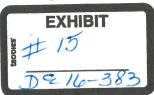
Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-1 Page 1 of 110

STATE OF NEW HAMPSHIRE Inter-Department Communication



DATE:

November 15, 2016

AT (OFFICE):

NHPUC

FROM:

Audit Staff

NH Public Utilities Commission

SUBJECT:

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

DE 16-383 – Test Year 12/31/2015 REVISED FINAL Audit Report

TO:

Tom Frantz, Director, Electric Division, NHPUC

Les Stachow, Assistant, Director Electric Division, NHPUC

Jay Dudley, Utility Analyst IV

Introduction

On March 30, 2016, Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities (GSE, Company) filed a notice of intent to file rate schedules, and on April 29, 2016 filed the rate schedules with the Commission. The filing proposed a temporary rate increase, a permanent rate increase, and a step adjustment for capital costs incurred through December 31, 2016.

Temporary rates were set in the current docket via Commission Order 25,917 issued 6/30/2016, representing a 2.12% increase on the average total residential bill. The effective date of the temporary rates was July 1, 2016.

One set of data requests was issued by the City of Lebanon on 6/9/2016, five sets of data requests were issued by the Office of the Consumer Advocate (OCA) and the twelve sets of data requests were issued by the Electric Division Staff beginning on May 27, 2016 through October 21, 2016.

Base rates in effect during the test year were approved in docket DE13-063 via Order 25,638, based on a 12/31/2012 test year.

Audit thanks the following Liberty employees for their assistance during the audit fieldwork: Steven Mullen; Heather Tebbetts; Tisha Sanderson; Cynthia Trottier; Darleen Helie; Robin Descoteaux; and Jim Bonner.

Corporate Structure

Liberty Utilities (GSE) is a subsidiary of Liberty Energy Utilities New Hampshire, which is a subsidiary of Liberty Utilities Co. Liberty Utilities Service Corp., which is the corporation

for which all American employees work, is also a subsidiary of Liberty Utilities Co. Liberty Utilities Co. is wholly owned by Liberty Utilities (America) Holdings LLC, which is 100% owned by Liberty Utilities (America) Co., which is 100% wholly owned by Liberty Utilities (Canada) Corp., which is 100% owned by Algonquin Power & Utilities Corp. Algonquin is traded on the Toronto Stock Exchange under the symbols AQN, AQN.PR.A and AQN.PR.D. Refer to OCA Data Request 1-5.1 for additional detailed information, and to the FERC Form 1 page 102.

Management and Structure

Liberty provides the Commission with a quarterly organizational chart, in compliance with the Commission Order 25,370 issued in the ENG docket DG11-040. Audit reviewed the charts and notes the following:

The position of NH President has changed four times in four years:

President – V. DelVecchio July 2012 – December 31, 2013

President – R. Leehr January 1, 2014 – July 31, 2014

President – D. Saad August 1, 2014 – September 23, 2015

President – D. Swain September 23, 2015 - present

Board of Directors

Audit requested and was provided with minutes of the Liberty Utilities (Granite State Electric) Corp. Board of Directors for the calendar year 2015. There are three members of the Board: Ian Robertson, Gregory Sorensen, and Richard Leehr.

In the February 2015 minutes, the directors approved opening an account with BlackRock Liquidity Funds (BLF) and approved D. Bronicheski, A. Kacprzak, and J. Peellegoa as signing officers.

In April 2015, a statement of unanimous consent appointed Daniel Saad as President, Sarah Knowlton as Secretary, and Kevin McCarthy as Treasurer. A listing of the officers of the Company, effective April 1, 2015 was included. Sarah Knowlton resigned as Treasurer effective April 1, 2015.

A unanimous consent dated July 7, 2015 appointed Kevin McCarthy as Treasurer and Secretary, and a revised listing of officers was included.

A statement of unanimous consent dated September 23, 2015 appointed David Swain as President.

Affiliate Service Agreements

During the test year the workforce in New Hampshire, for both GSE and EnergyNorth Natural Gas (ENG), were direct employees of Liberty Energy Utilities (New Hampshire) Corp. through May 16, 2015. The Company notified the Commission, via a letter dated 5/21/2015, that

all employees in New Hampshire would become employees of Liberty Utilities Services Corp. as of May 17, 2015. Revised affiliate service agreements were provided, in accordance with RSA 366:3. Docket DA 15-168 was opened, and the Commission Staff reviewed the contracts. The contracts replaced those which were approved by the Commission in Docket DA 14-179. The nature of the services provided and the terms of employees' employment did not change as a result of the transfer. The transfer consolidated all of the United States service companies' employees into one. The Commission Staff recommended approval of the affiliate service agreement, and by Secretarial Letter dated 9/15/2015, the Commission closed the docket without opening an investigation.

Cost Allocation Manual (CAM)

As outlined in the CAM, costs incurred at the APUC level are directly charged if possible. Costs at the APUC level include strategic management, access to capital, corporate governance, and administration.

Costs at the LUC level include strategy, policies, procedures such as finance and capitalization policies, human resources (at the payroll/benefits policy level), regulatory affairs, pipeline safety, information technology, and customer service strategy. Costs at this level provide standardization across the Liberty Utilities' regulated companies, and are allocated based on a four factor allocation. The factors are net plant 25%, customer count 25%, expenses 25%, and labor 25%. During the test year, the (rounded) factors were:

	6/2014 - 3/2015	4/2015 - 9/2015	10/2015 - 12/2015
Liberty Water	16.17%	15.64%	15.09%
Calpeco	11.83%	11.06%	11.06%
Granite State Electric	12.02%	11.67%	11.67%
Midstates	12.48%	13.15%	13.69%
Energy North	20.87%	21.92%	21.92%
Arkansas	03.49%	03.40%	03.40%
Georgia	10.19%	10.17%	10.17%
New England Gas	12.48%	12.55%	12.55%
White Hall Water	00.28%	00.23%	00.23%
White Hall Sewer	00.29%	00.21%	00.21%
	100.4%	100.0%	99.99%

An additional subsidiary was noted beginning in January 2016, Park Water. Allocations changed as a result. Refer to Staff Data Request 8-11 regarding updates to annual rates and the calculation methodology.

Audit requested the burden rate in place for the test year and was provided with the methodology, which was based on actual vendor payments from January 2014 through October 2014, and with the 2015 budget of costs and payroll (excluding bonuses).

2014 Costs	2015	% of Total	% of Payroll	Notes/Comments
Rent/Facilities/utilities/copiers	1,038,731	0.0403	0.0498	2014 vendor Jan - Oct
Telephone/internet	1,973,712	0.0765	0.0946	2014 vendor Jan - Oct
Insurance	1,906,646	0.0739	0.0914	2015 budget
Pensions and Benefits	7,714,595	0.2991	0.3697	2015 budget
office supplies	148,219	0.0057	0.0071	2014 vendor Jan - Oct
TNW	2,789,225	0.1081	0.1337	UPRCC file Jan - Sept
Incentive Awards @ target	1,900,000	0.0737	0.0911	
Payroll Taxes	2,038,222	0.0790	0.0977	used actual Jan - Oct 2014 annualized
ESPP	29,600	0.0011	0.0014	2015 budget
Back Office	1,210,931	0.0469	0.0580	30% of OPEX Admin Dept labor Jan - Oct
Misc. expenses	266,500	0.0103	0.0128	2014 vendor Jan - Oct banking and payroll
Corporate allocations @ 79% - after capitalization	4,778,710	0.1853	0.2290	_2015 budget - 79%
Total Costs	25,795,091	1.0000	1.2362	
Additional Pension Amortization for GSE only	2,064,000			
Total 2015 budgeted payroll (Excludes Bonuses)	20,867,000			
Calculation:				
Divide total cost by total payroll	1.2362	Baseline		
BURDEN FOR SERVICE BILLINGS			93.6%	

The burden calculation is then split between GSE and ENG:

	GSE		ENG	
	30%		70%	
Rent/Facilities/utilities/copiers	311,619.30	5.0%	727,111.70	5.0%
Telephone/internet	592,113.60	9.5%	1,381,598.40	9.5%
Insurance	571,993.80	9.1%	1,334,652.20	9.1%
Pensions and Benefits	2,314,378.50	37.0%	5,400,216.50	37.0%
office supplies	44,465.70	0.7%	103,753.30	0.7%
TNW	836,767.50	13.4%	1,952,457.50	13.4%
Incentive Awards @ target	570,000.00	9.1%	1,330,000.00	9.1%
Payroll Taxes	611,466.60	9.8%	1,426,755.40	9.8%
ESPP	8,880.00	0.1%	20,720.00	0.1%
Back Office	363,279.30	5.8%	847,651.70	5.8%
Misc. expenses	79,950.00	1.3%	186,550.00	1.3%
Corporate allocations @ 79% - after capitalization	1,433,613.00	22.9%	3,345,097.00	22.9%
Total Costs	7,738,527.30	123.6%	18,056,563.70	123.6%
Additional Pension Amortization for GSE only	2,064,000.00	33.0%		0.0%
Revised Expenses	9,802,527.30	156.6%	18,056,563.70	123.6%
2014 payroll budget including OT and premiums (excludes bonus)	6,260,100.00	100%	14,606,900.00	100%
Burden Rates		156.59%		123.62%
BURDEN FOR SERVICE BILLINGS		126.6%		93.6%

Audit requested clarification of the additional pension amortization, identified for GSE only, and was informed that within the settlement agreement in DG11-040, a regulatory asset relating to the pension and OPEB amounts which existed at the time of the acquisition from National Grid was established. A similar regulatory asset has been booked for the Energy North company, but amortization of that asset, in accordance with the settlement agreement in DG14-180, has not begun. In response to Staff data request 8-7, the Company indicated that an

adjustment to the deferred asset beginning balance and resulting amortization expense. Audit reminds the reader that the burden rates used during the test year were inclusive of the incorrect amortization figure of \$2,064,000. The response to Staff DR8-7 indicates that the annual amortization should be \$2,056,720. The resulting burden rate for 2015 was calculated by Audit to be 156.47% and the burden for service billings 126.5%. Audit cannot quantify the dollar implication of the amortization change to the burdens charged during the test year. However, the reader is reminded that the burden calculation is based on actuals and estimates, therefore there are always adjustments to estimates on a year-to-year rolling basis.

Lastly, Audit requested clarification regarding the NH burden rate and whether or not the NH payroll is also included in the LUC four-factor allocations. The Company confirmed that the payroll is included in both overhead calculations, although not recovered through both.

Audit confirmed that the Liberty Utilities (Granite State Electric) Corp. is registered with the NH Secretary of State, and is a corporation in good standing.

Corporate Internal Audit

Audit requested a listing of corporate internal audits which have been conducted since the prior rate case. The Company provided the following:

- SOX Compliance Testing of Internal Controls over Financial Reporting
- Commodity Transacting APCo
- Enterprise Risk Management
- Meter to Cash LU
- Regulatory Compliance APCo

External Audits

The Company indicated that financial audits for the years ending 12/31/2013, 12/31/2014, and 12/31/2015 were conducted by Ernst and Young, and are the only external audits conducted for Liberty Utilities (Granite State Electric) Corp. since the prior test year of 2012.

A management and operations audit of the customer service and accounting functions of Liberty Utilities was conducted by Liberty Consulting Group, with a final report filed in DG 14-180 in August 2016. The reference to the consultants' audit report is made here as it has detailed summaries of the various functions within Liberty Utilities, and the interconnection among the departments and subsidiaries.

Overview of the FERC and General Ledger to the Filing

Audit compiled a comparative summary of the FERC Form 1 reports from the prior test year 2012, through the current 2015 test year. The balance sheet has increased from \$137 million at year end 2012 to \$171 million at year end 2015, or 25%.

	FERC Form 1		FERC Form 1		FERC Form 1		FERC Form 1	
		12/31/2012	12/31/2013		12/31/2014		12/31/2015	
Utility Plant	\$	81,127,847	\$	92,584,836	\$	121,981,759	\$1	144,066,569
Construction Work in Progress	\$	9,484,943	\$	15,091,829	\$	14,988,689	\$	3,785,584
TOTAL Utility Plant	\$	90,612,790	\$	107,676,665	\$	136,970,448	\$1	147,852,153
(Less) Accum Provision for Dep, Amort, Depl	\$	(6,412,948)	\$	(10,991,637)	\$	(12,365,954)	\$	(14,348,830)
Net Utility Plant	\$	84,199,842	\$	96,685,028	\$	124,604,494	\$1	133,503,323
Non-utility Property (121)	\$	32,086	\$	32,086	\$	32,086	\$	32,086
Cash (131)	\$	531,494	\$	796,686	\$	534	\$	48
Special Deposits (132-134)	\$	3,275,990	\$	25,378	\$	25,387	\$	25,467
Customer Accounts Receivable (142)	\$	7,943,236	\$	9,925,348	\$	18,093,024	\$	14,125,946
Other Accounts Receivable (143)	\$	428,698	\$	42,764	\$	-	\$	250,251
(Less) Accum. Provision for Uncollectible credit (144)	\$	(385,624)	\$	(809,565)	\$	(1,408,351)	\$	(1,517,655)
Accounts Receivable from Associated Companies (146)	\$	3,011,884	\$	10,458,924	\$	1,403,750	\$	11,844
Plant Materials and Supplies (154)	\$	302,248	\$	768,208	\$	2,074,781	\$	1,605,519
Stores Expense Undistributed (163)	\$	7,848	\$	-	\$	-	\$	62,710
Prepayments (165)	\$	1,929,380	\$	709,945	\$	750,114	\$	1,188,847
Accrued Utility Revenues (173)	\$	1,181,036	\$	1,647,436	\$	2,095,941	\$	2,012,042
Miscellaneous Current and Accrued Assets (174)	\$	183,521	\$	22,368	\$	-	\$	-
Total Current and Accrued Assets	\$	18,409,711	\$	23,587,492	\$	23,035,180	\$	17,765,019
Unamortized Debt Expenses (181)	\$	29,399	\$	26,780	\$	24,161	\$	21,542
Other Regulatory Assets (182.3)	\$	32,089,904	\$	30,182,154	\$	30,659,599	\$	20,480,995
Preliminary Survey and Investigation Charges Electric (18	\$	170,737	\$	276,009	\$	76,720	\$	143,477
Clearing Accounts (184)	\$	350,682	\$	8,178	\$	59,597	\$	23,152
Miscellaneous Deferred Debits (186)	\$	254,471	\$	149,140	\$	325,359	\$	-
Accumulated Deferred Income Taxes (190)	\$	1,574,697	\$	9,224,939	\$	22,979,602	\$	_
Total Deferred Debits	\$	34,469,890	\$	39,867,200	\$	54,125,038	\$	20,669,166
TOTAL ASSETS	\$	137,111,529	\$	160,171,806	\$	201,796,798	\$1	171,969,594

Common Stock Issued (201)	۲	C 040 000	۲	C 040 000	۲	C 040 000	۲	C 040 000
Common Stock Issued (201)	\$	6,040,000	\$	6,040,000	\$	6,040,000	\$	6,040,000
Other Paid-in Capital (208-211)	\$	58,984,913	\$	58,984,913	\$	75,984,903	-	75,984,903
Retained Earnings (215, 215.1, 216)	\$	(506,849)		310,242	\$	6,808,621	\$	9,636,936
Accumulated Other Comprehensive Income (219)	\$	(744,012)	\$	5,039,801	\$	(2,551,710)	\$	(1,638,476)
Total Proprietary Capital	\$	63,774,052	\$	70,374,956	\$	86,281,814	Ş	90,023,363
Bonds (221)	\$	15,000,000	\$	15,000,000	\$	15,000,000	ς	15,000,000
Advances from Associated Companies (223)	\$	17,000,000	\$	17,000,000	\$	17,000,000	-	17,000,000
Total Long Term Debt	\$	32,000,000	ب \$	32,000,000	ب \$	32,000,000		32,000,000
Total Long Termi Debt	Ą	32,000,000	Ą	32,000,000	Ą	32,000,000	Ą	32,000,000
Accumulated Provision for Injuries and Damages (228.2)	\$	378,248	\$	208,737	\$	616,140	\$	315,370
Accumulated Provision for Pensions and Benefits (228.3	\$	20,818,462	\$	11,148,385	\$	23,420,781	\$	21,511,667
Asset Retirement Obligations (230)	\$	129,688	\$	135,937	\$	144,703	\$	151,938
Total Other Non-current Liabilities	\$	21,326,398	\$	11,493,059	\$	24,181,624	\$	21,978,975
Accounts Payable (232)	\$	6,993,241	\$	7,130	\$	38,142	\$	31,334
Accounts Payable to Associated Companies (234)	\$	515,456	\$	11,693,202	\$	6,513,434	\$	(4,469,106)
Customer Deposits (235)	\$	667,231	\$	719,809	\$	765,837	\$	777,252
Taxes Accrued (236)	\$	1,944,963	\$	-	\$	-	\$	-
Interest Accrued (237)	\$	165,002	\$	166,137	\$	161,801	\$	142,792
Tax Collections Payable (241)	\$	65,305	\$	42,764	\$	43,215	\$	42,767
Miscellaneous Current and Accrued Liabilities (242)	\$	4,497,842	\$	13,931,247	\$	16,808,909	\$	9,864,778
Total Current and Accrued Liabilities	\$	14,849,040	\$	26,560,289	\$	24,331,338	\$	6,389,817
Other Deferred Credits (253)	\$	395,867	Ś	142,792	\$	141,155	\$	124,872
Other Regulatory Liabilities (254)	\$	4,766,172	\$	8,028,400	\$	9,973,986	\$	17,421,588
Accumulated Deferred Income Taxes Other (283)	\$	-,:,=, -	\$	11,572,309	\$	24,886,881	\$	4,030,979
Total Deferred Credits	\$	5,162,039	\$	19,743,501	\$	35,002,022	<u> </u>	21,577,439
	•	-, - ,	•	-, -,	•	, ,	•	,- ,
Total Liabilities and Stockholder Equity	\$	137,111,529	\$	160,171,805	\$	201,796,798	\$:	171,969,594

Total Rate Base per the Filing Schedule RR-2-1 \$128,302,640

Net Plant in Service \$133,503,323

	FERC Form 1		FERC Form 1		FERC Form 1	FERC Form 1
	1	2/31/2012		12/31/2013	12/31/2014	12/31/2015
Utility Plant	\$	81,127,847	\$	92,584,836	\$ 121,981,759	\$144,066,569
Construction Work in Progress	\$	9,484,943	\$	15,091,829	\$ 14,988,689	\$ 3,785,584
TOTAL Utility Plant	\$	90,612,790	\$	107,676,665	\$ 136,970,448	\$147,852,153
(Less) Accum Provision for Dep, Amort, Depl	\$	(6,412,948)	\$	(10,991,637)	\$ (12,365,954)	\$ (14,348,830)
Net Utility Plant	\$	84,199,842	\$	96,685,028	\$ 124,604,494	\$133,503,323

Reported Plant in Service at 12/31/2015, per the FERC Form 1 was a net \$133,503,323. The figure represents a 58% increase over the 2012 prior test-year net plant figure of \$84,199,842.

Audit compared the detail on the 2015 FERC balance sheet and the supporting pages 204 - 206 to the general ledger. The overall net was verified without exception. However, the account by account review demonstrated differences for several accounts. Audit requested

clarification and was provided with information indicating that the specific FERC accounts noted on pages 204-207 include the Plant in Service-Not Classified account 8830-2-0000-10-1615-1060 \$10,947,492, found on FERC page 200, per instruction for the FERC Form 1.

Audit requested clarification of when the unitization took place and how the test year depreciation expenses were calculated. Regarding the timing of the reclassification, the Company indicated that the \$10 million represents thousands of entries, and the time it could take to demonstrate the specific accounts would be a burden. As of the date of this report, Audit is unaware of what portion of the \$10 million has been classified to the appropriate plant in service account.

Regarding depreciation, the Company noted that:

"... While in account 106, the jobs are depreciated using the overall weighted Company depreciation rate. Each month, an entry for depreciation expense is calculated using the jobs that reside in account 106 and that entry is reversed the following month. Once the jobs are unitized in the plant accounts, depreciation expense is calculated using the depreciation rate applicable to the particular category of plant, retroactive to when the plant was first placed in service."

Audit quantified the allocation of the \$10,947,492 as variances between the general ledger and the FERC for the following accounts:

8830-2-0000-10-1615-1010 Plant in Service	1,647,193 - 21,000 - 0,947,492 1,951,256 0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006 - 2,658,502	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,662,249 - 21,000 - 2,568,121 21,382,737 36,295,073 50,307,110	\$ \$ \$ \$ \$	(15,056) - 10,947,492 (616,865) (1,186,282)
8830-2-0000-10-1615-1010 Plant in Service \$ 8830-2-0000-10-1615-1012 Plant in Service - ARO \$ 8830-2-0000-10-1615-1020 Plant Purchased or Sold \$ 8830-2-0000-10-1615-1060 Plant in Service-not classified \$ 8830-2-0000-10-1615-3610 Strucutures and Improvements \$ 8830-2-0000-10-1615-3620 Stationing Equipment \$ 8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures \$ 8830-2-0000-10-1615-3650 Overhead Conductors and Devices \$ 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3701 Meters \$ 8830-2-0000-10-1615-3701 Meters \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	21,000 - 0,947,492 1,951,256 0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$ \$ \$ \$ \$	21,000 - 2,568,121 21,382,737 36,295,073	\$ \$ \$ \$	- 10,947,492 (616,865)
8830-2-0000-10-1615-1012 Plant in Service - ARO \$ 8830-2-0000-10-1615-1020 Plant Purchased or Sold \$ 8830-2-0000-10-1615-1060 Plant in Service-not classified \$ 8830-2-0000-10-1615-3610 Strucutures and Improvements \$ 8830-2-0000-10-1615-3620 Stationing Equipment \$ 8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures \$ 8830-2-0000-10-1615-3650 Overhead Conductors and Devices \$ 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 8830-2-0000-10-1615-3681 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	- 0,947,492 1,951,256 0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$ \$ \$ \$	- 2,568,121 21,382,737 36,295,073	\$ \$ \$	(616,865)
8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3680 Line Transformers 8830-2-0000-10-1615-3680 Line Transformers-Install 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3680 Line Transformers 8830-2-0000-10-1615-3680 Line Transformers 8830-2-0000-10-1615-3680 Line Transformers 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3691 Services-Conduit 8830-2-0000-10-1615-3691 Services-Conduit \$830-2-0000-10-1615-3691 Services-Conduit \$830-2-0000-10-1615-3691 Services-Conduit \$830-2-0000-10-1615-3700 Meters \$830-2-0000-10-1615-3700 Meters \$830-2-0000-10-1615-3700 Large Meter-Cost \$830-2-0000-10-1615-3700 Large Meter-Cost \$830-2-0000-10-1615-3700 Large Meter-Install \$830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG	- 0,947,492 1,951,256 0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$ \$ \$ \$	- 2,568,121 21,382,737 36,295,073	\$ \$ \$	(616,865)
8830-2-0000-10-1615-3620 Stationing Equipment \$ 2 8830-2-0000-10-1615-3620 Stationing Equipment \$ 2 8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures \$ 3 8830-2-0000-10-1615-3650 Overhead Conductors and Devices \$ 4 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3670 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 1 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3691 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$ \$	1,951,256 0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$ \$ \$ \$	21,382,737 36,295,073	\$ \$	(616,865)
8830-2-0000-10-1615-3610 Strucutures and Improvements \$ 8830-2-0000-10-1615-3620 Stationing Equipment \$ 8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures \$ 8830-2-0000-10-1615-3650 Overhead Conductors and Devices \$ 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 8830-2-0000-10-1615-3660 Line Transformers \$ 8830-2-0000-10-1615-3680 Line Transformers-cost \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3730 Lagd Meter-Install \$ 8830-2-0000-10-1615-3730 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	1,951,256 0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$ \$ \$	21,382,737 36,295,073	\$ \$	(616,865)
8830-2-0000-10-1615-3620 Stationing Equipment \$ 2 8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures \$ 3 8830-2-0000-10-1615-3650 Overhead Conductors and Devices \$ 4 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3680 Line Transformers \$ 1 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 1 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3692 Services 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3700 Meters 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3730 Leased Property on Customer Premises 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG	0,196,455 4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$ \$	21,382,737 36,295,073	\$	
8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$ 8830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3670 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 1 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3691 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	4,318,797 6,108,011 2,602,217 3,385,199 1,449,006	\$	36,295,073		(1.186.282)
8830-2-0000-10-1615-3650 Overhead Conductors and Devices \$4 8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes \$830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3661 Underground Conductors and Devices \$1 8830-2-0000-10-1615-3680 Line Transformers \$1 8830-2-0000-10-1615-3681 Line Transformers-cost \$1 8830-2-0000-10-1615-3682 Line Transformers-Install \$1 8830-2-0000-10-1615-3690 Services \$1 8830-2-0000-10-1615-3691 Services -Conduit \$1 8830-2-0000-10-1615-3692 Services -Cable \$1 8830-2-0000-10-1615-3700 Meters \$1 8830-2-0000-10-1615-3701 Meters-Install \$1 8830-2-0000-10-1615-3702 LRG Meter-Cost \$1 8830-2-0000-10-1615-3703 LRG Meter-Install \$1 8830-2-0000-10-1615-3730 Leased Property on Customer Premises \$1 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$1 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$1	6,108,011 2,602,217 3,385,199 1,449,006			\$	(1,100,404)
8830-2-0000-10-1615-3660 Distn-Underground Conduit \$ 8830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3670 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3680 Line Transformers 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	2,602,217 3,385,199 1,449,006	\$	50 307 110		(1,976,276)
8830-2-0000-10-1615-3661 Underground Conduit \$ 8830-2-0000-10-1615-3670 Underground Conductors and Devices \$ 18830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	3,385,199 1,449,006		50,507,110	\$	(4,199,099)
8830-2-0000-10-1615-3670 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 1 8830-2-0000-10-1615-3681 Line Transformers-Install \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG	1,449,006				
8830-2-0000-10-1615-3670 Underground Conductors and Devices \$ 1 8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 1 8830-2-0000-10-1615-3681 Line Transformers-Install \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG	1,449,006	\$	6,063,522	\$	(76,106)
8830-2-0000-10-1615-3680 Line Transformers \$ 8830-2-0000-10-1615-3681 Line Transformers-cost \$ 8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	-	\$	11,812,295	\$	(363,290)
8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	2 658 502		Í		
8830-2-0000-10-1615-3682 Line Transformers-Install \$ 8830-2-0000-10-1615-3690 Services \$ 8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	2,000,002				
8830-2-0000-10-1615-3691 Services -Conduit \$ 8830-2-0000-10-1615-3692 Services -Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	8,108,904	\$	21,223,129	\$	(455,724)
8830-2-0000-10-1615-3691 Services - Conduit \$ 8830-2-0000-10-1615-3692 Services - Cable \$ 8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	7,580,911				
8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	159,717				
8830-2-0000-10-1615-3700 Meters \$ 8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	1,492,851	\$	9,589,773	\$	(356,294)
8830-2-0000-10-1615-3701 Meters-Install \$ 8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	2,283,909		, ,		
8830-2-0000-10-1615-3702 LRG Meter-Cost \$ 8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	854,873				
8830-2-0000-10-1615-3703 LRG Meter-Install \$ 8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	1,087,955				
8830-2-0000-10-1615-3720 Leased Property on Customer Premises \$ 8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	439,456	\$	4,706,087	\$	(39,894)
8830-2-0000-10-1615-3730 Street Lighting and Signal Systems \$ 8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	1,163,798	\$	1,185,883	\$	(22,085)
8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG \$	3,533,339				
	1,187,154	\$	4,780,064	\$	(59,571)
	1,620,372	\$	1,620,372	\$	(0)
8830-2-0000-10-1615-3900 General Structures & Improvmnt \$	8,235,094	\$	9,415,236	\$	(1,180,143)
8830-2-0000-10-1615-3910 Office Furniture and Improvement \$	81,577				
8830-2-0000-10-1615-3911 Gen. Office Equipment Computers \$	424,299				
8830-2-0000-10-1615-3912 Gen. LapTop Computers \$	93,436	\$	928,249	\$	(328,937)
8830-2-0000-10-1615-3920 Transportation Equipment \$	832,434	\$	832,434	\$	(0)
8830-2-0000-10-1615-3930 Stores Equipment \$	66,874	\$	66,874	\$	(0)
8830-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment \$	250,854	\$	262,400	\$	(11,546)
8830-2-0000-10-1615-3950 Laboratory Equipment \$	259,623	\$	259,623	\$	(0)
• • •	2,149,957	\$	2,149,957	\$	0
	1,641,877		, ,		
8830-2-0000-10-1615-3971 Comm Equip-site specific \$	64,810	\$	1,713,137	\$	(6,450)
8830-2-0000-10-1615-3980 Misc. Equipment \$	73,360	\$	107,752	\$	(34,392)
8830-2-0000-10-1647-3010 Intangible Plant-Organization \$		\$	24,808	\$	0
		\$	8,273,417	\$	(19,483)
	24,808	\$	197,251,302	\$	0
	24,808 8,253,934		3,785,584	\$	0
Total Utility Plant \$ 20	24,808	\$		\$	1

The detailed plant in service FERC pages 204-207 sum to the \$197,251,302. Page 200 reflects \$186,303,810 and \$10,947,492 Completed Construction not Classified. The two sum to the \$197,251,302. The balance sheet on page 110 reflects Utility Plant in Service of \$144,066,569 which is the \$197,251,302 net of an acquisition adjustment in the amount of \$53,184,733. The figure was noted on the FERC Form 1 page 200 as a credit on line 12, Acquisition Adjustment. As demonstrated in response to Data Request OCA 1-17, the figure

represents the amount of an acquisition adjustment at July 2012, when Liberty purchased Granite State from National Grid. The adjustment reflects the accumulated depreciation related to the purchased assets. The figure is not included on the general ledger of GSE, rather is appropriately on the books of the parent. Refer to the <u>Accumulated Depreciation</u> portion of this report for additional information. **Audit Issue #1**

Audit also reviewed the FERC Form 1 detailed plant activity pages for the prior test year and subsequent years. Overall, the plant activity is reflected below. The Company reflected total additions, including the prior test year, \$62,602,777, retirements of \$(763,825), net increase adjustments of \$1,857,375 and a net transfer increase of \$3,457. Audit requested clarification of the relatively small amount of retirements booked since the prior audit and was informed that a backlog had accumulated. While Audit notes that progress appears to have been made, the amount yet to be retired is unknown. **Audit Issue #2**

TOTAL		A OTIV (17)	2042	2045
ΙΟΙΔΙ	PLANI	$\Delta CTIVITV$	70T7 -	7075

	Beginning Bal	Additions	Retirements	Adjustments	Transfers	Ending Balance	
1/1/2012	\$ 133,551,517	\$ 2,950,566	\$ (431,857)	\$ (1,757,646) \$ -	\$ 134,312,580	12/31/2012
1/1/2013	\$ 134,312,581	\$ 11,501,482	\$ (7,337)	\$ (40,613	\$ 3,457	\$ 145,769,570	12/31/2013
1/1/2014	\$ 145,769,570	\$ 32,606,579	\$ -	\$ (3,331,911) \$ -	\$ 175,044,238	12/31/2014
1/1/2015	\$ 175,044,238	\$ 15,544,150	\$ (324,631)	\$ 6,987,545	\$ -	\$ 197,251,302	12/31/2015
		\$ 62,602,777	\$ (763,825)	\$ 1,857,375	\$ 3,457	7	

Test of Additions Closed to Plant since the Prior Audit

Audit requested a listing of projects which were closed to the unitized plant in service accounts in 2013, 2014, and 2015. The listing was provided and included three projects in 2013, summing to \$1,819,497; sixteen projects in 2014, summing to \$18,062,282; and two projects in 2015 which sum to \$3,553,862. Purchase Order and Invoice Authorization limits were provided:

<u>Title</u>	Corporate		Lib	erty Region	<u>AP</u>	Co Region
President	\$1	,000,000	\$	500,000	\$	500,000
Senior Vice President	\$	500,000	\$	250,000	\$	250,000
Vice President	\$	250,000	\$	100,000	\$	100,000
Senior Director	\$	150,000	\$	75,000	\$	75,000
Director	\$	100,000	\$	75,000	\$	75,000
Senior Manager	\$	50,000	\$	35,000	\$	35,000
Manager	\$	25,000	\$	25,000	\$	25,000

Any commitment of funds in excess of a Regional President level of \$500,000 must be acknowledged at the Corporate level prior to the commitment being released to the vendor. Also noted within the Policies and Procedures for Capital Expenditures are requirements for the following documentation:

Business Case detailing the need, justification, and overall cost estimate for the project; Capital Expenditure Summary outlining the project costs;

Spending Schedule which tracks expenses as the project progresses;

Over-spending Request form for any overspend in excess of 10% of initial cost.

Audit did not select any of the three 2013 projects closed to plant for testing. Of the 2014 projects, Audit selected the following four and from 2015 the following two:

Asset ID	<u>Description</u>	Booked to Plant	Amount Booked
8830-LOND-0090	Assets 15 Buttrick Rd	04/30/2014	\$1,484,395
8830-GSEC0015	Bucket Trucks etc.	06/30/2014	\$1,316,757
8830-ARC-EAST	ARC FM Designer	12/31/2014	\$ 595,903
8830-COGS-0001	Cogsdale System Imp.	12/31/2014	\$2,638,657
8830-GSEC00247	Refresh Exist Bldg 407 Miracle	03/31/2015	\$2,477,618
8830-25000020	Substation Asset Replacement	11/30/2015	\$1,076,244

Capitalized burden spreads are calculated monthly based on the burden reflected in thirteen specific Wennsoft jobs and spread across all open CWIP jobs which have dollars within the cost element to which the burden allocation job is mapped. Burdens 1-11 are spread across cost elements 1,2,4, and 5. Burden 12 is spread to cost element 2 (85% to capital, 15% to operating expenses), and Burden 13 is spread to cost element 1.

Audit requested, and the Company provided, the summary below which represents, for the test year only, the total capitalized burdens, by Wennsoft Job. As noted above, monthly, the burden is calculated and cleared to the appropriate CWIP jobs. There is a one month lag.

Burden #	WS Job Number	WS Job Name)15 Total
1	8830-TEMP CAP-ADJ	Journal Entry Adjustment	\$	2,870
2	8830-TEMPCAP-APUC	APUC OAKVILLE OVERHEAD	\$	1,045
3	8830-TEMP CAP-LU	LU OAKVILLE OVERHEAD	\$	596,037
4	8830-TEMP CAP-AP	Temp Capital Accounts Payable	\$	34,087
5	8830-TEMP CAP-LAB	Temp Capital Labor	\$	656,883
6	8830-CAPLABOR-GSE	Capital Labor Temp	\$	4,897
7	8830-CONSTR-SUPR	Construction Supervisor Labor	\$	462,002
8	8830-ENGINEER	Engineer Labor & OH	\$	178,941
9	8830-ENGR-SUPR	GSE Engineer Constr Supr Labor	\$	50,760
10	8830-TEMP CAP-RPT	Capital Reporting-Labor	\$	7,328
11	8830-9820-PLANT	Plant Acctg & Fixed Assets	\$	86,470
12	8830-TEMP CAP-STO	Temp Capital Stores	\$	74,360
13	8830-TEMP CAP-BRD	Tem Capital Burdens	\$ 4	,409,608
			\$ 6	5,565,288

Unitized in 2014 8830-LOND-0090 Assets 15 Buttrick Road, Londonderry \$1,480,946

Audit was provided with the Wennsoft asset system summary of expenses:

Cost Element 1-Payroll	\$	38,268
Cost Element 2-Stores and Materials	\$	-0-
Cost Element 4-Vouchers	\$ 1	,433,641
Cost Element 5-Outside Services	\$	6,462
Cost Element 6- Burden	\$	2,574
Cost Element 7-Cost of Removal	\$	-0-
Cost Element 9-AFUDC	\$	-0-
Subtotal of all costs for the job:	\$ 1	,480,946
Cost Element 3-Reflects the Transfer to Plant	<u>\$(1</u>	,480,946)
Net Wennsoft detail	\$	-0-

Of the initial transfer to Plant in Service, the Continuing Property Record from the Fixed Asset System reflect the spread among the following accounts:

```
8830-2-0000-10-1615-3900 $1,392,513 Londonderry assets
8830-2-0000-10-1615-3910 $ 1,153 Picnic table
8830-2-0000-10-1615-3911 $ 70,098 Computer equipment
8830-2-0000-10-1615-3970 $ 11,779 Communication equipment
8830-2-0000-10-1615-3980 $ 5,403 Miscellaneous equipment
$1,480,946
```

The Wennsoft system indicated that the actual completion dates for each asset was 5/1/2014, with unitization completed in 2015 after the initial transfer to Plant in Service not Classified, account 8830-2-0000-10-1615-1060 in 12/2014. Audit selected specific line items to review. The primary cost on the Fixed Asset system was \$1,320,967. Audit requested supporting documentation for that and was provided with a summary of the initial purchase for the Londonderry facility:

Land \$ 497,335 Building \$1,319,491 Purchase Price \$1,816,825

The land remained in the Land account at the 8810 Liberty Energy NH level. The Building improvements totaled:

\$5,722,715 total building improvements, including the initial purchase price \$(1,319,491) remove original purchase price \$4,403,223 resulting improvement cost allocated between GSE 30% and ENG 70%

Therefore, \$1,320,967 was allocated to GSE and \$3,082,256 to ENG. Audit reviewed specific detail relating to the allocation spread, and noted that Northpoint Construction Management LLC was the primary vendor paid. Audit requested the contract and payment summary for Northpoint. The total paid was \$4,175,904 (both GSE and ENG).

Regarding the Liberty authorization for the project, the Company stated that: "The project to improve and upfit the Londonderry building was authorized for \$4.2 million in a supplemental capital budget authorization in February 2013. [An] Excel file reflects the

authorized amounts for Granite State Electric Company (GSE) and Energy North (EN) highlighted in yellow on each tab. Approximately 30% was allocated to GSE and 70% to EN. The final costs for the two projects, GSE plus EN, total approximately \$4.9 million, with \$1.5 million allocated to GS. In summary:

- The 2013 supplemental budget in February 2013 served as the base approval authorization for the Londonderry Building Construction.
- The majority of the work was undertaken in 2013, with some remaining work in 2014. Business Case documentation dated May 1, 2014 reflects what would have been expected to be spent subsequent to that date and allocated to GSE. The May 1, 2014 GSE business case was provided...
- Approved Purchase Orders [were] also provided in [a] pdf file that further authorized construction activity by Northpoint Construction on the Londonderry Building. The total amount authorized for Northpoint, for both the GSE and EN allocations, specific to the Londonderry Building, is \$4.5 million, which makes up the majority of the \$4.9 million spent. Other vendors and internal labor make up the remaining amount totaling \$4.9 million."

Unitized in 2014 8830-Bucket Trucks, Material Handlers, Trailers \$1,429,279

Audit was provided with the Wennsoft asset system summary of expenses:

1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Cost Element 1-Payroll	\$ -0-
Cost Element 2-Stores and Materials	\$ -0-
Cost Element 4-Vouchers	\$ 1,429,279
Cost Element 5-Outside Services	\$ -0-
Cost Element 6-Burden	\$ -0-
Cost Element 7-Cost of Removal	\$ -0-
Cost Element 9-AFUDC	<u>\$ -0-</u>
Subtotal of all costs for the job:	\$ 1,429,279
Cost Element 3-Reflects the Transfer to Plant	\$ (112,522) GL 3/17/2015
Cost Element 3-Reflects the Transfer to Plant	\$(1,316,757) GL 4/15/2015
Net Wennsoft detail	\$ -0-

Of the initial transfer to Plant in Service not Classified general ledger account, the Continuing Property Record from the Fixed Asset System indicates that the \$1,492,279 was booked to 8830-2-0000-10-1615-3960. The detail indicates that two trucks and two stringing trailers were acquired on 12/31/2013; four 55 foot bucket trucks and three 44 foot bucket trucks were acquired on 6/30/2014. Based on the continuing property records, it appears that the assets should have been booked to account 392, Transportation Equipment rather than 396, Power Operated Equipment. **Audit Issue #3**

A copy of a revised purchase order, unsigned, dated 6/14/2013 demonstrated purchases from Altec Industries, Inc. of four 50 foot material handlers at \$199,077 each, three 45 foot bucket trucks at \$176,643 each, and seven inverters, at a cost of \$1,420 each, to be installed on the specific trucks ordered. The purchase order sums to \$1,336,177. Audit chose the four material handlers for specific review. Invoices from Altec indicate that the trucks were ordered in September 2013 and delivered in March 2014. A check in the amount of \$782,568 was issued from Liberty Energy (New Hampshire) Corp. to Altec Industries on May 13, 2014. The cost per

truck was \$195,642, which was less than the purchase order amount for the material handlers and inverters.

