%	(6) ME PR ALLOC. 59.12%	(7) NH REVREQ ADJUST.	(8) ME REVREQ ADJUST.
1	Operation & Maintenance Expense							
2	Liquefied Propane Gas Production							
3	Operation Expense							
4	710 - Operation Supervision and Engineering	\$ -	\$ 29,447	\$ 29,447	\$ 12,038	\$ 17,409		
5	717 - Production Operation Labor	-	24,228	24,228	9,904	14,324		
6	735 - Production Operation Miscellaneous	-	59,588	59,588	24,360	35,228		
7	Total Operation Expense	-	113,263	113,263	46,302	66,961		
8	Maintenance							
9	740 - Production Maintenance Supervision	-	29,447	29,447	12,038	17,409		
10	741 - Maintenance of Plant	-	8,464	8,464	3,460	5,004		
11	742 - Maint of Equipment	-	28,588	28,588	11,687	16,901		
12	Total Maintenance Expense	-	66,499	66,499	27,185	39,314		
13	769 - Maint of Scada - Product	-	6,615	6,615	2,704	3,911		
14	Total Manuf Gas Prod Exp	<u>\$ -</u>	<u>\$ 186,377</u>	<u>\$ 186,377</u>	<u>\$ 76,191</u>	<u>\$ 110,186</u>	<u>\$ 76,191</u>	<u>\$ (76,191)</u>
15	Depreciation Expense							
16	Production Plant							
17	305 - Structures	\$ -	\$ 2,277	\$ 2,277	\$ 931	\$ 1,346		
18	Total Production Plant	-	2,277	2,277	931	1,346		
19	Other Storage Plant							
20	361 - Structures & Improve	-	11,705	11,705	4,785	6,920		
21	362 - Gas Holders	-	78,642	78,642	32,149	46,493		
22	Total Other Storage Plant	-	90,347	90,347	36,934	53,413		
23	Total Depreciation & Amortization	<u>\$ -</u>	<u>\$ 92,624</u>	<u>\$ 92,624</u>	<u>\$ 37,865</u>	<u>\$ 54,759</u>	<u>\$ 37,865</u>	<u>\$ (37,865)</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DEPRECIATION ANNUALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) CURRENT DEPRECIATION RATES	(4) ANNUAL DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	1.43%	620
14	375.7 Structures - Other Dist Sys	3,217,521	1.43%	46,011
15	376.2 Mains - Coated/Wrapped	29,746,227	2.66%	791,250
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.87%	3,453,821
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.17%	45,150
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	3.50%	255,114
22	379 Mea & Reg Ta-G	39,266	3.50%	1,374
23	380 Services	82,837,047	3.67%	3,040,120
24	381 Meters	4,624,610	3.33%	154,000
25	382 Meter Installations	26,001,685	3.33%	865,856
26	383 House Regulators	733,550	3.33%	24,427
27	386 Water Heaters/Conversion Burners	1,978,895	7.41%	146,636
28	Total Distribution Plant	278,804,516	3.17%	8,824,379
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	8.70%	44,208
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	5.26%	75,240
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	9.09%	170,299
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	6.67%	231,459
38	Total General Plant	7,734,572	7.16%	521,206
39	Total Plant in Service	\$ 299,372,252	3.28%	\$ 9,345,585
40	Test Year Expense			\$ 8,876,582
41	Increase In Depreciation Expense			\$ 469,003

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19  
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES <sup>(1)</sup>
1	Atkinson	4/1 - 3/31	\$ 16.24	1,564,100	25,401
2	Brentwood	4/1 - 3/31	\$ 21.36	1,489,600	31,818
3	Brentwood	4/1 - 3/31	\$ 23.19	400	9
4	Dover	4/1 - 3/31	\$ 24.85	1,200	30
5	Dover	4/1 - 3/31	\$ 22.92	37,150,600	851,492
6	Durham	4/1 - 3/31	\$ 25.73	7,742,400	199,212
7	East Kingston	4/1 - 3/31	\$ 20.50	746,700	15,307
8	Epping	4/1 - 3/31	\$ 23.64	1,079,900	25,529
9	Exeter	4/1 - 3/31	\$ 22.50	13,803,800	310,586
10	Greenland	4/1 - 3/31	\$ 14.58	733,400	10,693
11	Hampton--Class 4000	4/1 - 3/31	\$ 13.93	18,884,700	263,064
12	Hampton--Class 5000	4/1 - 3/31	\$ 14.43	9,301,400	134,219
13	Hampton Falls	4/1 - 3/31	\$ 19.33	36,400	704
14	Kensington	4/1 - 3/31	\$ 18.61	1,442,400	26,843
15	Madbury	4/1 - 3/31	\$ 23.41	347,000	8,123
16	Newington	4/1 - 3/31	\$ 8.02	2,848,900	22,848
17	North Hampton	4/1 - 3/31	\$ 14.80	1,822,800	26,977
18	Plaistow	4/1 - 3/31	\$ 19.60	9,849,580	193,052
19	Portsmouth	4/1 - 3/31	\$ 12.80	47,562,000	608,794
20	Rochester	4/1 - 3/31	\$ 22.67	26,840,200	608,468
21	Rollinsford	4/1 - 3/31	\$ 22.57	194,600	4,392
22	Rollinsford	4/1 - 3/31	\$ 24.68	20,000	494
23	Salem	4/1 - 3/31	\$ 19.82	9,478,700	187,867
24	Seabrook	4/1 - 3/31	\$ 13.90	12,142,100	168,775
25	Somersworth	4/1 - 3/31	\$ 25.91	9,713,200	251,669
26	Somersworth	4/1 - 3/31	\$ 27.85	62,000	1,727
27	Stratham	4/1 - 3/31	\$ 17.14	497,200	8,522
28	State Of NH <sup>(2)</sup>	4/1 - 3/31			1,359,585
29	Total			<u>\$ 215,355,280</u>	<u>\$ 5,346,199</u>
30	Test Year Property Taxes <sup>(3)</sup>				\$ 4,728,948
31	Less: Test Year Property Tax Abatements <sup>(4)</sup>				688
32	Total Test Year Property Tax Expense				<u>\$ 4,728,260</u>
33	Total Property Tax Increase (Line 29 - Line 32)				<u>\$ 617,939</u>

Notes

(1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case

(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case

(3) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) Amount
1	<u>Increases / (Decreases) To Revenue</u>	
2	Weather Normalization	\$ 1,994,374
3	New Customer Revenue Annualization	-
4	Residential Low Income	264,523
5	Unbilled Revenue	294,543
6	Non-Distribution Bad Debt	(97,468)
7	Misc. Revenue Adjustment	4,788
8	Late Fee Adjustment	-
9	Billed Accuracy Adjustment	367
10	Lost Base Revenue Moved from FT to Base	359,089
11	Special Contract Customer Revenue Adjustment	-
12	Total Revenue Adjustments	<u>\$ 2,820,216</u>
13	<u>Increases / (Decreases) To Expenses</u>	
14	Production Expense (O&M)	\$ 76,191
15	Payroll	-
16	Medical & Dental Insurances	-
17	Distribution Bad Debt	(97,468)
18	Non-Distribution Bad Debt	-
19	Pension	-
20	PBOP	-
21	SERP	-
22	401K	-
23	Deferred Comp Expense	-
24	Property & Liability Insurances	-
25	NH PUC Assessment	-
26	Dues & Subscriptions	-
27	Pandemic Costs	-
28	Severance Expense	-
29	Rent Expense	-
30	Arrearage Management Program (AMP) Implementation Cost	-
31	Inflation Allowance	-
32	Depreciation Annualization	469,003
33	Proposed Depreciation Rates	-
34	Production Expense (Depreciation)	37,865
35	Software Amortization	-
36	Excess ADIT Flowback	-
37	Property Taxes	617,939
38	Payroll Taxes - Wage Increases	-
39	Payroll Taxes - Employee Retention Credits	-
40	Flowthrough Net Operating Income	759,111
41	Change In Interest Exp (Refer To Schedule RevReq 3-21 Page 2)	(365,928)
42	Total Expense Adjustments	<u>\$ 1,496,713</u>
43	Increase / (Decrease) In Taxable Income	\$ 1,323,504
44	Effective Federal Income Tax Rate <sup>(1)</sup>	19.38%
45	NH State Tax Rate <sup>(2)</sup>	7.70%
	<u>Federal Income &amp; NH State Tax</u>	
46	Effective Federal Income Tax	\$ 256,535
47	NH State Tax	<u>101,910</u>
48	Increase (Decrease) In Income Taxes	<u>\$ 358,445</u>
	<u>Notes</u>	
49	Federal Income Tax Rate	21.00%
50	Federal Benefit of State Tax -(Line 49 * Line 52)	<u>-1.62%</u>
51	(1) Effective Federal Income Tax Rate	19.38%
52	(2) State Income Tax Rate	7.70%
53	Northern New Hampshire Tax Rate (Line 51 + Line 52)	<u>27.08%</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
Page 2 of 4  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Ratemaking Interest Synchronization	
2	Rate Base <sup>(1)</sup>	\$ 187,852,245
3	Cost Of Debt In Proposed Rate Of Return <sup>(2)</sup>	2.34%
4	Interest Expense for Ratemaking	<u>\$ 4,401,969</u>
5	Test Year Interest Expense	
6	Interest Charges (427-431)	<u>\$ 4,767,897</u>
7	Increase / (Decrease) in Interest Expense	<u><u>\$ (365,928)</u></u>

Notes

(1) Refer to Schedule RevReq-5

(2) Refer to Schedule RevReq-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
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LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 6,096,270	\$ -	\$ 6,096,270
2	Federal Income Tax-Current	(19,629)	-	(19,629)
3	NH State Income Tax-Current	(380,440)	-	(380,440)
4	NH State Business Enterprise Credit Against NH BPT	63,600	-	63,600
5	Deferred Federal Income Tax	1,637,521	-	1,637,521
6	Deferred State Income Tax	962,658	-	962,658
7	Net Income Before Income Taxes	8,359,980	-	8,359,980
8	<u>Permanent Items</u>			
9	Lobbying	22,225	-	22,225
10	Parking Lot Disallowance	2,543	-	2,543
11	Penalties	2,500	-	2,500
12	Total Permanent Items	27,268	-	27,268
13	<u>Temporary Differences</u>			
14	Accrued Revenue	(3,295,760)	-	(3,295,760)
15	Bad Debt	81,370	-	81,370
16	FASB 87-Pensions	(211,016)	-	(211,016)
17	PBOP SFAS 106	96,936	-	96,936
18	Remediation	267,789	-	267,789
19	Utility Plant Differences	(5,924,514)	-	(5,924,514)
20	Total Temporary Differences	(8,985,195)	-	(8,985,195)
21	<u>Federal And State Tax Differences</u>			
22	Tax Depreciation	(2,123,819)	-	(2,123,819)
23	Total Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
24	State Taxable Base Income	(2,721,766)	-	(2,721,766)
25	State Business Profits Tax - Current	(209,576)	-	(209,576)
26	Less: Business Enterprise Tax	63,600	-	63,600
27	Total State Tax Expense	(273,176)	-	(273,176)
28	Federal Taxable Income Base Before Federal And State Tax Differences	(2,512,190)	-	(2,512,190)
29	Less: Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
30	Federal Taxable Income Base	(388,371)	-	(388,371)
31	Federal Income Tax-Current	(81,558)	-	(81,558)
32	<u>Summary Of Utility Income Taxes:</u>			
33	Federal Income Tax-Current	(92,140)	-	(92,140)
34	Federal Income Tax-Prior	49,634	-	49,634
35	Federal Income Tax-NOL	12,295	-	12,295
36	Federal Amount To Non-Distribution Operations	10,582	(10,582)	-
37	State Business Profits Tax-Current	(277,380)	-	(277,380)
38	State Business Profits Tax-Prior	834,820	-	834,820
39	State Business Profits Tax-NOL	(942,084)	-	(942,084)
40	State Amount To Non-Distribution Operations	4,204	(4,204)	-
41	Deferred Federal Income Tax	1,707,258	-	1,707,258
42	Deferred Federal Income Tax-Prior	(57,442)	-	(57,442)
43	Deferred Federal Income Tax-NOL	(12,295)	-	(12,295)
44	Deferred State Business Profits Tax	855,394	-	855,394
45	Deferred State Business Profits Tax-Prior	(834,820)	-	(834,820)
46	Deferred State Business Profits Tax-NOL	942,084	-	942,084
47	Total Income Taxes	\$ 2,200,110	\$ (14,786)	\$ 2,185,324

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRIOR YEAR INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
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	(1)	(2)
LINE NO	DESCRIPTION	ACTUAL
1	Remove Prior Year Federal Income Taxes	\$ (49,634)
2	Remove Prior Year State Income Taxes	(834,820)
3	Remove Prior Year Deferred Federal Income Taxes	57,442
4	Remove Prior Year Deferred State Income Taxes	834,820
5	Total	<u>\$ 7,808</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UTILITY PLANT IN SERVICE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-3  
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LINE NO.	(1) Account Name	(2) CAPITAL 1/1	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFER ADJ	(6) PLANT IN SERVICE 12/31	(7) COMPLETED CONSTRUCTION NOT CLASSIFIED 12/31
1	Amortizable Plant:						
2	303 Misc Intangible Plant	\$ 11,262,452	\$ 960,046	\$ -	\$ -	\$ 12,222,498	\$ 603,849
3	Total Amortizable Plant	11,262,452	960,046	-	-	12,222,498	603,849
4	Mfg. Gas Produc. Plant:						
5	304.2 Land & Rights - Mfg Gas Prod. PI	6,816	-	-	-	6,816	-
6	305 Struct. And Improvements	161,860	-	(75,459)	(86,401)	-	-
7	320 Other Equipment	7,640	-	(7,006)	(634)	-	-
8	321 LNG Equipment	84,156	-	(84,156)	-	-	-
9	Total Mfg Gas Prod. Plant	260,472	-	(166,621)	(87,035)	6,816	-
10	Distribution Plant:						
11	374.4 Land Rgts, Other Distr Sy	89,111	-	-	-	89,111	-
12	374.5 Land Rgts, Rights Of Way	17,911	-	-	-	17,911	-
13	375.2 Structures - City Gate Meas & Reg	45,256	-	(1,906)	-	43,350	-
14	375.7 Structures - Other Dist Sys	3,124,357	4,495	-	87,035	3,215,887	1,634
15	376.2 Mains - Coated/Wrapped	24,602,506	5,182,813	(78,525)	-	29,706,795	39,433
16	376.3 Mains - Bare Steel	190,837	-	-	-	190,837	-
17	376.4 Mains - Plastic	104,050,393	9,284,825	(600,390)	-	112,734,828	7,607,356
18	376.5 Mains - Joint Seals	542,145	-	-	-	542,145	-
19	376.6 Mains - Cathodic Protection	1,005,475	54,885	-	-	1,060,360	22,380
20	376.8 Mains - Cast Iron	28,455	-	-	-	28,455	-
21	378.2 Mea & Reg Station Eq, Regulating	4,400,294	3,002,141	(279,719)	-	7,122,716	166,266
22	379 Mea & Reg Ta-G	39,266	-	-	-	39,266	-
23	380 Services	74,470,438	5,463,157	(87,804)	-	79,845,791	2,991,256
24	381 Meters	4,086,446	493,715	(241,099)	-	4,339,063	285,548
25	382 Meter Installations	23,126,115	2,038,526	(1,108,186)	-	24,056,455	1,945,231
26	383 House Regulators	685,777	43,536	-	-	729,313	4,237
27	386 Water Heaters/Conversion Burners	1,823,459	159,350	(88,909)	-	1,893,900	84,996
28	Total Distribution Plant	242,328,242	25,727,443	(2,486,538)	87,035	265,656,182	13,148,334
29	General Plant:						
30	389-1 Land	232,947	-	-	-	232,947	-
31	391.10 Off Furn & Eq.- Unspecified	431,834	65,465	-	-	497,299	10,836
32	393 Stores Equipment	31,520	-	-	-	31,520	-
33	394.10 Tools, Garage & Service Equipment	1,314,945	54,709	-	-	1,369,654	60,767
34	396 Power Operated Equipment	75,266	-	-	-	75,266	-
35	397 Communication Equipment	1,639,792	237,572	(37,264)	-	1,840,100	33,380
36	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	112,656	-
37	397.35 ERT Automatic Reading Dev-G	3,126,899	212,363	-	-	3,339,262	130,884
38	Total General Plant	6,965,859	570,110	(37,264)	-	7,498,705	235,867
39	Total Plant in Service	\$ 260,817,025	\$ 27,257,599	\$ (2,690,423)	\$ (0)	\$ 285,384,202	\$ 13,988,050

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5  
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LINE NO.	(1) DESCRIPTION	(3) TEST YEAR AVERAGE <sup>(1)</sup>	(4) 5 QUARTER AVERAGE	(5) RATE BASE AT DECEMBER 31, 2020	(6) PRO FORMA ADJUSTMENTS	(7) PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	\$ 289,824,481	\$ 286,491,423	\$ 299,372,252	\$ 1,873,246	\$ 301,245,498
2	Less: Reserve for Depreciation	85,085,831	85,651,383	88,023,262	1,350,190	89,373,452
3	Net Utility Plant	204,738,650	200,840,040	211,348,990	523,056	211,872,045
4	Add: M&S Inventories	2,671,150	2,770,028	2,773,457	-	2,773,457
5	Prepayments	740,275	1,213,708	64,895	-	64,895
6	Cash Working Capital <sup>(1)</sup>	1,164,937	1,164,937	1,164,937	(23,564)	1,141,373
7	Sub-Total	4,576,362	5,148,673	4,003,290	(23,564)	3,979,726
8	Less: Net Deferred Income Taxes	\$ 20,221,877	\$ 20,784,379	\$ 21,177,756	\$ -	\$ 21,177,756
9	Excess Deferred Income Taxes	6,572,092	6,572,092	6,572,092	-	6,572,092
10	Customer Advances	-	-	-	-	-
11	Customers Deposits	269,548	264,461	249,677	-	249,677
12	Sub-Total	27,063,517	27,620,932	27,999,526	-	27,999,526
13	Rate Base	\$ 182,251,495	\$ 178,367,781	\$ 187,352,753	\$ 499,492	\$ 187,852,245

Notes

(1) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE ITEMS  
QUARTERLY BALANCES

Schedule RevReq-5-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Plant In Service	\$ 260,817,025	\$ 266,498,877	\$ 269,468,172	\$ 272,008,852	\$ 285,384,202	\$ 270,835,426
3	Completed Construction not Classified	19,459,684	16,390,088	14,114,541	14,327,620	13,988,050	15,655,997
4	Total Utility Plant in Service	280,276,709	282,888,965	283,582,713	286,336,471	299,372,252	286,491,423
5	Depreciation Reserve	\$ (82,148,399)	\$ (84,295,016)	\$ (86,310,091)	\$ (87,480,144)	\$ (88,023,262)	\$ (85,651,383)
6	Add:						
7	M&S Inventories						
8	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
9	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
10	Total M&S Inventories	\$ 2,568,843	\$ 2,804,245	\$ 2,848,563	\$ 2,855,032	\$ 2,773,457	\$ 2,770,028
11	Prepayments	\$ 1,415,655	\$ 1,415,655	\$ 1,415,655	\$ 1,756,682	\$ 64,895	\$ 1,213,708
12	Cash Working Capital	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937	\$ 1,164,937
13	Less:						
14	Total Deferred Income Taxes						
15	Def Inc Tax - Accel Depr	\$ 20,062,817	\$ 22,388,845	\$ 22,014,104	\$ 21,283,095	\$ 22,009,122	\$ 21,551,597
16	Def Inc Tax - FAS 87 / 106	(775,910)	(788,563)	(774,047)	(591,877)	(788,419)	(743,763)
17	Def Inc Tax - Bad Debt	(19,095)	(26,052)	(10,935)	(10,989)	(41,133)	(21,641)
18	Def Inc Tax - Def Rate Case Costs	0	0	0	0	0	-
19	Def Inc Tax - Insurance Claim	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)
20	Total Deferred Income Taxes	\$ 19,265,998	\$ 21,572,415	\$ 21,227,308	\$ 20,678,415	\$ 21,177,756	\$ 20,784,379
21	Less: Excess Deferred Income Taxes	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092
22	Less: Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Less: Customer Deposits	\$ 289,419	\$ 269,680	\$ 263,516	\$ 250,011	\$ 249,677	\$ 264,461
24	Rate Base	<u>\$ 177,150,236</u>	<u>\$ 175,564,598</u>	<u>\$ 174,638,861</u>	<u>\$ 177,132,459</u>	<u>\$ 187,352,753</u>	<u>\$ 178,367,781</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CASH WORKING CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-2  
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PRO FORMA ADJUSTMENTS	(5) TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ (1,323,953)	\$ 12,008,428
2	Tax Expense	Schedule RevReq-2	4,452,919	964,203	5,417,122
3	Total		\$ 17,785,300	\$ (359,749)	\$ 17,425,551
4	Cash Working Capital Requirement:				
5	Other O&M Expense Days Lag (1) / 366	24 days	6.55%	6.55%	6.55%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 1,164,937	\$ (23,564)	\$ 1,141,374

Notes

(1) Based On Lead-Lag Study in Docket 17-070

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUPPLEMENTAL PLANT PRO FORMA ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-3  
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LINE NO.	(1) DESCRIPTION	(2) BALANCE 12/31/2020
1	Plant In Service:	
2	<u>New Hampshire</u>	
3	304 Land - Barberry Lane	\$ 6,816
4	Total NH	\$ 6,816
5	<u>Maine</u>	
6	360 Land - Lewiston	\$ 58,301
7	361 Structures & Improvements	568,201
8	362 Gas Holders	3,878,347
9	363 Other Equipment	87,313
10	Total ME	\$ 4,592,161
11	Total Plant In Service NH And ME	\$ 4,598,977
12	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,880,062
13	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 2,718,915
14	Depreciation Reserve:	
15	<u>New Hampshire</u>	
16	Total NH	\$ -
17	<u>Maine</u>	
18	361 Structures & Improvements	\$ 267,178
19	362 Gas Holders	2,943,652
20	363 Other Equipment	91,983
21	Total ME	\$ 3,302,812
22	Total Depreciation Reserve NH And ME	\$ 3,302,812
23	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,350,190
24	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 1,952,623
25	Supplemental Plant Adjustment	
26	NH Supplemental Plant Adjustment (Line 12 - Line 4)	\$ 1,873,246
27	ME Supplemental Plant Adjustment (Line 13 - Line 10)	\$ (1,873,246)
28	Supplemental Depreciation Reserve Adjustment	
29	NH Supplemental Plant Adjustment (Line 23 - Line 16)	\$ 1,350,190
30	ME Supplemental Plant Adjustment (Line 24 - Line 21)	\$ (1,350,190)



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DEFERRED INCOME TAX PRO FORMA ADJUSTMENT  
SETTLEMENT ADJUSTMENT PURSUANT TO DOCKET 2008-155  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-5-4  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2020
1	Nisource Original Plant Federal and State DIT Basis	\$ 4,053,514
2	Unitil Acquired Plant Federal and State DIT Basis	5,319,173
3	Greater of Line 1 or Line 2 to be Utilized as DIT Basis per Stipulation	<u>\$ 5,319,173</u>
4	Post-Acquisition Capital Expenditures Federal and State DIT Basis	\$ 29,619,418
5	Net Operating Loss DIT Related to Rate Base at 12/31/20	(12,929,468)
6	Total Plant and Capex Federal and State DIT to be Used in Rate Base (Line 3 + Line 4 + Line 5)	<u>\$ 22,009,122</u>
7	Less Test Year: Def Inc Tax - Accel Depr	<u>22,009,122</u>
8	Required Pro Forma Adjustment (Line 6 - Line 7)	<u>\$ -</u>

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF CAPITAL  
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity	\$ 229,204,938	\$ -	\$ 229,204,938	52.47%	9.50%	4.98%	Schedule RevReq 6-1 and 6-2
2	Preferred Stock Equity	-	-	-	0.00%	0.00%	0.00%	Schedule RevReq 6-1 and 6-3
3	Long Term Debt	207,640,000	-	207,640,000	47.53%	4.93%	2.34%	Schedule RevReq 6-1 and 6-4
4	Short Term Debt	-	-	-	0.00%	1.69%	0.00%	Schedule RevReq 6-1 and 6-5
5	Total	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.33%</u>	

NORTHERN UTILITIES, INC.  
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES  
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-1  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(3) PROFORMA ADJUSTMENT	(8) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
3	Misc. Paid In Capital	200,699,000	200,699,000	205,699,000	205,699,000	207,074,000	203,974,000	-	203,974,000
4	Retained Earnings	24,380,042	29,943,726	26,634,154	20,738,662	24,453,104	25,229,938	-	25,229,938
5	Total Common Stock Equity	225,080,042	230,643,726	232,334,154	226,438,662	231,528,104	229,204,938	-	229,204,938
6	Preferred Stock Equity	-	-	-	-	-	-	-	-
7	Long-Term Debt	198,200,000	190,000,000	190,000,000	230,000,000	230,000,000	207,640,000	-	207,640,000
8	Short-Term Debt <sup>(1)</sup>	-	-	-	-	-	-	-	-
9	Total	<u>\$ 423,280,042</u>	<u>\$ 420,643,726</u>	<u>\$ 422,334,154</u>	<u>\$ 456,438,662</u>	<u>\$ 461,528,104</u>	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>
10	<u>Capital Structure Ratios</u>								
11	Common Stock Equity	53.18%	54.83%	55.01%	49.61%	50.17%	52.47%		52.47%
12	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	Long-Term Debt	46.82%	45.17%	44.99%	50.39%	49.83%	47.53%		47.53%
14	Short-Term Debt <sup>(1)</sup>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
15	Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>		<u>100.00%</u>

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF LONG-TERM DEBT  
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-4  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LINE NO.	ISSUE	DATE ISSUED	TERM	FACE VALUE	OUTSTANDING AMOUNT	PROFORMA ADJUSTMENT	PROFORMED OUTSTANDING AMOUNT	ISSUANCE COSTS	NET PROCEEDS RATIO [(5)-(9)]/(5)]	UNAMORTIZED ISSUANCE COSTS	NET PROCEEDS OUTSTANDING (8)-(11)	ANNUAL ISSUANCE COST	ANNUAL INTEREST COST Rate * (8)	TOTAL ANNUAL COST (13)+(14)	COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]	
1	7.72%	Sr. Notes	12/3/2008	30 Yrs	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 435,899	99.13%	\$ 260,401	\$ 49,739,599	\$ 14,534	\$ 3,860,000	\$ 3,874,534	7.79%
2	4.42%	Sr. Notes	10/15/2014	30 Yrs	50,000,000	50,000,000	-	50,000,000	482,981	99.03%	383,031	49,616,969	16,099	2,210,000	2,226,099	4.49%
3	3.52%	Sr. Notes	11/1/2017	10 Yrs	20,000,000	20,000,000	-	20,000,000	148,352	99.26%	101,374	19,898,626	14,835	704,000	718,835	3.61%
4	4.32%	Sr. Notes	11/1/2017	30 Yrs	30,000,000	30,000,000	-	30,000,000	222,528	99.26%	199,039	29,800,961	7,418	1,296,000	1,303,418	4.37%
5	4.04%	Sr. Notes	9/12/2019	30 Yrs	40,000,000	40,000,000	-	40,000,000	208,040	99.48%	225,229	39,774,771	6,954	1,616,000	1,622,954	4.08%
6	3.78%	Sr. Notes	9/15/2020	20 Yrs	40,000,000	40,000,000	-	40,000,000	227,434	99.43%	190,778	39,809,222	11,372	1,512,000	1,523,372	3.83%
7	Total				\$ 230,000,000	\$ 230,000,000	\$ -	\$ 230,000,000	\$ 1,725,233		\$ 1,359,851	\$ 228,640,149	\$ 71,212	\$ 11,198,000	\$ 11,269,212	4.93%

NORTHERN UTILITIES, INC.  
COST OF SHORT-TERM DEBT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-6-5  
Table of Contents

	(1)	(2)	(3)	(4)	(5)
LINE NO.	MONTH	MONTH-END AMOUNT OUTSTANDING	AVERAGE DAILY BORROWINGS	MONTHLY SHORT-TERM INTEREST	INTEREST RATE <sup>(1)</sup>
1	January 2020	28,666,840	\$ 25,109,148	\$ 60,854	2.86%
2	February 2020	24,794,114	23,351,619	52,155	2.82%
3	March 2020	28,316,841	27,127,612	49,312	2.15%
4	April 2020	27,939,753	25,053,060	39,502	1.92%
5	May 2020	26,822,898	25,283,108	29,299	1.37%
6	June 2020	25,298,270	24,327,028	26,512	1.33%
7	July 2020	33,152,219	29,181,116	32,655	1.32%
8	August 2020	37,754,315	34,429,766	38,141	1.31%
9	September 2020	4,906,721	20,504,100	21,844	1.30%
10	October 2020	18,132,923	9,559,681	10,476	1.29%
11	November 2020	22,751,664	19,566,665	20,656	1.29%
12	December 2020	26,747,022	<u>24,606,907</u>	27,020	<u>1.30%</u>
13	Average for the Year		<u>24,008,317</u>		<u>1.69%</u>

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month \* 366] / Column (3).

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WORKPAPERS SUPPORTING REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

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	2019 Base	2019 Flowthru	Total	2020 Base	2020 Flowthru	Total
<b>OPERATING REVENUES</b>						
Sales:						
Residential (480)	19,612,987	14,904,240	34,517,227	19,232,153	10,809,182	30,041,335
General Service (481)	11,028,771	17,278,063	28,306,834	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,612,979	1,216,889	9,829,867	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	2,870,979	2,870,979	-	1,107,459	1,107,459
Other Sales (495)	236,169	(3,751,608)	(3,515,439)	(201,864)	2,446,481	2,244,617
<b>Total Sales</b>	<b>39,490,906</b>	<b>32,518,563</b>	<b>72,009,468</b>	<b>38,237,257</b>	<b>27,217,869</b>	<b>65,455,125</b>
Other Operating Revenues:						
Late Charge (487)	76,773	-	76,773	36,761	-	36,761
Misc. Service Revenues (488)	875,755	-	875,755	852,304	-	852,304
Rent from Property (493 & 457)	200,952	-	200,952	218,628	-	218,628
Other Revenues	-	(311,587)	(311,587)	-	120,656	120,656
<b>Total Other Operating Revenues</b>	<b>1,153,480</b>	<b>(311,587)</b>	<b>841,893</b>	<b>1,107,692</b>	<b>120,656</b>	<b>1,228,348</b>
<b>TOTAL OPERATING REVENUES</b>	<b>40,644,386</b>	<b>32,206,975</b>	<b>72,851,361</b>	<b>39,344,949</b>	<b>27,338,525</b>	<b>66,683,473</b>
<b>OPERATING EXPENSES</b>						
Operation & Maint. Expenses:						
Production (710-813)	477,446	27,749,285	28,226,731	449,736	23,095,124	23,544,860
Transmission (850-857)	72,713	-	72,713	63,829	-	63,829
Distribution (870-894) (586)	3,509,448	-	3,509,448	3,733,377	-	3,733,377
Cust. Accounting (901-905)	2,580,251	188,507	2,768,758	2,508,645	99,544	2,608,189
Cust. Service & Info (906-910)	71,870	2,247,505	2,319,375	73,074	2,268,632	2,341,706
Sales Expenses (911-916)	64,467	-	64,467	69,178	-	69,178
Admin. & General (920-935)	7,607,751	71,540	7,679,291	6,682,552	58,225	6,740,777
<b>Total O &amp; M Expenses</b>	<b>14,383,947</b>	<b>30,256,837</b>	<b>44,640,784</b>	<b>13,580,391</b>	<b>25,521,524</b>	<b>39,101,915</b>
Other Operating Expenses:						
Deprtn. & Amort. (403-407)	8,884,559	120,384	9,004,943	9,693,559	(0)	9,693,559
Taxes-Other Than Inc. (408)	4,306,298	-	4,306,298	4,867,774	-	4,867,774
Federal Income Tax (409)	52,380	-	52,380	(30,211)	-	(30,211)
State Franchise Tax (409)	(309,547)	-	(309,547)	(384,644)	-	(384,644)
Def. Income Taxes (410,411)	2,975,683	-	2,975,683	2,600,179	-	2,600,179
<b>Total Other Operating Expenses</b>	<b>15,909,373</b>	<b>120,384</b>	<b>16,029,757</b>	<b>16,746,657</b>	<b>(0)</b>	<b>16,746,657</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>30,293,320</b>	<b>30,377,221</b>	<b>60,670,541</b>	<b>30,327,047</b>	<b>25,521,524</b>	<b>55,848,571</b>
<b>NET UTILITY OPERATING INCOME</b>	<b>10,351,066</b>	<b>1,829,755</b>	<b>12,180,820</b>	<b>9,017,901</b>	<b>1,817,001</b>	<b>10,834,902</b>
<b>OTHER INCOME &amp; DEDUCTIONS</b>						
Other Income:						
AFUDC - Other Funds (41901)	-	-	-	-	-	-
Other (415- 421)	280,289	(37,502)	242,787	231,700	(25,362)	206,339
Other Income Deduc. (425, 426)	232,636	-	232,636	151,744	-	151,744
Taxes Other than Income Taxes:						
Income Tax, Other Inc & Ded	2,752	-	2,752	14,786	-	14,786
<b>Net Other Income (Deductions)</b>	<b>44,901</b>	<b>(37,502)</b>	<b>7,400</b>	<b>65,170</b>	<b>(25,362)</b>	<b>39,809</b>
<b>GROSS INCOME</b>	<b>10,395,967</b>	<b>1,792,253</b>	<b>12,188,220</b>	<b>9,083,072</b>	<b>1,791,639</b>	<b>10,874,711</b>
Interest Charges (427 - 432)	4,670,265	3,717	4,673,982	4,777,155	1,286	4,778,441
<b>NET INCOME</b>	<b>5,725,702</b>	<b>1,788,536</b>	<b>7,514,238</b>	<b>4,305,917</b>	<b>1,790,353</b>	<b>6,096,270</b>

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	Commodity Demand COG	Working Capital	Bad Debt	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Lost Revenue	On-Bill Financing	Total Flowthru	Total Base	Total New Hampshire Division	Cost of Gas Total	LDAC Flowthrough Total
OPERATING REVENUES															
Sales:															
Residential (480)	\$ 9,402,656	\$ 6,775	\$ 66,784	\$ 15,479	\$ 977,734	\$ 103,733	\$ 0	\$ (0)	\$ 236,021	\$ -	\$ 10,809,182	\$ 19,232,153	\$ 30,041,335	\$ 9,476,216	\$ 1,332,967
General Service (481)	10,833,043	7,005	75,810	77,272	542,605	119,301	(25)	11	43,177	-	11,698,198	10,623,702	22,321,900	10,915,858	782,341
Firm Transport Revenues (484, 489) (External Sup)	-	-	-	114,130	802,535	175,875	25	(11)	63,995	-	1,156,548	8,583,266	9,739,814	0	1,156,548
Sales for Resale (483)	1,107,459	-	-	-	-	-	-	-	-	-	1,107,459	-	1,107,459	1,107,459	-
Other Sales (495)	2,291,577	11,582	(43,051)	115,868	41,657	-	-	-	15,896	12,952	2,446,481	(201,864)	2,244,617	2,260,108	186,373
Total Sales	23,634,735	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,217,869	38,237,257	65,455,125	23,759,640	3,458,228
Other Operating Revenues:															
Late Charge (487)	-	-	-	-	-	-	-	-	-	-	-	36,761	36,761	-	-
Misc. Service Revenues (488)	-	-	-	-	-	-	-	-	-	-	-	852,304	852,304	-	-
Rent from Property (493 & 457)	-	-	-	-	-	-	-	-	-	-	-	218,628	218,628	-	-
Other Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	-	120,656	120,656	-
Total Other Operating Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	1,107,692	1,228,348	120,656	-
TOTAL OPERATING REVENUES	23,755,391	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,338,525	39,344,949	66,683,473	23,880,296	3,458,228
OPERATING EXPENSES															
Operation & Maint. Expenses:															
Production (710-813)	22,696,215	-	-	-	-	398,908	-	-	-	-	23,095,124	449,736	23,544,860	22,696,215	398,908
Transmission (850-857)	-	-	-	-	-	-	-	-	-	-	-	63,829	63,829	-	-
Distribution (870-894) (586)	-	-	-	-	-	-	-	-	-	-	-	3,733,377	3,733,377	-	-
Cust. Accounting (901-905)	-	-	99,544	-	-	-	-	-	-	-	99,544	2,508,645	2,608,189	99,544	-
Cust. Service & Info (906-910)	-	-	-	-	2,255,679	-	-	-	-	12,952	2,268,632	73,074	2,341,706	(0)	2,268,632
Sales Expenses (911-916)	-	-	-	-	-	-	-	-	-	-	-	69,178	69,178	-	-
Admin. & General (920-935)	-	-	-	58,225	-	-	-	-	-	-	58,225	6,682,552	6,740,777	-	58,225
Total O & M Expenses	22,696,215	-	99,544	58,225	2,255,679	398,908	-	-	-	12,952	25,521,524	13,580,391	39,101,915	22,795,759	2,725,765
Other Operating Expenses:															
Deprtn. & Amort. (403-407)	-	-	-	-	-	-	(0)	-	-	-	(0)	9,693,559	9,693,559	-	(0)
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	4,867,774	4,867,774	-	-
Federal Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(30,211)	(30,211)	-	-
State Franchise Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(384,644)	(384,644)	-	-
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	2,600,179	2,600,179	-	-
Total Other Operating Expenses	-	-	-	-	-	-	(0)	-	-	-	(0)	16,746,657	16,746,657	-	(0)
TOTAL OPERATING EXPENSES	22,696,215	-	99,544	58,225	2,255,679	398,908	(0)	-	-	12,952	25,521,524	30,327,047	55,848,571	22,795,759	2,725,765
NET UTILITY OPERATING INCOME	1,059,176	25,362	-	264,523	108,852	-	-	-	359,089	-	1,817,001	9,017,901	10,834,902	1,084,537	732,463
OTHER INCOME & DEDUCTIONS															
Other Income:															
Other (415- 421)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	231,700	206,339	(25,362)	-
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	151,744	151,744	-	-
Taxes Other than Income Taxes:															
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	14,786	14,786	-	-
Net Other Income (Deductions)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	65,170	39,809	(25,362)	-
GROSS INCOME	1,059,176	-	-	264,523	108,852	-	-	-	359,089	-	1,791,639	9,083,072	10,874,711	1,059,176	732,463
Interest Charges (427 - 432)	1,286	-	-	-	-	-	-	-	-	-	1,286	4,777,155	4,778,441	1,286	-
NET INCOME	\$ 1,057,890	\$ -	\$ -	\$ 264,523	\$ 108,852	\$ -	\$ -	\$ -	\$ 359,089	\$ -	\$ 1,790,353	\$ 4,305,917	\$ 6,096,270	\$ 1,057,890	\$ 732,463



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**COST OF GAS OPERATING INCOME STATEMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper - Cost of Gas  
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	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TEST YEAR COST OF GAS	LESS: INDIRECT PRODUCTION & O.H.	COST OF GAS EXCL. PROD. & O.H.
	OPERATING REVENUES			
1	TOTAL SALES	23,759,640	1,057,890	22,701,750
2	TOTAL OTHER OPERATING REVENUES	120,656	-	120,656
3	TOTAL OPERATING REVENUES	23,880,296	1,057,890	22,822,406
4	OPERATING EXPENSES:			
5	PRODUCTION	22,696,215	-	22,696,215
6	TRANSMISSION	-	-	-
7	DISTRIBUTION	-	-	-
8	CUSTOMER ACCOUNTING	99,544	-	99,544
9	CUSTOMER SERVICE	(0)	-	(0)
10	SALES EXPENSE	-	-	-
11	ADMINISTRATIVE & GENERAL	-	-	-
12	DEPRECIATION	-	-	-
13	AMORTIZATIONS	-	-	-
14	TAXES OTHER THAN INCOME	-	-	-
15	FEDERAL INCOME TAX	-	-	-
16	STATE INCOME TAX	-	-	-
17	DEFERRED FEDERAL & STATE INCOME TAXES	-	-	-
18	INTEREST ON CUSTOMER DEPOSITS	-	-	-
19	TOTAL OPERATING EXPENSES	22,795,759	-	22,795,759
20	NET OPERATING INCOME	1,084,537	1,057,890	26,647

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ALLOCATORS  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper Allocators**

	<u><b>Allocation Factor</b></u>
USC Labor & OH Charged to NuNH (Payroll)	<b>20.18%</b>
USC Labor & OH Charged to NuNH (Benefits)	<b>19.85%</b>
<u><b>Capitalization Rates</b></u>	
NuNH Payroll	<b>46.69%</b>
NuNH Benefits	<b>48.76%</b>
USC Labor & OH Charged to Construction (Payroll)	<b>32.52%</b>
USC Labor & OH Charged to Construction (Benefits)	<b>31.51%</b>
Incentive Compensation - NuNH	<b>84.00%</b>

Northern Utilities, Inc.  
Calculation of Temporary Rate Adjustment

DG 21-104  
Schedule CGDN-4  
Page 1 of 1

Line No.	Description	2020 Adjusted Base Year Revenue <sup>(1)</sup>	Allocated Temporary Rate Increase <sup>(2)</sup>	2020 Adjusted Billing Determinant (therms) <sup>(3)</sup>	Temporary Rate Factor \$ per therm
1	Residential	\$ 21,225,409	1,717,764	20,304,525	\$ 0.0846
2	Commercial & Industrial	18,571,431	1,502,979	53,847,584	\$ 0.0279
3	Total	\$ 39,796,840	\$ 3,220,742	74,152,109	

**Notes:**

(1) Reference Amen/Taylor Schedule RAJT 11, Pages 1 through 3, Col I

(2) Reference Schedule CGDN-3 for total temporary rate increase. Allocated proportionally by 2020 adjusted base year revenue

(3) Reference Amen/Taylor Schedule RAJT 11, Pages 1 through 3, Col H

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DISCOUNTED CASH FLOW RESULTS  
2018 GAS MAIN EXTENSIONS**

Line No.	Project Location	Original		Revised	
		CIAC	NPV	CIAC	NPV
1	201 Atlantic Ave, North Hampton NH *	\$ 112,542	\$ (49,707)	\$ 110,481	\$ (110,276)
2	113, 114, 115 & 117 Batchelder Rd, Seabrook NH *		55,245		105,971
3	104 Washington St, Dover NH *		214,880		289,431
4	10 Hampshire Rd, Salem NH		6,616		(38,502)
5	121 Corporate Drive, Portsmouth NH		13,247		104,187
6	140 Wakefield St, Rochester NH *	50,566	(2,086)	50,566	22,736
7	109 Towle Farm Rd, Hampton NH	29,416	-	29,146	(42,617)
8	0 Borthwick Ave, Portsmouth NH	38,125	-	38,125	(71,150)
9	101 International Drive, Portsmouth, NH		113,217		654,349
10			\$ 351,411		\$ 914,129

11      *\* Denotes residential or municipal projects that are analyzed based on a 20 year period. All other project results are based on a 10 year period.*

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
EPPING FRANCHISE DCF VARIANCE  
ORIGINAL MODEL VS REVISED MODEL  
**REDACTED**

Capital Cost			10-Year NPV			20-Year NPV		
Original	Revised	Variance	Original	Revised	Variance	Original	Revised	Variance

Notes:

Original Model results are referenced as Exhibit 8 in Order No. 26,220 of DG 18-094

Revised Model updated Original Model for actual incremental capital costs and actual customer additions

# STATE OF NEW HAMPSHIRE

## Inter-Department Communication

**DATE:** January 6, 2022

**FROM:** Division of Enforcement, Audit Staff  
New Hampshire Department of Energy

**SUBJECT:** Northern Utilities, Inc., New Hampshire  
DG 21-104  
**FINAL** Audit Report

**TO:** Thomas Frantz, Director, Regulatory Division  
Paul Dexter, Attorney, NH Department of Energy

### **INTRODUCTION**

On August 2, 2021, Northern Utilities, Inc. filed with the NH Public Utilities Commission documents supporting its request for an increase in permanent rates for New Hampshire natural gas delivery service, effective for service rendered September 1, 2021. The Company's test year was the twelve-month period ended December 31, 2020.

### **BACKGROUND**

Northern Utilities, Inc. (NU, Northern, the Company) is a regulated gas distribution company operating in New Hampshire and Maine, subject to regulation in both states. Northern is 100% owned by Unitil Corporation. Unitil Service Corp., (USC), another subsidiary of Unitil Corporation, provides shared business functions to its utility affiliates on an "at-cost" basis. The 2020 Cost Allocation Manual at page 180 outlines the services as administrative and professional including regulatory, financial, accounting, human resources, engineering, operations, technology, and energy supply management services. The clients of USC are Unitil Energy Systems Inc. (UES), Fitchburg Gas and Electric (FGE), Northern, Granite State Gas Transmission (GSGT), Unitil Realty and Unitil Corp.

Unitil Corporation's other non-distribution subsidiaries are Unitil Power Corp. (UPC), Unitil Resources, Inc., and Unitil Realty Corp. Unitil Power Corp. has divested all of its long-term power supply contracts but has stranded costs associated with the transmission contracts which are not scheduled to end until 2021. The Company indicated that the stranded costs associated with the contracts from UPC are passed on to UES each month through the UPC Power Bill. Unitil Resources, Inc. is a wholly owned non-regulated subsidiary; Unitil Realty Corp. owns the corporate office building in Hampton, New Hampshire. Usource, Inc. and Usource L.L.C. (collectively, Usource), which the Company divested in the first quarter of 2019, were indirect subsidiaries that were wholly owned by Unitil Resources. Usource provided

energy brokering and advisory services to large commercial and industrial customers in the northeastern United States. Usource was sold to NextEra energy for approximately \$9.8million, after tax, in April 2019.

Audit verified all New Hampshire related companies to the NH Secretary of State's website and acknowledges that they are all in "Good Standing".

### **Meeting Minutes of the Board of Directors and Committees**

Confidential minutes of the Unital Corporation and Northern Utilities, Inc., from 2017 through 2020, were made available for review while Audit was onsite at the Company's headquarters. Also available for review were Committee minutes of the Audit Committee, Compensation Committee, Executive Committee, Nominating and Governance Committee, and Pension Committee.

The minutes of Unital Corporation's Board of Directors were reviewed. Within each, minutes of the prior meeting and minutes of committee meetings are reviewed. The Board establishes the members of the committees, approves the officers and their compensation, reviews the financial results for a given period, sets the dividend rate, reviews capital and operating budgets, and ratifies the charters of committees, among many other issues. In 2020 the Board approved the amendment of the retirement plan which was negotiated with the United Steelworkers Union to comply with IRS code. Also approved was SEC Form – S3 to register \$100,000,000 worth of shares of the company's common stock and the equity contributions to UES and Northern in aggregate amount not to exceed \$10 million each.

The Audit Committee is a standing committee of the Board of Directors, comprised of at least 3 independent non-employee members of the board. The Committee oversees internal and external audits, management, and compliance, among other financial and accounting issues.

The Audit Committee issues a director and officer questionnaire which has questions about related party transactions. In 2020 a newly hired director had a continuing relationship with a vendor, which was disclosed on the questionnaire. The Audit committee noted the services, totaling approximately \$160,000, were determined by competitive bid, and was not required to be disclosed.

The Compensation Committee is appointed by the Board with 3 or more independent non-employee members of the board. The Committee is tasked with establishing and interpreting compensation policy, executive compensation salaries, reviewing of Compensation Discussion and Analysis, among other tasks.

In 2020, due to COVID-19, the Committee approved an adjustment of the Earnings per Share (EPS) metric to account for COVID related impacts on the EPS.

The Executive Committee is appointed by the Board with 3 or more independent non-employee members of the board. The existence of the committee may be terminated at any time

by the full board. The committee can act on behalf of the board, make recommendations to the full board, conduct an annual evaluation of CEO, among other tasks.

The Nominating and Governance Committee is appointed by the Board with 3 or more independent non-employee members of the board. The Committee is charged with three primary criteria: (a) review, evaluate and recommend candidates for director positions; (b) evaluate director performance for nomination to additional terms; and (c) review, implement and oversee corporate governance standards, procedures, and practices.

The Pension Committee is comprised of two Unitil officers and three directors with expertise in investments. Discussions center around the investment returns of specific funds, asset allocations, and long-term return on assets, a review of the pension funding level, and the funding level under the federal Employee Retirement Income Security Act (ERISA) funding requirements.

The Northern 2020 minutes were for quarterly meetings at which the prior minutes were reviewed and approved, declarations of dividends were approved, annual meeting dates established, and officers were elected. The dividend declarations made during 2020 were:

- January meeting \$36,665.85 per share payable 4/15/20 to shareholder of record 4/1/2020
- April meeting \$36,665.85 per share payable 7/15/20 to shareholder of record 7/1/2020
- July meeting \$36,665.85 per share payable 10/15/20 to shareholder of record 9/30/20
- October meeting \$36,665.85 per share payable 1/15/21 to shareholder of record 12/30/2020

### **Chart of Accounts**

The Company's chart of accounts was included in the filing in the 1604.01(a) attachment 9 of the Supplementary Filing Requirements, beginning on Bates page 000037. FERC is followed, and the number strings are summarized AA-BB-CC-DD-EEE-FF-GG, where:

- AA - represents the Company identification
- BB - represents the Division identification
- CC - represents the Department identification
- DD - represents the Reconciling Mechanism
- EEE - represents the FERC account
- FF - represents a sub-category
- GG - represents a second sub-category

The specific identifications of each are found in the Company's Cost Allocation Manual (CAM), Appendix B, pages 170-174. The Company code for Northern is 30. The Division identifications related to Northern are:

- 00 Common
- 40 New Hampshire
- 50 Maine

### **Cost Allocation Manual (CAM)**



Audit requested and was provided with the confidential cost allocation manuals for 2016 through 2020. Allocation ratios, discussed in Appendix L3, which spread common NU costs to the NH and ME divisions, are calculated annually based on the prior year net revenue, meters, and plant.