A copy of the Liberty Utilities Business Case document was provided which outlined a GSE vehicle purchase blanket project. The project purchase timeframe for the blanket was calendar 2014, and was estimated at a cost of \$1,515,000. Kurt Demmer and Chris Brouillard were the signers noted on the document. Subsequently the Company also provided a capital budget for calendar 2013 which included a blanket vehicle line. Refer to the <u>Authorization for Plant Additions section of this report.</u>

Unitized in 2014 8830-ARC-EAST ARC FM Designer \$667,110

Audit was provided with the Wennsoft asset system summary of expenses:

Cost Element 1-Payroll	\$ 52,797
Cost Element 2-Stores and Materials	\$ -0-
Cost Element 4-Vouchers	\$ 509,144
Cost Element 5-Outside Services	\$ 23,220
Cost Element 6- Burden	\$ 77,684
Cost Element 7-Cost of Removal	\$ -0-
Cost Element 9-AFUDC	<u>\$ 4,265</u>
Subtotal of all costs for the job:	\$ 667,110
Cost Element 3-Reflects the Transfer to Plant	\$(312,585) 08/31/2014
Cost Element 3-Reflects the Transfer to Plant	\$(188,724) 09/30/2014
Cost Element 3-Reflects the Transfer to Plant	\$ (37,005) 10/31/2014
Cost Element 3-Reflects the Transfer to Plant	\$ (57,710) 11/30/2014
Cost Element 3-Reflects the Transfer to Plant	\$ 120 12/31/2014
Cost Element 3-Reflects the Transfer to Plant	<u>\$ (71,207)</u> 07/20/2015
Net Wennsoft Detail	\$ -0-

Of the initial transfer to Plant in Service, the Continuing Property Record from the Fixed Asset System reflect the spread among the following accounts:

8830-2-0000-10-1615-3030 Miscellaneous Intangible Plant	\$610,336
8830-2-0000-10-1615-3911 General Office Equip. Computers	<u>\$ 56,774</u>
	\$667.110

Audit reviewed the fixed asset system summary and selected the following items to review:

Cost element 4	\$ 1,531.36	11/20/2013 LUC
Cost element 4	\$ 41,100.00	06/30/2014 Parsons Environment & Infrastructure
Cost element 4	\$152,522.99	09/29/2014 Liberty Utilities Canada
Cost element 5	\$ 12,420.00	10/30/2014 Parsons Environment & Infrastructure
Cost element 6	\$ 15,880.99	07/24/2014 reclassification entry
Cost element 9	\$ 1,258.14	07/24/2014 reclassification entry

The support for the \$1,531.36 was provided. The total is an allocation between GSE and ENG for a total of \$5,103.86. The total represents one Liberty Utilities Canada employee's time, travel, vehicle, meals and accommodation expenses, expressed in Canadian dollars for a total of

\$5,291.33. The time worked was three weeks in November 2013. The Canadian to USD exchange rate at the time resulted in the total \$5,103.86.

The \$41,100 was billed by Parsons Environment & Infrastructure for professional labor services April 2014 through May 31, 2014. The invoice was approved by D. Champy on 6/27/2014. The invoice was not allocated between GSE and ENG.

The \$152,522.99 support was a summary from Algonquin Power Income Fund for costs incurred on 9/9/2014 and 9/10/2014 relating to Telvent USA, LLC. There are no descriptions of the work performed. The total sums to \$166,584.85 in Canadian dollars. At the time, the conversion rate equated to the referenced \$152,522.99. The invoice was not allocated between GSE and ENG.

The \$12,420 support detailed an invoice from Parsons Environment & Infrastructure for Quadra professional services for the period ending 8/29/2014.

The reclassification entries in the amounts of \$15,880.99 and \$1,258.14 were supported with journal entries and job transaction edit lists. The accounting support does reflect the movement out of work order 8840-ARC-EAST into 8830-ARC-EAST. The \$15,880.99 relates to Payroll Group Benefits and the \$1,258.14 to AFUDC.

The original purchase order and authorization was not provided. As a result, Audit cannot provide a high-level summary of what the work order represents. The Company directed Audit to the DG11-040 settlement agreement, attachment G which outlined the various types of IT systems in place. An overall cost was not part of the attachment, and the specific Liberty authorization and/or change order relating to this specific asset was not provided. Refer to the Authorization for Plant Additions section of this report.

Unitized in 2014 8830-COGS-0001 Cogsdale System Implementation \$2,663,173

Audit was provided with the Wennsoft ass	et system summary of expenses:
Cost Element 1-Payroll	\$ 173,987
Cost Element 2-Stores and Materials	\$ -0-
Cost Element 4-Vouchers	\$ 2,213,259
Cost Element 5-Outside Services	\$ -0-
Cost Element 6- Burden	\$ 222,482
Cost Element 7-Cost of Removal	\$ -0-
Cost Element 9-AFUDC	\$ 53,44 <u>5</u>
Subtotal of all costs for the job:	\$ 2,663,173
Cost Element 3-Reflects the Transfer to Plant	\$(1,501,716) 08/31/2014
	\$(1,016,,628) 09/30/2014
	\$ (129,065) 10/31/2014
	\$ (8,772) 11/30/2014
	\$ 17,525 12/31/2014
	\$ (24,517) 07/20/2015
Net Wennsoft detail	\$ -0-

Of the initial transfer to Plant in Service, the Continuing Property Record from the Fixed Asset System reflects the spread among the following accounts:

8830-2-0000-10-1615-3030 Miscellaneous Intangible Plant \$2,567,159 8830-2-0000-10-1615-3911 General Office Equip. Computers \$96,015 \$2,663,174

The CPR detail indicates the assets were added on 9/30/2014 with an acquisition date of 12/31/2014.

The Company directed Audit to the DG11-040 settlement agreement, attachment H which outlined the Cogsdale system components. An overall cost was not part of the attachment, and the Liberty specific authorization and/or change order relating to this specific asset was not provided.

The Company noted that with respect to Cogsdale, "prior to the acquisition of the New Hampshire utilities, Liberty made a strategic decision to use Cogsdale, Wennsoft and GP as its core applications for financials, work management and CIS. The master agreement with Cogsdale (which was provided to Liberty Consulting) contemplated the implementation of Cogsdale at future acquisitions. The acquisition of the New Hampshire utilities was an asset purchase which necessitated the implementation of the applications, and was fully documented in the IT Migration plan filed with the New Hampshire Public Utilities Commission." Refer for additional information to the Authorization for Plant Additions portion of this report.

Summary of IT Cost Cap per DG11-040

Both the <u>8830-ARC-EAST ARC FM Designer \$667,110</u> and the <u>8830-COGS-0001</u> <u>Cogsdale System Implementation \$2,663,173</u> were included within the settlement agreement in DG11-040 which capped IT costs (for the combined GSE and ENG) at \$8,100,000 for rate setting purposes. Specifically, as noted in response to Staff data request 1-5 (in DE16-383):

		Acquisition	tion Sum of Accum Depr.					
Asset ID	Asset Description Date		Date Acc		1	2/31/2015	12/	31/15 NBV
8830-ARC-EAST	8830-ARC FM SYSTEM	12/31/2014	\$	667,110	\$	170,115	\$	496,995
8830-COGS-0001	COGSDALE SYSTEM	12/31/2014	\$	2,663,174	\$	730,596	\$	1,932,578
8830-E&O-EAST	OTHER ENGINEERING & OPS SYSTEM	12/31/2014	\$	142,327	\$	40,326	\$	102,001
8830-EDI-EAST	ELECTRONIC DATA INTERCHANGE SY	12/31/2014	\$	313,677	\$	88,875	\$	224,802
8830-ELE-EAST	ELECTRIC DISPATCH NH SYSTEM	12/31/2014	\$	9,900	\$	2,805	\$	7,095
8830-GIS-EAST	GIS STANDARD SYS IMPLEMENTATIO	12/31/2014	\$	582,328	\$	157,759	\$	424,570
8830-INF-EAST	Infrastructure System Implemtation	12/31/2013	\$	399,260	\$	116,704	\$	282,555
8830-ITRON-FCS	FIELD COLLECTION METER SYS	12/31/2014	\$	11,633	\$	3,295	\$	8,338
8830-ITRON-MV	ITRON MV90 METER SYS	12/31/2014	\$	60,036	\$	16,648	\$	43,388
8830-IVR-EAST	INTERACTIVE VOICE RECOGNITION	12/31/2014	\$	87,532	\$	24,815	\$	62,717
8830-LOAD-EAS	ELECTRIC LOAD RESEARCH & SETTLE	12/31/2014	\$	434,712	\$	123,168	\$	311,544
8830-OSI-EAST	SCADA OASYS SYSTEM	12/31/2014	\$	926,465	\$	239,499	\$	686,966
8830-PH1-EAST	SOFTWARE ERP PHASE 1 IMPLEM	9/30/2013	\$	406,364	\$	156,674	\$	249,690
8830-PH2-EAST	ERP Phase 2 Implementation	12/31/2014	\$	734,111	\$	180,314	\$	553,796
8830-RES-EAST	OMS RESPONDER SOFTWARE SYS Tel	12/31/2014	\$	1,010,169	\$	279,688	\$	730,481
8830-SER-EAST	ERP SYS IMPLEMENTATION	12/31/2014	\$	59,165	\$	16,054	\$	43,111
8830-TEL-EAST	Telecom System Implementation	12/31/2013	\$	55,939	\$	18,801	\$	37,139
8830-WEB-EAST	WEB SITE DEVELOPMENT SYS	12/31/2014	\$	38,191	\$	10,821	\$	27,370
			\$	8,602,095	\$	2,376,958	\$	6.225,137

Of the DG11-040 authorized total of \$8,100,000, 30% or \$2,430,000, for GSE is allowed for ratemaking purposes. Therefore, the total of \$8,602,095 was adjusted for ratemaking purposes as follows:

Gross Plant \$8,602,095 IT acquisition sum above Less 30% of allowed cap GSE Net Liberty Plant costs excluded \$2,430,000 authorized portion-GSE \$6,172,095 exclude overage

Of the total IT costs incurred, Audit reviewed two projects which sum to \$3,330,284 or 39% of the total IT costs. Each project, once in service, is amortized over a five year period, or at an annual rate of 20%. Refer to Staff Data Request 1-5 which identified the projects and the manner in which the proforma adjustment to both plant and accumulated depreciation was made, as well as Staff Data Request 3-31, which details the general ledger accounts in which the plant in service was booked. At a summary level, the totals were:

#8830-2-0000-10-1647-3030 Misc. Intangible Plant	\$8	,183,599
#8830-2-0000-10-1615-3900 Gnrl Strctrs/Improvements	\$	59,621
#8830-2-0000-10-1615-3911 Gen Office Equp Computers	and	
#8830-2-0000-10-1615-3912 Gen. Laptop Computers	\$	353,330
#8830-2-0000-10-1615-3970 Communications Equipment	\$	5,545
	\$8	,602,095

Unitized in 2015 8830-GSEC0027 Refresh Existing Building 407 Miracle \$2,495,640

Audit was provided with the Wennsoft asset system summary of expenses: Cost Element 1-Payroll \$ 24,709

Cost Element 2-Stores and Materials \$ 18,065 Cost Element 4-Vouchers \$ 2,112,867 Cost Element 5-Outside Services \$ -()-Cost Element 6- Burden \$ 542,120 Cost Element 7-Cost of Removal (273,530)Cost Element 9-AFUDC 71,409 Subtotal of all costs for the job: \$2,495,640

Cost Element 3-Reflects the Transfer to Plant \$(1,607,302) 02/28/2015

\$ 1,607,302 03/01/2015 \$ 30 03/24/2015 \$(2,477,618) 03/30/2015

 $\frac{5(2,477,018)}{6(2,477,598)}$

Subtotal of specific #3 items \$(2,477,588)

\$ (23,024) 03/31/2015 CPR-LC \$ (140) 03/31/2015 CPR-LC \$ (12,954) 07/20/2015 CPR-LC

\$ 18,065 11/20/2015 CPR-LC

Subtotal of specific #3 items $\frac{$(18,053)}{$}$ Net Wennsoft total \$\$-0-

CPR-LC indicates charges to the job which were incurred after the initial moving of the costs to the Plant in Service not Classified account.

Of the initial transfer to Plant in Service, the Continuing Property Record from the Fixed Asset System reflect the spread among the following accounts:

8830-2-0000-10-1615-3900 General Structures/Improvements 8830-2-0000-10-1615-3910 Office Furniture/Improvements	\$2,462,475 <u>\$ 15,130</u> \$2,477,605

 Wennsoft total costs
 \$ 2,495,640

 Sum of cost element 3
 \$(2,477,588)

 Sum of cost element 3
 \$ (18,053)

 Net Wennsoft
 \$ -0

Fixed Asset System CPR detail of posting to unitized plant accounts \$2,477,605 which exceeds the Wennsoft sum of cost element 3 by an immaterial \$17. Late charges (after the initial transfer to account 1060) booked to the job per the CPR late charge sheet reflect an overall beginning balance of \$2,477,618, which exceeds the general ledger postings by an immaterial \$13. The CPR-LC items indicated above cause the CPR total to be \$2,495,670 which exceeds the Wennsoft total costs by \$30. The amount is immaterial for PUC purposes. The Plant Accountant is aware of the variances noted.

The Company provided a summary email which indicated that in 2014 capital construction budgets to upgrade existing buildings were "managed through local project management, with approvals channeled through purchase requisitions approved through the normal process. Projects were reviewed at monthly capital meetings for scope, schedule, cost, and quality variances, and periodically reviewed with Oakville executive management." Because of issues with asbestos abatement, and other unforeseen circumstances, the budget for the Lebanon, \$625,000 was exceeded, with the actual booked of \$2,495,640 as of 11/2015. References to monthly meetings and reviews is appreciated, although documentation of the meetings and discussions of the overage were not provided. The Company indicated that it has "reinforced its capital project approval, review, reauthorization, and documentation practices". Refer to the Authorization for Plant Additions portion of this report.

A summary of charges and supporting documentation for nine entries paid to GZA Environmental were provided. The \$27,769 represents invoices from 12/2014 – 7/2015. Approvals to pay each invoice were noted. Invoices document professional services, travel, etc. for "Capital Project Management 2014/2015". The invoices included several projects on which GZA was working. Each invoice was allocated among those projects. A request for approval/signature for one invoice dated 4/15/2015 was provided. The request was submitted by Steve Szczechura for a GZA invoice total of \$42,252.47. It was approved 5/6/2015 per initials MH and DL.

Invoices from Lauer Architects, P.A. were provided. 15 invoices relating to WS Project 8830-C18730 summed to \$33,504 relating to project 8830-GSEC0025. The invoices were incurred from March 2014 through January 2015. Documented approval to pay was noted with the signature of Steve Szczechura. An invoice in the amount of \$1,095.61 related to professional services for the Charlestown Existing Conditions Drawings. This invoice does not relate to Lebanon and should be excluded from the total.

Progress payments from North Branch Construction were provided, documenting an original contract sum of \$875,000 with change orders which amounted to \$1,101,489. The total completed cost \$1,948,032 was noted on the 5/31/2015 progress payment. Each invoice was signed by Steve Szczechura. The Liberty purchase order dated 4/4/2014 in the amount of \$875,000 was provided to Audit twice. The purchase order was authorized with two (unidentifiable) signatures. Indication on the progress payments reflect a contract date of 2/12/2014. Escalation details in the amount of \$1,101,489 were not documented with authorizations. Refer to the <u>Authorization for Plant Additions</u> portion of this report.

Refer to Staff data requests 4-20 and 8-69 for other information relating to the Lebanon upgrade.

Unitized in 2015 8830-25000020 Substation Asset Replacement \$1,076,244

Audit was provided with the Wennsoft asset system summary of expenses:

\$	274,920
\$	965
\$	653,270
\$	184,689
\$	202,570
\$	-0-
\$	7,502
\$ 1	1,076,915
\$(1,076,915)
\$	-0-
	\$ \$ \$ \$1

Of the initial transfer to Plant in Service, the Continuing Property Record from the Fixed Asset System indicated the entire amount was booked to 8830-2-0000-10-1615-3620, Stationing Equipment. The asset details indicate the majority of the costs were incurred for the breaker and foundation, along with conductor, grounding, switch gears, arrester, surge control, and regulators.

Audit requested source documentation for a sample of the cost elements. Regarding the burden, the following were reviewed:

```
6-6001 $46,721 11/30/2015
6-6004 $17,185 03/20/2015
6-6006 $17,761 11/30/2015
```

6-6007 \$ 6,885 03/31/2015-Audit verified the figure to the CWIP/Wennsoft pro-rata spread of the 8830-Temp Cap-LU Wennsoft job for the month of February, 2015.

Payroll \$20,591, noted within cost element 1 was selected for specific source document review.

Authorization for Plant Additions

Audit requested approvals of the six projects, and approvals for any project escalations or change orders. The following resulted:

Audit noted that regarding the three Business Case documents provided do not appear to fall within the authorization of the project sponsors/leads noted, and no other level of approval was noted. The Company stated:

"The dollar amounts in the Business Cases do not have any relation to the spending authorization levels for the project sponsors/leads who prepared the Business Cases. During the period when those Business Cases were prepared, the Company employed the following process to identify and authorize capital project expenditures for calendar years 2014 and 2015.

• Capital Investments were identified, reviewed locally, and submitted for executive review in the fall preceding the upcoming calendar year.

- Following executive review and refinement, the capital budget was submitted to the APUC Board for their review and approval.
- The Board approved capital budget authorized commencement of project expenditures for GSE. Subsequent to board approval, the business cases for each project, at their approved level, were to be prepared and filed for tie back to the approved capital budget.

Thus, pursuant to the process described above, you would not see any other levels of approval on the Business Cases as the authorization had taken place through the budget approval process. With respect to job scope changes, in most cases the changes were authorized at the job/purchase order level, but may not have been captured at the project business case level. Further, the projects, and their underlying jobs, were reviewed monthly at the capital construction meeting, with visibility to local management. Any major variances were discussed. More in-depth detailed capital analysis was performed at the business unit level in accordance with the capital expenditure planning and management policy. Accordingly, variances to budget, and the explanatory factor(s), were documented in a year-end report to management.

As described in the Company's response to the Liberty Consulting Audit Report, improvements to enhance the process implemented by the Company in 2016 include:

- Liberty will prepare preliminary business cases in conjunction with the annual budget submission, followed by formal business cases once the budget is finalized.
- Liberty will continue to improve monitoring and controlling of actual capital
 costs as compared to budgeted costs, not only on specific projects but in total.
 Liberty understands the need to control capital spending, tempered by the
 realities of the particular situations and changing circumstances as compared to
 the anticipated circumstances at the time of budget preparation.
- Liberty realizes the need for continuous improvement in the capital budgeting process. In an effort to improve its budgeting process, LU has also implemented the following:
 - Reinforced monthly budget meetings
 - Increased the level of detail that is reviewed
 - An individual has been designated to manage and review the capital budget and spending [Is this a position that will be filled
 - Month end accruals are now recorded at a job level rather than in one "Finance Accrual" job to provide better visibility to job spending"

Regarding the Information technology jobs reviewed by Audit, Liberty authorizations were not provided. The Company did provide links to the PUC DG11-040 and noted that "the Information Technology Plan and IT Migration plan served as the business case for the implementation of those systems, among others, at the New Hampshire utilities. The Information Technology Plan and the IT Migration Plan were reviewed and approved as part of the Settlement Agreement in the acquisition proceeding, DG 11-040, and can be found at the following links:

https://www.puc.nh.gov/Regulatory/CASEFILE/2011/11-040/LETTERS-MEMOS-TARIFFS/11-040%202012-05-17%20NGRID%20NH%20ATT%20G%20(LIBERTY%20IT%20PLAN).PDF" In addition, the Company stated "The Information Technology Plan and the IT Migration Plan fully describe the systems to be replaced/installed and, as stated in the initial response, served as the business case for the implementation of the IT systems. The estimated cost to install the systems was part of the extensive review and discovery related to the IT systems that took place during DG 11-040. The estimated cost of the systems formed the basis for the IT capital cost cap provision that is part of the DG 11-040 Settlement Agreement and served to limit the amount that would be included in future rates related to the overall IT capital costs. Annual costs associated with the IT systems implementation were included in the annual corporate budgets with the amounts pertaining to Granite State either directly charged or allocated, as applicable. Any increases in costs or changes in job scope associated with the IT systems remained subject to the IT capital cost cap at the local level. Audit Issue #4

Organization \$24,808

The filing schedule RR-2-1 line 2 reflects \$24,808 as Organization costs. That figure agrees with the general ledger account 8830-2-0000-10-1647-**301**0, Intangible Plant-Organization. The general ledger does not show any activity in the account since the prior rate case. The FERC Form 1 reports for the years 2012, 2013, 2014, and 2015 reflect no changes in the balance. However, the figure is located on FERC Form 1 page 204, line 3, account **302** Franchise and Consents. **Audit Issue** #5

Other Intangible Assets \$8,253,934

The filing schedule RR-2-1 line 3 reflects the above total, which was verified to the general ledger account 8830-2-0000-10-1647-3030, Miscellaneous Intangible Plant. The FERC Form 1 reflects \$8,273,417 which includes \$19,483 reclassified out of account 1060, Plant in Service- not classified. The reported FERC Form 1 balance since the prior rate case, which reflected \$-0-, shows:

Account #303	Miscellaneous	Intangible Plant
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	Beg	inning Bal	Ad	ditions	Reti	irements	Adj	ustments	Tra	nsfers	Enc	ling Balance
1/1/2012	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1/1/2013	\$	-	\$	396,292	\$	-	\$	1,500	\$	-	\$	397,792
1/1/2014	- \$	397,792	\$	7,086,338	\$	-	\$	(21,500)	\$	-	\$	7,462,630
1/1/2015	\$	7,462,630	\$	58,325	\$	-	\$	752,462	\$	-	\$	8,273,417

Refer to data requests regarding Other Intangible Assets OCA 1-13 and 2-22; Staff 1-5, 3-32 and 3-33. Audit did review the activity in the account for the years 2013 – 2015.

The <u>2013</u> balance, which agrees with the FERC Form 1 was comprised primarily of two additions, one in 9/2013 and one in 12/2013.

The $\underline{2014}$ activity reflected accruals and reversals, with one significant addition to plant in the amount of \$7,064,044 on 12/31/2014. At 12/31/2014, the general ledger balance was \$7,455,636 or \$6,994 less than the FERC.

The <u>2015</u> activity reflected accruals and reversals, as well as an addition of \$287,310 on 3/18/2015 which was noted as a charge for fixed assets September 2013. Other additions were booked 6/25/2015 \$135,500 and \$7/21/2015 \$336,416. The 2015 balance at the end of the year \$8,253,934, \$19,483 less than the FERC. The variance is noted within the #106, Plant in Service-not Classified.

Land and Land Rights \$1,647,193

The filing schedule RR-2-1 line 7 reflects the total which was verified to account 8830-2-0000-10-1610-3600 without exception. The \$15,056 variance between the filing, general ledger figure of \$1,647,193 and the FERC Form 1 page 207 is presented on RR-2-1 as a known and measurable adjustment. The figure represents the amount reclassified out of account 1060, Plant in Service-not classified. Testwork relating to the Land and Land Rights was not performed by Audit, based on the 2% increase since the prior rate case. The reported FERC Form 1 balance since the prior rate case reflects:

Account #360 Distribution Land and Land rights

	Beg	inning Bal	Additions		Retirements		Adjustments		Transfers		Ending Balance	
1/1/2012	\$	1,525,395	\$	102,046	\$	-	\$	-	\$	-	\$	1,627,441
1/1/2013	\$	1,627,441	\$	27,469							\$	1,654,910
1/1/2014	\$	1,654,910	\$	10,997	\$	-	\$	-	\$	-	\$	1,665,907
1/1/2015	\$	1,665,907	\$	4,791	\$	-	\$	(8,449))		\$	1,662,249

Structures and Improvements \$1,951,256

The filing schedule RR-2-1 line 8 reflects the total of account 8830-2-0000-10-1615-3610. The noted known and measurable adjustment of \$616,864, and the resulting total of \$2,568,120, which agrees with FERC Form 1 page 207. The amount represents the reclassification of account 1060, Plant in Service-not classified.

The reported FERC Form 1 balance since the prior rate case reflects:

Account #361 Structures and Improvements

	Beg	inning Bal	Ad	lditions	Reti	rements	Adj	ustments	Tra	nsfers	End	ling Balance
1/1/2012	\$	369,982	\$	-	\$	-	\$	-	\$	-	\$	369,982
1/1/2013	\$	369,982	\$	1,173,450	\$	-	\$	-	\$	-	\$	1,543,432
1/1/2014	\$	1,543,432	\$	1,542,758	\$	-	\$	(203,343)	\$	-	\$	2,882,847
1/1/2015	\$	2,882,847	\$	-	\$	-	\$	(314,726)	\$	-	\$	2,568,121

The FERC balance at year-end 2015 represents a 594% increase over the prior test year-end 2012 balance. The year-end balances at 12/2012 and 12/2013 noted on the FERC Form 1 agree with the general ledger for those periods. Audit reviewed the activity within the general ledger for 2013 and 2014. Three entries in 2013 represent the additions noted in the FERC Form 1:

Three entries in 2013 represent the additions noted in the FERC Form 1:

09/30/2013	\$ 586,755 fixed asset additions
12/31/2013	\$ 383,352 fixed asset additions
12/31/2013	\$ 203,343 fixed asset accrual for additional completed CWIP jobs
	\$1,173,450

The activity in 2014 reflected:

06/30/2014 \$877,836 fixed asset additions

12/31/2014 <u>\$ 48,058</u> Depreciation December 2014

\$925,894 general ledger additions \$616,865 less than FERC

Audit requested clarification of the Depreciation December 2014 entry and was informed that it does in fact represent asset additions, simply input into the general ledger by a different employee who termed the entry differently than the others.

The year-end balance at 12/31/2014 was \$2,265,982 which is \$616,865 less than the FERC. The variance is noted within the filing as a known and measurable adjustment. The difference between the FERC and the GL carried forward through year-end 2015. Audit verified that the variance represents Plant in Service not Classified.

The adjustment noted in the <u>2015</u> FERC Form 1 was verified to the net activity within account 8830-2-0000-10-1615-3610 for the year. The majority of the activity was a reclassification credit in the amount of \$363,759 which was booked 9/25/2015 and offset to:

8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures	\$ 5,406
8830-2-0000-10-1615-3650 Overhead Conductors-Devices	\$310,673
8830-2-0000-10-1615-3681 Line Transformers-cost	\$ 16,436
8830-2-0000-10-1615-3682 Line Transformers-install	\$ 31,244

Station Equipment \$20,196,455

The filing schedule RR-2-1 line 9 supports the above general ledger total. The amount was verified to account 8830-2-0000-10-1615-3620. The FERC Form 1 page 207 reflects a total of \$21,382,737. That figure agrees the adjusted filing, which includes \$1,186,282 reclassification from the 1060 Plant in Service-not classified. The reported FERC Form 1 balance since the prior rate case reflects:

Account #362 Station Equipment

	Beginning Bal		Additions		Retirements		Adjustments		Transfers		Ending Balance	
1/1/2012	\$	17,300,841	\$	62,072	\$	-	\$	-	\$	-	\$ 17,362,913	
1/1/2013	\$	17,362,913	\$	408,082	\$	-	\$	-	\$	(845)	\$ 17,770,150	
1/1/2014	\$	17,770,150	\$	1,227,163	\$	-	\$	(51,900)	\$	-	\$ 18,945,413	
1/1/2015	\$	18,945,413	\$	1,993,648	\$	(3,526)	\$	447,202			\$ 21,382,737	

The FERC balance at year-end 2015 represents a 23% increase over the prior test year-end 2012 balance. Audit reviewed the general ledger activity for the years 2013 through 2015.

2013 activity represented a 2% change in balance. The 12/31/2013 reported balance agreed with the general ledger without exception.

<u>2014</u> represented the addition of approved step increase assets and a depreciation charge:

06/30/2014 \$803,827 asset additions June 2014

12/31/2014 \$ 68,448 FA Depreciation Dec 2014

\$872,275 booked to general ledger, which is \$354,889 less than the FERC.

2015 general ledger did reflect the retirement of \$(3,526) on 12/14/2015. Monthly accruals were booked at the end of each month, with the entry offset on the first of the following month. "Receivings" transactions totaling \$33,345 were booked throughout the year. Specific unitization entries were booked on 11/30/2015 in the amount of \$1,076,244 and 12/28/2015 in the amount of \$86,010. It is understood that part of the difference is the result of the known and measurable Plant in Service not Classified. The total debits which occurred throughout 2015 were \$3,850,084 and total credits (including the one retirement) were \$(2,244,154). Overall, the net general ledger activity for 2015 was a debit of \$1,605,930. Audit cannot determine the general ledger mix of entries to compare to the reported additions and adjustments, taking into consideration the Plant in Service not Classified. However, the year-end balance was verified to the FERC form 1 inclusive of the Completed not Classified.

Poles, towers and fixtures \$34,318,797

The filing schedule RR-2-1 line 10 reflects the above general ledger total, which was verified to account 8830-2-0000-10-1615-3640. The \$1,976,276 known and measurable adjustment on the filing represents the reclassification of assets out of the 1060 Plant in Service-not classified account. The resulting total \$36,295,074 was verified to FERC Form 1 page 207. The reported FERC Form 1 balance since the prior rate case reflects:

Account #364 Poles, Towers, and Fixtures

	Beginning Bal			Additions		Retirements		Adjustments		nsfers	Ending Balance
1/1/2012	\$	25,621,635	\$	897,675	\$	(92,656)	\$	(799,036)	\$	-	\$ 25,627,618
1/1/2013	\$	25,627,618	\$	2,936,417	\$	-	\$	-	\$	-	\$ 28,564,035
1/1/2014	\$	28,564,035	\$	5,073,023	\$	-	\$	(872,095)	\$	-	\$ 32,764,963
1/1/2015	\$	32,764,963	\$	1,843,309	\$	(17,277)	\$	1,704,078			\$ 36,295,073

The FERC balance at year-end 2015 represents a 41% increase over the prior test year-end 2012 balance. The activity with the general ledger for the year <u>2013</u> demonstrated unitization of \$2,007,601. Additional accruals were noted. Audit did verify the year-end balance in the 2013 FERC Form 1 to the general ledger without exception.

Activity within the account for <u>2014</u> was reviewed. Of the net debits to the account, \$2,261,432 was booked 12/31/2014 with the journal description of GSE FA Deprn Dec 2014. The general ledger balance in account 3640 at year-end 2014 was 32,054,392, a difference from the FERC report of \$710,571.

The <u>2015</u> detail reflected more activity within the account than the previous two years. The overall net debit to the account was \$2,264,404. Audit did verify the reported retirements of \$(17,277) to four specific entries within the month of December 2015. The 12/31/2015 year-end balance \$34,318,797 is less than the FERC by the identified known and measurable Plant in Service not Classified figure of \$1,976,276.

Overhead conductors, devices \$46,108,011

The filing schedule RR-2-1 line 11 supports the above general ledger total of account 8830-2-0000-10-1615-3650. The reclassification of account 1060 Plant in Service-not classified added \$4,199,099 of the known and measurable adjustment reflected on RR-2-1 of \$4,304,948. The total reflected on FERC Form 1 page 207 \$50,307,110 is less than the adjusted total on RR-2-1, \$50,412,959, by \$105,849. In response to Staff data request 3-34, the Company indicated that the **FERC information is correct, and the balance will be adjusted in the filing, later in the proceeding**. The reported FERC Form 1 balance since the prior rate case reflects:

Account #365 Overhead Conductors and Devices

	Be	ginning Bal	Ad	ditions	Re	tirements	Ad	justments	Trai	nsfers	Ending Balance
1/1/2012	\$	34,667,534	\$	969,496	\$((169,233)	\$	(618,337)	\$	-	\$ 34,849,460
1/1/2013	\$	34,849,460	\$	1,067,119	\$	-	\$	88,204	\$	2,655	\$ 36,007,438
1/1/2014	\$	36,007,438	\$	8,587,478	\$	-	\$	(378,090)	\$	-	\$ 44,216,826
1/1/2015	\$	44,216,826	\$	3,517,989	\$	(37,966)	\$	2,610,261	\$	-	\$ 50,307,110

The FERC balance at year-end 2015 represents a 44% increase over the prior test year-end 2012 balance.

Audit verified the FERC ending <u>2013</u> balance of \$36,007,438 to the general ledger without exception.

The <u>2014</u> general ledger balance was \$42,583,779. The figure is \$1,633,047 less than that reported in the 2014 FERC Form 1. Inventory items, expenses associated with Hunter North Associates, Graybar Electric Company, JCR Construction, among others, and an entry moving \$3,985,639 was booked in June 2014 which unitized assets into the 3650 account from CWIP.

The <u>2015</u> general ledger balance of 46,108,011 is less than the FERC balance by the reported known and measurable \$4,199,099 Plant in Service-not classified. The activity reflected total debits of \$11,132,207 and total credits of \$7,607,975 for a net increase to the account of \$3,524,232. The credits include the above \$37,966 retirements.

Underground conduit \$5,987,416

The filing schedule RR-2-1 line 12 reflects the sum of two general ledger accounts:

8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes	\$2,602,217
8830-2-0000-10-1615-3661 Underground Conduit	\$3,385,199
Underground Conduit per general ledger 12/31/2015	\$5,987,416
Reclassification of 1060 Plant in Service-not classified	\$ 76,106
Adjusted to FERC page 207 and RR-2-1	\$6,063,522

The reported FERC Form 1 balance since the prior rate case reflects:

Account #366 Underground Conduit

	Beginning Bal			Additions		Retirements		Adjustments		nsfers	Ending Balance	
1/1/2012	\$	4,595,778	\$	9,909	\$	(160)	\$	(28,437)	\$	-	\$	4,577,090
1/1/2013	\$	4,577,090	\$	86,711	\$	-	\$	(18,659)	\$	-	\$	4,645,142
1/1/2014	\$	4,645,142	\$	1,861,316	\$	-	\$	(28,344)			\$	6,478,114
1/1/2015	\$	6,478,114	\$	28,214	\$	-	\$	(442,806)	\$	-	\$	6,063,522

The FERC balance at year-end 2015 represents a 32% increase over the prior test year-end 2012 balance.

The <u>2013</u> activity noted in both accounts was reviewed, and the combined balance in the general ledger accounts agrees with the FERC balance of \$4,645,142.

Activity in <u>2014</u> included accruals and reversals throughout the year, with one project \$854,368 posted to the -3660 account on 12/31/2014 and \$233,448 on 6/30/2014 and \$723,591 on 12/31/2014 in the -3661 account. Minor other additions to the account -3661 were also noted. At year-end 2014, the general ledger balance was (combined) \$6,428,205, which is \$49,909 less than the reported FERC.

The <u>2015</u> detailed general ledger demonstrated a combined year-end balance of \$5,987,416. The filing and FERC, as noted above, also include a Plant in Service-not classified figure of \$76,106. Activity in the 3660 account reflected a net credit of \$309,519, resulting primarily from a reclassification of \$764,491 out of the account and into Underground Conductors and Devices, #8830-2-0000-10-1615-3670. The reclassification was one part of a larger journal entry involving twelve accounts, booked on 9/29/2015. Activity in the 3661 account also resulted in a net credit change for the year of \$131,271. The majority of the credit, as in the 3660 account, was a reclassification done on 9/28/2015 involving fifteen entries and eleven different general ledger accounts.

Underground conductors, devices \$11,449,006

The filing schedule RR-2-1 figure was verified to account 8830-2-0000-10-1615-3670. The referenced known and measurable adjustment on the filing, \$363,290 is the reclassification of the 1060 Plant in Service-not classified. The result \$11,812,296 was verified to the FERC Form 1 page 207.

The reported FERC Form 1 balance since the prior rate case (test year 12/31/2012) reflects:

Account #367 Underground Conductors and Devices

	Be	ginning Bal	Additions		Retirements		Adjustments		Transfers		Ending Balance	
1/1/2012	\$	9,665,604	\$	219,235	\$	(20,114)	\$	(138,473)	\$	-	\$	9,726,252
1/1/2013	\$	9,726,252	\$	625,956	\$	-	\$	(116,411)	\$	-	\$	10,235,797
1/1/2014	\$	10,235,797	\$	342,753	\$	-	\$	226,114	\$	-	\$	10,804,664
1/1/2015	\$	10,804,664	\$	409,430	\$	_	\$	598,201			\$	11,812,295

The FERC balance at year-end 2015 represents a 21% increase over the prior test year-end 2012 balance.

The <u>2013</u> balance was verified to the general ledger account without exception. The additions of \$625,956 were the result of four entries, September through December. The \$116,411 adjustment was verified to a credit 12/31/2013 representing an accrual for the town of Windham reimbursement payment. The accrual was reversed 1/1/2014.

The <u>2014</u> general ledger activity was reviewed. On 2/4/2014, the actual Windham reimbursement payment of \$77,793 was booked as a credit to the account. Activity within the account during the year represented accruals and reversals. One entry in June in the amount of \$63,598 was booked, followed by three entries on 12/31/2014 which summed to \$450,519. At year-end 2014, the general ledger balance was \$10,788,532, or \$16,132 less than the figure reported on the FERC Form 1. The variance may be within the Completed not Classified account.

The <u>2015</u> general ledger account balance at 12/31/2015 was \$11,449,006. The activity within the year represented accruals and reversals, additions to the Blueberry Hill project, throughout the year, and a net reclassification on 9/29/2015 of \$673,677. The reclassifications and additions were included within the activity, although the specific entries could not be determined. The year-end balance, inclusive of the known and measurable figure in the Completed not Classified account was verified to the filing.

Line Transformers \$20,767,405

The filing schedule RR-2-1 figure of \$20,767,405 on line 14 was verified to two general ledger accounts:

8830-2-0000-10-1615-3681 Line transformers-cost	\$12,658,501
8830-2-0000-10-1615-3682 Line transformers-install	\$ 8,108,904
Line transformers per general ledger 12/31/2015	\$20,767,405
Reclassification of 1060 Plant in Service-not classified	\$ 455,724
Adjusted to FERC page 207	\$21,223,129
See Staff data request 3-24	<u>\$ (80,950)</u>
Proformed on RR-2-1 line 14	\$21,142,179

The reported FERC Form 1 balance since the prior rate case reflects:

Account #368 Line Transformers

	Be	ginning Bal	Ad	lditions	Re	tirements	Ad	justments	Tra	ınsfers	Ending Balance
1/1/2012	\$	16,555,011	\$	96,574	\$	(21,328)	\$	50,121	\$	-	\$ 16,680,378
1/1/2013	\$	16,680,378	\$	833,151	\$	-	\$	(4,289)	\$	-	\$ 17,509,240
1/1/2014	\$	17,509,240	\$	1,307,487	\$	-	\$	(297,723)			\$ 18,519,004
1/1/2015	\$	18,519,004	\$	1,805,839	\$((261,749)	\$	1,160,035	\$	-	\$ 21,223,129

The FERC balance at year-end 2015 represents a 27% increase over the prior test year-end 2012 balance.

Audit reviewed the activity in <u>2013</u>, and noted a third account at the time, 8830-2-0000-10-1615-3680, which had a year-end balance of \$55,991. The combination of the -3680, -3681, and -3682 accounts agree with the 2013 ending FERC balance.

The 2014 activity in each of the accounts was reviewed. The -3680 assets were cleared through accruals and transfers to "GL 1020". Account 102, per the FERC chart of accounts is Electric plant purchased or sold. The description of the account reads: "A. This account shall be charged with the cost of electric plant acquired as an operating unit or system by purchase, merger, consolidation liquidation, or otherwise, and shall be credited with the selling price of like property transferred to others pending the distribution to appropriate accounts in accordance with electric plant instruction 5..." Audit requested clarification of the use of account 1020, which did not appear on the summary general ledger or the detailed general ledger at the time of the question. The Company provided detailed information addressing the prior incorrect use of both accounts 1010 and 1020. In summary, regarding precapitalized transformers, the following was provided:

"Precapitalized transformers should not have gone through account 101 or 102 in prior years, nor should they have been posted directly to account 368." Accounting treatment history of the precapitalized transformers was summarized as follows:

2012 through 2013

From the time of acquisition of GSE from NGRID through December 2013, precapitalized transformers were received and charged to Account 1615-1010 (Plant in Service). As jobs were initiated which required a line transformer, the material would be a credit from 1615-1010 to the installation job. Some transformers were also purchased directly to construction jobs if one already existed. As the equipment is precapitalized it is not considered nor treated as inventory. 2014 through Early 2015

In January 2014, the receipt and charging of precap transformers changed to the use of Account 1615-1020 (Plant Purchased or Sold). As with the use of Account 1615-1010, Account 1615-1020 was credited when a line transformer was needed on a job and the material was then

charged to the job

Mid 2015

Incorrect treatment of precap transformers was recognized. The use of 1615-1020 was determined to be incorrect based on FERC Electric Plant instruction #5, Electric Plant Purchased or Sold. This account is used solely for the 'acquisition of an operating system through purchase, merger, consolidation, etc. The intent of the account is not for the purchase of individual retirement units (assets). A blanket job for precapitalized transformers was identified (8830-9900000128) which is mapped to Account 1618-1070. The Purchasing

department was instructed to begin purchasing precapitalized transformers to this blanket job and cease the use of Account 1615-1020. The 2015 year-end balance of Account 1615-1020 was moved to this blanket job.

2016

A new annual blanket job (8830-XFMR2016) was created for the purchase of precapitalized transformers which is mapped to Account 1618-1070. However, it has been recognized that an issue remains because some transactions continue to credit Account 1615-1020 because of the default accounting associated with the stock codes.

Procurement has been working with support personnel in Oakville to have the accounting on all precap stock codes changed to 1618-1070. This will prevent the charging to 1615-1020. The fix should be completed by the end of October 2016." Audit Issue #6

Audit verified that the 2015 precapitalized transformers, amounting to \$9,421 were credited to the 1020 account and debited to 8830-2-0000-10-1618-1070, CWIP.

The combined balances of the accounts at the end of 2014 was \$18,530,303. That general ledger figure is \$11,299 higher than the figure noted on the FERC Form 1.

The <u>2015</u> activity demonstrated that the 8830-2-0000-10-1615-3680 Line Transformers account continued to be used for accruals and reversals throughout the year. The net balance at year end for the account is zero. Activity within 8830-2-0000-10-1615-3681, and resulting balance of \$12,658,501 was reviewed. \$260,240 worth of retirement entries were noted in December 2015. The remaining activity demonstrated accruals and reversals, along with charges incurred after unitization. The overall activity resulting from all debits and credits was a net debit of \$1,346,125. The activity within the 8830-2-0000-10-1615-3682 reflected accruals, reversals, adjustments, unitizations, and retirements. The overall net change for the year was \$890,978 debit. The combined balance at 12/31/2015 is outlined above.

Services \$9,233,479

The filing schedule RR-2-1 line 15 was verified to three general ledger accounts:

8830-2-0000-10-1615-3690 Services	\$7,580,911
8830-2-0000-10-1615-3691 Services-Conduit	\$ 159,717
8830-2-0000-10-1615-3692 Services-Cable	\$1,492,851
Services per general ledger 12/31/2015	\$9,233,479
Reclassification of 1060 Plant in Service-not classified	<u>\$ 356,294</u>
Adjusted to FERC page 207 and RR-2-1	\$9,589,773

The reported FERC Form 1 balance since the prior rate case reflects:

Account #369 Services

	Beginning Bal			lditions	Retirements Adjustments					nsfers	Ending Balance		
1/1/2012	\$	7,438,292	\$	266,303	\$	(15,493)	\$	(136,847)	\$	-	\$	7,552,255	
1/1/2013	\$	7,552,255	\$	1,719,547	\$	-	\$	1,224	\$	-	\$	9,273,026	
1/1/2014	\$	9,273,026	\$	731,240	\$	-	\$	(865,082)	\$	-	\$	9,139,184	
1/1/2015	\$	9,139,184	\$	374,989	\$	(3,786)	\$	79,386	\$	_	\$	9,589,773	

The FERC balance at year-end 2015 represents a 27% increase over the prior test year-end 2012 balance. Audit reviewed the activity and balances for 2013, 2014, and 2015 with the following results:

In <u>2013</u>, the three accounts summed to the \$9,273,026 on the FERC Form 1, without exception. The largest entry was a debit to 8830-2-0000-10-1615-3690 on 12/31/2013 which was an accrual in the amount of \$853,379. The accrual was reversed on 1/1/2014. Entries at month end are debited to the asset account and credited to Construction Work in Progress. Entries on the first of the subsequent month credit the asset account and debit the CWIP. The activity in the -3691 account represented \$99,954 additions. \$78,246 worth of additions were noted in the -3692 account. There were no retirements noted in the three accounts.

Activity in <u>2014</u> in the -3690 account also reflected accruals and reversals throughout the year. There were two additions which summed to \$549,821, which were offset with the reversals of the large accrual at the end of 2013. There were no retirements noted. The -3691 account reflected six accruals and reversals, with no additions booked. The -3692 account also reflected accruals and reversals, but did demonstrate one entry at 12/31/2014 in the amount of \$24,765 as an addition to plant. For the year, the combined general ledger balances sum to \$8,982,530 which is \$156,654 less than the FERC balance.

Activity in <u>2015</u> was also reviewed. Account -3690 reflected several accruals and reversals, adjustments, unitizations, and retirements. Account -3691 included accruals at month end February through July, with reversals noted on the first following the month end. Four debit entries summing to \$47,560 did unitize assets throughout the year. Account -3692 included one retirement which, when combined with the -3690 retirements, agree with the FERC Form 1 figure for 2015. Additions of \$68,548 were noted in -3692. The combined accounts summed to \$9,233,479 at 12/31/2015, \$356,294 less than the FERC Form 1, as identified with the 106, Completed not Classified account.

Meters \$4,666,193

The filing schedule RR-2-1 line 16 was verified to four general ledger accounts:

8830-2-0000-10-1615-3700 Meters	\$2,283,909
8830-2-0000-10-1615-3701 Meters Install	\$ 854,873
8830-2-0000-10-1615-3702 LRG Meter-Cost	\$1,087,955
8830-2-0000-10-1615-3703 LRG Meter-Install	\$ 439,456
Meters per general ledger 12/31/2015	\$4,666,193
Reclassification of 1060 Plant in Service-not classified	<u>\$ 39,894</u>
Adjusted to FERC page 207 and RR-2-1	\$4,706,087

The reported FERC Form 1 balance since the prior rate case reflects:

Account #370 Meters

	Beg	inning Bal	Additions		Re	tirements	Adjustments		Transfers		Ending Balance	
1/1/2012	\$	4,407,304	\$	250,573	\$	(98,081)	\$	(1,582)	\$	-	\$	4,558,214
1/1/2013	\$	4,558,214	\$	51,783	\$	-	\$	-	\$	-	\$	4,609,997
1/1/2014	\$	4,609,997	\$	89,313	\$	-	\$	-	\$	-	\$	4,699,310
1/1/2015	\$	4,699,310	\$	65,822	\$	-	\$	(59,045)	\$	-	\$	4,706,087

The FERC balance at year-end 2015 represents a 3% increase over the prior test year-end 2012 balance.

Activity in <u>2013</u> in account -3700 reflected accruals and reversals, and total additions in November and December of \$51,185. Account -3701 did not have activity other than moving the account balance from balance sheet account 101 to the appropriate 300 account. Account 3702 also reflected the proper accounting movement from 101 to 300 and total additions of \$597. Account -3703 also had just the movement to the proper plant account classification during the year. The four accounts' additions agree with the FERC reported \$51,783. The ending balance at 12/31/2013 was also verified to the sum of the four accounts.

The activity in <u>2014</u> for account -3700 reflected very small accruals and reversals and one unitization entry in June 2014 in the amount of \$67,482. Accounts -3701, -3702, and -3703 had no activity. The sum of the general ledger balances at 12/31/2014 was \$4,677,478 or \$21,832 less than reported on the FERC Form 1.

The <u>2015</u> activity within the four accounts was reviewed. The balances in accounts - 3701, -3702, -3703 did not change from 2014. The -3700 account reflected accruals and reversals, an adjusting entry in September in the credit amount of \$59,653 and a debit to unitize \$47,760. The net activity for the year was a credit of \$11,285. The resulting year-end 12/31/2015 balance of the combination of the four accounts is \$4,666,193, or \$39,894 less than reported on the FERC Form 1. Refer to the Completed not Classified account.

<u>Leased Property on Customers' Premises \$1,163,798</u>

The filing schedule RR-2-1 line 17 was verified to the general ledger account 8830-2-0000-10-1615-3720. The known and measurable adjustment of \$22,084 is the reclassification of Account 1060 Plant in Service-not classified.

The reported FERC Form 1 balance since the prior rate case reflects:

Account #372 Leased Property on Customer Premises

	Beg	inning Bal	Additions		Retirements Adjustments				Tran	sfers	Ending Balance		
1/1/2012	\$	1,140,692	\$	29,606	\$	-	\$	-	\$	-	\$	1,170,298	
1/1/2013	\$	1,170,298	\$	838	\$	(7,337)	\$	-	\$	-	\$	1,163,799	
1/1/2014	- \$	1,163,799	\$	22,084	\$	-	\$	-	\$	-	\$	1,185,883	
1/1/2015	\$	1.185.883	\$	_	\$	_	\$	_	\$	_	\$	1.185.883	

Audit reviewed the activity in <u>2013</u>, which moved the balance of \$1,170,298 from the 101 to the appropriate 372 account. Accruals and reversals were noted. At year-end 12/31/2013, the balance of \$1,163,798 agreed with the FERC Form 1. There was no activity in the account in <u>2014</u> or <u>2015</u>.

Audit requested clarification of the \$22,084, which appeared as an addition within the FERC Form 1 in 2014, but is noted as a known and measurable adjustment in the current filing. The Company indicated that the \$22,084 relates to a water heater rental estimated distribution of the rentals in the Completed not Classified account 106 at the end of 2014. Because the Wennsoft "Water Heater Rental Program 2014" job has been used as an ongoing blanket job, rather than an annual job to be closed to plant, the Company indicated that there have been no water heaters closed to plant since 2013. The known and measurable adjustment of \$22,084 was based on the same allocation estimate used in the FERC Form 1 in 2014. The Company noted that the water heaters currently in the CWIP account 107, \$172,064, do not accrue AFUDC, and that a review is currently underway to determine what portion of the \$172,064 should be closed to plant. In addition, a procedure is being determined to close water heaters to plant in service in a more timely manner. **Audit Issue #7**

Street lighting and signal systems \$4,720,493

The filing schedule RR-2-1 line 18 was verified to two general ledger accounts:

8830-2-0000-10-1615-3730 Street Lighting and Signal Systems	\$3,533,339
8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG	<u>\$1,187,154</u>
Street lighting per general ledger 12/31/2015	\$4,720,493
Reclassification of 1060 Plant in Service-not classified	\$ 59,571
Adjusted to FERC page 207 and RR-2-1	\$4,780,064

The reported FERC Form 1 balance since the prior rate case reflects:

Account #373 Street Lighting and Signal Systems

	Beg	inning Bal	Additions		Re	tirements	Ad	justments	Transfers		Ending Balance	
1/1/2012	\$	4,283,924	\$	47,077	\$	(14,792)	\$	(91,055)	\$	-	\$	4,225,154
1/1/2013	\$	4,225,154	\$	1,202,253	\$	-	\$	(441)	\$	-	\$	5,426,966
1/1/2014	\$	5,426,966	\$	70,500	\$	-	\$	(852,616)	\$	-	\$	4,644,850
1/1/2015	\$	4,644,850	\$	78,722	\$	(327)	\$	56,819	\$	-	\$	4,780,064

The FERC balance at year-end 2015 represents a 13% increase over the prior test year-end 2012 balance.

Audit reviewed each accounts' activity in the years 2013 - 2015. As in earlier account summaries, in 2013 the balance was brought into the correct plant in service account from the general plant account 101. Accruals and reversals were noted. The combined balance at year-end 2013 agreed with the reported FERC Form 1 balance of \$5,426,966.

For <u>2014</u>, additions of \$49,580 were noted, no retirements, and accruals and reversals. The combined balance at 12/31/2014 was \$4,643,281 or \$1,569 less than the reported FERC Form 1 balance.

In the test year <u>2015</u>, the FERC reported retirement of \$327 was verified to the general ledger account -3730. Other activity in the accounts reflects accruals and reversals, and additions to plant. For the year, a net of \$77,211 was noted for both accounts, resulting in a 12/31/2015 balance of \$\$4,720,493, or \$59,571 less than the FERC Form 1. Refer to account 106, Completed not Classified.

General Plant \$15,794,566

The filing schedule RR-2-1 line 22 is the sum of thi	rteen general ledger accounts:
8830-2-0000-10-1615- <u>389</u> 0 Land and Land Rights	\$ 1,620,372
8830-2-0000-10-1615- <u>390</u> 0 General Structures Imprvmnt Reclassification of 1060 Plant in Service-not classified	\$ 8,235,094 \$1,180,143
8830-2-0000-10-1615- <u>391</u> 0 Office Furniture & Imprvmnt 8830-2-0000-10-1615- <u>391</u> 1 Gen Office Equip Computers 8830-2-0000-10-1615- <u>391</u> 2 General Laptop Computers Reclassification of 1060 Plant in Service-not classified	\$ 81,577 \$ 424,299 \$ 93,436 \$ 328,937
8830-2-0000-10-1615- <u>392</u> 0 Transportation Equipment 8830-2-0000-10-1615- <u>393</u> 0 Stores Equipment	\$ 832,434 \$ 66,874
8830-2-0000-10-1615- <u>394</u> 0 Tools, Shop, Garage Equip Reclassification of 1060 Plant in Service-not classified	\$ 250,854 \$ 11,546
8830-2-0000-10-1615- <u>395</u> 0 Laboratory Equipment 8830-2-0000-10-1615- <u>396</u> 0 Power Operated Equipment	\$ 259,623 \$ 2,149,957
8830-2-0000-10-1615- <u>397</u> 0 Communications Equipment 8830-2-0000-10-1615- <u>397</u> 1 Comm Equip-site specific Reclassification of 1060 Plant in Service-not classified	\$ 1,641,877 \$ 64,810 \$ 6,450
8830-2-0000-10-1615- <u>398</u> 0 Miscellaneous Equipment Reclassification of 1060 Plant in Service-not classified	\$ 73,360 \$ 34,391
Total general ledger accounts as of 12/31/2015 Total in account 1060 Plant in Service- not classified Adjusted to FERC page 207 and RR-2-1	\$15,794,566 <u>\$1,561,467</u> \$17,356,033

	The repor	The reported FERC Form 1 balance since the prior rate case reflects:										
			2012	2013	2014		2015		2015 vs 2012			
Land and Land Rights	#389	\$	1,618,694	\$1,618,695	\$	1,620,372	\$	1,620,372	0.1%			
Structures and Improvements	#390	\$	2,240,270	\$2,299,891	\$	4,546,612	\$	9,415,235	320.3%			
Office Furniture and Equipment	#391.1	\$	28,780	\$ 33,300	\$	510,412	\$	928,249	3125.3%			
Transportation Equipment	#392	\$	82,354	\$ 152,283	\$	524,940	\$	832,434	910.8%			
Stores Equipment	#393	\$	61,654	\$ 63,301	\$	66,874	\$	66,874	8.5%			
Tools, Shop and Garage Equip.	#394	\$	195,476	\$ 195,476	\$	204,500	\$	262,400	34.2%			
Laboratory Equipment	#395	\$	236,238	\$ 236,238	\$	236,238	\$	259,623	9.9%			
Power Operated Equipment	#396	\$	-	\$ 829,073	\$	2,145,830	\$	2,149,957	159.3%			
Communication Equipment	#397	\$	1,476,251	\$1,481,796	\$	1,643,292	\$	1,713,137	16.0%			
Miscellaneous Equipment	#398	\$	-	\$ 3,726	\$	81,506	\$	107,752	2791.9%			
Other Tangible Property	#399	\$		\$ 8,259	\$	8,259	\$	-0-	0.0%			
	Total	otal \$ 5,939,717		\$6,922,038		\$11,588,835		17,356,033	192.2%			
	% +/- ye	ear to	o year	17%	67%		50%					

Account #389 Land and Land Rights-General Plant

	Beginning Bal		Addition	S	Reti	rements	Adj	ustments	Tran	sfers	Ending Balance		
1/1/2012	\$	1,618,694	\$	-	\$	-	\$	-	\$	-	\$	1,618,694	
1/1/2013	\$	1,618,695	\$	-	\$	-	\$	-	\$	-	\$	1,618,695	
1/1/2014	\$	1,618,695	\$	1,677	\$	-	\$	-	\$	-	\$	1,620,372	
1/1/2015	\$	1,620,372	\$	-	\$	-	\$	-	\$	-	\$	1,620,372	

Audit did not conduct testwork on the 389 account, based on the immaterial change from the prior rate case audit.

Account #390 Structures and Improvements

	Beg	inning Bal	Additions		Retirements		Adjustments		Transfers		Ending Balance	
1/1/2012	\$	2,240,270	\$	-	\$	-	\$	-	\$	-	\$	2,240,270
1/1/2013	\$	2,240,270	\$	59,621	\$	-	\$	-	\$	-	\$	2,299,891
1/1/2014	\$	2,299,891	\$	2,248,589	\$	-	\$	(1,868)	\$	-	\$	4,546,612
1/1/2015	\$	4,546,612	\$	4,564,075	\$	-	\$	304,549	\$	-	\$	9,415,236

Audit reviewed the detailed account activity for <u>2013</u> and noted the correction to classify the account from 101 to 390. The addition of \$59,621 was booked on 12/31/2013. The general ledger balance at year end 2013 agrees with the FERC Form 1.

The <u>2014</u> activity reflected additions relating to the step increase in DE13-063 reflected accruals and reversals, and two additions which sum to \$1,107,505. A final audit report was issued in July 2014 relating to an audit of the step adjustment. There was an issue at that time regarding the inability of Great Plains to allow work to be transferred from Construction Work in Progress to the appropriate plant in service account, if anticipated invoices had not been received. It appears based on the activity in the general ledger vs. the FERC that the reported

FERC balance does include those step increases, while the actual general ledger did not. The balance in the general ledger at 12/31/2014 was \$3,405,528, or \$1,141,084 less than the FERC.

The <u>2015</u> activity reflected an entry of \$2,738,304 from CWIP to plant on 3/30/2015, and the unitization and reclassification of several other entries. On 11/25/2015, \$1,397,115 was booked to the account. At year-end 2015, the balance in the general ledger was \$8,235,094, which is \$1,180,143 less than the general ledger. Refer to account 106, Completed not Classified.

Refer to the <u>Additions to Plant portion</u> of this report for specific items which were booked to account 390.

Account #391 Office Furniture and Equipment

	Beginning Bal		Additions		Reti	rements	Adjustments		Transfers		Ending Balance	
1/1/2012	\$	28,780	\$	-	\$	-	\$	-	\$	-	\$	28,780
1/1/2013	\$	28,780	\$	4,520	\$	-	\$	-	\$	-	\$	33,300
1/1/2014	\$	33,300	\$	477,112	\$	-	\$	-	\$	-	\$	510,412
1/1/2015	\$	510.412	\$	416,796	\$	_	\$	1.041	\$	_	\$	928.249

Audit reviewed the activity in for the year <u>2013</u>. A reclassification out of account 101 into the 8830-2-0000-10-1615-3910, Office Furniture account in the amount of \$28,780 was noted, as was the net additions of \$4,520. The 2013 year-end balance on the FERC agrees with the general ledger.

In <u>2014</u>, an addition on 12/31/2014 was booked in the amount of \$14,616 bringing the total in the -3910 account to \$48,266. Two additional accounts were included in 2014: 8830-2-0000-10-1615-3911, General Office Equipment Computers, in the asset addition amount of \$354,971; and 8830-2-0000-10-1615-3912, General Laptop Computers in the total amount of \$59,743. Therefore, in 2014 Computer equipment increased by a total \$414,714.

Activity within the accounts in 2015 reflected accruals and reversals and the following additions:

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8830-2-0000-10-1615-3910 Office Furniture/Equip $ 33,311
8830-2-0000-10-1615-3911 Gen. Office Computers $ 69,328
8830-2-0000-10-1615-3912 General Laptops $ 33,693
2015 additions per general ledger $136,332
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The combined 12/31/2015 year-end balances sum to \$599,312, which is \$328,937 less than the FERC Form 1. Refer to account 106, Completed not Classified.

Account #392 Tra	sportation I	Equipment
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	Beginn	ing Bal	Addi	itions	Reti	rements	Adjı	ustments	Trai	nsfers	Endi	ng Balance
1/1/2012	\$	82,354	\$	-	\$	-	\$	-	\$	-	\$	82,354
1/1/2013	\$	82,354	\$	69,929	\$	-	\$	-	\$	-	\$	152,283
1/1/2014	\$	152,283	\$	372,657	\$	-	\$	-	\$	-	\$	524,940
1/1/2015	\$	524,940	\$	247,030	\$	-	\$	60,464	\$	-	\$	832,434

The <u>2013</u> activity in account 8830-2-0000-10-1615-3920, Transportation Equipment reflected accruals and reversals and one final addition on 12/31/2013 of \$69,929. The general ledger balance of \$152,283 agrees with the FERC Form 1.

The $\underline{2014}$ activity reflected three addition entries which summed to \$372,657. The entries were booked on 6/30/2014, 9/30/2014, and 12/31/2014. One significant accrual in the amount of \$1,320,884 was booked 8/31/2014 and reversed 9/1/2014. The general ledger balance at 12/31/2014 was \$524,940, which agrees with the FERC Form 1.

The <u>2015</u> activity reflected five addition entries which summed to \$307,494. The balance in the account at 12/31/2015 was \$832,434 which agrees with the FERC Form 1.

Refer to the <u>Plant Additions</u> section of this report for specific testing of transportation additions since the prior test year.

Account #393 Stores Equipment

	Beginni	ng Bal	Addition	S	Retir	rements	Adj	ustments	Tra	nsfers	Endi	ng Balance
1/1/2012	\$	61,654	\$	-	\$	-	\$	-	\$	-	\$	61,654
1/1/2013	\$	61,654	\$	-	\$	-	\$	-	\$	1,647	\$	63,301
1/1/2014	- \$	63,301	\$	5,220	\$	-	\$	(1,647)	\$	-	\$	66,874
1/1/2015	\$	66,874	\$	-	\$	_	\$	-	\$	-	\$	66,874

Audit did not perform asset specific testing on the 393 account, due to the immateriality of the change in balance since the prior audit.

Account #394 Tools, Shop and Garage Equipment

	Begin	ning Bal	Additio	ons	Reti	rements	Adjı	ustments	Trai	nsfers	Endi	ng Balance
1/1/2012	\$	195,476	\$	-	\$	-	\$	-	\$	-	\$	195,476
1/1/2013	\$	195,476	\$	-	\$	-	\$	-	\$	-	\$	195,476
1/1/2014	- \$	195,476	\$	3,483	\$	-	\$	5,541	\$	-	\$	204,500
1/1/2015	\$	204,500	\$	63,442	\$	-	\$	(5,542)			\$	262,400

Audit did not perform asset specific testing on the 394 account, due to the immateriality of the change in balance since the prior audit.

Account #395 Laboratory Equipment

	Beginn	ning Bal	Additio	ns	Retir	ements	Adju	stments	Tran	sfers	Endir	ng Balance
1/1/2012	\$	236,238	\$	-	\$	-	\$	-	\$	-	\$	236,238
1/1/2013	\$	236,238	\$	-	\$	-	\$	-	\$	-	\$	236,238
1/1/2014	\$	236,238	\$	-	\$	-	\$	-	\$	-	\$	236,238
1/1/2015	\$	236,238	\$	23,385	\$	-	\$	-	\$	-	\$	259,623

Audit did not perform asset specific testing on the 395 account, due to the immateriality of the change in balance since the prior audit.

Account #396 Power Operated Equipment

	Beg	inning Bal	Ado	litions	Reti	rements	Adj	ustments	Trai	nsfers	End	ing Balance
1/1/2012	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1/1/2013	\$	-	\$	829,073	\$	-	\$	-	\$	-	\$	829,073
1/1/2014	\$	829,073	\$	1,316,757	\$	-	\$	-	\$	-	\$	2,145,830
1/1/2015	\$	2,145,830	\$	_	\$	-	\$	4,127	\$	-	\$	2,149,957

Audit reviewed the <u>2013</u> and <u>2014</u> accruals and reversals, as well as the additions which agree with the \$829,073 in 2013 and the \$1,316,757 in 2014. The year end balances in the general ledger account agree with the FERC reports for 2013 and 2014. The 2014 addition was tested in the Plant Additions section of this report. The 2013 addition was verified to the continuing property record within the Fixed Asset system. Audit suggests that the trucks and trailers, \$617,438 be transferred to account 392, Transportation Equipment. Refer to **Audit Issue #3**

Activity in $\underline{2015}$ reflected accruals in February, March which were reversed on the first of the subsequent month. One final accrued charge of \$4,127 was noted in June, on the FERC as an adjustment. The 12/31/2015 balance on the general ledger agrees with the FERC Form 1.

Account #397 Communication Equipment

	Begi	inning Bal	Addi	tions	Reti	rements	Adj	ustments	Tra	nsfers	Endi	ng Balance
1/1/2012	\$	1,476,251	\$	-	\$	-	\$	-	\$	-	\$	1,476,251
1/1/2013	\$	1,476,251	\$	5,545	\$	-	\$	-	\$	-	\$	1,481,796
1/1/2014	\$	1,481,796	\$	161,496	\$	-	\$	-	\$	-	\$	1,643,292
1/1/2015	\$	1,643,292	\$	12,845	\$	_	\$	57,000	\$	_	\$	1,713,137

Audit did not perform asset specific testing on the 397 account, due to the immateriality of the change in balance since the prior audit.

Account #398 Misc	ellaneous Equipment
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	Beginni	ng Bal	Addition	ons	Retir	ements	Adjı	ustments	Trar	nsfers	Endi	ng Balance
1/1/2012	2 \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1/1/2013	\$	-	\$	3,726	\$	-	\$	-	\$	-	\$	3,726
1/1/2014	\$	3,726	\$	67,138	\$	-	\$	10,642	\$	-	\$	81,506
1/1/2015	5 \$	81,506	\$	35,499	\$	_	\$	(9,253)	\$	-	\$	107,752

Audit reviewed the majority of the plant addition, \$61,411 as part of a step adjustment relating to the prior rate case DE13-063. Those additions were booked in 11/2014 and 12/2014. The balance at 12/31/2013 agreed with the general ledger. The 2014 FERC balance is \$4,296 higher than the general ledger. The 2015 activity reflected a reclassification, and additions totaling \$6,792. The FERC Form is \$34,391 higher, noted as a Completed not Classified adjustment in the filing.

Account #399 Other Tangible Property

	Beginning	g Bal	Additions		Retire	ments	Adjus	stments	Tran	sfers	Ending	Balance
1/1/2012	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1/1/2013	\$	-	\$	-	\$	-	\$	8,259	\$	-	\$	8,259
1/1/2014	. \$	8,259	\$	-	\$	-	\$	-	\$	-	\$	8,259
1/1/2015	\$	8,259	\$	-	\$	-	\$	(8,259)			\$	-

Audit did not perform asset specific testing on the 399 account, due to the immateriality of the change in balance since the prior audit.

Throughout the review of the detailed general ledger for the plant in service accounts, Audit noted regular instances of debiting the plant accounts and crediting the Construction Work in Progress account at the end of a month, with an automatic reversal crediting the plant account and debiting CWIP on the first of the following month. Audit was told that prior to the creation of the Completed Construction not Classified account 106 in mid-2014, (as a result of the DE13-063 PUC audit report), the Company booked charges which were incurred after the unitization of a job to the most likely plant in service account, based on the prior unitization. Recurring entries debiting plant and crediting CWIP, with the automatic reversals, indicate that research was being done to determine the most appropriate specific plant in service account should be used.

Audit noted that the manner of posting the charges after the initial unitization continued to be done in the manner described, through the end of the test year. Audit requested clarification of why the Company did not book the charge to account 106, Completed not Classified and was told: "When we come across late charges for jobs we look at what accounts the job was unitized to, and based on the type of charge (late charge), make a determination as to what asset (plant account) the late charge may belong. The entry is done to debit that plant account and credit CWIP. This entry is then reversed at the beginning of the following month. We do this only for late charges for jobs that have already been unitized because the charges are not considered 'unclassified' since the job has already been unitized. The impact on

AFUDC and depreciation expense is the same whether we debit a plant account or 106 for the late charges."

Audit appreciates that there is no net impact to the AFUDC and depreciation expense. However, classifying job related costs incurred after the unitization to estimated plant accounts overstates the accounts at month end. When the correct classification is determined, Audit understands that the final clearing entry from CWIP is posted to the proper plant in service account. **Audit Issue #8**

Accumulated Depreciation and Amortization

The filing schedule RR-2-1 lines 28, 29, and 30 reflect:
Accumulated Depreciation and Amortization \$73,924,770
Accumulated Depreciation Cost of Removal \$(6,582,260)
Total Accumulated Depreciation and Amortization \$67,342,510

Audit verified the reported information to the following two general ledger accounts: 8830-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant \$(73,924,770) 8830-2-0000-10-1655-1084 Accumulated Depreciation Cost of Removal \$\frac{\$6,582,260}{\$67,342,510}\$

The FERC Form 1 page 200 reflects total Accumulated Depreciation on line 14 of \$14,348,830. The difference between the filing schedule RR-2-1 and the FERC Form 1, \$52,993,680 is comprised of:

8830-2-0000-10-1655-1081 RWIP Reclass	\$	88
8830-2-0000-10-1655-1087 Excess Depreciation	\$	(189,994)
8830-2-0000-10-1655-1100 Amortization of Plant	\$	(1,148)
FERC Form 1 page 200 line 12 Acquisition Adjustment	<u>\$53</u>	3,184,733
	\$52	2,993,680

As discussed in response to OCA 1-17, the Acquisition Adjustment represents the accumulated depreciation relating to the assets on National Grid's books at the time of the Liberty purchase (July 2012). Discussion with the Company indicated that the adjustment is not on the books of Granite State, rather, is on the books at the Corporate level. Audit concurs that acquisition adjustments should be maintained at the corporate level. However, the FERC Form 1 reflects the adjustment as a separate and distinct line item at the GSE level. **Audit Issue #1**

A cost of removal accrual account 8830-2-0000-20-2124-2420 was included within the reported accumulated depreciation figure in the prior rate case audit (DE 13-063). The account is included in the current rate case within the Other Regulatory Liabilities. In test year 2012, the balance was \$(79,028). At year-end 2015, the balance is \$(4,823,421). Audit requested clarification of both the amount and the location of the account within the FERC totals, and was directed to Staff DR 3-73. That request related to an adjustment the Company had made to its originally filed FERC Form 1 and a revision on 5/18/2016. Audit reviewed the originally filed form, and noted the Cost of Removal in Other Regulatory Liabilities (Account 254) of \$673,504.

The revised filing of the FERC Form 1 reflects the general ledger total of \$4,823,421. The reference to the Accumulated Depreciation in response to DR3-73 is part of the overall \$53 million notation which is not on the books of GSE. See **Audit Issue #1**.

Audit requested clarification of the Excess Depreciation, both the account for less than one year and greater than one year:

8830-2-0000-**20-2142-1823** Excess Depreciation less than 1 year \$ (706,686) 8830-2-0000-**20-2910-1823** Excess Depreciation greater than 1 year \$ (1,619,489) \$ (2,326,175)

Both accounts are also included in the Other Regulatory Liabilities account **254** on the FERC Form 1, and were verified to the filing schedule RR-3-9. The Company noted that in DE13-063, two regulatory liability accounts were set up to account for excess depreciation which would be amortized over a five year period. Audit reminds the reader that despite the FERC account **182**, the **20-2XXX** identifies the accounts as liabilities not assets. **See Audit Issue #5.** The total \$3,533,430 was originally booked in 2014:

Debit to Accumulated Depreciation 8830-2-0000-10-1655-1080 \$3,533,430 Credit 8830-2-0000-**20-2142-1823** Excess Depreciation less than 1 year \$ (706,686) Credit 8830-2-0000-**20-2910-1823** Excess Depreciation greater than 1 year \$(2,826,744)

The \$706,686 represents the annual amortization which is expensed monthly as a credit entry in account 8830-2-0000-80-8610-4030, Depreciation Expense and debited to the 8830-2-0000-20-2910-1823 account.

Depreciation Expense and Amortization of Intangibles were combined within the filing on schedule RR-2 line 14 for a total of \$6,773,256.

8830-2-0000-80-8610-4030 Depreciation Expense \$5,112,469 FERC Form 1 page 114 line 6 8830-2-0000-80-8610-4050 Amortization-Intangible \$1,650,787 FERC Form 1 page 114 line 8

The Electric Division staff has compared the current filing with the approved depreciation rates from the previous test year, DE 13-063. As a result, the Audit Staff has not conducted a detailed review of the application of the rates.

Both the Depreciation expense and the Amortization expense are offset to the Accumulated Provision for Depreciation of Electric Utility Plant account 8830-2-0000-10-1655-1080.

Construction Work in Progress (CWIP)

Audit requested a listing of all projects that total the filing amount of \$3,785,584, found on RR-4 line 5, as well as information including location, starting date, estimated finish date and amount expended to 12/31/2015. Audit verified the FERC Form 1 figure of \$3,785,584 to general ledger account 8830-2-0000-10-1618-1070 without exception.

The listing provided to Audit includes 42 specific Wennsoft Projects, five of which are yet to be distributed burdens, representing a total of \$1,032,041. The Company noted that the burden allocation typically has a one month posting lag. The burden figure at the end of 2015 represents 27% of the overall CWIP balance.

Customer Advances for Construction

The filing schedule RR-4 reflects a balance of \$15,257 which agrees with the general ledger account 8830-2-0000-20-2760-2534.

In the prior DE13-063 audit report, a payment received from the Town of Windham in the Fall of 2012 in the amount of \$150,293, was noted as a credit in account 8830-2-0000-10-1615-1010. At the time of the final audit report, the Company indicated that it was discussing a cost adjustment transaction with the Information Systems team. In the current case, Audit questioned when and to what accounts the reclassification of the \$150,293 took place. The Company provided documentation supporting a February 4, 2014 transaction which credited seven specific plant in service accounts, and debited the 1010 account.

Allowance for Funds Used During Construction (AFUDC)

Audit verified the AFUDC to:

8830-2-0000-40-4700-4191 AFUDC Equity \$(227,320) FERC pg 117 line 38 8830-2-0000-80-8550-4320 AFUDC Borrowed \$(115,668) FERC pg 117 line 69

Activity within both accounts was offset to the Construction Work in Process account 8830-2-0000-10-1618-1070. See Staff data requests 6-47 and 6-48. The Weighted Average Cost of Capital for the AFUDC Equity component was 5.25% per year. The Weighted Average Cost of Capital for the AFUDC Borrowed (Debt) component was 2.67% per year, as approved in the DE13-063 settlement agreement.

Audit tested three entries which were booked to account 4191. In June, a credit in the amount of \$8,859 was posted, representing the calculated AFUDC for the month of April. Specific CWIP jobs, amounts for the end of March and the end of April were provided. The average was used in the calculation.

In September, a credit in the amount of \$20,685 was posted, representing the AFUDC calculated on the average balance of July and August months' end balances.

Also in September, an entry in the amount of \$4,957 was credited, representing a "catch-up" for the month of April 2015. Audit requested clarification of the entry and was informed that the Company had reviewed the AFUDC for all open jobs and found that not all eligible CWIP jobs had the "AFUDC Eligible" field properly coded in Wennsoft. The Company indicated that the Director of Engineering now reviews all CWIP jobs monthly to ensure they are properly coded.

Audit reviewed both AFUDC accounts' activity and noted that within the 8830-2-0000-40-4700-4191 AFUDC Equity account balance were six Catch-up entries amounting to a credit of \$17,396. The corrections took place on 9/30/2015 for the months of February through July

2015. Within the 8830-2-0000-80-8550-4320 AFUDC Borrowed account were six entries, also booked on 9/30/2015 for the same months of February through July 2015. The total credit was \$17,396.

Audit requested clarification of entries which are credited at the end of one month and reversed on the first of the following month. The entries were described as simple estimates, which for the month are included in the averaging calculation.

CURRENT ASSETS \$45,607,697

Current Assets, per the Filing Schedule RR-4, are comprised of the following:

Cash	\$ 25,515
Accounts receivable	\$13,061,446
Due from affiliates	\$ 6,712,349
Materials and supplies	\$ 1,605,519
Prepayments	\$ 1,188,847
Accrued Revenues and Other	\$ 3,840,006
Current Assets	\$26,433,682
ADIT-Debits	\$ 407,623
Deferred Assets-Pension/OPEB	\$18,195,884
Deferred Assets-Storm	\$ 121,177
Asset Retirement Obligation	\$ 21,000
Other Assets	\$ 428,331
Other Assets	\$19,174,015
	$\Psi_{1},117,013$

Cash \$25,515

Audit verified the filing cash reported on schedule RR-4 page 1 of 2 to the following general ledger accounts:

8830-2-0000-10-1020-1310 Cash-JP Morgan	\$	48
8830-2-0000-10-1060-1340 Other Special Deposits	\$25,	<u>467</u>
Cash per the General Ledger	\$25,	515

Audit verified the general ledger cash totals to the FERC Form 1 page 110 to lines 35 and 36 respectively. Refer to the Board of Directors section of this program for unanimous consent to open a BlackRock mutual fund. That fund is noted in the Other Special Deposits account above.

Audit reviewed the December 31, 2015 JP Morgan Chase bank statement and related general ledger account reconciliation. There were no exceptions noted, and the \$48 was reflected on both. Activity within the month per the bank reflected:

Per Bank Statement		Per the General Ledger
Beginning Balance	\$ 13,295.88	\$ 13,295.88
Deposits and additions	\$ 9,862,276.00	\$ 15,016,675.55
Withdrawals	\$(9,875,000.00)	\$(15,029,923.14)
Other withdrawals	\$ (523.59)	\$ -0-
Ending Balance	\$ 48.29	\$ 48.29

A notation on the reconciliation indicates that the 1310 general ledger account is used primarily to record receivables from customers for Granite State Electric.

Per the Company, the BlackRock account complies with the ISO-NE financial assurance requirement in the Open Access Transmission Tariff. Audit reviewed the statement and reconciliation without exception. Both accurately reflect the general ledger balance noted above.

Interest earned on the BlackRock account is reinvested, with the debit noted in the 1340 account and the credits posted to 8830-2-0000-40-4420-4190, Interest Income. The reinvested income was noted on each monthly BlackRock statement. The total for the year is \$79. That figure includes interest earned on \$4.5 million that had been transferred by Corporate on 11/16/2015 to GSE's bank account (8830-2-0000-10-1020-1310). Audit requested clarification of the funds and the activity noted within the general ledger account and was informed that the ISO-NE has financial assurance guidelines which are addressed by a letter of credit. Timing of the expiration and renewal of the letter of credit was bridged by a deposit from corporate on behalf of GSE. The funds were deposited on 11/16/2015 and returned to corporate on 11/19/2015. Audit reviewed the current irrevocable standby letter of credit, in the amount of \$4,500,000, which expires on 11/10/2016. The letter was issued by JP Morgan Chase on behalf of Liberty Utilities (Granite State Electric) Corp. in favor of ISO New England, Inc. The standby letter of credit is a contingent liability, thus not reflected on the general ledger of GSE.

The reported FERC Form 1 Cash and Other Special Deposit balances since the prior rate case reflect:

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Cash	\$796,686	\$ 534	\$ 48
BlackRock	\$ 25,387	\$25,387	\$25,467

Accounts Receivable \$13,061,446

The filing schedule RR-4 reflects the above receivable figure. Audit verified the total to the following general ledger accounts:

8830-2-0000-10-1101-1420 Customer Accounts Receivable	\$13,270,871
8830-2-0000-10-1101-1421 Customer AR-Misc. Billing	\$ 1,308,231
8830-2-0000-10-1102-1443 Reserve for Bad Debt Accrual	\$(1,517,655)
	\$13,061,446

Audit noted that the first two accounts were part of an overall Customer Accounts Receivable figure of \$14,125,946 on the FERC Form 1 page 110 line 40. That figure reflects a

credit of \$(453,155) which was noted in account 8830-2-0000-20-2111-2420, Unapplied Payments. Refer to the <u>Other Accrued Liabilities</u> section of this report for further information.

The Reserve for Bad Debt was verified to the FERC Form 1 page 110 line 42. Refer to the Expense section of this report for additional details.

Due from Affiliates \$6,712,349

The filing schedule RR-4 reflects Due from Affiliates in the above amount. Audit verified the total to the following three general ledger accounts:

8830-2-0000-10-1160-1430 Other Accounts Receivable	\$ 11,844
8830-2-0000-20-2810- 260 6 Due to Liberty Energy New Hamp.	\$5,598,574
8830-2-0000-20-2810- 263 5 Due to Cogsdale	\$1,101,932
	\$6,712,349

The first account was noted on the FERC Form 1, page 110 line 44. The second and third accounts are debit balances in liability accounts and were noted within **FERC account 234**, in conjunction with 8830-2-0000-20-2810-2603 Due to LU Co. \$967,207 and 8830-2-0000-20-2810-2626 Due to Liberty Utilities America Co \$1,264,193 for a total FERC <u>234</u> of \$4,469,106. **Audit Issue #5**

The credit balance "Due to" accounts are noted in the filing on RR-4 within the Due to Affiliates total on line 45. Refer to the <u>Capitalization and Liabilities</u> portion of this report for additional detail.

Materials and Supplies \$1,605,519

The filing schedule RR-4 demonstrates the total Materials and Supplies to be \$1,605,519. The figure was verified to account 8830-2-0000-10-1380-1540 without exception. The figure also agrees with the FERC Form 1 page 110 line 48.

The reported FERC Form 1 balance since the prior rate case reflects:

<u>2013</u>	<u>2014</u>	<u>2015</u>
\$768,208	\$2,074,781	\$1,605,519

Prepayments \$1,188,847

The filing schedule RR-4 reflects the total prepayments figure of \$1,188,847. Audit verified the total to two general ledger accounts:

8830-2-0000-10-1240-1650 Prepaids	\$	262,917
8830-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	\$	925,930
	\$1	,188,847

The total was verified to the FERC Form 1 page 111 line 57 without exception. Refer to Staff Data Request 3-56 for additional information, and to the <u>Property Tax</u> portion of this report.