	<u>2016 NH</u>	<u>2016 ME</u>
Net Revenue Allocated Items	43.92%	56.08%
Meter Allocated Items	50.33%	49.67%
Plant Allocated Items	43.99%	56.01%
3-Factor Allocator (R/M/P)	46.08%	53.92%

	<u>2017 NH</u>	<u>2017 ME</u>
Net Revenue Allocated Items	43.95%	56.05%
Meter Allocated Items	50.51%	49.49%
Plant Allocated Items	43.85%	56.15%
3-Factor Allocator (R/M/P)	46.10%	53.90%

	<u>2018 NH</u>	<u>2018 ME</u>
Net Revenue Allocated Items	43.72%	56.28%
Meter Allocated Items	50.63%	49.37%
Plant Allocated Items	43.92%	56.08%
3-Factor Allocator (R/M/P)	46.09%	53.91%

	<u>2019 NH</u>	<u>2019 ME</u>
Net Revenue Allocated Items	44.9%	55.1%
Meter Allocated Items	50.7%	49.3%
Plant Allocated Items	43.9%	56.1%
3-Factor Allocator (R/M/P)	46.5%	53.5%

	<u>2020 NH</u>	<u>2020 ME</u>
Net Revenue Allocated Items	44.9%	55.1%
Meter Allocated Items	50.7%	49.3%
Plant Allocated Items	43.6%	56.4%
3-Factor Allocator (R/M/P)	46.4%	53.6%

Net revenue was calculated using both states' base revenues, less water heater income, CB rental, and equipment protection revenue, plus a weather normalization adjustment. The meter count is based on the total number of annual active meters. The Plant ratio is based on the total utility plant figures in accounts 101, 106, 107, and 121.

The Unitil Corporation Master Allocation Guidelines, (CAM) page 330 of 337 for 2020 reflect the Revenue/Customers/Utility Plant Assets (RCA) spread of time to the regulated retail distribution utility operating companies (UES, FG&E, NU) and Granite State Gas (GSG):

<u>Company</u>	<u>Revenue</u>	<u>Customers</u>	<u>Utility Plant Assets</u>	<u>Average</u>
UES	28%	41%	24%	31%
FG&E	24%	24%	25%	25%
NU-ME	25%	17%	27%	23%
<b>NU-NH</b>	<b>20%</b>	<b>18%</b>	<b>20%</b>	<b>19%</b>
GSG	03%	-0-	04%	02%

USC employees direct charge clients by function when possible. Allocations are made either by job order number (JON), or by employee based on function.

Appendix H of the 2020 Cost Allocation Manual reflects employees by affiliate and by title who have a portion of his or her payroll capitalized. General ledger accounts to which the capitalization and expense payroll distributions should post are included in the CAM.

Northern NH rents 1,920 square feet (80%) of a garage, which is owned by UES and located on Witch Lane in Plaistow, NH. The total space is 2,400 square feet and UES uses the remaining space. Monthly rent for 2020 was identified to be 48.76% or \$945.46 charged to account 30-40-00-00-184-00-00 Eng & Oper Overheads-NH and 51.24% of \$993.54 charged to account 30-40-10-00-931-00-00 Rent-Garage Space-NH.

Northern NH owns its office, which is located on West Road in Portsmouth. Northern NH uses 1,542 square feet of office space, 5,627 square feet of the stockroom, and 2,813 square feet of the garage. The total space available is 24,297, of which NU-NH utilizes 66.9%. Northern NH leases the remaining space to GSG and USC Common. The CAM (pages 264 – 265) identified the rent charges monthly for Granite State Gas to be \$1,220 and for Unitil Service Corp. to be \$16,999. Twelve monthly credits of \$1,220 were booked to account 30-40-10-00-493-00-01 Rental Income-GSG during the test year, and twelve monthly credits of \$16,999 were booked to account 30-40-10-00-493-00-03 Rental Income-USC. Refer to the Revenue portion of this report for further information.

### **Intercompany Services**

The 2020 intercompany services provided to Northern by others were summarized in Table 5-1 of the CAM to be:

Unitil Corporation- tax sharing agreement and cash pool and loan agreement;

Fitchburg Gas and Electric - provides emergency response as requested;

Unitil Energy System – provides emergency response as requested;

Unitil Power Corp.- provides contract release payments;

Unitil Service Corp. – provides emergency response as requested, and the following support services, at cost, as outlined in Table 6-1: Accounting, Finance, Tax, Administration, Business

Development, Cash Management, Communication, Corporate Administration, Customer Support, Distributed Energy Resources, Emergency Management and Compliance, Energy Resource Management, Energy Measurement and Control, Engineering, Executive, Finance, Legal, Corporate, Human Resources, Information Technology Systems, Operations Support, Regulatory.

Refer to the Final Audit report for Until Energy Systems, Inc. issued November 12, 2021, and the first Audit Issue relating to the Supplemental Executive Retirement Plan (SERP). Audit believes that allocation of SERP related costs should be borne by shareholders rather than ratepayers. Audit also understands that the Company disagrees. Both the Company and the Department of Energy staff should specify directly whether or not these types of costs, whether the SERP or subsequent supplemental plan, should be paid by ratepayers.

### **External Audit**

Audit was provided with a portion of the Securities and Exchange Commission form 10-K for Until Corporation for the years ended 2019 and 2020. Within each is the “Financial Statements and Supplementary Data” section summarizing the Report of Independent Registered Public Accounting Firm. Deloitte & Touche, LLP. Deloitte conducted the integrated audit of the consolidated financial statements of Until Corporation, in accordance with the standards established by the Public Company Accounting Oversight Board (PCAOB). The report concluded that the financial statements “*present fairly, in all material respects, the financial position of the Company as of December 31, 2020 and 2019, and the results of its operations and its cash flows for each of the three years in the period ended December 2020, in conformity with the accounting principles generally accepted in the United States of America. Also ...the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2020, based on criteria established in Internal Control-Integrated Framework (2013) issued by COSO*” (the Committee of Sponsoring Organizations of the Treadway Commission).

Audit also reviewed the management representation letter dated February 2, 2021. The letter was addressed to Deloitte & Touche LLP, signed by the Until Chairman of the Board of Directors/Chief Executive Officer/President; the Senior Vice President/Chief Financial Officer/Treasurer; and Chief Accounting Officer/Controller, copied to the Audit Committee of the Board of Directors of Until Corporation.

A copy of the complete Until Corporation Securities and Exchange Commission 2020 10-K was reviewed at:  
<https://www.sec.gov/ix?doc=/Archives/edgar/data/755001/000119312521025264/d6774d10k.htm>

### **Internal Audit**

The Internal Audit staff of Until conducted the following audits during the test year related to Northern Utilities, with reports issued on the dates indicated:

- 2019 Pipeline Awareness Program-report issued June 2020
- Compliance Plans: Affiliate Transaction Rules (NH) –report issued June 2020
- 2020 Corporate Sustainability and Responsibility Report and 2020 CDP (Carbon Disclosure Project) Questionnaire – report issued October 2020.
- Gas Supply Controls – report issued January 2021

### USC Service Billings

USC performs shared utility services for the affiliates and issues monthly billings for labor, overhead and direct charges. The general overhead charge includes costs for indirect labor and administrative and general expenses. Administrative and general expenses, including USC employee fringe benefits, are those expenses which cannot be directly charged to a specific entity. Refer to the *Payroll* portion of this report for detailed review. During the test year, the USC invoices were billed to:

UES	\$15,987,246
FG&E	\$15,905,090
Unitil Realty	\$ 209,394
Unitil Corporate	\$ 527,332
GSG	\$ 1,292,705
Northern	<u>\$24,812,796</u>
Total	\$58,734,564

Audit reviewed each monthly USC invoice, summarized below for the combined Northern Utilities, Inc.:

#### Northern Utilities (NH and ME) Monthly USC Invoice Summary

	Corporate & Administration	Customer Services	Energy Services	Engineering & Operations	Regulatory, Finance, Accounting	Technology	sub-total to allocate	Direct Charges	TOTAL USC Invoice
January 2020	\$ 102,321	\$ 442,563	\$ 81,289	\$ 885,307	\$ 406,689	\$ 174,125	\$ 2,092,293	\$ 60,101	\$ 2,152,394
February 2020	\$ 115,858	\$ 413,390	\$ 90,426	\$ 978,881	\$ 438,544	\$ 192,355	\$ 2,229,453	\$ 56,172	\$ 2,285,625
March 2020	\$ 110,135	\$ 491,239	\$ 107,131	\$ 1,162,522	\$ 518,743	\$ 231,032	\$ 2,620,803	\$ 45,297	\$ 2,666,100
April 2020	\$ 83,885	\$ 402,188	\$ 79,150	\$ 863,649	\$ 379,170	\$ 174,550	\$ 1,982,591	\$ 33,911	\$ 2,016,503
May 2020	\$ 83,800	\$ 381,345	\$ 80,379	\$ 877,603	\$ 399,773	\$ 182,424	\$ 2,005,326	\$ 34,011	\$ 2,039,337
June 2020	\$ 68,110	\$ 308,402	\$ 68,432	\$ 752,350	\$ 334,428	\$ 136,506	\$ 1,668,229	\$ 38,868	\$ 1,707,097
July 2020	\$ 78,084	\$ 369,770	\$ 74,782	\$ 847,754	\$ 367,850	\$ 175,171	\$ 1,913,411	\$ 33,297	\$ 1,946,708
August 2020	\$ 77,052	\$ 338,104	\$ 75,021	\$ 870,147	\$ 386,137	\$ 174,990	\$ 1,921,450	\$ 35,915	\$ 1,957,365
September 2020	\$ 70,357	\$ 335,781	\$ 72,920	\$ 797,452	\$ 365,077	\$ 166,326	\$ 1,807,912	\$ 97,972	\$ 1,905,885
October 2020	\$ 76,844	\$ 388,500	\$ 76,575	\$ 869,991	\$ 399,368	\$ 177,783	\$ 1,989,060	\$ 42,260	\$ 2,031,320
November 2020	\$ 85,111	\$ 342,057	\$ 70,937	\$ 796,951	\$ 372,009	\$ 167,386	\$ 1,834,450	\$ 53,270	\$ 1,887,720
December 2020	\$ 75,206	\$ 377,969	\$ 92,636	\$ 982,078	\$ 449,840	\$ 189,832	\$ 2,167,560	\$ 49,182	\$ 2,216,743
TOTAL 2020	\$ 1,026,763	\$ 4,591,307	\$ 969,677	\$ 10,684,684	\$ 4,817,628	\$ 2,142,480	\$ 24,232,539	\$ 580,257	\$ 24,812,796

The service bills issued to NU were allocated:

NU-Common	\$21,135,187
NU-NH	\$ 1,997,545
NU-ME	<u>\$ 1,680,064</u>
Total for 2020	\$24,812,796

NU-Common costs are allocated with journal entries noted as “target allocation”. See Appendix L3 of the Cost Allocation manual (intra-company) which reflected 46.4% as NU-NH and 53.6% as NU-ME. Refer to the Plant and Operations and Maintenance portions of this report for further discussion. Audit reviewed all of the general ledger accounts to which the USC invoices were posted. 30-00 are Common, 30-40 are NU-NH, 30-50 are NU-ME, and 30-X0 are accounts for which the three divisions have similar account numbers.

<u>Account</u>	<u>NU-NH</u>	<u>NH-ME</u>	<u>NU-Common</u>
30-X0-00-00-163-01-00	\$ 166,417.49	\$ 209,681.42	
30-X0-00-00-184-00-00	\$ 217,180.36	\$ 282,219.05	\$ 7,671,543.19
30-X0-10-00-851-02-01	\$ (7,429.33)	\$ (5,755.01)	
30-X0-10-00-880-02-01	\$ (2,299,808.94)	\$ (2,742,487.73)	
30-X0-10-00-923-03-01	\$ (62,166.97)	\$ (70,718.83)	\$ (2,483,176.36)
30-57-29-50-418-06-00		\$ 49,770.76	
30-00-10-00-813-01-00			\$ 969,259.33
30-X0-10-00-851-02-00	\$ 9,905.78	\$ 7,673.34	
30-X0-10-00-880-02-00	\$ 3,199,712.96	\$ 3,673,945.01	
30-00-10-00-903-06-00			\$ 3,573,933.99
30-X0-10-00-923-03-00	\$ 247,349.05	\$ 275,736.06	\$ 10,823,370.00
30-00-10-00-923-03-05			\$ 580,257.22
30-47-29-50-923-06-00	\$ 53,492.04		
30-49-02-XX-908-XX-XX	\$ 472,892.52		
	\$ 1,997,544.96	\$ 1,680,064.07	\$ 21,135,187.37

### **FASB ASU 2016-02 Operating Leases**

In February of 2016, the Financial Accounting Standards Board (FASB) issued guidance, with amendments in 2018, to increase transparency and comparability among organizations by recognizing lease assets and corresponding liabilities on the balance sheet.

The FERC Division of Audits and Accounting, Office of Enforcement issued guidance relating to the FASB Accounting Standards Update (ASU) No. 2016-02, Leases, on December 27, 2018, in docket A11 9-1-000. That guidance states that capital leases are recognized on the balance sheet in Account 101.1 (Property under Capital Leases), Account 227 (Obligations under Capital Leases-Noncurrent), and Account 243 (Obligations under Capital Leases-Current). In response to a question about how jurisdictional entities should account for operating leases on the balance sheet for Commission accounting and reporting purposes, the FERC response was: “Under the Commission’s accounting regulations, operating leases are not required to be capitalized and reported in the balance sheet accounts established for capital leases. However, a jurisdictional entity may choose to implement the ASU’s guidance to report operating leases with a lease term in excess of 12 months as right of use assets, with corresponding lease

*obligations, in the balance sheet accounts established for capital leases. Entities that choose to do so must: (1) record the capitalized operating leases using the existing FERC balance sheet accounts for capital leases (Accounts 101.1, 227, and 243); (2) maintain unique subaccounts and auxiliary ledgers to separately identify and track the capitalized operating lease amounts included in the capital lease balance sheet accounts; (3) provide footnote disclosures in Notes to the Financial Statements of the FERC Form Nos. 1, I-F, 2, 2-A, and 60 of any amounts included in the capital lease balance sheet accounts that relate to operating leases; (4) have in place strong internal controls to ensure that there is no impact to the existing ratemaking treatment or practices for leases.”*

For Northern (NH), Audit noted the balances for Operating Leases as of 12/31/2020 as follows:

30-40-00-00-101-02-00 Right of Use Assets	\$951,165.08	
30-40-00-00-101-02-01 Contra Right of Use Assets		\$(304,269.83)
30-40-00-00-227-01-00 Oper Lease Oblig-Noncurrent		\$(435,353.25)
30-40-00-00-243-01-00 Oper Lease Oblig-Current		<u>\$(211,542.00)</u>
	\$951,165.08	\$(951,165.08)

Audit was unable to verify the above asset and liability accounts to the F-16, PUC Annual Report. As explained to Audit in the UES rate case audit, the Company researched FERC, and concluded that the accounts above could be included or excluded on the annual report. The Company chose to exclude the accounts. When clarification was requested, the Company responded: *“We were required to follow ASU 2016-02 for GAAP purposes (and our external reporting requirements), it was not a choice for us. Thus, new accounts were created and tracking of the activity for those accounts was implemented. However, the choice that we do have is at the FERC level, which we exercised not to make that change.”* The -101-02-00 and -101-02-01 accounts are also not included within the Revenue Requirement schedule 4.1 of the filing.

Audit requested clarification of the income statement impact, if any, of the referenced operating leases, and was told that the lease payments are primarily for vehicles, which post to vehicle clearing accounts. The leases related to 1 2016 Chevrolet Cruze car, 6 Chevrolet Express vans, 21 trucks (Chevrolets and Fords), 1 trailer, 1 pneumatic tire forklift, 1 loader backhoe, and 3 copiers were all reviewed.

The allocation of the Operating leases was noted in the Revenue Requirement work-paper 5.6 that summarized the 2020 \$811,109 vehicle clearing to Expensed and Capitalized.

**VEHICLE CLEARING ACCOUNT  
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

**Total Clearings from Clearing Account:**

	Expense	Capital	NuNH Total GL	Total Sch 12
Jan-20	28,022	47,758	75,780	75,780
Feb-20	29,141	31,696	60,837	60,837
Mar-20	29,755	29,979	59,735	59,735
Apr-20	26,484	25,236	51,719	51,719
May-20	30,248	31,224	61,473	61,473
Jun-20	36,093	51,333	87,427	87,427
Jul-20	23,989	40,521	64,510	64,510
Aug-20	20,998	29,112	50,111	50,111
Sep-20	25,188	32,644	57,832	57,832
Oct-20	83,045	146,259	229,304	229,304
Nov-20	1,576	4,394	5,970	5,970
Dec-20	1,505	4,908	6,413	6,413
	336,045	475,064	811,109	811,109

**Capitalization Rate** 58.57%

Credits during the test year were noted for journal code NPA820, Transportation, in:

30-40-00-00-184-02-00 Trans Exp Light Vehicles-NH	\$(703,804.53)
30-40-00-00-184-03-00 Heavy Trucks-NH	<u>\$(107,304.50)</u>
	\$(811,109.03)

Audit tested the April 2020 and October 2020 allocations for accuracy by reviewing the complete journal entries:

	April	October
Expensed	\$26,483.91	\$ 83,044.87
Capitalized	<u>\$25,235.52</u>	<u>\$146,258.68</u>
	\$51,719.43	\$229,303.55

<u>Account Number</u>	<u>Account Description</u>	<u>April 2020</u>		<u>October 2020</u>	
		<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-184-02-00	TRANS EXP LIGHT VEHICLES - NH	\$ -	\$ (51,719.43)		\$ (215,956.05)
30-40-00-00-184-03-00	HEAVY TRUCKS-NH	\$ -	\$ -		\$ (13,347.50)
30-40-00-00-107-00-00	GAS CONST IN PROGRESS NH	\$ -		\$ 11,637.50	
30-40-00-00-163-01-00	STOREROOM OPERATING EXPENSE - NH	\$ 1,023.35		\$ 798.09	
30-40-00-00-184-00-00	ENG & OPER OVERHEADS - NH	\$ 24,212.17		\$ 133,823.09	
	<b>subtotal Capitalized</b>	<b>\$ 25,235.52</b>		<b>\$ 146,258.68</b>	
30-40-80-00-870-00-00	DISTRIBUTION OPERATION SUPERVISION - NH	\$ 462.69		\$ 4,669.77	
30-40-80-00-874-24-00	MAINS+SERV-TRANSP	\$ 1,756.67		\$ 2,735.04	
30-40-80-00-875-04-00	REGULATION SUPERVISION	\$ 473.36		\$ 3,606.39	
30-40-80-00-878-04-01	METER & SERVICE TRANSPORTATION EXP	\$ 13,616.86		\$ 16,396.92	
30-40-80-00-878-06-00	METER & SERVICE SUPERVISION	\$ 372.48		\$ 2,507.49	
30-40-80-00-878-07-00	MTR & HSE REG - READ IN/OUTS - NH	\$ 269.66		\$ 7,308.24	
30-40-80-00-878-08-00	MTR & HSE REG - FIELD INVESTIGATE	\$ 269.66		\$ 7,308.24	
30-40-80-00-878-09-00	MTR & HSE REG - INVESTIGATE DEVICE/ERT	\$ 549.02		\$ 7,691.19	
30-40-80-00-878-10-00	MTR & HSE REG - CHG MTR ERT - NH	\$ 134.83		\$ 3,653.01	
30-40-80-00-878-30-00	MTR & HSE REG - MTR INSTRUM - NH	\$ 1,290.10		\$ 1,390.83	
30-40-80-00-878-86-00	MTR & HSE REG - MTR INSTRUM MAINT - ME BY NH	\$ 2,582.14		\$ 2,782.77	
30-40-80-00-885-00-00	MAINTENANCE GEN SUPERVISION - NH	\$ 460.75		\$ 4,650.90	
30-40-80-00-887-01-01	MAINT OF MAINS TRANSPORTATION EXP- NH	\$ 1,704.29		\$ 2,888.22	
30-40-80-00-892-00-00	MAINT OF SERVICES NH	\$ -		\$ 1,330.00	
30-40-80-00-892-14-00	MAINT SERV- TRANSPORTATION EXP - NH	\$ 1,019.47		\$ 1,629.48	
30-40-80-00-902-00-00	CUST ACCTS METER READ EXP- NH	\$ 404.49		\$ 10,962.36	
30-40-80-00-903-00-00	CREDIT DISCONNECTION - NH	\$ 1,117.44		\$ 1,534.02	
	<b>subtotal Expenses</b>	<b>\$ 26,483.91</b>		<b>\$ 83,044.87</b>	
	<b>Total April 2020 Vehicle Clearing Entry</b>	<b>\$ 51,719.43</b>	<b>\$ (51,719.43)</b>	<b>\$ 229,303.55</b>	<b>\$ (229,303.55)</b>

Refer to the Plant section of this report for testing to projects of the capitalized accounts, and to the Operations and Maintenance section of this report for discussions of the expense accounts referenced above.

## OPERATING and CONSTRUCTION BUDGETS

Audit reviewed the operating and construction budgets for the 2020 test-year and compared the budgeted dollar amounts to the actual dollar amounts for the year. The following is a summary of capital additions for Northern Utilities NH, provided to Audit Staff:

<u>Category</u>	<u>Budgeted 2020</u>	<u>Actual 2020</u>	<u>Increase/(Decrease)</u>
Mains Extension	\$3,479,000	\$5,551,000	\$2,072,000
Unprotected Pipe Equipment	\$0	\$0	\$0
Distribution Projects	\$10,051,000	\$8,709,000	(\$1,342,000)
Distribution System Improvement	\$538,000	\$276,000	(\$262,000)
Customer Additions	\$5,713,000	\$5,746,000	\$33,000
Annual Requirements-Other	\$2,141,000	\$1,686,000	(\$455,000)
Other	<u>\$154,000</u>	<u>\$122,000</u>	<u>(\$32,000)</u>
Total	\$22,076,000	\$22,091,000	\$14,000



The Other category the Company indicated includes structures, tools, shop, garage equipment, communications equipment, and office furniture/equipment that cannot be anticipated at budget time. The remaining categories are self-explanatory.

The total construction budget for 2020, when compared to the actual amounts at year-end, shows a net increase of \$14,000 or 0.06%.

#### Construction Budget Authorization Policy

Audit reviewed the DE 21-030 Staff Data Request 2-44 for the Unitil Authorization and Capital Budgeting Policy. The authorizations policy from February 2020 indicates a revision or supplement are only required for any major changes in scope or spending, or if the actual amount spent is 15% and \$5,000 higher when comparing the authorized dollars with the actual spending. Then a revised authorization must be prepared and the appropriate approvals received prior to continuing work. Audit reviewed 12 individual work order additions to verify the work order/documentation complied with the Company authorization policy.

#### Capital Budget Policy

Audit reviewed the DE 21-030 Staff Data Request 2-44 Unitil Capital Budget Policy from August 2014. The policy indicates budgets are done every year and each project must be justified with detailed documentation and signed/approved by Unitil management. The Capital Budget Policy indicates there are three types of priority projects. The priority 1 projects are those that are essential to distribute safe and reliable energy. This includes meter purchases and installation, new gas mains and services, water heater and burner replacement with regard to Northern NH. The priority #2 projects are those that support essential priority projects such as state/municipal projects, legal/regulatory requirements, and facilities required. The priority #3 projects include system reliability, projects to improve/enhance gas service, and replacement of old/obsolete equipment

#### Plant

The 2020 PUC Annual Report reflects a combined balance sheet for Northern Utilities, representing the assets and liabilities of both New Hampshire and Maine. As part of each desk audit conducted by (the former PUC, now Department of Energy) Audit division, a breakdown of the balance sheet by NH, ME, or Common assets is requested of the Company and provided. Audit verified each Annual Report to the general ledger breakdown for 2017 – 2020 without exception. The figures were also verified to the Filing Schedule 2 Bates Page 126. The New Hampshire detail follows:

		New Hampshire Division					
		% Change over		% Change over		% Change over	
		prior year		prior year		prior year	
Utility Plant	12/31/2020		12/31/2019		12/31/2018		12/31/2017
Utility Plant (101-116,114):							
30-40-00-00-101-00-00 NH Gas Plant in Service	\$ 279,798,572	10%	\$ 255,231,395	8%	\$ 236,187,621	7%	\$ 221,266,863
30-40-00-00-101-03-00 Gas Plant in Service-NH-CIS	\$ 5,585,630	0%	\$ 5,585,630	100%	\$ -	0%	\$ -
30-40-00-00-106-00-00 GS Cmpl Cnst N. CL-NH	\$ 13,988,050	-28%	\$ 19,459,684	12%	\$ 17,432,278	25%	\$ 13,996,649
30-40-00-00-114-00-00 Gross Plant Acq. NH CIS	\$ -	-100%	\$ (9,408,175)	0%	\$ (9,408,175)	0%	\$ (9,408,175)
<b>Total: Utility Plant (101-106, 114)</b>	<b>\$299,372,252</b>	<b>11%</b>	<b>\$270,868,534</b>	<b>11%</b>	<b>\$244,211,724</b>	<b>8%</b>	<b>\$225,855,337</b>
Construction Work in Progress (107) :							
30-40-00-00-107-00-00 Gas CWIP-NH	\$ 5,349,614	39%	\$ 3,857,934	2%	\$ 3,794,510	57%	\$ 2,424,103
30-40-00-00-107-01-02 RWIP Gas Salvage	\$ -	-100%	\$ (11,358)	415%	\$ (2,204)	-100%	\$ -
30-40-00-00-107-01-03 RWIP Gas COR	\$ 685,118	-52%	\$ 1,429,548	-34%	\$ 2,179,018	92%	\$ 1,137,496
30-40-00-00-107-90-00 CWIP-Const (GA)	\$ 376,414	-12%	\$ 430,054	25%	\$ 345,382	10%	\$ 313,700
<b>Total Construction Work in Progress (107)</b>	<b>\$ 6,411,146</b>	<b>12%</b>	<b>\$ 5,706,179</b>	<b>-10%</b>	<b>\$ 6,316,706</b>	<b>63%</b>	<b>\$ 3,875,298</b>
<b>Total Utility Plant</b>	<b>\$305,783,398</b>	<b>11%</b>	<b>\$276,574,713</b>	<b>10%</b>	<b>\$250,528,430</b>	<b>9%</b>	<b>\$229,730,635</b>
(Less) Accum Prov. For Depr. Amor. Dep. (108,111,115):							
30-40-00-00-108-01-00 Accum Dep. Gen. Plant-NH	\$ (83,125,801)	6%	\$ (78,067,914)	7%	\$ (73,155,182)	7%	\$ (68,189,334)
30-40-00-00-111-05-00 Accum Amort. Computer SW-NH	\$ (4,313,385)	14%	\$ (3,791,379)	13%	\$ (3,362,388)	14%	\$ (2,941,133)
30-40-00-00-111-07-00 Accum Amort. CIS-NH	\$ (584,076)	102%	\$ (289,105)	-100%	\$ -	0%	\$ -
30-40-00-00-115-00-00 Accum. Amort. PAA-NH	\$ -	-100%	\$ 9,408,175	0%	\$ 9,408,175	10%	\$ 8,545,759
<b>Total: Accum. Prov for Depr. Amort. Depl (108,111,115)</b>	<b>\$ (88,023,262)</b>	<b>21%</b>	<b>\$ (72,740,224)</b>	<b>8%</b>	<b>\$ (67,109,395)</b>	<b>7%</b>	<b>\$ (62,584,706)</b>
<b>Net Utility Plant</b>	<b>\$217,760,134</b>	<b>7%</b>	<b>\$203,834,489</b>	<b>11%</b>	<b>\$183,419,035</b>	<b>10%</b>	<b>\$167,145,929</b>

The Plant subsystem, PowerPlan, reflects the assets by FERC specific accounts, all of which roll into either the 101 Plant in Service general ledger account, or the 106 Completed Construction not Classified account. The plant detail provided to Audit reflects the 101 accounts to be \$285,384,202 and \$13,988,050 for the 106 Completed Construction account.

30-40-00-00-101-00-00 NH Gas Plant in Service	\$279,798,572
30-40-00-00-101-90-00 NH Gas Plant in Service-CIS	\$5,585,630
Subtotal for 101	\$285,384,202
30-40-00-00-106-00-00 NH Gas Completed Construction-Not Classified	\$ 13,988,050
Total Plant in Service	\$299,372,252

The new Customer Information System (CIS) was needed because the manner in which the energy industry interacts with customers, regulators, and businesses, is different than in the past. The \$5,585,630 is the 2020 final remaining portion to be recovered that was approved in the UES DE 18-036 Step Adjustment which went into service in 2017. A smaller part of the system, the Meter Device Management System (MDMS), is being amortized over 10 years, with the majority of the system being amortized over 20 years. The MDMS will be fully amortized in December 2027.

### **Plant Additions, Retirements, Adjustments/Transfers**

The Annual Reports for the years 2017 through 2020 reflect:

<u>Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Net Adjustments/Transfers</u>
2017	\$25,817,803	(\$420,378)	\$0
2018	\$19,596,158	(\$1,239,769)	\$0
2019	\$27,580,411	(\$923,602)	\$0
2020	\$21,785,965	(\$2,690,422)	\$0

### **Calendar Year 2020 Activity**

<u>Account</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	<u>Ending Balance</u>
303 Misc. Intangible Plant	\$ 11,946,738	\$ 879,609			\$ 12,826,347
Total Intangible Plant	\$ 11,946,738	\$ 879,609			\$ 12,826,347
325.5 Other Land Rights	\$ 6,816				\$ 6,816
328 Field Meas. And Reg. Stat. Structures	\$ 161,860		\$ 75,459	\$ (86,401)	\$ -
337 Other Equipment	\$ 91,796		\$ 91,162	\$ (634)	\$ -
Total Prod. And Gathering Plant	\$ 260,472	\$ -	\$ 166,621	\$ (87,035)	\$ 6,816
374 Land and Land Rights	\$ 107,022				\$ 107,022
375 Structures and Improvements	\$ 3,174,109	\$ 1,634	\$ 1,906	\$ 87,034	\$ 3,260,871
376 Mains	\$ 142,133,280	\$ 10,478,223	\$ 678,914		\$ 151,932,588
378 Meas. And Reg. Station Equip-General	\$ 6,450,020	\$ 1,118,681	\$ 279,719		\$ 7,288,982
379 Meas. And Reg. Station Equip-City Gate	\$ 39,266				\$ 39,266
380 Services	\$ 76,710,911	\$ 6,213,940	\$ 87,805		\$ 82,837,046
381 Meters	\$ 4,264,762	\$ 600,947	\$ 241,099		\$ 4,624,610
382 Meter Installations	\$ 25,134,484	\$ 1,975,387	\$ 1,108,185		\$ 26,001,686
383 House Regulators	\$ 715,060	\$ 18,490			\$ 733,550
386 Other Property on Customers Premises	\$ 1,968,949	\$ 98,855	\$ 88,909		\$ 1,978,895
Total Distribution Plant	\$ 260,697,862	\$ 20,506,157	\$ 2,486,537	\$ 87,034	\$ 278,804,516
	\$ -				\$ -
389 Land and Land Rights	\$ 232,947				\$ 232,947
391 Office Furniture and Equipment	\$ 450,698	\$ 57,437			\$ 508,135
393 Stores Equipment	\$ 31,520				\$ 31,520
394 Tools, Shop, and Garage Equipment	\$ 1,366,234	\$ 64,187			\$ 1,430,421
396 Power Operated Equipment	\$ 75,266				\$ 75,266
397 Communication Equipment	\$ 5,214,972	\$ 278,575	\$ 37,264		\$ 5,456,283
Total General Plant	\$ 7,371,637	\$ 400,199	\$ 37,264	\$ -	\$ 7,734,572
Total NH Gas Plant in Service	\$ 280,276,709	\$ 21,785,965	\$ 2,690,422	\$ -	\$ 299,372,251

### **Step Adjustments and Prior Period Audit Reports**

The DG 17-070 Settlement Agreement dated April 6, 2018 authorized two step adjustments; the first to be effective in rates on May 1, 2018, and the second May 1, 2019. The Commission Order 26,129 approved the settlement agreement on May 2, 2018. The second step

adjustment was optional and if the Company elected this option, they were not authorized to file for rates earlier than a December 31, 2020 test year. The Company did ultimately pursue the second step adjustment. The first step adjustment on Exhibit 3 indicated the revenue requirement for the step adjustment was \$2,337,446. The projects included Gas Main Extensions, NH Main Replacement Program, Rochester Reinforcement, Farm Tap Replacements, and Gas Highway State/City Projects. The second step adjustment effective May 1, 2019, had a revenue requirement of \$2,215,273. The projects that were eligible were similar to the first step adjustment.

An Audit Report was not conducted for the first step adjustment as it was part of the Settlement Agreement. Exhibit 3 of the DG 17-070 Settlement Agreement indicated there was \$15,471,311 in 2017 capital additions (excluding costs of removal). Bates page 000124 details the projects that sum to the 2017 total. Bates page 000125 summarizes the plant investments:

376-20 Mains, Coated/Wrapped-G	\$ 799,112
376-40 Mains, Plastic-G	\$12,142,973
376-60 Mains, Cathodic Protection-G	\$ 73,841
380-00 Services-G	<u>\$ 2,455,384</u>
Step 1	\$15,471,311

A second step adjustment, for implementation of adjusted rates effective May 1, 2019, was audited with a report issued on April 9, 2019. Audit reviewed the accounting for both the first and second step plant additions for compliance with the settlement agreement. Of the reported step 2 total \$10,031,783 in capital spending, \$687,411 was noted to be the Cost of Removal. That was identified as an issue, to which the Company indicated that the costs remain in CWIP until the project is unitized. At unitization, account 106, Completed Construction not Classified is credited for the cost of removal and account 108, Accumulated Depreciation is debited. Less the cost of removal this resulted in a net \$9,344,372 in capital additions during 2018 that were audited.

<b>FERC Account</b>	<b>Account Description</b>	<b>2018 Additions</b>
376.2	Mains-Coated/Wrapped-G	\$ 5,888,297
376.4	Mains-Plastic-G	\$ 3,732,115
376.6	Mains-Cathodic Protection-G	\$ (57,895)
380	Services	<u>\$ (218,145)</u>
Total		<b>\$ 9,344,372</b>

The 2018 Step Adjustment #2 included project N-008030, the Rochester Main project that was unitized to the following accounts in December 2018:

376-20 Mains, Coated/Wrapped-G	\$ 5,349,752
376-40 Mains, Plastic-G	\$ 3,378
380-00 Services-G	\$ 65,232
383-00 Regulators	<u>\$ 3,378</u>
Total for Project N-008030	\$ 5,421,740

The first audit issue related to the Company including the cost of removal in the installed plant in service, and inclusion of it when calculating the property tax expense; retirements relating to the Bare Steel program; and negative installation costs. The Company clarified and Audit Staff agreed that the property tax calculation was in accordance with the DG 17-070 Settlement Agreement. Explanations relating to the Bare Steel program and review of cost of removal documented. Audit reiterated that the rate base impact vs. the accounting treatment of including the cost of removal as a component of installation costs are not the same.

The second audit issue related to project costs in excess of the budget. The issue identifies several projects that were reviewed for which the sampled project exceeded the Construction Authorization Form. The Company provided the updated project authorization forms in compliance with Company authorization policy that indicates any project that exceeds the authorized spending amount by 15% and \$5,000 required a revised authorization to be submitted and approved by the appropriate parties to continue work. Audit Staff concurred with the updated authorization forms provided.

The third audit issue related to installation costs that were overstated. The issue indicated there were several projects where the install costs were negative figures. The Company reviewed the projects in question and identified one project N-7046-173452 included cost of removal charges and charges associated with the FERC account 380 in services that were previously included for recovery in the first step adjustment. The Audit Response indicates Audit Staff appreciated the clarification by the Company and the recalculation of the Step 1 adjustment ratepayer impact was an immaterial 0.2% of the revenue requirement.

The fourth audit issue related to the Contribution in Aid of Construction that should have been reduced by \$2,061 as the Construction Authorization Form did not match the Sundry Revenue. The Company agreed to remove the charges from the revenue requirement on the updated filing schedule. Audit concurred with the Company and the Company indicated they updated the filing schedules for the step adjustment filing schedule attachment 2.

### **Continuing Property Records**

The Company provided Continuing Property Records for 2017-2020 that show the unitized to plant in service account beginning balances, additions, retirements, costs of removal, and ending balances. The CPRs also showed the 300 subaccount number, location, date placed into service, Asset ID, and the book cost of individual assets. The CPRs also showed the Accumulated Depreciation balances as of December 31, 2020.

### **E-22s and Construction Budgets**

Audit reviewed the 2017-2020 E-22s Report of Proposed Capital Expenditures that indicate the estimated project costs for 2017 through 2020. The 2017 projects were estimated to cost \$14,529,546. The 2018 projects were estimated to cost \$18,402,556. The 2019 projects were estimated to cost \$23,124,876. The 2020 projects were estimated to cost \$19,604,190.

The 2017-2020 projects included routine projects such as main replacements, City/State Projects, new main growth in Rochester, new main extensions, and new mains related to Tuscan Village in Salem, new mains in Epping, system improvements, new service lines, meter replacements, and service renewals.

### **Bid Process/Bids**

The Company stated: *“Although there is no formal procurement process, Procurement is charged with the responsibility of maintaining an open and competitive process for procuring goods and services. Bids and proposals from competing suppliers are evaluated by internal Subject Matter Experts and/or Procurement. As part of their stewardship responsibilities, departmental end-users are encouraged to compare prices between suppliers and/or service providers even when a formal bidding procedure is not practical. Procurement acknowledges that the lowest price may not always be the best value and consideration of the total cost of ownership is needed. (purchase price, transportation, handling, inspection, quality, rework, maintenance, disposal, experience, safety record, resources, financial stability, at a minimum are all factors in decision-making).”* The Company also indicated their service providers and vendors are vetted for risk associated with the business relationship to determine needs such as insurance, background checks, IT Security Compliance, Non-Disclosure Agreements, and Federal Motor Carrier Safety Administration (FMCSA) Requirements.

### **Capital Leases**

The Company did not have any capitalized leases with regards to fixed assets during the test year for Northern. All the leases for Northern are operating leases. The capital leases exist at the USC level, and the costs are passed through the USC monthly service billings. See the Operating Leases section of this report for operational leases that relate to trucks, trailers, and forklifts.

### **Overheads/Cost Allocations**

The Company provided the monthly overhead factors for the Northern Utilities NH Division for the 2020 test year. Overhead rates are set based on annual budgets at the beginning of each year and adjusted quarterly, or as necessary. The Company indicated Maine and NH capitalized overhead rates are calculated separately. The average 2020 rate for payroll related overheads for Northern NH are listed as follows:

<u>Payroll related overheads include:</u>	<u>2020 Average Rate</u>
Workers Compensation Insurance	2.47%
Medical Costs	33.36%
401k Costs	5.12%
PBOP Costs (Post-retirement Benefits other than Pension)	7.56%
Small Tools	4.94%
Pension Costs	8.40%
Payroll Taxes	9.41%

The payroll related overhead rates are applied to the monthly payroll dollars per the Company.

The average Materials and Supplies related overheads for both divisions in 2020 include:

	<u>2020 Average Rate</u>
Exempt Stock	24.08%
M&S Storeroom	42.83%

The Materials and Supplies overheads are applied (as appropriate) to Materials and Supplies specifically used for the work order. The overheads are not applied to any other work order cost category.

Transportation expenses are directly charged based on the construction work order sheets completed in the field.

Vouchers are also directly charged to the work order. The expenses become part of the “base” charge against which the Construction Overheads are calculated.

Construction E&O Overheads are based on the sum of the monthly payroll and related overheads, Materials and Supplies and related overheads, transportation, and vouchers. The average rate for 2020 was 34.36%

Construction Overheads-General are applied to all charges noted in the Construction E&O above and include the E&O Overhead. The average rate for 2020 was 6.64%

There were not any overheads associated with water heaters.

## **Materials**

The Company purchases materials at cost and is not authorized a markup. The Company indicated physical inventories are done quarterly. The most recent physical inventory was performed for Northern NH in December 2020 with regard to the test year. Audit reviewed materials inventory used in individual projects. See the Plant Additions section below for further review.

## **Plant Additions**

Audit reviewed work order additions for 2017-2020. Each work order plant record included a PDF copy of the original documents which was provided to Audit called a “My Cost Record”. The Company provided pivot tables of the “My Cost Records” and Construction Authorization Forms that list the amount budgeted and estimated amount spent on a work order, as well as any necessary approvals required for the work order.

### **2017**

There was \$25,817,803 in plant additions during 2017 per the Annual Report. The Exhibit 3 of the DG 17-070 Rate Case Settlement Agreement indicated there was \$15,471,311 in capital addition during calendar year 2017, considered as the first step adjustment. The remaining \$10,346,492 in 2017 additions were not part of the DG 17-070 first step adjustment. Audit reviewed \$2,798,890 in 2017 capital additions or 27% of the remaining plant additions.

Work Order N-007005-00173300	\$509,811
Work Order N-007078-00170024	\$1,380,945
Work Order N-007006-00173301	<u>\$908,134</u>
2017 Total	\$2,798,890

Each work order was verified to the My Cost Record pivot tables/PDF files which identifies the costs by the following categories:



	2017	2017	2017
	N-007005	N-007078	N-007006
	00173300	00170024	00173301
Payroll	\$ -	\$ -	\$161,838
MDS Payroll	\$ -	\$ -	\$ 425
Payroll-OT	\$ -	\$ -	\$ 44,040
M&S Issue	\$ -	\$ -	\$123,510
Vouchers	\$ 318,094	\$ -	\$ 92,108
M&S Stores Expense	\$ -	\$ -	\$ 45,618
Exempt Stock Expense	\$ -	\$ -	\$ 13,302
Exempt Stock Stores Exp.	\$ -	\$ -	\$ 5,761
Worker's Comp. Ins.	\$ -	\$ -	\$ 6,170
Medical Costs Capitalized	\$ -	\$ -	\$ 66,882
401k Costs Capitalized	\$ -	\$ -	\$ 9,099
PBOP Costs Capitalized	\$ -	\$ -	\$ 40,118
Construction E&O OH	\$ 146,912	\$ -	\$268,455
Construction Overhead	\$ 24,981	\$ -	\$ 40,580
Small Tools	\$ -	\$ -	\$ 7,858
Interest Capitalized	\$ 4,949	\$ 17,340	\$ 7,139
Payroll Taxes Capitalized	\$ -	\$ -	\$ 14,695
Pension Costs Capitalized	\$ -	\$ -	\$ 25,489
Misc. Plant Adj.	\$ 14,875	\$ 1,363,605	
Derivations	\$ -	\$ -	\$ -
Sundry Revenue	\$ -	\$ -	\$ -
Total Cost Record	\$ 509,811	\$ 1,380,945	\$973,085
Less: Cost of Removal	\$ -	\$ -	\$ (64,951)
Net Addition to Plant	<u>\$ 509,811</u>	<u>\$ 1,380,945</u>	<u>\$908,134</u>

**Work Order N-007005-00173300     \$509,811**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2017
	N-007005
	00173300
Vouchers	\$ 318,094
Construction E&O OH	\$ 146,912
Construction Overhead	\$ 24,981
Interest Capitalized	\$ 4,949
Misc. Plant Adj.	\$ 14,875
Total Cost Record	\$ 509,811
Less: Cost of Removal	\$ -
Net Addition to Plant	<u><u>\$ 509,811</u></u>

The work order was for the purchase and installation of meters in Portsmouth, unitized to plant in service for \$509,811. The meters needed to replace the old rotary meters that are no longer serviceable due to age and obsolete technology. The Construction Authorization Form from October 6, 2017, indicated the work order was authorized to spend \$485,432. The construction authorization was signed/approved by Plant Accounting, the Utility Accounting/Budgeting Manager, the Metering and Field Services Manager, Gas Engineering Manager, Electric Operations VP, Engineering Director, and the CFO/Controller. The construction authorization did not include any removal or retirement costs. The final cost of the work order was \$509,811 or a \$24,379 increase in compliance with the authorization policy.

The work order was unitized to plant in service in December 2017 to the 106 Completed Construction-Not Classified account. The work order was unitized to the 101 plant in service account in May 2018, identified with the following 300 accounts:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
381	Meters	\$195,261
382	Meter Installation	\$288,975
397	ERT-Auto Meter Read	<u>\$25,575</u>
	Total	\$509,811

Audit reviewed the vendor invoices from Dresser Inc., Powell Controls, Utilities & Industries, Itron Inc, Camcode, and Elster America. The 14 invoices Audit reviewed were to purchase meters, test, adjust, repair, install, and paint gas meters. Audit verified the overhead calculations were calculated correctly.

**Retirements and Cost of Removal**

The Company indicated there were no cost of removal entries and the retirement of the meters were done under work order N-007006.

**Work Order N-007078-00170024 \$1,380,945**

The My Cost Record pivot table provided by the Company is summarized below:

	2017
	N-007078
	00170024
Interest Capitalized	\$ 17,340
Misc. Plant Adj.	\$ 1,363,605
Total Cost Record	\$ 1,380,945
Less: Cost of Removal	\$ -
Net Addition to Plant	<u><u>\$ 1,380,945</u></u>

The work order was for the for Meter Data Management System (MDMS) in the Customer Information System that was authorized for recovery in the DE 18-036 UES Step Adjustment. The CIS and MDMS were unitized to plant in service through Unitil Service Company for \$36,557,988. The Company indicated the \$1,380,945 was booked to the 101 plant in service account on December 29, 2017. Audit verified the \$1,380,945 was unitized to the 303 intangible software account on the PowerPlan sub-ledger system on the same day. The \$1,380,945 allocated to Northern NH for the MDMS was the amount that was pushed down to each distribution operations center.

The CIS and MDMS systems were summarized in the DE 21-030 UES Final Audit Report issued November 12, 2021:

In July 2017 USC unitized to plant in service the new Customer Information System to replace the legacy HTE Customer Information System which had been in service since 1998. The HTE system was outdated and no longer suited the needs of a modern utility. The HTE vendor, SunGard, indicated to the Company in May 2010 they would stop supporting the software in July 2015, further creating the need for modern CIS software. The CIS software is used for customer billing and revenue recognition, cash remittance, application, payment processing, rate management, tariff, financial reporting to GL, meter validation/editing, credit, collections, customer intake, service work orders, customer account web portal interface, retail choice, future AMI metering/billing, customer service, and customer communications. The new CIS also included a new Meter Management Data System (MDMS), a new “My Unitil” customer portal, and 34 individual sub-system interfaces required to operate the CIS environment. The new CIS system was developed and tested over a period of 6 years in a test environment before being launched into production in July 2017.

**Work Order N-007006-00173301     \$908,134**

The My Cost Record pivot table provided by the Company is summarized below:

	2017
	N-007006
	00173301
Payroll	\$161,838
MDS Payroll	\$ 425
Payroll-OT	\$ 44,040
M&S Issue	\$123,510
Vouchers	\$ 92,108
M&S Stores Expense	\$ 45,618
Exempt Stock Expense	\$ 13,302
Exempt Stock Stores Exp.	\$ 5,761
Worker's Comp. Ins.	\$ 6,170
Medical Costs Capitalized	\$ 66,882
401k Costs Capitalized	\$ 9,099
PBOP Costs Capitalized	\$ 40,118
Construction E&O OH	\$268,455
Construction Overhead	\$ 40,580
Small Tools	\$ 7,858
Interest Capitalized	\$ 7,139
Payroll Taxes Capitalized	\$ 14,695
Pension Costs Capitalized	\$ 25,489
Misc. Plant Adj.	
Derivations	\$ -
Sundry Revenue	\$ -
Total Cost Record	\$973,085
Less: Cost of Removal	\$ (64,951)
Net Addition to Plant	<b><u>\$908,134</u></b>

The work order was unitized to plant in service for the installation of meters in Portsmouth for \$908,134 per the My Cost Record. The existing meters were replaced because of Company driven cast iron bare steel replacements. The Construction Authorization Form most recently signed on June 20, 2017, indicated the work order was authorized to spend \$888,654. The construction authorization included 10% cost or removal charges or \$88,865. With the cost of removal charges included this brought the estimated cost to \$799,788. The construction authorization was signed/approved by Plant Accounting, the Utility Accounting/Budgeting Manager, the Metering and Field Services Manager, Gas Engineering Manager, Electric Operations VP, Engineering Director, and the CFO/Controller. The work order was unitized to plant in service for \$908,134 within the 15% authorization approval policy of the Company was allowed to spend.

The work order was unitized to plant in service in December 2017 to the 106 Completed Construction-Not Classified account. The work order was unitized to the 101 plant in service account in May 2018 along with the following 300 account:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
382	Meter Installation	\$908,134

Monthly payroll for straight time, mobile dispatch, and overtime were posted to PowerPlan, based on the daily time records included within the continuing property record documentation. Material Issue Tickets describing the item used, quantity, date, recipient, and approval were noted, as were M&S Stock Adjustment tickets which described the reason for an adjustment to a Material Issue Ticket; 120 vouchers from Home Depot, FW Webb, NEUCO, Independent Pipe, Standard Plumbing, Powell Controls, Sunbelt Rentals, and the Company Bank of America purchase card were reviewed. The invoices were for parts used and tools rented.