Accrued Revenues and Other \$3,840,006

The filing schedule RR-4 indicates the Accrued Revenues and Other total at year end to be \$3,840,006. The balance was verified to:

8830-2-0000-10-1160-1438 Other Accounts Receivable Grants	\$ 250,251
8830-2-0000-10-1162-1730 Accrued Utility Revenue	\$2,012,042
8830-2-0000-10-1101-1429 A/R REC Obligation	\$ 627,649
8830-2-0000-10-1168-1420 Phased-in Revenue	\$ 356,563
8830-2-0000-10-1168-1820 Current Regulatory Asset	\$ 593,501
	\$3,840,006

Audit verified the \$2,012,042 Accrued Utility Revenue to the December 2015 unbilled revenue calculation without exception. Audit also requested the unbilled revenue calculation for January 2016. That margin was calculated to be \$2,481,067. A notation on the represented calculation indicated that the increase vs. December was due to a change in the weighted average commodity rate. An Excel spreadsheet provided to Audit indicated that the December 2015 WACC was \$0.08956, while the January 2016 WACC was \$0.10983.

ADIT-Debits \$407,623

The filing schedule RR-4 reflects the above total, which was verified to the general ledger account 8830-2-0000-10-1930-2830. The account is included with eleven others and reflected on the FERC Form 1 page 111 line 72 \$20,480,996.

Deferred Assets-Pension/OPEB \$18,195,884

The filing schedule RR-4 Deferred Pension/OPEB figure was verified to two general ledger accounts:

8830-2-0000-10-1168-1825 Current Regulatory Asset-Pension	\$ 2,060,638
8830-2-0000-10-1930-1826 FASB 158-Pension	\$16,135,245
	\$18,195,884

The \$18,195,884 is included in a total \$20,480,996 on the FERC Form 1 page 111 line 72.

Deferred Assets-Storm \$121,177

The filing schedule RR-4 identifies \$121,177 as a deferred asset related to Storms. Audit verified this figure to the general ledger account 8830-2-0000-10-1930-1825, Storm Costs, without exception. The account is included with eleven others and reflected on the FERC Form 1 page 111 line 72 \$20,480,996.

Asset Retirement Obligation \$21,000

The filing schedule RR-4 reflects the ARO in the amount of \$21,000. Audit verified the figure to account 8830-2-0000-10-1615-1012. The figure was verified to the FERC Form I page 207 line 98.

Other Assets \$428,331

The filing schedule RR-4 represents Other Assets in the amount of \$428,331. Audit verified the total to the following general ledger accounts:

8830-2-0000-10-1380-1630 Stores Expense Undistributed	\$ 62,710
8830-2-0000-10-1931-1810 Unamortized Debt Expense	\$ 21,542
8830-2-0000-10-1930-1823 Other Reg Asset-Deferred Rate Case	\$ 46,513
8830-2-0000-10-1930-1827 Asset Retirement Obligation	\$132,086
8830-2-0000-10-1615-1830 Prelim Survey and Investigation Charges	\$143,476
8830-2-0000-10-1250-1840 Miscellaneous Billing Clearing	\$ 23,152
8830-2-0000-10-1655-1100 Accum Prov for Amort of elect Utility Plant	<u>\$ (1,148)</u>
	\$428,331

Goodwill

In the prior audit relating to DE13-063, Audit verified the ending balance of \$(5,497,205) to the Liberty asset account 8830-2-0000-10-1910-1141. At year-end 2015, there was no balance in the account, and throughout 2015 there was no activity. Audit requested clarification of the status and was directed to the 2012 and 2013 financial statement footnotes. Those reflected compliance with measurement period adjustments, reviewed and approved by the external auditors. After minor journal entry adjustments during 2012 and 2013, on June 30, 2013 the total \$(5,534,027) was transferred to Energy North. The transfer from GSE to ENG was noted by the Company to have been based on information indicating that the goodwill was attributable to ENG only. Journal entries for all prior years' activity were provided.

Capitalization and Liabilities

The filing schedule RR-4 reflects the following:		
Common Stock	\$ 82,024,903	
Other Paid-in capital	\$ 17,000,000	
Retained Earnings	\$(10,191,379)	
Retained earnings-Current year	\$ 2,828,315	
Retained Earnings adjustments	\$ (1,638,476)	
Total Proprietary Capital	\$ 90,023,362	
Long-term debt	\$ 15,000,000	
Notes Payable to Affiliates	\$ 17,000,000	
Accounts payable	\$ 6,104,613	
Due to affiliates	\$ 2,374,192	
Customer deposits	\$ 777,252	
Accrued expenses	\$ 13,501,396	
Total Current and accrued liabilities	\$ 39,757,453	

ADIT-Credits	\$	4,030,979
Deferred Assets-Pension/OPEB	\$	21,619,103
Deferred Assets-Storm/Other	\$	1,527,505
Plant removal	\$	5,013,415
Other Non-current liabilities	\$	2,326,175
Customer advances for construction	\$	15,257
Total Capitalization and Liabilities	s\$ 1	179,313,249

Common Stock \$82,024,903

Audit verified the filing schedule 4 reported Common Stock total to the general ledger account 8830-2-0000-3010-**201**0. The FERC Form 1 page 112 line 2 reflects Common Stock \$6,040,000 and Other Paid-in Capital on line 7, \$75,984,903. Audit also verified that the \$75,984,903 represents the acquisition of Granite State Electric Company by Liberty Utilities Energy (New Hampshire) Corp. per the FERC page 253, and should be booked to account **211**, Miscellaneous Paid in Capital. **Audit Issue** #5

Other Paid-in Capital \$17,000,000

The referenced Other Paid-in Capital figure was noted on the FERC Form 1 page 118 line 10, Capital Contribution under account **439**, in the prior year column. The figure is also noted on schedule RR-4 line 33. Audit verified the figure to the general ledger account 8830-2-0000-**30-3013-4589**, Capital Distribution. Audit requested clarification of the 458 portion of the account number, as Part of the CFR, section 101 does not reflect such a number. The Company noted that while the 4589 portion of the account number may be somewhat confusing, the use of the 30-3013 clearly identifies the account as an equity account. Audit concurs. The Company also indicated that it would reclassify the account to 8830-2-0000-30-3010-2110, Miscellaneous Paid-in Capital to avoid future confusion. **Audit Issue #5**

Retained Earnings

The filing schedule RR-4 reflects the debit balance of \$(10,191,379) in the retained earnings general ledger account 8830-2-0000-30-3310-2160. The FERC Form 1 however, reflects a total of \$9,636,936. The two do agree, with the inclusion of Other Paid-in Capital:

<u>RR-4</u>		General Ledger	
Line 33 Other Paid-in Capita	1 \$(17,000,000)	8830-2-0000-30-3013-4589	9 \$(17,000,000)
Line 34 Retained Earnings	\$ 10,191,379	8830-2-0000-30-3310-2160	\$ 10,191,379
Line 35 Current Year Earnin	gs\$ <u>(2,828,315)</u>	Net all revenue & expenses	\$ (2,828,315)
Retained Earnings	\$ (9,636,936)	Retained Earnings	\$ (9,636,936)

The Retained earnings-Current year \$2,828,315, was verified to the FERC Form 1 page 118 line 16, and is the net activity noted in all of the general ledger revenue and expense accounts for the year.

The Retained Earnings adjustments \$(1,638,476) on RR-4 line 36 was verified to the general ledger accounts for Other Comprehensive Income:

8830-2-0000-30-3800-2192 OCI FAS 158-Pension \$ 4,519,643 8830-2-0000-30-3800-2193 OCI FAS 158-OPEB \$ (2,881,166) \$ 1,638,477

Audit reviewed the activity in each account for the test year. Within the 2192 account were adjustments based on actuary reports, amortization expenses for Pension and OPEB, NEES amounting to \$42,627 debits, pension true ups and tax entries. The net change for the year was a debit of \$1,310,736.

Within the 2193 account, Audit again noted pension true-ups and actuarial adjustments, along with a year-end parking entry in the credit amount of \$4,357,452 which was part of a larger \$4,413,348.84 entry:

```
8830-2-0000-10-1618-1070 Construction Work in Progress $ 55,896.84

8830-2-0000-69-5044-9262 FAS 106 (Retiree Health Care) $ 197,474.80

8830-2-0000-20-2930-2283 OPEB/FAS106 Benefit Rsrv $4,159,977.20

8830-2-0000-30-3800-2193 OCI FAS 158-OPEB $4,357,452.00

8830-2-0000-69-5044-9262 FAS 106 (Retiree Health Care) $ 24,684.34

8830-2-0000-69-5043-9267 Pension $ 31,212.49
```

The net change to the 2193 account was a credit of \$2,223,969.

Long-term Debt \$15,000,000

The filing schedule RR-4 reflects the amount within the general ledger account 8830-2-0000-20-2910-**224**0. The figure was noted on the FERC Form 1 page 112 line 18. That line represents Bonds account **221**, which is the correct account classification. **Audit Issue #5**

Date Issued	<u>Maturity</u>	<u>Lender</u>	<u>Rate</u>	<u>Principal</u>	Annual Interest
11/04/93	11/01/23	First Colony Life-	1 7.37%	\$ 5,000,000	\$368,500
07/13/95	07/01/25	First Colony Life-	27.94%	\$ 5,000,000	\$397,000
05/15/98	06/15/28	Paul Revere Life	7.30%	\$ 5,000,000	\$365,000
				\$15,000,000	

Audit recalculated the annual interest rate for each bond without exception. The total for the year, \$1,130,500 was booked to account 8830-2-0000-80-8540-4270, Interest on Long-term Debt. The offset was booked to 8830-2-0000-80-8540-4270, Interest Accrued Long-term Debt.

Notes Payable to Affiliates \$17,000,000

The filing schedule RR-4 reflects the above total. Audit verified the total to the FERC Form 1 page 112 line 21 without exception. The total was also verified to the following general ledger accounts:

8830-2-0000-20-2840-2230 NP-LU and GS \$3.4M 5YR @ 3.51%	\$ 3,434,343
8830-2-0000-20-2840-2231 NP-LU and GS \$7.9M 10YR @ 4.49%	\$ 7,898,990
8830-2-0000-20-2840-2232 NP-LU and GS \$4.1M 15YR @ 4.89%	\$ 4,121,212
8830-2-0000-20-2840-2233 NP-LU and GS \$1.5M 5YR @ 4.89%	\$ 1,545,455
	\$17,000,000

Audit notes that in the DE13-063 audit report, Audit Issue #12 identified the incorrect account was used to record the debt, and recommended that the accounting be adjusted to reflect the debt in account 223. As identified above, the issue was properly addressed.

Audit recalculated the interest for each note payable above, and verified the annual total expense for the year, \$752,310, was accurately booked to account 8830-2-0000-80-8543-4300, Interest on Debt to Associated Companies. The offset to the interest expense account was noted to be 8830-2-0000-20-2810-2603, Due to LU Co.

Accounts Payable \$6,104,613

The filing schedule RR-4 line 44 indicates the total accounts payable figure at \$6,104,613. The total was verified to the general ledger accounts:

8830-2-0000-20-2110-2425 Gas/Power Purchase Accrual \$3,590,534 8830-2-0000-20-2111-2422 Non-associated Co Energy Supplier \$2,514,079 \$6,104,613

These payable accounts were not reviewed in detail, as they relate to third party suppliers.

Due to Affiliates \$2,374,192

The filing total of \$2,374,192 on RR-4 was verified to:

8830-2-0000-20-2810- 260 3 Due to LU Co.	\$ 967,207
8830-2-0000-20-2810- 262 6 Due to Liberty Utilities America Co	\$1,264,193
8830-2-0000-20-2116-2371 Interest Accrued-LTD	\$ 142,792
	\$2,374,192

The two "Due to" accounts were netted against two other "Due to accounts" which had debit balances, for a total of \$4,469,106 noted on the FERC Form 1 page 112 line 40. Refer to the Due from Affiliates portion of this report. The line item on the FERC Form 1 is associated with FERC account number 234, Accounts Payable to Associated Companies. The FERC Uniform System of Accounts does not include accounts 260 and 262. Audit Issue #5

Customer Deposits \$777,252

The filing schedule RR-4 total for Customer Deposits was verified to the general ledger account 8830-2-0000-20-2113-2350 without exception. The total also agrees with the FERC Form 1 page 112 line 41. Audit requested and was provided with a customer level detail of the total deposits. A random sample of deposits was chosen for review and compliance with the Puc 1200 rules. Five Commercial/Industrial customers, one Residential customer, two unpaid deposit requests, and a partially paid deposit were selected from the listing of 1,448 customers. Specifically:

<u>Customer</u>	Date Requested	<u>Amount</u>	
Commercial #1	05/11/1983	\$ 2,000	
Commercial #2	03/31/1998	\$ 400	
Commercial #3	10/21/2002	\$28,000	
Commercial #4	07/01/2003	\$ 300	
Commercial #5	08/23/2004	\$ 500	
Residential #1	09/17/2014	\$ 57.88	
Unpaid Commercia	ol 08/15/2011	\$ 1,912	
Unpaid Residential	12/08/2014	\$ 1,800	
Partial Pay Resid.	11/04/2015	\$ 276.15 requested, \$207.07 paid 12/2	28/15

Each of the five Commercial customers was required by National Grid to provide a deposit. The deposit has not been refunded as none has had two years of consecutive on-time payments.

The Residential customer deposit has not been refunded as there has not been one full year of consecutive on-time payments.

The Company noted that interest is paid monthly via a credit on the customer invoices. The total interest paid to all customers with deposits was \$24,528, verified to Other Interest Expense account 8830-2-0000-80-8550-4310, transactions identified as CCSM PYMT.

Audit randomly selected two residential customers and five commercial customers for review of the application of interest on their monthly invoices, as noted above. Specifically:

Customer Type	Deposit Amount	Deposit Date
Residential	\$ 58	09/17/2014
Residential	\$ 207	12/28/2015 customer paid \$69 2/17/16
Commercial	\$ 2,000	05/11/1983
Commercial	\$ 400	03/31/1998
Commercial	\$28,000	10/21/2002
Commercial	\$ 300	07/01/2003
Commercial	\$ 500	08/23/2004

Invoices relating to each customer for the entire test year were provided. Audit reviewed the invoices for the each of the customers. Audit was unable to recalculate the deposit interest amounts noted on the five of the six customers' invoices. **Audit Issue #9**

Manual bills sent for one commercial customer included one interest amount for five months, two of which were in 2016. The residential customer who paid \$69 in November 2015 of the total deposit \$276 has not been credited with interest during the test year, as the balance of the deposit was outstanding at year-end. Audit requested clarification of the "date of deposit" on which interest should be paid, and the Director of Consumer Services and External Affairs indicated that, while the rules do not specify to that level of detail, interest should be paid on any amount deposited. The Company indicated that the partial deposit was received 12/28/2015, after which the December invoice had been issued.

Accrued Expenses \$13,501,396 credit balance

The filing schedule RR-4 reflects Accrued Expenses of \$13,501,396. Audit was provided with the specific general ledger accounts which comprise that total:

with the specific general leager accounts which comprise that total.	
8830-2-0000-20-2002-2320 A/P-Customer Refunds	\$ (31,334)
8830-2-0000-20-2110-2420 Misc Accrued Liabilities	\$ (1,051,530)
8830-2-0000-20-2110-2426 ISO NE Accrual	\$ (2,453,526)
8830-2-0000-20-2111-2420 Unapplied Payments	\$ (453,155)
8830-2-0000-20-2141-2423 Curr&Accr Liab-REC Obligation	\$ (627,649)
8830-2-0000-20-2141-2425 RGGI Funds II - EE Financing	\$ (239,853)
8830-2-0000-20-2142-1822 Current Reg. Liability Border-Commodity Price adj.	\$ (356,879)
8830-2-0000-20-2142-2423 Curr&Accr Liab-R Ref-C&LM	\$ (189,810)
8830-2-0000-20-2142-2424 Curr&Accr Liab-Transm O/U	\$ (3,592,164)
8830-2-0000-20-2142-2426 Current Regulatory Liabilities	\$ (1,891,145)
8830-2-0000-20-2142-2428 RGGI-Auction Proceeds To All Dist. Customers	\$ (1,848,383)
8830-2-0000-20-2142-2542 Systems Benefits Charge	\$ (77,182)
8830-2-0000-20-2550-2416 Tx Coll Pay-Consumption Tax	\$ (42,768)
8830-2-0000-20-2760-2534 Def Cr-Hazardous Waste	\$ (124,872)
8830-2-0000-20-2760-2539 FAS 112	\$ (53,839)
8830-2-0000-20-2930-2280 Accum Provision Injury & Damages	\$ (315,370)
8830-2-0000-20-2930-2300 Asset Retirement Obligation	\$ (151,938)
	\$ (13,501,396)

A/P Customer Refund, Unapplied Payments, Border Commodity Price adj., RGGI Auction Proceeds to All Dist. Customers were reviewed in more detail within the <u>Revenue portion of this audit report</u>. The Current REC Obligation, EE Financing, C&LM and Systems Benefits Charge accounts are reviewed annually as part of the Electric Assistance Program and CORE audits, thus were not reviewed during this rate case audit. The Transmission O/U account represents the annual reconciliation

Miscellaneous Accrued Liabilities \$(1,051,530) represent accruals related to line of credit interest, audit fees, NEP, stranded cost revenue, write-offs of prior miscellaneous accruals, contract termination charges, network transmission service, among other entries.

ISO NE Accrual \$(2,453,526) activity demonstrated accruals and reversals of ISO invoices, tariff charges, and transmission expenses.

Current Regulatory Liabilities \$(1,891,145) represents one entry at 12/31/2015 which moved the figure from assets to liabilities. The offset was noted in account 8830-2-0000-10-1101-1423, Accounts Receivable Under Collection-Default LR Service.

Tax Coll Pay-Consumption Tax details may be reviewed within the <u>Tax portion</u> of this report.

Deferred Credit-Hazardous Waste \$(124,872). During the test year, there were two small debits made to this account, representing a decrease to the balance of \$1,929. Further review of the account was not conducted.

FAS 112 \$(53,839) at year end a credit entry in the amount of \$39,486 was posted, offset to the Group Benefits expense account 8830-2-0000-69-5044-9260. Refer to the Expense portion of this report for expense testing.

Accumulated Provision for Injuries and Damages \$(315,370) reflects the net liability resulting from payment of claims, adjustments to the NH Department of Labor report, legal accruals, adjustments to workers' compensation, and other entries.

Asset Retirement Obligation \$(151,938) reflects the net of the 2015 activity, which were monthly credit entries January through September in the amount of \$574.22, a true-up of \$258.39, and adjusted credit entries for October through December of \$602.93. The offsetting account was noted to be 8830-2-0000-10-1930-1827, Asset Retirement Obligation Regulatory Asset.

ADIT-Credits \$4,030,979

The filing schedule RR-4 total for ADIT was verified to the general ledger account 8830-2-0000-20-2965-2830 and to the FERC Form 1 page 113 line 64 without exception. The figure was compared to the prior FERC Form 1 filings.

Deferred Assets-Pension/OPEB \$21,619,103

The filing schedule RR-4 line 51 indicates the above line item and total. Audit verified the total to the following three liability accounts:

8830-2-0000-20-2142-2541 Current Reg Liability NEES Pens OPEB	\$ 107,436
8830-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve	\$ 6,944,949
8830-2-0000-20-2930-2285 Long Term Pension Obligation	\$14,566,718
	\$21,619,103

Refer to the <u>Expense</u> portion of this report for offsetting entries to these balance sheet accounts, as well as to Staff Data Requests regarding Pensions and OPEB.

Deferred Assets-Storm/Other \$1,527,505

The filing schedule RR-4 reflects the total above, which was verified to general ledger account 8830-2-0000-20-2142-2548, Current Regulatory Liability-Storm Costs with no exception. The Storm costs are reviewed annually by PUC Audit, thus no testwork was performed as part of this rate case audit.

Plant Removal \$5,013,415

The filing schedule RR-4 reflects the plant removal on an un-numbered line on page 2 of 2. The total is the combination of two general ledger accounts.

The -1087 Excess Accum Depreciation account could not be ties to the FERC Form 1. Rather, it is part of the total variance discussed in the <u>Accumulated Depreciation</u> portion of this report.

The -2420 Accrued cost of removal account was noted within the total FERC account **254**, Other Regulatory Liabilities. **Audit Issue #5**

Other Non-current Liabilities \$2,326,175

The filing schedule RR-4 line 53 reflects the above Other Non-current Liabilities figure, which was verified to two general ledger accounts.

Refer to **Audit Issue #5**. Both accounts were noted on the FERC Form 1 within the Other Regulatory Liabilities account 254.

Customer Advances for Construction \$15,257

The filing schedule RR-4 reflects the total of general ledger account 8830-2-0000-20-2770-**252**0. The FERC Form 1 reflects a zero balance for this account. Audit found that the figure is included in the FERC Miscellaneous Current and Accrued Liabilities account **242** total of \$9,864,778 in error. **Audit Issue** #5

Revenue

Audit verified the filing reported Historic Year Ended 12/31/2015 Operating Revenue figure of \$101,514,292 on RR-2 to the FERC Form 1 page 114 and to the following general ledger accounts without exception:

8830-2-0000-40-4290-4401 Residential-Fixed	\$ 4,970,456
8830-2-0000-40-4290-4402 Residential-Variable	\$ 20,550,796
8830-2-0000-40-4290-4423 Commercial-Fixed	\$ 1,832,427
8830-2-0000-40-4290-4424 Commercial-Variable	\$ 31,576,484
8830-2-0000-40-4290-4426 Industrial-Fixed	\$ (10,331)
8830-2-0000-40-4290-4427 Industrial-Variable	\$ (150,800)
8830-2-0000-40-4290-4441 Public St/Hwy-Fixed	\$ 922,702
8830-2-0000-40-4290-4442 Public St/Hwy-Variable	\$ 66,306
8830-2-0000-40-4290-4491 Prov for Rate Refunds	\$(13,192,402)
Total Distribution per filing RR-2 line 2	\$ 46,565,639

The filing proformed \$12,841,785 out of the total Distribution revenue.

8830-2-0000-40-4290-4403 Residential Sales-Energy Cost	\$28,053,276
8830-2-0000-40-4290-4425 Commercial Sales-Energy Cost	\$25,267,111
8830-2-0000-40-4290-4428 Industrial Sales-Energy Cost	\$ 4,457
8830-2-0000-40-4290-4443 Public St / Highway Lighting Energy	\$ 246,276
Total Commodity per filing RR-2 line 3	\$53,571,120

The filing proformed the entire commodity out of the Revenue for the test year.

8830-2-0000-40-4210-4510 Misc. Service Rev	\$	277,198
8830-2-0000-40-4210-4511 Misc. Service Open Access DSM	\$	175,864
8830-2-0000-40-4210-4540 Rental Income	\$	327,565
8830-2-0000-40-4210-4560 Other Electric Rev	\$	177,563
8830-2-0000-40-4210-4563 Other-Open Access Rev	\$	205,389
8830-2-0000-40-4290-4470 Sales for Resale	<u>\$</u>	213,953
Total Other operating revenue per filing RR-2 line 4	\$1	,377,532

Audit requested and was provided with summaries of the above Other operating revenue accounts:

- <u>4510</u>, Misc. Service Revenue includes, among other items, forfeited discounts which in prior years had been recorded in account 4500.
- <u>4511</u>, Misc. Service Revenue-Open Access DSM is the revenue account used to record the annual energy efficiency incentive. Refer to the CORE Energy annual audits for further information.
- <u>4540</u>, Rental Income represents payments received from pole and tower attachments from Sprint and AT&T.
- 4560, Other Electric Revenue represents miscellaneous revenue, the majority of which relates to water heater rentals. Other revenue types which post to this account are sale of scrap metal and customer advances for work. The revenue for the year was 30% less than that noted in 2014 due to fewer water heater rentals, lower scrap sales and fewer customer contributions. Additionally, the Company indicated that there was a change in accounting for scrap sales and customer

contributions, with those being booked to Accrued Cost of Removal, balance sheet account 8830-2-0000-20-2124-2420 for scrap sale, and 8830-2-0000-20-2770-2520, Customer Advances for Construction.

<u>4563</u>, Other-Open Access Rev relates to recording transactions associated with the REP/WMP adjustment factor revenues. There was a significant increase in the revenue compared to the 2014 balance, due to unbilled revenues in the first quarter of 2014.

<u>4470</u>, Sales for Resale represents the border sales to those GSE customers who reside in Massachusetts.

Audit requested the monthly general ledger and Cogsdale revenue reconciliations, along with any sub-reconciled items such as the System Benefits Charge. Each was provided. Audit reviewed each month's reconciliation. The Cogsdale system detail does not include any manual adjustments or journal entries which may be input into the general ledger. The system *total* also does not include the balance sheet related accounts, such as the system benefit charge, as it is mapped from the billing system directly to the balance sheet rather than a revenue account. The detail of those billing components, however, is properly included in the monthly revenue reports.

Tariff Review

Audit had the Company run a random selection analysis which produced customer invoices issued during the test year for each rate class. Audit reviewed the invoices for compliance with the tariff with the following result:

- Rate D for service 6/12/2015 7/14/2015 due date 9/17/2015 Rates agree with tariff fourth revised page 68.
- Rate D for service 7/17/2015 8/17/2015 due date 8/14/2015 two meters, one for water heater. Rates agree with tariff fourth revised page 68.
- Rate D10 for service 11/25/2014 12/29/2014 due date 1/30/2015 The customer was enrolled as peak/off-peak. As a result, the invoice demonstrated charges for both usage times. The rates agree with the second and third revised page 68 of the tariff.
- Rate G1 for service 3/6/2015 4/8/2015 due date 5/11/2015 The invoice totals agree with the tariff third revised page 68.
- Rate G2 for service 2/12/2015 3/16/2015 due date 4/14/2015 The invoice reflects the accurate tariff rates per the third revised page 68.
- Rate G3 for service 3/25/2015 4/24/2015 due date 5/27/2015 The invoice reflects the accurate tariff rates per the third revised page 68.
- Rate M for service 7/27/2015 8/26/2015 due date 9/28/2015 The luminaire invoice reflected the tariff rates as summarized on the fourth revised page 68.
- Rate T for service 7/14/2015 8/13/2015 due 9/14/2015 The invoice reflected the tariff rates summarized on the fourth revised page 68.
- Rate V for service 6/12/2015 7/14/2015 The invoice agrees with the rates reflected in the fourth revised tariff page 68.

Audit recalculated each of the invoiced rates without exception.

As verified to the revised tariff page 68, the Distribution Charge is comprised of the distribution charge, business profits tax, REP/VMP, and energy service adjustment. The Delivery service charges, the transmission charge, stranded cost charge, storm recovery

adjustment factor, system benefits charge and electricity consumption tax, are reflected on the customer invoice individually. The energy service charge is also referenced individually on the customer invoice.

Operations and Maintenance Expenses \$84,383,742

Audit verified the reported Operations and Maintenance expense total in the filing schedule RR-2-1, line 103 to the general ledger. Each general ledger account was also verified to the FERC Form 1, although the composition of some groups of accounts varied from the filing and the FERC.

The NH PUC Audit division has not reviewed the following expense according to the control of the NH PUC Audit division has not reviewed the following expense according to the NH PUC Audit division has not reviewed the following expense according to the control of the NH PUC Audit division has not reviewed the following expense according to the control of the NH PUC Audit division has not reviewed the following expense according to the control of the co	ount	s, which
were reviewed by the Electric Division Staff and Consultants:		
8830-2-0000-51-5010-5800 Operation supervision and engineering-Labour	\$	844,749
8830-2-0000-51-5435-5800 Operation supervision and engineering	\$	807,876
Refer to filing schedule RR-2-1 line 53 and Staff DR#7-12		,652,625
		,
8830-2-0000-51-5010-5820 Station expenses - Labor	\$	80,610
8830-2-0000-51-5405-5820 Station expenses	\$	43,264
Refer to filing schedule RR-2-1 line 55 and Staff DR#7-12	\$	123,875
6	·	- ,
8830-2-0000-51-5010-5830 Overhead line expenses - Labor	\$	255,519
8830-2-0000-51-5410-5830 Overhead line expenses	\$	222,571
Refer to filing schedule RR-2-1 line 56 and Staff DR#7-12	\$	478,091
		,
8830-2-0000-51-5010-5860 Meter expenses - Labor DR7-12	\$	125,754
8830-2-0000-51-5425-5860 Meter expenses	\$	2,600
Refer to filing schedule RR-2-1 line 59 and Staff DR#7-12	\$	128,354
		,
8830-2-0000-51-5010-5880 Misc distribution expenses Labor	\$	581,884
8830-2-0000-51-5435-5880 Misc distribution expenses	\$	108,861
8830-2-0000-51-5435-5887 Misc Distribution - S Expenses	\$	432
Refer to filing schedule RR-2-1 line 61 and Staff DR#7-12	\$	691,179
6	·	,
8830-2-0000-56-5010-5920 Maint of station equipment - Labor	\$	62,996
8830-2-0000-56-5210-5920 Maint of station equipment	\$	180,766
Refer to filing schedule RR-2-1 line 64 and Staff DR#7-12	\$	243,763
	·	,
8830-2-0000-56-5010-5960 Maint of street lighting & signal systems – Labor		
Refer to filing schedule RR-2-1 line 68 and Staff DR#7-12	\$	65,209
6	·	, , , , , ,
8830-2-0000-56-5010-5970 Maint of meters - Labor	\$	293,360
8830-2-0000-56-5210-5970 Maint of meters	\$	66,955
Refer to filing schedule RR-2-1 line 69 and Staff DR#7-12	\$	360,315
	т	,

8830-2-0000-56-5010-5980 Dist Maint-Misc Distr Plant - Labour Refer to filing schedule RR-2-1 line 70 and Staff DR#7-12	\$	544,288
8830-2-0000-69-5010-9010 Supervision Refer to filing schedule RR-2-1 line 74 and Staff DR#7-12	\$	48,273
8830-2-0000-69-5010-9020 Meter reading expenses - labor	\$	240,461
8830-2-0000-69-5250-9020 Meter reading expenses Refer to filing schedule RR-2-1 line 75 and Staff DR#7-12	<u>\$_</u> \$_	6,481 246,943
8830-2-0000-69-5010-9070 Supervision - labor	\$	118,697
8830-2-0000-69-5390-9070 Supervision Expenses Refer to filing schedule RR-2-1 line 83 and Staff DR#7-12	<u>\$</u> \$	2,743 121,441
8830-2-0000-69-7030-9200 LTIP Expense	\$	33,554
8830-2-9800-69-5010-9200 A&G salaries - IT	\$	139,114
8830-2-9810-69-5010-9200 A&G salaries - HR	\$	308,642
8830-2-9815-69-5010-9200 A&G salaries - Environmental/Health& Safety	\$	154,571
8830-2-9820-69-5010-9200 A&G salaries - Finance and Admin DR7-12	\$	575,282
8830-2-9823-69-5010-9200 A&G salaries - Legal	\$	96,262
8830-2-9825-69-5010-9200 A&G Salaries - Purchasing	\$	83,432
8830-2-9830-69-5010-9200 A&G salaries - Regulatory	\$	252,997
8830-2-9835-69-5010-9200 A&G salaries - Energy Procurement	\$	205,515
8830-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	\$	2,523
8830-2-9850-69-5010-9200 A&G salaries - Operations	\$	(83,570)
8830-2-9860-69-5010-9200 A&G salaries - Executive	\$	195,095
8830-2-9865-69-5010-9200 A&G salaries - Customer services	\$	(15,796)
Refer to filing schedule RR-2-1 line 90 and Staff DR#7-12	\$1	1,947,618
8830-2-0000-69-7100-9320 Maintenance of general plant-Elec	_	
Refer to filing schedule RR-2-1 line 102 and Staff DR#7-12	\$	70,893
This 932 account is noted on the FERC Form 1 page 323 line 196 for account 93 #5	5 . <i>1</i>	Audit Issue
8830-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	\$	54,586
8830-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	\$	1,370
8830-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	\$	45,451
8830-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	\$	2,954
8830-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	\$	95,403
8830-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	\$	153,835
8830-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	\$	38
8830-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	\$	64
8830-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	\$	13,901
8830-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	\$	2,137
8830-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	\$	2,786
8830-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office	\$	-0-

8830-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice	\$	-0-
8830-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice	\$	-0-
8830-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice	\$	-0-
8830-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	\$	7,145
8830-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	\$	18,918
8830-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office	\$	-0-
8830-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	\$	90,863
8830-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	\$	27,960
8830-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	\$	3,712
8830-2-9870-69-5010-9205 LABS Corporate Service Labour allocation	\$	14,880
8830-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	\$	25,127
Refer to filing schedule RR-2-1 line 100 and Staff DR#7-12	\$2,1	101,212

Audit performed a comparison, by general ledger account, of 2014 expenses to 2015 expenses. Any account that had a significant change over the year was reviewed in detail. Approximately forty O&M accounts were reviewed from which Audit selected individual journal entries to review for supporting documentation.

8830-2-0000-51-5400-5810 Load Dispatching

Audit reviewed an invoice from SENSUS totaling \$11,485. Per GSE, SENSUS is "a Third Party Vendor that sends information from Pole Top Reclosers in the field, back into the SCADA System for the Electric Controllers". The invoice reviewed was for the yearly data service renewal fee. No exceptions were noted.

8830-2-0000-69-5xxx-9030 Customer Records and Collection Expense

Audit questioned what contributed to the large increase in customer records and collection expense accounts 8830-2-0000-69-5010-9030 and 8830-2-0000-69-5250-9030. Account 5010-9030 increased \$393,370 from 2014 to 2015 while 5250-9030 increased \$878,026. GSE noted that the increase in these expenses was driven by the termination of the Transition Service Agreement with National Grid on September 30, 2014. While the TSA was in effect these expenses were booked to account 923, Outside Services. Once the agreement was terminated, GSE took over these functions and recorded the costs to the appropriate FERC accounts 901, 202 and 903. The response to Staff Data Request 1-1, part b, provides additional information.

8830-2-0000-80-8660-9040 Uncollectible Accounts

Audit reviewed the activity within the account, and compared the balance to the expenses booked since the prior audit (test year 2012). Audit also reviewed the expense as a percentage of the total customer accounts receivable, as well as reviewed the expense in conjunction with the Provision for Uncollectible accounts.

	FERC Form 1 FERC Form 1		FERC Form 1		FERC Form 1			
	Accounts			Prov. for Uncollectible		ncollectible	Sales to Ultimate	
_	Rec	Receivable #142 Uncollectible #144 Expense #904		pense #904	Customers			
2012	\$	7,943,236	\$	(385,624)	\$	326,926	\$	37,933,841
2013	\$	9,925,348	\$	(809,565)	\$	942,308	\$	40,323,329
2014	\$	18,093,024	\$	(1,403,750)	\$	1,397,511	\$	105,457,149
2015	\$	14,125,946	\$	(1,517,655)	\$	928,309	\$	113,329,161

Below reflects the percentages changes to the noted accounts since the prior audit:

	FERC Form 1	FERC Form 1	FERC Form 1	FERC Form 1
	Accounts	Prov. for	Uncollectible	Sales to Ultimate
_	Receivable #142	Uncollectible #144	Expense #904	Customers
2013	125%	210%	288%	106%
2014	182%	173%	148%	262%
2015	78%	108%	66%	107%

Since the prior audit, the Receivable as a percentage of Sales to Ultimate Customers has bone from 21% in 2012 to 12% in 2015. The total Sales figure increased in 2014 due to the conclusion of the DE13-063 rate case.

The Provision for Uncollectible accounts, as a percentage of the total Receivables has increased from 5% in 2012 to 8% in both 2013 and 2014, up to 11% in 2015.

The Uncollectible expense as a percentage of the total Receivables was 4% in 2012, 9% in 2013, 8% in 2014, and 7% in 2015.

The Uncollectible expense as a percentage of the Provision for Uncollectible Accounts went from 85% in 2012 to 116% in 2013, 100% in 2014, and down to 61% in 2015.

8830-2-0000-69-5250-9050 Miscellaneous Customer Accounts Expenses

Audit selected and reviewed two invoices charged to the Miscellaneous Customer Accounts Expenses account. The first invoice reviewed was \$2,000 from Systrends USA for the monthly EDI services. The second invoice was from Neighbors Helping Neighbors in the amount of \$15,044. The invoice was for Administrative Expenses for fiscal year 2016 and it was allocated 30/70 with \$4,513 being charged to GSE and the remaining \$10,531 being charged to EN. No exceptions were noted.

8830-2-0000-69-5390-9090 Informational and Instructional Advertising Expenses

In 2014 the ending balance in this informational and instruction advertising expenses account was zero. The ending 2015 balance was \$34,723. Approximately half, or \$17,000 of the account balance was paid to Benchmark Inc. Audit questioned what types of services Benchmark provides and GSE noted that they provide printing services and products. Audit did

review a Benchmark invoice for printing that was charged to a different account (8830-2-0000-69-5390-9120).

8830-2-0000-69-5390-9120 Demonstrating and Selling Expenses (Major Only)

Audit review on invoice in the amount of \$2,517 from Benchmark Graphics for the printing of the Summary of Rates sheets. The printing costs of \$1,920 were charged to the demonstrating and selling expense account while the \$597 freight charge was expensed to account 8830-2-0000-10-1380-1630, Stores Expenses Undistributed. No exceptions were noted.

8830-2-0000-69-5130-9210 Office Supplies and Expenses

Audit selected four invoices to review from the Office Supplies and Expenses account. The first invoice totaled \$3,076 and was from Castle Caterers, LLC for an employee appreciation luncheon in Londonderry. The invoice was allocated 30% to GSE \$923 and 70% to EN \$2,153.

The second invoice was from Stinson's Village Store for \$358. The invoice was for an employee appreciation luncheon in Lebanon and was allocated 100% to GSE.

The third invoice was from Tidewater Catering Group for employee appreciation luncheons in Salem and Nashua. The invoice total of \$1,711 was allocated 50% to GSE and 50% to EN, or \$855.

The fourth invoice reviewed was a travel and expense reimbursement paid to the President. The reimbursement was for mileage and tolls for the months of January through May. Mileage reimbursement was for travel to places such as the Governor's Ball, retirement parties, mid-year roadshow presentation, utility business growth dinner, safety symposium and others. The total reimbursement was \$1,415 and was allocated 30% to GSE, \$425, and 70% to EN, \$991. This employee also received a monthly vehicle allowance paid for by the company. As the company has provided the vehicle allowance, Audit does not feel mileage and tolls should be reimbursed.

All four of the invoices reviewed from account 8830-2-0000-69-5130-9210, totaling \$2,561 as allocated to GSE, should be booked below the line. **Audit Issue #10**

8830-2-0000-69-5131-9215 Training

Audit reviewed the one training invoice allocated to GSE from Liberty Utilities. This invoice was for "Skillsoft Select Courseware Package – 1200 Employees – Year 2 on 2 year contract". The invoice total of \$50,250 CAD was split between APCo and LU 12.50% and 87.50% respectively. From the 87.50% portion, 10.20%, or \$5,125.50 CAD, was allocated to GSE. After the CAD to USD conversion, \$3,936.76 was booked to GSE's training account. No exceptions were noted.

8830-2-98xx-69-5010-9205 LABS Corporate Service Labour Allocation

Audit reviewed seven charges booked to five different LABS Corporate Service Labour Allocation accounts.

The Liberty Utilities Canada invoices reviewed provided the payroll date, hours and payroll amount by employee number. No detail of the work performed was provided. The payroll was allocated to GSE using 30% or 100% allocation. No exceptions were noted.

8830-2-98xx-69-5131-9211 Travel

Audit reviewed three travel invoices from Liberty Utilities that were allocated to GSE. One invoice totaled \$25,484 USD and \$7,645 was allocated to GSE. The total travel was \$4,509 and 30% of the travel total, or \$1,353, was allocated to GSE account 8830-2-9820-69-5131-9211. The detail to the invoice that GSE provided was poor quality, so the dollar amounts could not be verified by Audit. The following GSE accounts were allocated expenses from this invoice: **Audit Issue #11**

8830-2-0000-20-2110-2420	Misc Accrued Liabilities	\$ 1,192
8830-2-9820-69-5200-9230	Outside services-Finance and Admin	\$ 120
8830-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice	\$ 40
8830-2-9820-69-5130-9216	Meals & Entertainment	\$ 478
8830-2-9820-69-5010-9201	A&G Salaries-Fin & Adm LU Headoffice	\$ 4,463
8830-2-9820-69-5131-9211	Travel-Finance	\$ 1,353
		\$ 7,645

The second invoice totaled \$26,414 and was fully charged to GSE. \$6,962 of that was allocated to travel account 8830-2-9800-69-5131-9211. The supporting documentation for the allocation shows a charge of \$8,483 CAD, converted to \$6,962 for "communications". **Audit Issue #11**

The third invoice totaled \$17,564 USD with \$5,269 being charged to GSE. The total travel expenses were \$9,065 and 30% of the travel charge, or \$2,719, was allocated to GSE 8830-2-9850-69-5131-9211. Supporting documentation shows travel costs totaling \$12,025 CAD. The only detailed support for the travel expense was a spreadsheet showing \$3,254 CAD for airfare. Audit could not determine what specifically the remaining \$8,771 CAD travel charges were for. **Audit Issue #11**

8830-2-xxxx-69-5131-9212 Utilities

Audit reviewed three utility invoices allocated from Liberty to three GSE utility accounts. The first invoice totaled \$10,249 with \$1,615 being for utility expenses. 30% of the utility costs, or \$485, was allocated to GSE 8830-2-0000-69-5131-9212 for a "Level 3 Communications, LLC" invoice for voice services.

The second invoice totaled \$30,038 and 100% was charged to GSE. \$3,514 of the invoice was for utilities and charged to account 8830-2-9800-69-5131-9212. Supporting documentation, which was the invoice from Liberty, only shows a "communication" charge of \$3,514. **Audit Issue #11**

The third utility invoice reviewed was an invoice totaling \$12,545 with 100% being charged to GSE. The labor portion of the invoice totaled \$11,314 and was charged to account 8830-2-9800-69-5010-9204, A&G Salaries –IT LABS Head Office. The remaining portion of the invoice, \$1,231 was charged to account 8830-2-9800-69-5131-9212, Utilities-IT. The supporting documentation for the invoices shows that the portion charged to Utilities included other expenses. \$328 CAD was allocated to Office Supplies/Rentals/Repairs, \$129 CAD to Other, and \$1,127 CAD to Communications. The expenses incurred for such items should be booked to the appropriate accounts. **Audit Issue #11**

8830-2-0000-69-5200-9232 Outside Services APUC HO Allocations

Audit reviewed supporting documentation for three transactions paid to Algonquin that were allocated to this outside services account.

The transactions were \$55,601 booked June 30, 2015; \$18,055 booked July 31, 2015; and \$63,125 booked September 30, 2015. The supporting documentation provided for the June and September entries included the "Payable Transaction Posting Journal", and the "General Posting Journal" showing the due to/due from and the GSE accounts to which the expenses posted. There was no actual support provided for the \$55,601 charge that shows what services were provided. Spreadsheets were provide for the \$18,055 and \$63,125 charges showing a total dollar amount for legal costs, tax services, audit, investor relations, director fee and insurance, license and fees, escrow transfer agent, other professional, office administration, and salaries and benefits. **Audit Issue #11**

Insurance Policies and Premiums

Schedule RR-3-04 of the filing provided a listing of property and liability insurances that GSE holds. Audit requested the actual policies and premium amounts and compared them to Schedule RR-3-04.

The fifteen policies stated on RR-3-04 were provided for the period coverage dates as stated on the schedule. However, only four of the premium amounts stated on RR-3-04 matched the premium amounts on the actual policy. The premium amounts on nine of the other policies were slightly higher than stated on Schedule RR-3-04. One policy did not state the premium amount and one policy's premium was significantly lower than what was stated on the Schedule. **Audit Issue #12**

The nine policies in which the premium stated on the policy was higher than the premiums on the Schedule were due to "Canadian premium allocation for provincial taxes". GSE noted that they are not charged for the Canadian taxes so the premiums listed on the Schedule are net of these taxes.

Fiduciary Liability policy on line 12 of Schedule RR-3-04 noted an invoice amount of \$16,677. This premium could not be verified as the policy provided to Audit did not state the amount to be paid. **Audit Issue #12**

Property insurance policy on line 16 on Schedule RR-3-04 states the premium to be \$857,091. Audit reviewed policy SU892, the same as stated on the Schedule, for Terrorism coverage and a premium of \$61,765. Because the premiums were approximately \$800,000 off, Audit requested a copy of the policy showing the premium to be \$857,091. GSE responded with the following, "The policy itself does not reflect the premium amount for the principal policy. The premium amount of \$61,765 is for additional coverage for terrorism insurance, if we so elect to have it". Audit was not able to verify the premium amount of \$857,091. Audit Issue #12

Audit was also unable to verify the Aon Brokerage Fee of \$190,000 stated on line 18 of Schedule RR-3-04. The only brokerage fee Audit could verify was \$5,471 for the 6th Excess policy stated on line ten of the Schedule. **Audit Issue #12**

All policy premiums are booked to Liberty account 8810-2-0000-10-1240-1650, Prepaid Expenses. On a monthly basis they are then booked to the appropriate GSE expense account; 8830-2-0000-69-5280-9240, Property Insurance and 8830-2-0000-69-5280-9250, Injuries and Damages.

Audit reviewed Liberty's prepaid general ledger account. The majority of the insurance policy periods run from December 1, 2105 through December 1, 2016. Five of the policies have coverage periods beginning in February, June, August and December 15. Audit was unable to trace the premium payments to Liberty's GL. GSE noted that most of the insurance premiums were billed to GSE in 2016. However, they pointed out insurance policy #253334-15GL on line five of Schedule RR-3-04 was reflected in GL account 8810-2-0000-10-1240-1650 on December 31, 2105 in the amount of \$33,389. The Schedule reflects a GSE premium amount of \$32,270. **Audit Issue #12**

The adjustment noted in Schedule RR-3-04 is not accurately reflected. Schedule RR-3-04 list all insurance policies for the year and total to \$676,070 on line 19. Line 21 adds the \$1,500,000 storms costs that are included in insurance and sums to \$2,176,070 on line 22. Line 23 subtracts the ending balance in account 8830-2-0000-69-5280-9240 Property Insurance resulting in an adjustment to account 924 of \$610,797 on line 24. The issue is that only one of the insurance policies listed on the Schedule is booked to account 924, Property on line 16. The remaining policies are booked to account 8830-2-0000-69-5280-9250, Injuries and Damages. The Schedule should reflect the end of year balance of \$800,378 from account 925 when calculating the adjustment as 92% of the insurance expenses are booked to that account. **Audit Issue #12**

8830-2-0000-69-5280-9240 Property Insurance

Audit reviewed account 8830-2-0000-69-5280-9240 in detail. The end of year account balance was \$1,565,273. Entries were debited in the amount of \$125,000 a month for "base storm revenue", and \$5,975 monthly for "prepaid insurance".

The monthly entries for storm revenue in the amount of \$1,500,000 were offset to the Storm Cost account, 8830-2-0000-10-1930-1825. The monthly prepaid insurance entries totaling \$65,725 were offset to account 8830-2-0000-20-2810-2606, Due to Liberty.

The reversal of the December 31, 2014 insurance accrual on January 1, 2105, credit of \$5,602 and the December 31, 2015 insurance accrual, debit of \$5,150, are the only other activity in this account.

Per GSE, the only insurance premium that is charged to account 924 is the property insurance listed on line sixteen of Schedule RR-3-04. The Schedule shows the amount of \$54,648 as being charged to operations. The general ledger shows a total of \$65,725 of prepaid expenses and a \$5,150 December prepaid accrual. The Schedule however, represents the insurance policy with a coverage period of December 1, 2015 through December 1, 2106. This premium amount would not be reflected during the test year. The insurance policy for the period of December 1, 2104 through December 1, 2015 would reflect the general ledger expenses more properly.

8830-2-0000-69-5280-9250 Injuries and Damages

The Injuries and Damages account 8830-2-0000-69-5280-9250 was reviewed in detail by Audit. Expenses in the account for prepaid insurance sum to \$843,774 for the year. These monthly entries were offset to account 8830-2-0000-20-2810-2606 Due to Liberty. Other expenses in the account were for claims paid to individuals and were also offset to the Due to Liberty account.

The monthly entries for prepaid insurance ranged from \$14,349 in December to \$161,918 in February. August, September, October and November were the only months that contained the same prepaid amount of \$56,225.

Per GSE, all other insurance policies, excluding Property, is booked to the injuries and damages account. The insurance policies include general liability, excess liability, auto, workers comp, and others. Total prepaid expenses on the GL are \$843,774. Prepaid expenses per Schedule RR-3-04 lines one through fifteen sums to \$599,250.

8830-2-0000-69-5044-9260 Group Benefits

Granite State provided the life insurance policies for non-union and union employees for Audit to review. Metlife invoices Liberty on a monthly basis and the invoices are booked on Liberty's general ledger. On a monthly basis, the account total is allocated to GSE and EN using a 30/70 split. The monthly allocation is not done on an individual invoice basis. GSE provided the following explanation on how the monthly allocation works;

"All premiums and other invoices are booked to 8810-2-0000-69-5044-9260 usually during the month prior to the coverage dates. This account would also have other insurance premiums such as health, dental and vision. At the end of each month, the employee portions of the premiums deducted from their paychecks are applied against the account and the net

total is split 70/30 to EN and GSE. Therefore you cannot trace each invoice individually to a 70/30 split. You can however look at a month, see that the invoice posted to the account on 8810 along with any other premiums then trace the credit for the employee deductions and finally the 70/30 split of the balance each month."

Granite State provided supporting documentation for the December allocation from Liberty to GSE and EN. A copy of Liberty's GL was provided for the month of December showing the insurance premiums paid, adjusting entries for the month, less the employee contributions, resulting in a month ending balance of \$349,726. The General Posting Journal of the allocation was provided showing the \$349,726 was properly allocated 30/70 to GSE (\$104,918) and EN (\$244,808). No exceptions were noted with the monthly allocation.

Audit reviewed the March, June, September and December 2015 monthly invoices. One invoice for non-union and two for union (for the different unions) are received on a monthly basis. Audit was able to tie the March, June and September and the December non-union invoices to Liberty's general ledger without issue.

The two December invoices for the union life insurance appear to have been overpaid. The grand total due on each invoice looked as though it included the previous month as a past due balance. Audit questioned GSE to verify that the invoices were not double paid. GSE noted, "The amounts paid were the monthly premiums, not the "total amount currently due" listed on the invoice, as those amounts included past due balances. The General Ledger reflects actual amounts paid".

The general ledger shows the December union invoices were paid in the amounts of \$6,140 and \$7,502. These are the amounts stated on the invoice as the "Grand Total Due". As GSE stated above, the total due on the invoice includes past due balances and the GL reflects the actual amounts paid. Audit reiterates that the invoices appear to be overpaid which would cause the GSE allocation amount to be overstated by approximately \$2,047. **Audit Issue #13**

Accounts Payable

Audit requested an Accounts Payable Aging report as of 12/31/2015. GSE provided the following response to the question;

"Accounts payable for the NH region of Liberty Utilities is recorded on the Service Company's books only and the expense is recorded on the correct utility's books. This transaction creates a system generated intercompany transaction in the Due To account Granite State Electric. At various times in the month when Granite State Electric bank accounts have sufficient balances, Janet Yeung in the Treasury Department will transfer money from those accounts into the Service Company's bank accounts. These transfers will then offset the Due To account for Granite State Electric."

The filing schedule RR-4 line 44 indicates the total accounts payable figure to be \$6,104,613. The total was verified to the general ledger accounts:

8830-2-0000-20-2110-2425 Gas/Power Purchase Accrual \$3,590,534 8830-2-0000-20-2111-2422 Non-associated Co Energy Supplier \$2,514,079 \$6,104,613

These payable accounts were not reviewed in detail, as they relate to third party suppliers.

Payroll

From January 1, 2015 through May 16, 2015, all of Granite State Electric's employees were employed by Liberty Energy Utilities. Beginning May 17, employees were moved under Liberty Utilities Service Corp.

Payroll is completed on a weekly and bi-weekly basis. Union employees, such as linemen, are paid on a weekly basis whereas non-union employees are paid bi-weekly.

The final 2015 pay period ended December 26, 2015 for both weekly and bi-weekly paid employees. Audit reviewed both detailed payroll registers for that final pay period.

Through a reconciliation, Audit tied the weekly and bi-weekly final pay period total payroll to an Oakville payroll repot and an HRIS payroll report. GSE originally provided Audit with a payroll summary that shows the bi-weekly payroll as \$616,125.46. The reconciliation showed the payroll register to be \$599,656.23. Audit questioned why the amounts did not match and was provided with a different payroll register matching the \$599,656. The difference is discussed below.

GSE noted that the register Audit received previously "included the LU Pipeline and Transmission company which is not part of the NH GL". The second page of the register lists the filters that are used to pull the report. The original register listed "LU P&T – Home Office" as a filter that was used while the revised one does not show LU P&T as being included. Audit requested a revised weekly payroll as the filters include LU P&T – Home Office. GSE replied that LU P&T – Home Office only has bi-weekly payroll and the weekly payroll register did not contain any activity associated with it.

The LU Pipeline & Transmission (LU P&T) company number is 8870. A former Liberty Utilities President is paid from that particular cost center. GSE noted that prior to employees being moved to Liberty Utilities Service Corp, the LU P&T payroll was processed at the 8810 level in New Hampshire. Per GSE "There was no impact to the books of Granite State" from the processing of this payroll. GSE also noted that all reconciliations completed during 2015 for GSE only included payroll associated with it and a separate bi-weekly payroll register that excluded LU P&T was provided each pay period. "Any charges associated with LU P&T were dealt with through an intercompany charge from 8810 to 8870," per GSE.

The weekly and bi-weekly reconciliations contained a spreadsheet showing how much was charged to each general ledger account. Audit was able to verify the final pay period charges of the 8830 accounts to the GSE general ledger. Some payroll expenses are not allocated to a specific GL account but to "(blank)". The types of payroll expenses that are charged to this account are bi-weekly vacation time, holiday and other codes.

The payroll expensed to "blank" is entered into account 8810-2-0000-20-2140-1847 - Payroll Clearing STAT on a bi-weekly basis. At the end of the month all payroll expenses in the clearing account are allocated to the appropriate companies' general ledger. Audit reviewed the miscellaneous payroll codes that were expensed to the clearing account in December. At the end of the month the expenses were allocated to GSE and Energy North. Audit verified the GSE general ledger to an allocation spreadsheet provided by GSE. A total of \$14,318.40 was allocated to eighteen accounts. One error was noted. Account 8830-2-9830-69-5010-9200 should have been allocated \$22.22 and it was erroneously allocated \$22.32. No exceptions in the other seventeen accounts were noted.

From the final payroll registers, Audit randomly selected seven bi-weekly employees and eight weekly employees for a review of timesheets.

Bi-weekly timesheets for the period of 12/13/2015 through 12/26/2015 were reviewed in detail. Audit was able to tie all seven bi-weekly paid employees' timesheets to the payroll register detail. All the hours on the timesheets matched the register. Types of pay included regular hours, holiday pay, vacation pay, overtime, and Liberty days. Audit questioned which types of bi-weekly paid employees received overtime and GSE noted that, "during a major storm event, those supervisors and managers directly involved in storm response would be eligible for overtime at straight time. In addition, those supervisors of field union employees who work an extra day in the course of a work week are paid overtime at straight time". All Bi-weekly employees who received overtime were paid at straight time. As for Liberty days, each employee receives three days a year in which they can volunteer in the community and still receive his/her regular pay.

Audit reviewed the eight weekly paid employees' timesheets for the period of 12/20/2015 through 12/26/2015 in detail. Each electric employee's hourly rate, based on job title, was verified to the Union Contract without exception. The types of pay employees received during the final pay period included regular, holiday, vacation, overtime, double-time, shift premium, on call and holiday worked. Audit questioned how payroll knew when an employee was to receive a shift premium and it was noted by GSE that all employees' regular work schedules are loaded into the Dayforce payroll system. When an employee works outside those hours, they are paid a shift premium based on the Union Contract.

All hours recorded on timesheets were verified to the payroll register detail except for two employees. One employee's timesheet shows sixteen holiday hours but the payroll register showed only eight. Audit questioned this and it was explained that the employee was on pager standby during the holiday and ended up getting called in and worked 17.5 hours (these hours were on the time sheet and verified to the payroll register). The eight hours of Holiday pay he would have normally received were deferred and added to his holiday bank and not paid during the pay period.

The second issue with hours was for an employee who was paid for .05 hours for call in meals and another .05 hours for missed meals. The .05 hours for call in meals was found on the register and not the timesheet. Audit questioned if this could be found on the timesheet and

received a response noting that it was an input error and should have been .50 hours. Audit was still not able to locate the hours on the timesheet. **Audit Issue #14**

Audit also questioned the .05 hours paid for missed meals. According to the Union Contract, employees who miss their meal period are paid 30 minutes of overtime. Again, GSE noted that it was an input error and should have been .50. Because the timesheet and payroll register both noted .05, Audit questioned if they employee was paid for the .45 hours that was erroneously excluded. GSE replied with the following, "The .05 vs .50 entry was an input error by the employee that was not caught by his supervisor when the time sheet was approved. The pay adjustment will be included in this employee's next pay check". Audit Issue #14

This same employee also received pay for 7.95 vacation hours that were not included on their timesheet. GSE discovered this prior to sending the timesheets to Audit, and provided an explanation as to why they did not appear on the timesheet. It was noted that during the prior pay period, (12/6/2015 through 12/12/2015) the employee put in for vacation time and ended up working. The employee was paid for the vacation hours as they were not work. The reason they were not paid for a full 8 hours is because the employee only had 7.95 vacation hours available to them.

Schedule RR-3-01 in the filing stated the total payroll for the 2015 was \$16,671,979. The Dayforce Payroll Register Report shows a total payroll for New Hampshire, including GSE and EN to be \$31,248,648 for the year. Audit requested a breakdown of the NH payroll to the GSE and EN level and GSE provided another set of Dayforce Payroll Register Reports that summed to \$31,161,914. The difference between the original payroll registers received and the new registers received is \$86,734.

GSE provided a breakdown of the \$31,161,914 payroll and stated \$10,963,567 was for GSE and \$20,185,139 was for EN. Audit was unable to tie the payroll amount to Schedule RR-3-01. **Audit Issue #15**

GSE's payroll is processed through Ceridian. Audit reviewed the Ceridian contract in detail which noted the contract terms and fees charged.

Union contracts and Payroll Policies and Procedures were obtained and reviewed.

<u>Liberty Utilities and Algonquin Payroll</u>

Audit reviewed seventeen intercompany invoices with portions expensed to A&G Salaries. Two invoices were from Algonquin Power & Utilities Corp and fifteen were from Liberty Utilities Canada Corp.

All invoices allocated the labor portion either 100% GSE or 30% GSE. No exceptions were noted. See the <u>Operation & Maintenance Expense</u> section of this report for further review of Liberty and Algonquin invoices.

Invoices booked in the months January through October had invoices that were in Canadian Dollars (CAD) while the November and December invoices were provided in US Dollars (USD). GSE provided the journal entries that shows the amount booked in USD. Audit calculated the exchange rates used and was unable to verify them to the exchange rates on xe.com for the date of the journal entry. The graph below shows the exchange rate, converting CAD to USD used by GSE and the rate published on the internet.

CAD	to	USD
CAD	w	USD

JE Date	GSE Rate	xe.com Rate
1/30/2015	1.15	1.27
4/30/2015	1.26	1.21
5/31/2015	1.23	1.25
6/30/2015	1.22	1.25
7/31/2015	1.24	1.30
10/31/2015	1.33	1.31

Temporary Employees

Granite State Electric employed temporary employees through Balance Professional during 2015. A total of \$593,834 was paid to Balance Professionals and expensed to thirteen general ledger accounts.

8830-2-0000-10-1380-1630	Stores Expense Undistributed	\$ 38,537
8830-2-0000-10-1618-1070	Construction Work In Progress	\$ 106,422
8830-2-0000-51-5410-5830	Overhead line expenses	\$ 2,863
8830-2-0000-51-5435-5800	Operation Supervision & Engineering	\$ 287
8830-2-0000-51-5435-5880	Misc distribution expenses	\$ 15,103
8830-2-0000-56-5210-5930	Maint of overhead lines	\$ 5,084
8830-2-0000-69-5200-9230	Outside services employed - other	\$ 1,180
8830-2-0000-69-5250-9030	Customer records & collection expenses	\$ 325,170
8830-2-9820-69-5010-9200	A&G salaries - Finance and Admin	\$ 60,570
8830-2-9820-69-5200-9230	Outsided services-Finance and Admin	\$ 19,347
8830-2-9825-69-5200-9230	Outsided services-Purchasing	\$ 7,417
8830-2-9830-69-5010-9200	A&G salaries - Regulatory	\$ 9,683
8830-2-9830-69-5200-9230	Outsided services-Regulatory	\$ 2,172
		\$ 593,834

Audit reviewed several Balance Professional general ledger transactions totaling approximately \$95,000 and traced the expense amounts back to the invoices. The invoices reviewed were allocated to the appropriate company for work performed by temporary employee. Amounts were allocated 100% to GSE, 30%, 24%, 15% and other percentages. Audit questioned from where the allocation percentages other than 100% or 30% came. GSE

noted that the other allocation percentages "were determined by the contracted employees based on the actual time spent on tasks for specific departments". No exceptions were noted.

End of Year Accruals

<u>Payr</u>oll

Audit received the payroll accruals booked for weekly and bi-weekly payroll for the days that would be worked in December 2015 but paid in January 2016.

The weekly payroll accrual was based on a six day work week (Monday through Saturday). Accruals were done for four days. \$33,044 was accrued for GSE payroll and \$2,693 was accrued for GSE payroll taxes. Audit verified the amounts to the general ledger without exception. The accruals were reversed on January 1, 2016.

The bi-weekly accruals were based on a five day work week. Accruals were also done for four days. \$68,851 was accrued for GSE payroll and \$5,611 was accrued for GSE payroll taxes. The payroll accrual amounts were verified to the general ledger without exception. The tax accrual was off by \$1. The spreadsheet shows account 8830-2-0000-10-1618-1070, Construction Work In Progress, should have had \$1,032.77 accrued but the general ledger shows \$1,031.77. The accruals were reversed on January 1, 2016.

Vacation

A total of \$4,331 was accrued for vacation at the end of 2015. The figures were calculated as 5% of the payroll amount. The payroll figures used to determine the 5% were posted to the general ledger on December 2, 2015 and December 19, 2015. Audit verified the amounts allocated to each GL account on the spreadsheet, to the general ledger without exception. The entries were not reversed on January 1, 2016 per GSE as vacation accruals are not reversed.

Employee Benefits

Audit requested a listing of all payments made for employee benefits such as health, dental, retirement and others. GSE provided the journal entries for the December 31, 2015 posting. Because all employees are employed by Liberty Utilities Service Group, the full amount of the benefits is expensed to company 8810. A 30/70 allocation is done and 30% of the charges are allocated to 8830.

Audit reviewed the Liberty Utilities, 8810, general ledger employee benefits entries from 12/31/15. Audit recalculated 30% of each entry and tied the amount to the following GSE 8830 general ledger account entries:

8830-2-0000-69-5040-4080	Social Security Taxes	\$ 54,386
8830-2-0000-69-5044-9260	Group Benefits	\$ 374
8830-2-0000-69-5041-4080	Federal Unemployment Taxes	\$ 41
8830-2-0000-69-5041-4082	Tx Oth Inc Tx - St Unempl Tax	\$ (419)
8830-2-0000-69-5042-4080	Medicare	\$ 12,881
8830-2-0000-69-5043-9260	Employee Pensions and Benefits - 401k	\$ 18,462
8830-2-0000-69-5043-9262	ESPP Expense	\$ 676
8830-2-0000-69-5043-9263	Opt-Out Credit	\$ 1,651
8830-2-0000-69-5043-9269	401K Match	\$ 26,016
8830-2-0000-69-5044-9260	Group Benefits	\$ 104,918

No exceptions were noted with the 12/31/15 allocation of benefits.

Retirement Plan

Audit requested a listing of payments that were made in 2015 to fund the retirement plan. The listing showed payments in the amount of \$176,000 being made on April 15, 2105 and July 15, 2015. It also shows payments in the amount of \$375,300 being made on October 15, 2015 and December 15, 2015. A note states that the October and December payments represent additional contributions needed to complete the 2015 plan year funding. A new funding policy required an 80% funded status be maintained.

Audit reviewed general ledger account 8830-2-0000-20-2930-2285, Long Term Pension Obligations, which began the year with a balance of \$(14,359,849) and ended the year at \$(14,566,718). Audit was able to verify the two \$176,000 payments noted on the information provided to debit entries in the general ledger. The general ledger shows the payments for October and December as \$223,350 and \$348,200 respectively. Other activity within the account was a debit true-up in the amount of \$1,302,112, recurring credit amortization entries, and year-end credit true-ups. While it appears that the account may reflect the accurate year-end balance, the payment listing provided to Audit does not coincide with the general ledger activity. The listing reflects payments of \$179,050 more than the general ledger debits. **Audit Issue #16**

Incentive Plan

Incentive Plan information was provided to Staff as Date Request 6-30. Included in this information were copies of bonus and incentive award programs and a breakdown of bonus program expenses for the years 2012 through 2015.

A total of \$731,569 was expensed in 2015 for bonuses. The breakdown provided in DR 6-30 showed the amount expensed and to which general ledger account they were allocated. A total of forty-one accounts received allocation of bonus expenses. Audit randomly selected two accounts and verified the totals to the GL.

Both accounts received monthly accrual amounts that totaled to the expense amount listed on the spreadsheet breaking down the bonus expenses. No exceptions were noted.

Severance Pay

In the response to Staff Data Request 6-32, GSE noted that a total of \$47,473 was paid for severance during 2015. Four accounts; 8830-2-9815-69-5010-9200, 8830-2-9820-69-5010-9200, 8830-2-9860-69-5010-9200, and 8830-2-0000-69-5010-9030, were charged. The response did not indicate the amount charged to each account. Audit reviewed the four accounts in detail and was unable to determine how much of the severance total was charged to each individual account.

Separation of Service

During the review of the accounts charged for severance pay, Audit came across a \$54,000 entry to account 8830-2-9860-69-5010-9200, A&G salaries-Executive, for "former employee transition". Audit questioned the expense and GSE noted, "Following a separation from service with the Company, a financial agreement was reached with a former employee to be paid out over a number or pay periods...The amount in the entry represents Granite State's portion of the total amount which was originally estimated". The entry of \$54,000 that is on GSE's general ledger is 30% of the total estimated payout to the former employee. This \$54,000 entry is a non-recurring expense and should be removed from the rate case. Audit Issue #17

Payroll Taxes

On July 8, 2016, Audit requested copies of the W3 payroll tax return, the quarterly federal returns and state unemployment returns. GSE replied that because all employees are employed by Liberty Utilities Service Corp, the tax returns were not New Hampshire specific. Audit noted they would still like to see the returns with a breakdown of how much applies to each state. As of the date of this Audit Report, the third quarter NH unemployment return was the only form provided to Audit. Audit Issue #18

On September 27, 2016, GSE provided a listing of all the payroll tax journal entries. GSE randomly selected one of the Social Security Tax entries and provided supporting documentation for the amount. The journal entry that was selected was the bi-weekly payroll tax accrual that was provided to Audit as part of the end of year accrual testing. The spreadsheet shows how the accrual amount was calculated.

On September 29, 2016, GSE provided the fourth quarter (October 1 – December 31, 2105) New Hampshire Unemployment Summary of Deposits and Filings. Total tax due was \$2,202 and an Agency Credit of \$38,685 was utilized leaving the adjusted total of a \$36,483 credit. Audit requested a breakdown of the unemployment taxes between GSE and Energy North in order to verify the general ledger. Audit has yet to receive a response. **Audit Issue #18**

As the actual payroll tax returns were not provided by Granite State Electric, Audit was not able to verify the following accounts and balances:

8830-2-0000-69-5040-4080	Social Security Taxes	\$ 517,043
8830-2-0000-69-5041-4080	Federal Unemployment Taxes	\$ 2,602
8830-2-0000-69-5041-4082	Tx Oth Inc Tx - St Unempl Tax	\$ 38,570
8830-2-0000-69-5042-4080	Medicare	\$ 128,457

Taxes - Federal Income Tax

On January 1, 2014, a Tax Sharing Agreement went into effect, executed by the Vice President of Finance (of Algonquin). The agreement represents that the consolidated returns will be compiled, with the members providing to the Parent the equivalent tax payment as if the member had filed individually. The agreement Schedule A reflected a listing of 32 original members, of which Liberty Utilities (Granite State Electric) Corp was one. Each has a specific Employer Identification Number.

Audit requested copies the federal tax returns filed by Liberty Utilities (America) Co for the test year. Pro forma federal form 1120 tax returns for Granite State were provided for 2014 and 2015. The federal tax return detail was provided on October 20, 2016. The 2015 return was electronically filed on 9/15/2016. The overall taxable income was a loss for Liberty Utilities (America) Co and Subs with an overpayment in the amount of \$810,000 identified. The overpayment was credited to the 2016 estimated tax. The consolidated schedule 1120 page 1, statement 3 reflects the GSE portion as a taxable net income of \$6,897,796 based on:

Gross sales	\$101,514,292 agrees with general ledger and FERC
Cost of goods sold	\$ (89,667,179)
Interest Dividend Income	\$ 24,189 agrees with general ledger and FERC
Net loss from Form 4797	\$ (222,010)
Bad Debts	\$ (819,004)
Interest	\$ (1,861,377)
Other Deductions	<u>\$ (2,071,115)</u>
Taxable Income	\$ 6,897,796

The overall net income per the general ledger and FERC for 2015 was \$2,828,315. Calculation of the GSE portion of the Alternative minimum taxable income on statement 84 reflected a total of \$6,900,083.

Schedule M2, statement 78 reflects the following:

Balance at beginning of year \$(6,132,306) Net income per books \$4,354,071

Balance at end of year \$(1,778,235) unappropriated retained earnings per proforma 2015 GSE 1120 return.

Schedule L, statement 37 Beginning and schedule 42 Ending, of the 2015 federal return summarized GSE:

	Beginning	Ending				
Cash	\$ 25,921	\$ 25,515				
Trade Notes and A/R	\$ 18,157,820	\$ 16,864,547				
Less Allowance for Bad Debt	\$ (1,408,351)	\$ (1,517,655)				
Inventories	\$ 2,074,781	\$ 1,668,229				
Other Current Assets (1)	\$ 10,070,395	\$ 10,572,340				
Bldgs and Other Depreciable Assets	\$138,487,934	\$150,460,058				
Less Accumulated Depreciation	\$ (9,624,718)	\$ (16,781,172)				
Other Assets	\$ 19,877,187	\$ 16,456,565				
Total Assets	\$177,660,969	\$177,748,427				
Accounts Payable	\$ 38,142	\$ 31,334				
Other Current Liabilities (2)	\$ 24,126,631	\$ 22,190,329				
Mtg, Bonds, Notes Payable >1 yr	\$ 32,000,000	\$ 32,000,000				
Other Liabilities	\$ 32,451,582	\$ 28,615,853				
Common Stock	\$ 99,024,903	\$ 99,024,903				
Retained Earnings	\$ (6,132,306)	\$ (1,778,235)				
Adjustment to Shareholder Equity	\$ (3,847,983)	\$ (1,778,233) \$ (2,335,757)				
Total Liabilities and Equity	\$177,660,969	\$177,748,427				
Total Elabilities and Equity	\$177,000,909	\$177,740,427				
(1) Other Current Assets wer	e noted on statement 5	2 to include:				
Prepaids	\$ 750,114	\$ 1,188,847				
Current Regulatory Assets	\$13,285,583	\$ 3,638,350				
Advances to Affiliates	\$ (3,965,302)	\$ 5,745,143				
Sub-total	\$10,070,395	\$10,572,340				
(2) Other Current Liabilities were noted on statement 61 to include:						
Accrued Liabilities	\$17,213,949	\$10,345,446				
Current Portion of Other LTD	\$ 765,837	\$ 777,252				
Current Portion Regulatory Liab	\$ 6,004,053	\$10,924,839				
Interest Payable on LTD	\$ 142,792	\$ 142,792				
Sub-total	\$24,126,631	\$22,190,329				
Duo totui	Ψ= 1,1±0,031	~~~, · , · , · , · , · , · , · , · , · ,				

Audit verified that the reported GSE portions of the Liberty Utilities (America) Co federal tax return agree with the pro-forma GSE stand-alone federal tax return. Certain items were verified to the general ledger of GSE, without exception.

The Company provided a copy of the Liberty Utilities (America) Co. & Subs statewide tax returns for the calendar year 2014. The 587 page document, prepared by KPMG, LLP Toronto, included state specific returns for Arizona, California, Illinois, Massachusetts, Missouri, New Hampshire, and Texas. For Liberty Utilities (America) Co, the NH BT-Summary reflected a net overpayment for the tax year 12/2014 of \$77,416. On 10/31/2015, an extension request was completed as part of the LU-America package, and sent to the NH DRA along with \$80,000 which was reflected as paid with the application for extension and included in the total payments made during 2014.

The 2015 Liberty Utilities (America) Co. & Subs information was provided on October 20, 2016. The BET was overpaid by \$81,119, with the overpayment applied to the 2016 estimated tax. The overpayment was the result of:

The calculated BET	\$ 318,297
Less tax paid w/application for extension	on\$ (72,000)
Less estimated tax payments	\$(250,000)
Less carryover from prior tax period	\$ (77,416)
Net overpayment	\$ (81,119)

The NH Business Profits Tax Return indicated that there is a net operating loss deduction to be carried forward in the amount of \$11,216,770, at the Liberty Utilities (America) Co level. Use of a portion of the NOLD resulted in a loss for the year. The net income noted on statement 3, \$6,897,796 agrees with the federal return. Statement 11 reflects 29 other members included in the water's edge combined group.

Property Taxes

For the test year, the Company expensed \$3,459,410. Refer to the filing schedule RR-3-11. Audit reviewed the second issue 2014 municipal property tax invoices for the 28 communities in which the Company has taxable assets, and both first and second issue invoices for 2015. Audit verified the reported expense and prepayment figures to the general ledger accounts below:

8830-2-0000-69-5040-4080 Social Security Taxes	\$ 517,043
8830-2-0000-69-5041-4080 Federal Unemployment taxes	\$ 2,602
8830-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	\$ 38,570
8830-2-0000-69-5042-4080 Medicare	\$ 128,457
8830-2-0000-69-5680-4080 Property Tax RR-3-11	\$3,459,410
Taxes Other than Income RR-2 line 15	\$4,146,082
8830-2-0000-10-1240-1650 Prepaids	\$ 262,918
8830-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	\$ 925,930
Prepayments RR-4 line 16	\$1,188,847

Audit requested and was provided with all municipal property tax invoices for the years 2014 and 2015, as well as the State of New Hampshire utility property tax invoices. The result of that review is demonstrated below:

½ of 2014 second issue municipal	\$ 786,332
Complete 2015 first issue municipal	\$1,428,321
½ of 2015 second issue municipal	\$ 793,183
Subtotal municipal	\$3,007,836

2015 State of NH Utility Property tax Subtotal property tax expensed	\$\\\ 525,196 \\ \$3,533,032 \\ \$73,622 \text{ higher than expensed}
Less Orange discount not taken Less State Ed paid to municipality:	\$ (55)
Charlestown	\$ (135)
Lebanon	\$ (11,907)
Salem	<u>\$ (3,783)</u>
Total calculated Property tax expense	\$3,517,152 \$57,742 higher than expensed

The calculated property tax expense for the year is \$57,742 more than the amount booked to the general ledger. However, Audit noted an increase in the property tax expense based on a proformed expense of \$3,697,928, or an increase of \$238,518 over the general ledger test year expense of \$3,459,410. Refer to Attachment SEM/HSG-2 Schedule RR-3-11 page 2 of 2.

The Company books property taxes to the prepaid account using an *estimated expense* for the test year of \$3.5 million, expensed monthly at \$291,666.67. The recurring monthly entries are offset with credits to two accounts:

Property Tax Expense 8830-2-0000-69-5680-4080	\$291,6	66.67
Tax Accrual-Municipal Property 8830-2-0000-20-2530-236	54	\$166,498.97
Prepaid Taxes-Mun-Property-Oper 8830-2-0000-10-1240-1	653	\$125,167.70

All entries in the Tax Accrual account netted to zero at year-end. The Prepaid Taxes account began the year with \$750,114, and reflected total debits of \$3,145,947 and credits of \$2,970,131, for a year-end balance of \$925,930.

Audit reviewed the general ledger activity and noted that actual payments made to specific municipalities are debited to the prepaid account, and credited to 8830-2-0000-20-2810-2606, Liberty Energy New Hampshire.

Adjustments to the prepaid account and accrual account were booked in June and December, based on actual payments made. The final entry in the Tax Accrual account was a debit of \$793,182.41 which zeroed the account and was offset to the Prepaid Taxes account.

The estimated State property tax payments are due quarterly. During 2014, quarterly estimates of \$112,222.50 were paid, based on the prior year's notice of valuation \$448,890. The final payment of \$112,222.50 was paid in 12/2014 for the tax period January 2015 – March 2015. In December 2014, the notice of valuation indicated that the actual tax was \$525,196, or \$131,299. On January 9, 2015 an additional \$76,306 was paid, bringing the total paid for the 2014 final tax period to the actual \$525,196. Through 2015, the estimated quarterly payments of \$131,299 were used in anticipation of the notice of valuation which is received in December. The quarterly estimates sum to \$525,196.

On 2/25/2016, an abatement request was submitted to the town of Charlestown requesting a decrease in the property tax assessment from \$10,105,600 to \$7,814,417. Audit

requested clarification of the abatement request and was informed that the town had not acted on the request. As a result, the Company is seeking relief through Superior Court.

Electricity Consumption Taxes

Audit requested and was provided with copies of the 2015 monthly Electronic Consumption Tax (ECT) returns (Form DP-133) filed with NH Department of Revenue (DRA) which for 2015 totaled \$512,391, based on 931,620,055kWh reported for the year.

The Electricity Consumption tax is assessed on consumers in the amount of \$0.00055 per kilowatt hour of electricity consumed. The tax is paid by the consumers and collected and remitted to the New Hampshire Department of Revenue by distribution companies. The returns are due on or before the 15th day of the second month following the close of the taxable month (unless approved to file quarterly). No estimated payments are required. Audit verified that the 12/31/2015 balance in account 8830-2-0000-20-2550-2416, Tx Coll Pay-Consumption Tax, \$42,768 represents the December 2015 DP-133 without exception.

Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-1 Page 79 of 110

Audit Issue #1 – pages 10, 40, 41

FERC Reported Figure is not on the Liberty Utilities (GSE) General Ledger

Background

Audit attempted to verify the reported Accumulated Depreciation as noted on the FERC Form 1, and a reported Acquisition Adjustment, to the general ledger (financial record) of Granite State Electric.

Issue

The FERC Form 1 page 200 reflects total Accumulated Depreciation on line 14 of \$14,348,830. The difference between the filing schedule RR-2-1 \$67,342,510 and the FERC Form 1, \$52,993,680 is comprised of:

8830-2-0000-10-1655-1081 RWIP Reclass	\$	88
8830-2-0000-10-1655-1087 Excess Depreciation	\$	(189,994)
8830-2-0000-10-1655-1100 Amortization of Plant	\$	(1,148)
FERC Form 1 page 200 line 12 Acquisition Adjustment	<u>\$5</u>	3,184,733
Net	\$5	2,993,680

As discussed in response to OCA 1-17, the Acquisition Adjustment represents the accumulated depreciation relating to the assets on National Grid's books at the time of the Liberty purchase (July 2012). Discussion with the Company indicated that the adjustment is not on the books of Granite State, rather, is properly on the books at the Corporate level.

Recommendation

Audit understands that the net rate base impact is zero. However, the Company must report on the FERC Form 1 only those account balances which are truly on the books of the Company.

Company Response

The following additional information regarding the acquisition adjustment and its inclusion in the FERC Form 1 was provided to the Audit Staff via email on October 7, 2016:

As disclosed in the Company's audited financial statements, Granite State's accounts are maintained in accordance with the FERC Uniform System of Accounts (USOA). In accordance with the USOA, the plant and accumulated depreciation accounts are recorded based on their historical amounts irrespective of the acquisition of the Company by Liberty in mid-2012. Those historical costs are also reported on pages 204-207 of the FERC Form 1. As FERC accounting is a comprehensive basis accounting other than GAAP, the \$53 million acquisition adjustment, which represents the accumulated depreciation on the books of the Company at the time of the acquisition, is included in the audited GAAP financial statements and reflects the status of plant and accumulated depreciation since the acquisition of the Company by Liberty. Thus, the \$53 million acquisition adjustment is an adjustment necessary to reflect GAAP vs. FERC accounting. Please also see the attached response to OCA 1-17 from the rate case discovery that explains that

the adjustment reduces both plant in service and accumulated depreciation so there is no net effect.

At the corporate level, the adjustment is also recorded for consolidation purposes but is not included on the regulatory books.

The above information was apparently not taken into account by the Audit Staff as it was not included in the write-up of this subject. A copy of the Company's audited financial statements are included in the FERC Form 1, so inclusion of the acquisition adjustment in the FERC Form 1 provides the necessary bridge from the Company's books—prepared on the FERC basis—to the financial statements—prepared on the GAAP basis. The Company does not agree that inclusion of additional information in the FERC Form 1 for this purpose should give rise to an audit issue.

Audit Conclusion

Audit appreciates the Company providing the information a second time. However, the FERC Form 1 must reflect the actual accounts on the books of the company reporting, not the reconciliation between the subsidiary and the parent, or between FERC and GAAP.

Audit Issue #2 – page 10

Retirements

Background

Audit reviewed the FERC Form 1 detailed plant activity pages for the prior test year 2012 and each year through the end of the current test year 2015.

Issue

The Company reflected total additions, including the prior test year, \$62,602,777, retirements of \$(763,825), net increase adjustments of \$1,857,375 and a net transfer increase of \$3,457.

Audit requested clarification of the relatively small amount of retirements booked since the prior audit and was informed that a backlog had accumulated. While Audit notes that progress appears to have been made, the amount yet to be retired is unknown.

Recommendation

The Company must account for retirements in accordance with FERC, and in a timely manner. The value of the assets yet to be retired should be determined and the filing adjusted as appropriate. The book value of the assets retired will credit the respective plant in service account and debit the accumulated depreciation account.

Company Response

The Company concurs with Audit's recommendation. The Company notes that this issue does not impact rate base. Recently, the Company brought in a third plant accountant to assist with the large amount of plant-related transactions, including retirements.