### Cost of Removal

Audit reviewed the (\$64,951) meters' costs of removal that were booked as part of a large batch May 2018 cost of removal journal entry. The batch cost of removal entry is summarized below:

<u>Account #</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas Plant in Service	\$6,194,836	
30-40-00-00-106-00-00	GS CMPL NT CLSS-NH		\$6,112,316
30-40-00-00-107-00-00	Gas CWIP-NH		\$82,520
30-40-00-00-107-01-03	RWIP Gas COR		\$483,240
30-40-00-00-108-01-00	Accum Gen Depr Plant-NH	\$483,240	
Total		\$6,678,076	\$6,678,076

### Retirements

The Company retired (\$254,287) worth of meters in May 2018 that were part of a larger batch entry. The journal entry is summarized below:

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS		\$534,622
30-40-00-00-108-01-00	Accum Dep. Gen Pl.	\$534,622	

## **2018**

There were \$19,596,158 in capital additions during 2018 per the Annual Report. The DG 17-070 Second Step Adjustment Final Audit Report indicates there were \$9,344,372 in calendar year 2018 additions reviewed. This means \$10,251,786 in 2018 additions were not part of the

second step adjustment. Audit reviewed \$924,092 in 2018 capital additions or 9% of the remaining plant additions that were not part of the second step adjustment.

N-007034-00170011	\$116,310
N-007054-00173472	\$367,569
N-007073-00170022	\$97,332
N-008005-00183300	<u>\$342,881</u>
2018 Total	\$924,092

Each work order was verified to the My Cost Record pivot tables/PDF files which identifies the costs by the following categories:

	2018	2018	2018	2018
	N-007034	N-007054	N-007073	N-008005
	00170011	00173472	00170022	00183300
Payroll	\$ -	\$ 3,631	\$ -	\$ -
MDS Payroll	\$ -	\$ -	\$ -	\$ -
Payroll-OT	\$ -	\$ 1,058	\$ -	\$ -
M&S Issue	\$ -	\$ 39,863	\$ -	\$ -
Vouchers	\$ 334,209	\$ 89,190	\$ 97,332	\$ 227,782
M&S Stores Expense	\$ -	\$ 21,987	\$ -	\$ -
Exempt Stock Expense	\$ -	\$ 8,096	\$ -	\$ -
Exempt Stock Stores Exp.	\$ -	\$ 4,771	\$ -	\$ -
Worker's Comp. Ins.	\$ -	\$ 125	\$ -	\$ -
Medical Costs Capitalized	\$ -	\$ 1,338	\$ -	\$ -
401k Costs Capitalized	\$ -	\$ 244	\$ -	\$ -
PBOP Costs Capitalized	\$ -	\$ 527	\$ -	\$ -
Construction E&O OH	\$ -	\$ 43,523	\$ -	\$ 95,617
Construction Overhead	\$ -	\$ 7,004	\$ -	\$ 15,815
Small Tools	\$ -	\$ 237	\$ -	\$ -
Interest Capitalized	\$ -	\$ 5,298	\$ -	\$ 3,667
Payroll Taxes Capitalized	\$ -	\$ 403	\$ -	\$ -
Pension Costs Capitalized	\$ -	\$ 411	\$ -	\$ -
Misc. Plant Adj.	\$ (217,899)	\$ 177,462	\$ -	\$ -
Transportation	\$ -	\$ 450	\$ -	\$ -
Total Cost Record	\$ 116,310	\$ 405,618	\$ 97,332	\$ 342,881
Less: Cost of Removal	\$ -	\$ (38,049)	\$ -	\$ -
Net Addition to Plant	<u>\$ 116,310</u>	<u>\$ 367,569</u>	<u>\$ 97,332</u>	<u>\$ 342,881</u>
Sept. 2019 AFUDC Reversal				
Net Addition to Plant				

**N-007034-00170011**                      **\$116,310**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2018
	N-007034
	00170011
Vouchers	\$ 334,209
Misc. Plant Adj.	\$ (217,899)
Total Cost Record	\$ 116,310
Less: Cost of Removal	\$ -
Net Addition to Plant	<u><u>\$ 116,310</u></u>

The work order was for LocusView Solutions GPS/GIS tracing software that was unitized to plant in service for \$116,310 in May 2018. The GPS/GIS tracing software project was to allow for more automation when entering construction project information into the computer tablets. The automation was to help reduce the manual entry into the computer tablets related to operations and maintenance. LocusView was selected because they were an industry leader in developing mobile and GIS solutions. This work order stated it reduces errors and saves time for workers in the field, so they do not have to do as much data entry.

The Construction Authorization Form from February 2017 indicates the work order was authorized to spend \$355,000. The authorization did not include any retirements or removals. The authorization was signed/approved by Plant Accounting, Gas Operations Manager, Gas Engineering Manager, VP Information Technology, Director of Engineering, and the Company Controller. The work order was booked to plant in service for \$116,310. This is (\$238,690) lower than the authorization. The Company indicated the difference is due to other LocusView work orders N-019082 and N-0200047.

The work order was unitized to the 101 plant in service account in May 2018 along with the following 300 account:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
303	Intangible Plant	\$116,310

Audit reviewed 5 total invoices. Three of the invoices were for LocusView Solutions summed to \$331,189. The LocusView Solutions invoices were for the hardware, consulting, GPS receivers, data plan, software, travel, and RTK Base Stations. The R&L Carriers invoice was for a Trimble Geo Unit. The invoice summed to \$1,357. The last invoice was Milliken Brothers that was for the installation of the GPS antenna at Unifil for \$1,040. The Company indicated there was (\$217,899) manual adjustment crediting the LocusView Solutions invoices that were moved to another project.

## Cost of Removal and Retirements

The Company indicated there were no cost of removal or retirement entries because this was new software.

**N-007054-00173472**      **\$367,569**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2018
	N-007054
	00173472
Payroll	\$ 3,631
MDS Payroll	\$ -
Payroll-OT	\$ 1,058
M&S Issue	\$ 39,863
Vouchers	\$ 89,190
M&S Stores Expense	\$ 21,987
Exempt Stock Expense	\$ 8,096
Exempt Stock Stores Exp.	\$ 4,771
Worker's Comp. Ins.	\$ 125
Medical Costs Capitalized	\$ 1,338
401k Costs Capitalized	\$ 244
PBOP Costs Capitalized	\$ 527
Construction E&O OH	\$ 43,523
Construction Overhead	\$ 7,004
Small Tools	\$ 237
Interest Capitalized	\$ 5,298
Payroll Taxes Capitalized	\$ 403
Pension Costs Capitalized	\$ 411
Misc. Plant Adj.	\$ 177,462
Derivations	\$ -
Transportation	\$ 450
Total Cost Record	\$ 405,618
Less: Cost of Removal	<b>\$ (38,049)</b>
Net Addition to Plant	<b><u>\$ 367,569</u></b>

The work order was for the upgrade and replacement of five existing pressure limiting valves (PLV) at two locations: 314 Rochester Hill Road in Rochester and 350 Route 108 in Somersworth. The upgrade at 314 Rochester Hill Road replaced three existing PLV that fed twelve services, with a single mini-district regulator station. The authorization form also



indicated the need for 400' of 2" HDPE gas main installed, along with the twelve service tie-overs to the new main. The Somersworth upgrade replaced two existing PLV that fed twelve services with approximately 800' of ¾" steel gas main and twelve 40' ¾" steel services and individual PLV at each riser.

The work order was unitized to plant in service in September 2018 for \$367,569 per the My Cost Record. The Construction Authorization Form most recently signed on January 15, 2019, indicated the work order was authorized to spend \$376,637 with a \$67,095 estimated cost of removal to bring the estimated cost of the work order to \$308,842. The construction authorization was signed/approved by Plant Accounting, the Utility Accounting/Budgeting Manager, the Metering and Field Services Manager, Gas Engineering Manager, Electric Operations VP, Engineering Director, and the CFO/Controller. The work order was approved and followed the Company authorization policy.

The work order was unitized to the 101 plant in service account in October 2018 along with the following 300 accounts:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
376.2	Mains-Coated/Wrapped	\$2,027
376.4	Mains-Plastic	\$10,808
380	Services	\$329,114
383	House Regulators	<u>\$13,830</u>
	Total	\$367,569

Monthly payroll for straight time and overtime was posted to PowerPlan, based on the daily time records included within the continuing property record documentation. Material Issue Tickets describing the item used, quantity, date, recipient, and approval were noted, as were M&S Stock Adjustment tickets which described the reason for an adjustment to a Material Issue Ticket; 35 vouchers from NEUCO, Cambridge Valve, JDH Inspection, Powell Controls, and the Company Bank of America purchase card were reviewed that were for parts, field work, and inspections.

#### Cost of Removal

Audit reviewed a batch June 2019 journal entry that included the (\$38,049) services. The batch journal entry is summarized below:

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS	\$3,962,236	
30-40-00-00-106-00-00	Gas Cmpltd Const not Classified		\$3,767,815
30-40-00-00-107-00-00	NH Gas CWIP		\$194,422
30-40-00-00-107-01-02	RWIP NH Gas Salvage	\$2,025	
30-40-00-00-107-01-03	NH Gas COR		\$294,827
30-40-00-00-108-01-00	Accum Dep Gen Plant-NH	<u>\$292,802</u>	
Total		\$4,257,063	<u>\$4,257,063</u>

## Retirements

The Company retired (\$4,048) of service line connections in June 2019. The journal entry was part of a larger batch entry that is summarized below:

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS		\$326,135
30-40-00-00-108-01-00	Accum Dep Gen Pl	\$326,135	

**N-007073-00170022**                      **\$97,332**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2018
	N-007073
	<u>00170022</u>
Vouchers	\$ 97,332
Total Cost Record	\$ 97,332
Less: Cost of Removal	\$ -
Net Addition to Plant	<u><u>\$ 97,332</u></u>

The work order was for physical security upgrades and additions in Portsmouth for \$97,332. The physical security upgrades consisted of gates, gate card readers, intercom system, and security cameras. The Construction Authorization Form from November 2017 indicated the project was authorized to spend \$85,000. The construction authorization was signed/approved by the Director of Engineering, Controller, Plant Accounting, and the Manager of Facilities. The project was unitized to plant in service in December 2018 to the 375 Structures-Other Distribution account for \$97,332. There were no cost of removal or retirements per the construction authorization. The work order was unitized to plant in service for \$97,332 representing a \$12,332 increase over the authorization but an increase within the 15% Company authorization policy.

The work order was unitized to the 101 plant in service account in December 2018 along with the following 300 account summarized below.

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
375	Structures	\$97,332

Audit reviewed 6 total invoices. Three of the invoices were from Integrated Security and Communications of New England that summed to \$52,291. The work detail on the invoices consisted of hardware setup, testing, and installation of the security equipment and cameras. There was one invoice for \$24,915 from Gemini Electric for electrical work to wire the security system. There were two invoices from Granite State Gate Systems that summed to \$20,125 that were for the gate card readers, new gates, and the new intercom system.

Granite State Gate Systems	\$20,125
Gemini Electric	\$24,915
Integrated Security Com NE.	<u>\$52,291</u>
Total	\$97,332

### Cost of Removal and Retirements

The Company indicated there were no retirements or cost of removal entries done because the Company added new card access and surveillance cameras.

**N-008005-00183300**                      **\$342,881**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2018
	N-008005
	00183300
	<hr/>
Vouchers	\$ 227,782
Construction E&O OH	\$ 95,617
Construction Overhead	\$ 15,815
Interest Capitalized	\$ 3,667
Total Cost Record	\$ 342,881
Less: Cost of Removal	\$ -
Net Addition to Plant	<u><u>\$ 342,881</u></u>

The work order was unitized to plant in service for the work order was for the purchase and installation of meters in Portsmouth for \$342,881 per the My Cost Record. The meters replaced old obsolete rotary meters. The Construction Authorization Form most recently signed on July 10, 2018, indicated the work order was authorized to spend \$537,577. The authorization did not include any retirements or removals.

The construction authorization was signed/approved by Plant Accounting, the Utility Accounting/Budgeting Manager, the Metering and Field Services Manager, Gas Engineering Manager, Electric Operations VP, Engineering Director, and the CFO/Controller. The work order was unitized to plant in service for \$342,881 or (\$194,696) lower than the authorization allowed. The Company indicated the cost underrun was due to the meters being funded to another work order. The work orders are a routine blanket annual project.

The work order was unitized to the 101 plant in service account in December 2018 along with the following 300 accounts:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
381	Meters	\$194,355
382	Meter Installation	\$131,325
397	ERT Meter Reading Dev.	<u>\$17,201</u>
	Total	\$342,881

Audit reviewed the vendor invoices from Dresser Inc., Powell Controls, Utilities & Industries, Itron Inc, Camcode, Dresser Inc, and Elster America. The 30 invoices Audit reviewed were to purchase meters, test, adjust, repair, install, and paint gas meters. Audit verified the overhead figures applied were calculated correctly.

#### Cost of Removal and Retirements

The Company indicated there were no cost of removal entries and the meter retirements were included under work order N-008006.

#### 2019

There were \$27,580,411 in capital additions during 2019 per the Annual Report. The 2019 additions also included the \$5,585,630 additions related to the new Customer Information System authorized for recovery in the DE 18-036 UES Step Adjustment that will finish being recovered in 2020. The charges booked in March 2019 are booked to account 30-40-00-00-101-90-00 NH Gas Plant in Service-CIS. Excluding the Customer Information Systems, there were \$21,994,781 other additions during calendar year 2019 to review.

Audit reviewed \$1,164,858 in 2019 capital additions during 2019 or 5.3% of the plant additions.

N-008008-00183303	\$888,425
N-008024-00180006	\$207,213
N-008070-00183448	<u>\$69,221</u>
2019 Total	\$1,164,859

Each work order was verified to the My Cost Record pivot tables/PDF files which identifies the costs by the following categories:

	2019	2019	2019
	N-008008	N-008024	N-008070
	00183303	00180006	00183448
Payroll	\$ 122,499	\$ 86	\$ 3,489
MDS Payroll	\$ 35,592	\$ -	\$ -
Payroll-OT	\$ 40,631	\$ 1,502	\$ 731
M&S Issue	\$ 138,059	\$ -	\$ 19
Vouchers	\$ 109,218	\$ 251,111	\$ 50,791
M&S Stores Expense	\$ 60,938	\$ -	\$ 4
Exempt Stock Expense	\$ 23,123	\$ -	\$ 1
Exempt Stock Stores Exp.	\$ 13,408	\$ -	\$ -
Worker's Comp. Ins.	\$ 4,947	\$ -	\$ 70
Medical Costs Capitalized	\$ 49,183	\$ -	\$ 933
401k Costs Capitalized	\$ 9,418	\$ -	\$ 158
PBOP Costs Capitalized	\$ 17,280	\$ -	\$ 273
Construction E&O OH	\$ 238,086	\$ -	\$ 18,918
Construction Overhead	\$ 45,820	\$ -	\$ 3,970
Small Tools	\$ 8,273	\$ -	\$ 106
Interest Capitalized	\$ 10,088	\$ -	\$ 1,311
Payroll Taxes Capitalized	\$ 15,329	\$ -	\$ 194
Pension Costs Capitalized	\$ 14,381	\$ -	\$ 231
Total Cost Record	\$ 951,006	\$ 252,699	\$ 81,199
Less: Cost of Removal	\$ (62,581)	\$ (45,486)	\$ (11,978)
Net Addition to Plant	<u>\$ 888,425</u>	<u>\$ 207,213</u>	<u>\$ 69,221</u>
Sept. 2019 AFUDC Reversal			\$ 241
Net Addition to Plant			<u>\$ 68,980</u>

**N-008008-00183303**

**\$888,425**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2019
	N-008008
	00183303
Payroll	\$ 122,499
MDS Payroll	\$ 35,592
Payroll-OT	\$ 40,631
M&S Issue	\$ 138,059
Vouchers	\$ 109,218
M&S Stores Expense	\$ 60,938
Exempt Stock Expense	\$ 23,123
Exempt Stock Stores Exp.	\$ 13,408
Worker's Comp. Ins.	\$ 4,947
Medical Costs Capitalized	\$ 49,183
401k Costs Capitalized	\$ 9,418
PBOP Costs Capitalized	\$ 17,280
Construction E&O OH	\$ 238,086
Construction Overhead	\$ 45,820
Small Tools	\$ 8,273
Interest Capitalized	\$ 10,088
Payroll Taxes Capitalized	\$ 15,329
Pension Costs Capitalized	\$ 14,381
Misc. Plant Adj.	\$ (234)
Sundry Revenue	\$ (510)
Derivations	\$ -
Issue Reversal	\$ (4,523)
Transportation	\$ -
Total Cost Record	\$ 951,006
Less: Cost of Removal	\$ (62,581)
Net Addition to Plant	<b><u>\$ 888,425</u></b>

The work order was unitized to plant in service for the purchase and installation of meters in Portsmouth for \$888,425 per the My Cost Record. The meters were installed because the Company installed more services in 2018 than anticipated. Several new installations required multiple meter fits or large volume fits that require fabrication of welded meter fits.

The Construction Authorization Form most recently signed on December 27, 2018, indicated the work order was authorized to spend \$946,700. The authorization did not include any cost of removal or retirements. The construction authorization was signed/approved by

Plant Accounting, the Utility Accounting/Budgeting Manager, the Metering and Field Services Manager, Gas Engineering Manager, Electric Operations VP, Engineering Director, and the CFO/Controller. The work order unitized to plant in service is \$888,425 or (\$58,275) below the authorized spending amount.

The work order was unitized to the 101 plant in service account in June 2019 along with the following 300 account:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
382	Meter Installation	\$888,425

Monthly payroll for straight time, mobile dispatch, and overtime was posted to PowerPlan, based on the daily time records included within the continuing property record documentation. Material Issue Tickets describing the item used, quantity, date, recipient, and approval were noted, as were M&S Stock Adjustment tickets which described the reason for an adjustment to a Material Issue Ticket; 77 vouchers were reviewed that were for parts, pipes, valves, and tools rented that were needed by employees, from Big Wave, Independent Pipe, Roland Ripley, Airgas, FW Webb, Cambridge Valve, NEUCO, Independent Pipe, Powell Controls, and the Company Bank of America purchase card.

#### Cost of Removal

Audit reviewed a batch June 2019 journal entry that included the (\$62,581) meters cost of removal. The batch journal entry is summarized below.

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS	\$3,962,236	
30-40-00-00-106-00-00	Gas Cmpltd Const not Classified		\$3,767,815
30-40-00-00-107-00-00	NH Gas CWIP		\$194,422
30-40-00-00-107-01-02	RWIP NH Gas Salvage	\$2,025	
30-40-00-00-107-01-03	NH Gas COR		\$294,827
30-40-00-00-108-01-00	Accum Dep Gen Plant-NH	<u>\$292,802</u>	
Total		\$4,257,063	\$4,257,063

#### Retirements

The Company retired (\$184,675) in meters in June 2019. The journal entry was part of a larger batch entry that is summarized below:

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS		\$326,135
30-40-00-00-108-01-00	Accum Dep. Gen Pl.	\$326,135	

**N-008024-00180006**                      **\$207,213**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2019
	N-008024
	00180006
Payroll	\$ 86
Payroll-OT	\$ 1,502
Vouchers	\$ 251,111
Total Cost Record	\$ 252,699
Less: Cost of Removal	\$ (45,486)
Net Addition to Plant	<b><u>\$ 207,213</u></b>

The work order was for a roof replacement and Building Envelope Improvements at the Portsmouth Distribution Operations Center. The old roof was over 30 years old and had leaks. The Company removed 20,800 square feet of ballast stone from the old roof. The Company indicated the old rubber roof membrane on the roof was left and they added 2 inches of ISO foam board on top of the existing membrane to increase the R-value and then placed a new rubber membrane on top of the foam board. The Company also added a roof safety anchor system.

The Construction Authorization Form dated February 1, 2018, was authorized to spend \$400,000. The authorization included \$72,000 in estimated cost of removal charges. This brought the total estimated cost to \$328,000. The authorization was signed/approved by the Plant Accountant, Facilities and Fleet Manager, Director of Shared Services, Director of Engineering, and the Controller. The work order was unitized to plant in service for \$207,213 or (\$120,787) below the authorized amount.

The work order was unitized to the 101 plant in service account in September 2019 along with the following 300 account:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
375.7	Structures-Other Distribution	\$207,213

Audit reviewed 7 invoices total for the roof replacement. Two of the invoices were for New England Controls that summed to \$23,757. The invoices for New England Controls describe the work as providing a globe valve and solenoid. There were four invoices for Master Roof for the roof installation and removal. The four invoices summed to \$228,942.

#### Cost of Removal

Audit reviewed a batch September 2019 journal entry that included the (\$45,486) mains and structures cost of removal. The batch journal entry is summarized below:



<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS	\$1,513,282	
30-40-00-00-106-00-00	Gas Cmpltd Const not Classified		\$1,348,064
30-40-00-00-107-00-00	NH Gas CWIP		\$165,218
30-40-00-00-107-01-03	NH Gas RWIP COR		\$297,858
30-40-00-00-108-01-00	Accum. Dep. Gen Plant-NH	<u>\$297,858</u>	
Total		\$1,811,140	\$1,811,140

### Retirements

The Company retired (\$126,350) in 375.7 structures assets in September 2019. The retirements are part of a larger September 2019 batch entry summarized below:

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS		\$135,779
30-40-00-00-108-01-00	Accum Dep Gen Pl	\$135,779	

**N-008070-00183448**

**\$69,221**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2019
	N-008070
	00183448
Payroll	\$ 3,489
MDS Payroll	\$ -
Payroll-OT	\$ 731
M&S Issue	\$ 19
Vouchers	\$ 50,791
M&S Stores Expense	\$ 4
Exempt Stock Expense	\$ 1
Exempt Stock Stores Exp.	\$ -
Worker's Comp. Ins.	\$ 70
Medical Costs Capitalized	\$ 933
401k Costs Capitalized	\$ 158
PBOP Costs Capitalized	\$ 273
Construction E&O OH	\$ 18,918
Construction Overhead	\$ 3,970
Small Tools	\$ 106
Interest Capitalized	\$ 1,311
Payroll Taxes Capitalized	\$ 194
Pension Costs Capitalized	\$ 231
Total Cost Record	\$ 81,199
Less: Cost of Removal	\$ (11,978)
Net Addition to Plant	<b>\$ 69,221</b>
Sept. 2019 AFUDC Reversal	\$ 241
Net Addition to Plant	<b>\$ 68,980</b>

The work order was for the installation of a SCADA remote terminal unit (RTU) and an odorizer in the Salem Gate Station for \$69,221. Per the Construction Authorization Form from January 11, 2019, the work order was authorized to spend \$75,030 with (\$11,250) in estimated cost of removal charges. This brings the estimated cost of the work order per the construction authorization to \$63,780. The construction authorization was signed/approved by the Plant Accountant, Accounting and Budgeting Manager, Gas Engineering Manager, Assistant Controller, VP Gas Operations, VP of Engineering, Controller, and CFO. The work order was unitized to plant in service for \$69,221 or \$5,441 above the authorized amount within 15% of the Company authorization policy.

The work order was unitized to the 101 plant in service account in September 2019 along with the following 300 accounts:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
378.2	Measuring and Regulating Structures	\$44,946
397	Communication Equipment	\$24,275
	Total	\$69,221

The Company indicated there was a September 2019 (\$241) AFUDC reversal when the project was closed. The Company indicated a new My Cost Record was not printed and filed for the work order.

Monthly payroll for straight time and overtime was posted to PowerPlan, based on the daily time records included within the continuing property record documentation. Material Issue Tickets describing the item used, quantity, date, recipient, and approval were noted, as were M&S Stock Adjustment tickets which described the reason for an adjustment to a Material Issue Ticket. 18 vouchers were reviewed that were for parts, labor, pipes, materials, installation, valves, repairs, and an odorizer rented. The vouchers included Pipeline Solutions, LLC, and the Company Bank of America purchase card.

#### Cost of Removal

Audit reviewed a batch September 2019 journal entry that included the (\$11,978) communication equipment and measuring equipment cost of removal. The batch journal entry is summarized below.

<u>Account #</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	NH Gas PIS	\$1,513,282	
30-40-00-00-106-00-00	Gas Cmpltd Const not Classified		\$1,348,064
30-40-00-00-107-00-00	NH Gas CWIP		\$165,218
30-40-00-00-107-01-03	NH Gas RWIP COR		\$297,858
30-40-00-00-108-01-00	Accum. Dep. Gen Plant-NH	\$297,858	
Total		\$1,811,140	\$1,811,140

#### Retirements

The Company indicated there were no retirements because the original odorizer is being kept as a spare and is still capitalized to plant in service. It should be considered an inventory item, as a spare is not "in service". **Audit Issue #1**

## 2020

There were \$21,785,965 in capital additions during the test year. Audit reviewed \$6,726,406 or 31%.

N-008043-00183448	\$3,809,004
N-019047-00193425	<u>\$2,917,402</u>
2020 Total	\$6,726,406

Each work order was verified to the My Cost Record pivot tables/PDF files which identifies the costs by the following categories:

	2020	2020
	N-008043	N-019047
	00183448	00193425
Payroll	\$ 4,113	\$ 889
MDS Payroll	\$ -	\$ -
Payroll-OT	\$ 251	\$ -
M&S Issue	\$ 13,365	\$ 6,090
Vouchers	\$ 2,663,678	\$1,990,385
M&S Stores Expense	\$ 5,188	\$ 2,510
Exempt Stock Expense	\$ 3,307	\$ 704
Exempt Stock Stores Exp.	\$ 1,854	\$ 1,311
Worker's Comp. Ins.	\$ 95	\$ 22
Medical Costs Capitalized	\$ 1,397	\$ -
401k Costs Capitalized	\$ 226	\$ 53
PBOP Costs Capitalized	\$ 377	\$ 93
Construction E&O OH	\$ 871,559	\$ 809,600
Construction Overhead	\$ 222,361	\$ 237,008
Small Tools	\$ 210	\$ 44
Interest Capitalized	\$ 101,077	\$ 69,419
Payroll Taxes Capitalized	\$ 441	\$ 72
Pension Costs Capitalized	\$ 481	\$ 117
Misc. Plant Adj.	\$ (78,100)	\$ (196,961)
Sundry Revenue	\$ -	\$ -
Derivations	\$ -	\$ -
Issue Reversal	\$ (3,916)	\$ (3,954)
Transportation	\$ 1,040	\$ -
Total Cost Record	\$ 3,809,004	\$2,917,402
Less: Cost of Removal	\$ -	\$ -
Net Addition to Plant	<u>\$ 3,809,004</u>	<u>\$2,917,402</u>

**N-008043-00183448**      **\$3,809,004**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2020
	N-008043
	00183448
Payroll	\$ 4,113
MDS Payroll	\$ -
Payroll-OT	\$ 251
M&S Issue	\$ 13,365
Vouchers	\$ 2,663,678
M&S Stores Expense	\$ 5,188
Exempt Stock Expense	\$ 3,307
Exempt Stock Stores Exp.	\$ 1,854
Worker's Comp. Ins.	\$ 95
Medical Costs Capitalized	\$ 1,397
401k Costs Capitalized	\$ 226
PBOP Costs Capitalized	\$ 377
Construction E&O OH	\$ 871,559
Construction Overhead	\$ 222,361
Small Tools	\$ 210
Interest Capitalized	\$ 101,077
Payroll Taxes Capitalized	\$ 441
Pension Costs Capitalized	\$ 481
Misc. Plant Adj.	\$ (78,100)
Sundry Revenue	\$ -
Derivations	\$ -
Issue Reversal	\$ (3,916)
Transportation	\$ 1,040
Total Cost Record	\$ 3,809,004
Less: Cost of Removal	\$ -
Net Addition to Plant	<b><u>\$ 3,809,004</u></b>

The work order was for the Dover Right of Way Highline main replacement that was booked to plant in service for \$3,809,004. The Construction Authorization Form from September 4, 2019, indicated the budgeted amount for the work order is \$2,632,961. The authorization indicates the work order was authorized to spend \$3,451,446. The construction authorization was signed/approved by the Plant Accountant, Accounting and Budgeting Manager, Gas Engineering Manager, Assistant Controller, VP Gas Operations, VP of Engineering, Controller, and CFO. The work order by the time the project was unitized to plant

in service was \$3,809,004. This is \$357,558 increase over the spending authorization amount, but within the 15% Company authorization policy.

The work order was unitized to the 101 plant in service account in December 2020 along with the following 300 accounts:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
376.2	Mains-Coated Wrapped	\$3,807,941
376.4	Mains-Plastic	<u>\$1,063</u>
	Total	\$3,809,004

Monthly payroll for straight time and overtime was posted to PowerPlan, based on the daily time records included within the continuing property record documentation. Material Issue Tickets describing the item used, quantity, date, recipient, and approval were noted, as were M&S Stock Adjustment tickets which described the reason for an adjustment to a Material Issue Ticket. 170 vouchers were reviewed that were for parts, pipes, field work, excavation, engineering, piping, trenching, inspection, mains, and tools rented that were needed for the project. The project vendors included NEUCO, Consolidated Pipe, Collins Pipe, IC Reed and Sons, Quality Hardware, FW Webb, Mulcare Engineering, Ark Engineering, Haley and Aldrich, Process Pipe, City of Dover, Liberty Sales, Cambridge Valve, Johnson Plumbing, Reliable Equipment, JDH Inspection Services, and the Company Bank of America purchase card.

#### Cost of Removal and Retirements

The Company indicated there were no retirements or cost of removal entries because phase 1 did not include any replacement of assets as the mains are running parallel. Audit verified that the 3-phase project is to accommodate distribution system growth and provide pressure support to the Bartlett Street regulator station in Somersworth. The existing 6" coated steel pipeline remains as a redundant feed to the regulator station or can be converted to the Varney Brook regulator station to operate at a local distribution system pressure of 60 psi. Audit also verified that the new 12" pipeline was pressure tested and is online.

**N-019047-00193425**      **\$2,917,402**

The My Cost Record pivot table/PDF files provided by the Company is summarized below:

	2020
	N-019047
	00193425
Payroll	\$ 889
MDS Payroll	\$ -
Payroll-OT	\$ -
M&S Issue	\$ 6,090
Vouchers	\$1,990,385
M&S Stores Expense	\$ 2,510
Exempt Stock Expense	\$ 704
Exempt Stock Stores Exp.	\$ 1,311
Worker's Comp. Ins.	\$ 22
Medical Costs Capitalized	\$ -
401k Costs Capitalized	\$ 53
PBOP Costs Capitalized	\$ 93
Construction E&O OH	\$ 809,600
Construction Overhead	\$ 237,008
Small Tools	\$ 44
Interest Capitalized	\$ 69,419
Payroll Taxes Capitalized	\$ 72
Pension Costs Capitalized	\$ 117
Misc. Plant Adj.	\$ (196,961)
Sundry Revenue	\$ -
Derivations	\$ -
Issue Reversal	\$ (3,954)
Transportation	\$ -
Total Cost Record	\$2,917,402
Less: Cost of Removal	\$ -
Net Addition to Plant	<b><u>\$2,917,402</u></b>

The work order was for the Epping Main Expansion Project that was booked to plant in service for \$2,917,402. The Construction Authorization from November 4, 2020, indicated the budgeted amount for the work order is \$5,704,057. The authorization indicates the work order was estimated to cost \$2,908,956. The authorization was for the installation of 22,380 feet of 8-inch pipe on Pine Rd and Route 27 in Epping. The construction authorization was signed/approved by the Plant Accountant, Accounting and Budgeting Manager, Gas Engineering Manager, VP Gas Operations, VP of Engineering, Controller, and CFO. The work order was unitized to plant in service for \$2,917,402.

The work order was unitized to the 101 plant in service account in December 2020 along with the following 300 account:

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
376.4	Mains-Plastic	\$2,917,402

Monthly payroll for straight time was posted to PowerPlan, based on the daily time records included within the continuing property record documentation. Material Issue Tickets describing the item used, quantity, date, recipient, and approval were noted, as were M&S Stock Adjustment tickets which described the reason for an adjustment to a Material Issue Ticket. 108 vouchers were reviewed that were for parts, pipes, field work, excavation, engineering, piping, trenching, inspection, mains, and tools rented that were needed for the project. The vendors included NEUCO, Piping Special, Process Pipe, Collins Pipe, McGriff Seibel, MRC Global, CP Test Services, Mulcare Engineering, PPI Gas Distribution, and the Company Bank of America purchase card.

#### Cost of Removal and Retirements

The Company indicated there were not any cost of removal or retirement entries done because Epping is a new franchise territory.

#### Construction Work in Process (CWIP)

Construction Work in Progress (CWIP) totaled \$6,411,145 for Northern NH per the 2020 Annual Report which matched the general ledger for 2020 and the filing, line 3, schedule 2. The following four NH accounts had activity during 2020.

30-40-00-00-107-00-00 Const Work in Progress-NH	\$ 5,349,614
30-40-00-00-107-01-02 RWIP Gas Salvage	\$ 0
30-40-00-00-107-01-03 RWIP Gas Cost of Removal	\$ 685,118
30-40-00-00-107-90-00 Const Work in Progress GA	<u>\$ 479,316</u>
Total NH CWIP	\$ 6,411,145
30-50-00-00-107-00-00 Const Work in Progress-ME	\$ 5,611,376
30-50-00-00-107-01-03 RWIP Gas Cost of Removal	\$ 925,015
30-50-00-00-107-90-00 Const Work in Progress GA	<u>\$ 354,413</u>
Total ME CWIP	<u>\$ 6,890,804</u>
Total Combined CWIP	\$13,301,948

Audit reviewed the 30-40-00-00-107-00-00 CWIP NH account activity that consists of payments to various vendors of construction for a variety of capital projects. Audit noted a variety of entries such as Construction E&O Overhead, Derivations, Payroll, MDS Payroll Allocations, Payroll OT, Workers' Compensation Insurance, Small Tools, Medical Costs, 401k,



Pension, PBOP, Payroll Taxes, Materials and Supplies, specific vouchers, capitalized interest (offset to AFUDC account), etc.

The 30-40-00-00-107-01-02 RWIP Electric Salvage account represents the salvage value associated with projects currently under construction. The account had a beginning balance of (\$11,358) and a net \$11,358 in debit activity during 2020 that finished the test year with a zero balance. The journal entry detail consists of salvage value plant entries.

The 30-40-00-00-107-01-03 RWIP Cost of Removal account represents the cost of removal associated with projects currently under construction. The account had a beginning balance of \$1,429,548 and a net (\$744,430) credit activity during the test year, ending with a balance of \$685,118. The account charges consisted of 401k capitalized costs, PBOP cost capitalizations, workers compensation insurance capitalized costs, payroll taxes capitalized, construction overhead capitalized costs, capitalized pension costs, and medical costs that were capitalized.

The 30-40-00-00-107-90-00 CWIP-GA account consists of reversing entries related to the plant in service accounts. The reversing entries related to vendors for construction costs, health insurance accruals, payroll adjustments, and reclassifications. The account had a beginning balance of \$430,054 and a net credit activity of (\$53,641) during the test year. The account had a test year ending balance of \$376,413.

### **Contributions in Aid of Construction (CIAC)**

Northern Utilities has two types of contributions, Refundable and Non-refundable. The total Non-refundable contributions for 2020 were \$343,072, posted to account 30-40-00-00-107-00-00 Gas Construction in Progress-NH. Documentation provided from Northern noted the cash received for miscellaneous assets such as service cutbacks or relocation of gas services, services, and mains per month. Verification to the tariff of the contributed amounts was not conducted as part of this review.

Northern NH and ME did not have refundable contributions on the general ledger during the 2020 test year. Page 17 of the Tariff indicates the requirements for refundable contributions that are to be paid within 5 years of construction and completion.

There is no amortization of CIAC due to the fact that Northern applies contributions to the work order as it is received.

### **Retirements**

The total retirements for the year 2020 were \$2,690,422, verified to the 2020 CPR records and Annual Report. Audit tested the retirement entries through sample work orders reviewed in the plant Additions section. The retired plant entries were credited to the Plant in Service and debited to Accumulated Depreciation for the original book cost.

Audit reviewed the retirement details provided in the December 31, 2020 CPR files. Northern NH was able to reproduce the retirement details since the DG 17-070 rate case on the

2020 Annual Report and filing schedules accurately. The CPRs and retirement details also included the actual installation cost to Northern NH as well as the original in service date for each item being removed from the Plant in Service totals.

Audit sampled random journal entries chosen from the CPR records to test for accuracy. Audit sampled journal entries from December 2020 for the retirement of meters. The Company indicated the meter retirements are all up to date. The Company indicated meters are retired early sometimes due to holes, loose drive arms, failed inspections, or is noisy. The retirement entries reflect part of a larger journal entry that are done as batches. The December 2020 journal entry Audit sampled was for \$1,532,745. On the December 2020 entry the Company debited the Accumulated Depreciation account # 30-40-00-00-108-01-00 for \$1,532,745 and credited the Plant in Service account # 30-40-00-00-101-00-00 for (\$1,532,745). The 300 account level details are calculated in PowerPlan and were included in the journal entries.

### **Cost of Removal**

Audit sampled three cost of removal journal entries from the 2020 CPR records for the 376 Mains account, that summed to \$65,841. The March 2020 mains entry was part of a batch entry done to book the cost of removal charges for the month. Two mains were removed in Portsmouth for \$42,089 and one in Dover for \$23,752. The March 2020 batch cost of removal NPA842-808746 journal entry is summarized below. Accounting for the cost of removal was tested in individual work orders that were reviewed as part of the Plant Additions.

<u>Account #</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
30-40-00-00-101-00-00	Plant in Service	\$4,787,296.56	
30-40-00-00-108-01-00	Accumulated Dep.	\$129,557.92	
30-40-00-00-106-00-00	Comp. Cons. Not Class		\$(3,497,521.23)
30-40-00-00-107-00-00	Cons. Work in Prog.		\$(1,289,775.33)
30-40-00-00-107-01-03	RWIP Cost of Removal		\$(129,557.92)
		\$4,916,854.48	\$(4,916,854.48)

### **AFUDC**

The credit balance in general ledger account 30-40-10-00-432-00-00 AFUDC-Borrowed Funds was (\$270,500). According to the 2020 Annual Report, the average interest rate applied during the test-year was 4.32% or 0.36% per month. Northern indicated the same 4.32% in response to a separate Audit request. In discussing the method used to calculate the AFUDC, Northern submitted an Excel spreadsheet detailing the calculation. Specifically, Northern tracks the AFUDC at the project level and uses an average balance of the costs incurred, multiplied by a specific rate, to arrive at any month's given charge.

Audit reviewed the calculation for September 2020 for the relocation of 3,850 feet of main for a new service line. This was \$172,777 installation cost based on a 4.32% interest rate  $(\$172,777 \times 4.32\% / 12 \times 0.5) = \$311$  of AFUDC interest earned.

## **Software**

Northern NH had \$879,609 in plant additions during the test year booked to the 303 Miscellaneous Intangible plant account. The additions were for a new voice system replacement, customer/interface enhancements, GIS enhancements, Salesforce Gas Sales reporting, blanket projects, MARS/GEMS enhancements, IT system/infrastructure, and general software.

## **Non-utility Property**

There were no charges for non-utility property related to Northern NH. The 2020 Annual Report and filing schedule 2 indicates there was \$86,855 in non-utility property related to Northern-Maine. The non-utility property was booked to the 30-50-00-00-121-00-00 and 30-50-00-00-122-00-00 Maine GL accounts.

## **Transportation Equipment/Vehicles**

The Northern NH 392, Transportation Equipment did not have an account balance or any activity from 2017-2020. The Company indicated that work vehicles and trailers are operating leases. See the Operating Leases section for further review.

## **Accumulated Depreciation**

Accumulated Depreciation and Amortization (108-111, 114 115) per Annual Report

30-40-00-00-108-01-00 Accumulated Depreciation Gen Plant Ret	(\$83,125,801)
30-40-00-00-108-04-00 Accumulated Depreciation COR	\$15,836,286
30-40-00-00-254-04-00 Regulatory Liability-COR-NH	(\$15,836,286)
30-40-00-00-111-05-00 Accumulated Amort Computer SW	(\$4,313,385)
30-40-00-00-111-07-00 Accumulated Amort CIS	<u>(\$584,076)</u>
Total per RevReq. 4-4	(\$88,023,263)
30-50-00-00-108-01-00 Accumulated Depreciation Gen-ME	(\$82,080,141)
30-50-00-00-111-05-00 Accumulated Amort Com SW-ME	(\$4,634,050)
30-50-00-00-111-07-00 Accumulated Amort-CIS-ME	<u>(\$677,472)</u>
Total 108 and 111 accounts ME	<u>(\$87,391,662)</u>
Total 108 and 111 accounts per 2020 Annual Report NH and ME	(\$175,414,925)

Audit tied the filing figure of \$(88,023,263) on Schedule RevReq 4-4 to five general ledger accounts. The bottom three accounts reflect Maine balances. The Annual Report reflects the combined NH and ME divisions, (\$175,414,925).

The 30-40-00-00-108-01-00 Accumulated Depreciation Gen Plant Ret. had a test year beginning balance of (\$78,067,914) and net activity during the year of (\$5,057,887) to end the

year with a (\$83,125,801) 2020 ending balance. The account activity consisted of retirement entries and plant closing entries.

Cost of Removal, account 30-40-00-00-108-04-00 \$15,836,286 was noted to be included within the Other Regulatory Liabilities 254 account on the 2020 Annual Report. The account had a beginning balance of \$14,601,620 and net activity during the test year of \$1,234,667. There were four entries that were related to miscellaneous adjustments reclassifying the COR. The two cost of removal accounts netted to zero during the test year.

As part of the prior rate case audit (year-end 2016), the Company explained that “*In conjunction with the review of Until Corporation’s 2011 Annual Report on Form 10-K by the U.S. Securities and Exchange Commission, the Company determined that accumulated depreciation related to future Cost of Removal should be classified as a Regulatory Liability on the Company’s Balance Sheet, instead of being included as a component of Accumulated Depreciation. As a result, the Company posted the \$11,378,749.10 entry in December 2012, debiting account #30-40-00-00-108-04-00, Accumulated Depreciation - COR, and crediting account #30-40-00-00-254-04-00, Regulatory Liability – Future Cost of Removal - NH, classifying the accumulated depreciation related to future Cost of Removal as a Regulatory Liability. This change was made for external financial reporting purposes. It does not affect regulatory ratemaking, as Accumulated Depreciation related to future Cost of Removal is still included as a component of Accumulated Depreciation for ratemaking purposes.*” Refer to the Other Regulatory Liabilities portion of this report for additional information.

The 30-40-00-00-111-05-00 Accumulated Amortization Computer Software had a beginning balance of (\$3,791,379) and net activity during the test year of (\$522,006) to end the year with a (\$4,313,385) balance. The account activity consisted of depreciation and amortization charges related to computer software.

The 30-40-00-00-111-07-00 Accumulated Amortization CIS had a beginning balance of (\$289,105) with net account activity of (\$294,971) to end the 2020 test year with a (\$584,076) balance. The account activity consisted of 12 recurring monthly entries of \$25,581. The (\$584,076) 2020 test year ending balance is the final amount of the Northern NH portion of the CIS system which went into service in 2017. A smaller portion of the system (MDMS) Meter Device Management System is being amortized over 10 years, with the majority of the system being amortized over 20 years. The MDMS amortization will be complete in December 2027.

As identified above, the Accumulated Depreciation Cost of Removal is not part of the RevReq 4-4 Accumulated Depreciation figure. Audit verified the inclusion of both the 108 and 254 cost of removal accounts to the books of NU-NH. The Company created the 108-04 accounts for both NH and ME to clearly reflect the reclassification out of 108-01 into the 254 Regulatory Liabilities.

The cost of removal noted within the filing Schedule 2-Assets and Deferred Charges, page 7 of 12, Bates page 000126 does accurately reflect the general ledger balances of \$15,836,286 for NH and \$13,966,004 for Maine.

The 30-40-00-00-114-00-00 Gross Plant Acquisition Adjustments-NH and 30-40-00-00-115-00-00 accounts mirror one another. The 114 account began the year with a (\$9,408,175)

credit balance and during the year there was a March 2020 debit entry that was identified as a miscellaneous reclassification.

The 115 account began the test year with a \$9,408,175 debit balance and there was a March 2020 credit entry that was a miscellaneous reclassification. Both accounts end the 2020 test year with a zero balance. This account represents the Plant Acquisition Adjustment, which is the NH portion of the discount that Unitil received on the acquisition of Northern Utilities from NiSource in December 2008. This was amortized over 10 years, so the amortization ended in December 2018. In March 2020 the Company removed the asset, and the corresponding accumulated amortization from the general ledger.

### Amortization

Test year distribution amortization expense per the filing schedule RevReq-2 and, 2020 Annual Report NH portion was \$816,977 for the test-year. This amount was verified to the following general ledger accounts:

30-40-10-00-404-03-00 Amortization of Computer Software	\$522,006
30-40-10-00-404-04-00 Amortization of Intangible Software	<u>\$294,971</u>
Total Amortization Expense	\$816,977

The 30-40-10-00-404-03-00 Amortization of Computer Software account had \$522,006 net debit in total activity during the year. There were monthly debits and credits recording depreciation/amortization of various software systems with different debit and credit amounts in the \$35,000-\$38,000 range. The largest item is the HTE Amortization. The 12 monthly recurring credit amortization entries were \$5,784 and were offset with monthly debit entries to account 30-40-00-00-111-05-00. The -404-03 account had a \$522,006 test year ending balance. Audit verified that the RevReq-2 page 2 of 2 reflected \$698,046 as the test year proforma amortization expense, calculated as follow:

Actual Amortization test year distribution	\$ 816,977
Proforma adjustments	<u>\$(118,930)</u>
Preformed test year figure	\$ 698,046

Audit also verified the total expense to the detailed report of PowerPlan fixed assets. Miscellaneous software is amortized over 5 years, with the asset reflected in the PowerPlan sub-ledger account 303-30. Other Software reflected in account 303-02 is being amortized over a ten year period.

The 30-40-10-00-404-04-00 Amortization of Intangible Software account relates to a Customer Information System that was unitized in July 2017 that replaced a legacy system from the late 1990s. This was approved for recovery in the UES DE 18-036 Step Adjustment. The account had a net debit \$294,971 of activity during the year. The account had monthly recurring debit entries of \$24,582. The offsetting entries were booked to the 30-40-00-00-111-07-00 Accumulated Amortization-NH-CIS account. The -404-04 account had a test year ending balance of \$294,971.

The 30-49-01-07-407-01-00 Amortization of Rate Case Expenses was not included on the filing schedules or the detailed general ledger. The 2020 Annual Report breakout of NH and Maine indicates there was a \$0.01 balance in the account.

### **Depreciation Expense**

Depreciation Expense for the test year totaled \$8,876,582 on the 2020 Annual Report which agrees with the filing schedule RevReq-2, column 2, line 13 and to account 30-40-10-00-403-00-00 without exception. Audit notes in the Company's depreciation tables, land and land rights are correctly excluded from the depreciation expense calculation. The journal entry activity in the account consisted of monthly depreciation entries.

30-40-10-00-403-00-00      \$8,876,582

Audit reviewed a \$1,101,427 March 2020 batch journal entry for the Deprecation Expense. The 300-account detail is calculated in PowerPlan and the Company provided a printout. The Company debited and credited the following accounts seen below:

<u>Account # and Name</u>	<u>Debits</u>	<u>Credits</u>
30-40-00-00-108-01-00 Accum Dep Gnl Plant NH		\$735,469
30-40-00-00-111-05-00 Accum Amortization NH		\$36,753
30-40-10-00-403-00-00 Dep Expense NH	\$735,469	
30-40-10-00-404-03-00 Amort of Other Exp NH	\$36,753	
30-50-00-00-108-01-00 Accum Dep Gen Pl ME		\$869,496
30-50-00-00-111-05-00 Accum Amort Computer Software ME		\$43,859
30-50-00-00-122-00-00 Non-utility Reserve ME		\$26,714
30-50-10-00-403-00-00 Dep Expense ME	\$869,496	
30-50-10-00-404-00-00 Amort of CSW-ME	\$43,859	
30-50-10-00-417-14-00 Non-utility Dep Exp ME	\$26,714	
Total	\$1,712,291	\$1,712,291

### **Depreciation Rates**

Audit reviewed the depreciation rates and average service life (ASL), as submitted in the testimony of Ned Allis, Exhibit NWA-1, and the rates found in the Settlement Agreement of DG 17-070 (prior rate case) Exhibit 8. The Commission has always used the whole life group depreciation method. In the Allis testimony, the Company proposes to use the remaining life method, which will be decided by the Commission, at the conclusion of this rate case. Audit reviewed the filing schedule RevReq 3-16 page 1 that shows the current approved rate that is correct, and page 2 that shows the proposed rate in the depreciation study, not yet approved by the Commission. The DG 17-070 ASL rates have been rounded from the actual submitted rates on the table below. Audit was able to verify compliance by testing the depreciation expense to the current approved rates on RevReq-3-16 page 1.

<b>Plant Category</b>	<b>Acct #</b>	<b>Account Description</b>	<b>ASL</b>	<b>17-070 Rate</b>
Distribution	375.2	Structures-City Gate	70	1.43%
Distribution	375.7	Structures-Other	70	1.43%
Distribution	376.2	Coated/Wrapped Mains	47	2.66%
Distribution	376.4	Plastic Mains	47	2.87%
Distribution	376.6	Cathodic Protection Mains	30	4.17%
Distribution	378.2	M and R Station Equipment	30	3.50%
Distribution	379	M and R Station Equipment-City Gate	30	2.87%
Distribution	380	Services	45	3.67%
Distribution	381	Meters	30	3.33%
Distribution	382	Meter Installations	33	3.33%
Distribution	383	House Regulator	30	3.33%
Distribution	386	Water Heaters/Conversion Boilers	13.5	7.41%
General	391	Office Equipment and Furniture	11.5	8.70%
General	394	Tools, Shop, and Garage Equipment	19	5.26%
General	396	Power Operated Equipment	15	6.00%
General	397	Communications Equipment	11	9.09%
General	397	Communications Equipment-ERTS	15	6.67%

### **Current Assets**

The Filing Requirement Schedules page 7 of 12 reflects current assets for Northern as follows:

	<u>NU-NH</u>	<u>NU-ME</u>	<u>Common</u>	<u>Total 12/31/2020</u>
Cash	\$ 1,500	\$ 250	\$ 370,260	\$ 372,010
Accounts Receivable-Gas	\$ 9,102,182	\$ 14,492,785	\$ -	\$ 23,594,967
Accounts Receivable-Other	\$ 181,592	\$ 14,495	\$ 3,377	\$ 199,464
Uncollectible Accounts	\$ (294,933)	\$ (863,075)	\$ -	\$ (1,158,008)
Notes Receivables	\$ -	\$ -	\$ 8,913,185	\$ 8,913,185
Materials and Supplies	\$ 2,416,575	\$ 2,048,165	\$ -	\$ 4,464,740
Stores Expense Undistributed	\$ 356,883	\$ 351,217	\$ -	\$ 708,100
Inventory	\$ 267,731	\$ 40,348	\$ -	\$ 308,079
Prepayments	\$ 963,040	\$ 1,128,283	\$ 70,044	\$ 2,161,367
Accrued Revenue	\$ 3,803,680	\$ 4,731,203	\$ -	\$ 8,534,883
Miscellaneous Current Assets	\$ 4,530,525	\$ 93,747	\$ -	\$ 4,624,272
	<u>\$ 21,328,775</u>	<u>\$ 22,037,418</u>	<u>\$ 9,356,866</u>	<u>\$ 52,723,059</u>

## Cash \$372,010

Audit verified the reported cash to the following general ledger accounts:

30-40-00-00-135-00-00 Petty Cash-NH	\$ 1,500.00 New Hampshire
30-50-00-00-135-00-00 Petty Cash-ME	\$ 250.00 Maine
30-00-00-00-131-00-00 Cash Remittance	\$210,754.65 Common
30-00-00-00-131-00-01 Cash-Suspense	\$ -0- Common
30-00-00-00-131-10-00 General Funds #4048	\$159,505.44 Common
30-00-00-00-131-20-00 Cash-Control Disbursement	\$ -0- Common
30-00-00-00-131-40-00 Cash-Cash Pool	\$ -0- Common
30-00-00-00-134-00-00 Other Special Deposits	\$ -0- Common
Total Combined Cash	\$372,010.09

Audit verified the total of the 131 accounts, \$370,260, and the total of the two 135 accounts, \$1,750 to the combined PUC Annual Report. The filing RevReq-4-1 reflects the cash as split among the NH, ME, and Common accounts.

The Petty Cash account for NH did not have any activity during the test year. The Petty Cash account for ME was not reviewed.

The Cash Remittance account is the primary account used to record cash activity and related transactions from customers, and includes lockbox, physical payments, and automated payments. Excess funds are transferred to the Bank of America account. The Bank of America account also receives incoming wire transfers. Excess funds in the NU-Bank of America account are transferred to the Unitil Corporation general funds account, also at Bank of America. In 2017, with the conversion to a new CIS system, the former six 131-00-0X accounts (3 for NH and 3 for ME) were consolidated into one common remittance GL account for both states. Audit requested and was provided with the bank statement and related general ledger reconciliation for December 2020. The \$210,754.65 was verified to year-end bank statements:

Bank of America	\$ 40.96
Citizens Bank	<u>\$210,713.69</u>
	\$210,754.65

The General Funds NU-Common account #4048 is used “primarily to record wires and deposits from non-customers, such as gas suppliers, payroll services, debt providers, etc. Funds needed or excess funds are moved from the Unitil Corporation general funds account.

The cash pool account is used by the entire Unitil Corporation and held in a Bank of America money market account that accrued interest daily. At December 31, 2020, NU reflected a borrowing balance of \$(26,747,021.72) which is noted in the Note Payable Cash pool account 30-00-00-233-00-00. Specifically, the cash pool reconciliation dated 1/3/2021 reflected positions as:



Unitil Corporation-available funds	\$ 16,110,641.70
Northern-borrowings	\$(26,747,021.72)
UES-borrowings	\$ (8,176,367.77)
FG&E-borrowings	\$(27,080,041.29)
USC-borrowings	\$ (3,015,270.70)
GSG-borrowings	\$ (3,108,123.72)
Power-available funds	\$ 140,619.88
Resources-borrowing	\$ (7,796.66)
Realty-borrowings	\$ (355,405.00)

Refer to the Liabilities portion of this report for additional information on the \$(26,747,021.21). Commitment fees and allocated charges related to the cash pool account for Northern (NH/ME/Common) totaled \$24,449.82 for 2020.

#### Accounts Receivable Gas \$23,594,967

Audit verified the reported filing \$23,594,967 to the PUC Annual Report and to the following general ledger accounts:

<u>Account</u>	<u>NH-40</u>	<u>ME-50</u>	<u>Total</u>
30-X0-00-00-142-00-00 AR-Other	\$ 160,408	\$ 453,185	\$ 613,593
30-X0-00-00-142-01-00 AR Sales	\$7,983,794	\$13,264,622	\$21,248,416
30-X0-00-00-142-01-01 AR Sales Suspense	\$ 590,469	\$ 514,986	\$ 1,105,455
30-X0-00-00-142-03-00 AR Sundry	\$ 259,127	\$ 117,698	\$ 376,825
30-X0-00-00-142-03-02 AR Misc. Accruals	\$ 107,364	\$ 135,835	\$ 243,199
30-X0-00-00-142-04-04 AR Rmbrsble Proj	\$ 1,020	\$ 6,460	\$ 7,480
Rounded Total	\$9,102,182	\$14,492,785	\$23,594,968

The total Accounts Receivable Gas as of 12/31/2019 was noted to be:

<u>NH-40</u>	<u>ME-50</u>	<u>Total</u>
\$7,924,711	\$13,491,732	\$21,416,443

Audit verified the Rounded Totals for both NH and ME to the filing Schedule RevReq-4-1 without exception. The 2020 NH Receivable total represents an increase of 15% over the 2019 balance.

#### COVID-19 Pandemic and Accounts Receivable

Audit requested clarification of the impact the COVID-19 pandemic had on the utility's accounts receivable, and related accounts, and was directed to docket IR 20-089. In summary, Governor Sununu issued Executive Order 2020-04, declaring a state of emergency due to the COVID-19 pandemic. On March 17, 2020, the Governor's Emergency Order #3 temporarily prohibited all providers of electric, gas, water, telephone, cable, VOIP, internet, and deliverable

fuels service in the State of New Hampshire from disconnecting or discontinuing service for non-payment while the State of Emergency remained in effect. The Order required utilities to provide reasonable payment arrangements over no less than a six-month period to customers with arrearages accrued during the state of emergency. The Order also directed the PUC to provide assistance and guidance.

On March 31, 2020, Commission Order 26,343 implemented the Governor's Order by ordering the regulated utilities within the state, including the New Hampshire Electric Cooperative, not to disconnect or discontinue service for non-payment and not charge any fees for late payment.

On June 4, 2020, an Order of Notice was issued, opening docket IR 20-089, Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers. The Order summarized several additional Executive Orders that were subsequently issued, extending the state of emergency, and scheduled a "virtual" status conference for June 17, 2020 to address the issues to be investigated. The Order also required utilities, beginning on June 30, 2020, and no later than the 30<sup>th</sup> day of every month following, until otherwise ordered by the Commission, to file updated written responses to the list of eleven specific requests for information included in the Order.

On September 10, 2020, the PUC Staff and the utilities, among other non-utility participants, after technical sessions, provided an Agreement which superseded the Order 26,343. Some, but not all of the provisions of the Agreement, relating to Gas and Electric Customers, are summarized:

For Commercial customers:

- Soft collections shall continue until August 31, 2020
- Disconnection notices shall resume on or after September 15, 2020
- Late payment charges shall not be assessed until on or after March 31, 2021
- No late payment charges shall be charged if a customer establishes a payment arrangement
- No deposits shall be collected from existing customers through December 31, 2020; deposit requests for new accounts can begin September 21, 2020
- 12-month payment arrangements shall be offered through December 31, 2020, with a one-time opportunity to catch up a missed payment and retain the payment arrangement

For Residential customers:

- Soft collections shall continue until September 30, 2020
- Disconnection notices shall resume on or after October 13, 2020
- Late payment charges shall not be assessed until on or after March 31, 2021
- No late payment charges shall be charged if a customer establishes a payment arrangement
- No deposits shall be collected from existing customers until April 1, 2021
- 12-month payment arrangements shall be offered through March 31, 2021, with at least one opportunity to catch up a missed payment and retain the payment arrangement

- No requests to disconnect medical accounts shall be made until April 1, 2021

On August 18, 2020, the PUC Staff issued a memorandum recommending the Commission authorize the utilities to create a regulatory asset for incremental bad debt and waived fees related to the COVID-19 pandemic.

On November 13, 2020, the PUC Staff provided a revised recommendation that the utilities create a regulatory asset for incremental bad debt expense, using the prior three calendar years as a base line average. The recommendation indicated carrying charges should not accrue on the deferred amounts, and that the regulatory asset would be subject to a prudence review when requested for recovery in rates, among other items. Northern responded on December 4, 2020, requesting authorization to include waived late payment fees in the regulatory asset. Based on the schedule provided, the Company anticipated an increase over the late payment charge revenue figure of \$104,863 used to set rates in DG 17-070 to \$175,357 through March 2021. Actual waived fees on the schedule, April through October 2020 sum to \$112,857. Late payment revenue on the schedule from January through mid-March 2020 was \$36,803. On December 18, 2020, PUC Staff responded indicating its unchanged recommendation that only incremental bad debt be part of a regulatory asset. As of December 31, 2020, the Commission had not ruled on the Staff's recommendation.

Northern reported in the December 30, 2020 report to the Commission that it had \$38,000 Bad Debt expense through November 30, 2020, and Waived fee revenue of \$133,000 (despite uncertainty relative to possible collection of the waived fee revenue). The report required for January 30, 2021 was received by the Commission February 2, 2021, and reflected information updated through January 31, 2021 showed:

Pandemic related costs	\$106,000
Bad Debt expense	\$ 44,000
Waived Fee revenue	\$147,000
Employment Tax Credits	\$ 87,364

An amendment to extend the financial hardship protections outlined in the Agreement was approved through May 31, 2021 per Secretarial Letter dated May 25, 2021.

On July 7, 2021 the Commission issued Order 26,495 which declined to authorize the establishment of a regulatory asset for incremental bad debt or waived late payment fees related to the COVID-19 pandemic. That Order indicated pandemic related costs would be reviewed in the context of a utility's "next rate case". A motion for reconsideration was submitted to the docket on August 6, 2021. On September 7, 2021 Order 26,515 was issued clarifying Order 26,495. The clarification affirmed the 26,495 Order and indicated that while a regulatory asset could not be created, the utilities could use accounting mechanisms to defer costs in order to seek recovery in a future rate proceeding. Refer to the 30-40-00-00-182-14-00 Reg Asset-Deferred Pandemic Costs-NH, \$43,700. The account was established prior to the Commission's July 7, 2021 Order.

Activity in the AR-Other, that at year-end 2020 reflected **\$160,408**, was reviewed. Monthly accruals and reversals for Off-system Sales and Sales for Resale, Company managed billing estimates, and capacity release credits represent the majority of the activity in the account. There were also eight entries related to recording and clearing “enQuesta Items in Transit”. enQuesta is the customer information system used by Northern.

The New Hampshire Accounts Receivable aged detail was requested and provided. A total of **\$7,983,794.38** was outstanding as of 12/31/2020. That figure includes receivables related to gas distribution, gas supply, water heater rental, jobbing revenue CIAC, converted burner, and “easy-care”. The Excel download from the “Online Reporting Business Intelligence Tool” was in excess of 34,000 lines. The aging in total reflected:

Credit Balances	\$ (590,468.78)
Current	\$6,813,076.41
30 Days	\$ 759,219.37
60 Days	\$ 143,856.36
90 Days	\$ 73,761.77
120 Days	\$ 577,384.13
360 Days	<u>\$ 206,965.12</u>
Total	\$7,983,794.38

The 2020 income for the year, per the PUC Annual Report, relating to the above receivables was:

Operating Revenue	\$66,683,473
Revenue from Merchandising, Jobbing and Contract Work	\$ 268,465
Nonoperating Rental Income	\$ (662)
Miscellaneous Nonoperating Income	<u>\$ 10,897</u>
	\$66,962,173

Audit reviewed the total Accounts Receivable balance of \$7,983,794.38 compared to the related revenue accounts’ total of \$66,962,173 and noted that the receivable represents 12% of the total revenue. \$1,761,186.75 of the Receivable figure is past due. Refer to the COVID-19 portion of this report.

Audit requested clarification of the \$206,965 receivable figure in excess of 360 days past due and was provided with the following: “Unitil’s CIS system captures each customer’s arrears monthly and allows us to track details such as who is on a payment plan, and/or flagged with varied protections...some customers have multiple statuses so the counts and dollars [in the grid provided] cannot be added together. For example, a customer might have a medical flag and be on a payment plan...Each day, the status of accounts changes as we communicate with customers to address their arrears and the customers take their next actions.”

<u>Customer Status as of 12/31/2020</u>	<u>Cust Count</u>	<u>360+ Arrears</u>
Medical	12	\$ 22,679.59
Medical with Life Support	04	\$ 17,504.17
Elderly	01	\$ 28.64
Low Income/Financial Hardship	41	\$ 21,058.27
On a Payment Plan	80	\$ 65,039.47
Inactive and Subsequently Paid	04	\$ 3,593.67
Inactive and Subsequently Written-off	74	\$ 69,224.38
		<u>\$199,128.19</u>

*“There were other customers who did not have a protection or were not on a plan as of 12/31/2020, however, they were at various points in the collections process...”*

30-40-00-00-142-01-01 A/R Sales Suspense with a year-end debit balance of **\$590,469** reflected monthly “gross up AR credit balances” at month end and reversing entries the first of the following month. Monthly credit entries were offset to account 30-40-00-00-232-05-02, A/P-Customer Credit Balances-NH. At 12/31/2021, the liability account reflected a balance of \$(590,468.78), mirroring the A/R balance. Audit requested clarification of the accounts and was informed that the quarterly entries move the customer credit balances from the 142 account to the 232 liability account, for *“GAAP/external reporting purposes...something the auditors had [the Company] do several years ago.”* The entries are booked and reversed quarterly. The aged receivable listing includes the credit balance of \$(590,469) within the total \$7,983,794 receivable figure. The actual general ledger liability account is included within the Accounts Payable figure of \$(639,411).

Account 30-40-00-00-142-03-00 A/R Sundry-NH **\$259,127** year-end balance is the result of:

Beginning Balance	\$ 72,000.10
Debits	\$ 1,924,095.81
Credits	<u>\$(1,736,969.12)</u>
Ending Balance	\$ 259,126.79

The activity was primarily entries identified as *“NH Gas AR CIS Utility Billing”*. Audit verified a debit entry at 2/29/2020 \$314,840.95 was included in the overall journal entry that follows:

30-40-00-00-142-03-00 A/R Sundry-NH	\$314,840.95
30-49-13-11-484-00-00 Transportation Charges-Commodity	\$ 76,752.34
30-40-00-00-143-25-00 A/R Cust Purch-Water Heaters-NH	\$ (1,857.60)
30-40-00-00-164-16-00 Inventory-Nat Gas SSNE (Tenn Gas)	\$ (898.64)
30-40-00-00-174-26-00 Inventory-Exchange Gas-Union	\$ (15,967.97)
30-40-00-00-232-21-00 Customer Refunds-NH	\$ (54,416.38)
30-40-00-00-241-19-03 Sales Tax Payable-CA-GST-HST	\$ (2,075.84)
30-40-08-00-488-00-05 Pool Administration	\$ (191.60)
30-40-08-00-488-00-06 3 <sup>rd</sup> Party Billing	\$ (1,837.00)
30-40-80-00-415-71-00 Jobbing Labor Revenue-NH	\$ (55.00)
30-49-13-10-483-02-00 Company Managed Demand-Peak	\$ (99,117.80)
30-49-13-11-483-02-00 Company Managed Commodity-Peak	\$ (159,275.12)
30-40-80-00-892-15-00 Maint Serv-3 <sup>rd</sup> Party Billing-NH	\$ (664.00)
30-40-00-00-107-00-00 Gas Const in Progress-NH	\$ (55,236.34)
Total Journal Entry 4-AR-803589	\$391,593.29 \$(391,593.29)

Account 30-40-00-00-142-03-02 A/R Misc. Accruals **\$107,364**, is the sum of two entries. One, booked in August \$87,364.16 indicated it was posted to “*record Company Employment Retention Credit (ERC) miscellaneous tax journal entry*”. The other, booked in December for \$20,000 was noted to “*record Company FFCRA miscellaneous tax adjustment*”. Both entries were offset to account 30-40-03-00-408-03-10 Taxes-FICA-NH. The FFCRA represents the Families First Coronavirus Response Act. The FFCRA was enacted to assist families and their employers with extended paid leave due to the COVID-19 pandemic. As outlined on the IRS.gov website, eligible employers may either reduce the federal employment taxes owed, or if the credit anticipated from the IRS exceeds the applicable federal employment taxes, request an advance payment of the IRS using Form 7200. Audit requested clarification of the entries and was provided with:

“...an excerpt from Dan Hurstak’s Lead Lag testimony in the rate case, which is probably the best explanation of the two entries.

*The CARES Act enacted the Employment Retention Credit (“ERC”) to encourage companies to retain employees during the pandemic. The ERC is a 50% credit on employee wages for employees that are retained and cannot perform their job duties at 100% capacity as a result of pandemic restrictions. The ERC is applied as a credit to employment taxes on the Company’s Form 941. In the third quarter of 2020, Northern recorded an ERC of approximately \$87,364.16 as a reduction to employment tax expense. This amount has been reflected as a pro forma adjustment to employment tax expense in this lead-lag analysis.*

*The Families First Coronavirus Response Act (“FFCRA”) provided paid sick leave for employees who had to quarantine, care for a quarantined individual, or care for a child whose school or childcare provider was closed or unavailable for reasons related to COVID-19. The FFCRA is applied as a credit to employment taxes on the Company’s Form 941. In the fourth quarter of 2020, Northern recorded a FFCRA of approximately \$20,000 as a reduction to employment tax expense. This amount has been reflected as a pro forma adjustment to employment tax expense in this lead-lag analysis”.*

Audit verified the total specific NU-NH \$(107,364) to the Schedule RevReq 3-20 page 2 of 2:

ERC and FFCRA-NU-NH	\$(107,364)
Capitalization rate	<u>46.69%</u>
Capitalized Amount	<u>\$ (50,128)</u>
Net Expense	\$ (57,236) + USC \$(38,022) = \$(95,258)

The Service Company, through the Service bills, invoiced NU-NH for expense purposes, \$(38,022) for the ERC at the Service Company level. The combined credits, \$(95,258) were identified as a proforma, eliminating the income statement impact of the credits received during the test year. For additional payroll tax information, refer to the *Payroll* portion of this report.

Account 30-40-00-00-142-04-04 A/R Reimbursable Projects **\$1,020** is the year-end balance resulting from eleven credits of \$(120) and one credit of \$(90). Monthly entries were noted to be part of larger entries with postings to a variety of revenue accounts. Credit entries were offset with debits to 30-40-00-00-142-01-00 A/R Sales-NH. Audit requested clarification of this account, and the Company stated that the activity related to CIAC related to the Hampton Highlands project for which 26 individuals participated in a gas expansion program. Each was charged \$1,800 and pay that amount back to Northern over 5 years at \$30 per month. The program began in 2014. At the end of 2020, there were 4 customers remaining in the program. The Company also noted that the name of the general ledger account is a misnomer.

### **Accounts Receivable Other \$199,464**

The total Accounts Receivable Other was included in the Filing Requirement Schedule-4-1 as NH, ME, and Common. Audit verified each total to the general ledger as follows, with each account beginning with 30-X0-00-00:

General Ledger Account	<u>NH-40</u>	<u>ME-50</u>	<u>Common</u>	<u>Total</u>
-143-00-00 A/R-Other	\$185,898	\$12,076	\$ -0-	\$197,974
-143-03-03 A/R-Drug Subsidy	\$ 11,366	\$ 8,557	\$ -0-	\$ 19,923
-143-19-00 A/R Sales Tax Abatement	\$ -0-	\$ (4,782)	\$ -0-	\$ (4,782)
-143-25-00 A/R-Cust Purch-Wtr Htrs	\$ (15,672)	\$ (1,356)	\$ -0-	\$ (17,028)
-143-27-00 AR Employee PC Purch.	\$ -0-	\$ -0-	\$3,377	\$ 3,377
Total Accounts Receivable Other	\$181,592	\$14,495	\$3,377	\$199,464

Audit verified the Rounded Totals for both NH and ME to the PUC Annual report. Review of the 30-40-00-00-143-00-00 A/R-Other-NH showed anticipated and received property tax abatements related to:

Portsmouth 3/31/20	\$(56,441.00) record receipt of tax abatement check
Reclass between long term and current property tax prepayments	\$223,481.54
Town of Seabrook voided checks	\$(37,532.37) 6/18/20 and \$(37,832.37) 12/23/20
Town of Salem voided checks	\$(36,994.81) and \$(36,994.81) both 6/18/20

Audit requested clarification of the impact of the abatement account and activity, and how it impacted DG 21-123, the Northern Utilities, Inc. Regulatory Cost Adjustment Mechanism. The Company indicated that the Abatement Receivable account had no impact on

the 2020 property tax expenses for NU-NH. Refer to additional detail included in the Prepayments portion of this report.

**Accumulated Provision for Uncollectible Accounts \$(1,158,008)**

The total Uncollectible was included in the Filing Requirement Schedule RevReq-4-1 as a combination of NH and ME, which agreed with the PUC Annual report.

30-40-00-00-144-00-00 AFDA (Beg Bal) Distribution-NH	\$ (70,504.00)
30-40-00-00-144-00-27 AFDA Non-distribution NH	\$ (97,467.69)
30-40-00-00-144-01-00 AFDA NH Distr	\$ (42,634.00)
30-40-00-00-144-04-00 AFDA Beg Bal Non-dist-NH	\$ (45,591.00)
30-40-00-00-144-13-00 AFDA Unbilled Rev Recvble	<u>\$ (38,736.00)</u>
Total NH	\$ (294,932.69)
30-50-xx-xx-144-xx-xx AFDA Maine	<u>\$ (863,075.00)</u>
Combined NH and ME	<u>\$(1,158,007.69)</u>

**Note Receivable \$8,913,185**

The total Notes Receivable was included in the Filing Requirement Schedule RevReq-4-1 as a Common asset only. The balance of \$8,913,185 was verified to the PUC Annual report as Accounts Receivable from Associated Companies. The total was verified to general ledger accounts:

30-00-00-00-146-01-02 A/R Assoc Co-Vendor Billback	\$ 37,546.82
30-00-00-00-146-01-12 A/R Assoc Co-USC	\$4,079,689.43
30-00-00-00-146-01-15 A/R Assoc Co-UC	<u>\$4,795,948.87</u>
	<u>\$8,913,185.12</u>

**Materials and Supplies \$4,464,730**

The total Materials and Supplies figure was included in the Filing Requirement Schedule RevReq-4-1 as a combination of NH and ME. The total also agrees with the PUC Annual report, and was verified to the following:

30-40-00-00-154-01-00 Materials and Supplies NH	\$2,413,534.66
30-40-00-00-154-02-00 Materials and Supplies NU-Transf	\$ 710.81
30-40-00-00-154-03-00 Materials and Supplies FGE Trans	<u>\$ 2,329.07</u>
	NH \$2,416,574.54
30-50-00-00-154-01-00 Materials and Supplies ME	\$2,044,080.32
30-50-00-00-154-02-00 Materials and Supplies Doc Tr ME	<u>\$ 4,075.16</u>
	ME \$2,048,155.48



Refer to the Plant Additions portion of this report for additional information regarding the Materials and Supplies account.

### **Stores Expense Undistributed \$708,100**

The total Stores Expense Undistributed figure was included in the Filing Requirement Schedule RevReq-4-1 as a combination of NH and ME. The total was also verified to the PUC Annual report and to the following general ledger accounts:

30-40-00-00-163-00-00 Stores Undistributed NH	\$356,882.91
30-50-00-00-163-00-00 Stores Undistributed ME	<u>\$351,216.90</u>
	\$708,099.81

Audit reviewed the activity in the NH account and noted a net increase from 1/1/2020 to 12/31/2020 of \$56,367.88. Stores Expense journal entries which credited this account were debited to the Construction Work in Process account. Refer to the Plant Additions portion of this report for Stores expense testing.

### **Inventory \$308,079**

The total Inventory figure was included in the Filing Requirement Schedule RevReq-4-1 as a combination of NH and ME. The PUC Annual report reflects the inventory as:

	NH	ME	Total
Gas Stored Underground-Current	\$267,731	\$ -0-	\$267,731
LNG Stored and Held for Processing	<u>\$ -0-</u>	<u>\$40,348</u>	<u>\$ 40,348</u>
	\$267,731	\$40,348	\$308,079

Audit verified the Inventory details to the general ledger:

30-40-00-00-164-16-00 Natural Gas SSNE (Tenn Gas/TGP) NH	\$267,731.25
30-50-00-00-164-52-00 Inventory Liquefied Nat Gas ME	\$ 40,347.69

Audit reviewed the activity in the NH 164 account and verified that that activity relates to the cost of gas filings.

### **Prepayments \$2,161,367**

The total Prepayment figure was included in the Filing Requirement Schedule RevReq-4-1 as a combination of NH, ME, and Common. Each account began with 30-X0-00-00-:

<u>General Ledger Account</u>	<u>NH-40</u>	<u>ME-50</u>	<u>Common</u>	<u>Total</u>
165-01-00 PPD Property Insurance	\$ 4,195.88	\$ 9,642.04	\$ -0-	\$ 13,837.92
165-01-01 PPD Injuries/Damage	\$ 35,338.78	\$ 51,201.34	\$ -0-	\$ 86,540.12
165-02-00 PPD PUC Assessment	\$ -0-	\$ 456,530.52	\$ -0-	\$ 456,530.52
165-04-01 FASB 87 PPD Pension	\$ 64,895.36	\$ 237,781.34	\$ -0-	\$ 302,676.70
165-11-00 PPD Property Tax	\$775,410.41	\$ -0-	\$ -0-	\$ 775,410.41
165-12-00 PPD Postage	\$ -0-	\$ -0-	\$49,157.00	\$ 49,157.00
165-14-00 PPD Revolver	\$ -0-	\$ -0-	\$20,886.96	\$ 20,886.96
165-16-00 PPD Health Claims	\$ 17,600.00	\$ 23,000.00	\$ -0-	\$ 40,600.00
165-19-00 Other Misc. PPD	\$ 65,599.19	\$ 350,127.96	\$ -0-	\$ 415,727.15
Totals	\$963,039.62	\$1,128,283.20	\$70,043.96	\$2,161,366.78

Prepaid Property Tax NH, account 30-40-00-00-165-11-00 in the amount of \$775,410.41, represents 81% of the total NH prepayment figure. Audit requested clarification of the activity within the Prepaid Property Tax account, which demonstrated abatements and classification of long-term and current abatements, in light of the DG 21-123 docket and audit related to Northern's petition for rate recovery mechanism for property tax. The Company responded:

*"The activity in the Abatement Receivable account 30-40-00-00-143-00-00 has no impact on the 2020 property tax expenses for NU-NH. This activity is for abatements that were recorded in 2019 that were for property tax overpayments for tax years 2018 and earlier. Instead of the towns paying NU the amount of the property tax abatements in cash, NU agreed to reduce future property tax payments for a specified period. Due to GAAP reporting requirements, we need to track current and long-term receivables appropriately. For the towns of Seabrook and Salem, the property tax payment reductions extend through 12/31/22. For Portsmouth, the final property tax payment reduction was made in March 2020.*

*When NU made a payment for a property tax bill with the Abatement Receivable, the full amount of the 2020 expense was included, less the agreed upon reduction. For example, if the first bill was \$100, and the credit to be applied was \$20, NU would pay the town \$80. The entry would be as follows:*

<i>Property Tax Expense</i>	<i>\$100</i>
<i>Abatement Receivable</i>	<i>\$20</i>
<i>Cash</i>	<i>\$80"</i>

The property taxes are discussed in detail in the Property Tax portion of this report. The NH Prepaid Property Insurance, Injuries and Damage Insurance, FASB 87 Prepaid Pension, and Prepaid Health Claims are discussed with offsetting activity in the Operations and Maintenance portion of this report.

Other Miscellaneous Prepaid expenses, account 165-19-00, for NH, was reviewed. Activity included amortization entries related to:

- Smartworks Invoices
- American Gas Association dues
- Advertising program

Contractor Safety Outreach Program  
Ventyx Software invoice provided  
Credit Rating Fees-S&P and Moody's  
Software License  
Platts invoice

Audit requested documentation for the prepayments above and was provided with:

Smartworks prepayment was verified to an invoice for maintenance from Harris Computer Systems totaling \$79,529.94, dated 8/31/2020. The total was allocated among UES, FG&E, NU, and GSGT. NU-NH was charged 18% of the invoice, or \$14,315.39

American Gas Association dues \$84,145.00 2020 dues was allocated among:

UES 20-10-13-00-921-03-00 \$18,511.90

NU-ME 30-50-13-00-921-03-00 \$37,023.80

NH-NH 30-40-13-00-921-03-00 \$28,609.30 Offset to 30-40-13-00-921-03-00, Dues

& Subscriptions-NH. Refer to the Operations and Maintenance section of this report and any determination of lobbying, which should be booked below the line. See also the proforma 3-10 adjustment within the filing RevReq schedule that reduced the Dues figure by \$(1,774).

Advertising related to Platt's and was mis-labeled. Refer to Platt's description below.

Contractor Safety Outreach Program was verified to an invoice from Culver Company for "2021 At-risk Worker Safety Outreach including 4 Tips of the Trade Emails". The \$49,747.00 invoice is dated 12/21/2020 and was allocated:

UES 20-10-24-00-909-52-00 \$ 9,949.40

NH-ME 30-50-24-00-909-52-00 \$21,391.21

NU-NH 30-40-24-00-909-52-00 \$15,919.04

GSGT 33-00-24-00-909-52-00 \$ 2,487.35

Ventyx \$55,200.37 invoice was from ABB Enterprise, Inc., dated 8/17/2020. The invoice was for SENDOUT software annual maintenance from October 2020 through October 2021 and was allocated among:

UES 20-10-13-00-921-38-00 \$12,144.08

NU-ME 30-50-13-00-921-38-00 \$24,288.16

NU-NH 30-40-13-00-921-38-00 \$18,768.13

Credit Rating Fees related to both S&P and Moody's. The S&P prepayment of \$15,010 was traced to an invoice dated 1/17/2020, for \$79,000. The invoice was allocated among all Unitil companies. A Moody's invoice totaling \$75,000 dated 10/19/2020 was also allocated among all of the Unitil companies, with \$14,250 identified for NU-NH. The invoice was for the annual period September 2019 through October 2020.

Platt's is a division of S&P Global. An invoice dated 7/10/2020 identified dues packages for daily web access to Gas Daily, Inside FERC, Market Data Natural Gas daily and monthly, Natural Gas Daily Market close, and a market data subscription fee. The total invoice was \$41,579.04, allocated among FG&E, NH-ME, and NU-NH for \$14,136.87.

Audit traced one entry, posted August 31, 2020, with the following results:

<u>Total Journal Entry NUGA750-835343 August 31, 2020:</u>		
30-40-24-00-909-52-00 OUTREACH AND EDUCATION	\$ 1,326.59	
30-40-00-00-165-19-00 OTHER MISC PREPAYMENT - NH		\$ (1,326.59)
amortize contractor safety outreach program		
30-40-13-00-921-38-00 PC SOFTWARE & SUPPLY - NH	\$ 1,562.14	
30-40-00-00-165-19-00 OTHER MISC PREPAYMENT - NH		\$ (1,562.14)
amortize software license		
30-40-13-00-921-03-00 DUES & SUBSCRIPTIONS - NH	\$ 2,384.11	
30-40-00-00-165-19-00 OTHER MISC PREPAYMENT - NH		\$ (2,384.11)
amortize American Gas Association		
30-40-13-00-921-03-00 DUES & SUBSCRIPTIONS - NH	\$ 1,143.76	
30-40-00-00-165-19-00 OTHER MISC PREPAYMENT - NH		\$ (1,143.76)
amortize advertising program		
30-40-08-00-921-01-11 CREDIT RATING FEES	\$ 1,250.83	
30-40-00-00-165-19-00 OTHER MISC PREPAYMENT - NH		\$ (1,250.83)
amortize credit rating fees		
30-49-01-77-928-03-00 REG COMM EXP - ASSESSMENTS - R	\$ 6,013.00	
30-40-00-00-165-02-00 PREPAID NH PUC ASSESSMENT - NH		\$ (6,013.00)
amortize PUC assessment flow through		
30-40-01-00-928-01-00 REG COMM ASSESSMENT/FEES-NH	\$ 30,747.00	
30-40-00-00-165-02-00 PREPAID NH PUC ASSESSMENT - NH		\$ (30,747.00)
amortize PUC assessment base		
30-40-00-00-242-33-00 UNEARNED REVENUE - UNH CONTR	\$ 12,805.10	
30-40-80-00-415-73-00 UNH REVENUE		\$ (12,805.10)
amortize UNH contract revenue		
Total August 2020 journal entry NUGA750-835343	\$ 57,232.53	\$ (57,232.53)

**Accrued Revenue \$8,534,883**

The total Accrued Revenue figure was included in the Filing Requirement Schedule RevReq-4-1 as a combination of NH and ME.

New Hampshire	\$3,803,680
Maine	<u>\$4,731,203</u>
Total	\$8,534,883

The NU-NH portion of the Accrued Revenue total was verified to thirteen specific 30-40-00-00-173-XX-XX accounts. Unbilled Revenue-Base-NH 30-40-00-00-173-22-00 was the largest portion with a year-end balance of \$3,175,081.70. Refer to the Revenue portion of this report for more detailed information regarding the account.

Other Accrued Revenue accounts are reviewed during the annual Energy Efficiency audits, Environmental audits, and cost of gas audits.

### **Miscellaneous Current Assets \$4,624,272**

The total Miscellaneous Current Assets figure was included in the Filing Requirement Schedules 4-1 as a combination of NH and ME. Each figure was also verified to the PUC Annual Report.

New Hampshire	\$4,530,525
Maine	<u>\$ 93,747</u>
Total	\$4,624,272

The New Hampshire total was verified to two general ledger accounts :

30-40-00-00-174-05-00 Vacation Accrual NH	\$ 104,250.33
30-40-00-00-174-26-00 Inventory Exchange Gas Union	<u>\$4,426,275.05</u>
Subtotal NH account 174	\$4,530,525.38

The Vacation Accrual account is used to track vacation time owed to the Company's employees. This account is adjusted quarterly with an offsetting entry to Accrued Vacation-NH, account #30-40-00-00-242-30-00. That account closed the test year with a credit balance of \$(104,250.33). Refer to the Payroll portion of this report for additional detail regarding vacations.

Inventory Exchange Gas-Union, account 30-40-00-00-174-26-00 shows a beginning balance of \$5,511,052.09 with inventory withdrawals of \$(9,298,407.19) and inventory injections of \$8,213,630.15 for a year-end balance of \$4,426,275.05. As inventory is withdrawn, the usage is included in the respective cost of gas related expense account. Audit work was performed on the account in the winter Cost of Gas reconciliation, docket DG 21-131.

### **Deferred Debits \$35,685,008**

The total Deferred Debits within the filing schedule RevReq-4-1 shows:

	<u>NH</u>	<u>ME</u>	<u>Common</u>	<u>Total</u>
Unamortized Debt	\$ -0-	\$ -0-	\$1,359,851	\$1,359,851
Other	<u>\$13,872,478</u>	<u>\$20,353,943</u>	<u>\$ 98,736</u>	<u>\$34,325,157</u>
Total	\$13,872,478	\$20,353,943	\$1,458,587	\$35,685,008

The PUC Annual report reflects:

	<u>NU-NH</u>	<u>NU-ME</u>	<u>Common</u>	<u>Total</u>
Unamortized Debt Expense	\$ -0-	\$ -0-	\$1,359,851	\$ 1,359,851
Regulatory Assets	\$11,530,181	\$14,046,822	\$ -0-	\$25,577,003
Preliminary Survey	\$ 466,454	\$ 395,504	\$ -0-	\$ 861,958
Clearing Accounts	\$ 91,490	\$ 111,564	\$ -0-	\$ 203,054
Misc. Deferred	\$ 148,904	\$ 617,039	\$ 98,736	\$ 864,679
Unrecovered Purchase Gas	<u>\$ 1,635,449</u>	<u>\$ 5,183,014</u>	<u>\$ -0-</u>	<u>\$ 6,818,464</u>
Deferred Debits (rounded)	\$13,872,480	\$20,353,943	\$1,458,587	\$35,685,010

The NU-Common Unamortized Debt Expense was verified to:

30-00-00-00-181-01-00 Unamortized Debt Expense w/in 1 year	\$ 60,743.04
30-00-00-00-181-02-00 Unamortized Debt Expense	<u>\$1,299,108.19</u>
Common Unamortized Debt Expense	<b>\$1,359,851.23</b>

Refer to the Long-term Debt and Unamortized Debt Expense portions of this report for details regarding the Unamortized Debt Expenses.

The Other Deferred Debits total of **\$34,325,157**, also noted on Schedule RevReq-4-1, was verified to:

Regulatory Assets

10 accounts 182 for NH	\$11,530,181.33
12 accounts for 182 for ME	<u>\$14,046,822.11</u>
Account 182.3 annual report	<b>\$25,577,003.44</b>

Additional 182 accounts for both NU-NH and NU-ME were noted on the general ledger:

<u>Account</u>	<u>NU-NH</u>	<u>NU-ME</u>
30-X0-00-00-182-04-19 Reg Asset-Other PBOP	\$ 386,245.25	\$ 408,194.77
30-X0-00-00-182-04-20 Reg Asset-Other Pension	\$ 474,482.83	\$ 567,316.43
30-X0-00-00-182-04-21 Reg Asset-Other SERP	<u>\$ 235,850.71</u>	<u>\$ 286,262.60</u>
	\$1,096,578.79	\$1,261,773.80

ASU 2017-07, as summarized by the Company, indicated that the above accounts are not included on the NH PUC Annual Report: *“Compensation – Retirement Benefits (Topic 715)” does not allow for the capitalization of nonservice retirement costs. For FERC reporting (which are the reporting guidelines that Northern uses to file the NHPUC Annual Report), there has been no change to how nonservice retirement costs are capitalized, thus they are included in Plant in Service additions each year. As Unitil is required to file GAAP financial statements, we need to track those costs and record them as a regulatory asset with a contra asset in Plant. To reconcile this difference between FERC and GAAP reporting, the GAAP impact is removed from*

the FERC reporting (the regulatory asset is offset against the plant contra account).  
Specifically:

30-40-00-00-101-90-00 NH Gas Plant in Service (GA Contra)	\$(1,123,255.41)
30-40-00-00-108-90-00 Accum Dep Genl Plant NH (GA Contra)	\$ 26,676.62
	\$(1,096,578.79)
30-40-00-00-182-04-19 REGULATORY ASSET - OTHER PBOP	\$386,245.25
30-40-00-00-182-04-20 REGULATORY ASSET - OTHER PENSION	\$474,482.83
30-40-00-00-182-04-21 REGULATORY ASSET - OTHER SERP	\$235,850.71
	\$1,096,578.79

Audit reviewed FERC Docket AI18-1-000 and within a document signed by the Chief Account and Director, Division of Audits and Accounting, Office of Enforcement is the following:

**“Question:** Is it appropriate for jurisdictional entities to capitalize pension and PBOP costs using the method prescribed under ASU No. 2017-07?

**Response:** Provided that the pension and PBOP costs are based on appropriate labor costs and have a definite relation to construction as required under Electric Plant Instruction No. 4, Gas Plant Instruction No. 4, and Service Company Property Instruction No. 367.52, jurisdictional entities may continue to capitalize the service cost component and non-service cost components of pension and PBOP costs as it has traditionally been the widely accepted practice, or they may elect to capitalize only the service cost component of pension and PBOP costs, as prescribed by ASU No. 2017-07. Both methods are appropriate and are not precluded by the Commission’s accounting requirements...”

The NH 182 Deferred Regulatory Assets total \$11,530,181 is comprised of 10 general ledger accounts that relate to NH. Of those NH accounts, three relate to Environmental Remediation costs. That program is not included in base rates and is reviewed annually as part of the Winter Cost of Gas filings. The remaining accounts are:

	<u>12/31/2019</u>	<u>12/31/2020</u>
30-40-00-00-182-00-27 Non-dist Bad De	\$ 45,591.00	\$ 143,058.69
30-40-00-00-182-04-09 PBOP FAS 158	\$1,144,091.15	\$1,715,879.95
30-40-00-00-182-04-10 Pension FAS 158	\$4,949,569.79	\$6,094,495.51
30-40-00-00-182-04-11 SERP NH	\$ 722,788.54	\$ 905,087.24
30-40-00-00-182-14-00 Pandemic Costs	\$ -0-	\$ 43,700.00
30-40-00-00-182-15-00 Property Taxes	\$ -0-	\$ 622,682.00
30-40-00-00-182-99-01 OCA Consulting	\$ 702.73	\$ 702.73
Subtotal base rate Deferred Reg	\$6,862,743.21	\$9,525,606.12
<b>Deduct SERP</b>	<b>\$ (722,788.54)</b>	<b>\$ (905,087.24)</b>
Adjusted Deferred Reg Asset	\$6,139,954.67	\$8,620,518.88

As noted within the Payroll portion of this report, SERP should not be recovered from ratepayers.

The significant increase in the Non-distribution Bad Debt appears to be the result of the COVID-19 pandemic. Audit verified adjustments to the 182 account were offset to the 30-40-10-00-495-00-27 Accrued Revenue-Non-distribution Bad Debt revenue account. In November 2020, an entry in the amount of \$125,510.69 was debited to the 182 and credited to the 495 account, representing the majority of the change in balance from 2019 to 2020.

Audit verified activity within the -182-04-09, 182-04-10, and 182-04-11 to offsets posted to 30-40-00-00-253-XX-XX, and 30-40-00-00-283-XX-XX. Refer to the Liabilities section of this report.

The \$43,700 figure associated with Pandemic costs was one journal entry booked 12/31/2020 to “reclass excess bad debt expense to a regulatory asset”. Audit noted the credit offset posted to account 30-40-10-00-904-00-00 Provision for Doubtful Accounts-Distribution-NH.

The -182-15-00 Deferred Property Taxes was tested in detail in docket DG 21-123, with an audit report issued 9/29/2021. The regulatory asset account represents the estimated under-collection of property tax expenses in base rates, and was implemented as a result of RSA 72:8-d. The reconciliation of the DG 21-123 filing with the general ledger was included in the audit report and is included here for ease of understanding:

<u>Account Number</u>	<u>Description</u>	<u>12/31/2020</u>
30-40-10-00-408-12-00	Local Oper. Property Tax-NH	\$ 4,729,264.27
	less Greenland 2019 bill correction	\$ (316.50)
	Actual Balance 30-40-10-00-408-12-00	\$ 4,728,947.77
30-40-00-00-182-15-00	Reg Asset-Deferred Property Taxes-NH	\$ 622,682.00
	less Salem 2020 overpayment	\$ (101,201.00)
	Adjusted 30-40-00-00-182-15-00	\$ 521,481.00
Adjusted general ledger agrees with CJG-1		\$ 5,250,428.77

The \$702.73 Deferred OCA Consulting costs were not reviewed. The balance has not changed since 2018 but is considered immaterial.

Preliminary Survey and Investigation

Prel Survey/Investigation NH 30-40-00-00-183-00-00	\$466,454.25
Prel Survey/Investigation ME 30-50-00-00-183-00-00	<u>\$395,504.20</u>
Account 183.1, 183.2 annual report	<b>\$861,958.45</b>

Account 30-40-00-00-183-00-00 reflected the following:

Balance beginning of 2020	\$377,600.39
Debits	\$ 88,931.68
Credits	<u>\$ (77.82)</u>
End balance 12/31/2020	\$466,454.25



There was a reclassification debit of \$15,807.80 and 21 debit entries related to “Process Pipeline Services” for which Audit requested clarification. The Company provided a copy of the journal entry crediting account 184 and debiting account 183, as well as two invoices summing to \$15,807.80 for professional services March – May 2020 at Old Dover Road bridge in Rochester, and Route 125 Station HDD also in Rochester. Both invoices were from Process Pipeline Services. The Company indicated that Process Pipeline is an engineering firm with expertise in the natural gas industry, and Northern uses them for most preliminary survey work, and some design work.

Clearing Accounts

Gas Exempt Stock NH 30-40-00-00-184-04-00	\$ 91,490.32
Gas Exempt Stock ME 30-50-00-00-184-04-00	<u>\$ 111,563.50</u>
Account 184 annual report	<b>\$203,053.82</b>

The NH account reflects monthly credits that sum to \$(177,693.18) that were offset to 30-40-00-00-107-00-00 Gas Const in Progress-NH. Miscellaneous small dollar vouchers were debited to the account for stock supplies from a variety of vendors.

Miscellaneous Deferred

NH 30-40-00-00-186-10-00 Prop Tax Abatement	\$148,904.41
8 accounts 186 for ME	\$617,039.00
2 accounts 186 for Common	<u>\$ 98,735.73</u>
Account 186 annual report	<b>\$864,679.14</b>

The Property Tax Abatement account included three entries during the year, each reclassifying the abatement figures to the account with the full title of Property Tax Abatement-Rec-LT-NH. The credits reduced the 12/31/2019 balance of \$372,385.95 by \$223,481.54. These deferrals, as discussed earlier in the Other Accounts Receivable section for account 143, represent the remaining abatements that will be used to offset future tax payments.

The Maine accounts were not reviewed. The two Common accounts are:

30-00-00-00-186-00-14, Prepaid Revolver-LT Portion	\$33,070.73
30-00-00-00-186-01-00, Deferred Debit LNG Facility RFP	\$65,665.00

The Prepaid Revolver relates to debt and is discussed in that section of this report. Audit requested clarification of the LNG Facility RFP and related deferrals, and the Company noted: *“In March 2020, Northern issued a confidential RFP for proposals to construct an LNG facility. We made a conditional award during the summer and signed an MOU with the winning bidder around Labor Day. We retained Pierce Atwood for support with the RFP and drafting and review of subsequent documents such as the MOE and more recently a draft Precedent Agreement.”* Audit requested the seven Pierce Atwood LLP invoices to support the debit entries posted to 30-00-00-00-186-01-00. Each was provided and demonstrated details of professional services related to the LNG Storage Facility RFP, ownership, MOU with winning bidder, etc. While the invoices support the amount posted, Audit has not concluded on the appropriateness of the selection of the firm.

Unrecovered Purchase Gas Costs total was verified to additional 186 accounts for NH as well as account 30-40-00-00-191-20-00:

4 zero balance 186 accounts and 191 account	\$1,635,449.36
4 accounts 191 Unrecovered Gas Costs Maine	<u>\$5,183,014.44</u>
Account 191 annual report	<b>\$6,818,463.80</b>

Order #24,906 dated October 10, 2008, Joint Petition for Approval of Stock Acquisition, docket DG 08-048, approved the settlement agreement in that docket. Section 2.4 of the settlement agreement states that transaction and transition would be amortized over a ten year period, although the Company did not seek ratepayer recovery of those costs.

Transition costs are non-recurring expenses incurred for transition and support services including expenses incurred under the Transaction Service Agreement which totaled \$2,693,610:

NiSource Service Fees	\$1,345,966
Consulting and Professional Fees	753,934
Incremental, Labor Overhead and Other	<u>593,709</u>
Total Transition Costs (rounded)	<b>\$2,693,609</b>

Transaction Costs are comprised of the following:

Investment Banking Fees	\$659,328
Legal Fees and Other	1,098,386
Bridge Facility Costs	<u>1,432,170</u>
Total Transaction Costs	<b>\$3,189,884</b>

The general ledger reflects the following:	<u>12/31/2019</u>	<u>12/31/2020</u>
30-40-00-00-186-30-00 Transition Costs NH	\$ 2,693,610	\$-0-
30-40-00-00-186-30-01 Transaction Costs NH	\$ 3,189,884	\$-0-
30-40-00-00-186-30-90 Accum Amort Transition Costs	\$(2,177,335)	\$-0-
30-40-00-00-186-30-91 Accum Amort Transaction Costs	<u>\$(2,578,490)</u>	<u>\$-0-</u>
NET Transition/Transaction Costs and Acc. Amort	\$ 1,127,699	\$-0-

Audit reviewed each of the 186 accounts and noted the only activity in each was a reclassification entry booked 3/31/2020 that cleared each account to zero. Audit also verified that there was no activity posted to amortization expense accounts during the test year.

The 30-40-00-00-191-20-00 Unrecovered Gas Cost \$1,635,449.36 represents the rolling over/under balance related to the winter cost of gas revenue accruals. The account is tested during the annual cost of gas audit and related filing.