Audit Conclusion

Audit appreciates the Company response. Audit cannot determine the rate base impact, as the amount of retirements yet to be posted is unknown. Audit also appreciates the hiring of a third plant accountant to address the backlog.

Audit Issue # 3-pages 13, 38

Capital Additions Booked to Incorrect FERC Account

Background

Audit reviewed the Fixed Asset system and continuing property records for the unitization of material handlers, bucket trucks, trailers, etc.

Issue

The Company booked the trucks and trailers to FERC account 396, Power Operated Equipment. The trucks and trailers should have been booked to FERC account 392, Transportation Equipment

Recommendation

Audit is aware that the digger derrick \$215,762 is properly booked in 396, but recommends the transfer of the bucket trucks and trailers to account 392, 1,934,195. The overall net plant does not change.

Company Response

The Company partially agrees and partially disagrees with the recommendation. The Company agrees with respect to the trailers (\$112,522.00) and some of what the Audit Staff has included in "bucket trucks" above (\$1,316,757). However, the "bucket trucks" referred to above include 3 material handlers (\$504,916.46) that each include a power operated lifting device that can lift up to 900 pounds. This information was provided to the Audit Staff in response to audit request #57. Pursuant to account 396, the account is to include "...power operated equipment used in construction or repair work.." including "...the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted." Thus, the Company disagrees with respect to the \$504,916.46 as those items are properly classified.

Audit Conclusion

Audit appreciates the Company's interpretation and understanding of account 396. The \$1,316,757 and the \$112,522 sum to the unitization test conducted by Audit on page 13. However, the fixed asset summary provided to Audit reflects two material handlers at a cost of \$173,248 each, or \$346,496, posted to plant 12/31/2013. The 2014 additions which sum to \$1,316,757 were acquired 6/30/2014 and represent four 55' bucket trucks and three 44' bucket trucks. Based on Audit's review and the Company's response, at least \$112,522 (trailers) should be moved from account 396 to account 392, and \$811,841 (trucks excluding the \$504,916 material handlers) should be moved from account 396 to account 392.

Audit Issue #4 – pages 20, 21, 22

Documented Authorization for Capital Projects

Background

Audit requested budgets, and documented authorizations for the six capital projects selected for review, as well as authorizations for any escalations or change orders.

Issue

The Company was not able to consistently demonstrate the authorization levels required for capital projects.

As noted within the text of this report, capital projects were provided for executive review, then submitted to the APUC Board which approved the budget for the upcoming year. Audit was provided with a listing of projects, but not with the minutes of the meeting demonstrating the approval.

Job scope changes approved at the local job or purchase order level were said to be reviewed at monthly capital construction meetings.

Audit understands that the documentation of approval of capital projects was identified in the August 2016 report issued by Liberty Consulting Group, and that GSE identified the following items which should enhance the process: "Liberty will prepare preliminary business cases in conjunction with the annual budget submission, followed by formal business cases once the budget is finalized.

- Liberty will continue to improve monitoring and controlling of actual capital
 costs as compared to budgeted costs, not only on specific projects but in total.
 Liberty understands the need to control capital spending, tempered by the
 realities of the particular situations and changing circumstances as compared to
 the anticipated circumstances at the time of budget preparation.
- Liberty realizes the need for continuous improvement in the capital budgeting process. In an effort to improve its budgeting process, LU has also implemented the following:
 - Reinforced monthly budget meetings
 - Increased the level of detail that is reviewed
 - An individual has been designated to manage and review the capital budget and spending [Is this a position that will be filled
 - Month end accruals are now recorded at a job level rather than in one "Finance Accrual" job to provide better visibility to job spending"

Recommendation

Audit appreciates that the Company is taking steps to strengthen its capital project review and approval process, and encourages the Company to ensure that documentation of all approvals are maintained in a manner consistent with the policies and procedures. Evidence of approvals should be available to support all capital projects and changes to them.

Company Response

As discussed above, the Company has implemented improvements to the project review and approval processes.

Audit Conclusion

Audit concurs.

Audit Issue # 5 – pages 22, 41, 45, 48, 49, 50, 54, 58

Account Numbers do not Comply with the FERC Uniform System of Accounts

Background

Audit verified the reported FERC Form 1 and filing schedules to the general ledger.

Issue

The following general ledger accounts were identified as not coinciding with the account numbers on the FERC Form 1:

The FERC Form 1 reports Franchise and Consents account **302 \$24,808**, which was verified to the general ledger account 8830-2-0000-10-1647-**301**0, Intangible Plant-Organization.

The Excess Depreciation, accounts, 8830-2-0000-**20-2142-1823** Excess Depreciation less than 1 year and 8830-2-0000-**20-2910-1823** Excess Depreciation greater than 1 year are included in the Other Regulatory Liabilities account **254** on the FERC Form 1, and were verified to the filing schedule RR-3-9. Audit reminds the reader that despite the FERC account **182**, the **20-2XXX** identifies the accounts as liabilities not assets.

The following accounts were reflected in the FERC Form 1 account 234:

8	830-2-0000-20-2810- 260 3 Due to LU Co.	\$	967,207 credit balance
			,
8	830-2-0000-20-2810- 260 6 Due to Liberty Energy New Hamp.	\$3	5,598,574 debit balance
8	830-2-0000-20-2810- 262 6 Due to Liberty Utilities America Co	\$1	1,264,193 credit balance
8	830-2-0000-20-2810- 263 5 Due to Cogsdale	\$1	1,101,932 debit balance
A	accounts 260, 262, and 263 do not exist in 18 CFR Ch 1 part 101		

The Miscellaneous Paid in Capital on FERC page 253, account **211** \$75,984,903 is included in the Common Stock general ledger account 8830-2-0000-30-3010-**2010**.

Other Paid-in Capital in account 8830-2-0000-30-3013-**4589** is noted in account **439** on the FERC form 1. The Company has indicated that it will re-classify the balance to 8830-2-0000-30-3013-2110.

Long-term Debt is on the general ledger in account -224x, but on the FERC in account 221, Bonds.

Account 8830-2-0000-20-2124-**242**0, Accrued Cost of Removal is on the FERC in account **254**, Other Regulatory Liabilities.

8830-2-0000-20-2770-**252**0, Customer Advances is on the FERC in account **242** Miscellaneous Current Liabilities.

8830-2-0000-69-9320 Maintenance General Plant is on the FERC account 935.

Recommendation

The Company should review its account numbers to ensure they are reflective of the correct FERC uniform system of accounts. The account numbers used in the general ledger should be accurately reflected within the coinciding FERC number on the form 1.

Company Response

The Company notes that the Audit Staff has not concluded that any of the above items are being treated improperly in terms of their inclusion on either the balance sheet or income statement. Regarding account numbers that may differ from the FERC chart of accounts, the Company points out that the Commission rules appear to conflict with respect to whether the FERC chart of accounts must be used in all instances or if a utility is allowed to have some variation in its chart of accounts. Specifically, while Puc 307.04 prescribes use of the FERC uniform system of accounts, Puc 1604.01(a)(9) provides that a utility filing a full rate case must provide "the utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300..." In its rate case filing, the Company provided a copy of its chart of accounts that includes a multi-level account structure that includes further delineation as to the proper classification (asset, liability, etc.) of each account for reporting purposes. While some of the account numbers used by the Company may vary from the FERC chart of accounts, it seems that variation is permissible pursuant to Puc 1604.01(a)(9),. Otherwise, that particular rule which anticipates a utility's chart of accounts being different from the uniform system of accounts, would be unnecessary.

Regardless, the Company understands the reason for the recommendation. Certain account numbers, such as the 260-263 accounts for intercompany transactions, are used throughout the organization, so any change to those accounts would require a larger scale effort as it would involve recoding and remapping at other entities throughout the organization. The Company will have internal discussions regarding changes to the account numbers to determine the feasibility of making the recommended changes.

Audit Conclusion

Audit acknowledges the rules referenced and reminds the Company that RSA 374:8I states "The commission may, whenever it deems advisable, establish a system of accounts and records to be used by public utilities for their business within this state, may classify them and prescribe a system of accounts for each class, and may prescribe the manner in which said accounts shall be kept." The Puc 307.04 states that "Pursuant to RSA 374:8, each utility shall maintain and preserve its accounts and records in conformity with the "Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to Provisions of the Federal Power Act" issued by the United States Federal Energy Regulatory Commission, Department of Energy." Audit appreciates that the Company will discuss the feasibility of making the recommended changes.

Audit Issue #6 – pages 29, 30

Precapitalized Transformers

Background

Audit reviewed the activity within the Line Transformers plant in service accounts 8830-2-0000-10-1615-3680, 8830-2-0000-10-1615-3681, and 8830-2-0000-10-1615-3682 for the years 2013-2015.

Issue

In 2014 the -3680 assets were cleared through accruals and transfers to "GL 1020". Account 102, per the FERC chart of accounts is Electric plant purchased or sold. Audit requested clarification of the use of account 1020, and the Company provided: "Precapitalized transformers should not have gone through account 101 or 102 in prior years, nor should they have been posted directly to account 368." Accounting treatment history of the precapitalized transformers was summarized as follows:

2012 through 2013

From the time of acquisition of GSE from NGRID through December 2013, precapitalized transformers were received and charged to Account 1615-1010 (Plant in Service). As jobs were initiated which required a line transformer, the material would be a credit from 1615-1010 to the installation job. Some transformers were also purchased directly to construction jobs if one already existed. As the equipment is precapitalized it is not considered nor treated as inventory.

2014 through Early 2015

In January 2014, the receipt and charging of precap transformers changed to the use of Account 1615-1020 (Plant Purchased or Sold). As with the use of Account 1615-1010, Account 1615-1020 was credited when a line transformer was needed on a job and the material was then charged to the job

Mid 2015

Incorrect treatment of precap transformers was recognized. The use of 1615-1020 was determined to be incorrect based on FERC Electric Plant instruction #5, Electric Plant Purchased or Sold. This account is used solely for the 'acquisition of an operating system through purchase, merger, consolidation, etc. The intent of the account is not for the purchase of individual retirement units (assets). A blanket job for precapitalized transformers was identified (8830-9900000128) which is mapped to Account 1618-1070. The Purchasing department was instructed to begin purchasing precapitalized transformers to this blanket job and cease the use of Account 1615-1020. The 2015 year-end balance of Account 1615-1020 was moved to this blanket job.

2016

A new annual blanket job (8830-XFMR2016) was created for the purchase of precapitalized transformers which is mapped to Account 1618-1070. However, it has been recognized that an issue remains because some transactions continue to credit Account 1615-1020 because of the default accounting associated with the stock codes.

Procurement has been working with support personnel in Oakville to have the accounting on all precap stock codes changed to 1618-1070. This will prevent the charging to 1615-1020. The fix should be completed by the end of October 2016."

Recommendation

Audit appreciates the information provided by the Company during the course of the audit. Audit also understands that on a going forward basis, the precapitalized transformers will be booked to 8830-2-0000-10-1618-1070, Construction Work in Progress. Audit is unclear if the mapping discussed in the section above flags the transformers for inclusion in the AFUDC calculation.

Company Response

Precapitalized assets, including transformers, do not accrue AFUDC.

Audit Conclusion

Audit appreciates the clarification that the transformers do not accrue AFUDC. Audit also reiterates the issue regarding the accounting treatment and the default accounting issue associated with the stock codes.

Audit Issue #7 - page 33

Plant in Service Account 372

Background

The filing schedule RR-2-1 line 17, Leased Property on Customers' Premises was verified to the general ledger account 8830-2-0000-10-1615-3720. The known and measurable adjustment of \$22,084 was identified in the filing as the reclassification of Account 1060 Plant in Service-not classified.

Issue

Audit reviewed the activity in <u>2013</u>, which moved the balance of \$1,170,298 from the 101 to the appropriate 372 account. Accruals and reversals were noted. At year-end 12/31/2013, the balance of \$1,163,798 agreed with the FERC Form 1. There was no activity in the account in 2014 or 2015.

Audit requested clarification of the \$22,084, which appeared as an addition within the FERC Form 1 in 2014, but is noted as a known and measurable adjustment in the current filing.

The Company indicated that the \$22,084 relates to a water heater rental estimated distribution of the rentals in the Completed not Classified account 106 at the end of 2014. Because the Wennsoft "Water Heater Rental Program 2014" job has been used as an ongoing blanket job, rather than an annual job to be closed to plant, the Company indicated that there have been no water heaters closed to plant since 2013.

The known and measurable adjustment of \$22,084 was based on the same allocation estimate used in the FERC Form 1 in 2014. The Company noted that the water heaters currently in the CWIP account 107, \$172,064, does not accrue AFUDC, and that a review is currently underway to determine what portion of the \$172,064 should be closed to plant. In addition, a procedure is being determined to close water heaters to plant in service in a more timely manner.

Recommendation

Audit agrees with the Company's indication that procedures to close water heaters to plant in a more timely manner be adopted and implemented. Use of an allocation method to reflect plant in service balances should be part of that procedural review, as a more specific, accurate reflection of the true number of water heaters installed at customer premises should be included in the account 372.

Company Response

The Company has since determined the amount of water heaters in CWIP and that amount will be closed to plant by year end. Clear guidelines have been established and communicated to the water heater program administrators to ensure that the number of water heaters installed at customer's premises will be included in account 372. Going forward, the Company will open a new blanket job for water heaters at the beginning of each year and the job will be closed by year-end. Water heaters do not accrue AFUDC and the blanket job will be depreciated over its useful service life.

Audit Conclusion

Audit concurs with the Company response. If any update to the current rate filing is necessary, it should be provided in a timely manner. The response did not indicate what portion of the \$172,064 was closed to plant.

Audit Issue #8 – pages 39, 40

Automatic Reversing Entries

Background

Audit reviewed the detailed general ledger for the plant in service accounts, for the years 2013 - 2015.

Issue

Audit noted regular instances of debiting the plant accounts and crediting the Construction Work in Progress account at the end of a month, with an automatic reversal crediting the plant account and debiting CWIP on the first of the following month. Audit was told that prior to the creation of the Completed Construction not Classified account 106 in mid-2014, (as a result of the DE13-063 PUC audit report), the Company booked charges which were incurred after the unitization of a job to the most likely plant in service account, based on the prior unitization. Recurring entries debiting plant and crediting CWIP, with the automatic reversals, indicate that research was being done to determine the most appropriate specific plant in service account should be used.

Audit noted that the manner of posting the charges after the initial unitization continued to be done in the manner described, through the end of the test year. Audit requested clarification of why the Company did not book the charge to account 106, Completed not Classified and was told: "When we come across late charges for jobs we look at what accounts the job was unitized to, and based on the type of charge (late charge), make a determination as to what asset (plant account) the late charge may belong. The entry is done to debit that plant account and credit CWIP. This entry is then reversed at the beginning of the following month. We do this only for late charges for jobs that have already been unitized because the charges are not considered 'unclassified' since the job has already been unitized. The impact on AFUDC and depreciation expense is the same whether we debit a plant account or 106 for the late charges."

Recommendation

Audit appreciates that there is no net impact to the AFUDC and depreciation expense. However, classifying job related costs incurred after the unitization to *estimated* plant accounts overstates the accounts at month end. When the correct classification is determined, Audit understands that the final clearing entry from CWIP is posted to the proper plant in service account. Audit suggests that the charges be booked to account 106, despite the indication that the "job" has been unitized. Inclusion of the late charges in CWIP understates plant during the month.

Company Response

The Company concurs with Audit's recommendation.

Audit Conclusion

Audit appreciates the Company response and reiterates the issue and recommendation.

Audit Issue #9 – page 52

Customer Deposit Interest

Background

Audit selected two residential accounts and six commercial accounts for review of interest applied on deposits held.

Issue

Audit was unable to recalculate the deposit interest amounts noted on the five of the six customers' invoices. The Company provided limited detail of how the interest was calculated.

The Company indicated that prior to July 1, 2015, interest was calculated using a compound method, rather than simple interest. The explanation provided noted that National Grid accrued interest on deposits and paid it annually. The reader is reminded that Liberty purchased GSE in July 2012. The reader is also reminded that Audit noted interest credits on customer invoices from January 2015 – December 2015.

Subsequent to July 2015, the Company noted the prime rate was divided by twelve to arrive at a monthly interest rate (input into Cogsdale) which was applied to the deposit on a monthly basis rather than the number of days in the month.

Recommendation

Audit recommends that the Company continue to focus on compliance with the 1200 rules. Because Audit noted interest credits on the customer invoices from January through December, the indication regarding the compounding of interest is unclear. As a result, Audit cannot conclude on the accuracy of the statement, methodology, nor the amount of overpayment credited to the customers.

Company Response

The Company provides interest on customer deposits in compliance with the Puc 1200 rules.

On October 27, 2016, the Company provided a narrative on the interest calculation methodology and attached a spreadsheet with formulas on how the interest was calculated for one commercial customer and one residential customer in order to provide additional clarity on the interest calculation. The spreadsheet showed both compound interest calculations prior to July 1, 2015 and simple interest calculations starting July 1, 2015. It is unclear why Audit was unable to calculate the interest on five of the six customers, since formulas were provided in the spreadsheet and there was no follow-up request for additional clarification.

Although the Company was acquired from National Grid in July 2012, interest on customer deposits continued to be calculated by National Grid and provided on an annual basis using the compound interest calculation until the time of the cutover to Cogsdale at the end of July 2014 The Company's continued used of the compound interest calculation did not harm customers as they actually received slightly more interest on a monthly basis than otherwise would have been provided using a simple interest calculation.

Effective July 2015, the Company began utilizing the simple interest method in calculating the interest on deposits.

The Company calculates interest on all deposits, including partial deposits, from the date the deposit is paid. The second table on page 51 of the report inadvertently cited November 4, 2015 as the "Deposit Date" for a residential customer. The first table on the same page accurately reflects November 4, 2015 as the date when the deposit was requested. The customer paid partial deposits of \$207.07 on December 28, 2015 and \$69.04 on February 17, 2016. Interest on \$207.07 was applied from the date the first partial deposit was paid. Thus, the customer's bill dated December 17, 2015 did not reflect any interest since no portion of the deposit had been paid at the time the bill was issued.

Audit Conclusion

Audit appreciates the updated information, and used the formula provided in an attempt to recalculate all of the Customer interest payments for each of the customer accounts tested. Due to the timing of the fieldwork, subsequent questioning could not be conducted. The initial request for clarification of the interest calculations was submitted on October 10, 2016 and answered October 27, 2016.

Audit Issue #10 – page 61

Below the Line

Background

Audit reviewed the Office Supplies and Expenses account 8830-2-0000-69-5130-9210 for the test year. Four specific invoices were chosen for review.

Issue

Three of the selections Audit made were for employee appreciation luncheons. These three invoices combined for a total of \$2,136 being charged to GSE.

Audit also reviewed a Travel and Expense reimbursement for a president. The reimbursement totaled \$425 being charged to GSE for mileage and toll reimbursement for the months of January through May. This employee received a monthly car allowance and should not receive reimbursement for mileage and tolls.

Recommendation

Audit recommends a total of \$2,561 be eliminated from the filing account 921 and be moved to a below-the-line account.

Company Response

The Audit Staff has not identified any rule or other guidance supporting its recommendation that the costs for the employee appreciation luncheons should be booked below-the line. An employee appreciation luncheon is a low cost way of maintaining employee morale, and can be provided in a way that does not interrupt the normal work day to allow employees to maintain productivity. Thus, the Company considers the cost of employee appreciation luncheons to be legitimate business expenses, since such events are common occurrences in any business.

The referenced employee's employment agreement included negotiated terms related to personal travel preferences which involved a vehicle allowance as well as reimbursement for mileage in particular circumstances. However, given the amount of dollars at issue, the Company will remove the \$425 from the rate case filing.

Audit Conclusion

Audit reiterates that a total of \$2,561 should be moved below-the-line. Following precedent from prior cases, employee appreciation luncheons should not be the responsibility of the rate payers.

Audit Issue #11 – pages 62, 63

Intercompany Transactions

Background

Audit reviewed several invoices from Liberty Utilities and Algonquin that were either allocated or charged in full to GSE.

Issue

Audit found several issues with the invoices.

• The first issue was the supporting documentation provided to Audit was such poor quality that the allocations could not be verified. The following accounts were affected:

8830-2-0000-20-2110-2420	Misc Accrued Liabilities	\$ 1,192
8830-2-9820-69-5200-9230	Outside services-Finance and Admin	\$ 120
8830-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice	\$ 40
8830-2-9820-69-5130-9216	Meals & Entertainment	\$ 478
8830-2-9820-69-5010-9201	A&G Salaries-Fin & Adm LU Headoffice	\$ 4,463
8830-2-9820-69-5131-9211	Travel-Finance	\$ 1,353
		\$ 7,645

- Account 8830-2-9800-69-5131-<u>921</u>1, Travel- IT was allocated \$6,962. The supporting documentation shows the charge is for "communications".
- Travel expenses on an invoice totaled \$9,065 (\$12,025 CAD) with 30% or \$2,719 being charged to account 8830-2-9850-69-5131-9211 Travel-Operations. Supporting documentation for the charges included a spreadsheet for airfare totaling \$3,254 CAD. No support for the remaining \$8,771 was provided.
- \$3,514 was charged to account 8830-2-9800-69-5131-<u>921</u>2 Utilities-IT. The supporting documentation only shows a "communication" charge.
- \$1,231 was also charged to account 8830-2-9800-69-5131-<u>921</u>2. This total included charges for "office supplies/rentals/repairs", "other", and "communications".
- Supporting documentation for a \$55,601 charge booked to account 8830-2-0000-69-5200-9232 Outside Services APUC HO Allocation, was not provided.

Recommendation

Audit recommends that all supporting documentation for charges be of good quality and complete. All charges should have the appropriate documentation to support the allocations made to GSE.

All allocations from Liberty and Algonquin should be booked to the appropriate GSE general ledger account.

Audit further recommends that the filing be adjusted by the following amounts:					
8830-2-0000-20-2110-2420	Misc. Accrued Liabilities	\$	1,192		
8830-2-9820-69-5010-9201	A&G Salaries-Fin & Adm LU HO	\$	4,463		
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8830-2-9820-69-5131-9211	Travel-Finance	\$	1,353		
8830-2-9800-69-5131-9211	Travel-IT	\$	6,962		
8830-2-9850-69-5131-9211	Travel- Operations	\$	9,065		
8830-2-9800-69-5131-9212	Utilities-IT	\$	3,514		
8830-2-9800-69-5131-9212	Utilities-IT	\$	1,231		
8830-2-9820-69-5130-9215	Office Supplies & Exp-Fin & Adm LU H	\$	40		
8830-2-9820-69-5130-9216	Meals and Enetertainment	\$	478		
	account 921	\$	22,643		
8830-2-9820-69-5200-9230	Outside Services-Finance and Admin	\$	120		
8830-2-0000-69-5200-9232	Outside Services APUC HO	\$	55,601		
	account 923	\$	55,721		

Company Response

The Company notes that Audit received the supporting documentation on September 13, 2016 and the Company was unaware that some of the documentation was of poor quality. Also, the Company was not aware that Audit deemed some of the supporting documentation as insufficient. Had the Company been informed, it would have provided documentation of better quality and supplemental information at an earlier point in the process. The Company apologizes for the lack of readability of the original documentation which apparently occurred in the document scanning process.

Better quality supporting documentation is being provided for all items totaling \$7,645 although the Company notes that it was originally asked for support of only the \$1,353 line item.

Account 8830-2-0800-69-5131-9211 for \$6,962 – The supporting documentation that was originally provided also included the vendor's name, SAVVIS, for "communications." SAVVIS Communications Corp., a subsidiary of CenturyLink, "sells managed hosting and colocation services with more than 50 data centers ..." and is engaged in providing IT-related services. The Company did not receive any further inquiry regarding this item including what services are provided by SAVVIS. The Company is providing the invoice for additional support.

Account 8830-2-9850-69-5131-9211 for \$9,065 – The spreadsheet for airfare for \$3,254 CAD included in the supporting documentation originally provided was not for Liberty NH. The original data file was sorted incorrectly but the correct amount for \$9,065 (\$12,025 CAD) was

charged to Liberty NH. The Company is providing the correct details that support \$9,065 (\$12,025 CAD).

Account 8830-2-9800-69-5131-9212 for \$3,514 – Supporting documentation provided also includes the vendor's name, SAVVIS, for "communications" (see discussion above). The Company is providing the invoice as additional support.

Account 8830-2-9800-69-5131-9212 for \$1,231 – Similarly, the supporting documentation provided also includes the vendor's name, SAVVIS (see discussion above). ,The invoice is being provided for additional support.

Account 8830-2-9800-69-5131-9212 for \$1,231 – The supporting documentation clearly lists the vendors names, SAVVIS, and Quality Agro Distributors, Inc, a firm where a contract employee who provides IT-related quality assurance services is employed. The invoice for Quality Agro Distributors is being provided for additional support for \$100.28 of the total amount. The Company is attempting to obtain the SAVVIS invoice in support of the remaining amount.

Account 8830-2-0000-69-5200-9232 for \$55,601 – As discussed on page 63 of this report, the Company provided the journal entries and the invoice from the parent company on September 13, 2015. The Company was unaware that Audit needed additional information. Additional documentation is being provided.

Audit Conclusion

Audit reviewed the supporting documentation provided in response to this audit issue.

- Support for the \$7,645 that was originally illegible, has been reviewed and verified. No issue remains.
- Audit reviewed the \$6,962 invoice for "communications" from SAVVIS. The invoice, as GSE noted above, is for communication services. Audit recommends moving the charge from account 8830-2-9800-69-5131-9211, Travel –IT, to account 8830-2-9800-69-5131-9212, Utilities IT, where the \$3,514 SAVVIS invoice noted below (bullet four) is charged.
- GSE provided support for the \$9,065 (\$12,025 CAD) travel expense. No issue remains.
- A SAVVIS invoice for the \$3,514 charge to account 8830-2-9800-69-5131-9212, Utilities IT was reviewed and no issue remains.
- Supporting documentation for \$129 of the \$1,231 charged to account 8830-2-9800-69-5131-9212, Utilities –IT was reviewed. The \$129 invoice from Quality Argo Distributors Inc. was for, as GSE noted in their response, "a firm where a contract employee who provides IT-related quality assurance services is employed". This amount should be moved to a more appropriate account as it is not for utility expenses. The \$1,127 charge for SAVVIS, which GSE was trying to obtain a copy of but has not as of the audit report's date, should remain in this account to be consistent with other SAVVIS charges. The remaining amount of \$328 for office supplies, for which Audit did not receive a

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- response, should also be moved to a more appropriate account as it does not appear to be for utility expenses.
- Supporting documentation for the \$55,601 APUC allocation was provided, reviewed, and no issues remain.

In summary, only two issues remain; Moving the \$6,962 communication charge to account 8830-2-9800-69-5131-9212 (bullet two) and moving \$457 of the \$1,231 out of the utility account and into a more appropriate account (bullet five).

Audit Issue #12 – page 63, 64

Insurance Policies and Premiums

Background

Audit reviewed the insurance policies and premium stated on Schedule RR-3-04.

Issue

Audit was unable to verify two insurance premiums and the brokerage fee noted on the Schedule.

- Line 12 Premium was noted as \$16,677 however the policy provided to Audit did not contain a premium amount
- Line 16 Premium amount of \$857,091 could not be verified. The insurance policy provided to Audit contained a premium of \$61,765
- Line 18 Brokerage Fees of \$190,00 were stated on the Schedule but Audit was only able to verify \$5,471

Line 5 of the Schedule notes policy #253334-15GL has a premium amount of \$32,270 that was allocated to GSE. In Liberty's general ledger account 8810-2-0000-10-1240-1650 the prepaid expense was booked as \$33,389.

Schedule RR-3-04 only reflects the ending balance of account 924 and neglects to include 925 when 92% of the insurance premiums are charged to 925.

Recommendation

Audit recommends adjusting Schedule RR-3-04 to reflect the premium and brokerage fees verified and to include the year ending balance of account 925.

Company Response

Support for the premium amounts for Lines 12 and 16 on Schedule RR-3-04 will be provided.

Audit did not originally request the back-up for the Brokerage Fees of \$190,000. This information is being provided.

The premium for Line 5 of the Schedule is \$32,270.06 but the actual payment was \$33,387.89, which includes a Surplus Line Tax for \$1,117.83. The invoice is being provided.

The Company notes that in its response to Staff 10-14, it already agreed to include account 925 information on Schedule RR-3-04 in its Corrections and Updates filing.

Audit Conclusion

After issuance of the Final audit report on 11/14/2016, GSE provided supporting documentation for the premium amounts on Schedule RR-3-04 Lines 12 and 16.

Supporting documentation for line 12 was an invoice from the broker and a spreadsheet allocating the expenses to APCo and LU. The invoice states that the currency is Canadian Dollar and the total Premium is \$19,500 plus \$133.32 in Canadian taxes, totaling \$19,633.32. However, the allocation spreadsheet provided to Audit notes the same premium amount, taxes and invoice total but identifies the currency as USD. The allocations on the spreadsheet are based on employee count in which the premium amount by employee is based on the \$19,500. The totals on Schedule RR-3-04 for the premium amount of \$16,677 (allocated to LU) and GSE's allocation of \$2,381 appear to be in CAD. A conversion based on the date of the invoice (September 9, 2015 from xe.com) would result in the premium being \$12,607 and GSE's allocation being \$1,800. Due to the conversion from CAD to USD, GSE allocation of the premium should be reduced by \$581.

Support provided for <u>line 16</u> was an invoice from the insurance company for the premium amount of \$857,091. No issue remains.

<u>Line 18</u>-GSE provided an invoice from the broker and an Excel spreadsheet to support the \$190,000 broker fees on Schedule RR-3-04. The total invoice from the broker is \$389,819.20 with \$9,819.20 for Canadian tax and \$380,000 for "Insurance Placement Fee Non-Auto". The invoice covers the period of August 1, 2015 through August 1, 2016.

The spreadsheet shows the broker invoice was allocated 50/50, or \$190,000 between APCo and LU. The spreadsheet lists Canadian and American generating stations across the United States and Canada on which the brokerage fees were charged. A fee of \$5,937.50 was noted in the "50/50 LU-AQN SPLIT" column of the spreadsheet for all 32 stations resulting in a total of \$190,000. GSE states that this amount is the 50% allocation of the total invoice that was charged to APCo only. The remaining \$190,000 was reflected as LU's 50% allocation. Audit requested supporting documentation for the charges and was provided "Schedule B: Service Plan" from the broker contract. This schedule lists the services that could be performed by the broker and potentially be part of LU's \$190,000. It is unclear from the documentation provided what the LU allocated \$190,000 purchased.

LU's 50% split is allocated to GSE using the four factor allocation method. A total of \$22,173 was allocated to GSE. Also, the invoice from the broker states that the currency is Canadian; however, no conversion was done to USD prior to preparation of Schedule RR-3-04. Based on the invoice date of November 2, 2015 and the exchange rate listed on xe.com, the \$190,000 CAD should be reflected as \$145,160 USD and the GSE portion of \$22,173 CAD should be \$16,940, a reduction of \$5,233.

GSE provided the invoices from A on for <u>line 5</u> of the Schedule. The invoice does show the premium amount of \$32,270.06 and a surplus line tax of \$1,117.83 totaling \$33,387.89, the GL amount. No issue remains.

Audit Issue #13 – page 66

Overcharged

Background

Audit reviewed the Operations and Maintenance expense accounts and made selections of individual entries to review in detail.

Issue

Audit reviewed the December union Metlife invoices in which two appear to be overpaid. The total of the two invoices that were paid was \$13,642 in which only \$6,821, or half of the invoice, appear to be the current amount due. These invoices were booked to Liberty but would increase the amount allocated to GSE at the end of the month by approximately \$2,047.

Recommendation

Audit recommends adjusting the December Metlife allocation for the overpayment of \$2,047 in account 8830-2-0000-69-5044-9260 Group Benefits.

Company Response

When the December union Metlife invoice was received, it included the balance from the November invoice which had already been paid but not reflected on the December invoice due to timing. This resulted in an overpayment, with the GSE portion being \$2,027.50. Metlife credited the overpayment in 2016. The Company is providing the November and December 2015 bills for supporting documentation.

The Company will adjust its rate case filing to remove the \$2,027.50 overpayment.

Audit Conclusion

Audit reviewed the November and December Metlife invoices provided by GSE. The overpayment was made in the amount of \$2,027.50 and not the \$2,047 Audit originally estimated.

Audit concurs with the Company's adjustment amount of \$2,027.50.

Audit Issue #14 – page 69

Payroll Timesheets

Background

Audit randomly selected timesheets of union and non-union employees to review in detail.

Issue

One employee's timesheet had errors for "call in meals" and "missed meals". The employee erroneously entered the time for each as .05 instead of .50. The supervisor failed to catch the error and approved the timesheet. The employee was paid for the .05 hour and not the .50 hours they should have been.

The .05 hours for "call in meals" appeared on the payroll register and not the timesheet. The "missed meals" .05 appeared on both the register and timesheet. GSE noted that the .05 was an input error and the pay adjustments would be included in the employee's next pay check.

Recommendation

GSE has the payroll procedures in place to detect errors of this nature from happening. Audit recommends that Supervisors carefully review timesheets prior to giving their approval, especially for union employees for whom the weekly payroll amount may differ as overtime and such is worked.

Company Response

As stated in the recommendation, the Company has the necessary payroll procedures in place. Although supervisors are vigilant in their review of timesheets, mistakes can happen. In this particular instance, the minor input error was not noticed by the supervisor nor the employee. The Company and the employee appreciate being made aware of the error and, as discussed above, the issue has been addressed.

Audit Conclusion

Audit concurs with the Company's response.

Audit Issue #15 – page 69

Payroll Registers

Background

Audit requested and was provided with a copy of the payroll registers early in the Audit. Further into the audit fieldwork, Audit requested a breakdown of the NH payroll between GSE and ENG and the Company provided another set of payroll registers.

Issue

The Dayforce Payroll Register Reports that were originally provided to Audit are \$86,734 higher than the recently provided registers.

The breakdown of the NH payroll between GSE and EN, based on the second set of registers, could not be tied to filing Schedule RR-3-01.

Recommendation

Audit recommends that the payroll numbers in Schedule RR-3-01 be modified to reflect the total 2015 payroll provided by the payroll registers. However, Audit cannot determine which set of registers is accurate.

Company Response

More details need to be added to this write-up to provide the full story and proper context. First, the following statement on page 69 of this report needs to be addressed: "Schedule RR-3-01 in the filing stated the total payroll for 2015 was \$16,671,979." The \$16,671,979 reported on Schedule RR-3-01 is the total 2015 payroll for those New Hampshire employees for whom any time was charged to GSE during the year. That amount does not represent the total GSE payroll nor the total New Hampshire payroll. It appears that that the Audit Staff made an assumption about the \$16,671,979 and fundamentally misunderstood the amounts on Schedule RR-3-04 without asking the Company any questions about the schedule. Therefore, attempting to tie the payroll registers or the total GSE payroll to the amount shown on Schedule RR-3-01 would be attempting to tie dissimilar amounts.

The \$86,734 difference discussed above can be explained as follows. The payroll registers provided "early in the audit" were the payroll registers that were on hand locally that had been used to reconcile the final weekly and biweekly pay periods for both Liberty Energy Utilities (LEU) in May 2015 and Liberty Utilities Service Corp. (LUSC) in December 2015. The LEU payroll registers were filtered to include "employees with current activity only" and that notation appears on both LEU payroll registers. This means that although those payroll registers included year-to-date totals, they did not include totals for any LEU employee who was terminated or otherwise left service between January 1, 2015 and the last payroll period in May 2015. The total payroll for weekly and biweekly LEU employees who fell into that category was

\$216,404.54. In addition, and as discussed on page 67 of this audit report, the original LEU biweekly payroll register report included totals for LU P&T employees. The final payroll registers that were requested "further into the audit field work" on October 13 and provided on October 21 excluded those employees from the totals. Payroll for those employees amounted to \$186,891.71. Finally, the original biweekly payroll register for LUSC included totals for employees that transferred to New Hampshire during the year. The final payroll register provided to the Audit Staff did not include those employees as they were included with their original location. That payroll totaled \$116,246.51. Together, those three items explain the \$86,734 difference:

LEU employees not included in "current activity"	216,404.54
LU P&T employees removed from totals	(186,891.71)
Payroll for transferred employees	(116,246.51)
Total difference	(86,733.68)

Schedule RR-3-01 does not need to be adjusted to the payroll registers as it was prepared on an employee-by-employee basis using all employees who charged any portion of their time to GSE during 2015 and, therefore, does not tie directly to overall New Hampshire totals that include all employees.

Audit Conclusion

The total GSE payroll for 2015 stated on Schedule RR-3-01 is \$16,671,979. This amount includes Gas, Union and Non-Union in the amount of \$843,823 and A&G Non-Union in the amount of \$5,281,197. The total payroll less the Gas and A&G amounts noted on the Schedule total \$10,546,959. During the Audit, GSE provided a breakdown of the NH payroll registers and noted the total GSE payroll was \$10,963,567. Audit reiterates that they were unable to verify the payroll noted on Schedule RR-3-01.

Audit reviewed the payroll registers provided by GSE after reading their response to this audit issue. The original registers received for LEU (May 2015), weekly and bi-weekly, did contain the filter "employee with current activity only". The total of these two original registers is \$13,723,415.64. The total of the LEU payroll on the registers provided to Audit on October 21 was \$13,752,928.47. The difference of the two is only \$29,512.83, not \$216,404.54 GSE noted above.

However, Audit does note that the *LEU employees not included in "current activity"* amount of \$216,404.54 less the *LU P&T employees removed from totals* of \$186,891.71 equals \$29,512.83 that Audit calculated as the difference between the LEU weekly and bi-weekly registers. Audit would also like to note that the payroll register used for LUSC bi-weekly payroll figure was provided to Audit by GSE on September 26 with a note that stated LU P&T payroll was not included in the figure. Audit cannot determine if any LU P&T payroll was or was not in fact allocated to GSE.

During Audit's calculation of the \$86,733 difference, the bi-weekly LUSC payroll register that contained "LU P&T –Home Office" was not used. Audit used the register provided September 26, that shows the total payroll being \$9,333,079.04. From the three registers Audit received for the bi-weekly LUSC payroll, in the amounts of \$9,596,586.72 (original), \$9,333,079.04 (without LU P&T) and \$9,216,832.53 (sent October 21), Audit could not verify the \$186,891.71 GSE noted above.

Audit was able to verify the \$116,246.51 for the payroll of transferred employees. The bi-weekly payroll register for December shows the total being \$9,333,079.04 and the registers sent in October shows \$9,216,832.53, with the difference being \$116,246.51.

Audit reiterates that the payroll amount of \$16,671,979 noted in filing Schedule RR-03-1 could not be verified.

Audit Issue #16 – page 72

Documentation Does Not Match

Background

Audit reviewed the Long Term Pension Obligation account 8830-2-0000-20-2930-2285, and verified the ending balance of \$(14,566,718) represented a credit increase over the prior year of \$(206,869). Five debit entries were noted, four of which were identified as payments to Benefit Trust Company, and the fifth was a true-up entry in June. Audit requested a listing of payments made in 2015 to fund the retirement plan.

Issue

Audit received a listing of four payments made during the year and compared it to the Long Term Pension Obligation account 8830-2-0000-20-2930-2285. The first two payments of \$176,000 agree with the ledger, but the last two do not. Specifically, the listing reflects the October and December payments of \$375,300, but the ledger shows \$223,350 and \$348,200 respectively. The payment listing provided by GSE showed payments of \$179,050 higher than the general ledger. The reason for the difference between the ledger and the supporting listing is unknown.

Recommendation

Audit recommends that all records and reports match one another.

Company Response

In putting the response together, the Company inadvertently reflected EnergyNorth's payments of \$375,300 for October and December 2015, instead of \$348,200 for both months for GSE. The October 2015 ledger entry for \$223,350 in Account 8830-2-0000-20-2930-2285 was incorrect. Since the incorrect entry was made in a liability account, the pension amounts included in Schedule RR-3-03 in the rate case filing were unaffected as they were done on an employee-by-employee basis. The Company will provide supporting documentation for the October and December 2015 GSE payments of \$348,200.

Audit Conclusion

Audit reviewed the invoices provided for the October and December GSE payments. The amount reflected on the invoices is \$348,200. Even though filing Schedule RR-3-03 was unaffected, Audit still requests that an adjusting journal entry is done to accurately reflect the payments on the General Ledger.

Audit Issue #17 – page 73

Non-recurring Expense

Background

Audit reviewed account 8830-2-9860-69-5010-9200, A&G Salaries-Executive in detail.

Issue

Audit saw a GL entry for \$54,000 for "former employee transition". Audit questioned the purpose of the payment and GSE noted it was a financial agreement with a former employee to be paid out over a number of pay periods.

Recommendation

This expense should be considered non-recurring.

Company Response

The Company agrees with the recommendation and will include an adjustment in its Corrections and Updates filing.

Audit Conclusion

Audit concurs with the Company's response.

Audit Issue #18 – page 73

Missing Information

Background

Audit regularly reviews payroll tax returns in conjunction with a review of the test year payroll.

Issue

Audit requested the Payroll tax returns for both federal and state. As of the date of this report they have not been provided.