### **Balance Sheet Liabilities and Other Credits**

The 2020 balance sheet liabilities and equity totaled \$(616,509,815), per the annual report. Audit verified the total liabilities and equity to the general ledger, as well as to schedule RevReq 4-2 of the filing:

Equity Capital	\$ (231,528,104)
Long-Term Debt	(230,000,000)
Current and Accrued Liabilities	(56,941,796)
Deferred Credits	<u>(98,039,915)</u>
Rounded Total Liabilities and Stockholder Equity	\$ (616,509,815)

Equity Capital \$(231,528,104)

Audit reviewed the general ledger for the equity capital accounts. The following accounts reported no activity during the 2020 test-year and maintained a zero balance since at least the prior rate case in 2016: account #204, Preferred Stock; accounts #202 and #205, Capital Stock Subscribed; accounts #203 and #206, Stock Liability for Conversion; account #207, Premium on Capital Stock; account #212, Installments Received on Capital Stock; account #213, Discount on Capital Stock; account #216.1, Unappropriated Undistributed Subsidiary Earnings; and account #217, Reacquired Capital Stock.

Audit verified that the test-year 2020 total equity capital consisted of the following general ledger account balances:

Common Stock Issued	\$ (1,000)
Other Paid-In Capital	(207,074,000)
Retained Earnings	<u>(24,453,104)</u>
Total Equity Capital	\$ (231,528,104)

Common Stock Issued – Account #201 \$(1,000)

The filing schedule RevReq-4-2 reported the Common Stock total of \$(1,000), as of December 31, 2020. This total agrees with the annual report, as well as with the general ledger NU-Common account 30-00-00-00-201-00-00, Capital Stock Common. Audit verified that there was no activity on the general ledger for the account and noted that the common stock issued amount for the 2020 test-year has not changed since the 2016 rate case audit, Docket No. DG 17-070. One-hundred percent of the shares of common stock is owned by Unitil Corporation.

Other Paid-in Capital – Account #208-211 \$(207,074,000)

The test-year 2020 total of \$(207,074,000) was reported on the annual report and verified to the general ledger NU-Common account 30-00-00-00-211-00-00, Miscellaneous Paid-in Capital, as well as to the filing schedule RevReq-4-2. The general ledger balance on the account reflected a \$6,375,000 increase from the 2019 year-end balance. The Company confirmed that, *“Unitil Corporation, from time-to-time, invests equity capital into its wholly-owned regulated utility subsidiaries [including Northern] for two primary purposes (1) re-capitalizing short-term borrowings with longer termed capital to better match the long lived nature of its utility plant and (2) to strengthen the balance sheet to support its investment grade credit ratings.”*

Audit reviewed the Unitil Corporation Board minutes for April 29, 2020, as well as a copy of the signed Unitil Corporation certificate, verifying the authorization *“to make capital*

*contributions to Northern Utilities Inc., in an aggregate amount not to exceed Ten Million Dollars (\$10,000,000)”, to improve its capital structure and leverage statistics. Audit confirmed the journal entries made for the approved equity contribution from Unitil Corporation to NU, with a \$5M pushdown entry recorded in May 2020 and a \$1.375M pushdown entry recorded in December 2020. Audit verified that the equity contribution entries cleared the intercompany account (#146) for Unitil Corporation.*

Retained Earnings \$(24,453,104)

The general ledger NU-Common account 30-00-00-00-216-00-00, Retained Earnings, reported a 2019 year-end balance of \$(24,380,042). There was a change of \$(73,062) in the retained earnings amount, with a 2020 test-year ending balance of \$(24,453,104). This total agrees with filing Schedule RevReq-4-2 and the annual report. The earning total ties with the net income for the NH, ME, and Common accounts:

NH	\$ (6,096,270)
ME	<u>\$ (8,643,131)</u>
Combined NH and ME Net Income	\$ (14,739,401)
Common	<u>\$ (9,713,702)</u>
Total Net Income	<u><u>\$ (24,453,104)</u></u>

Audit re-calculated the Company’s retained earnings and verified the total to the following general ledger balances:

216	Retained Earnings Opening Balance	\$ (24,380,042)
438	Dividends Declared – Common Stock	14,666,339
	Net Income per Annual Report for NU-NH and NU-ME	<u>(14,739,401)</u>
	Adjusted Retained Earnings at Year End Annual Report	<u><u>\$ (24,453,104)</u></u>

The Company’s common stock is owned solely by the Unitil Corporation. Audit reviewed the Northern Utilities Board of Directors meeting minutes, as well as copies of the dividend authorization letters provided by the Company. Audit re-calculated the quarterly dividend and confirmed the amount to the general ledger for account 30-00-00-00-238-02-00, Dividends Declared Common, as well as a copy of the 2020 equity schedule report for the Company’s dividend declarations. Quarterly journal entries on account 238-02-00 totaled \$14,666,340 in total common dividends paid during the 2020 test-year:

<u>Date</u>	<u>Per Share</u>	<u>Shares</u>	<u>Dividend</u>
01/31/20	\$ 36,665.85	100	\$ 3,666,585
04/30/20	\$ 36,665.85	100	\$ 3,666,585
07/31/20	\$ 36,665.85	100	\$ 3,666,585
10/31/20	\$ 36,665.85	100	<u>\$ 3,666,585</u>
			\$ 14,666,340

Audit reviewed an invoice for the first quarter dividend payments, confirming that the dividends are paid by Northern to Unitil Corporation. Offsetting entries for the quarterly dividends were verified to expense account 30-00-08-00-438-00-00, Dividend Declared Common Stock. No exceptions were noted.

## **DEBT**

### **Long-Term Debt – Account #224 \$(230,000,000)**

Audit verified the annual report total of \$(230,000,000), for the Company's long-term debt, to the filing schedule RevReq-4-2. The test year 2020 long-term debt balance increased by \$31,800,000 from the 2019 year-end balance. The Company confirmed that, *"On September 15, 2020, Northern Utilities issued \$40 million of Notes due 2040 at 3.78% and used the net proceeds from this offering to repay short-term debt and for general corporate purposes."* Audit also noted that the Senior Notes 5.29%, with a balance at the beginning of the year totaling \$(8,200,000), reached maturity in March 2020. The issuance of \$40M of notes, as well as the maturity of the Senior Notes 5.29% in March, is depicted in the following general ledger balances for the long-term debt outstanding:

		<u>2020</u>	<u>2019</u>
30-00-00-00-224-00-00	Senior Notes Payable 30 YR 4.04%	\$ (40,000,000)	\$ (40,000,000)
30-00-00-00-224-02-00	LT Debt Due Within 1 YR	-0-	(8,200,000)
30-00-00-00-224-02-90	LT Debt Due Within 1 YR Transfer	-0-	8,200,000
30-00-00-00-224-03-00	Senior Notes 7.72%	(50,000,000)	(50,000,000)
<b>30-00-00-00-224-04-00</b>	<b>Senior Notes Pay 5.29% Due 03/02/20</b>	<b>-0-</b>	<b>(8,200,000)</b>
30-00-00-00-224-05-00	Senior Notes Pay 4.42%	(50,000,000)	(50,000,000)
30-00-00-00-224-06-00	REG Notes 10YR 3.52%	(20,000,000)	(20,000,000)
30-00-00-00-224-07-00	REG Notes 30YR 4.32%	(30,000,000)	(30,000,000)
<b>30-00-00-00-224-08-00</b>	<b>Senior Notes 20 YR 3.78%</b>	<b>(40,000,000)</b>	<b>-</b>
	Total Long-Term Debt	<u><u>\$ (230,000,000)</u></u>	<u><u>\$ (198,200,000)</u></u>

### **Senior Note Payable 30 YR 4.04% – Account #30-00-00-00-224-00-00 \$(40,000,000)**

Docket DG 19-090, Order No. 26,269 dated 7/02/2019, authorized the Company to issue promissory notes of up to \$50,000,000 with a long-term maturity of up to 30 years and a coupon rate not to exceed 5.50%. The proceeds are to be used to *"pay off short-term debt the Company incurred to complete capital projects."*

The general ledger for account 224-00-00 was reviewed by Audit. As of December 31, 2020, Audit confirmed an outstanding balance of \$(40,000,000) on the account and tied the balance to the annual report, as well as the filing schedule RevReq 6-4. There was no activity reported on the general ledger for the test-year 2020. Audit reviewed a copy of the note purchase agreement which verified, under Section 8.2, the allowance of optional prepayments preceding the September 12, 2049 maturity date of the note: *"Prior to March 12, 2049, the Company may, at its option[...]prepay at any time all, or from time to time any part of, the Notes[...]at 100% of the principal amount."*

The test-year 2020 interest amount for the 4.04% note totaled \$1,616,000. Audit confirmed the interest total to the annual report and interest payment schedule provided by the Company, which detailed the monthly interest accruals and semi-annual payments for each of the notes. The Company confirmed the interest billing and payment process in the following statement: *“For many of the debt issuances, the debt is held by multiple parties (mostly insurance companies). So, over the course of the year, we send approximately 70 different interest payments out to the debt holders.”* Audit requested the invoice for a sampled March journal entry, made for the semiannual interest payment on the 4.04% note, in the amount of \$606,000. Audit recalculated the interest payments and confirmed their debit entries on the general ledger to account 30-00-00-00-237-06-00, Interest Funded Debt. Monthly credits were noted on the account for the interest accruals with offsetting entries made to general ledger account 30-00-08-00-427-00-00, Interest on LT Debt – Common. The interest accruals and payments were verified to the interest payment schedule, as well as to a copy of an invoice from the debt holder for a sampled journal entry. No exceptions were noted. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.

The general ledger for account 30-00-00-00-224-02-00, LT Debt Due Within 1 YR and account 30-00-00-00-224-02-90, LT Debt Due Within 1 YR Transfer, were reviewed by Audit, noting beginning balances of \$(8,200,000) and \$8,200,000, respectively. The test-year activity on the accounts reported entries made in March to reclass the current portion of the long-term debt. Audit confirmed that the amount of long-term debt that is due in the next 12 months is moved to account 30-00-00-00-224-02-00, LT Debt Due Within 1 YR, and offset to account 30-00-00-00-224-02-90, LT Debt Due Within 1 YR Transfer. Audit verified that when the \$8,200,000 balance for the 5.29% Senior Note was paid off in March 2020, the journal entry was made to reverse the balances. As of December 31, 2020, Audit confirmed an outstanding balance of \$0 on both of the accounts. No exceptions were noted. Refer to the Senior Note Pay 5.29% Due 3/2/20 section of this report for details regarding the terms of the debt.

Senior Notes Series B 7.72% – Account #30-00-00-00-224-03-00 \$(50,000,000)

Docket DG 08-079, Order No. 24,905 dated 10/10/2008, authorized the Company to issue and sell to institutional investors, unsecured promissory notes *“priced in two tranches: \$30 million at a fixed coupon rate of 6.95%, with a 10-year maturity[...], and \$50 million at a fixed coupon rate of 7.72%, with a 30-year maturity.”* The proceeds from the issuance and sale of the notes would be used *“to refinance a portion of Northern's capitalization upon the acquisition of Northern by Unitil, a matter before the Commission in Docket No. DG 08-048.”*

The general ledger for account 224-03-00 was reviewed by Audit. As of December 31, 2020, Audit confirmed an outstanding balance of \$(50,000,000) on the account and tied the balance to the annual report, as well as the filing schedule RevReq 6-4. There was no activity reported on the general ledger for the test-year 2020. Audit reviewed a copy of the note purchase agreement which verified, under Section 8.2, the allowance of optional prepayments prior to the note maturity date of December 3, 2038: *“The Company may[...], prepay at any time all, or from time to time any part of, the Notes[...], at 100% of the principal amount.”*

The test-year 2020 interest amount for the 7.72% senior note totaled \$3,860,000. Audit confirmed the interest total to the annual report and the interest payment schedule provided by the Company, which detailed the monthly interest accruals and semi-annual payments for each of the notes. Refer to the Senior Note Payable 30 YR 4.04% section of this report for details regarding the interest billing from debt holders.

Audit requested the invoice for a sampled December journal entry, made for the semi-annual interest payment on the 7.72% note, in the amount of \$887,800. Audit recalculated the interest payments and confirmed their debit entries on the general ledger to account 30-00-00-00-237-06-00, Interest Funded Debt. Monthly credits were noted on the account for the interest accruals, with offsetting entries made to general ledger account 30-00-08-00-427-00-00, Interest on LT Debt – Common. The interest accruals and payments were verified to the interest payment schedule, as well as to a copy of an invoice from the debt holder for a sampled journal entry. No exceptions were noted. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.

Senior Note Pay 5.29% Due 3/2/20 – Account #30-00-00-00-224-04-00 \$0

Docket DG 09-239, Order No. 25,068 dated 1/22/2010, authorized the Company to issue up to \$25,000,000 in long-term debt with a term of 10 years and at a rate not of 5.29%. The primary purpose of the financing is to refinance Northern's short-term debt. Audit confirmed the 3/2/2010 issuance of \$25,000,000 of the Company's 5.29% senior notes, to the 2010 annual report. Audit also noted that the Note Purchase agreement included "*[t]he Company agrees that on March 2 in each year commencing March 2, 2018 and ending March 2, 2020, it will redeem and there shall become due and payable on the principal indebtedness evidenced by the Notes an amount equal to the lesser of (i) \$8,400,000 or (ii) the principal amount of the Notes then outstanding.*" Audit reviewed the prior years' trial balance and confirmed that there was activity on the account, in the amount of \$(8,400,000) annually, beginning in 2018 and ending in 2020.

The test-year 2020 general ledger for account 224-04-00 was reviewed by Audit, noting a beginning year outstanding balance of \$(8,200,000). As of December 31, 2020, Audit confirmed an outstanding balance of \$0 on the account and tied the zero balance to the Annual Report. The general ledger activity reported eight debit transactions, each recorded on 3/11/20 and totaling the final payment of \$8,200,000 for the debt obligation. Audit verified the journal entries for the total final payment to both the billing statements from institutional investors, as well as to the accompanying wire transfer receipts, and confirmed the amounts cleared the cash account #131. No exceptions were noted.

A copy of the note purchase agreement was reviewed by Audit, confirming the terms regarding the issuance and sale of the Company's \$25,000,000 of 5.29% senior notes, due March 2, 2020. The test-year 2020 interest amount for the 5.29% note totaled \$72,297. Audit confirmed the interest total accrued to the annual report and the interest payment schedule provided by the Company, which detailed the monthly interest accruals and semi-annual payments for each of the notes. Audit acknowledges that there was only one interest payment made during the test-year for the 5.29% note, as the note was paid off in March 2020. Refer to the Senior Note Payable 30 YR 4.04% section of this report for details regarding the interest

billing from debt holders, as well as the review of invoices from sampled interest payments made semi-annually.

Audit recalculated the interest payment and confirmed the debit entries on the general ledger to account 30-00-00-00-237-06-00, Interest Funded Debt. Monthly credits were noted on the account for the January and February interest accruals, with offsetting entries made to general ledger account 30-00-08-00-427-00-00, Interest on LT Debt – Common. The interest accruals and payments were verified to the interest payment schedule. No exceptions were noted. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.

Senior Notes Pay 4.42% – Account #30-00-00-00-224-05-00 \$(50,000,000)

Docket DG 14-101, Order No. 25,670 dated 5/23/2014, authorized the Company to incur long-term debt, through the issuance and sale of up to \$50 million in senior notes *“from institutional investors through promissory notes”, with terms of 30 years and at interest rates not to exceed 6.5%.* Northern stated that it intended to sell the notes directly to institutional investors where the proceeds from the selling of the notes would be used to pay off short-term debt incurred to complete capital projects.

Audit reviewed the general ledger for account 224-05-00. As of December 31, 2020, Audit confirmed an outstanding balance of \$(50,000,000) on the account and tied the balance to the annual report, as well as the filing schedule RevReq 6-4. There was no activity reported on the general ledger for the test-year 2020. Audit reviewed a copy of the note purchase agreement which verified, under Section 8.2, the allowance of optional prepayments prior to the note maturity date of October 15, 2044: *“The Company may, at its option[...], prepay at any time all, or from time to time any part of, the Notes[...], at 100% of the principal amount.”*

The test-year 2020 interest amount for the 4.42% senior note totaled \$2,210,000. Audit confirmed the interest total to the annual report and the interest payment schedule provided by the Company, which detailed the monthly interest accruals and semi-annual payments for each of the notes. Refer to the Senior Note Payable 30 YR 4.04% section of this report for details regarding the interest billing from debt holders.

Audit requested the invoice for a sampled April journal entry, made for the semiannual interest payment on the 4.42% senior note, in the amount of \$442,000. Audit recalculated the interest payments and confirmed their debit entries on the general ledger to account 30-00-00-00-237-06-00, Interest Funded Debt. Monthly credits were noted on the account for the interest accruals, with offsetting entries made to general ledger account 30-00-08-00-427-00-00, Interest on LT Debt – Common. The interest accruals and payments were verified to the interest payment schedule, as well as to a copy of an invoice from the debt holder for a sampled journal entry. No exceptions were noted. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.



REG Note 10YR 3.52% – Account #30-00-00-00-224-06-00 \$(20,000,000)

Docket DG 17-019, Order No. 26,003 dated 4/10/2017, authorized the Company to issue up to \$75 million in long-term debt at an interest rate of not more than 5.5 percent. Audit reviewed the updated pricing information issued by the PUC, which established that on April 21, 2017, *“Northern priced \$20 million of 3.52 percent senior unsecured notes due 2027 and \$30 million of 4.32 percent senior unsecured notes due 2047, for a total offering of \$50 million[...]versus the \$75 million in the initial filing.”* See below for discussion of the \$30 million.

Audit reviewed the general ledger for account 224-06-00. As of December 31, 2020, Audit confirmed an outstanding balance of \$(20,000,000) on the account and tied the balance to the annual report, as well as the filing schedule RevReq 6-4. There was no activity reported on the general ledger for the test-year 2020. Audit reviewed a copy of the note purchase agreement which verified, under Section 8.2, the allowance of optional prepayments prior to the note maturity date of November 1, 2027: *“The Company may, at its option[...]prepay at any time all, or from time to time any part of, the Series A Notes[...]at 100% of the principal amount.”*

The test-year 2020 interest amount for the 3.52% note totaled \$704,000. Audit confirmed the interest total to the annual report and the interest payment schedule provided by the Company, which detailed the monthly interest accruals and semi-annual payments for each of the notes. Refer to the Senior Note Payable 30 YR 4.04% section of this report for details regarding the interest billing from debt holders, as well as the review of invoices from sampled interest payments made semi-annually.

Audit recalculated the interest payments and confirmed their debit entries on the general ledger to account 30-00-00-00-237-06-00, Interest Funded Debt. Monthly credits were noted on the account for the interest accruals, with offsetting entries made to general ledger account 30-00-08-00-427-00-00, Interest on LT Debt – Common. The interest accruals and payments were verified to the interest payment schedule. No exceptions were noted. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.

REG Notes 30YR 4.32% – Account #30-00-00-00-224-07-00 \$(30,000,000)

Docket DG 17-019, Order No. 26,003 dated 4/10/2017, authorized the Company to issue up to \$75 million in long-term debt at an interest rate of not more than 5.5 percent. Audit reviewed the updated pricing information letter issued by the PUC, which established that on April 21, 2017, *“Northern priced \$20 million of 3.52 percent senior unsecured notes due 2027 and \$30 million of 4.32 percent senior unsecured notes due 2047, for a total offering of \$50 million[...]versus the \$75 million in the initial filing.”*

Audit reviewed the general ledger for account 224-07-00. As of December 31, 2020, Audit confirmed an outstanding balance of \$(30,000,000) on the account and tied the balance to the annual report, as well as the filing schedule RevReq 6-4. There was no activity reported on the general ledger for the test-year 2020. Audit reviewed a copy of the note purchase agreement which verified, under Section 8.2, the allowance of optional prepayments prior to the note

maturity date of November 1, 2047: *“The Company may, at its option[...]prepay at any time all, or from time to time any part of, the Series B Notes[...]at 100% of the principal amount.”*

The test-year 2020 interest amount for the 4.32% note totaled \$1,296,000. Audit confirmed the interest total to the annual report and the interest payment schedule provided by the Company, which detailed the monthly interest accruals and semi-annual payments for each of the notes. Refer to the Senior Note Payable 30 YR 4.04% section of this report for details regarding the interest billing from debt holders, as well as the review of invoices from sampled interest payments made semi-annually.

Audit recalculated the interest payments and confirmed their debit entries on the general ledger to account 30-00-00-00-237-06-00, Interest Funded Debt. Monthly credits were noted on the account for the interest accruals, with offsetting entries made to general ledger account 30-00-08-00-427-00-00, Interest on LT Debt – Common. The interest accruals and payments were verified to the interest payment schedule. No exceptions were noted. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.

**Senior Notes 20 YR 3.78% – Account #30-00-00-00-224-08-00 \$(40,000,000)**

Docket DG 20-078, Order No. 26,385 dated 7/28/2020, authorized the Company to issue and sell up to \$50,000,000 in institutional investor senior notes with a maturity of up to thirty years and at an interest rate not to exceed 5.25%. Northern proposed financing of only issuing \$40 million of 20-year senior unsecured notes at a rate of 3.78 percent and PUC Staff calculated that, *“the [\$40M] financing would result in a more balanced capital structure. The purpose of the debt is to pay off short-term debt incurred to complete capital projects and to fund 2020 capital expenditures.”* Audit reviewed the general ledger for account 224-08-00 and verified the 9/30/20 credit entry of \$(40,000,000) to record the receipt for the new debt. As of December 31, 2020, Audit confirmed an outstanding balance of \$(40,000,000) on the account and tied the balance to the annual report, as well as the filing schedule RevReq 6-4.

Audit reviewed a copy of the note purchase agreement and verified the interest rate of 3.78% to the debt interest amortization schedule provided by the Company. Interest payments were scheduled to be made biannually in March and September, per the amortization schedule, and will begin in March 2021. Audit understands the commencing of interest payments in 2021, due to the 9/30/20 receipt of the new debt. Refer to the Interest Expense section of this report for other details regarding the interest on long-term debt.

**Unamortized Debt Expense – Account #181 \$1,359,851**

The 2020 Unamortized Debt Expense totaled \$1,359,851 on the annual report, as well as on the filing schedule RevReq-4-1. The figure represented the remaining unamortized amount of debt issuance costs associated with obtaining the long-term debt. Refer to the Interest Expense and Long Term Debt sections of this report for details regarding the promissory notes. The following depicts the NU-Common general ledger accounts that comprise the Unamortized Debt Expense for the test-year 2020:

30-00-00-00-181-01-00	Unamortized Debt Expense – Within One Year	\$ 60,743
30-00-00-00-181-02-00	Unamortized Debt Expense	1,299,108
	Total Unamortized Debt Expense	<u>\$ 1,359,851</u>

Unamortized Debt Expense-Within One Year – Account #30-00-00-00-181-01-00 \$60,743

The general ledger was reviewed with two entries on the account for the reclassification of the unamortized debt expense. The Company verified that the entries were “*made to reduce the unamortized portion of debt issuance costs by one month (in January and again in February). The underlying debt associated with these entries was due for repayment on March 2, 2020. Therefore, the Short-Term portion that had previously been recorded was reduced by one month (each month) during the 12 months preceding the debt due date. Since the debt was settled in March, 2020, there was no remaining unamortized debt issuance costs.*” Audit selected a 2/29/20 entry totaling \$(3,064) and reviewed the schedule for the amortization of the debt expense, verifying the amount for February, as well as the debt repayment date in March 2020. Refer to the Senior Note Pay 5.29% Due 3/2/20 – Account #30-00-00-00-224-04-00 section of this report for further details regarding the terms of the debt associated with these journal entries.

Unamortized Debt Expense – Account #30-00-00-00-181-02-00 \$1,299,108

Audit reviewed the journal entries on the Unamortized Debt Expense account. Transactions reflected the monthly amortization of debt costs. Offsetting entries for the NH and ME allocation were confirmed to account 30-40-08-00-428-00-00, Amortization of Debt Expense – NH, and account 30-50-08-00-428-00-00, Amortization of Debt Expense - ME. Audit recalculated and confirmed the test-year total amount of \$32,525 for the NH portion of the amortization of debt expense entries. Refer to the Interest Expense, Amortization of Debt Expense NH – Account #30-40-08-00-428-00-00 section of this report for details regarding the monthly amortization calculation and general ledger activity.

Audit noted two debit entries on the -181 account for wires made to Chapman and Cutler, LLP and Bank of America, in the amount of \$49,043 and \$142,294, respectively. The Company explained that the entries were made for the “*costs paid to banks and attorneys in connection with the issuance of [debt].*” Audit reviewed copies of the invoices, which itemized expenses charged, as well as the wire transfer instructions for both the Chapman and Cutler, LLP and Bank of America. Audit confirmed that both expenses were in connection with the 3.78% Senior Notes; the Chapman and Cutler, LLP expense was for services rendered and expenses incurred as special counsel and the Bank of America expense was for the placement fee and out-of-pocket expenses. No exceptions were noted. Refer to the Senior Notes 20 YR 3.78% – Account #30-00-00-00-224-08-00 section of this report for details regarding the terms of the debt associated with these journal entries.

### **Credit Agreement – Revolver**

The following general ledger account balances represent the total outstanding prepaid revolver:

30-00-00-00-165-14-00	Prepaid Revolver – Short-Term Portion	\$ 20,887
30-00-00-00-186-00-14	Prepaid Revolver – Long-Term Portion	<u>33,071</u>
	Total Prepaid Revolver	\$ 53,958

The Company described the credit agreement in the following statement: *“Prepayment and deferred charges are associated with costs to set up the ”* (Unitil Corporation) *“Company’s Restated Credit Agreement, which is being amortized over the life of the agreement.”* Audit reviewed the Credit Agreement, executed on July 24, 2015, and understands that it is an Amendment to the Amended and Restated Credit Agreement originally dated October 4, 2013. Audit inquired if there had been any further amendments executed since 2015. The Company responded by stating that, *“We are currently operating under the Second Amended and Restated Credit Agreement dated July 25, 2018. All fees associated with these transactions will be tracked by the amortization schedules maintained by Accounting.”*

Audit reviewed the Second Amended and Restated Credit Agreement dated July 25, 2018, which included terms identifying Unitil’s \$120M revolving facility, along with a \$25M sublimit and where Letters of Credit will be issued by Bank of America. Audit understands that NU’s short-term borrowings are *“provided under a cash pooling and loan agreement between Unitil and its subsidiaries. Under the existing pooling and loan agreement, Unitil Corporation borrows, as required, from its banks on behalf of its subsidiaries.”* Per the annual report, Audit confirmed that, *“At December 31, 2020, Unitil had unsecured committed bank lines of credit for short-term debt aggregating \$120 million.”* Audit also verified that as of 12/31/20, NU had \$26,747,022 of short-term debt outstanding through bank borrowings, as reported in the annual report, as well as in the filing schedule RevReq-6-5.

#### Amortization of Revolving Credit Line Fees

Audit reviewed the credit revolver amortization schedule that was provided by the Company and confirmed that the 2015 revolver fees of \$195,808 was being amortized over five years. Per the amortization schedule and the corresponding journal entries, Audit verified that the 2015 monthly amortization of \$3,108 ended in October 2020. The 2018 new credit line amortization of \$1,740.58 per month was also confirmed as being amortized over five years, beginning in 2018 and with an 8/31/2018 balance of \$188,352. Audit tied the current portion adjusted balance of \$58,134, along with the \$25,736 change in the long-term portion of the prepaid revolver, to account for the monthly amortization which includes the 2018 new credit line fees.

Audit reviewed the general ledger for account 30-00-00-00-165-14-00, Prepaid Revolver, noting that the account represents the current portion of the prepaid revolver, with an outstanding balance totaling \$20,887, as of 12/31/20. The test-year activity within the account totaled \$(31,081) and reflected the amortization of the prepaid balance, as well as entries to reclassify an amount from long-term to the short-term portion of the prepaid revolver.

Audit confirmed 10 credit entries of \$4,848.65 for the total monthly amortization with 10 corresponding debit amortization entries of \$1,740.58 for the change in the long-term portion of

the pre-paid revolver. Audit recalculated the entries and confirmed the \$3,108.07 monthly amortization of the 2015 revolver fees, which totaled \$195,808 from August 2015 to October 2020, as well as the monthly \$1,740.58 entries for the August 2018 adjusted long-term balance of \$125,320, which resulted from the commencement of the new 2018 credit line fees. Audit confirmed the offsetting entries for the amortization of the revolving credit line fees to account 30-00-08-00-921-01-08, Bank Fees and Commitment Fees – Common. The offsetting credit entries for the change in the long-term portion of the prepaid revolver were confirmed to account 30-00-00-00-186-00-14, Prepaid Revolver – Long Term Portion, as well as to the amortization schedule provided by the Company. No exceptions were noted.

The general ledger for account 30-00-00-00-186-00-14 Prepaid Revolver – Long Term Portion, was reviewed. The account represents the non-current portion of the prepaid revolver, with an outstanding balance totaling \$33,071, as of 12/31/20. There were twelve monthly credit entries recorded on the account for reclassifying the long-term to the short-term portion of the outstanding prepaid revolver. Each monthly entry was in the amount of \$1,740.58 and totaled \$20,887 for the test-year. Offsetting entries were confirmed to account 30-00-00-00-165-14-00, Prepaid Revolver with no exceptions noted.

### **Current and Accrued Liabilities \$(56,941,796)**

Audit tied the general ledger balances, for the current and accrued liability accounts, to the annual report and to the filing schedule RevReq-4-2. The following represents the total Current and Accrued Liabilities:

232	Accounts Payable (See <u>Operations and Maintenance</u> section)	\$ <u>(7,178,826)</u>
233	Notes Payable to Associated Companies	\$ <u>(26,747,022)</u>
234	Accounts Payable to Associated Companies	\$ <u>(7,400,409)</u>
235	Customer Deposits (See <u>Revenue</u> section)	\$ <u>(592,302)</u>
236	Taxes Accrued (see <u>Tax</u> section)	\$ <u>(63,034)</u>
237	Interest Accrued	\$ <u>(2,094,467)</u>
238	Dividends Declared	\$ <u>(3,666,585)</u>
241	Tax Collections Payable (see <u>Tax</u> section)	\$ <u>(174,522)</u>
242	Miscellaneous Current and Accrued Liabilities	\$ <u>(9,024,629)</u>
	Total Current and Accrued Liabilities	\$ <u><b>(56,841,796)</b></u>

Accounts Payable – Account #232 \$(7,178,826)

The general ledger balance of \$(7,178,826) for account 232, Accounts Payable, was tied to both the annual report and the filing schedule RevReq-4-2. The figure has decreased from the 2019 year-end balance of \$(8,651,894). There were 30 accounts included in the Accounts Payable (A/P) aggregate balance of \$(7,178,826), including 20 accounts from NU-Common, 4 accounts from NU-ME, and 6 accounts from NU-NH.

Audit noted that there were only 4 A/P accounts that maintained a \$0 year-end balance and of those 4 accounts, the following 3 accounts reported activity on the general ledger for the test-year: 30-00-00-232-02-01, Accrued Payroll; 30-00-00-00-232-20-00, Accounts Payable Wage Assignment; and 30-40-00-00-232-21-01, Accounts Payable Customer Deposit Refund NH. Refer to the Payroll, Operations and Maintenance, and Revenue sections of this report for further details.

Accounts Payable Aging

The aged accounts payable listing totaled \$(33,685), as of December 31, 2020. Audit verified the \$(33,685) total to general ledger the NU-Common account 30-00-00-00-232-01-00, Accounts Payable. A listing of vendors, along with the corresponding invoices received by the Company, were reported on the aging report if the invoices were not paid as of 12/31/2020. The Company confirmed that, *“The AP Aging Report is reviewed monthly by the AP team and AP Manager. In addition, the AP aging is also reviewed by the Accounting Manager during the quarterly financial close.”* Audit verified that the majority of payables listed on the aged accounts payable report were due within 30 days.

A total of seven invoices were listed as payables in the past due buckets. Three of the payables, totaling \$2,219, were listed in the “60-day” past due bucket and the other four payables/credits, totaling \$(19,507), were listed in the “90-day” past due bucket. All of the payables/credits were from Mueller Co. with invoice dates ranging from September to November 2020. Audit noted that one invoice was a credit from December 2019. A copy of the check receipt to The Mueller Co., as well as the email correspondence regarding the outstanding amounts listed on the AP aging, were also reviewed. A March 2021 copy of the check receipt as proof of payment was reviewed by Audit, along with the \$(19,507) credit received for invoices paid relating to a return. No exceptions were noted.

Notes Payable to Associated Companies – Account 30-00-00-00-233-00-00 \$(26,747,022)

The Company’s short-term debt outstanding for the test year 2020 totaled \$(26,747,022), and was verified to NU-Common account 30-00-00-00-233-00-00, Notes Payable Cash Pool. The total represented a net decrease in short-term debt of \$1,747,658 from the previous year-end balance. As of December 31, 2020, the short-term debt balance represented 5% of the Company’s net fixed plant amount of \$528,014,901. Compliant with NH Puc 507.09, the total short-term debt does not exceed 10% of the utility’s net fixed plant. Audit verified the short-term debt to line 35 of the annual report, Notes Payable to Associated Companies (233), as well as to the filing schedule RevReq-4-2.

Audit requested the test-year 2020 Account Summary report for the general ledger account #233, Notes Payable Cash Pool. The outstanding short-term debt balance on the Account Summary Report tied to the short-term debt outstanding reported within the annual report and the filing schedule RevReq-6-5.

The Company's short-term borrowings are provided through a cash pooling and loan agreement between Unitil Corporation and its subsidiaries, as Northern supplements internally generated funds through short-term borrowings under the Unitil Corp Cash Pool. Audit reviewed the Unitil Corporation Cash Pooling and Loan Agreement ("Cash Pool") within section 5a of the 2020 Unitil Cost Allocation Manual, verifying the following:

*"Unitil Corporation affiliates also participate in a Cash Pooling and Loan Agreement ("Cash Pool")... , which is administered by Unitil Service Corp. The Unitil Cash Pool is specifically approved for use by regulators. The Cash Pool is a mechanism which allows each Unitil company to manage its cash balances and thereby optimize interest income, interest expense, and short-term funding needs. Each company maintains a balance in the Cash Pool with receipts and disbursements tracked on a daily basis. As a party to the Cash Pool Agreement, participating affiliates are allowed to request advances from and contribute surplus funds to Unitil's Cash Pool."*

The allocation guidelines among Unitil Corporation's participating affiliates, for the Cash Pool commitment and service fees, as well as the charge for Cash Pool interest, was also explained in the Cash Pooling and Loan Agreement. Audit understands that the Cash Pool commitment and service fees are allocated in proportion to each affiliate's aggregate principal amount of advances from the Cash Pool and that, *"Cash Pool interest is charged to each affiliate based on the unpaid principal amount of the Advance from the Cash Pool, from the date of the Advance until it is paid in full."*

The general ledger for account 30-00-00-00-233-00-00, Notes Payable Cash Pool was reviewed by Audit. There were four credit entries on the account for Northern's allocation of commitment fees. The Company stated that, *"In January of each year, Unitil trues-up the previous year's commitment fees to use the final allocation percentage for that year."* Audit confirmed the offset for the commitment fees to account 30-00-08-00-921-01-08, Bank Fees and Commitment Fees – Common. Other entries on the account were for the accrued monthly interest expense, representing Northern's allocation of the monthly interest and offset to account 30-00-08-00-431-00-00, Other Interest Expense – Common. Refer to the Interest Expense section of this report for details regarding the cash pool interest expense.

Audit also identified entries on the account for the Northern allocation of monthly service fees. Audit confirmed that the monthly service fees were offset to account 30-00-08-00-921-01-08, Bank Fees & Commitment Fees – Common. Refer to the Operations and Maintenance section of this report for testing of the expense accounts.

The Company provided a report containing the interest expense accrued by cash pool affiliates and a report for the disbursements and other adjustments of Unitil Corporation and subsidiaries, as supporting documentation for the Unitil Corporation Cash Pooling and Loan

Agreement's guidelines for interest charges and the commitment and services fees. Audit tied the journal entry samples for the interest expense and the commitment and service fees, to the accrued interest expense report, as well as the disbursements and other adjustments report. No exceptions were noted.

A 1/31/20 credit entry in the amount of \$(892,278) was reviewed by Audit. The Company explained that the entry was *"to record funding for payments made out of the control disbursement account."* Audit reviewed the detailed journal entry, as well as the January 2020 report for the disbursements and other adjustments, verifying the internal bank transfer of \$892,278 to the control disbursement cash account 30-00-00-00-131-20-00.

There was a \$(2,031,320) credit entry recorded on 11/20/20 for the payment posting for accounts payable. The Company clarified that the payment was for a USC bill to Northern for the month of October. Audit reviewed the supporting invoice from USC. Services billed were for corporate, administrative, customer, energy, engineering, and accounting. Offsetting entries were confirmed to several accounts including #908, Customer Assistance Expenses, account #923, Outside Services Employed, and account #880, Other Expenses. Refer to the Operations and Maintenance section of this report for testing of the expense accounts.

Audit noted monthly debits on the account described as the "sweeps from receiving account to UCORP." The Company explained that the sweeps from the receiving account are from Northern's remittance account where payments are received from customers and the *"dollars are 'swept' to the cash pool account to reduce the amount outstanding."* Audit reviewed an 8/31/20 debit entry totaling \$6,170,000 for the sweep from the receiving account and verified the offsetting entry to the cash remittance account #30-00-00-00-131-00-00.

#### Accounts Payable to Associated Companies – Account 234 \$(7,400,409)

The test-year 2020 general ledger for account 234 reported a year-end balance of \$(7,400,409), which tied to the annual report and to the filing schedule RevReq-4-2. The figure has increased, by \$(903,231) or 13%, from the 2019 year-end balance of \$(6,497,178).

There were five accounts included in the Accounts Payable to Associated Companies balance of \$(7,400,409). The following represents the 2020 year-end general ledger balances that comprised the aggregate amount for the NU-Common accounts 234:

30-00-00-00-234-01-02	A/P Associated Companies-Flexi Only USC	\$	(9,109)
30-00-00-00-234-01-05	A/P Associated Companies-Service Bill		(2,216,742)
30-00-00-00-234-01-12	A/P Associated Companies - USC		(12,550)
30-00-00-00-234-01-15	A/P Associated Companies - UC		(4,615,831)
30-00-00-00-234-01-33	A/P Associated Companies - GSG		(546,177)
	234 Total A/P to Associated Companies	\$	<u>(7,400,409)</u>



A/P Associated Companies-Flexi Only USC – 30-00-00-00-234-01-02 \$(9,109)

The general ledger for the account was reviewed by Audit. Daily credit transactions were booked to settle any intercompany activity through Unifil Service Corp. The Company further explained the transactions in the following statement:

*“The activity in this account includes journal entry activity between subsidiaries, convenience payments made by USC on behalf of [NU], and payments to USC to settle the intercompany activity on a periodic basis. Convenience payments are when a vendor is to receive payments from multiple subsidiaries, instead of sending payment from each sub, USC will make one payment on behalf of all the subs; an example would be liability insurance that is charged to all subsidiaries, USC makes a payment to the insurance company for all amounts owed by the subs, and then the subs reimburse USC as part of this payment.”*

Audit noted credit entries on the account for “vender bill backs” and the Company explained that *“Vendor Bill Backs are convenience payments by USC on behalf of the other companies. The balances are settled monthly.”* Offsetting entries were confirmed to account 30-00-00-00-233-00-00, Note Payable – Cash Pool. Refer to the Operations and Maintenance section of this report for testing of the expense accounts.

A/P Associated Companies-Service Bill – #30-00-00-00-234-01-05 \$(2,216,742)

Audit reviewed the transactions on the account. Monthly credits were booked for service billing and the entries cleared the account in the following month.

A credit entry recorded on 12/31/20, in the amount of \$(2,216,743), was reviewed by Audit and tied to the year-end balance on the account, noting that the clearing debit entry would post in January 2021. The Company explained that the journal entry is a *“[...]multi-step process of recording the amount borrowed from the cash pool for Northern’s monthly USC bill.”* Audit reviewed the January 2021 detailed journal entry for the December 2020 transaction of \$(2,216,743), verifying that the amount cleared through the cash pool account, #233. No exceptions were noted.

The Company provided a copy of the service invoice for the \$2,216,743 December credit entry. The total amount of the invoice was separated by the detail of charges for the following categories: Corporate and Administration; Customer Services; Energy Services; Engineering and Operations; Regulatory, Finance, and Accounting; and Technology. The invoice detail also included the hours billed for each category and corresponding amount, as well as the labor and overhead charges comprising the amounts charged per category. There was also a direct charge of \$49,182 included in the total invoice. The direct charge was for data management hardware leases and maintenance costs, plus expense reports. Audit confirmed the expense account numbers charged for their appropriate portion of the total bill amount. Refer to the Operations and Maintenance section of this report for testing of the expense accounts.

A/P Associated Companies-USC – #30-00-00-00-234-01-12 \$(12,550)

The general ledger for the account was reviewed by Audit. Transactions for the “USC Under-Collection” were recorded at month end and reversed on the first day of the following month. Audit noted that there was no end of July credit and reversing August debit entry posted. The Company confirmed that, *“there was not any intercompany activity during that timeframe.”*

A credit entry recorded on 12/31/20, in the amount of \$(12,550) was reviewed by Audit and tied to the year-end balance on the account. Audit confirmed the posting of the January 2021 reversing entry to a copy of the detailed journal entry provided by the Company. No exceptions were noted.

A/P Associated Companies-UC – #30-00-00-00-234-01-15 \$(4,615,831)

Audit reviewed the general ledger for the A/P Associated Companies-UC account. Entries were recorded were for miscellaneous tax adjustments related to the reconciliation of deferred tax accounts. The Company clarified that, *“As Unitil files a single tax return through Unitil Corp, the tax activity flows up to Unitil Corp through this account.”* The corresponding reversal entries for the miscellaneous tax adjustments were verified on the account with no exceptions noted. Audit reviewed the Unitil Cost Allocation Manual (CAM), confirming that page 14 of the CAM specifies that Unitil Corporation provides intercompany services for a tax sharing agreement with its affiliates.

Audit reviewed an adjustment entry for \$(707,553), made on 6/30/20, for the prior taxes transfer to UC From GSG. The Company verified that the entry was because *“we incorrectly used a NU account as well as getting the due to/due from accounts backwards.”* Audit reviewed the detailed journal entry, verifying that the posting to the account was for the correction. Refer to the Taxes section of the report for more details regarding the deferred taxes.

A/P Associated Companies-GSG – #30-00-00-00-234-01-33 \$(546,177)

The general ledger for the account was reviewed by Audit. Credit transactions were booked to record the monthly activity units for the Granite State Gas bill prepared for NU. Audit verified that the corresponding reversing debit entries posted during the following month. A credit entry recorded on 12/31/20, in the amount of \$(546,177) was reviewed and tied to the year-end balance on the account. No exceptions were noted.

Customer Deposits – Account #235 \$(592,302)

The annual report listed the total Customer Deposits amount of \$(592,302) and Audit verified this amount to the filing schedule RevReq-4-2. Audit tied the customer deposit aggregate total to four accounts on the general ledger. Two of the accounts were for NU-NH and two of the accounts were for NU-ME. Refer to the Revenue section of this report for further details.

Taxes Accrued – Account #236 \$(63,034)

Schedule RevReq-4-2 of the filing reflects an aggregate amount of \$(63,034) for the accrued taxes accounts, #236. The total amount was verified to the annual report, as well as to eight general ledger accounts between NH and ME, including Federal and State Unemployment Taxes, State BET, FICA taxes, and Accrued Property Taxes. Refer to the Tax portion of this report for additional detail regarding activity within the Taxes Accrued account.

Interest Accrued – Account #237 \$(2,094,467)

The test-year 2020 general ledger for account #237 reported a year-end balance of \$(2,094,467), which tied to the annual report and to the filing schedule RevReq-4-2. The figure has increased by 15 percent from the 2019 year-end balance of (\$1,824,919). The following two NU-Common accounts represent the general ledger balances that comprised the Interest Accrued, as of 12/31/2020:

30-00-00-00-237-06-00	Interest Funded Debt	\$	(2,074,331)
30-00-00-00-237-07-00	Accrued Interest – Funds Pool		(20,136)
	Account 237 Total Interest Accrued	\$	<u>(2,094,467)</u>

The general ledger for account 30-00-00-00-237-06-00, Interest Funded Debt, was reviewed by Audit. There were twelve monthly credits on the account to record the accrued interest on the funded debt, with offsetting entries verified to account 30-00-08-00-427-00-00, Interest on Long-Term Debt – Common. Audit confirmed the entries to the amortization schedule detailing the monthly accrued interest amount on the long-term debt. Refer to the Debt section of this report for details regarding the interest rate and total interest for the test-year 2020, per individual debt obligation.

Debits on the account were described as vouchers and were for the interest payments due. Audit verified the debit entries to the amortization schedule for accrued interest on the long-term debt, which depicted both the monthly accrued interest and the interest paid. Copies of invoices from Thrivent Financial for Lutherans, Mutual of Omaha Insurance Company, and Mac & Co., were also reviewed for the interest due and confirmed to sampled journal entries on the account. Refer to the Interest Expense section for further details regarding the interest due.

Audit reviewed the general ledger for account 30-00-00-00-237-07-00, Accrued Interest – Funds Pool and noted entries posted for the monthly accrued interest expense in the cash pool. There were twelve end-of-the-month credit entries for the monthly accrued cash pool interest and the reversing entry was recorded on the 1<sup>st</sup> of the following month. Offsetting entries were verified to account 30-00-08-00-431-00-00, Other Interest Expense – Common.

The Company provided schedules detailing the monthly interest expense accrued by pool affiliates for the cash pool, as well as the algorithm used for the calculation. Audit verified the calculated monthly accrued cash pool interest to sampled journal entries on the general ledger from each quarter of the test-year 2020. Refer to the Interest Expense section of this report for other details regarding the accrued interest expense.

There was a 1/1/2020 debit reversal entry in the amount of \$46,995 on the account. Audit requested and reviewed the detailed journal entry for the 12/31/2019 accrued cash pool interest credit amount of \$(46,995).

The 12/31/2020 balance on the account of \$(20,136) was for the December accrued cash pool interest credit amount of \$(20,136). Audit verified the January 2021 journal entry for the reversing debit of \$20,136. No exceptions were noted.

Dividends Declared-Common – Account #30-00-00-00-238-02-00 \$(3,666,585)

Audit tied the Dividends Declared on the annual report to the filing schedule RevReq-4-2. The general ledger for the account was reviewed and Audit confirmed the year-end balance of \$(3,666,585), which tied to the quarterly entries made on account #30-00-08-00-438-00-00, Dividends Declared Common Stock. No exceptions were noted. Refer to the Retained Earnings section of the report for details regarding dividends declared.

Tax Collections Payable – Account #241 \$(174,522)

The annual report amount of \$(174,522) for the 2020 Tax Collections Payable was tied to schedule RevReq-4-2 of the filing. Audit reviewed the general ledger, verifying that there were seven general ledger accounts that comprised the Tax Collections Payable total balance. Of the seven Tax Collections Payable accounts, four of them were for NU-Common, two of them were for NU-ME, and one of them was for NU-NH, summarized below:

NU-Common	\$ (33,532)
NU-NH	\$(750,955)
NU-ME	<u>\$ 609,964</u>
Total account 241	\$(174,522)

Entries recorded on the accounts were for the employee state, federal, and FICA withholding taxes, and taxes related to a Canadian sales tax. Refer to the Payroll and Taxes sections of this report for further details regarding the taxes.

Miscellaneous Current and Accrued Liabilities – Account #242 \$(9,024,630)

The filing schedule RevReq-4-2 reflected a total of \$(9,024,630) for the Other Current and Accrued Liabilities. Audit verified the figure to the annual report, as well as to the following 24 general ledger accounts that maintained a year-end balance:

Account	NH-40	ME-50	Common	Total
30-00-00-00-232-69-99 Monthly Gas Cost Accruals	\$ -0-	\$ -0-	\$ (7,055,887)	\$(7,055,887)
30-xx-00-00-242-00-00 Misc. Accrued Liabilities	(5,482)	(4,636)	-0-	(10,118)
30-xx-00-00-242-03-20 Accrued Health Insurance ( <i>Payroll</i> section)	(53,100)	(72,400)	-0-	(125,500)
30-xx-00-00-242-03-25 Accrued Dental Insurance ( <i>Payroll</i> section)	(8,000)	(9,300)	-0-	(17,300)
30-00-00-00-242-05-11 Accrued Legal Misc. Flow Through/BS	-0-	-0-	(26,678)	(26,678)
30-xx-00-00-242-06-00 FAS 158 Adj Serp Current ( <i>Payroll</i> section)	(86,833)	(100,307)	-0-	(187,140)
30-xx-00-00-242-26-00 Accrued Incentive Compensation ( <i>Payroll</i> section)	(58,992)	(73,615)	-0-	(132,607)
30-xx-00-00-242-30-00 Accrued Vacation ( <i>Payroll</i> section)	(104,250)	(93,747)	-0-	(197,997)
30-xx-00-00-242-31-10 Insurance Claims Reserve	(6,700)	(5,599)	-0-	(12,299)
30-00-00-00-242-32-00 A/P Accrual ( <i>Operations and Maint.</i> section)	-0-	-0-	(75,000)	(75,000)
30-00-00-00-242-32-10 A/P Accrual – BS ( <i>Operations and Maint.</i> section)	-0-	-0-	(449,092)	(449,092)
30-40-00-00-242-33-00 Unearned Revenue UNH Contract ( <i>Revenue</i> section)	(76,831)	-0-	-0-	(76,831)
30-00-00-00-242-34-00 Accrued Postage ( <i>Operations and Maint.</i> section)	-0-	-0-	(30,000)	(30,000)
30-xx-00-00-242-37-00 Current ERC Liabilities	(84,800)	(189,100)	-0-	(273,900)
30-xx-00-00-242-90-00 Regulatory Liabilities Current ( <i>Revenue</i> section)	<u>(326,439)</u>	<u>(27,842)</u>	<u>-0-</u>	<u>(354,281)</u>
Rounded Total Misc. Current and Accrued Liab.	\$ (811,427)	\$ (576,546)	\$ (7,636,657)	<u>\$ (9,024,630)</u>

Audit noted that in addition to the 24 general ledger accounts above, there were also 12 #242 accounts that reflected a year-end balance of \$0. The following are the 12 accounts for NH, ME, and Common, that reflected a year-end balance of \$0:

30-40-00-00-242-04-01 Accrued Legal Local – NH	-0-
30-50-00-00-242-04-01 Accrued Legal Local – ME	-0-
30-40-00-00-242-04-02 Accrued Legal Corp – NH	-0-
30-50-00-00-242-04-02 Accrued Legal Corp –ME	-0-
30-40-00-00-242-04-04 Accrued Legal Regulatory – NH	-0-
30-50-00-00-242-04-04 Accrued Legal Regulatory – ME	-0-
30-40-00-00-242-04-08 Accrued Legal Claims and Litigation – NH	-0-
30-50-00-00-242-04-08 Accrued Legal Claims and Litigation – ME	-0-
30-00-00-00-242-08-00 Accrued Audit Fees (see <i>Operations and Main.</i> section)	-0-
30-40-00-00-242-90-11 ATV Reconciliation Accrual – NH-Peak	-0-
30-50-00-00-242-90-15 ATV Reconciliation Accrual – ME-Peak	-0-
30-50-00-00-242-90-45 ATV Reconciliation Accrual – ME-Off Peak	-0-

Audit reviewed the general ledger for the #242 accounts with a year-end balance of \$0 and confirmed that there was journal entry activity on each of the accounts for the 2020 test-year. Journal entries on the various legal accounts (e.g., Local, Corp, Regulatory and Claims and Litigation) are for monthly accruals. Account #30-40-00-00-242-04-01 Accrued Legal – Local-NH reported monthly credit entries of \$125 for the local legal fee accruals. Audit verified the offsetting debit entries were booked to account #30-40-80-00-923-00-00, OS Legal – Local-NH-DOC-Only. There were four quarterly debit entries for the adjustment of the legal accruals. Refer to the *Operations and Maintenance* section of this report for testing of expense accounts.

Monthly entries on account 30-40-00-00-242-04-02, Accrued Legal Corp – NH, were for the accrued legal fees. Audit noted twelve credits of \$64 posted to the account. Offsetting entries were verified to account #30-40-08-00-923-00-01, OS Legal Corp – NH. Refer to the *Operations and Maintenance* section of this report for testing of expense accounts.

Audit reviewed the general ledger for account 30-40-00-00-242-04-04, Accrued Legal Regulatory – NH. There were twelve monthly credits of \$1,667 for the accrual of legal fees, as well as four quarterly debits for the adjustment of the accruals. Audit verified the offsetting entries were made to account #30-40-01-00-928-03-00, Regulatory Commission Expense Legal – NH. Refer to the Operations and Maintenance section of this report for testing of expense accounts.

Account 30-40-00-00-242-04-08, Accrued Legal Claims and Litigation – NH was reviewed by Audit. Monthly credit entries of \$7,084 were made for legal accruals. Offsetting debit entries were verified to account 30-40-15-00-923-00-00, OS Legal Claims and Litigations. Audit noted a June entry in the amount of \$50,000 to Central Mutual Insurance Company for the settlement of damages. A copy of the invoice and the General Release document were reviewed by Audit, verifying the amount. Refer to the Operations and Maintenance section of this report for the detailed testing of expense accounts.

Audit reviewed the general ledger activity for account 30-00-00-00-242-08-00, Accrued Audit Fees. Monthly credits totaling \$(33,578) were recorded for the audit expense accruals. Refer to the Operations and Maintenance section of this report for account activity details.

Entries on account 30-40-00-00-242-90-11, ATV Reconciliation Accrual – NH-Peak, are for the Adjusted Target Volume (ATV) reconciliation and they are reviewed annually as part of the Cost of Gas audit. The Company stated that the ATV reconciliation *“is performed twice a year (once for the peak period and once for the off-peak period). The reconciliation is between the Company and third-party marketers. The ATV process reconciles the actual gas delivered vs. the amounts initially nominated by the third-party marketers (for customers who procure supply via a third-party marketer).”* The Company further explained that it records a semi-annual unit true-up for the ATV reconciliation, which is based on Sundry billings provided by Energy Contracts. The semi-annual true-up is done for both Peak and Off-Peak periods.

Audit reviewed the journal entry report, which detailed the peak charges, accruals and off-peak season accrual reconciliation, for the ATV true-up between the period of 11/19-4/20. The corresponding final ATV reconciliation for the peak season was also reviewed. Journal entries on the account were tied to the reconciliation report with no exceptions. Audit confirmed that the offsetting entries were recorded to account 30-49-13-11-804-04-01, ATV Recon Charges – Peak-NH. Refer to the annual Cost of Gas audit for a more detailed review of the ATV accounts.

#### 30-00-00-00-232-69-99 Monthly Gas Cost Accruals \$(7,055,887)

Audit acknowledges that FERC identifies account #232 as Accounts Payable. Audit also noted that the Company identified the Monthly Gas Cost Accruals as account #232 and included the balance within the total for the Miscellaneous Current and Accrued Liabilities, account #242. The Company explained: *“The Monthly Gas Cost Accrual amount was included in [the Miscellaneous] Current and Accrued Liabilities due to the fact that since no actual invoices had been received, these costs were accrued for, and thus reflected within an accrual line item within the annual report and filing.”*

The general ledger for the NU-Common account was reviewed by Audit. Entries were recorded for the monthly accrual of gas expenses related to purchasing the commodity and demand expenses associated with storage and transportation. Audit verified that amounts owed are recorded as accrued at the end of each month, for the estimated commodity and demand costs, and reversed on the 1<sup>st</sup> of the following month. Audit tied the \$(7,055,887) year-end balance on the account to two December 31<sup>st</sup> credit entries, in the amount of \$(2,895,127) and \$(4,160,760). The January 2021 reversal entries, for the two December accrual amounts, were confirmed by Audit through review of the detailed journal entries provided by the Company. No exceptions were noted.

A 9/30/20 credit entry in the amount of \$(803,770) was reviewed by Audit. The Company provided reports detailing the supporting supply estimates and the variable commodity allocation factors, for both the NH and ME portions, in support of the off-peak estimates for the transportation variable and supply purchases commodity expense total of \$803,770. Audit recalculated the variable commodity percentages and confirmed the offsetting entries, for both the NH and ME allocated amounts, to account #804, Operation Expenses. Refer to the annual Cost of Gas audit for more detail.

Miscellaneous Accrued Liabilities – Account #30-XX-00-00-242-00-00 \$(10,118)

Audit reviewed the general ledger for the Miscellaneous Accrued Liabilities balance of \$(10,118). The following general ledger accounts represent the amounts that were allocated to NH and ME:

30-40-00-00-242-00-00	Miscellaneous Accrued Liabilities – NH	\$ (5,482)
30-50-00-00-242-00-00	Miscellaneous Accrued Liabilities – ME	<u>(4,636)</u>
	Total Miscellaneous Accrued Liabilities	\$ (10,118)

The general ledger for account 30-40-00-00-242-00-00, Miscellaneous Accrued Liabilities – NH, was reviewed by Audit. Transactions on the account were accrual entries for CIGNA premiums, vision service plan (VSP) premiums, and Lincoln Financial premiums. The Company explained: *“Lincoln Financial replaced CIGNA in 2020 to cover employee life, long-term disability, and ADD insurances...and additionally, the CIGNA and VSP accruals are in a different account than the health insurance accrual as the expenses are tracked in separate accounts. The CIGNA premiums are for employee life, long-term disability, and ADD insurances. The VSP premiums are for vision premiums.”* Audit verified that the offsetting entries for the Cigna, VSP, and Lincoln Financial premiums were made to account #926, Employee Pensions and Benefits.

Accounts 30-XX-00-00-242-03-20, Accrued Health Ins (NH and ME) and accounts 30-XX-00-00-242-03-25, Accrued Dental Insurance (NH and ME), reported year-end balances of \$(125,500) for the NH and ME combined Accrued Health Insurance and \$(17,300) for the NH and ME combined Accrued Dental Insurance. Monthly transactions on the accounts were for health and dental insurance accruals, as well as payments recorded to the insurance companies. Refer to the Payroll and Operations and Maintenance sections of this report for details on insurance accruals.

Audit reviewed the general ledger activity for account #30-00-00-00-242-05-11, Accrued Legal Miscellaneous Flow-Through or Balance Sheet. The year-end balance on the account was \$(26,678). There were only four entries recorded for the adjustments to legal accruals. Copies of the detailed journal entries were reviewed by Audit, as well as the Unitil Corporation's Master Allocation report for the year 2019 and test-year 2020. Audit recalculated the NU allocation amount for the adjustments to legal accruals that were booked to the general ledger and confirmed that the entries auto-reversed. No exceptions were noted.

The general ledger for account 30-40-00-00-242-06-00, FAS 158, Adj Serp Current-NH and account 30-50-00-00-242-06-00, FAS 158 Adj Serp Current-ME reported year-end balances of \$(86,833) and \$(100,307), respectively. Quarterly entries for the NU portion of the pension benefits and Post-retirement Benefits other than Pension (PBOP) were booked on the last day of the quarter and reversed on the first day of the following month. Refer to the Payroll section of this report for further details.

Accounts 30-XX-00-00-242-26-00, Accrued Incentive Compensation (NH and ME) and accounts 30-XX-00-00-242-30-00, Accrued Vacation (NH and ME), reported year-end balances of \$(132,607) for the NH and ME combined Accrued Incentive Compensation and \$(197,997) for the NH and ME combined Accrued Vacation. Credits on the accounts were for compensation and vacation accruals. Refer to the Payroll section of this report for details.

Insurance Claims Reserve – Account #30-XX-00-00-242-31-10 \$(12,299)

Audit reviewed the general ledger for the Insurance Claims Reserve balance of \$(12,299), which was verified to the following general ledger accounts:

30-40-00-00-242-31-10 Insurance Claims Reserve – NH	\$ (6,700)
30-50-00-00-242-31-10 Insurance Claims Reserve – ME	(5,599)
Total Insurance Claims Reserve	\$ (12,299)

Account 30-40-00-00-242-31-10, Insurance Claims Reserve – NH had a beginning balance and year-end balance that totaled \$(6,700). Audit confirmed with the Company that the Insurance Claims account is setup to accrue *“for any claims that occur for damage done by Unitil or its contractors during the normal course of business.”* The test-year activity reported debit entries for \$16,250 and credit entries for \$(16,250). There were twelve monthly credit entries on account, each in the amount of \$(1,250), for insurance claims accruals. The Company confirmed that the insurance claims accruals are *“standard monthly accrual [entries], typically based on the annual budget for this account. The accruals are trued up quarterly.”* Audit verified that the offsetting entries for the monthly accruals were booked to account 30-40-08-00-925-02-02, General Liability Claims. Refer to the Operations and Maintenance section of this report for testing of expense accounts.

Audit noted a debit entry recorded on 3/31/20 in the amount of \$3,146 for an adjustment to the insurance claims reserve amount. The Company provided a March 2020 report for the quarterly analysis of the insurance claims reserve, explaining that, *“The claims detail is updated once a year; the interim quarters are then adjusted to a 6-month claim average.”* Audit reviewed the calculation for the unadjusted versus the adjusted quarterly amounts and verified



the NH portion of the adjustment amount with no exceptions noted. Audit confirmed the offsetting entry was recorded to account 30-40-08-00-925-02-02, General Liability Claims. Refer to the Operations and Maintenance section of this report for testing of expense accounts.

Refer to the Operations and Maintenance section of this report for details regarding two of the following three accounts:

- 30-00-00-00-242-32-00, A/P Accrual \$(75,000) This NU-Common account activity for 2020 reflected a beginning balance of \$(50,600) and one year-end entry for \$(24,400). The entry was offset to the NU-Common Miscellaneous Expense account 30-00-10-00-931-31-00.
- 30-00-00-00-242-32-10, A/P Accrual – BS \$(449,092) This NU-Common account had no activity during the test year.
- 30-00-00-00-242-34-00, Accrued Postage \$(30,000) This NU-Common account reflected credit accruals and debit expense accruals monthly. The activity during the year was \$465,000 debits and credits, ending the year with the same beginning balance of \$(30,000). Audit reviewed one July 2020 entry that credited the account for \$(30,000) and was offset with a debit to account 30-40-21-00-903-04-00 Postage-NH for \$30,000.

Account 30-40-00-00-242-33-00, Unearned Revenue – UNH Contract NH, reported twelve monthly debits on the account for the amortization of the UNH contract revenue. Refer to the Revenue section of this report for further details regarding the transactions on the account.

Current ERC Liabilities – Account #30-XX-00-00-242-37-00 \$(273,900)

Audit reviewed the general ledger for the current ERC liabilities balance of \$(273,900). The following general ledger accounts represent the amounts that were allocated to NH and ME:

30-40-00-00-242-37-00	Current ERC Liabilities – NH	\$ (84,800)
30-50-00-00-242-37-00	Current ERC Liabilities – ME	<u>(189,100)</u>
	Total Current ERC Liabilities	\$ (273,900)

The general ledger for account 30-40-00-00-242-37-00, Current ERC Liabilities – NH, was reviewed by Audit. Transactions on the account for the Environmental Remediation Costs (ERC) are audited as part of the annual Environmental audit. Audit reviewed the supporting detail for a 3/31/20 journal entry, in the amount of \$304,420. The journal entry was tied to the March 2020 Environmental Contingency Analysis report which included the vendor estimates for the first quarter of 2020. Refer to the annual Environmental audit for a more detailed review of the ERC account.

Regulatory Liabilities Current – Account #30-XX-00-00-242-90-00 \$(354,281)

The general ledger for the current regulatory liabilities was reviewed by Audit. The following general ledger accounts represent the amounts that were allocated to NH and ME:

30-40-00-00-242-90-00	Regulatory Liabilities Current – NH	\$ (326,439)
30-50-00-00-242-90-00	Regulatory Liabilities Current – ME	<u>(27,842)</u>
	Total Regulatory Liabilities Current	\$ (354,281)

The activity within account 30-40-00-00-242-90-00, Regulatory Liabilities Current – NH was reviewed by Audit. Entries were recorded as the direct offset to account 30-40-00-00-173-90-00, Accrued Revenue – Credit Balance Re-Class NH. Refer to the Revenue section of this report for further details regarding the interaction between the 173 and 242 accounts.

### **Interest Expense \$4,778,441**

The 2020 total Interest Expense of \$4,778,441 was confirmed to both the annual report and the workpaper income statement Schedule 4 of the filing. The following general ledger accounts represent the New Hampshire Interest Expense for the test-year:

30-40-08-00-427-00-00	Interest on Long-Term Debt	<u>\$ 4,732,474</u>
30-40-08-00-428-00-00	Amortization of Debt Expense – NH	<u>\$ 32,525</u>
30-40-08-00-430-00-00	Interest on Debt to Associated Companies – NH	<u>\$ 58,794</u>
30-4x-xx-xx-431-xx-xx	Other Interest Expense	<u>\$ 225,147</u>
30-40-10-00-432-00-00	AFUDC-Borrowed Funds ( <i>see Utility Plant Section</i> )	<u>\$ (270,499)</u>
	Total Interest Expense	<u><b>\$ 4,778,441</b></u>

### **Interest on Long-Term Debt – Account #30-40-08-00-427-00-00 \$4,732,474**

The Long-Term Debt schedule on the annual report, page 23, reported the aggregate interest for the 2020 test-year as \$10,199,297. Audit reviewed the general ledger, noting that the following year-end balances represent the interest on long-term debt that was allocated between the NH, ME, and Common accounts:

30-00-08-00-427-00-00	Interest on LT Debt – Common	\$ -0-
30-40-08-00-427-00-00	Interest on LT Debt – NH	<b>4,732,474</b>
30-50-08-00-427-00-00	Interest on LT Debt – ME	<u>5,466,823</u>
	Total Interest on LT Debt	<u>\$ 10,199,297</u>

Audit reviewed the general ledger for account 30-00-08-00-427-00-00, Interest on LT Debt – Common, as well as the interest calculation and interest payment schedule for each of the debt obligations. Monthly credit entries were recorded to offset the original pool amount for the long-term debt interest, with corresponding debit entries for the allocated portion to the NU-NH and NU-ME accounts. Audit recalculated the interest amount and verified the NH and ME allocation amounts, from the NU-Common account, to the NU-NH and NU-ME accounts without exception.

The general ledger activity within the account 30-40-08-00-427-00-00, Interest on LT Debt-NH was reviewed by Audit and the year-end balance was verified to the annual report. Audit also confirmed the year-end balance to the total of the monthly debit entries for the NH portion of the interest on long-term debt and tied the journal entries to the amortization schedule provided by the Company. Audit recalculated the NH portion of the split for the original interest on the long-term debt amount and confirmed the entries to the general ledger. Offsetting credit entries were verified to account 30-00-00-00-237-06-00, Interest Funded Debt, described above.

Amortization of Debt Expense NH – Account #30-40-08-00-428-00-00 \$32,525

The statement of cash flows within the annual report listed the aggregate debt discount amount of \$70,097 for the 2020 test-year. Audit reviewed the general ledger, noting that the following year-end balances represent the amortization of debt expense allocated between the NH and ME accounts:

30-40-08-00-428-00-00 Amortization of Debt Expense – NH	\$ 32,525
30-50-08-00-428-00-00 Amortization of Debt Expense – ME	<u>37,572</u>
Total Debt Discount	\$ 70,097

Audit reviewed the general ledger for account #30-40-08-00-428-00-00, Amortization of Debt Expense – NH. There were 12 monthly debit entries recorded during the test-year that totaled \$32,525 for the NH portion of the amortization of debt expense. Audit reviewed the amortization schedule for the aggregate debt expense totaling \$70,097. Debit transactions for the NH portion of the debt expense were tied to the amortization schedule and Audit noted the straight line method used in the calculation of the amortization. Offsetting credit entries for the combined NH and ME monthly allocated amounts were verified to the NU-Common account #30-00-00-00-181-02-00, Unamortized Debt Expense, without exception. Refer to the Debt and Unamortized Debt Expense sections of this report for details regarding each of the promissory notes.

Interest on Debt to Associated Companies – Account 30-40-08-00-430-00-00 \$58,794

The annual report listed the total of \$58,794 for the Interest on Debt to Associated Companies. Audit verified the amount to the year-end balance for general ledger account 30-40-08-00-430-00-00, Interest Expense Associated Companies – NH. There were twelve monthly debit transactions on the account for the interest expense. Audit tied the journal entries for the interest expense to the monthly interest expense schedules provided by the Company. Offsetting credit entries were verified to account 30-00-00-00-233-00-00, Note Payable – Cash Pool. No exceptions were noted.

Other Interest Expense – Account #431 \$225,147

Audit reviewed the general ledger and noted that Account #431, Other Interest Expense, included the following ten NU-NH accounts:

30-40-08-00-431-00-00 Other Interest Expense-NH	\$ 130,062
30-40-01-10-431-00-00 Demand Commodity Peak – NH (see Cost of Gas Annual Audit)	72,640
30-40-01-13-431-00-00 Working Capital Peak – NH (see Cost of Gas Annual Audit)	1,715
30-40-01-14-431-00-00 Bad Debt-Peak – NH (see Cost of Gas Annual Audit)	988
30-40-01-72-431-10-05 LDAC EEC (see Cost of Gas Annual Audit)	5,947
30-40-01-77-431-00-00 RLIARA NH (see Cost of Gas Annual Audit)	3,179
30-40-01-81-431-00-00 Interest Expense LRA – NH	1,358
30-40-21-00-431-04-00 Interest on Customer Deposits – NH (see <u>Revenue</u> section)	9,258
30-40-01-00-431-00-99 Inv. Finance Charges Peak – NH (see Cost of Gas Annual Audit)	(1,286)
30-49-01-11-431-00-99 Inv. Finance Charges-Peak – NH (see Cost of Gas Annual Audit)	1,286
Total Other Interest Expense	<u>\$ 225,147</u>

Audit reviewed the general ledger activity for account #30-40-08-00-431-00-00, Other Interest Expense – NH, noting a year-end balance of \$130,062. The balance on the account was tied to twelve monthly debits for the allocated amount of the monthly NH portion of the cash pool interest expense that accrues from the short-term borrowings. The offsetting account was confirmed to NU-Common #30-00-00-00-237-07-00, Accrued Interest – Funds Pool. Audit reviewed the detailed journal entries for sampled transactions and recalculated the NH portion of the interest expense. No exceptions were noted. Refer to the Current and Accrued Liabilities section of this report for details regarding the Company’s short-term borrowings through a cash pooling and loan agreement between Unitil Corporation and its subsidiaries.

The interest expense accounts for the Demand Commodity Peak, Working Capital Peak, Bad Debt Peak, Local Distribution Adjustment Clause (LDAC), and the Residential Low Income Assistance and Regulatory Assessment (RLIARA) are reviewed annually as part of the Cost of Gas audit. As such, a detailed review was not conducted of these accounts as part of this audit.

Account 30-40-01-81-431-00-00, Interest Expense-LRA – NH, reported a year-end balance of \$1,358. Debit entries on the account were for the interest expense associated with the Lost Revenue (LR) mechanism for the NU-NH division. Offsetting credit entries were verified to account 30-40-00-00-173-81-00, Accrued Revenue-Lost Base Revenue – NH. Audit tied sampled entries to a copy of the Lost Base Revenue Reconciliation Report provided by the Company. No exceptions were noted.

Audit reviewed the general ledger for account 30-40-21-00-431-04-00, Interest on Customer Deposits – NH. The balance of \$9,258 reflected the total amount of interest on customer deposits paid for the NH division during the test-year 2020. Transactions on the account were for the monthly interest accruals and offset to account 30-40-00-00-235-01-00, Customer Deposits Active – NH. Refer to the Revenue section of this report for details regarding the calculation of the interest on customer deposits.

The interest expense account 30-40-01-00-431-00-99, Inventory Finance Charges Peak – NH, records *“the over/under collected revenue and corresponding interest for components of the Cost of Gas made for the NH division.”* This account is reviewed annually as part of the winter Cost of Gas audit. A detailed review was not conducted of these accounts as part of this audit.

## **Deferred Credits**

The Annual Report listed a balance of \$(98,039,915) for the test-year 2020 total Deferred Credits. Audit verified the rounded total to filing schedule RevReq-4-2, as well as to the following general ledger accounts:

253	Other Deferred Credits	(40,177,075)
254	Other Regulatory Liabilities	(15,525,863)
281-283	Accumulated Deferred Income Taxes (see <u>Taxes</u> section)	(42,336,977)
	Total Deferred Credits	<b><u>\$ (98,039,915)</u></b>

### **Other Deferred Credits – Account #253 \$(40,177,076)**

The annual report listed the Other Deferred Credits aggregate total of \$(40,177,075), which Audit verified to the filing schedule RevReq-4-2. The following general ledger accounts represent the amount of \$(18,639,799) allocated to NU-NH and \$(21,537,277) allocated to NU-ME, for a 2020 year-end total of \$(40,177,075) in Other Deferred Credits:

#### **NH Accounts 30-40-00-00-253-xx-xx**

253-03-01	Long-term ERC Costs-NH	\$ (820,000)
253-04-01	FASB 87 Accrued Pension NH (see <i>Payroll</i> and <i>Expense</i> sections)	\$ -
253-04-03	Accrued SFAS 106 Liab-NH (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (3,392,684)
253-04-11	FASB 158 Adj-Pension-NH (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (7,811,813)
253-04-13	FASB 158 Adj-PBOP NH (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (3,943,410)
253-04-14	FASB 158 Adj-SERP NH (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (2,671,892)
	Total NH Other Deferred Credits	<u>\$ (18,639,799)</u>

#### **ME Accounts 30-50-00-00-253-xx-xx**

253-03-01	Long-term ERC Costs-ME	\$ (938,900)
253-04-01	FASB 87 Accrued Pension ME (see <i>Payroll</i> and <i>Expense</i> sections)	\$ -
253-04-03	Accrued SFAS 106 Liab-ME (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (3,574,184)
253-04-11	FASB 158 Adj-Pension-ME (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (8,212,175)
253-04-13	FASB 158 Adj-PBOP ME (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (5,725,522)
253-04-14	FASB 158 Adj-SERP ME (see <i>Payroll</i> and <i>Expense</i> sections)	\$ (3,086,496)
	Total ME Other Deferred Credits	<u>\$ (21,537,277)</u>

Total Other Deferred Credits for NH and ME Divisions	<b><u>\$ (40,177,076)</u></b>
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### **Long-Term ERC Costs-NH – Account #30-40-00-00-253-03-01 \$(820,000)**

Audit reviewed the general ledger for the NH portion of the long-term environmental remediation Costs (ERC). During the 2020 test-year, there was only one 3/31/20 transaction recorded, in the amount of \$(45,700), for the costs associated with the long-term portion of the Environmental Remediation costs in both New Hampshire. Audit reviewed a copy of the

Environmental Contingency Analysis schedule, detailing the vendor estimates for the first quarter of 2020 and tied the amount to the general ledger. The offsetting entry was verified to account 30-40-00-00-242-37-00, Current ERC Liabilities – NH.

The general ledger account 30-40-00-00-253-04-01, FASB 87 – Accrued Pension NH, and account 30-40-00-00-253-04-03, Accrued SFAS 106 Liability NH, were reviewed by Audit. Entries on the accounts reflected the monthly pension expense and the monthly employee post-retirement benefits other than pension (PBOP) expense, respectively. Refer to the Payroll and Operations and Maintenance Expense sections of this report for additional information including review of the expense offsets.

Audit reviewed the general ledger for the three FAS 158 accounts. Transactions on the accounts were made quarterly, including the true-up for indirect overheads. The Company explained that transactions on the account reflect the pension and PBOP liabilities, for accounts 30-40-00-00-253-04-11, FAS 158 ADJ-Pension – NH and 30-40-00-00-253-04-13, FAS 158 ADJ-PBOP – NH, which represents NU’s funded status of those plans as well as NU’s allocation of USC’s funded status. The SERP liability account 30-40-00-00-253-04-14, FAS 158 ADJ-SERP – NH, is NU’s allocation of USC’s funded status of the SERP. These amounts are based upon the actuarial annual review. Refer to the Payroll and Expense portions of this report for further details including review of the expense offsets.

#### Other Regulatory Liabilities – Account #254 \$(15,525,863)

The Other Regulatory Liabilities net debit balance of \$(15,525,863) was tied to both the annual report balance sheet and the filing schedule RevReq-4-2. The general ledger was reviewed, and Audit noted that the NH and ME account 30-X0-00-00-254-05-01, Regulatory Liability – ASC 740, reported a net year-end balance of \$(21,057,722). Audit noted that the annual reporting of \$(15,525,863), for the Other Regulatory Liabilities, is the result of including account 283, Accumulated Deferred Income Taxes (ADIT). **Audit Issue #2**

Audit confirmed the Other Regulatory Liabilities total to the sum of the following general ledger accounts:

#### NH Division

30-40-00-00-254-05-00 Regulatory Liability-FAS 109 Costs – NH	\$ (36,300)
30-40-00-00-254-05-01 Regulatory Liability - ASC 740 – NH	(8,999,336)
30-40-00-00-283-05-01 Accumulated Deferred Income Taxes (ASC 740) Gross-Up	<u>2,427,244</u>
Total NH Annual Report Other Regulatory Liabilities	\$ (6,608,392)

#### ME Division

30-50-00-00-254-05-01 Regulatory Liability-ASC 740 – ME	\$(12,058,386)
30-50-00-00-254-13-00 Regulatory Liability – Forrest Ave Gain	(242,039)
30-50-00-00-283-05-01 Accumulated Deferred Income Taxes (ASC 740) Gross-Up	<u>3,382,954</u>
Total ME Annual Report Other Regulatory Liabilities	\$ (8,917,470)

Rounded Total Annual Reporting of Other Regulatory Liabilities \$(15,525,863)

Audit reviewed the general ledger for the account 30-40-00-00-254-05-00, Regulatory Liability – FAS 109-Costs-NH and account 30-40-00-00-254-05-01 Regulatory Liability - ASC 740-NH, noting that there was no activity reported for the test-year 2020. Refer to the Taxes section of this report for details regarding the Financial Accounting Standards (FAS) 109 and Accounting Standards Codification (ASC) 740, as well as for further details regarding the Accumulated Deferred Income Taxes.

Audit noted that another 254 account, 30-40-00-00-254-04-00, Regulatory Liability Cost of Removal-NH, reflects a year-end balance of \$(15,836,286), which is included on the annual report as part of the total Accumulated Depreciation. Reclassification entries during the test-year were reviewed and Audit confirmed the offsetting debits to account 30-40-00-00-108-04-00, Accumulated Depreciation Cost of Removal – NH. Audit understands that the Regulatory Liability Cost of Removal (account #254) balance is not reported as a separate component on the annual report and that the balance sheet reflects the total of the Accumulated Depreciation accounts #108, inclusive of the Regulatory Liability Cost of Removal:

30-40-00-00-108-01-00	Accumulated Depreciation Gen Plant Ret-NH	\$ (83,125,801)
30-40-00-00-108-04-00	Accumulated Depreciation Cost of Removal-NH	15,836,286
30-40-00-00-254-04-00	Regulatory Liability-Cost of Removal-NH	(15,836,286)
30-50-00-00-108-01-00	Accumulated Depreciation Gen-ME	<u>(82,080,141)</u>
	Total Annual Report Accumulated Depreciation	\$ (165,205,942)

Refer to the Depreciation section of this report for additional information relating to the Cost of Removal accounts.

## REVENUE

Audit verified the total reported 2020 Operating Revenue of \$(66,683,473) per the PUC Annual Report to the “Filing Requirement Schedules and RevReq Schedules CONFIDENTIAL.xlsx” spreadsheet, tab WP FT Detail (workpaper flow-through detail):

	2020 Base	2020 Flowthru	Total
OPERATING REVENUES			
Sales:			
Residential (480)	19,232,153	10,809,182	30,041,335
General Service (481)	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	1,107,459	1,107,459
Other Sales (495)	(201,864)	2,446,481	2,244,617
Total Sales	38,237,257	27,217,869	65,455,125
Other Operating Revenues:			
Late Charge (487)	36,761	-	36,761
Misc. Service Revenues (488)	852,304	-	852,304
Rent from Property (493 & 457)	218,628	-	218,628
Other Revenues	-	120,656	120,656
Total Other Operating Revenues	1,107,692	120,656	1,228,348
TOTAL OPERATING REVENUES	39,344,949	27,338,525	66,683,473

The \$(66,683,473) was then verified to credit balances on the general ledger:

30-4X-0X-XX- <u>480</u> -XX-0X	Residential-55 accounts	\$(30,041,334.70)
30-4X-0X-XX- <u>481</u> -XX-0X	General-100 accounts	\$(22,321,899.94)
30-4X-0X-XX- <u>489</u> -XX-0X	External Supplier-69 accounts	\$ (9,739,813.60) see #484 below
30-49-13-1X- <u>483</u> -XX-XX	Sales for Resale-5 accounts	\$ (1,107,459.45)
30-4X-0X-XX- <u>495</u> -XX-0X	Accrd/Unbldd/Other-17 accts	\$ (2,244,617.36)
	Total Sales	\$(65,455,125.05)
30-40-08-00- <u>487</u> -00-0X	Late Payment Fees-2 accts	\$ (36,760.56)
30-4X-XX-XX- <u>488</u> -0X-0X	Misc. Service Rev-10 accts	\$ (852,303.57)
30-40-10-00- <u>493</u> -00-0X	Rental Income GSG/USC	\$ (218,628.00)
30-40-13-11- <u>484</u> -00-00	Transprtn –Commodity Pk	\$ (120,656.07)
	Total Other Operating Revenues	\$ (1,228,348.20)



Residential Sales-accounts #480 \$(30,041,334.70)

The 2020 revenue, per the PUC Annual report, represents a reduction from the 2019 Residential Sales revenue of 12.97%. 37 of the 55 accounts that sum to \$(10,809,182.14) are correctly identified on the filing as flow through accounts.

General Sales-accounts #481 \$(22,321,899.94)

According to page 28 of the 2020 PUC Annual report, the 2020 revenue represents a decrease of 21.14% from the Combined Small and Large Commercial/Industrial sales revenue booked in 2019. Of the reported 2020 revenue, 70 of the 100 accounts that sum to \$(11,698,198.38) are correctly identified on the filing as flow through.

Sales for Resale-accounts #483 \$(1,107,459.45)

Each of the five accounts for 2020 that sum to the reported \$(1,107,459.45) are Company Managed or Sales for Resale and should be reflected within the Cost of Gas flow through mechanism. The revenue for 2020 shows a decrease of 61.43% from the revenue booked for 2019. 100% of the 2020 revenue was properly identified as flow through.

External Supplier-accounts #489 \$(9,739,813.60)

The 2020 revenue represents a slight decrease of 0.92% from the External Supplier revenue booked in 2019. 26 of the reported 69 accounts that sum to \$(1,156,547.52) are correctly identified as flow through.

Other Sales-accounts #495 \$(2,244,617.36)

On the PUC Annual report, account 495 is combined a total of \$(2,447,803), which is \$(203,186) higher than the general ledger accounts that sum to \$(2,244,617). Audit requested clarification of the Annual report and the general ledger accounts, as account 484 on the Annual Report, Unbilled, reflected a debit balance of \$82,532 (rounded), and Other account 495 reflected \$(2,447,803) (rounded). The Company provided the following details:

	<u>12/31/2020</u>	<u>12/31/2019</u>
30-40-10-00-495-10-00 UNBILLED GAS REVENUE - NH	\$ 294,542.91	\$ (243,791.93)
30-49-10-11-495-00-90 ACCRD REV-DEM-COMM- UNBILLED-PEAK-NH	\$ (217,087.82)	\$ 522,117.25
30-49-10-13-495-00-90 ACCRD REV-WORK CAP-UNBILLED- PEAK-NH	\$ 3,621.82	\$ 4,269.42
30-49-10-14-495-00-90 ACCRD REV-BAD DEBT- UNBILLED- PEAK-NH	\$ 1,453.16	\$ (1,735.39)
PUC Annual Report page 28 line 7	\$ 82,530.07	\$ 280,859.35

	<u>12/31/2020</u>	<u>12/31/2019</u>
30-49-01-79-495-00-00 ACCD REVENUE-RATE RELIEF - NH		\$ (53,962.64)
30-40-08-00-495-50-00 RATE RELIEF - NU NH	\$ 4,788.47	
30-40-10-00-495-00-27 ACCRUED REVENUE - NON DIST BAD DEBT	\$ (97,467.69)	\$ 7,623.00
30-49-01-10-495-00-00 ACCRUED REV-PEAK-DEMAND-NH	\$(2,074,489.31)	\$3,311,695.90
30-49-01-13-495-00-00 ACCRUED REV-WORK CAPITAL-PEAK-NH	\$ (15,203.57)	\$ 39,944.06
30-49-01-14-495-00-00 ACCRUED REV-BAD DEBT-PEAK-NH	\$ 41,597.88	\$ (20,537.03)
30-49-01-72-495-01-02 ACCRUED REVENUE-LDAC-EEC-RESIDENTIAL	\$ (19,735.77)	\$ 11,078.74
30-49-01-72-495-01-06 ACCRUED REVENUE-LDAC-EEC-SMALL C&I	\$ (21,921.18)	\$ 72,591.45
30-49-01-77-495-00-00 ACCRUED REVENUE - RLIARA- NH	\$ (115,868.04)	\$ (115,916.86)
30-49-01-80-495-00-00 ACC REV ON EEBB RESIDENTIAL	\$ 4,053.86	\$ 2,718.00
30-49-01-81-495-00-00 ACCRUED REV-LRA-NH	\$ (15,895.77)	\$ (10,171.35)
30-49-01-82-495-00-00 ACCRUED REVEUNE - OBF - NH - RESIDENTIAL	\$ (5,703.94)	\$ (6,723.43)
30-49-02-80-495-00-01 LOAN PAYBACK-EEBB-RES	\$ (4,053.86)	\$ (2,718.00)
30-49-02-82-495-00-01 OBF LOAN PAYBACK - RESIDENTIAL	\$ (7,248.51)	\$ (1,042.19)
Total Non-unbilled 495 Revenue accounts	\$ (2,327,147.43)	\$ 3,234,579.65
30-49-13-11-484-00-00 TRANSPORTATION CHARGES-COMMODITY-PEAK-NH	\$ (120,654.00)	\$ 311,587.39
PUC Annual Report page 28, line 26	\$ (2,447,801.43)	\$ 3,546,167.04

The detailed general ledger accounts, as sorted, agree with the presentation in the PUC Annual report. The Company noted that the Transportation Charges account 484 is not an unbilled account, and thus is not included on that line of the Annual Report, despite the account number. Audit acknowledges that the PUC Annual report form presents Unbilled Revenue on page 28 as account 484. The FERC Uniform System of Accounts, however, identifies account 484 as Interdepartmental Sales.

#### Unbilled Revenue Accounts #495 and Balance Sheet #173

The year ending balance in account 30-40-00-00-173-22-00, Unbilled Revenue – Base – NH was \$3,175,081.70. The net change in account 173-22-00 was noted to be a reduction of \$294,542.91. This figure was verified the filing Schedule RevReq-3-2. The monthly offsetting entries were noted in the revenue account 30-40-10-00-495-10-00, Unbilled Gas Revenue-NH. The account balance at year end for 495-10-00 was a debit \$294,542.91, which represented the net income statement change from January 1, 2020 to December 31, 2020.

Audit requested and was provided with the December 2020 and January 2021 calculations of the unbilled revenue. The December 2020 entry was calculated credit of \$(743,484) posted to the Unbilled Gas Revenue-NH account -495, debited to the -173-22 balance sheet account. The January 2021 entry was a calculated credit to the -495 Revenue account of \$(627,804), offset with a debit to the -173 account. Each month's calculation was supported with a spreadsheet summarizing the date and number of days for each of the seventeen monthly billing cycles' meter readings; the cost of gas commodity charges and miscellaneous service revenue less the commodity and demand cost of gas components, the billed therms by rate class, and the number of meters by rate class to determine the calculated base revenue per therm and the LDAC revenue per therm; coefficients based on degree day linear regression adjustments applied

to each customer class's calculated actual billed vs. unbilled day resulting in total therms unbilled.

Audit noted the Revenue Adjustments included within the filing:

NO.	DESCRIPTION	CLASSIFICATION	SCHEDULE NO.	AMOUNT
1	Revenue Adjustments			
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	278,301
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	40,013
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367
10	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	17,968
11	Total Revenue Adjustments			\$ 2,797,410

Late Payment Fees \$(36,760.56)

The 2020 and 2019 Late Payment fee totals were verified to the following accounts:

	<u>2020</u>	<u>2019</u>
30-40-08-00-487-00-01 Residential	\$(26,782.56)	\$(56,891.21)
30-40-08-00-487-00-02 Commercial	<u>\$(9,978.00)</u>	<u>\$(19,881.94)</u>
	\$(36,760.56)	\$(76,773.15)

In accordance with Commission Order 26,343, issued on March 31, 2020, Northern stopped assessing Late Payment Fees on accounts with arrearages, and stopped disconnecting customers. The Order was issued in response to the Governor's Executive Order 2020-04 declaring a state of emergency and Emergency Order #3 which "*temporarily prohibited all providers of electric, gas, water, telephone, cable, VOIP, internet, and deliverable fuels service in the state of NH from disconnecting or discontinuing service for non-payment*"...due to the COVID-19 pandemic. Refer to the COVID-19 section of this report for additional information.

Miscellaneous Service Revenue \$(852,303.57)

The Miscellaneous Service Revenue was verified to the following:

	<u>2020</u>	<u>2019</u>
30-40-08-00-488-00-03 Reconnect Fee-NH	\$(312,315.00)	\$(322,131.00)
30-40-08-00-488-00-05 Pool Administration	\$ (1,192.50)	\$ (1,049.00)
30-40-08-00-488-00-06 3 <sup>rd</sup> Party Billing	\$ (9,186.40)	\$ (7,684.30)
30-40-08-00-488-00-07 Customer Telemetering	\$ (6,569.36)	\$ (7,331.18)
30-47-29-50-488-01-00 Water Heater Rental	\$(169,206.33)	\$(171,530.56)
30-47-29-51-488-01-00 Clean and Check Rev	\$ (7,160.00)	\$ (8,920.00)
30-47-29-52-488-01-00 Conversion Burner Rent	\$ (79,964.35)	\$ (79,706.10)
30-47-29-53-488-01-00 Equip Protection Plan	\$(250,434.07)	\$(260,737.33)
30-47-29-53-488-02-00 Equip Protection Plan	\$ (943.00)	\$ (943.00)
30-47-29-54-488-01-00 Interior Gas Lines Rev Res	<u>\$(15,332.56)</u>	<u>\$(15,722.49)</u>
	\$(852,303.57)	\$(875,754.96)

Audit requested descriptions of each Miscellaneous Service Revenue account, the tariff page on which the language could be located, and for the test year, the number of customers billed for each. The Company provided the following:

- 30-40-08-00-488-00-03 Reconnect Fee-NH applies to establishing or re-establishing service. The revenue details are within the tariff pages 64, 67, 69, 74, 76, 78, 80, 82, and 84. 9,121 service connections were done during the test year.
- 30-40-08-00-488-00-05 Pool Administration represents revenue collected for the cost of systems and personnel associated with administering the retail choice program. Revenue details are in the tariff on pages 139 and 141.
- 30-40-08-00-488-00-06 3<sup>rd</sup> Party Billing represents the cost of billing system allocated to marketers and/or suppliers for calculating the monthly usage of each supplier customer account. Details within the tariff are on pages 120, 121, and 141.
- 30-40-08-00-488-00-07 Customer Telemetering revenue represents the charge for telemeter installation and monthly maintenance expense. Tariff details are on pages 100 and 101. The number of customers using this service was not provided.
- 30-47-29-50-488-01-00 Water Heater Rental is unregulated and represents revenues collected from customers who rent gas water heaters. Customers are billed monthly. At December 2020, there were 852 participating customers.
- 30-47-29-51-488-01-00 Clean and Check Revenue represents income received from the annual inspection of gas heating equipment on customer premises. This unregulated service was used by 47 customers during the test year.
- 30-47-29-52-488-01-00 Conversion Burner Rent relates to monthly income received from customers choosing to convert oil heating systems to natural gas. This rental program is unregulated, and at December 2020, there were 324 participating customers.
- 30-47-29-53-488-01-00 Equip Protection Plan is an unregulated service plan that insures service and replacement of covered equipment components. The plan is offered to customers who are billed monthly or quarterly. At December 2020, there were 710 participating customers.
- 30-47-29-53-488-02-00 Equip Protection Plan is also an insurance plan offered to customers who are billed annually. At December 2020, there were three customers enrolled in this service plan.
- 30-47-29-54-488-01-00 Interior Gas Lines revenue represents revenue related to the Company's Gas Line Protection Plan. The Company offers NU customers a service plan, for an annual fee, that covers the cost of needed repairs to interior gas pipes at no additional charge. The revenue is unregulated, and there were 387 customers participating in the program as of December 2020.

Rental Income \$(218,628)

Two general ledger accounts comprise the \$(218,628) total of 493 for the test year:

	<u>2020</u>	<u>2019</u>
30-40-08-00-493-00-01, Rental Income – Granite	\$ (14,640.00)	\$ (13,620.00)
30-40-08-00-493-00-03, Rental Income – USC	<u>\$(203,988.00)</u>	<u>\$(187,332.00)</u>
	\$(218,628.00)	\$(200,952.00)

Rent is assessed to the Granite and USC affiliates based on the Cost Allocation Manual's section relating to the Northern facility in Portsmouth. As discussed in the Cost Allocation Manual section of this report, Northern NH owns its office, which is located on West Road in Portsmouth. Northern NH uses 1,542 square feet of office space, 5,627 square feet of the stockroom, and 2,813 square feet of the garage. The total space available is 24,297, of which NU-NH utilizes 66.9%. Northern NH leases the remaining space to GSG and USC Common.

The CAM (pages 264 – 265) identified the rent charges monthly for Granite State Gas to be \$1,220 and for Unifil Service Corp. to be \$16,999. Twelve monthly credits of \$1,220 were booked to account 30-40-10-00-493-00-01, Rental Income-GSG during the test year, and twelve monthly credits of \$16,999 were booked to account 30-40-10-00-493-00-03, Rental Income-USC. Appendix K4 outlines the square footage of the facility, and the clearing expense accounts to which the postage, general office supplies, service center expensed and capitalized, telephone services, shared employee benefits, and maintenance are booked then invoiced. The rent is calculated based on the prior year's expense account totals. Audit was provided with the specific accounts and related calculations included in line items of 2020 CAM.

#### Transportation-Commodity-Peak \$(120,656.07)

The reported flow-through relates to the Cost of Gas and was verified to the general ledger account 30-40-13-11-484-00-00. This account is reviewed annually during the winter cost of gas audits.

#### Customer Deposits

The 12/31/2020 total Customer Deposits figure per the PUC Annual report is \$(592,301). Audit verified the total to NH \$(249,677) and ME \$(342,624). The filing Schedule RevReq-5 reflects the year-end NH balance of \$(249,677) which was verified to the following general ledger accounts:

	<u>12/31/2020</u>	<u>12/31/2019</u>
30-40-00-00-235-01-00 Customer Deposits Active – NH	\$(249,403.28)	\$(289,171.39)
30-40-00-00-235-09-01 A/P Unclaimed Credit Balance Refunds	<u>\$ (274.17)</u>	<u>\$ (247.42)</u>
	\$(249,677.45)	\$(289,418.81)

Northern provided a detailed listing of 259 customers who had deposits, the year the deposit was requested and received, the accrued interest, and an ending balance. The 2020 year-end balance of \$(249,403.28) in the general ledger agrees with the detailed customer listing. The process for determining when a deposit is required, how it is obtained, how interest accrues on it and is paid, and when the deposit is returned was provided to Audit. To summarize, deposits can be required of commercial and residential customers for reasons outlined in the Puc 1203.03. Waiving of deposits can only be done in compliance with Puc 1203.03, along with the frequency of the billing installment. Interest accrues from the day a payment is applied to a billed deposit and accrues monthly. Interest is posted to the deposit annually in January (or when the account closes). Criteria for a return of the deposit was reviewed for compliance with the Puc 1203.03.

Audit reviewed the deposit listing and recalculated the 2020 interest for each customer. The average rate was noted to be 3.64% for 2020. The Consumer section of the PUC website includes the interest rate to be used for deposits. For the first quarter of 2020, that rate was 4.75%. Beginning in the second quarter of 2020, the rate dropped to 3.25% where it remained for the duration of 2020, and all of 2021.

#### Customer Refunds-NH

Account 30-40-00-00-232-21-00, Customer Refunds-NH reflected a year-end balance of \$(16,872.23). The account is part of the overall Accounts Payable figure discussed in that section of this report. Audit requested clarification of the account, as the activity in it for 2020 demonstrated:

Beginning Balance	\$ (16,598.25)
Debits	\$ 280,506.05
Credits	<u>\$(280,780.03)</u>
12/31/2020 Balance	\$ (16,872.23)

The Company indicated that the account is for: credit balances of customer receivable account balances who have stopped service and do not have another account to which the credit could be transferred; return of an overpayment on an account; refund of a credit balance resulted from a corrected bill; return of a deposit after a final bill; etc. Checks issued to customers are mailed to the last known address. For those checks that are not cashed, the Company follows the abandoned property laws. See RSA 471-C:8, RSA 471-C:20, C:21, C:25, C:26, C:27, C:33, C:39.

#### Billing Test

Audit selected twelve customers from the Aged Accounts Receivable listing as of 12/31/2020, for specific individual review of the customer invoices. Invoices were provided with bill dates of November 202 - December 2020 with due dates in January 2021 and included rate classes R-5, R-10, G-41, and G-51. Audit verified that the rates on each invoice complied with the Northern tariff, and the therms multiplied by those rates were recalculated to within \$0.01. The Local Distribution Adjustment Clause rates of \$0.0472 for commercial/industrial customers and \$0.1099 for residential customers were verified to the approved tariff rates in the docket DG 20-154, as were the Cost of Gas rates of \$0.7437 for C&I Low and Medium winter and \$0.7315 for residential R-5 and R-6. Refer to the ninth revised page 85, and eighth revised page 87 of the tariff.

Late fees were not noted on four of the tested invoices that did include past due balances, in compliance with Order 26,343.

#### Special Contracts and Other Revenue

Account 30-40-80-00-415-73-00 UNH Revenue reflected the following for the test year:

Beginning Balance	\$ -0-
Debits	\$ 183,115.75
Credits	<u>\$(451,760.12)</u>
Ending Balance	\$(268,644.37)

UNH is not a special contract, rather is revenue NU-NH is paid for a maintenance agreement NU-NH has with the school. According to the Company:

*“The University of New Hampshire (“UNH”) owns and operates a 3.36-mile gas distribution master meter system with 67 natural gas services and a 12-mile intrastate transmission line. UNH is responsible for operating, maintaining, and constructing these facilities according to 49 CFR §191, 49 CFR §192, 49 CFR §199 & 40, NHAR Chapter PUC 500 NHAR Chapter PUC 800. UNH lacks the expertise to operate, maintain and construct these facilities safely and in compliance with Federal and State codes and therefore contracts with Unitil to provide these services.*

*The UNH annual maintenance contract runs from 07/01 to 06/30 each year. The annual payment is posted to account 30-40-00-00-242-33-00 Unearned Revenue - UNH Contract – NH, and Northern recognizes the revenue evenly over the subsequent 12 months in account 30-40-80-00-415-73-00 UNH REVENUE.*

*All expenses related to the UNH work are posted to various 30-40-80-00-416-XX-XX accounts. We also do additional work if requested, outside the maintenance contract. This would include things like construction activities and third-party excavation stand-by. These revenues are also posted to the account 30-40-80-00-415-73-00 UNH REVENUE. I note that these revenues and expenses are all “below the line”. “*

Northern indicated that there are two special rate contracts currently in effect. The first contract between Northern and Foss Manufacturing Company, Inc. originally began October 28, 1999. Since then, there have been amendments which became effective on January 11, 2000; March 1, 2005; March 1, 2005; March 1, 2010; and March 1, 2012, which remained in effect through February 28, 2017. A sixth amendment was made as of March 1, 2017 and remains in effect. Audit reviewed the contract and the amendments as well as a spreadsheet which included all rate changes that went into effect in March of each year. The spreadsheet includes the inflation factor, the monthly customer charge, monthly fixed rate for the first 200,000 therms, and volumetric rate per therm for quantities in excess of 200,000 therms. Audit reviewed the rolling spreadsheet details and verified the 2020 rates to the manually calculated December 2020 invoice.