Recommendation

The Company must provide the documentation requested, along with a reconciliation as necessary, to indicate the split among all subsidiaries, if the returns have been submitted under the Liberty Utilities (America) Co, or any other entity.

Company Response

As explained during the course of the audit, the Company does not have New Hampshire-specific returns. Payroll returns are filed by Liberty Utilities Service Corp. and include payroll for multiple entities/states. Although there is a separate unemployment tax return for each state, those returns would include taxable payroll for any employee of LUSC, whether for a regulated entity or a non-regulated entity, who performed any work in New Hampshire, consistent with New Hampshire unemployment tax law. As a result, the total payroll reported for any one quarter would not necessarily tie to the New Hampshire utility-related payroll. Thus, the process of attempting to tie an amount from any particular payroll tax return to the books of Granite State Electric is admittedly difficult as it involves multiple steps and, as such, the payroll tax returns may not be the most helpful from an audit perspective (as was discussed with the Audit Staff. The best way to tie out the amounts in the general ledger is through the reconciliation process that is performed for each pay period.

The Audit Staff was provided with documentation of the payroll reconciliation process that is performed for each weekly or biweekly pay period. In addition, the Company provided support for the process of recording the payroll taxes associated with each weekly or biweekly pay period.

The payroll tax returns are being provided as attachments to this response.

Audit Conclusion

Audit reviewed the payroll tax returns that were provided as a response to this audit issue. As GSE noted in their response above, there is no breakdown of the NH payroll taxes and therefore cannot be tied to the General Ledger. Audit reiterated that the payroll taxes noted on page 73 cannot be verified.

Audit Issue #15 – page 69

Payroll Registers

Background

Audit requested and was provided with a copy of the payroll registers early in the Audit. Further into the audit fieldwork, Audit requested a breakdown of the NH payroll between GSE and ENG and the Company provided another set of payroll registers.

Issue

The Dayforce Payroll Register Reports that were originally provided to Audit are \$86,734 higher than the recently provided registers.

The breakdown of the NH payroll between GSE and EN, based on the second set of registers, could not be tied to filing Schedule RR-3-01.

Recommendation

Audit recommends that the payroll numbers in Schedule RR-3-01 be modified to reflect the total 2015 payroll provided by the payroll registers. However, Audit cannot determine which set of registers is accurate.

Company Response

More details need to be added to this write-up to provide the full story and proper context. First, the following statement on page 69 of this report needs to be addressed: "Schedule RR-3-01 in the filing stated the total payroll for 2015 was \$16,671,979." The \$16,671,979 reported on Schedule RR-3-01 is the total 2015 payroll for those New Hampshire employees for whom any time was charged to GSE during the year. That amount does not represent the total GSE payroll nor the total New Hampshire payroll. It appears that that the Audit Staff made an assumption about the \$16,671,979 and fundamentally misunderstood the amounts on Schedule RR-3-04 without asking the Company any questions about the schedule. Therefore, attempting to tie the payroll registers or the total GSE payroll to the amount shown on Schedule RR-3-01 would be attempting to tie dissimilar amounts.

The \$86,734 difference discussed above can be explained as follows. The payroll registers provided "early in the audit" were the payroll registers that were on hand locally that had been used to reconcile the final weekly and biweekly pay periods for both Liberty Energy Utilities (LEU) in May 2015 and Liberty Utilities Service Corp. (LUSC) in December 2015. The LEU payroll registers were filtered to include "employees with current activity only" and that notation appears on both LEU payroll registers. This means that although those payroll registers included year-to-date totals, they did not include totals for any LEU employee who was terminated or otherwise left service between January 1, 2015 and the last payroll period in May 2015. The total payroll for weekly and biweekly LEU employees who fell into that category was

\$216,404.54. In addition, and as discussed on page 67 of this audit report, the original LEU biweekly payroll register report included totals for LU P&T employees. The final payroll registers that were requested "further into the audit field work" on October 13 and provided on October 21 excluded those employees from the totals. Payroll for those employees amounted to \$186,891.71. Finally, the original biweekly payroll register for LUSC included totals for employees that transferred to New Hampshire during the year. The final payroll register provided to the Audit Staff did not include those employees as they were included with their original location. That payroll totaled \$116,246.51. Together, those three items explain the \$86,734 difference:

LEU employees not included in "current activity"	216,404.54
LU P&T employees removed from totals	(186,891.71)
Payroll for transferred employees	(116,246.51)
Total difference	(86,733.68)

Schedule RR-3-01 does not need to be adjusted to the payroll registers as it was prepared on an employee-by-employee basis using all employees who charged any portion of their time to GSE during 2015 and, therefore, does not tie directly to overall New Hampshire totals that include all employees.

Audit Conclusion

The total GSE payroll for 2015 stated on Schedule RR-3-01 is \$16,671,979. This amount includes Gas, Union and Non-Union in the amount of \$843,823 and A&G Non-Union in the amount of \$5,281,197. The total payroll less the Gas and A&G amounts noted on the Schedule total \$10,546,959. During the Audit, GSE provided a breakdown of the NH payroll registers and noted the total GSE payroll was \$10,963,567. Audit was unable to verify the payroll noted on Schedule RR-3-01.

Audit reviewed the payroll registers provided by GSE after reading their response to this audit issue. The original registers received for LEU (May 2015), weekly and bi-weekly, did contain the filter "employee with current activity only". The total of these two original registers is \$13,723,415.64. The total of the LEU payroll on the registers provided to Audit on October 21 was \$13,752,928.47. The difference of the two is \$29,512.83.

Audit does note that the *LEU employees not included in "current activity"* amount of \$216,404.54 less the *LU P&T employees removed from totals* of \$186,891.71 equals \$29,512.83 that Audit calculated as the difference between the LEU weekly and bi-weekly registers.

Audit was able to verify the \$116,246.51 for the payroll of transferred employees. The bi-weekly LUSC payroll register for December shows the total being \$9,333,079.04 and the registers sent in October shows \$9,216,832.53, with the difference being \$116,246.51.

Audit reiterates that the payroll amount of \$16,671,979 noted in filing Schedule RR-03-1 could not be verified.

Priority	Project #	Project Description	201	5 Budget	20	015 Actual	_	15 Variance ver)/Under
2. Mandated	8830-18602	Pelham Double Rotary NH DOT	\$	- Judget	\$	88,133	\$	(88,133)
2. Mandated	8830-CNN007	GSE-Dist-Water Heater Blanket	\$	50,000	\$	119,914	\$	(69,914)
2. Mandated	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	\$	5,000		-	\$	5,000
2. Mandated	8830-CNN012	GSE-Dist-St Light Blanket	\$	60,000	\$	248,768	\$	(188,768)
2. Mandated	8830-CNN013	GSE-Dist-Public Require Blanket	\$	150,000	\$	289,370	\$	(139,370)
2. Mandated	8830-CNN014	Dist-Damage&Failure Blanket	\$			2,050,909	\$	(1,650,909)
2. Mandated	8830-CNN017	GSE-Dist-Asset Replace Blanket	\$	50,000	\$	535,187	\$	(485,187)
2. Mandated	8830-CNN020	Dist-Transf/Capac Install Blanket	\$	5,000		, -	\$	5,000
2. Mandated	8830-CNN021	GSE-Dist-Telecomm Blanket	\$	5,000		947	\$	4,053
2. Mandated	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	\$	100,000	\$	145,184	\$	(45,184)
2. Mandated	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	\$	-	\$	6,897	\$	(6,897)
2. Mandated	8830-CN4104	01659 Granite St Meter Purchases	\$	180,000	\$	6,345	\$	173,655
2. Mandated	8830-CN4120	01660 Granite St Transformer Purchases	\$	350,000	\$	81,011	\$	268,989
2. Mandated	8830-CNN002	01737 GSE-Dist-Subs Blanket	\$	12,000	\$	83,013	\$	(71,013)
2. Mandated	8830-CNN004	GSE-Dist-Meter Blanket	\$	10,000	\$	1	\$	9,999
2. Mandated	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	\$	-	\$	13,660	\$	(13,660)
2. Mandated	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	\$	-	\$	28,786	\$	(28,786)
2. Mandated	8830-C42850	Relocate Distribution Dulak St Lebanon	\$	250,000	\$	848	\$	249,152
2. Mandated	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	\$	-	\$	600	\$	(600)
2. Mandated	8830-C26263	NN D-Line Work Found by Insp.	\$	100,000	\$	89,407	\$	10,593
2. Mandated	8830-C21595	01663 GS Storm Program Proj	\$	50,000	\$	(119,444)	\$	169,444
2. Mandated	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	\$	-	\$	3,803	\$	(3,803)
2. Mandated	8830-C14646	IE-NN UG Structures and Equipment	\$	5,000	\$	-	\$	5,000
2. Mandated	8830-CNN015	GSE-Dist-Reliability Blanket	\$		\$	957,039	\$	(857,039)
2. Mandated	8830-CNN016	GSE-Dist-Load Relief Blanket	\$	50,000		55,850	\$	(5,850)
2. Mandated	8830-CNN023	GSE Distributed Generation Blanket	\$	50,000		-	\$	(261,694)
2. Mandated	8830-C18750	Security Conversion GSE	\$	25,000	\$	51,729	\$	(26,729)
2. Mandated	8830-C36432	Feeder Demarcation Point Switching Locations with NG	\$	-	\$	20,756	\$	(20,756)
2. Mandated	8830-C36433	Distribution Feeder Power Factor Correction	\$	25,000	\$	43,725	\$	(18,725)
2. Mandated	8830-C36435	Lebanon Area Low Voltage Mitigation	\$	50,000	\$	550,444	-	(500,444)
2. Mandated	8830-CD0701	Darthmouth College: Hanover, MA	\$	-	\$	•	\$	(5,986)
2. Mandated	8830-CD0094	10869 NH Third Party - Large Projects	\$	-	\$	2,475	\$	(2,475)
2. Mandated	8830-C42913	Golden Rock Damage Failure	\$	-	\$	135,854	\$	(135,854)
2. Mandated	8830-FINANCE	Finance Accrual	\$	-		(1,245,021)		1,245,021
2. Mandated	8830-UNALLOC BRDN	Finance Unalloc Burden	\$	-		(2,046,500)		2,046,500
2. Mandated	8830-TOPSIDEJE	Finance Topside JE	\$	-	\$	31,562		(31,562)
2. Mandated	8830-PRACCR	Payroll Accrual	\$	-	\$	(35,366)	\$	35,366

Mandated Total			\$2,082,000	\$2,513	,566	-\$431,566
3. Growth	8830-CD0291	Sky View URD - Salem, NH	\$ -	\$ 12,	961	\$ (12,961)
3. Growth	8830-CD0332	Sherburne RD,Pelham 3 phase extension	\$ -	\$ 126,	053	\$ (126,053)
3. Growth	8830-CD0785	Whelen Engineering Charlestown, NH	\$ -	\$ 19,	254	\$ (19,254)
3. Growth	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	\$ 775,000	\$ 1,103,	201	\$ (328,201)
3. Growth	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	\$ 575,000	\$ 1,848,	086	\$ (1,273,086)
Growth Total			\$1,350,000	\$3,109	,555	-\$1,759,555
4. Regulatory Programs	8830-C18603	Bare Conductor Replacement Program	\$ 1,200,000	\$ 1,473,	533	\$ (273,533)
4. Regulatory Programs	8830-C20473	IE - NN Recloser Installations	\$ 200,000	\$ 346,	030	\$ (146,030)
Regulatory Programs Tot	al		\$1,400,000	\$1,819	,563	-\$419,563
5. Discretionary	8840-C18830	Cogsdale Modification Gas Bill Template	\$ -	\$	-	\$ -
5. Discretionary	8830-12886	Spicket River Feeder Reclosers	\$ -	\$	519	\$ (519)
5. Discretionary	8830-C18610	Install 23kV Supply Capacitors - Salem	\$ -	\$ 19,	425	\$ (19,425)
5. Discretionary	8830-C18710	RTU Installations - LU/NG Substations	\$ -	\$ 93,	202	\$ (93,202)
5. Discretionary	8830-C18720	Refreshing Existing Buildings GSE(Capital	\$ -	\$ (93,	925)	\$ 93,925
5. Discretionary	8830-C18730	Misc Capital Improvements GSE Facilities	\$ -	\$ 356,	632	\$ (356,632)
5. Discretionary	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$ -	\$ 38,	146	\$ (38,146)
5. Discretionary	8830-C18760	9 Lowell Rd. Salem Build Out	\$ -	\$ 90,	828	\$ (90,828)
5. Discretionary	8830-C22214	NN ERR/Pockets of Poor Perf	\$ 50,000	\$ 219,	770	\$ (169,770)
5. Discretionary	8830-C32399	Slaton Hill Sub- Add new Cap Bank	\$ -	\$	5	\$ (5)
5. Discretionary	8830-C33766	NEN-NH Electric Fence FY10	\$ -	\$ 2,	106	\$ (2,106)
5. Discretionary	8830-C36324	MICHEAL AVE SUBSTATION	\$ -	\$ 33,	263	\$ (33,263)
5. Discretionary	8830-C36413	Install Regulators 6L2 Hanover	\$ -	\$ 4,	257	\$ (4,257)
5. Discretionary	8830-C36423	Mt Support Sub- New LP Fdr Pos	\$ 1,200,000	\$ 249,	737	\$ 950,263
5. Discretionary	8830-C36424	Mt Support-New 16L3 Feeder	\$ 1,050,000	\$ 24,	030	\$ 1,025,970
5. Discretionary	8830-C36425	Mt Support-New 16L5 Feeder	\$ 200,000	\$	-	\$ 200,000
5. Discretionary	8830-C36426	SCADA and Distribution Automation	\$ -	\$ 1,	292	\$ (1,292)
5. Discretionary	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	\$ 1,800,000	\$ 79,	794	\$ 1,720,206
5. Discretionary	8830-C36431	Pelham-New 14L4 Fdr	\$ 200,000	\$ 14,	045	\$ 185,955
5. Discretionary	8830-C42851	Enhanced Bare Conductor Replacement	\$ 500,000	\$ 665,	382	\$ (165,382)
5. Discretionary	8830-C42852	Pelham-New 14L5 Fdr	\$ 50,000	\$	-	\$ 50,000
5. Discretionary	8830-C42901	Underperforming Feeder Program	\$ -	\$ 128,	153	\$ (128,153)
5. Discretionary	8830-C42911	Install Furniture and Cubicles Granite State	\$ -	\$	342	\$ (342)
5. Discretionary	8830-C42910	Cogsdale Modification Gas Bill Template - Electric	\$ -	\$	-	\$ -
5. Discretionary	8830-C42902	Replace Failed Ice Machine - Charlestown NH	\$ -	\$ 5,	970	\$ (5,970)
5. Discretionary	8830-GSEXO400	Distribution Outdoor Lighting Operations	\$ -	\$	436	\$ (436)
5. Discretionary	8830-E10972	Capacitor Insp Program FY12 - NH	\$ -		291	\$ (291)
5. Discretionary	8830-E11771	FAC_Lebanon, NH 407 Mircle Mile	\$ -	\$ (8,	366)	\$ 8,366
5. Discretionary	8830-E11796	FAC_Salem, NH 9 Lowell Rd	\$ -	\$ (3,	488)	\$ 3,488

Grand Total				\$10,012,000	\$1	1,521,895		-\$1,509,895
Discretionary Total				\$5,180,000	\$	4,079,212		\$1,100,788
5. Discretionary	8830-C18780	Upfit Londonderry - GSE Allocation	\$	-	\$	32,236	\$	(32,236)
5. Discretionary	8830-GSEVSR00	GSE Vegetation Management Storm Response	\$	-	\$	(5)	\$	5
5. Discretionary	8830-GSEXO100	Distribution OH Operations	\$	-	\$	24,890	\$	(24,890)
5. Discretionary	8830-GSEXM100	Distribution OH Maintenance	\$	-	\$	150,293	\$	(150,293)
5. Discretionary	8830-CNN006	GSE-Dist-Genl Equip Blanket	\$	-	\$	8,146	\$	(8,146)
5. Discretionary	8830-CD0955	Lebanon Battery and Charger Replacement	\$	-	\$	1	\$	(1)
5. Discretionary	8830-CD0030	09282 Hayes Hill URD	\$	-	\$	32,335	\$	(32,335)
5. Discretionary	8830-C42860	2014 NHE Route 99 Off Cycle AMR	\$	-	\$	7,584	\$	(7,584)
5. Discretionary	8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)	\$	-	\$	18,302	\$	(18,302)
5. Discretionary	8830-C36428	Amerductor replacement program	\$	-	\$	17,832	\$	(17,832)
5. Discretionary	8830-C36427	Feeder Getaway Cable Replacement	\$	-	\$	211,969	\$	(211,969)
5. Discretionary	8830-C32279	01757 NN ARP Breakers & Reclosers	\$	-	\$	407,790	\$	(407,790)
5. Discretionary	8830-C32029	01760 Regulator Repl- NE North NH	\$	-	\$	20,765	\$	(20,765)
5. Discretionary	8830-C31402	IE-NN URD Cable Replacement	\$	-	\$		\$	(459,092)
5. Discretionary	8830-C21093	IE-NN Dist Transformer upgrades	\$	-	\$	60,683	, \$	(60,683)
5. Discretionary	8830-C18810	Vehicle Purchases	, \$	-	, \$	136,721	\$	(136,721)
5. Discretionary	8830-C18620	Charlestown 32 Dline	\$	5,000	\$	-	\$	5,000
5. Discretionary	8830-C13968	PS&I Activity - New Hampshire	\$	_	Ś	-,	\$	-
5. Discretionary	8830-C05456	01653 FH - NN Feeder Hardening	\$	_	Ś	2,615	\$	(2,615)
5. Discretionary	8830-IT	IT	\$	_	Ś	506,293	\$	(506,293)
5. Discretionary	8830-METER SHOP	Meter Shop & Meter Test Board Lowll Rd Sal	\$	_	Ś	3,554	\$	(3,554)
5. Discretionary	8830-ITRON-FCS	Purchase Meter Data Mobile Collector and Laptop	\$	_	\$	1,477	\$	(1,477)
5. Discretionary	8830-MISC EQUIPMT	Misc Discretionary Purch Equipment	Ś	_	\$	454	\$	(454)
5. Discretionary	8830-GSE18601	Install 23kV Supply Capacitors - Salem	Ś	-	\$	519	\$	(519)
5. Discretionary	8830-CRSRVRL 015	Reserve for Reliability Unidentified Specifics	Ś	100,000	\$	-	\$	100,000
5. Discretionary	8830-CNN026	Misc Capital Imprymnts GSE Facilities Blanket	\$	-	\$	5,265	\$	(5,265)
5. Discretionary	8830-CNN025	IT Systems & Equipment Blanket	ب خ	25,000	\$	-	\$	25,000
5. Discretionary	8830-CD0272 8830-CD0376	ENFIELD SUPPLY	ب خ	_	٠ \$	8,083	\$	(8,083)
5. Discretionary	8830-CD0272	11255 Michael Ave Getaway	ب خ	_	\$	36,895	\$	(36,895)
5. Discretionary	8830-ENN002	GSE - Dist - Corr Maint	ب خ	_	۶ \$	677	ب \$	(2,837)
5. Discretionary	8830-CD0873	Spicket River Feeder Reclosers	\$	-	\$	2,897	\$	(2,897)

Testimony of Jay Dudley Attachment JED- 2-3 Page 1 of 13



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CAPITAL PROJECT EXPENDITURES

June 17, 2013

1. Background

Capital programs vary each year depending on development growth, maturation of assets, statutory requirements, and extraordinary occurrences. The planned capital projects designed to meet these needs are submitted and approved as part of the annual budget. Normal approval authority is still required for each project. However, despite inclusion in the approved budget, individual projects may require further review and approval before the project can start. Procedures for control of all projects, including monitoring and reporting, are outlined below.

2. Objective

To define the processes related to approval, monitoring, control and reporting in order to address the following areas:

- Ensure effective and efficient deployment of Capital resources across the enterprise.
- Allow for consistency in evaluating capital projects across the enterprise.
- Ensure appropriate authorization is obtained before the start of a project.
- Ensure that appropriate documentation is prepared to reflect proper necessity, scope, cost, and schedule and that the documentation is provided as part of the approval process and retained in historical records in accordance with regulatory requirements and needs.
- Projects are completed within the planned time frame.
- Expenditures are made within the scope of the approved project.
- Material changes to scope, timing, and costs need to be authorized by the local Director of Engineering, State President, and LU President (depending on how material the change is) prior to their occurrence.
- Ensure that the financial justification and other benefits used as basis for the project approval are achieved.

3. Approval

All projects are subject to the approval controls below:

Planned/Budgeted Projects

Projects that are included in the Budget as growth, improvements and upgrades or infrastructure replacement projects will be authorized as part of the budget approval process provided that each project has appropriate documentation prepared and entered into the financial system as follows:

- Blanket/Program Projects will be established annually to capture work that is part
 of the cyclical, normal business cycle and utilizes standard construction
 materials, methods, and resources. Appendix C documentation will be utilized to
 summarize the scope, cost, and schedule for blanket projects. The Appendix C
 form will be updated annually as part of the Budget and Approval process.
 A one page business case should also be submitted for these blanket programs
 during the annual budgeting cycle.
- Specific Projects will be established and budgeted to reflect work of a unique, one-time, or discretionary nature. Appendix C and Appendix B, Business Case, documentation will be required for such projects for inclusion in the Budget and prior to commencement of construction.

Projects included in the Budget as growth, improvements and upgrades, or infrastructure replacement will require further review and approval before their start date if there is a significant change in the cost for a project where the revised estimate exceeds 10% of the original budget (minimum \$50,000) or where there is a significant change in the necessity, scope, or schedule for the project.

The Business Case Template (Refer to Appendix B) and Capital Expenditure Summary Form (Refer to Appendix C) are required for all projects. These documents consist of a detail summary sheet along with appropriate approval levels and supporting business case to be reviewed during the budgeting cycle.

The manager of the project (can be either the planner or project manager, titles vary by Region) is responsible for the preparation of the business case. After the business case is prepared, it is sent to the Director for approval. A copy of the approved business case is then sent to Corporate.

Unplanned Projects

All unplanned projects will require a supporting business case and approval from the appropriate level of local authority (local Director of Engineering and State President). If the project exceeds \$250,000, it is sent to the LU President as well. If the value of the unplanned project exceeds the local limit (\$250,000), the business case must be presented to the corporate capital committee on a quarterly basis.

The Business Case Template (Refer to Appendix B) and Capital Expenditure Summary Form (Refer to Appendix C) are required for all unplanned projects. These documents consist of a detail summary sheet along with appropriate approval levels and supporting business case before the project begins.

The manager of the project (can be either the planner or project manager, titles vary by Region) is responsible for the preparation of the business case. After the business case is prepared, it is sent to the Director for approval. A copy of the approved business case is then sent to Corporate.

Mandated Projects

Once mandated projects are approved in the annual budget cycle, the business case (Appendix C) for the project does not need to be revisited prior to commencement of the project (assuming there are no material changes to the timing of the project). If there are material changes to the timing of the project then the Variances section below should be followed. A material change to the timing of a mandated project is defined as the completion date delayed by more than three months.

Spending Schedule

Once projects in the annual budget are approved by the Board of Directors, each project will be added to a spending schedule that will detail the following items: Project Name, GP Project Number, Annual Budget Amounts, Responsibility Type, Project Owner, and Expected Project Timing (Quarter). This spending schedule will allow all project stakeholders, including the Manager of Procurement/Inventory to know when projects commence, so that appropriate preparation work can be done (bids submitted, PO issued, etc.)

Variances

For all projects, over-budget variances exceeding 10% (minimum \$50,000) of the approved budget requires approval by local management (Local Director of Engineering and State President). Under-budget variances will be reviewed in the project close out report reviewed at the local level. The project close out report is a document indicating that the project has come to an end and that the CWIP (FERC Account 107) amount for this particular project should be transferred to Utility Plant-in-Service (FERC Account 101). The project close out report should state the date that the project was completed, the job/account number so that Accounting knows the amounts to be moved to Utility Plant, and the report should be signed off by the Local Project Manager.

Material changes to the timing (completion date delayed by more than three months) or scope of the project also require approval by the local Director of Projects/Engineering prior to commencement of the project. Request for variances are to be channeled through the Project Manager who will then forward the request to the appropriate manager (Local Director of Engineering) for approval and record the variance for tracking purposes (on an Excel template listing all projects for the year that had changes to the timing or scope). Requests for additional funding are the responsibility of the respective Supervisor or Project Manager to be brought forward to the attention of the local capital committee described in step 5. The Over Spending Request Form (Appendix A) should be used. The Over Spending Request Form should be prepared by the Senior Project Lead (or another similar title) and approved by the Project Manager and Director of Projects/Engineering.

No expenditure shall be made to cause a project to be over-budget without formal approval unless the delay results in adversely affecting the project or the operation of the company. In these cases the emergency approval can be expedited through the appropriate management levels. (i.e. direct confirmation from State President).

4. Business Cases

Projects requiring business case approval:

- Budgeted growth, improvements and upgrades, or infrastructure replacement projects.
- Unplanned projects.

Those projects included in the annual budget must have the business case completed for review at the time the budget is submitted for approval. In all cases, the business case review and approval process must be completed before the start of the project.

It is the responsibility of the manager of the project to prepare the business case, with assistance from Engineering, Finance, and other departments as required. Guidelines and a Template are available (Appendix B).

Completed Business cases will be reviewed by the Engineer and Senior Advisor – Project & Decision Support (or another similar position), and then submitted to Corporate for inclusion in annual budget.

5. Interim Monitoring

Monthly Reporting - All Projects

Each Project Manager will prepare a summary monthly variance report to the regional executive team or capital budget committee on their respective capital projects. The summary monthly variance report will report on current status, cost to date and projection of costs in comparison to the budget, project timing and any expected changes. Using this information the Project Manager and Engineer will report to their respective executive team a summary of capital expenditure activity, including year-to-date spending and an updated annual forecast (the approved budget).

6. Reporting

Project Close-out Report

All capital projects require a formal close-out summary sheet to be included in the project file. This report will be prepared by the Project Manager. The Director of Engineering should complete spot checks on the formal close-out summaries on an ad-hoc basis. This report should include the final actual costs, budgeted costs, variance analysis along with suggested areas of improvement (with the intention of improving company's planning, budgeting, and project completion capabilities).

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APPENDIX A: Over Expenditure Spending Request Form

REQUESTED BY (Dept):	
PROJECT# & DESCRIPTION:	
ADDITIONAL DESCRIPTION:	
COST & MANHOURS:	\$ Hrs
REASON FOR REQUEST: (right click on box & select properties to check off)	Nonbudget Overbudget
REQUESTOR SIGNATURE	<u>'</u>
(name & signature):	
APPROVED BY	
(name & signature):	
APPROVED BY	
(name & signature):	
1. DESCRIPTION	
2. WHAT WILL BE ACHIEVED BY	ΓHIS EXPENDITURE? (changes, improvements)
2. WHAT WILL BE ACHIEVED BY	ΓHIS EXPENDITURE? (changes, improvements)
2. WHAT WILL BE ACHIEVED BY 7. 3. WHY IS THIS EXPENDITURE NE	
3. WHY IS THIS EXPENDITURE NE	CESSARY?
3. WHY IS THIS EXPENDITURE NE	
3. WHY IS THIS EXPENDITURE NE	CESSARY?
3. WHY IS THIS EXPENDITURE NE	CESSARY?
3. WHY IS THIS EXPENDITURE NE	CESSARY?
3. WHY IS THIS EXPENDITURE NE	CESSARY?

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5. RISKS/CONSEQUENCES IF EXPENDITURE	E NO	T APPROVED (provide dollar impact where possible)	
6. CHECK OFF ONE RANKING THAT APPLIE	ES TO	O REQUEST (see definition of ranking terms)	
(right click on box & select properties to check off)			
1. Legal requirement		2. Essential	
3. Important		4. Valuable but discretionary	

Appendix B: Business Case Template



BUSINESS

CASE

PROJECT TITLE

PROJECT SPONSOR:

PROJECT LEAD:

DATE:

PROJECT ID

Business Plan Number: (Assigned by Corporate Finance)

RECOMMENDATION:

- Brief Description of what is being recommended and why. What problem are we trying to resolve?
- Indicate if it is for:
 - Release of Funds (approval to spend) under a previously approved business case or budget.
 - Approval of a Budgeted Project
 - o Approval of a New Project not in current budget
- Under all scenarios outline the total dollar value of the plan, the amount of funds to be released now, and the amount(s) and timing of future funds to be released.
- Amount of funds allotted to OM&A and amount of funds allotted to Capital.
- Scope of project (What work activities, equipment needed, man hours, customer interruptions, etc)
- Expected start date and finish date.

OBJECTIVE(S)

Describe the major measurable result that is to be achieved. Do not state the recommendation as the required result.

BACKGROUND

- Describe the current situation and the background leading up to it. (Answer the question of why do we need to do anything?)
- Describe any related project previously approved for this project and any funds previously spent that are related to this proposal.
- Describe the decision criteria used in evaluating the alternatives. i.e. Work process improvement, system improvement, etc.
- Describe any restrictions or conditions, which must be satisfied and would affect the decision or restrict the acceptance of some alternatives. i.e. safety, minimum service level, etc.

ALTERNATIVES/OPTIONS

Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected. Discuss Status Quo, Postponement, Buy vs Rent vs Build options.

• Pros, Cons, & Risks of each alternative Tables.

FINANCIAL ASSESSMENT

- Corporate Finance Division can provide support in completing this section, as required.
- Brief description of financial assessment for each option

- Table or Chart ideal for summarizing data, with any spreadsheets used attached as an appendix.
- NPV should be used for all projects, unless there is only one viable alternative, the recommendation is based on non-economic criteria, or it is obvious that one alternative is much more economically viable than the others. (Provide details of reason)
- Discuss the results of the evaluation, indicating which alternative is best, and any relevant financial issues.
- Identify whether adequate funds are available in the budget. If funds are not available, identify tradeoffs to accommodate the work, or rationale for increasing the budget.
- If expenditures are incurred for more than one year, show annual cash flows for the controlling unit(s).
- Identify any staff level impacts.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- Not all decisions will be based on lowest cost qualitative factors can drive the decision.
- Discuss any risks and uncertainties associated with the recommended alternative. Including: Safety, Economic, Operational, Technical, Environmental, Social/Political, Customer Impact, and Regulatory Issues.
- Discuss any other qualitative factors, which may affect this decision.

IMPLEMENTATION/ACTION PLAN

Bullet points of implementation time line, including major hurdles such as approval, work start, cash flows, completion date.

NEVIEWED B1.
PROJECT LEADER:
DIRECTOR/VP:
FINANCE:

Appendix C Capital Expenditure Summary Form



LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	HOME OFFICE REF #:
PROJECT TITLE:	EXPECTED PROJECT
PROJECT TYPE (circle System Maint / System Project one): / Growth / LXA	TOTAL:
PROJECT START DATE:	PROJECT END DATE:
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:
Type of Capital Project:	
☐ Growth ☐ Improvement Upgrades ☐ Infrastructure Replacement	
PROJECT DESCRIPTION & LOCATION:	
IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECI WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERV	
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXWITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.	XISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED
COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM I TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH C	
WILL THERE BE ASSETS GREATER THAN \$5,000 THAT ARE CURRENTL	Y IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVE. Original Cost of Plant to be removed (if known): What is the replacement cost of the plant being removed (if original coolonginal Work Order of Plant to be removed (if known): Is the Plant being removed reusable? What is the year of original installation of the plant being removed?	

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PROPOSED SOURCE OF FUNDS	S (COMPANY, DEV	ELOPER LXA	, HUF, ETC.)				
CATEGORY & STATUS OF PRO	DJECT	FINANCIA	L SUMMARY				
(tick as appropriate)		NEXT ANT	ICIPATED TEST YEAR				
		Rate Recove	ery (over 18 months)				
Safety		Will this, an cause a rate	d other approved projects, shock				stomer y an issue?
Mandated Impending Regulatory Obligation							
Rate Recovery-Immediate Return		Have Health been conside	& Safety implications ered?				
Rate Recovery (3 to 6 months)		Has Environ	mental Compliance				
Rate Recovery (6 to 12 months)			ervices review been done?				
Rate Recovery (12 to 18 months)							
Was this Capital Expenditure incluin the Annual Budget?	ded	What amour	nt was budgeted?				
ANALYSIS OF PROJECT VAL	UE	CAPITAL E	EXPENDITURE BUDGET UT	TILIZATION			
Design/Engineering				Authorized	To be spen		_
Material External contractor costs				Amount	Curren Year	t	Future Years
Internal costs		(A) Capital	budget		1 cai		Tears
Other costs (contingency)			nder) run vs. Budget				
Working capital requirements			otal Estimated Project Cost				
		(D) Less Ap	proved Spend to Date				
			ure Approval Requests				
Project Total Cost			Approval Amount current application)				
		=	<u>-</u>	1		1	
	Name	e	Signature	Date			
Requesting Party							
President – LU Central							
Vice President Finance							
CFO CEO							
CEO							



BUSINESS

CASE

PROJECT TITLE: GSE-Facilities-Refreshing Existing Buildings Specific

PROJECT SPONSOR: CHRIS BROUILLARD

PROJECT LEAD: STEVE SZCZECHURA

DATE: 5/1/2014

PROJECT ID: 8830-C18720

BUSINESS PLAN NUMBER:

RECOMMENDATION:

This Specific Project will capture capital costs associated with additions to existing GSE Buildings.

BACKGROUND

GSE existing buildings will be refreshed implementing Liberty Utilities business strategy of improving existing conditions and allowing for additional staff at company facilities.

Includes:

Refreshment is needed to improve existing buildings and implement Liberty Utilities business strategy/best practices.

The 2014 Approved Capital Budget reflected a capital amount of \$250,000 for this project within a total amount approved for all 2014 GSE Facilities projects of \$1,255,000. The scope of this project changed from the original September, 2013 project scope and estimate and is reflected in the below detail. The excess funds from this project will be reallocated to capital within the overall Facilities budget for 2014 of \$1,255,000. A summary table detailing the reallocation appears below.

Project No	Project Name	CY 2014 Budgeted Capital	Orginal Approved	Variance
8830-C18720	Refreshing Existing Buildings GSE(Capital	\$80,000	\$250,000	\$170,000
8830-C18730	Misc Capital Improvements GSE Facilities	\$785,000	\$275,000	-\$510,000
8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$100,000	\$100,000	\$0
8830-C18750	Security Conversion GSE	\$50,000	\$130,000	\$80,000
8830-C18760	9 Lowell Rd. Salem Build Out	\$120,000	\$380,000	\$260,000
8830-C18780	Upfit Londonderry - GSE Allocation	\$120,000	\$120,000	\$0
	Totals	\$1,255,000	\$1,255,000	\$0

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

This specific project is based on conditions are requirements at GSE buildings.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

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

REVIEWED BY:

DIRECTOR/VP: C.P. Fronilla

FINANCE:



LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

	He	OME OFFICE			
Capital / Granite State Electric Co.	RI	EF #: 8830-C18720			
PROJECT TITLE:		XPECTED PROJECT			
GSE-Facilities-Refreshing Existing Buildings	S Specific TO	OTAL: \$170,000			
PROJECT TYPE (circle one):					
System Maint / System Project / Growt	h_ /				
PROJECT START DATE:		ROJECT END DATE:			
5/1/2014		2/31/2014			
CURRENT UTILITY	JC	OB COST/FWO #:			
EARNINGS STATUS:					
Type of Capital Project:					
Growth					
Improvement Upgrades					
Infrastructure Replacement					
PROJECT DESCRIPTION & LOCATION					
1	, .	existing buildings and implementing Liberty			
Utilities business strategy/best pract	ices.				
VA TIVIA DE OUEST SE OUVITA DEL ATERRA DE SANCIA DE SANC					
IS THIS PROJECT GROWTH RELATEI	D? IF "YES", DESCRIBE	THE SPECIFIC LOCATION (MAP) AND LIST			
		THE SPECIFIC LOCATION (MAP) AND LIST (CONSULT WITH DEVELOPMENT SERVICES			
APPLICABLE DEVELOPERS WHERE					
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No	GROWTH WILL OCCUR	(CONSULT WITH DEVELOPMENT SERVICES			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL.	GROWTH WILL OCCUR UDING POTENTIAL IMP	(CONSULT WITH DEVELOPMENT SERVICES ACT ON EXISTING PERMITS, AND TIMING OF			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I	(CONSULT WITH DEVELOPMENT SERVICES ACT ON EXISTING PERMITS, AND TIMING OF			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL.	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I	(CONSULT WITH DEVELOPMENT SERVICES ACT ON EXISTING PERMITS, AND TIMING OF			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I itting as required.	CONSULT WITH DEVELOPMENT SERVICES ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT.			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm COST ESTIMATE FOR TOTAL PROJECT	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I itting as required. CT, NATURE OF ESTIMA	ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT. TE (FIRM FIXED PRICE, INTERNALLY OR			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm COST ESTIMATE FOR TOTAL PROJECT EXTERNALLY GENERATED), TIMING	UDING POTENTIAL IMPAINING APPROPRIATE FITTING AS required. CT, NATURE OF ESTIMAG OF SPENDING BY QUA	ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT. ATE (FIRM FIXED PRICE, INTERNALLY OR ARTER, AND RISKS ASSOCIATED WITH COST			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm COST ESTIMATE FOR TOTAL PROJECT EXTERNALLY GENERATED), TIMING ESTIMATES. Cost estimates will be called	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I itting as required. CT, NATURE OF ESTIMA G OF SPENDING BY QUA culated on an individual j	ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT. TE (FIRM FIXED PRICE, INTERNALLY OR ARTER, AND RISKS ASSOCIATED WITH COST ob basis.			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm COST ESTIMATE FOR TOTAL PROJECT EXTERNALLY GENERATED), TIMING ESTIMATES. Cost estimates will be call WILL THERE BE ASSETS GREATER TO	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I itting as required. CT, NATURE OF ESTIMA G OF SPENDING BY QUA culated on an individual j	ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT. ATE (FIRM FIXED PRICE, INTERNALLY OR ARTER, AND RISKS ASSOCIATED WITH COST			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm COST ESTIMATE FOR TOTAL PROJECT EXTERNALLY GENERATED), TIMING ESTIMATES. Cost estimates will be called	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I itting as required. CT, NATURE OF ESTIMA G OF SPENDING BY QUA culated on an individual j	ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT. TE (FIRM FIXED PRICE, INTERNALLY OR ARTER, AND RISKS ASSOCIATED WITH COST ob basis.			
APPLICABLE DEVELOPERS WHERE REGARDING FUNDING). No PERMITTING REQUIREMENTS, INCL AND RISKS ASSOCIATED WITH OBT Licensing and Environmental Perm COST ESTIMATE FOR TOTAL PROJECT EXTERNALLY GENERATED), TIMING ESTIMATES. Cost estimates will be call WILL THERE BE ASSETS GREATER TO	GROWTH WILL OCCUR UDING POTENTIAL IMP AINING APPROPRIATE I itting as required. CT, NATURE OF ESTIMA G OF SPENDING BY QUA culated on an individual j	ACT ON EXISTING PERMITS, AND TIMING OF PERMITS FOR PROJECT. TE (FIRM FIXED PRICE, INTERNALLY OR ARTER, AND RISKS ASSOCIATED WITH COST ob basis.			

3. Original Work Ord4. Is the Plant being re5. What is the year of	ant to be removed ment cost of the per of Plant to be removed reusable? original installati	d (if known) blant being i emoved (if No ion of the pl	e: Not known removed (if original cost known): Not known ant being removed? Vai		known)?	Not know	n	
PROPOSED SOURCE OF FUNDS The 2014 Approved Capita		ELOPER LXA	., HUF, ETC.)					
CATEGORY & STATUS OF PRO	JECT	FINANCIAI	L SUMMARY					
(tick as appropriate)		NEXT ANT	TICIPATED TEST YEAR					
		Rate Recove	ery (over 18 months)					
Safety		Will this, an cause a rate	d other approved projects, shock	N	lo	If yes	s, is cus dability	stomer an issue?
Mandated Impending Regulatory Obligation	X	<u> </u>	_					
Rate Recovery-Immediate Return	X	Have Health been conside	a & Safety implications ered?	Y	es			
Rate Recovery (3 to 6 months)		Has Environ review been	mental Compliance	Y	es			
Rate Recovery (6 to 12 months)			ervices review been done?	Y	es			
Rate Recovery (12 to 18 months)		-						
Was this Capital Expenditure incluin the Annual Budget?	ded Yes							
ANALYSIS OF PROJECT VAL	UE	CAPITAL E	EXPENDITURE BUDGET UT	ΓILIZ <i>A</i>	ATION			
Design/Engineering				Aut	thorized	To be spen	t in:	
External contractor costs				A	mount	Curren	t	Future
External contractor costs Internal costs		(A) Capital 1	budget .		\$170,000	Year \$80	0,000	Years \$90,000
Other costs (contingency)			nder) run vs. Budget		,		,,,,,,,	1
Working capital requirements		1	Cotal Estimated Project Cost					
			proved Spend to Date are Approval Requests					
Project Total Cost	\$340,000	(F) (C-D-E)	Approval Amount current application)					
	Name		Signature	7		Date		
Requesting Party	Chris Broui	llard	C.P. Frmillas	-	5/1	/2014		
President – LU Central								
Vice President Finance CFO								
CEO								
						<u> </u>		

Attachment:

407 Miracle Mile Customer Walk-In Center

The project will involve the renovation of existing space in the Lebanon facility to accommodate a new walk-in center. New construction will consist of a bank teller style counter space to accommodate two customer service representatives and a conference room that will be used for meetings with the customers. New HVAC, electrical and data wiring will be installed. Furnishings will consist of teller cash draws, a cash safe, chairs and desk for the conference room.