The second special rate contract began August 2, 1999, between Northern and National Gypsum. The contract was amended on October 30, 1999; October 16, 2009; and October 12, 2011. The 2011 amendment extended the contract until November 30, 2016 and allowed it to continue for up to three years unless terminated by either party. A fourth amendment made on July 2, 2019, extended the contract terms through November 30, 2024, and for up to three successive one-year periods, unless terminated by the Customer or the Company, with at least six months written notice. Northern also provided a spreadsheet for this contract which reflected the rates as of December of each year, the inflation rate, customer charge, and a volumetric rate.

Audit verified the customer charge and volumetric rates on the December invoice to the December 2020 rates noted on the spreadsheet.

#### Account 904 – Provision for Doubtful Accounts

Distribution bad debt for the test year was identified on the Schedule RevReq-3-5 to be \$248,010. Audit verified the figure to 19 specific 30-40-X0-XX-904-0X-XX accounts. There were 11 additional non-distribution accounts summing to \$201,761.53 for the overall annual 2020 total of \$449,850.95 as noted in the PUC Annual report. Audit reviewed the balances in all accounts for year-end 2019 and 2020. The Distribution related accounts reflect an overall reduction of \$32,794 from the 2019 expense total of \$280,883. The Non-distribution accounts increased by \$20,617 over the 2019 total. Refer to the Accounts Receivable section of this report for additional information related to past due accounts.

#### Operations and Maintenance Expenses

The following accounts sum to the total 2020 Operations and Maintenance (O&M) expense amount of \$39,101,915, as noted within filing Schedule RevReq-2, page 1 of 2. The Schedule also reflects the “Flow-thru” elimination from rate base of those expense accounts that are recovered through different annual mechanisms:

	<u>Total</u>	<u>Flow-thru</u>	<u>Net</u>
Production Expenses accounts 735-813	\$ 23,544,860	\$(23,095,123)	\$ 449,736
Transmission accounts 851-852	\$ 63,829	\$ -0-	\$ 63,829
Distribution accounts 870-894	\$ 3,733,377	\$ -0-	\$ 3,733,377
Customer Accounting accounts 902-904	\$ 2,608,189	\$ (99,544)	\$ 2,508,645
Customer Service accounts 906-910	\$ 2,341,706	\$ (2,268,632)	\$ 73,074
Sales Expense account 913	\$ 69,178	\$ -0-	\$ 69,178
Administrative and General accounts 920-935	\$ 6,740,777	\$ (58,225)	\$ 6,682,552
Total Operations and Maintenance expenses	\$ 39,101,915	\$(25,521,524)	\$ 13,580,391

Audit verified the overall total to the general ledger and to the Annual Report for 2020.

#### Production Expenses - \$23,544,860

Audit verified the reported \$23,544,860 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts:

735	ERC Amortization (1 Account)	\$ 398,908
798	Other Exploration (4 Accounts)	\$ (7,197,896)
804	Natural Gas City Gate Purchases (7 Accounts)	\$ 14,954,721
804.1	Liquefied Natural Gas Purchases (2 Accounts)	\$ 11,559,339
806	Exchange Gas (1 Account)	\$ 4,480
807	Purchased Gas Expense (2 Accounts)	\$ 125,362
808.1	Gas Withdrawn for Storage-Debit (6 Accounts)	\$ 3,250,211
813	Other Gas Supply Expenses (1 Account)	\$ 449,736
		\$ 23,544,861



The Revenue Requirements Schedule in the filing show a flow-through total of \$23,095,123, resulting in test year distribution production expenses totaling \$449,736.

30-40-10-00-813-01-00 USC-GAS PRODUCTION OTHER - NH \$449,736.33

Audit notes that the flow-through accounts totaling \$23,095,123 relate to cost of gas. The Audit staff reviews those accounts in the context of the annual cost of gas audits, rather than this rate case audit.

The USC Gas Production account was reviewed and reflected monthly target distribution percentage allocations. The allocations represent the NU-common costs of labor on the USC monthly service bills.

Audit compared the 2020 year-end balance to the 2019 year-end balance of \$447,446 and noted a 1% increase.

### **Transmission Expenses - \$63,829**

Audit verified the reported \$63,829 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts for the test year, and compared the balances to the 2019 year-end.

		2020	2019	Percent Changed
851	System Control and Load Dispatching	\$ 2,476	\$ 1,407	76%
852	Communication System Expenses	\$ 61,352	\$ 71,302	-14%
		\$ 63,828	\$ 72,709	-12%

Audit reviewed the two 851 Dispatch accounts in detail. Activity included Service Bill entries for June and November in both accounts. Audit reviewed the June and November monthly USC billings and verified the activity from the Service bills to the Dispatch and Dispatch Capitalized account with exception.

The Communications System expense account, 30-40-27-00-852-00-00, reflected activity for Verizon Wireless, Consolidated Communication, RingNet, and Direct TV totaling \$61,352. The services provided by these companies include; internet, television service for Dispatch, telephone service lines, and cellular service for gas SCADA modems in the field. No exception was noted.

### **Distribution Expenses - \$3,733,377**

Audit verified the reported \$3,733,377 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts, and compared each with the 2019 year-end balance:

		2020	2019	Percent Changed
870	Operation Supervision and Enigneering	\$ 36,694	\$ 35,952	2%
874	Mains and Services Expenses	\$ 732,428	\$ 765,395	-4%
875	Measuring and Regulating Station Expenses - General	\$ 294,249	\$ 258,935	14%
878	Meter and House Regulator Expenses	\$ 976,758	\$ 936,350	4%
879	Customer Installations Expenses	\$ 44,458	\$ 44,050	1%
880	Other Expenses	\$ 1,009,902	\$ 882,358	14%
885	Maintenance Supervision and Engineering	\$ 86,632	\$ 56,408	54%
886	Maintenance of Structures and Improvements	\$ 33,225	\$ 26,148	27%
887	Maintenance of Mains	\$ 80,111	\$ 106,996	-25%
889	Maintenance of Meas. And Reg. Equip.-General	\$ 59,820	\$ 44,703	34%
890	Maintenance of Meas. And Reg. Equip.-Industrial	\$ 4,933	\$ 3,316	49%
891	Maintenance of Meas. And Reg. Equip.-City Gate Check Station	\$ 81,144	\$ 69,333	17%
892	Maintenance of Services	\$ 138,550	\$ 103,432	34%
893	Maintenance of Meters and House Regulators	\$ 24,638	\$ 35,038	-30%
894	Maintenance of Other Equipment	\$ 129,835	\$ 141,034	-8%
		\$ 3,733,377	\$ 3,509,448	6%

#### 870 - Operation Supervision and Engineering \$36,694

Audit reviewed the activity in account 30-40-80-00-870-00-00, Distribution Operation Supervision – NH, totaling \$36,694.33. Activity included transportation allocations, payroll expense and payroll accruals. Refer to the Operating Leases portion of this report for additional details regarding the transportation allocations.

#### 874 – Mains and Services Expenses \$732,428

Audit reviewed the fourteen 874 general ledger accounts detail. Activity in the accounts include transportation allocations, payroll expense, payroll accruals, small tools allocations, and vendor payments. Audit selected two vendor payments to review in detail.

The first voucher reviewed was from account 30-40-80-00-874-05-00, Service Line Survey, in the amount of \$1,963.69. The invoice was from Omark Consultants and notes it was for walking service line surveys for the week of 5/4/2020-5/10/2020. The full invoice was for New Hampshire and was fully booked to NU-NH.

The second voucher reviewed was booked to account 30-40-80-00-874-07-00, Gas Main Survey, in the amount of \$6,635.95. The full invoice totaled \$20,108.96 for myWorld Inspection & Survey M&S and Google License Renewal. The invoice was allocated \$6,635.95 to both NU-NH and NU-ME and \$6,837.05 to FGE. Audit was unable to verify the allocation percentages to the Mater Allocation Guidelines. The Cost Allocation Manual does note that “costs are usually assigned by one of the allocations methods listed in this CAM, there are occasions when a more specific cost-causative allocation ratio should be calculated”.

875 – Measuring and Regulating Station Expenses \$294,249

Audit reviewed the general ledger detail for the nine 875 accounts totaling \$294,249. Activity in the accounts included payroll expense, payroll accruals, small tools, and vendor payments. Vendor payments included, but not limited to, payments for Eversource, Bank of America Visa, and Northeast Gas Association. The majority of the 875 expenses were for payroll. A detailed review of payroll can be found in the Payroll section.

878 – Meter and House Regulator Expenses \$976,758

A total of nineteen 878 accounts summed to the year-end total of \$976,758. Audit reviewed the general ledger detail for all of the accounts. Activity included, payroll expense, payroll accruals, payroll allocation, small tool expense, transportation, and vendor vouchers. Vendor payments were made to Inner-Tite Corp, NRC Holding Company, Bank of America Visa among others. Approximately only \$14,000 of the account total was for vendor payments. The majority activity in the account was for payroll, then small tools and transportation.

879 – Customer Installations Expense \$44,458

One account, 30-40-80-00-879-00-00 Customer Leak Investigation – NH, accounts for the full 879 year-end total of \$44,458. Activity in the account included \$42,538 for allocated payroll and \$1,920 in small tools. A detailed payroll review can be found in the Payroll section.

880 – Other Expenses \$1,009,902

A total of five 880 accounts make up the year-end balance of \$1,009,902. Audit reviewed the activity in the 880 general ledger accounts in detail. Activity included payroll expense, payroll accruals, small tools, USC service bill, and vendor vouchers. The total voucher payments made was an immaterial amount of approximately \$1,200.

885 – Maintenance Supervision and Engineering \$86,632

Five 885 accounts make up the year-end total of \$86,632. Audit reviewed the detail general ledger activity for all five accounts. Audit notes activity included transportation entries, payroll expenses, payroll accruals. Please see the Payroll section for a detailed review of Northern's payroll.

886 – Maintenance of Structures and Improvements \$33,225

One account, 30-40-80-00-886-00-00, T&D Maint Structures & Improv – NH, totaled the account 886 year-end balance of \$33,225. Audit notes that approximately \$23,000, or 70% of the activity in the account was for payroll expense and accruals. Small tools expense accounted for approximately \$1,000 of the account balance and vendor voucher accounts for approximately \$10,000. Vendor vouchers included payments to Bank of America Visa, Rockingham Electric Supply, Fastener Warehouse, and others.

887 – Maintenance of Mains \$80,111

Five 887 accounts totaled the year-end balance of \$80,111. Audit reviewed all five general ledger accounts in detail. Activity in the accounts included stores expense, transportation, small tools, payroll expense, payroll accruals, and vendor vouchers. Vendor payments include traffic control, Unitil, Eversource, Liberty, and others.

889 – Maintenance of Meas. And Reg. Equip. – General \$59,820

Account 30-40-80-00-889-00-00, Maintenance of Reg Equipment (District)-NH, makes up the year-end total of account 889 totaling \$59,820. Activity in the account included approximately \$44,000 in payroll expenses, \$2,000 for small tools, and \$14,000 in vendor vouchers. Vendor vouchers included payments to Powell Controls, Bank of America Visa, Zep Sales & Service, among other vendors.

890 – Maintenance of Meas. And Reg. Equip. – Industrial \$4,933

One account, 30-40-80-00-890-00-00, Maintenance of Reg Equip (Industrial)-NH's, year-end balance of \$4,933 was the full balance in account 890 for 2020. Expenses in the account were for Store Expense, a payment to Bank of America Visa, and Payroll, which made up 88% of the account total. Please see the Payroll section below for a detailed payroll review.

891 – Maintenance of Meas. And Reg. Equip. – City Gate Check Station \$81,144

Two, 891 accounts summed to the year-end total of \$81,144. Audit reviewed the general ledger detail for both accounts and noted activity for payroll expenses and accruals, vendor vouchers, small tools, and stores expense. Vendor vouchers included payments to Eversource, Liberty, Unitil, Bank of America Visa and others.

892 – Maintenance of Services \$138,550

Four 892-Maintenance of Services accounts totaled the year-end balance of \$138,550. Audit reviewed the detail general ledger activity for all four accounts. Activity included stores expense, transportation, miscellaneous plant adjustments, small tools, payroll, and vendor payments. The majority of the vendor payments were to NEUCO, New England Utility Constructors Inc, a company that specializes in underground utility construction.

893 – Maintenance of Meters and House Regulators \$24,638

Account 30-40-80-00-893-00-00, Maintenance of Meters & House Regulators – NH, made up the account 893 year-end balance of \$24,638. Audit reviewed the activity in the account and notes that approximately \$13,500, or 55%, of the account activity was for payroll. \$11,000 was for vendor vouchers and the remaining portion was for small tools. Vendor payments were made to Utilities & Industries and Ashcroft Inc., who provide metering supplies.

**894 – Maintenance of Other Equipment \$129,835**

Six accounts make up the year-end balance of \$129,835 in the 894-Maintenance of Other Equipment account. Audit reviewed the general ledger detail for all six accounts. The majority of the expenses booked to the account were for payroll and vendor vouchers.

**Customer Accounting Expenses - \$2,608,189**

Audit verified the reported \$2,608,189 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts, and compared each to the 2019 year-end balances for comparison:

		2020	2019	Percent Changed
902	Meter Reading Expenses	\$ 187,619	\$ 119,673	57%
903	Customer Records and Collection Expenses	\$ 1,970,719	\$ 2,187,057	-10%
904	Uncollectible Accounts	\$ 449,851	\$ 462,028	-3%
		<u>\$ 2,608,189</u>	<u>\$ 2,768,758</u>	<u>-6%</u>

Schedule RevReq-2, page 1 of 2 in the filing, show a flow-through total of \$99,544. Audit was able to verify the amount to the following nine bad debt expense accounts:

30-49-21-14-904-00-05	BD EXP CIS R5-W-NON-DIST	\$72,466.61
30-49-21-14-904-00-06	BD EXP CIS R6-W-NON-DIST	\$ 623.25
30-49-21-14-904-00-10	BD EXP CIS R10-W-NON-DIST	\$ 8,013.95
30-49-21-14-904-00-40	BD EXP CIS G40-W-NON-DIST	\$12,361.69
30-49-21-14-904-00-41	BD EXP CIS G41-W-NON-DIST	\$ 4,414.70
30-49-21-14-904-00-50	BD EXP CIS G50-W-NON-DIST	\$ 1,219.79
30-49-21-44-904-00-05	BD EXP CIS R5-S-NON-DIST	\$ 85.61
30-49-21-44-904-00-10	BD EXP CIS R10-S-NON-DIST	\$ 359.33
30-49-21-44-904-00-40	BD EXP CIS G40-S-NON-DIST	<u>\$ (1.13)</u>
		\$99,543.80

The total remaining Customer Accounting Expenses for the test year are \$2,508,645.

**902 – Meter Reading Expense \$187,619**

Three accounts make up the year-end balance of \$187,619 in the 902-Meter Reading Expense. Audit reviewed the detailed account activity and noted expenses for transportation, payroll, MDS allocated payroll and vendor vouchers. All vendor payments were made to Itron for hardware and software maintenance.

MDS was noted to stand for Mobile Dispatch System, the Company's work order management system. Please see the Payroll section for a detailed review of payroll expenses.

### 903 – Customer Records and Collection Expenses \$1,970,719

Ten 903-Customer Records and Collection Expenses accounts make up the year-end total of \$1,970,719. Audit reviewed the ten accounts in detail. The general ledger activity included, MDS payroll allocations, transportation expense, and vendor charges for postage.

Audit reviewed an invoice for Kubra Data Transfer. The invoice total is \$13,710 which was charged to account 30-40-21-00-903-02-00 in the amount of \$245.05. During the last Until Energy Systems, Inc. rate case audit in Docket DE16-384, the Kubra invoice reviewed included tax in the invoice total. At that time Unitil noted that the Tax Manager was in the process of providing Kubra with an exemption certificate. The tax issue was rectified as the invoice reviewed from June 30, 2020 did not include a tax charge. No exceptions were noted in the review of the Kubra invoice.

### 904 – Uncollectible Accounts \$449,851

Thirty-two accounts make up the year-end balance of \$449,851 in the Uncollectible Account 904. As noted above, \$99,543 was noted a flow-through, reducing the 904 account total to \$350,307. Audit reviewed the remaining twenty-three accounts in detail. Activity included CIS Utility billing transactions. The 2019 Uncollectible balance was \$462,028. Refer to the COVID-19 section of this report for additional detail.

### Customer Service and Information Expenses - \$2,341,706

Audit verified the reported \$2,341,706 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts:

908	Customer Assistance Expenses (57 Accounts)	2,268,632
909	Informational and Instructional Expenses (3 Accounts)	73,074
		<u>\$2,341,706</u>

Audit performed a comparison of the 2020 year-end balance to the 2019 year-end balance as noted below:

		2020	2019	Percent Changed
908	Customer Assistance Expenses	\$ 2,268,632	\$ 2,247,505	1%
909	Informational and Instructional Expenses	\$ 73,074	\$ 71,870	2%
		<u>\$ 2,341,706</u>	<u>\$ 2,319,375</u>	1%

Schedule RevReq-2, page 1 of 2 in the filing, show a flow-through total of \$2,268,632. Audit verified the flow-through total to the fifty-seven Customer Assistance Expense accounts 908, without exception. The 908, Customer Assistance Expenses, accounts are reviewed as part of the Energy Efficiency program audit.

**909 Informational and Instructional Expenses \$28,775.**

A total of three 909 accounts make up the year-end account balance of \$28,775. Audit reviewed the detail general ledger for the three accounts. Activity in the accounts contained expenses for Neighbor Helping Neighbor, Bank of America Visa charges, and amortization of the prepaid Contractor Safety Outreach Program, along with other vendor vouchers. Audit selected three invoices to review in detail.

Audit reviewed a payment to Neighbor Helping Neighbor (NHN) in which \$1,056 was charged to account 30-40-21-00-909-01-00, Neighbor Helping Neighbor. The invoice totaled \$3,520 for utility match for the 2020 NHN Fiscal Budget. The remaining balance of \$2,464 was booked to UES. The invoice was allocated using the 70/30 split. No exception was noted.

Audit reviewed an invoice totaling \$6,000 for 2020 Annual MUST Training Seminar. \$1,000 of the invoice was booked to account 30-40-24-00-909-52-00, Outreach and Education. \$1,000 was booked to UES, \$2,000 was booked to FGE and \$2,000 was booked to NU-ME.

The Culver Company invoice, totaling \$49,742.50 was reviewed. A total of \$7,123.50 was booked to account 30-40-24-00-909-52-00, Outreach and Education. The remaining invoice amount was charged to NU and FGE. The batch requisition provided to Audit notes the charges are for the 2020 School Program E-Smart Kids website and materials. The invoice from Culver notes \$49,000 for "Unitil K-12" and two video requests at \$383 and \$360 each. The FERC definition of account 909, Informational and Instructional Advertising Expenses (Major Only), is *"This account shall include the cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggest customer should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric"*. No exception was noted with regards to the \$7,123.50 charge booked to account 909.

**Sales Expense - \$69,178**

Audit verified the reported \$69,178 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts:

913	Advertising Expenses (2 Accounts)	69,178
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Audit compared the 2020 year-end balance to the 2019 year-end balance of \$64,467 and noted a 7% increase in expenses.

**913 - Advertising Expense \$69,178**

There are two 913 accounts which total the year-end balance of \$69,178. Audit reviewed the detail general ledger activity in the account and noted they contained mostly printing fees. Audit selected one invoice from Pixel and Pulp to review in detail.

The Pixel and Pulp invoice selected for review was for a total of \$3,770. A total of \$754 was charged to account 30-40-24-00-913-53-00, Customer Communication. \$942.50 was

charged to FGE, \$1,168.70 was charged to UES and \$904.80 was charged to NU-ME. The actual invoice noted the charges were for the January and February Newsletters and stock photos. The invoice was dated 12/18/2020 and due 1/17/2021. Audit recommends this charge be removed from the rate case expense total as the charges are for 2021 and not 2020. **Audit Issue #3**

### **Administrative and General Expense - \$6,740,777**

Audit verified the reported \$6,740,777 as seen on Schedule RevReq-2, Page 1 of 2, to the following general ledger accounts, and compared the 2020 balances to the 2019 balances:

		2020	2019	Percent Changed
920	Administrative and General Salaries	\$ 11,276	\$ 12,721	-11%
921	Office Supplies and Expenses	\$ 418,738	\$ 413,058	1%
923	Outside Services Employed	\$ 3,602,227	\$ 4,526,634	-20%
924	Property Insurance	\$ 2,896	\$ 7,263	-60%
925	Injuries and Damages	\$ 230,008	\$ 216,668	6%
926	Employee Pensions and Benefits	\$ 1,733,274	\$ 1,876,019	-8%
928	Regulatory Commission Expenses	\$ 441,705	\$ 461,134	-4%
930	Miscellaneous General Expenses	\$ 141,428	\$ 38,730	265%
931	Rents	\$ 23,244	\$ 10,994	111%
932	Maintenance of General Plant	\$ 135,979	\$ 116,070	17%
		<u>\$ 6,740,775</u>	<u>\$ 7,679,291</u>	-12%

Schedule RevReq-2, page 1 of 2 in the filing, show a flow-through total of \$58,225. Audit tied the flow-through amount to the following Residential Low Income Assistance Account:

30-49-01-77-928-03-00 REG COMM EXP - ASSESSMENTS - RLIARA \$58,225.00

The remaining Administrative & General Expenses balance of \$6,682,550 are included in the rate base. Rate setting for the RLIARA is accomplished in the annual Winter Cost of Gas audits as part of the Local Distribution Adjustment Clause (LDAC).

### **920-Administrative and General Salaries \$11,276**

A total of three 920 general ledger accounts sum to the year-end total of \$11,276. Audit reviewed all three accounts in detail and note that activity included Bank of America Visa payments, incentive compensation accruals and capitalized incentive compensation accruals. Please see the Payroll section for a detailed review of incentive compensation.



### 921 – Office Supplies and Expenses \$418,738

A total of thirteen 921 accounts make up the year-end balance of \$418,738. Audit reviewed the detail general ledger for all thirteen accounts. Activity in the accounts include service center overheads, amortization of prepaid expenses, and vendor vouchers.

Audit reviewed one invoice booked to account 30-40-13-00-921-03-00, Dues and Subscriptions. The invoice was Unitil Corporation annual dues to the American Gas Association for calendar year 2020. The invoice total was \$84,145, of which \$28,609 was allocated to NU-NH. The allocations were debited monthly to the 921 expense account. The remainder was allocated to NU-ME and FG&E. Audit recalculated the allocated amounts and verified them to the “Master Allocation Guidelines” without exception. The NU-NH portion agrees with the filing PUC 1604.01(a)-11 Attachment 1, page 1 of 1. The dues invoice notes in the “Important IRS Required Notice” at the bottom of page one, that “*the portion that is allocable to lobbying is 6.2%*”. Audit verified that \$1,774 (\$28,609 multiplied by 6.2%), which should be booked below the line for lobbying fees, was proformed out of the 921 account. See RevReq Schedule 3-10.

Audit reviewed an invoice from TM Squared totaling \$6,975 for CPR, AED, and First Aid training. A total of \$1,162.50 was booked to account 30-40-22-00-921-24-00, Safety - Shared Services. The remaining invoice total was allocated to FGE, electric and gas; NU Maine; UES; and Granite State Gas Transmission in the amount of \$1,162.50 each. No exception was noted.

Audit reviewed a travel and expense report in the amount of \$555 booked to account 30-40-80-00-921-18-00, Telephone Services – NH. Payment was for \$55.00 per month for January through October for cell phone reimbursement. No exception was noted.

### 923 – Outside Services Employed \$3,602,227

Fifteen 923 accounts make up the year-end balance of \$3,602,227. Audit reviewed the general ledger detail for all fifteen accounts. Audit notes that activity in the accounts include vendor vouchers, legal fee accruals, audit fee accruals, and USC service billings. The majority of the account balance is for Unitil Service Corp expenses.

Audit selected one invoice from account 923 for review in the amount of \$6,925 from OnSolve. The invoice is the Emergency Alert System (EAS) and Mobile Services from March 5, 2020 through March 4, 2021. Per the OnSolve website, the EAS provides urgent notifications and instructions to citizens. \$1,385 of the invoice was booked to account 30-40-22-00-923-15-00, OS-Emergency Management & Compliance. 20% of the invoice was booked to NuNH. Per the Cost Allocation Manual, it appears that 19%, or \$1,315.75, should have been booked to this account. Audit recommends removing \$69.25 from the rate case expense. **Audit Issue #4**

924 - Property Insurance \$2,896

The account total of \$2,895.81 was tied the following two general ledger accounts:

30-40-08-00-924-00-00	PROPERTY INSURANCE	\$ 8,391.81
30-40-10-00-924-00-01	PROPERTY INS CAPITALIZED	<u>\$(5,496.00)</u>
		\$ 2,895.81

Account 30-40-08-00-924-00-00 contained monthly amortization amounts for the prepaid property insurance. Account 30-40-10-00-924-00-01 contains monthly recurring journal entries of \$458 to capitalize property insurance expense.

Audit received copies of the property insurance binders that were in effect during calendar year 2020. The property insurance policy was renewed in May 2020. Audit received both the 2019 and the 2020 policy binders with the premium totals. Audit received a spreadsheet showing the allocation of the premiums to each company. Audit verified the premium amounts allocated to Northern in 2019 and 2020 were accurately booked to the Prepaid Property Insurance account 30-40-00-00-165-01-00 without exception.

Account 925, Injuries and Damages \$230,008

Account 925 contained a total of seven general ledger accounts resulting in a year-end total of \$230,007.50.

30-40-08-00-925-00-00	D & O AND FIDUCIARY	\$ 45,809.67
30-40-08-00-925-02-00	GENERAL LIABILITY	\$ 313,004.00
30-40-08-00-925-02-02	GENERAL LIABILITY CLAIMS	\$ 1,887.00
30-40-08-00-925-04-00	WORKERS COMPENSATION EXP	\$ 77,534.20
30-40-10-00-925-02-01	GEN LIAB CAPITALIZED	\$(177,984.00)
30-40-10-00-925-04-01	WORKERS COMP CAPITALIZED	\$ (33,995.15)
30-40-80-00-925-01-00	INJURIES & DAMAGES SAFETY	<u>\$ 3,751.78</u>
		\$ 230,007.50

Activity in the accounts include amortization of prepaid insurance expense, monthly insurance claim accruals, and vouchers for first aid supplies.

Audit reviewed the insurance policy binders for Directors and Officers Insurance, Fiduciary Liability Insurance, Crime Insurance, and Cyber Insurance. The policy periods were for a twelve month period that did not coincide with the calendar year. Due to this, Audit reviewed both the 2019 and 2020 general ledger activity for these policies. Audit was able to verify the premium amounts for each policy, as Audit was provided an allocation spreadsheet for each, to the prepaid injuries and damages account 30-40-00-00-165-01-01. On a monthly basis the premium amounts are amortized to expense account 30-40-08-00-925-00-00, D&O and Fiduciary.

Audit reviewed the Excess Liability Insurance policy that was in effect from 12/31/2019 through 12/31/2020. The total charges for the policy include the premium, broker fee and surplus tax fee. Please see the Tax section for information regarding the surplus tax. Audit was provided the premium and broker fee allocation amounts for each company. Audit verified these amounts to the Prepaid Injuries and Damages account 30-40-00-00-165-01-01. The monthly amounts are then amortized to general ledger account 30-40-08-00-925-02-00 General Liability.

During Audit's review of the prepaid Injuries & Damages account, it was noticed that the broker fee amount of \$13,321.07 was booked to the general ledger in January 2020 and December 2020. As this account is not included in the Company's rate base, no adjustment is necessary.

Audit reviewed the Worker's Comp insurance policy binder and allocation spreadsheet provided by the Company. The policy period was from October through October so Audit reviewed both the 2019 and 2020 journal entries. The spreadsheet provided the annual premium and monthly payment amount. The monthly payment amount is booked to the prepaid account 30-40-00-00-165-01-01, Prepaid Injuries & Damages Ins - NH on a monthly basis. The amounts are then amortized to the Worker's Comp expense account 30-40-08-00-925-04-00.

#### 926 – Employee Pensions and Benefits \$1,733,274

A total of thirty-eight, 926-Employee Pension and Benefit account make up the year-end total of \$1,733,274. Audit reviewed the activity in the general ledger for all of the accounts. Activity in the accounts include weekly 401k deposits to John Hancock, monthly pension expense transactions, health insurance reserve accruals, drug subsidy accruals and payments, life insurance premiums, monthly PBOP, and SERP. Other employee benefits include expenses for employee coffee station such as coffee, creamer, etc.

Audit reviewed a charge of \$865.86 booked to account 30-40-03-00-926-06-00, Employee Benefits Other. The invoice total was \$9,515 for the Employee Assistance Program for 1/1/20-5/31/20. Audit requested additional information from the Company regarding the allocation. They noted that the allocations is per person and NU-NH's portion was 9%. Audit recalculated the allocation and noted 9% of the invoice is \$856.35. As the difference of \$9.51 is immaterial, Audit does not recommend any adjustments.

#### *Pension Accounts*

Audit tied the net periodic benefit cost of \$546,677 for Pension from the Actuarial report supporting documentation to the following general ledger accounts:

30-40-03-00-926-02-01 FASB 87 – Pension - Service	\$ 336,984
30-40-03-00-926-02-20 FASB 87 – Pension – Other	<u>\$ 209,700</u>
	\$ 546,684

There is an immaterial difference between the actuarial report and the general ledger accounts of \$7.00. The Pension expenses of \$546,677, per the Actuarial Report, was also verified to filing Workpaper 4.1

The total Pension net periodic benefit of \$546,677 multiplied by the NU-NH Capitalization Rate of 48.76%, per Workpaper 4.1, calculated to \$266,560. Audit was able to verify the capitalized amount to the following two accounts with an immaterial difference of \$3.00:

30-40-10-00-926-08-00	Pension- SVC Capitalized	\$164,311
30-40-10-00-926-08-20	Pension – Other – Capitalized	<u>\$102,252</u>
		\$266,563

The USC net periodic benefit amount stated on the actuarial report is \$3,032,609. Workpaper 4.1 shows a total USC Pension expense allocated to NU-NH is \$601,973. Workpaper 4.1 also notes the USC Labor & Overhead Charged to NU-NH to be 19.85%. The USC total of \$3,032,609 multiplied by 19.85% equals \$601,973. The amount of \$601,973 was verified to year ending balance of the two following general ledger accounts with an immaterial difference of \$7.00:

30-40-10-00-926-02-10	Pension – USC Alloc – Svc	\$344,280
30-40-10-00-926-02-30	Pension – USC Alloc – Other	<u>\$257,700</u>
		\$601,980

The total Pension USC allocation amount of \$601,973 multiplied by the 31.51% USC Labor & Overhead to Construction noted on workpaper 4.1, calculated to \$189,682. Audit was able to verify they USC capitalized amount to the following two accounts with an immaterial amount of \$2.00:

30-40-10-00-926-08-12	Pension – USC Alloc – SVC Capitalized	\$108,480
30-40-10-00-926-08-30	Pension – USC Alloc – Other deferred	<u>\$ 81,204</u>
		\$189,684

No exceptions were noted with the review of the Pension and Pension capitalization expense accounts.

#### *PBOP Accounts*

Audit was able to verify the PBOP net periodic benefit cost of NU Union and NU non-union from the Actuarial Report supporting documentation to the following two general ledger accounts:

30-40-03-00-926-09-00 SFAS 106- PBOP – Service	\$249,756
30-40-03-00-926-09-19 SFAS 106- PBOP – Other	<u>\$148,140</u>
	\$397,896

There is an immaterial difference between the GL accounts and the actuarial report of \$7.00. The Actuarial Report expense amount of \$397,889 was verified to filing Workpaper 4.2

The total PBOP net periodic benefit of \$397,896 multiplied by the NU-NH Capitalization Rate of 48.76%, per Workpaper 4.2, calculated to \$194,014. Audit was able to verify they capitalized amount to the following two accounts:

30-40-10-00-926-17-00	PBOP- SVC Capitalized	\$121,786
30-40-10-00-926-17-19	PBOP – Other – Capitalized	<u>\$ 72,228</u>
		\$194,014

The USC net periodic benefit amount stated on the actuarial report is \$1,510,206. Workpaper 4.2 shows a total USC PBOP expense of \$299,776 and also notes the USC Labor & Overhead Charged to NU-NH to be 19.85%. The USC total of \$1,510,206 multiplied by 19.85% equals \$299,775. The amount of \$299,784 was verified to year ending balance of the two following general ledger accounts:

30-40-10-00-926-09-10	PBOP – USC Alloc – Svc	\$276,744
30-40-10-00-926-09-29	PBOP – USC Alloc – Other	<u>\$ 23,040</u>
		\$299,784

The total PBOP USC allocation amount of \$299,784 multiplied by the 31.51% USC Labor & Overhead to Construction noted on workpaper 4.2, calculated to \$94,461. Audit was able to verify they USC capitalized amount to the following two accounts with an immaterial difference of \$3.00:

30-40-10-00-926-17-12	PBOP – USC Alloc – SVC Capitalized	\$87,204
30-40-10-00-926-17-29	PBOP – USC Alloc – Other deferred	<u>\$ 7,260</u>
		\$94,464

No exceptions were noted with the review of the PBOP and PBOP capitalization expense accounts.

#### *SERP Accounts*

As the SERP is for Executives, which are at the USC level, the full SERP is attributed to USC. The USC net periodic benefit amount stated on the actuarial report is \$1,924,767. Workpaper 4.3 shows a total USC SERP expense allocated to NU-NH of \$382,066 and also notes the USC Labor & Overhead Charged to NU-NH to be 19.85%. The USC total of \$1,924,767 multiplied by 19.85% equals \$382,066. The amount of \$382,066 was verified to year ending balance of the two following general ledger accounts:

30-40-10-00-926-11-10	SERP – USC Alloc – Svc	\$ 56,194
30-40-10-00-926-11-31	SERP – USC Alloc – Other	<u>\$325,872</u>
		\$382,066

The total SERP USC allocation amount of \$382,066 multiplied by the 31.51% USC Labor & Overhead to Construction noted on workpaper 4.3, calculated to \$120,389. Audit was able to verify they USC capitalized amount to the following two accounts:

30-40-10-00-926-18-12	SERP – USC Alloc – SVC Capitalized	\$ 17,707
30-40-10-00-926-18-31	SERP – USC Alloc – Other deferred	<u>\$102,682</u>
		\$120,389

Refer to **Audit Issue #5**

928 – Regulatory Commission Expense \$441,705

A total of three 928 accounts make up the year-end balance of \$441,705 in the Regulatory Commission Expense account. The following accounts, in the amount of \$58,225 was noted as flow-through as it is for residential low income assistance, reviewed as part of the annual Winter Cost of Gas audits:

30-49-01-77-928-03-00      Reg Comm Exp – Assessments-RLIARA      \$58,225

The remaining balance of \$383,480 is comprised of the following two general ledger accounts:

30-40-01-00-928-01-00	Reg Comm Assessment/Fees-NH	\$368,964
30-40-01-00-928-02-00	Reg Comm Exp – Misc – NH	<u>\$ 14,516</u>
		\$383,480

Account 928-01 contained amortization of the prepaid PUC assessment. Account 928-02 contained monthly target distribution percentage allocations and vendor vouchers for a newspaper publication and stenography copies.

Audit noted the PUC Assessment fees for 2020, as noted in the Assessment Booklet from the PUC’s website, as the following:

Assessment Due	Gas	IESR	Total
January 2020	\$ 76,861	\$ 26,196	
April 2020	\$ 76,861	\$ 26,196	
July 2020	\$ 58,303	\$ 21,959	
October 2020	\$ 72,632	\$ 26,841	
Total	\$284,657	\$ 101,192	\$ 385,849

IESR as noted in the above graph represents the initials for Imputed Energy Service Revenue.

Audit reviewed the prepaid account 30-40-00-00-165-02-00, Prepaid NH PUC Assessment and noted monthly entries in the amount of \$36,760. \$30,747 of that amount is noted as base and \$6,013 is noted as flow-through. The amounts were verified to the following two accounts:

30-40-01-00-928-01-00	Reg Comm Assessment/Fees-NH	\$30,747
30-49-01-77-928-03-00	Reg Comm – Assessment - RLIARA	<u>\$ 6,013</u>
		\$36,760

Filing Schedule RevReq-3-9 shows the total test year Regulatory Assessment recovered through base rates to be \$368,964 which is the year-end balance in account 30-40-01-00-928-01-00, Reg Comm Assessments/Fees – NH.

Audit noted that the assessment spread is documented in the 2020 CAM as follows: *“Regulatory directives from the NHPUC govern how Northern accounts for and recovers regulatory assessments. Regulatory assessments from the NHPUC are allocated between distribution and supply based on amounts determined in the most recent base rate filing. The total NHPUC payment recovers the approved annual amount through base rates and the remainder is assigned to the RLIARA reconciling mechanism.”*

### 930 – Miscellaneous General Expenses \$141,428

A total of six accounts make up the year-end balance of \$141,428 in account 930, Miscellaneous General Expenses. Audit reviewed the activity in the detail general ledger for all six accounts. Activity in the accounts included payroll, vendor vouchers, and Bank of America Visa.

Account 30-40-10-00-930-10-00, Misc Exp – Pandemic Costs-NH had a year end-balance of \$100,284. Schedule RevReq-3-11, Pandemic Cost Adjustment, notes this amount to be removed from the test year. See also the section of this report, COVID-19.

Audit selected four invoices from the 930 accounts to review in detail. The first invoice reviewed was from Northeast Gas Association. The invoice total was \$15,000 and \$6,000 was booked to account 30-40-80-00-930-03-00, Dues to Organizations-NH. The remaining amount was allocated \$6,000 to NU-ME and \$3,000 to FGE.

Audit reviewed a Bank of America Visa invoice. The invoice totaled \$2,477 and \$51.00 was booked to account 30-40-15-00-930-20-00, Misc General Exp – Statutory Rep Fees. The total charge was \$102 paid to the State of NH for the Northern Annual Report Filing. The invoice expense was split 50/50 with NH and ME.

Audit reviewed an invoice from Matter Communications in the amount of \$5,092.48 booked to account 30-40-24-00-930-54-00, Media Services. The invoice notes it is *“For professional services rendered in connection with the media and public relations retainer for the State of New Hampshire”*. The invoice is allocated between UES and NU 50/50. Audit questioned why the allocation was 50/50 and not 70/30 and their response was as follows:

*“...it’s one of our typical monthly PR retainer bills. The reason it is charged 50/50 is that our proactive PR work attempts to provide a balance of proactive PR stories supporting our electric and gas business. So the work isn’t divided up 70/30 based on our customer base, but instead on a 50/50 balance of gas and electric PR.”*

The final invoice reviewed by Audit from account 930 was for \$9,250. A total of \$ 1,850 was booked to account 30-40-24-00-930-54-00, Media Services. FGE gas, FGE electric, UES and NU Maine all received allocations in the amount of \$1,850. The invoice noted it was invoice 1 of 2 for a journey mapping study.

931 – Rents \$23,244

The following two general ledger accounts were verified to the 931, Rents year-end balance of \$23,244:

30-40-10-00-931-00-00	RENT- GARAGE SPACE - NH	\$11,922.48
30-40-10-00-931-31-00	MISC. EXPENSES	<u>\$11,321.60</u>
		\$23,244.08

Audit reviewed the detail general ledger for both accounts and noted activity for monthly charges for Plaistow Storage I account 931-00 and one entry in account 931-31 for target distribution percentage allocations.

932/935 – Maintenance of General Plant \$135,979

Four accounts summed to the year-end account balance of \$135,979 in account 935, Maintenance of General Plant. Audit reviewed the activity in the accounts and noted that activity included maintenance for facilities in Portsmouth, Plaistow, and office equipment financing payments.

**Payroll**

There are four different sources of payroll: USC Salary, USC Hourly, Northern Salary, and Northern Hourly. The USC payroll is allocated to Northern through the monthly service billing. Please see the USC Service Billing section for more information regarding the service billing.

Northern employees are either salaried and get paid semi-monthly or hourly and paid on a weekly basis. Northern salary employees do not complete timesheets. Fixed allocations for each employee are provided to payroll at the beginning of the year. Payroll enters the allocation into ADP and that data is used to post the expenses to the appropriate general ledger account.

Northern hourly employees complete their timesheets manually on a daily basis. The timesheets are provided to Operations Support Associates who key them into Web Ops, the time entry system, also on a daily basis. The supervisor reviews and signs the timesheets. Once all timesheets for the prior week are entered into Web Ops and approved by the supervisor, they are imported into the ADP system.

Audit reviewed the ADP contract which became effective February 28, 2007. The contract was general in nature stating which services ADP will provide. The payment terms of the contract were not stated.

On April 27, 2015, an addendum to the contract was signed modifying the agreement to include Essential ACA services. *“Essential ACA is a technology and software solution to assist in managing compliance needs related to the Affordable Care Act”.*



Audit verified with Northern that no additional changes have been made to the contract.

Audit reviewed, in detail, the United Steel Workers Union Contracts that were in effect during the test year. During 2020, the contract that was in effect since June 6, 2017 expired on June 5, 2020. A new contract went into effect September 6, 2020 through June 7, 2025. All of the applicable payroll selections that were made were verified to the Union Contract without exception.

Northern employees are paid on either a weekly or a semi-monthly basis. Weekly employees are paid as stated; weekly. Semi-monthly employees have two pay periods a month; the 1<sup>st</sup>-15<sup>th</sup> and the 16<sup>th</sup> – 30<sup>th</sup>/31<sup>st</sup>. The semi-monthly employees are paid on the 10<sup>th</sup> and 25<sup>th</sup> of each month. If the pay day falls on a weekend or holiday, the employee gets paid on Friday or the day before the holiday.

Audit reviewed the payroll data for the final pay period of 2020. For the weekly employees the final pay period was from December 20 through December 26, 2020 which was paid on December 31. The semi-monthly employees got paid on December 24, 2020 for the period of December 16 through December 31, 2020.

There were a total of nine semi-monthly employees on the 2020 employee listing. Audit selected four to review in detail. Semi-monthly employees do not submit timesheets so Audit reviewed their paystubs, W2s, and the payroll register. All four employees were paid for 86.67 hours on their paystub. The gross and salary pay noted on the payroll register matched their paystub. The year to date gross pay on the payroll register tied to the W2s. No exceptions were noted with the review on the semi-monthly payroll.

A total of thirty-seven union employees were noted on the employee payroll listing. Audit selected ten of those employees to review in detail. Audit reviewed the timesheets, pay stubs, W2s, and the payroll register for each employee selected. Audit verified each employee's time sheet hours to the hours noted on their pay stubs. Audit also verified the pay amount on the pay stub to the payroll register. W2s were verified to the gross pay amount noted on the payroll register. No exceptions were noted with this review.

Audit verified the union employees' hourly wages, meal allowance, stand-by pay and shift differential pay to the Union Contract. All union employees' pay rates were verified to the union contract without exception.

Audit reviewed in detail the year-end summary for payroll. This report was provided for both, weekly and semi-monthly paid employees. The payroll summary shows the gross payroll as \$4,587,333. The filing shows a total payroll of \$4,465,470, which is \$121,863 lower than the gross payroll. Northern provided a reconciliation between the two.

RevReq-3-4 Total NU-NH	\$4,422,756
Workpaper 2.3 Total Other Payroll	<u>42,713</u>
Total Gross Payroll per Filing	\$4,465,470
Difference between Actual Vs Target Incentive Comp	18,384
Employee Benefits – Other	29,520
Year-End Payroll Accrual	<u>73,959</u>
Gross Payroll per payroll registers	\$4,587,333

The reconciling items totaling \$121,863 were noted to be the difference between actual and target incentive compensation, employee benefits – other, and year-end payroll accrual amounts, all per Company records.

### Payroll Taxes

Audit requested and reviewed the W-3 Transmittal of Wage and Tax Statement; Form 940, Employer’s Annual Federal Unemployment Tax Return (FUTA); Form 941, Employer’s Quarterly Federal Tax Return and the State Unemployment Insurance (SUI).

Audit reviewed the W-3 reports for both weekly and semi-monthly payroll and verified the gross wages for the year to the corresponding payroll registers without exception.

### *FICA*

FICA tax expenses represent the employer portion of the Medicare and Social Security tax. The general ledger and the filing show account 30-40-03-00-408-03-10, Taxes FICA – NH with a year-ending balance of \$224,247.22. The total FICA per the W-3s is \$334,115.16. During the year there were adjustments made to the general ledger for the Employment Retention Credit (ERC) in the amount of (\$87,364.16) and (\$20,000) for the Families First Coronavirus Response Act (FFCRA). The difference between the year-end general ledger balance and the total FICA for the year, while taking into consideration the adjustments, is \$2,503.78.

Audit requested the Maine/NH payroll split for the Form 941. The Company has provided, to Audit, both the NH and Maine year-end payroll registers. Audit was unable to verify the 941 via the payroll registers. The Company has reached out to ADP for assistance regarding the matter. **Audit Issue #6**

### *FUTA*

Northern provided the Form 940, Employer’s Annual Federal Unemployment Tax Return. The total FUTA tax deposited for the year on the 940 is \$4,550.86. This total includes FUTA tax for NH and Maine.

Audit reviewed all of the 2020 payroll registers for both NH and Maine. Audit was unable to verify the NH portion of the FUTA tax, in the amount of \$1,638.88, to general ledger account 30-40-03-00-408-04-10, Taxes Federal Unemployment – NH. **Audit Issue #6**

### *Form 941*

Northern provided the Employer's Quarterly Federal Tax Returns which included NH and Maine. The Company also provided the NH and Maine year-end payroll registers. Audit was unable to verify the amounts on the Form 941 to the payroll registers. As noted above, the Company has reached out to ADP for assistance on the matter. **Audit Issue #6**

### *SUI*

General ledger account 30-40-03-00-408-06-11, Taxes Unemployment – NH has a year ending balance of \$1,135.17. The ADP quarterly New Hampshire SUI reports show the total liability as \$1,338.75, a difference of \$203.58.

SUI rates change two times a year. If the SUI has been over-collected, ADP will credit Northern's bank account. One credit hit the Taxes Unemployment – NH GL account in the amount of \$187.04. This credit and the monthly payroll accruals that are performed is what resulted in the difference in the ADP SUI reports and the general ledger ending balance.

### *Capitalized Payroll Taxes*

General ledger account 30-40-10-00-408-10-00, Payroll Taxes Capitalized- NH had a year ending balance of \$161,795.31. Audit reviewed the activity in the account and noted monthly entries for payroll taxes capitalized. There were also eight entries for miscellaneous plant adjustments during 2020.

Payroll taxes capitalized were verified to specific work orders during the plant review. Please see the Plant section for more information.

### Payroll and Vacation Accruals

Northern noted, "*The year-end payroll accrual is calculated based on actual payroll from early December. The accrual calculation uses actuals prorated by the [number] of days that need to be accrued for the calendar year*". Audit requested the payroll accruals booked for the end of the year. Northern provided the December accruals journal entries which were for the payroll week ending 12/19/20 and for the payroll weeks ending 12/26/20 and 12/31/2020.

Audit reviewed the documentation and randomly selected general ledger accounts to verify. Audit was able to tie the 12/19/20 and the 12/26/20-12/31/2020 from the supporting documentation to the general ledger accounts selected without exception.

The year-end balance in account 30-40-00-00-174-05-00, Vacation Accrual – NH is \$104,250.33. Employees carry-over any vacation time they have accrued but not used. Northern provided documentation showing how the accrued amount was determined. The spreadsheet shows the vacation entitlement for the year, per employee, perfect attendance bonus of 8.0 hours for each qualifying employee, 2019 carry-over vacation, 2020 used hours, and the balance as of December 31, 2020. The hourly balance is multiplied by the employees' rate of pay to give a

monetary value to the vacation time. Per the documentation, the vacation accrual amount was \$104,250.33.

The December accrual journal entry was in the amount of (\$14,532.10). Documentation provided showed that account 30-40-00-00-174-05-00 has an unadjusted balance of \$118,782.43. In order for the general ledger account balance to match the vacation amount to be paid, a debit entry of \$14,532.10 was needed to balance the account. No exceptions were noted with the review of the vacation accrual.

### Incentive Plans

The purpose of the management incentive plan is to provide executives with significant incentives related to the performance of the Corporation, thereby motivating them to maximize their performance on the Corporation's behalf. Executives receive a cash award if quantitative goals, that are set by the Compensation Committee, are met. Each Officer's target award is established as a percentage of base salary. Awards may be more or less than the target award depending on the results achieved. The Compensation Committee has the authority to increase or decrease the incentive plans, including cash and stock, or can recommend paying no incentives even when goals have been met.

The non-management incentive plan is for all employees of the Corporation who are not selected to participate in the management incentive plan. However, any employee who is covered by a collective bargaining agreement (CBA) cannot participate unless the CBA states they can. The employee's target award is also based on base salary earned during the applicable performance period. The amount of incentive earned by each participant depends upon the degree of achievement of the performance standards for each performance objective and the percentage weighting assigned to it. An incentive award will not be paid to anyone who is no longer employed with the Company on the award payment date, with the exception of official retirees who receive a prorated award based on when their retirements occurred during the program year.

Incentives are accrued monthly to general ledger account 30-40-00-00-242-26-00, Accrued Incentive Compensation – NH. Incentives are paid in February for the prior calendar year. On February 29, 2020, \$77,376.18 in incentive payments was expensed to Northern. Northern provided to Audit a listing of the employees who received incentive compensation pay and the amount paid. The account balance at the end of 2020 was \$58,992. No exception was noted.

### Pension, Supplemental Executive Retirement Plan (SERP) and Post-retirement Benefits Other than Pension (PBOP)

Per the Direct Testimony of Closson and Conneely, beginning on bates page 000306, Unital Service sponsors the Unital Corporation Retirement Plan (Pension Plan). The Pension Plan retirement benefits are based on the employee's level of compensation and the length of service. It was noted that at the end of 2020, the Pension Plan covered approximately 700 people with 225 of those currently receiving benefits. The retirement plan was closed to non-union new hires

on January 1, 2010 and to UES union employees hired following April 1, 2012. The new hires are eligible for the 401(k) plan.

Unitil Service also maintains a Supplemental Executive Retirement Plan, (SERP), a non-qualified defined benefit plan which is self-funded. The SERP is designed to encourage the participating executives to continue service until retirement. It also provides retirement benefits comparable to other utilities once added to other retirement income on the executive.

The SERP was closed to new participants in 2018 and currently provides benefits to four retired executives and two active employees are eligible. Audit has made payment of SERP expenses by ratepayers an issue in several prior utility Audit reports and understands that Northern disagrees that only shareholders should pay for this supplemental benefit. Audit encourages Northern and the Department of Energy staff to specifically resolve this issue, in the context of the instant rate case. Refer to **Audit Issue #5**

A PBOP is also sponsored by Unitil Service. The PBOP provides health and insurance benefits for retirees and their spouses under the age 65 and a Medicare Supplemental insurance plan for retirees and their spouses over 65. Also included are partial reimbursement of Medicare premiums and a paid-up life insurance benefit for retirees. The Direct Testimony of Closson and Conneely notes, *“through the end of the test year, the PBOP provided health and welfare benefits to approximately 270 employees and 327 retirees and their beneficiaries”*. Audit requested clarification of the “270 employees”. The Company indicated that the reference is to 270 employees who, if they meet certain eligibility requirements, will qualify for future benefits once they reach retirement age.

The PBOP was modified as on January 1, 2010 to include a contribution of 20% of the cost of retiree medical benefits and no partial reimbursement toward Medicare premiums for employees retiring after 1/1/10. Employees hired after 1/1/10 will receive subsidized medical insurance until age 65 and not will be eligible to receive a Medicare supplemental plan after age 65.

The Pension and PBOP plans cover both union and non-union employees equally and the provisions of the plans and benefits provided apply to management and non-management with few exceptions.

Audit received and reviewed the Actuarial Reports for the Pension Plan, SERP, and PBOP. UES also provided a spreadsheet to Audit which took the data from the Actuarial Reports and put them in an easy to read format that tied to the General Ledger.

Audit reviewed account 30-40-00-00-182-04-10, Regulatory Asset – Pension FAS 158 which had an ending balance of \$6,094,495.51. Via the spreadsheets, Audit was able to tie the balance to the Actuarial Report. The spreadsheets noted that \$2,288,598 of the balance was Northern direct and \$3,805,897 was USC Attributed. The spreadsheet notes the \$64,895 in the Prepaid Pension account 30-40-00-00-165-04-01 in the Pension total.

Account 30-40-00-00-182-04-09, Regulatory Asset – PBOP FAS 158 had an ending balance of \$1,715,879.95. The account balance at year end was verified to the Actuarial Report through the reconciliation spreadsheet provided by Northern. The spreadsheet noted that at year-end \$917,779 of the balance was Northern direct and \$798,101 was USC Attributed.

Account 30-40-00-00-182-04-11, Reg Asset – SERP, contained a year-end balance of \$905,087.24. Audit was able to verify the ending account balance to the Actuarial Reports via the spreadsheet provided by Northern. As the SERP is for executives the full year-end balance is USC attributed. Refer to **Audit Issue #5**

There are three additional 182 accounts for PBOP, Pension and SERP. Audit received the following response regarding these accounts:

*“The Company is required to follow ASU 2017-07 (“ACCOUNTING STANDARDS UPDATE 2017-07—COMPENSATION—RETIREMENT BENEFITS (TOPIC 715): IMPROVING THE PRESENTATION OF NET PERIODIC PENSION COST AND NET PERIODIC POSTRETIREMENT BENEFIT COST”) for GAAP purposes and external reporting requirements. These accounts were created, and tracking of the activity for those accounts was implemented, to comply with GAAP. The Company has not changed how it accounts for these costs for FERC and ratemaking purposes. As shown below, there is a net zero impact.”*

30-40-00-00-182-04-19	Regulatory Asset – Other PBOP	\$ 386,245
30-40-00-00-182-04-20	Regulatory Asset – Other Pension	474,483
30-40-00-00-182-04-21	Regulatory Asset – Other SERP	235,851
	Total	<u>\$1,096,579</u>
30-40-00-00-101-90-00	NH Gas Plant in Service (GA Contra)	(\$1,123,255)
30-40-00-00-108-90-00	Accum Depr General Plant (GA Contra)	26,676
	Total	<u>(\$1,096,579)</u>

#### Active Employee Benefits

The Company provides a benefit package to nearly all active employees. Benefits included in the package are medical, dental, vision, life and long-term disability insurance plans. Also included is a defined benefit pension plan or a 401(K), in which the Company matches contributions. Other additional benefit plans and policies are also available.

#### Retired Employee Benefits

The Company provides non-union employees with company-paid life insurance and company-subsidized medical insurance to eligible retirees. Union employees receive retirement benefits as negotiated in the CBA.

#### Severance Pay

Per the Company’s response to Data Request, Energy 4-25, a total of \$60,286 in severance expense was booked during the test year. The normalized severance amount of \$30,339 is included in the Operations and Maintenance portion of the rate case. Audit requested clarification of the normalized amount, and was informed:

*“The Company calculated a five-year average (2016-2020) severance expense based on actual severance expense, adjusted for one severance expense payment allocable to NU-NH of \$17,285 in 2020. This resulted in a five-year average of normalized severance expense of \$30,339 (again this amount excludes one severance payment).”*

Testimony from Goulding and Nawazelski, Bates 000076, states:

*“As reflected in Schedule RevReq-3-12, we have reduced test year severance expense by \$29,947. The Company believes that severance expense is a periodically recurring expense but that the test year expense may not be a representative level. Therefore, the Company normalized test year expense to reflect a representative test year level to be recovered in rates, calculated as the average of the most recent five-year expense amounts.”*

Audit verified that the reported severance expense for the test year of \$60,286 less the \$29,947 adjustment reflected in Schedule RevReq-3-12, sums to the normalized amount of \$30,339.

Audit requested the GL information showing the amounts of severance booked to each account. Northern provided the following regarding severance:

*“The severance amount of \$60,286 includes both NU-NH and Unitil Service level severance expense. The NU-NH level net expense of \$956 was charged to 30-40-80-00-885-05-00 UNPROD TIME/OTHER – NH. The USC level net expense of \$59,330 was charged to 30-40-10-00-923-03-00 OS UNITIL SERVICE CORP-NH.”*

Audit notes that the severance amounts noted in the Company’s response to Data Request 4-25 and in Schedule RevReq-3-12 is only the portion of severance that was expensed to Northern. Additional amounts were capitalized as noted in the explanation below.

Audit also requested payroll information to verify the severance amount booked to Northern. The Company provided the payroll Master Control for three USC employees and one Northern employee who received severance payouts in 2020.

The total severance paid to the three USC employees totaled \$436,404. That amount was allocated to NU-NH at 19.85% or \$86,626. A capitalization rate of 31.51% was used to charge \$27,296 of the Northern severance total to Construction Work in Progress. The remaining amount of \$59,330 was expensed to general ledger account 30-40-10-00-923-03-00, as noted in italics above.

The total severance paid to the Northern employee was \$1,866. A capitalization rate of 48.76% was used and \$910 was booked to Construction Work in Progress. The remaining \$956 was booked to expense account 30-40-80-00-885-05-00, also noted in italics above.

## Insurance Policies

Audit reviewed a listing of the insurance policies the Unitil Corporation holds. Unitil Corp. holds insurance for Directors & Officers liability, excess liability, cyber, crime, property, auto, workers comp, kidnap and extortion, and fiduciary.

The insurance binder for each of the policies noted above was provided to Audit for review. Please see the Operations & Maintenance section for the detail regarding this review.

## Vehicle Usage

A total of twenty-six Northern employees use a company vehicle for personal use. The vehicle usage is tracked per IRS regulations by either Commute Use or by Personal Use. Per the Unitil policy on use of an employer-provided vehicle, the definitions of Commute Use and Personal Use are as follows:

*“Commute Use – Employer-provided vehicle used for company business only, except to commute to and from work. A set rate is charged daily to the employee for this use.*

*Personal Use – Employer-provided vehicle used for both personal and company business. A mileage log record is maintained by the employee and submitted to Human Resources for mileage rate charges.”*

Also, per the Unitil policy, there are two valuation methods to determine the taxable portion to the employee:

*“Commuting Valuation Method: This is the method used when the company vehicle is assigned to an employee to be used to respond to emergency situations from home when necessary. The employee uses the vehicle to commute to and from work, but it is not used for any other personal purposes. A daily set rate is charged to the employee for this personal commuting use. The round trip rate is \$3.00.”*

*“Annual Lease Valuation: This method uses a published annual lease valuation table to determine the annual lease value (ALV), based on a vehicle’s fair market value...The car’s ALV is multiplied by the percentage of personal use to determine the taxable portion of the car’s value. The amount that is included in the employee’s income is the percentage of total miles devoted to personal use times the annual lease value of the vehicle, plus \$.055 per mile for fuel.”*

Audit received the W-2s of all twenty-six employees who used a company vehicle for personal use during 2020. Audit reviewed the weekly and semi-monthly payroll registers and verified the amounts on the W-2s totaled the amount noted in the payroll registers. No exceptions were noted with the review of personal usage of company vehicles.



## **Taxes**

### **Prepaid Property Taxes \$775,410**

Audit verified the reported Property Tax Prepayments on the 2020 NH PUC Annual report to the general ledger account 30-40-00-00-165-11-00 Prepaid Property Tax.

Audit reviewed the general ledger for prepaid property taxes to account #30-40-00-00-165-11-00 which reflected a beginning balance of \$775,410 test year debits of \$5,743,378, and credits of \$5,743,378 and an ending balance of \$775,410. The general ledger details the accrual for each month and the true up of prior estimated prepaid property taxes. The Company indicated the monthly accrual during 2020 is 1/12<sup>th</sup> of the most current property tax bills' total liability as they do not book the prepaid property tax expense using one half of the 2020 second issue property tax bills. Audit reviewed the property tax payment accrual schedule. More detail on the 2020 prepaid property tax expense can be seen in docket DG 21-123 as well as the September 29, 2021, Final Audit Report on the Regulatory Cost Adjustment Mechanism for the recovery of property taxes.

### **Regulatory Asset Deferred Property Taxes \$622,682**

The \$622,682 test year ending balance was reviewed in the DG 21-123 as well as the September 29, 2021, Final Audit Report on the Regulatory Cost Adjustment Mechanism for the recovery of property taxes. The charges were booked to account # 30-40-00-00-182-15-00. Audit verified the figures to the 2020 Annual Report and filing schedule 2.

### **Miscellaneous Deferred Debits**

\$148,904 in the 30-40-00-00-186-10-00 Property Tax Abatement Recoveries-LT-NH was verified to the 2020 annual report and filing schedule 2. The account began the test year with a \$372,386 account balance. There was (\$223,482) in net credit activity during the year. The account activity consisted of three entries of \$74,527 each in March, June, and December that were abatement reclasses. The abatement reclasses are described as the difference between long term and current prepayments. See the Asset section of this report for more information about the Miscellaneous Deferred debits.

### **Accumulated Deferred Income Taxes – Account #190**

NU does not have asset account #190 for ADIT. Refer to the section of this report for details related to account #283, Accumulated Deferred Income Taxes, on the liability side of the balance sheet.

### **Taxes Accrued – Account #236 (\$67,648)**

The filing schedule 2A reflects (\$67,648) for NH. The total was verified to 2020 Annual Report and to the 5 general ledger accounts below:

30-40-00-00-236-02-40 State BET-Current	\$ (63,600)
30-40-00-00-236-02-41 State BET-Prior	\$ 0
30-40-00-00-236-03-10 Taxes FICA-NU-NH	\$ (4,157)
30-40-00-00-236-04-10 Taxes-Fed. Unemployment-NH	\$ (2)
30-40-00-00-236-06-11 Taxes-State Unemployment-NH	\$ 112
	\$ (67,648)

Audit verified the State BET-Current account began the test year with a zero balance. Activity within the account reflected a net credit balance of (\$63,600). Offsets to the activity were noted in the NH BET Expense account # 10-30-40-00-408-02-18.

The State BET Tax-Prior account activity netted to zero during the test year. The account began the test year with a (\$288,000) credit balance with a net \$288,000 in activity during the test year. The State Income Tax prior account included state Business Enterprise Tax. Audit verified the estimates/accruals prepared by the Company were correctly done.

See the Payroll portion of this report for the FICA and Unemployment Taxes.

### **Sales Tax Payable (\$750,955)**

Audit reviewed the (\$750,955) the Company booked for Northern NH on the Filing Schedule 2A and the 2020 Annual Report. The (\$750,000) was verified to account # 30-40-00-00-241-19-03 Sales Tax Payable Canadian General Sales Tax. The account began the test year with a (\$449,849) credit balance and had a net (\$301,105) in credit activity during the test year to end the year with a (\$750,755) credit balance. The activity in the account related to CIS Utility billing transactions, Canadian foreign currency refunds, bank fee reconciliation, and Canadian sales tax refunds.

The Company Tax Department indicated Northern has a contract with Enbridge (formerly known as Union Gas) for 4 million MMBtus of storage located in Ontario, Canada. Although Northern is exempt from sales tax in Canada, they must initially pay the sales tax and then submit a filing each quarter to the Canadian Revenue Agency (CRA) in order to certify that the gas purchased or sold by Northern is not for consumption in Canada. Once the CRA makes this certification, the tax payments are then refunded to Northern.

The Company indicated the filing is a consolidated filing for Northern and not a specific state filing. The Company indicated historically the Company was tracking all taxes paid in Maine account # 30-50-00-00-241-19-03 and all refunds in NH account # 30-40-00-00-241-19-03. In June 2021 the Company split the taxes paid and refunds received by allocable states, for a better presentation in the respective GL accounts. The Company indicated the accounting for the payments or refunds, either separately or allocated, does not impact either division's cash balances, rate base, or revenue requirements.

**Accumulated Deferred Income Taxes— Accounts #281-283 (\$16,892,861)**

The combined Accumulated Deferred Income Tax total of (\$16,892,861), noted on the filing schedule 2A page 8 of 12, represents the net of the (\$22,009,122) Other ADIT, and the \$5,116,261. The debit balance of \$5,116,261 ADIT is the sum of 34 NH GL #283 accounts on the next page and the (\$22,009,122) Other ADIT are booked to two 283 general ledger accounts seen below. The Other-ADIT relate to federal and state accelerated depreciation. There are no accounts 281 or 282.

30-40-00-00-283-01-31 DEF-FIT Accelerated Depreciation-NH	(\$15,612,033)
30-40-00-00-283-02-31 Def SIT- Accelerated Depreciation-NH	<u>(\$6,397,089)</u>
Total Other ADIT-NH	(\$22,009,122)
30-40-00-00-283-XX-XX DEF FIT debit sum of 34 accounts	<u>\$ 5,116,261</u>
Combined Accumulated Deferred Income Taxes	<u>\$(16,892,861)</u>

Account	Account Description	Amount
30-40-00-00-283-00-23	ACC DEF FIT-Non-Current 27811	\$ (329)
30-40-00-00-283-00-43	ACC DEF SIT-Non-Current 27810	\$ (90)
30-40-00-00-283-01-34	DEF FIT-SFAS 106 OPEB- NH	\$ 657,604
30-40-00-00-283-01-35	DEF FIT-Pension FAS 87- NH	\$ (93,342)
30-40-00-00-283-01-42	DEF FIT-DefRate Case Costs-NH	\$ (1)
30-40-00-00-283-01-43	DEF FIT -Remediation-NH	\$ 303,866
30-40-00-00-283-01-51	DEF FIT-Transition Costs-NH	\$ (1)
30-40-00-00-283-01-52	DEF FIT-Transaction Costs-NH	\$ 615,059
30-40-00-00-283-01-59	DEF FIT-FASB 158 ADJ-PBOP-NH	\$ 456,119
30-40-00-00-283-01-60	DEF FIT-Pension FAS 158-NH	\$ 1,620,056
30-40-00-00-283-01-63	DEF FIT-SFAS 158 SERP-NH	\$ 240,593
30-40-00-00-283-01-64	DEF FIT-Insurance Claim Reserve-NH	\$ 1,299
30-40-00-00-283-02-34	DEF SIT-SFAS 106 OPEB-NH	\$ 261,237
30-40-00-00-283-02-35	DEF SIT-Pension FAS 87-NH	\$ (37,081)
30-40-00-00-283-02-42	DEF SIT-DefRate Case Costs -NH	\$ 1
30-40-00-00-283-02-43	DEF SIT-Remediaton-NH	\$ 120,713
30-40-00-00-283-02-51	DEF SIT-Transition Costs-NH	\$ 0
30-40-00-00-283-02-52	DEF SIT-Transaction Costs-NH	\$ 244,336
30-40-00-00-283-02-59	DEF SIT-FASB 158 ADJ -PBOP-NH	\$ 181,196
30-40-00-00-283-02-60	DEF SIT-Pension FAS 158-NH	\$ 643,576
30-40-00-00-283-02-63	DEF SIT-SFAS 158 SERP-NH	\$ 95,577
30-40-00-00-283-02-64	DEF SIT-Insurnace Claim Reserve-NH	\$ 516
30-40-00-00-283-11-38	DEF FIT- Bad Debt-NH	\$ 29,439
30-40-00-00-283-11-39	DEF FIT-Accrued Revenue-NH	\$ (496,807)
30-40-00-00-283-11-41	DEF FIT-Prepaid Property Tax-NH	\$ (150,298)
30-40-00-00-283-12-38	DEF SIT-Bad Debt-NH	\$ 11,694
30-40-00-00-283-12-39	DEF SIT-Accrued Revenue-NH	\$ (197,359)
30-40-00-00-283-12-41	DEF SIT-Prepaid Property Tax- NH	\$ (59,706)
30-40-00-00-283-91-59	DEF FIT-SFAS 158 PBOP-NH	\$ 307,177
30-40-00-00-283-91-60	DEF FIT-Pension FAS 158-NH	\$ (122,947)
30-40-00-00-283-91-63	DEF FIT-SFAS 158 SERP-NH	\$ 294,131
30-40-00-00-283-92-59	DEF SIT-SFAS 158 PBOP-NH	\$ 122,028
30-40-00-00-283-92-60	DEF SIT- Pensions FAS 158-NH	\$ (48,841)
30-40-00-00-283-92-63	DEF SIT-SFAS 158 SERP-NH	\$ 116,845
Total 283 NH accounts		<u>\$ 5,116,261</u>

Summary of \$5,116,261 ADIT 283 accounts

Audit verified a total of 34 ADIT general ledger accounts 283. There was one account that ended the year with zero balance. All 34 accounts had activity and summed to a \$5,116,261 ending balance. 17 of the accounts related to Deferred Federal Income Taxes while 17 related to

Deferred State Income Tax. The Deferred Federal Income Tax accounts consist of pension costs, accrued revenue, bad debt, debt discount, retirement, insurance costs, remediation, transition, transaction accelerated depreciation, and deferred rate case expenses. The Deferred State Income Tax accounts consisted of the same as the federal ADIT accounts.

Other Regulatory Liabilities (\$6,608,392) Northern NH

30-40-00-00-254-05-00 Regulatory Liability-FAS 109 Costs	\$36,300
30-40-00-00-254-05-01 Regulatory Liability-Regulatory Liability-ASC 740	(\$8,999,336)
30-40-00-00-283-05-01 Accum Def. (ASC 740) Gross-Up	<u>\$2,427,244</u>
Total Northern NH	(\$6,608,392)
30-50-00-00-254-05-01 Regulatory Liability-ASC 740-ME	(\$12,058,386)
30-50-00-00-254-13-00 Regulatory Liab-Forest Ave Gain	(\$242,039)
30-50-00-00-283-05-01 Accum Def (ASC 740) Gross-up	<u>\$3,382,953</u>
Total Northern ME	<u>(\$8,917,471)</u>
Total Maine and NH	(\$15,525,863)

Audit verified the net credit balance on the 2020 Annual Report of (\$15,525,863) for Northern for the 254 account and lone 283 account. Northern NH was allocated (\$6,608,392). Audit reviewed the calculations provided by the Company. The Company indicated the (\$6,608,392) is the Excess Deferred Income Tax Calculations from the Tax Cuts and Jobs Act, passed in December 2017, using the ARAM method approved by FERC and the IRS in 2018. The Tax Cuts and Jobs Act reduced the federal corporate tax rate from 35% to 21% which required companies to revalue deferred income tax amounts recorded on the balance sheet. Reporting entities that do not apply accounting guidance for regulated operations would record this adjustment in the income tax provision line of the income statement.

Northern, as a regulated utility, does apply the accounting guidance for regulated operations and established a regulatory liability for the effect of the tax rate adjustment, as that amount will ultimately be returned to customers over time using the average rate assumption method (ARAM). ARAM is the prescribed method to refund the excess deferred income taxes based on FERC and IRS guidelines. ARAM regulates the “flow back” of excess deferred income taxes through rates. The Company is proposing to amortize the excess deferral balance back to ratepayers over a 22-year time period.

The 254 Northern NH ASC 740 Regulatory Liability accounts did not have any activity during the test year. The Northern NH 283 ASC 740 Accumulated Deferred Income Tax account did not have any activity during the test year. Both tax accounts were deferred in 2018 to be in compliance with IRS and FERC accounting policies for accounting for the difference between permanent and temporary income tax rates.

The Maine account # 30-50-00-00-254-05-01 Regulatory ASC 740 ME had a beginning balance of (\$12,254,564) and a net \$254,178 in debit activity during the test year. The activity related to ARAM amortization. The account had a 2020 year ending balance of (\$12,058,386).

The Maine account # 30-50-00-00-254-13-00 Regulatory Liability Forest Ave Gain-ME began the 2020 year with a (\$449,519) credit balance. There was \$207,000 in net debit activity during 2020. There were twelve monthly transactions of \$17,290 to amortize the Forest Ave Gain Sale. The Maine account ended 2020 with a (\$242,039) credit balance.

The Maine account # 30-50-00-00-283-05-01 ADIT (ASC) 740 Gross Up ME had a beginning balance of \$3,437,982 and net credit activity of (\$55,028). The activity consisted of Maine ARAM amortization that were the result of the most recent outcome of the Maine rate case. The account had a 2020 year ending balance of \$3,382,953.

See also the Other Regulatory Liabilities within the Debt and Liabilities section of this report.

### **Overview of Federal/State Income Tax Accounting Process**

Each month the Company accrues taxes payable/refundable and the appropriate provision/benefit on the balance sheet and income statement. The Company utilizes the PowerPlan IT system, which includes PowerPlant as the plant in service component of the IT system. PowerTax is the tax calculating component of the IT system. The software is coded to recognize activity in accounts that have different book and tax treatment. Each begins with the book basis noted in the Company's general ledger, and each interfaces with the other. At the year-end NU examines the account maintenance log for new accounts that should be considered in the tax calculations. Adjustments made to figures for tax purposes such as payments made on behalf of OPEB were verified to Flexi screen shots. Flexi is the accounts payable system used by the Company and is tied into the accounts payable general ledger accounts. At year-end NU also performs calculations using current year actual results to true up estimates used during the prior 11 months. Such estimates include tax depreciation and repairs expense.

### **Tax Law Changes**

In December 2017 the Tax Cuts and Jobs Act was signed into law lowering the statutory federal income tax rate from 35% to 21%, effective January 1, 2018. In Accordance with GAAP ASC 740 the Company revalued ADIT based on the new tax law. The Company recorded a net \$15.4 million Regulatory Liability as a result of the ADIT revaluation per the 2020 Annual Report. Based on regulatory guidance from FERC, IRS Normalization Rules, and State Regulators, in the first quarter of 2018 the benefit of excess ADIT was subject to flow back to customers using the Average Rate Assumption Method (ARAM). ARAM reconciles excess ADIT at the reversal rate of the underlying book/temporary differences. The Company indicated the estimated flow back period would be approximately 19 years, per the Giegerich testimony, for the protected and unprotected excess ADIT. The NH liabilities will begin to flow back once the rate case proceedings have been finalized. (DE 21-030 for UES and DG 21-104 for NU-NH)

The Company included ideas as to how the excess ADIT would be refunded to customers. The Giegerich testimony indicates the Company is proposing an annual ARAM flow

back of \$302,218, as seen in filing schedule RevReq 3-18. The Goulding and Nawazelski testimony indicates the Company is proposing to offset the 2021 deferral balance of the Company's property taxes associated with HB 700. Applying the annual excess ADIT flowback for the years 2019-2020 or \$515,202. The Company indicates this would reduce the Company's property tax deferral balance that would have to be recovered as part of the proposed Regulatory Cost Adjustment Mechanism (RCAM) effective November 1, 2022.

In March 2020 the CARES Act was signed into law. The funding package related to Coronavirus relief. The CARES Act made changes to the NOL carryback periods, increases in interest deductibility limitations, AMT Refunds, and employee retention credits (ERC). The ERC is a 50% credit on employee wages for employees who are retained and cannot perform their job duties at 100% capacity as a result of Coronavirus Pandemic restrictions. The ERC is taken as a credit on the 941 Tax Form. In the third quarter of 2020 the Company recorded a \$87,364 reduction in employment tax expense that was recorded to the Taxes Other Than Income Taxes accounts.

### **Tax Sharing Agreement**

As provided in the filing, a Tax Sharing Agreement among the Unitil corporate affiliates was signed on September 10, 1985. Each affiliate is responsible to the consolidated return for its portion of taxes for which it would be responsible, had the affiliate filed a stand-alone return.

### **Review of Federal Taxes**

The Company provided the 2020 Federal Income tax returns. The internal tax schedule 27, supporting the calculations for the 2020 schedule M was provided. Audit was also provided with the 2020 NH Business tax returns.

### **Review of 2020 Tax Return**

Audit reviewed the 2020 federal tax return consolidated group Form 1120 for NU on a separate entity basis (information taken from consolidating income and deductions schedule). The 2020 Federal Return was prepared by Ernst and Young and was filed on October 15, 2021.

Audit verified that the consolidating schedules (which reflect the separate entity activity) and supporting schedules, tied to the consolidated return for 2020.

### **Review of 2020 Tax Worksheets**

The income tax worksheets provided by the Company reflected a breakdown of the total taxable net income, by division. The worksheets provided the reclassifications done by NH, adjustments, the temporary and permanent differences, and reconciled the book income to the taxable income. The Company also provided a reconciliation of the income and expenses

reflected on the tax returns (which tied to the income statement) to the various general ledger accounts.

The timing differences of accelerated depreciation vs. book depreciation are expensed to the 410 tax expense accounts and offset to accounts 281, 282, and 283, deferral accounts. Based on review of the components of the tax worksheets, Audit concludes that the schedule M (of the 2020 return), internal tax walkthrough worksheet is based on the books and records of Northern at 12/31/2020. The corporate tax returns are prepared by Ernst and Young in September of the following year. Once the returns are filed, the Company performs a return to accrual analysis and records adjustments to the Accumulated Deferred Income Tax (281-283 accounts) and Current Tax Prior Periods account 236 for any amounts filed on the tax return that were not considered in the year-end tax provision.

### **State Business Tax Returns**

Unitil Corporation filed its 2020 New Hampshire Business Tax returns as part of a combined (water's edge) return under Unitil Corporation. The return was prepared by Ernst and Young and filed on November 15, 2021. The consolidated federal return reported a consolidated gain of \$25,806,416 per line 28 on the 1120 however because NH is still using the IRC code of 1986 in effect on 12/31/2018 various adjustments totaling (\$17,816,542) were made to the federal income to arrive at the NH combined net gain of \$7,989,874 for 2020.

The combined NH return reflected an Adjusted Gross Business Profit total of (\$7,311,874) (after an add back of taxes of \$678,000) and NH taxable Water's Edge Taxable Business Profits of (\$4,507,902) after applying an apportionment factor of 0.616518. The Combined Business Profits tax rate for 2020 was 7.7% but the Company did not pay NHBPT in 2020 due to credits related to net income.

### **Breakout of 2020 Business Tax Return**

Audit reviewed all of the state tax returns, and summarized the Business Profits Tax and Business Enterprise Tax data for 2020 as follows:

Business Enterprise tax due	\$474,834
Business Profits Tax Due net BET Credit	<u>0</u>
Total Tax Due	\$474,834
Less: Estimated Tax Payments	(\$1,000,000)
Credit carried from prior period	<u>(\$192,872)</u>
Total tax overpayment	(\$718,038)
Amount of Overpayment to credit next year	<u>\$718,038</u>
Amount to be refunded	\$0

The 2020 return indicated that the Company had a Business Enterprise Tax Credit (BETCR) available for carry forward to 2020 and subsequent periods of \$718,038.



## **Property Taxes**

### **Municipal Property Tax and Abatements**

Audit requested and was provided with the municipal property tax invoices from 22 municipalities for second half of 2019, and all of 2020. Audit reviewed the municipalities for compliance with the franchise area, with no exception noted. Audit also reviewed the municipal invoices to ensure the statewide school property tax was not included in the tax bills. The Company indicated if a municipal bill includes a state education tax rate on the property tax bills the Company pays the total bill less the state portion of the rate. The DG 21-123 RCAM Final Audit Report issued on September 29, 2021, indicates there was \$167 in statewide education tax that needs to be removed. The Audit Report indicates this was not made an audit issue because of the relatively immaterial amount.

Brentwood	\$ 0.71
Dover	\$ 2.35
Rollinsford	\$ 43.00
Somersworth	<u>\$121.00</u>

**\$167.06 Total Statewide Education Tax per DG 21-123 Audit Report**

Audit reviewed the proforma adjustment on the RevReq 3-19 and noted an estimated increase of \$617,939. The proformed figures indicate there is a \$317 adjustment related to exclude a 2019 town of Greenland property tax bill overpayment. The filing also indicates there was a (\$688) abatement for the overpayment of property taxes related to the Town of Newington.

More details on the 2020 \$4,728,528 property tax expense details can be seen in the September 29, 2021, Final Audit Report on the DG 21-123 Regulatory Cost Adjustment Mechanism (RCAM) for the recovery of property taxes. The Report did not identify any issues associated with the municipal or state property tax expense.

There were no tax settlement agreements/abatements for the 2020 test year. More details can be seen in the RCAM DG 21-123 Final Audit Report issued on September 29, 2021.

### **State Utility Property Tax**

Audit reviewed the State Utility Property Tax Bill 2019 and noted the Company paid \$1,161,131 in tax based on a \$175,928,900 property valuation assessment multiplied by the \$6.60 tax rate per \$1,000 in assessed value. The Company made three quarterly estimated tax payments on the 2019 DP-255 of \$281,200 in April, June, and September. In December 2019 Northern paid \$317,531 as a final true up payment.

Audit reviewed the State Utility Property Tax Bill 2020 and noted the Company paid \$1,235,986 in tax based on an assessed value of \$187,270,600. The Company made three quarterly estimated tax payments on the 2020 DP-255 of \$319,311 in April, June, and September. The Company, in December 2020, paid \$278,053 as a final true up payment.

The Utility Property Tax is due annually on or before January 15. Estimates based on the tax for the preceding year are due on April 15, June 15, September 15, and December 15. Audit reviewed the Utility Property Tax Return (Form DP-255) for tax year 2019 and 2020.

### **Taxes Other Than Income**

The 2020 Annual Report Income Statement for Northern NH reflects total tax expenses of \$4,867,774. The total was verified to the general ledger and Filing Schedule 1. There were 48 total accounts of which 40 accounts did not have any activity/zero balance. There were 8 GL accounts with activity during the test year.

FICA-NH	30-40-03-00-408-03-10	\$ 224,247
Federal Unemployment-NH	30-40-03-00-408-04-10	\$ 1,639
State Unemployment-NH	30-40-03-00-408-06-11	\$ 1,135
NH Surplus Lines Tax	30-40-10-00-408-02-10	\$ 10,372
NH Business Enterprise	30-40-10-00-408-02-18	\$ 63,600
Local Property Taxes-NH	30-40-10-00-408-10-00	\$4,729,264
Local Property Abatements	30-40-10-00-408-12-01	\$ (688)
Payroll Taxes Capitalized	30-40-10-00-408-10-00	<u>\$ (161,795)</u>
<b>Total Tax Other Than Income, 2020 Annual Report</b>		<b>\$4,867,774 Per Filing Sch. 1</b>

For the FICA, Federal Unemployment, State Unemployment and Payroll Taxes please see the Payroll section of the Audit Report.

The Company booked \$10,372 to the NH Surplus Lines Tax. This is a tax on the Company's Cyber Insurance, Director and Officer, and Excess Liability insurance premium policies. The Company used Lockton as the insurance broker to purchase the policies through AEGIS Insurance Services Inc. The 30-40-10-00-408-02-10 account had net debit activity of \$10,372 during the test year. The surplus lines tax was allocated 19.03% to NU-NH, with the remainder allocated among UES, NU-ME, FGE, GSGT, Unitil Realty, and USC.

The Company booked \$63,600 to the 30-40-10-00-408-02-18 NH Business Enterprise Tax account. The account had twelve credit entries of \$5,300 per month to end the year with a \$63,600 ending balance.

The Company booked \$4,729,264 to the 30-40-10-00-408-10-00 Local Property Taxes-NH account. This account consists of municipal and statewide property tax expense for the 2020 test year. The account activity had \$5,743,695 in debits for the year and \$1,014,431 in credits to end the year with a \$4,729,264 test year ending balance. See the September 29, 2021, Final Audit Report on the DG 21-123 Regulatory Cost Adjustment Mechanism (RCAM) for the recovery of property taxes. The Report did not identify any issues associated with the municipal or state property tax expense.

The Company booked one entry only, (\$688) to the 30-40-10-00-408-12-01 Local Property Tax Abatements account. The entry that was for an abatement from the town of Newington.

The Company booked (\$161,795) in capitalized payroll taxes to the 30-40-10-00-408-10-00 account. The account activity had \$12,138 in debits for the year and (\$173,933) in credits to end the year with a \$(161,795) test year ending balance. The activity related to capitalized payroll taxes on employee labor for plant projects.

Each account balance was individually verified to the 2020 Annual Report pages 25 and 26, Taxes Charged and Adjustments during the year.

### **Federal and State Income Taxes**

The 2020 Annual Report for Northern NH reflects total tax expenses of (\$414,855) on page 11 lines 13 and 14. The total was verified to the following general ledger accounts and the Filing Schedule 1, page 2 of 12. Below is a review of the four accounts that had any activity during the test year.

Federal Income Tax Current-Gas-NH	30-40-10-00-409-01-30	(\$30,211)
State Income Tax-Cur BPT NH	30-40-10-00-409-02-30	(\$384,644)
<b>Total Federal and State Income Tax per Filing Schedule 1, Pg 2 of 12</b>		<b>(\$414,855)</b>
Fed Income Tax Non-Oper-NH	30-40-10-00-409-01-32	\$10,582 pro forma
State Income Tax-Non-Oper-NH	30-40-10-00-409-02-32	\$4,204 pro forma
<b>Total Taxes Charged per Annual Report Page 12 lines 51 and 52</b>		<b>(\$14,786)</b>
	<b>NET</b>	<b>(\$400,069)</b>

The two non-operating tax accounts were noted on the 2020 Annual Report Income State for Northern NH breakout as a below-the-line expense.

The total (\$400,069) was noted on the Filing Requirements, Schedule RevReq 3-21 page 3 of 4 as the sum of (\$19,629) and (\$380,440). Included in the total is the Non-operating account total \$14,786. The pro forma noted in the RevReq 3-21 represents the Federal/State Income Tax Non-Operating identified above.

The Company booked (\$30,211) in Federal Income Tax Expense to the 30-40-10-00-409-01-30 account. The account activity had \$5,735,828 in debits for the year and \$5,786,039 in credits to end the year with a \$(30,211) test year ending balance. Audit reviewed the 2020 federal tax return and supporting tax worksheets that were filed on October 15, 2021, to verify the federal income tax expense.

The Company booked (\$384,644) in NH Business Profits tax to the 30-40-10-00-409-02-30 account. The account activity had \$1,741,522 in debits for the year and \$2,126,166 in credits to end the year with a \$(384,644) test year ending balance. Audit reviewed the 2020 state tax

return and supporting tax worksheets that were filed on November 15, 2021, to verify the state income tax expense.

The Company booked \$10,582 in federal non-operating plant federal tax adjustments to the 30-40-10-00-409-01-32 account. The account activity had \$29,055 in debits for the year and \$18,473 in credits to end the year with a \$10,582 test year ending balance. These are the taxes on the below the line activity on the non-operating activity on the income statement. These tax adjustments are accrued at a 21% rate on the activity.

The Company booked \$4,204 in federal non-operating plant state tax adjustments to the 30-40-10-00-409-02-32 account. The account activity had \$11,542 in debits for the year and \$7,339 in credits to end the year with a \$4,204 test year ending balance. These are the taxes on the below the line activity on the non-operating activity on the income statement. These tax adjustments are accrued at a 7.7% rate on the activity.

### **Deferred Income Taxes**

The 2020 Annual Report Income Statement for Northern NH reflected a Deferred Income Tax expense figure of \$2,600,179. The total was verified to the general ledger and the Filing Schedule 1. There were 14 GL accounts for Northern NH. Below is a review of the accounts that had activity during the test year:

<b>Account</b>	<b>Account Description</b>	<b>Amount</b>
30-40-10-00-410-01-30	DEF FIT Exp.-Accel. Dep-NH	\$ 1,171,764
30-40-10-00-410-01-34	DEF FIT Exp.-SFAS 106-OPEB-NH	\$ (17,924)
30-40-10-00-410-01-35	DEF FIT Exp.-Pension FAS 87-NH	\$ 8,977
30-40-10-00-410-01-38	DEF FIT Exp.-Bad Debt-NH	\$ (15,772)
30-40-10-00-410-01-39	DEF FIT Exp.-Accrued Revenue-NH	\$ 567,686
30-40-10-00-410-01-45	DEF FIT Exp.-Remediation-NH	\$ (74,991)
30-40-10-00-410-01-64	DEF FIT Exp.-Misc.-NH	\$ -
30-40-10-00-410-02-30	DEF SIT Exp.-Accel. Dep-NH	\$ 774,540
30-40-10-00-410-02-34	DEF SIT Exp.-SFAS 106-OPEB-NH	\$ (7,121)
30-40-10-00-410-02-35	DEF SIT Exp.-Pension FAS 87-NH	\$ 3,559
30-40-10-00-410-02-38	DEF SIT Exp.-Bad Debt-NH	\$ (6,265)
30-40-10-00-410-02-39	DEF SIT Exp.-Accrued Revenue-NH	\$ 225,516
30-40-10-00-410-02-45	DEF SIT Exp.-Remediation-NH	\$ (29,791)
30-40-10-00-410-02-64	DEF SIT Exp.-Misc.-NH	\$ -
Total Northern NH		<b><u>\$ 2,600,179</u></b>

Audit reviewed the 14 Deferred Income Tax accounts. Seven of the accounts related to deferred federal income taxes and 7 to deferred state income taxes. The account activity was similar for both accounts such as bad debt, remediation, pensions, accrued revenue, accelerated depreciation, and miscellaneous costs.

Audit verified the net changes to the balance sheet (accounts #283) were included in the calculation using the PowerTax software, to prepare the schedule M of the Federal income tax form, as well as the state tax forms. Deferred Taxes on the Northern NH Excel Balance sheet provided to Audit were:

Accumulated Deferred Income Taxes-Other Property (283)	(\$22,009,122)	2 accounts
Accumulated Deferred Income Taxes-Other (283)	<u>\$5,116,261</u>	34 accounts
Total Accumulated Deferred Income Taxes per FERC	(\$16,892,861)	

## **Audit Issue # 1 Odorizer Spare Parts**

### **Background**

The Company replaced an odorizer.

### **Audit Issue**

The Company, on work order N-008070-00183448 net of a September 2019 AFUDC reversal, booked \$68,980 to plant in service, but did not retire an old odorizer from Plant in Service that is being kept as a spare part. Since the odorizer is being kept as a spare part the odorizer should be considered an inventory item.

### **Audit Recommendation**

The Company should remove the spare odorizer from the Plant in Service on the filing schedules and perform any adjusting entries moving it from Plant in Service to an Inventory item.

### **Company Comment**

The Company has reviewed its accounting records and determined that the original odorizer is not in the Company's books and there is no amount currently recorded in plant in service that should be reclassified to inventory.

### **Audit Response**

While Audit appreciates the Company's Comment, Audit had directly asked why the original odorizer had not been retired or moved from Plant in Service to the Inventory account, when Audit was told that it was being held as a spare. The response was that the odorizer is still capitalized on the books and included in Plant in Service. Based on the response to Audit's question, then the response to this issue, it is unclear if the odorizer was retired, or moved to the Inventory account, or when the general ledger posting may have taken place.

**Audit Issue #2**  
**Annual Reporting of the Accumulated Deferred Income Taxes (ASC 740)**

**Background**

The annual report balance for account #254, Other Regulatory Liabilities, totaled \$(15,525,863). Audit confirmed the Other Regulatory Liabilities total to the sum of the following general ledger accounts:

**NH Division**

30-40-00-00-254-05-00 Regulatory Liability-FAS 109 Costs – NH	\$ (36,300)
30-40-00-00-254-05-01 Regulatory Liability - ASC 740 – NH	(8,999,336)
30-40-00-00-283-05-01 Accumulated Deferred Income Taxes (ASC 740) Gross-Up	<u>2,427,244</u>
Total NH Annual Report Other Regulatory Liabilities	\$ (6,608,392)

**ME Division**

30-50-00-00-254-05-01 Regulatory Liability-ASC 740 – ME	\$(12,058,386)
30-50-00-00-254-13-00 Regulatory Liability – Forrest Ave Gain	(242,039)
30-50-00-00-283-05-01 Accumulated Deferred Income Taxes (ASC 740) Gross-Up	<u>3,382,954</u>
Total ME Annual Report Other Regulatory Liabilities	\$ (8,917,470)

Rounded Total Annual Reporting of Other Regulatory Liabilities      \$ (15,525,863)

**Issue**

The ASC 740 gross-up, account #283, is included within the #254 accounts on the annual report, instead of the related line for accounts #281-283.

**Recommendation**

The annual reporting for the ASC 740 gross-up, account #283, should be listed on the related line for the Accumulated Deferred Income Taxes, accounts #281-283.

**Company Response**

The Company presents the ASC 740 gross-up account in the same financial statement line item, Other Regulatory Liabilities, as the ASC 740 regulatory liability account that requires the gross-up amount.

**Audit Conclusion**

Audit understands the reflection of the ASC 740 as a Regulatory Liability and suggests renumbering the account to a -254 account. Inclusion of the -283 account on the NH PUC Annual report on the account line 254 is the issue at hand.

### **Audit Issue #3 Expenses Outside of the Test Year**

#### **Background**

Audit reviewed all Operations and Maintenance expense accounts to determine that the expenses reflected proper amounts and allocations for the test year.

#### **Issue**

Audit reviewed and invoice for Pixel and Pulp in the amount of \$3,770. \$754 of the total was charged to account 30-40-24-00-913-53-00, Customer Communication. The actual invoice noted the charges were for the January and February Newsletters and stock photos. The invoice was dated 12/18/2020 and due 1/17/2021.

#### **Recommendation**

Audit recommends account 913 be reduced by \$754.

#### **Company Response**

The Company acknowledges the invoice in question was for January and February 2021. The Company would also note that in December 2019, the Company paid an invoice from Pulp and Pixel in the amount of \$3,750, of which \$787.50 was charged to account 30-40-24-00-913-53-00, Customer Communication. This invoice noted the charges were for the January and February 2020 Newsletters and stock photos. The invoice was dated 12/17/2019 and due 1/16/2020.

Because the above invoice was posted in 2019 and the invoice noted by Audit was posted in 2020, there are 12 months of activity in the test year. Aligning the invoices to the actual period the costs represented would result in an adjustment increasing the test year expense by \$33.50 ( $\$787.50 - \$754.00 = \$33.50$ ).

#### **Audit Response**

Audit appreciates the Company Response, and agrees that the test year expense adjustment would be immaterial.



## **Audit Issue #4**

### **Expense Account Overstated**

#### **Background**

Audit selected one invoice from account 923 was reviewed in the amount of \$6,925 from OnSolve. The invoice is the Emergency Alert System (EAS) and Mobile Services from March 5, 2020 through March 4, 2021.

#### **Issue**

\$1,385 of the invoice was booked to account 30-40-22-00-923-15-00, OS-Emergency Management & Compliance. 20% of the invoice was booked to NU-NH. Per the Cost Allocation Manual, it appears that 19%, or \$1,315.75, should have been booked to this account.

#### **Recommendation**

Audit recommends removing the difference of \$69.25 from the test year expense total.

#### **Company Response**

The Company agrees with the inadvertent allocation issue described above and will reduce test year O&M by \$69.25.

#### **Audit Response**

Audit concurs with the Company Response, and as noted in Audit Issue #3, acknowledges that the amount is immaterial.

## **Audit Issue #5**

### **Supplemental Executive Retirement Plan**

#### **Background**

Unitil Service Company provides a non-qualified defined benefit plan for certain executives selected by the Board of Directors. The plan was closed to new participants in 2018, and currently provides benefits to four retired executives, with two active executives currently eligible.

#### **Issue**

As noted in the direct testimony of Closson and Conneely at Bates 000258 – 000259 *“Unitil Service also maintains a Supplemental Executive Retirement Plan (“SERP”), a non-qualified defined benefit plan which is self-funded. The SERP is designed to encourage service by the participating executives until retirement and to then provide a retirement benefit which, when added to other retirement income of the executive, will ensure a competitive level of retirement income when compared to other utilities. The SERP is a component of executive compensation that was evaluated in the Towers Watson 2019 compensation study and determined to be competitive with the peer group. Eligibility for participation in the Plan was limited to executives selected by the Board of Directors; the SERP was closed to new participants in 2018. Currently, the SERP provides benefits to four retired executives while two active employees are currently eligible.”* (underline added).

#### **Recommendation**

Audit believes that the shareholders and not the ratepayers should bear the burden of this incentive plan. As identified in the DE 21-030 Audit report, Audit believes that the closure of the plan confirms that the plan is, indeed, supplemental, thus should not be paid by ratepayers. It is also understood that Unitil disagrees with Audit’s interpretation.

#### **Company Response**

The Company disagrees and disputes that the closure of the plan confirms it is supplemental. The SERP was offered to select executives to ensure competitive payment of retirement income in order to attract, retain and motivate these employees designated by the Board of Directors. Beginning in 2019, a Non-Qualified Deferred Compensation Plan (NQDC Plan) was opened for qualifying employees and is a mutually exclusive plan from the SERP. That is, the NQDC Plan is open to certain qualifying employees that do not participate in the SERP. The Company believes that it must be able to pay its employees reasonable market level compensation so that it can meet the Company’s service obligation to customers and that the Company’s overall compensation, including incentive and supplemental compensation through the SERP and NQDC Plan, is consistent with that objective.

### **Audit Response**

As identified in the Unitil Energy Systems, Inc. audit report related to docket DE 21 -030, Audit does appreciate the input from the Company, and encourages the shareholders to bear the cost of these supplemental executive benefit plans.

Audit also encourages the Department of Energy Regulatory Staff and the Company to determine the appropriateness of any ratepayer vs. shareholder responsibility of paying for the supplemental plans, and ensure that any conclusions reached are so noted in potential settlement agreement documentation.

## **Audit Issue #6 Payroll Taxes**

### **Background**

Audit requested and reviewed the W-3 Transmittal of Wage and Tax Statement; Form 940, Employer's Annual Federal Unemployment Tax Return (FUTA); Form 941, Employer's Quarterly Federal Tax Return and the State Unemployment Insurance (SUI).

### **Issue**

Due to Northern Utilities being both a New Hampshire and Maine entity, the federal payroll tax forms include the total of both states.

Audit requested, and was provided, the two payroll registers for each state. Audit summed the totals from the year-end payroll registers and was unable to tie to amounts to Form 940 and Form 941.

Audit understands that the Company has been working diligently trying to obtain answers from ADP and other sources to assist in reconciling the payroll registers to Form 940 and Form 941.

### **Recommendation**

As noted above, Audit appreciates the effort the Company has made trying to provide answers to the above questions. However, Audit reminds the Company that the accuracy of the payroll tax returns ultimately resides with it. Audit requests the clarification documents if and when the Company receives them from ADP.

### **Company Response**

The Company acknowledges Audit's recommendation, and will provide a reconciliation and/or any further clarification as soon as it is available.

### **Audit Response**

Audit agrees with the Company Response, and will periodically check with the Company regarding the reconciliation.