The cost is estimated to be US \$90,000.

Estimated Start Date: April 1, 2014______ Estimate Completion Date: June 30, 2014_____

PROJECT CASHFLOW CHART:

	Total Budget	2014	2015	2016	2017	2018
Revision 0	\$90,000	\$90,000	25,000			
Revision 1						
Revision 2						

ANALYSIS OF PROJECT V	ALUE	CAPITAL EXPE	CAPITAL EXPENDITURE BUDGET UTILIZATION											
	TOTAL	2014	2015	2016	2017	2018								
Material	\$27,300	\$27,300												
External contractor costs	\$40,950	\$40,950												
Internal costs	\$6,750	\$6,750												
FF&E	\$10,000	\$10,000												
Contingency	\$5,000	\$5,000												
Project Value	\$90,000	\$90,000	25,000											

PROJECT DESCRIPTION:

9 Lowell Road Customer Walk-In Center

The project will involve the fit up of the newly renovated space in the Salem facility to accommodate a walk-in center. This consists of a bank teller style counter space that will accommodate two customer service representatives and a conference room that will be used for meetings with the customers. Furnishings will consist of teller cash draws, a cash safe, chairs and desk for the conference room.

The cost is estimated to be US \$10,000.

Estimated Start Date: April 1, 2014 Estimate Completion Date: May 31, 2014

PROJECT CASHFLOW CHART:

	Total Budget	2014	2015	2016	2017	2018
Revision 0	\$10,000	\$10,000				
Revision 1						
Revision 2						

ANALYSIS OF PROJECT VALUE	JE	CAPITAL EXPE	CAPITAL EXPENDITURE BUDGET UTILIZATION										
	TOTAL	2014	2017	2018									
Material													
External contractor costs	\$950	\$950											
Internal costs	\$750	\$750											
FF&E	\$8,300	\$8,300											
Contingency													
Project Value	\$10,000	\$10,000											

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Other		nd of Life Replacement afety Improvement	_x_ Major Refurbishment Environmental Protection Improvement
Project Life: IRR: EPS Accretion:		Revenue Impact: Net Earnings Impact: ROA Impact:	
Comments:			
Asset Management Sign Off	Name:	Signature:	Date:
TECHNICAL CEDVICES DE	X/TEXX/		
TECHNICAL SERVICES RE Has a technical review been perf	Formed by Tech Services?		
Comments:			
Tech Services Sign Off	Name:	Signature:	Date:
has a Regulatory review been be		YES	NO
Has an Environmental, Health & Comments: This is an ongoing p Reg. / EH&S Sign Off	Safety review been performed	? YES e is underway each time we mee	NO NO et and re-design the building. Date:
Has a Regulatory review been p Has an Environmental, Health & Comments: This is an ongoing p Reg. / EH&S Sign Off OPERATIONS REVIEW Has this project been reviewed b Comments:	Safety review been performed process, part of our due diligence of the control of	? YES : e is underway each time we med : Signature:	_NO et and re-design the building.
Has an Environmental, Health & Comments: This is an ongoing page Reg. / EH&S Sign Off OPERATIONS REVIEW Has this project been reviewed be Comments:	Safety review been performed process, part of our due diligence of the control of	? YES : e is underway each time we med : Signature:	_NO et and re-design the building. Date:
Has an Environmental, Health & Comments: This is an ongoing p Reg. / EH&S Sign Off OPERATIONS REVIEW Has this project been reviewed be Comments: Business Manager Sign Off General Manager Sign Off	Name: Michael G. Knott. CSP	?YES e is underway each time we mee Signature:YES	_NO et and re-design the building. Date: _NO
Has an Environmental, Health & Comments: This is an ongoing p Reg. / EH&S Sign Off OPERATIONS REVIEW Has this project been reviewed by	Name:	PYES e is underway each time we mee Signature: YES Signature: Signature:	_NO et and re-design the building. Date: _NO Date:
Has an Environmental, Health & Comments: This is an ongoing p Reg. / EH&S Sign Off OPERATIONS REVIEW Has this project been reviewed by Comments: Business Manager Sign Off General Manager Sign Off Daniel G. Saad, PE CAPITAL ALLOCATION CO Project Priority: A) Mus	Name:	?YES e is underway each time we med Signature:YES YES	_NO et and re-design the building. Date: _NO Date:

Total Capital Ava	ilable:		
Comments and recommendations:			
Capital Allocation Committee Sign Off	Name:	Signature:	Date:
FINANCIAL APPROVALS	Name	Signature	Date



BUSINESS

CASE

PROJECT TITLE: GSE-DIST-LOAD RELIEF BLANKET

PROJECT SPONSOR: CHRIS BROUILLARD

PROJECT LEAD: DENA CHAMPY

DATE: **5/1/2014**

PROJECT ID: 8830-CNN016

BUSINESS PLAN NUMBER:

RECOMMENDATION:

This blanket project will address load challenges for highly utilized feeders and equipment, imbalance issues, and/or transformer overloading

BACKGROUND

Costs associated with overload challenges are due to highly utilized feeders, equipment, imbalance issues, side-tap-step-down transformer overloading...etc.

Includes:

- Reconductoring and/or conversion due to thermal capability limitations
- Transformer and protective equipment as required in replacement of larger size transformer
- Addition of transformer to split secondary crib.

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

This blanket project is based on historical spending trends and anticipated year-ahead activity in this investment category.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

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

REVIEWED BY:

DIRECTOR/VP: C.P. Frankles

FINANCE:



LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

Capital / Granite State Electric Co.	REF #: 8830-CNN016
DD O LECT TITLE	REI #. 0030-CN 1010
PROJECT TITLE:	EXPECTED PROJECT
Dist-Load Relief Blanket	TOTAL: \$26,000
PROJECT TYPE (circle one):	
System Maint / System Project / Growth_/	
PROJECT START DATE:	PROJECT END DATE:
1/1/2014	12/31/2014
CURRENT UTILITY	JOB COST/FWO #:
EARNINGS STATUS:	
Type of Capital Project:	
Growth	
Improvement Upgrades	
Infrastructure Replacement	
PROJECT DESCRIPTION & LOCATION:	
This Blanket Project will provide for load related cl	
with highly utilized feeders and equipment, imbalar	ice issues, side-tap-step-down transformer
overloading etc.	
IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE	
WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT	SERVICES REGARDING FUNDING)
	SERVICES REGARDING I CIVILING).
No	SERVICES REGARDING I GNORMS.
	,
	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT	,
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired.
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. TRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED),
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. TRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED),
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED W	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), ITH COST ESTIMATES.
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), ITH COST ESTIMATES.
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED W Cost estimates will be calculated on an individual jo	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. TIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), ITH COST ESTIMATES. b basis.
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED W Cost estimates will be calculated on an individual journal services of the control of the	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. TIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), ITH COST ESTIMATES. b basis. ENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED W Cost estimates will be calculated on an individual jo	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. TIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), ITH COST ESTIMATES. b basis. ENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
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PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. Pole Licensing and Environmental Permitting as re COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (F TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED W Cost estimates will be calculated on an individual journal services of the control of the	ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED quired. TIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), ITH COST ESTIMATES. b basis. ENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?

3. Original Work Order4. Is the Plant being ren5. What is the year of or	at to be removed ent cost of the p of Plant to be re noved reusable? riginal installati	l (if known) blant being to emoved (if b) No on of the pl	: Not known removed (if original cost known): Not known ant being removed? Var		? Not know	n	
PROPOSED SOURCE OF FUNDS (The 2014 Approved Capit		ELOPER LXA	, HUF, ETC.)				
CATEGORY & STATUS OF PROJE	ECT		L SUMMARY				
(tick as appropriate)			ICIPATED TEST YEAR				
		Kate Recove	ery (over 18 months)				
Safety		Will this, an cause a rate	d other approved projects, shock	No		s, is cus dability	stomer an issue?
Mandated Impending Regulatory Obligation	X		_				
Rate Recovery-Immediate Return	X	been conside		Yes			
Rate Recovery (3 to 6 months)		Has Environ review been	mental Compliance done?	Yes			
Rate Recovery (6 to 12 months)		Has Tech Se	ervices review been done?	Yes			
Rate Recovery (12 to 18 months)							
Was this Capital Expenditure include in the Annual Budget?	d Yes						
ANALYSIS OF PROJECT VALUE	7	CADITAL	VDENDITURE BUICCET LI	THE IZATION			
		CAPITALE	XPENDITURE BUDGET UT]		To be sman	t in.	
Design/Engineering				Authorized Amount	To be spens		Future
External contractor costs					Year		Years
Internal costs		(A) Capital l	_	\$26,000	\$20	6,000	
Other costs (contingency)		4	nder) run vs. Budget				
Working capital requirements			otal Estimated Project Cost				
			proved Spend to Date ure Approval Requests				
Project Total Cost	\$26,000	(F) (C-D-E)	Approval Amount current application)				
	Name		Signature	- 10	Date		
Requesting Party	Chris Broui	llard	C.P. Browillas	5/	/1/2014		
President – LU Central							
Vice President Finance							
CFO CFO							
CEO							

Attachment:

																		F	Y15-19 CAPITA	AL BUDGET	BUILD \$\$\$										PRIOR YEAR CAPITA	AL BUDGETED \$	S \$
Project #	Dollars in plan?		/I	Program	sk GP STAT	4 Budget Class	Kationale	Priority	Program		TTD Approved LU CY14 Capital Budget	CY14 Actuals (Jan-Nov)	LU CY14 Spendir Forecast Pace (11+1) (where relevan	Gomments	Notes	TYA Notes/Risks	Project Need Date	LU FY2014 Capital Budget	Forward	U FY2015 Capital Budget	Canital C	FY2017 LU FY capital Cap sudget Bud	tal Capital	CIAC/Reim bursement/ Tracking	Total Removal Budget	FY15 Removal				r19 FY13 noval Budget p	FY14 FY1 Budget py Budge		FY17 FY18 Budget py Budget py
8830-18602		Pelham Double Rotary NH DOT 8	3830 E - Overhead 3830 E - Overhead 3830 E - Overhead	Specific 50			LU CapEx - Improvem em LU CapEx - Replenish LU CapEx - Replenish	Discretionary	E- None	N U	S\$140,000.00 S\$325,500.00 S\$5,475.00 15,00	1,389 335,207 44,920		0 k	Project ready to go. Con In construction; almost of Includes Charlestown St	mplete	a 12/31/13 6/28/2013 12/31/2015	15.000		-	-	15.000	5.000 15.000	23% 20% 15%			-	2.250	2.250	2,250 5,000	70,000 - 10,000 10,	000 10,000	10.000
8830-C05456 8830-C06318	no		3830 E - Overhead	Program 40	 Completed 	E - Reliability	LU CapEx - Replenish eneLU CapEx - Replenish	Discretionary	E - Feeder Hardening	Y U		(166.536)		k	includes Charlestown 3	auy	1/1/2014	-		-		-		23%			-	-	-	2,230 3,000	-		
8830-C10285	no		3830 E - Overhead	Program 40	0 Completed	E - Reliability	LU CapEx - Replenis# emeLU CapEx - Replenish	. Regulatory Program	nsE - Cutout Repl.	Y U	\$\$6,100.00 \$\$38.750.00 50.00) -		k k	Includes \$115k for Mete	Equipment Purchase	12/31/2013 12/31/2015	50.000	5.000	5.000	5.000	5.000	5.000 5.000	23% 15%	- 750	- 750	- 750	- 750	3.750	750 15.000	50.000 50.		52.000 10.000
8830-C18603 8830-C18610	yes	Bare Conductor Replacement Program 8	3830 E - Overhead	Program 36	6 Approved	E - Reliability	LU CapEx - Improvent	Regulatory Program	nsE - Conductor Repl.	Y U	S\$483,800.00 800,00 S\$332,750.00 225.00	1,751,927	2,100,000 1,911,19	3 k	Include 2013 carryover of		12/31/2015	800,000 225,000	1,200,000	1,200,000			0,000 1,000,000	23%	276,000	276,000	230,000	230,000	230,000	30,000 410,000	750,000 850,	000 850,000	850,000 55,000 - 850,000
8830-C18620 8830-C18630	yes		3830 E - Overhead/U 3830 E - Substation	Specific 36	6 Initiated	E - Asset Replace	LU CapEx - Improvem emeLU CapEx - Replenish emeLU CapEx - Replenish	Discretionary	E- None	N U	S\$332,750.00 225,00 S\$1,837,500.00 500,00 S\$3.011.250.00 300.00	-	= =	k k	Order remaining 1/2 of o	STEP	6/1/2016 6/1/2016	500,000 300.000	1,105,000 1,500,000	5,000	-		0,000 -	10% 15%	165,750 300,000	750	-		150,000 200.000	- 50,000	225,000 - 30, 50,000 1,000,		500,000 850,000
8830-C18650 8830-C18710	yes	Salem area Study 8	3830 E - Substation	Specific 35	5 Initiated	E - Load Related	LU CapEx - Improvem	5. Discretionary	E- None	N U	\$\$3,011,250.00 300,00 \$\$2,387,500.00 \$\$500.000.00 300.00	-	700.000 740.59	k	Construction not study (tudy \$ in PSI)	9/1/2019	300,000	6,100,000	-	-		0,000 2,500,000	20%	1,220,000		-			600,000	50,000 1,000,	- 500,000	1,750,000
8830-C18710 8830-C18720 8830-C18730	noc	RTU Installations - LU/NG Substations 8 Refreshing Existing Buildings GSE(Ca 8 Misc Capital Improvements GSE Facil 8	3830 E - Non-Delive	Program 0) Initiated	Facilities	ubsLU CapEx - Improvem LU CapEx - Improvem	Discretionary	E- None	N U	S\$625,000.00 250,00 S\$898.350.00 275.00	1,433,748	1,500,000 1,564,08	9 k	One NG contractor will c	iver all of the KTU progra	12/31/2013 12/31/2015	250,000 275,000	-	-	-	-		0%			-	-	-	- 400,000 - 400.000		000 100,000	4,500,000
8830-C18740	noc	Customer Walk In Centers (Salem & L 8		Specific 50	0 Initiated	Facilities Facilities Facilities	LU CapEx - Improvem	5. Discretionary	E- None	N U	S\$204,650.00 100,00 S\$92.375.00 130.00	229,083	225,000 249,90	9 k			6/1/2014 12/31/2015	100,000 130,000	125,000	25.000	-	25.000	0.000 25.000	10% 10% 10%	12.500	2.500	-	2.500	5.000	2.500 82.500	180,000	- 100,000	
8830-C18760 8830-C18780	noc	9 Lowell Rd. Salem Build Out 8	3830 E - Non-Delive	Specific 35	5 Completed	f Facilities	LU CapEx - Improvem	5. Discretionary	E- None	N U	5\$92,375.00 130,00 S\$660,000.00 380,00 S\$1.501.888.00 120.00	18,095	20,000 19,74	0 k			12/31/2015 12/31/2013 5/1/2014	380,000 120,000	125,000	25,000	-	25,000	- 25,000	10%	12,500	2,500	-	-	5,000	- 500,000 - 479,655			- 60,000
8830-C18810 8830-C18819	noc		3830 E - Non-Delive	Blanket 35	5 Appoved	Vehicles Other	LU CapEx - Improvem LU CapEx - Replenish	5. Discretionary	E- None	N U	S\$1,501,888.00 120,00 S\$2,545,000.00 1,515,00 S\$2,545.000.00						6/1/2013	1,515,000	-	-	-	-		0%			-	-	-	- 2,545,000 - 2,545,000	2,860,000 705,		580,000 - 580.000 -
8830-C18820 8830-C20473	no	Purchase IT Systems and Equipment 8		Blanket 50	 Approved 		LU CapEx - Replenish LU CapEx - Improvem LU CapEx - Improvem	Discretionary	E- None	N U	5\$2,424,383.00 283,00 S\$2,424,00 00 175.00		200 000 185 01	k 4 k		DED	6/1/2013 5/1/2013 12/31/2015	283,000 175,000	200.000	200 000	250.000	250 000 29	0.000 250.000	0%	46,000	46.000	- - 57.500	57.500	- - 57.500	57.500 230.000	- 76,	667 76,667	- 10,000 200,000 350,000
8830-C21093	yes	IE-NN Dist Transformer upgrades 8	3830 E - Overhead	Program 40	0 Initiated	E - Load Related	LU CapEx - Replenish	5. Discretionary	E - Eng. Reliability Re	N U	S\$60,000.00 75,00				submersibles - 10/yr	KEP	7/31/2015	75,000	200,000	200,000	25,000		60,000 250,000	23% 10%	46,000	46,000	2,500	2,500		10,000 25,000			100,000 114,000
	yes	01648 DOTBrookdale Bridge relo (I-9 8 01663 GS Storm Program Proj	3830 E - Overhead	Program 49	9 Initiated	E - Damage/Failu	re LU CapEx - Replenish	2. Mandated	E- None	N U	S\$0.00 S\$256,500.00 200,00		170,000 166,67				1/1/2014 12/31/2015	200,000	50,000	50,000	50,000	50,000 23	225,000	20% 17%	8,500	8,500	8,500	8,500	37,400	38,250 190,000	200,000 210,	000 210,000	210,000 200,000
8830-C21051 8830-C22214	yes		3830 E - Overhead	Program 49	9 Initiated	E - Reliability	emeLU CapEx - Replenish LU CapEx - Improvem	Discretionary	E - Eng. Reliability Re	Y U	S\$0.00 S\$116,000.00 325,00	169,076			ed - use I&M for pole replac	ement	12/31/2013 12/31/2015	325,000	50,000	50,000	-		10,000 50,000	15% 23%	11,500	11,500	-	11,500		11,500 100,000			200,000 50,000
8830-C26047 8830-C22157	no	NH ARP Batts/Chargers Repl Prog 8 Pine Tree Cemetary Devl. OH & UG 8	3830 E - Overhead/U	Specific 49	9 Completed	E- New Business	emeLU CapEx - Replenish ReLU CapEx - Growth	3. Growth	E- None	N U	S\$0.00 25,00 S\$11,000.00) -	: :	k k			12/31/2015 12/31/2013	25,000	-	-		25,000	25,000 25,000	15% 13%	- 1		-	3,750	3,750	3,750	- 25,		50,000 220,000
8830-C26061 8830-C24023 8830-C26263	no	01640 2352 Line Reconductoring-Sale 8	3830 E - Substation 3830 E - Overhead 3830 E - Overhead	Specific 28	8 Completed	E - Load Related	emeLU CapEx - Replenish LU CapEx - Improvem emeLU CapEx - Replenish	Discretionary	E- None	N U	S\$0.00 S\$0.00 S\$310.000.00 250.00		20.000	k k 1 k	Data Dani		12/31/2016 1/1/1900 12/31/2015	250 000	100 000	100.000	50,000	- - 50 000 40	5,000 -	20% 10% 20%	20.000	20,000	10,000	10 000	1,000 - 80,000	- 100.000	- 10, - 350,000 300.		10,000 200,000 25,000
8830-C31402 8830-C32029	yes		3830 E - Undergroun	Program 36	6 Initiated	E - Reliability	emeLU CapEx - Replenish LU CapEx - Replenish emeLU CapEx - Replenish	5. Discretionary	E - UG Cable Replace	N US	S\$0.00 250,00			k	Pole Replacement, xam	s, guys, surge arrestors,	12/31/2015	250,000	100,000	100,000	50,000		10,000 -	23%	20,000	20,000	10,000	10,000	230,000	- 100,000	- 250,		520,000 25,000 520,000 5,000 - 175,000
8830-C26663	no	Verizon GS Billing GIS Survey	3830 G - Production	Specific 35	5 Completed	E - Public Requir	em LU CapEx - Replenish	5. Discretionary	E- None	N U	S\$0.00) (13,533)	(13,500) (14,76	k .	Regulators unde		12/31/2015 1/1/2014	-	-	-		-		20%	1	1	-	1	1		-		- 175,000
8830-C26838 8830-C27906	noc	01695 Mercury Vapor Replacement 8 6L4 LEBANON ST UG - DARTMOUTH 8	3830 E - Overhead	Specific 49	9 Completed	E - Public Requir	em LU CapEx - Replenish	Discretionary	E- None		S\$5,400.00	385		0 k			1/1/2014 12/1/2013		-	-				11% 20%	- 1		-	1	1	_ [_ [-]]	
8830-C32279 8830-C33766	noc		3830 E - Overhead/U	Program 40	0 Initiated	E - Reliability	emeLU CapEx - Replenish LU CapEx - Improvem	5. Discretionary	E - Substation Other	R N U	\$\$0.00 35,00				Lebanon No. 1L1 Break Hanover substation	rs in 2014	12/31/2015 12/31/2015	350,000 35,000		-		-	0,000 375,000	20% 23%	1		-	-	-	75,000 - 35,000		<u> </u>	- 525,000 - 150,000
8830-C36092 8830-C36324 8830-C36423	noc		3830 E - Substation	Specific 49	9 Completed	E - Load Related	emeLU CapEx - Replenish LU CapEx - Improvem	Discretionary	E- None	N U	S\$2,636,625.00 S\$3,498,000.00 150,00		535,059 544,57	6 k	Slope correction and land Need kickoff meeting - J	scaping. Expect all to b		150,000 1,200,000	1,800,000 - 1,200,000	1 200 000		- 1,30	500,000	20% 20%	360,000 - 240,000		-	1	260,000	2,900,000	400,000	000 1,200,000	1,225,000 370,000
8830-C36424		Mt Support-New 16L3 Feeder 8	3830 E - Substation 3830 E - Overhead/U	Specific 4	1 Initiated	E - Load Related	LU CapEx - Improvem LU CapEx - Improvem	5. Discretionary	G - None	N U	S\$780,780.00 1,200,00 S\$1,790,400.00 1,050,00			k	'Includes 16L3 and 16L5		6/30/2015 6/30/2015	1,050,000	3,150,000	1,050,000	1,600,000	- 50	0,000	20% 20%	630,000	240,000 210,000	320,000	-	100,000	- 50,000 - 20,000			
8830-C36411 8830-C36413 8830-C36425		Install 11L1 Regulators Craft Hill Sub 8 Install Regulators 6L2 Hanover 8	3830 E - Substation	Specific 40	 Completed 	E - Load Related		5. Discretionary	E- None	N U	S\$270,000.00 S\$848,000.00	49,823	50,000 54,35	8 3 k	Fiber to be installed Communication problem		6/1/2013 6/1/2013		1 350 000	<u> </u>				20%			<u>.</u>	1	50 000	450,000	450,000]]	
8830-C36426	yes	SCADA and Distribution Automation 8	3830 E - Overhead/U 3830 E - Overhead	Program 4	1 Initiated	E - Reliability	LU CapEx - Improvem	5. Discretionary	E- None	N 0	50,00	-		k k	form 3A controls, fault	STEP	6/1/2016 12/1/2014	100,000 50,000	1,350,000	200,000	650,000		i0,000 - i0,000 -	10% 23%	135,000	20,000	65,000	1	11,500		-]]	
8830-C36427 8830-C36428	yes	Feeder Getaway Cable Replacement 8 Amerductor replacement program 8	3830 E - Overhead	Program 36	6 Initiated	E - Reliability E - Reliability	LU CapEx - Replenish LU CapEx - Replenish	Discretionary	E - Conductor Repl.	N 0	100,00	-		k			12/1/2018 12/1/2016	800,000 100,000		-		- 50	0,000 200,000 0,000 -	23% 23%			-	1	115,000	46,000 -	-		
8830-C36429 8830-C36430	yes	Mt. Support 16L1 – Greensboro Rd Re 8 Pelham Sub-Add 2nd Xfmr and Fdr Po 8	3830 E - Substation	Specific 4	1 Initiated	E - Load Related	LU CapEx - Replenish LU CapEx - Improvem	5. Discretionary	G - None		S\$5,866,900.00 500,00		275,000 283,77	/ k		STEP	6/1/2014 12/31/2016	300,000 500,000	1,000,000 5,700,000	1,800,000		900,000 3,00	0,000 - 0,000 -	10% 20%	100,000 1,140,000	360,000	-		100,000 600,000	- 30,000	1,000,000 3,200,		
8830-C36431 8830-C36432	noc	Feeder Demarcation Point Switching L 8		Specific 49	9 Initiated	E - Reliability	LU CapEx - Improvem LU CapEx - Improvem	2. Mandated	E- None	N 0					Figure 2 sets of disc's, 2	STEP sets of LB's, 2 reclosers	12/31/2016 6/1/2014	150,000	1,000,000	200,000	500,000	-	0,000 -	10% 23%	100,000	20,000	50,000	10,000	20,000		- 100,	300,000	
8830-C36433 8830-C36434	yes	Distribution Feeder Power Factor Corr 8 23kV Cable Inspection and Replaceme 8	3830 E - Undergroun	Program 37	7 Initiated		LU CapEx - Improvem emeLU CapEx - Replenish	Discretionary	E - Sub-Transmission	N 0		-		k	Injection &		12/1/2018 12/1/2018	150,000 25,000	25,000	25,000			15,000 - 10,000 -	23% 15%	5,750	5,750	-	1	5,750 150,000		-]]	
8830-C42829 8830-C42847 8830-CAP041	no	IN 3295D Intrusion Detection Sys INVP 3202O - NH Elect Phys Securit 8	3830 E - Non-Delive	Specific 0	Completed		LU CapEx - Improvem LU CapEx - Improvem	5. Discretionary	E- None	N U	S\$0.00) (20)) -	(20) (2	2) k k			1/1/1900			-		-		10%	- 1		-	1	-		-		
8830-C36435 8830-CD0030	yes	Lebanon Area Low Voltage Mitigation 8	3830 E - Overhead 3830 E - Overhead 3830 E - Undergroun	Program 48	8 Initiated	E - Load Related	LU CapEx - Replenish LU CapEx - Improvem	2. Mandated	E - Pockets of Poor Pe		525,00						12/1/2013 6/1/2018 1/1/2014	525,000	50,000	50,000	-	-		10%	5,000	5,000	-	-	-		-		
8830-CD0030 8830-CD0032 8830-CD0120		09061 DOT-NHDOT-13933 Lowell Roa 8	3830 E - Overhead	Specific 49	9 Completed	E - Public Requir		2. Mandated	E- None	N U	S\$0.00) 108	108 11	B k k			1/1/2014			-	-	-		20%	- 1		-	1	-		-		
8830-CD0120 8830-CD0164 8830-CD0188	no noc	11113 NH DOT Lighting Request, I-89 8 11306 NH DOT Project, Route 123, Al 8	3830 E - Overhead	Specific 49	9 Completed	E - Public Require	em LU CapEx - Replenish	Mandated	E- None	N U) -) -) 203.965	205.000 222.50	k k	Complete		12/1/2013 1/1/2014 4/30/2013	-	-	-	-	-		20%			-	-	-	-	-		
8830-CD0188 8830-CD0272 8830-C36436	noc	NHDOT#13933E Exit 2 Pelham RD in 8 11255 Michael Ave Getaway 8 Remove 1303 Line - Wilder Junction to 8	3830 E - Overhead/U	Specific 49	9 Completed	E - Load Related	LU CapEx - Improvem LU CapEx - Improvem	Discretionary	E- None		S\$1,380,000.00	38,080			Complete Complete		5/15/2013 12/1/2016	-	-	-	-	-		20% 10% 10%	300,000	300.000	-			200,000	200,000		
8830-CD0332 8830-CD0347		Sherburne RD,Pelham 3 phase extens 8 NHOS Broadband Fiber Project 8	3830 E - Overhead	Specific 44	4 Appoved	E - Load Related	LU CapEx - Improvem	3. Growth	E- None		S\$38,400.00 S\$218,000.00	209,442	215,000 228,48	3 k	Need Update - Will proba	bly go into 2014	9/30/2014 8/31/2013	-	-	-	-	-		10%	300,000	300,000	-			30,000	30,000		
8830-C36437 8830-CD0525	yes	Old Bridge North St Pelham - Reliabilit 8	3830 E-Overhead	Specific 38	8 Initiated	E - Reliability		Discretionary	E - None	N O		56		k 1 k			12/31/2016	-	350,000	-	-	- 3:	- 0,000	- 10% 10%	35,000	-	-		35,000		-		
8830-CD0785 8830-CD0955	noc	Whelen Engineering Charlestown, NH & Lebanon Battery and Charger Replace &	3830 E - Overhead/U	Specific 50	0 Completed	E - New Business	C LU CapEx - Growth	3. Growth	E- None		\$\$50,000.00	8,482 750		4 k			12/31/2013 1/1/2014	-	-	-		-		10%		-	-	- 1	1		- 25.	000 50,000	50.000 -
8830-CD0982 8830-C36480	noc	Mt Support Rd, Lebanon - Pole Reloc 8 Barron Ave- Upgrade 10L4 Tran & Reg 8	3830 E - Overhead	Specific 50	 Completed 	E - Public Require		Mandated	E- None	N US		5,724	5,724 6,24				12/31/2013	-	1,290,000	-		- 12		20%	258.000	-	-	- 1	258,000		- 25,	- 50.000	1.290.000 224.700
8830-C42850 8830-C42851	yes	Relocate Distribution Dulak St Lebano 8 Enhanced Bare Conductor Replaceme 8	3830 E - Overhead	Specific 50	0 Initiated	E - Public Requir	em LU CapEx - Replenish LU CapEx - Improvem	2. Mandated	E- None	N 0	501,501,700.00		<u> </u>	k k	City to relocate or rebuild May include in REP Pac		s 7/1/2015 12/31/2015	-	250,000	250,000 500,000	-	-	0.000 2.000.000	20% 23%	50,000 115,000	50,000 115,000	-	-	-	60,000 410,000	- 750,000 850,		- 409,500 850,000 252,000
8830-C42852 8830-C42853	yes	Pelham-New 14L5 Fdr 8 Purchase and Rennovate New Building 8	3830 E - Overhead/U	Specific 4	1 Initiated		LU CapEx - Improvem LU CapEx - Improvem	Discretionary	E- None	N N				k L	may moude in real 1 de	STEP	12/31/2016 9/1/2015	-	1,050,000	50,000	-		0,000 -	10%	105,000	5,000	-	-	100,000		- 100,		- 132,300 - 34,650
8830-C42854 8830-C42855	yes	Repave Parking Lot - 9 Lowell Rd Sale 8 Unfit 13 Buttrick Rd - GSF Allocation 8	3830 E - Non-Delive	Specific 50	0 Initiated	Facilities Facilities	LU CapEx - Improvem LU CapEx - Improvem	5. Discretionary	E- None	N N				k k			11/1/2015 9/1/2015		300,000			- 31	0,000	0%									- 55,650 - 162,750
	yes	Install Solar Panels - GSE Buildings 8	3830 E - Non-Delive	Specific 50	0 Initiated	Facilities	LU CapEx - Improvem em LU CapEx - Replenish	Discretionary	E- None	N N	S\$69.800.00 50.00		1 1	k k			12/31/2015	50 000	200,000			- 20	0,000	0%						10.000	50.000		- 674,100 - 593,250
		Sky View URD - Salem, NH 8	3830 E - Overhead 3830 G - Production	Specific 49	9 Initiated		ReLU CapEx - Repletiish LU CapEx - Improvem	3. Growth	G - None E- None	N U	S\$64,000.00 175,00 S\$5.062.000.00 1.300.00	333,635	350,000 363,96 2.350,000 2.514.81		Need Update - Will proba	bly go into 2014	6/30/2014 6/1/2014	175,000 1,300,000	-	-	-	-		13%	-	-	-	-	-	1.200.000	50,000		- 73,500 - 301,350
8830-CN4104 8830-CN4120		01659 Granite St Meter Purchases 8 01660 Granite St Transformer Purcha 8	3830 E - Meters	Blanket 49	9 Initiated	E- Meter Installat	ion LU CapEx - Replenish istaLU CapEx - Replenish	2. Mandated	E- None E- None	N U		12,480		5 k		r 12 capacitor banks (In	12/31/2015	193,000 650,000	180,000 350,000	180,000 350,000	208,000 379,000		24,700 230,000 19,500 420,000	12% 12%	21,600 42,000	21,600 42,000	24,960 45,480	25,680 46,800		27,600 185,000 50,400 333,000	193,000 200,		214,000 611,100 390,000 157,500
8830-CNN002 8830-CNN004	yes	01737 GSE-Dist-Subs Blanket 8	3830 E - Substation 3830 E - Overhead/U	Blanket 49	9 Initiated	E - Damage/Failu	re LU CapEx - Replenish ion LU CapEx - Replenish	2. Mandated	E- None	N US	S\$253,200.00 269,00 S\$130.680.00 107.00			k 4 k	повасо арргох. фовик і	oupuonoi baiks (II)	12/31/2015	269,000 107,000	12,000 10,000	12,000 10,000	50,000 50,000	50,000 10	0,000 100,000 60,000 50,000	17% 17% 12%	2,040 1,200	2,040 1,200	8,500 6,000	8,500 6,000	17,000	17,000 161,000 6,000 99,000	269,000 226,	000 233,000	240,000 30,450 126,000 253,050
8830-CNN006 8830-CNN007	yes	GSE-Dist-Genl Equip Blanket 8	3830 G - Production 3830 E - Non-Delive	Blanket 49	9 Initiated	E - Distribution G	endLU CapEx - Replenish re LU CapEx - Replenish	Discretionary	E- None	N US	S\$144,000.00 100,00 S\$0.00 50.00	75,735	100,000 82,62	0 k	k - voltmeters, ammeters	for trucks, another PMI u		100,000	50.000	50.000	60,000 51,000	50,000	60,000 52,000 65,650 57,000	12% 12% 17%	1,200 - 8,500	1,200 - 8.500	7,200 8,670	6,000 9,010		6,240 144,000 9,690 44,000	30,000 31,	000 32,000	33,000 10,000 53,000 14,700
8830-CNN009 8830-CNN010	yes	GSE-Dist-Land/Land Rights Blanket 8		Blanket 49	9 Initiated	E- Land & Land F	RighLU CapEx - Replenish ReLU CapEx - Growth		E- None	N U	S\$138,000.00 142,00 S\$657,580.00 569,00	260	1,000 28	4 k			12/31/2015 12/31/2015 12/31/2015	142,000 569.000	5,000 775,000	5,000 775,000	25,000 800.000	25,000	5,000 25,000 60,000 876,000	0% 13%	100,750	100,750	104,000	-	-	- 138,000 13,880 539,000	142,000 146,	000 150,000	155,000 14,700 155,000 137,550 642,000
8830-CNN011 8830-CNN012	yes	GSE-Dist-New Bus-Comm Blanket 8	3830 E - Overhead 3830 E - Overhead	Blanket 49	9 Initiated	E - New Business	C LU CapEx - Growth ningLU CapEx - Replenish	3. Growth	E- None	N U	S\$561,680.00 500,00 S\$73.780.00 64.00	607,263	700,000 662,46	9 k			12/31/2015 12/31/2015	500,000 64,000	575,000 60.000	575,000 60.000	600,000	625,000 69	0,000 675,000 3,500 76,000	10% 11%	57,500 6,600	57,500 6,600	60,000	62,500 7.700		67,500 472,000 8,360 62,000	500,000 526,	000 549,000	565,000 70,000
8830-CNN013 8830-CNN014	yes	GSE-Dist-Public Require Blanket 8	3830 E - Overhead 3830 E - Overhead	Blanket 49	9 Initiated	E - Public Require	em LU CapEx - Replenish re LU CapEx - Replenish	Mandated	E- None	N US	S\$326,700.00 256,00 S\$678.300.00 500.00	220,844	256,000 240,92	1 k			12/31/2015 12/31/2015 12/31/2015	256,000 500.000	150,000 400,000	150,000 400.000	279,000 565,000	287,000 3	1,350 310,000 1,100 629,000	20% 17%	30,000 68,000	30,000 68,000	55,800 96,050	57,400	60,270	62,000 242,000 06.930 410.000	256,000 269,	000 279,000	287,000 582,000 400,000
8830-CNN015 8830-CNN016	yes	GSE-Dist-Reliability Blanket 8	3830 E - Overhead 3830 E - Overhead	Blanket 49	9 Initiated	E - Reliability	LU CapEx - Improvem LU CapEx - Improvem	2. Mandated	E- None	N U	S\$182,210.00 193,00 S\$32,500.00 26.00	1,491,991	1,600,000 1,627,62	7 k			12/31/2015 12/31/2015	193,000 26,000	100,000	100,000	200,000	200,000 20	10,000 200,000 15,000 100,000	23% 10%	23,000 5,000	23,000	46,000 9,000	46,000 9,500	46,000	46,000 70,000 10,000 25,000	193,000 142,	000 146,000	150,000 230,000 29,000 300,000
8830-CNN017 8830-CNN020	yes	GSE-Dist-Asset Replace Blanket 8	3830 E - Overhead 3830 E - Transforme	Blanket 36	6 Initiated	E - Asset Replace	emeLU CapEx - Replenish estaLU CapEx - Replenish	2. Mandated	E- None		\$\$261,990.00 220,00	984,053					12/31/2015 12/31/2015	220,000 10,000	50,000 5,000	50,000 5,000	234,000 10,000	241,000 25	3,050 261,000 0,000 10,500	20% 12%	10,000	10,000	46,800 1,200	48,200 1,200	50,610 1,200	52,200 1,260 213,000	220,000 227,	000 234,000	241,000 200,000
8830-CNN021 8830-CNN022	yes		3830 E - Telecommu	Blanket 49	9 Initiated	E- Telecommunic	atidLU CapEx - Replenish chrb.U CapEx - Replenish	2. Mandated	E- None	N US	S\$11,000.00 12,00 S\$138,000.00 119,00	-	250.000 263.37	k 6 k			12/31/2015 12/31/2015	12,000 119,000	5,000 100,000	5,000 100,000	14,000 127,000	14,000	4,700 15,000 17,550 142,000	3% 10%	150 10,000	150 10.000	420 12,700	420 13.100	441	450 11,000 14,200 116,000			14,000 150,000 131,000 150,000
	yes	GSE Distributed Generation Blanket 8 IT Systems & Equipment Blanket 8	3830 E - Overhead	Blanket 50	0 Initiated		LU CapEx - Improvem LU CapEx - Improvem	2. Mandated	E- None	N N	50,000.00 119,00	38,559					12/31/2015 12/31/2015 12/31/2015		50,000	50,000 25.000	25,000 69.000	25,000	5,000 25,000 6,000 70,000	10%	5,000	5,000	2,500	2,500	2,500	2,500	170,030 123,	127,000	350,000
8830-GSE1834 8830-GSE1854	no	7L1 Line Regulator Upgrade - Canaan 8 Install Service to Wheelan Engineering 8	3830 E - Overhead	Specific 40	 Completed 		LU CapEx - Improvem	Discretionary	E- None		S\$211,750.00 S\$60.500.00) -		k k			6/1/2013 6/1/2013	-	-		-	-		10% 10%		-	-	-	-	: -		: :	
8830-CNN026		Misc Capital Impremnts GSE Facilities 8 Transportation Fleet & Equip. Blanket 8	3830 E - Non-Delive	Blanket 50	0 Initiated	Facilities Vehicles	LU CapEx - Improvem LU CapEx - Improvem	5. Discretionary	E- None	N N		-) -		k k		STEP	12/31/2015 12/31/2015		-	-	50,000 230,000		0,000 150,000 0,000 350,000	10%		-	5,000	5,000	25,000	15,000			-
8830-CRSRVARS 8830-CRSRVDF (yes	Reserve for Sub Asset Repl Specifics 8 Reserve for Damage/Failure Unidentifi 8	3830 E - Substation	Specific 50	0 Initiated	E - Asset Replace	EU CapEx - Improvem emeLU CapEx - Replenish ire LU CapEx - Replenish	Discretionary	E- None	N US	S\$0.00 50,00 S\$204.800.00 300.00			k k		O.EF	12/31/2015 12/31/2015 12/31/2015	50,000 300,000	1,702,000 980,000	-	52,000 100.000	150,000 1,00	0,000 350,000 0,000 500,000 0,000 250,000	20% 17%	340,400 166,600	-	10,400 17,000	30,000 17.000		00,000 - 42,500 60,000	- 50, 300,000 200,		150,000 200,000 220,000 200,000
8830-CRSRVLRL 8830-CRSRVLRL 8830-CRSRVLRS	0yes	Reserve for Damage/Failure Unidentifi & Reserve for Load Relief Unidentified S & Reserve for Substation Load Relief Sp &	3830 E - Overhead/U	Specific 35	5 Initiated	E - Load Related	Ire LU CapEx - Replenish LU CapEx - Improvem LU CapEx - Improvem	5. Discretionary	E- None		S\$100,000.00 -100,00			k			12/31/2015 12/31/2015 12/31/2015	(100,000)	1,200,000 650,000	-	100,000	200,000 60	0,000 250,000 0,000 300,000 0,000 250,000	10%	120,000	-	17,000	17,000 20,000 40.000	60,000	30,000 (100,000	(100,000) (100,	000,000	220,000 200,000 100,000 - 100,000 -
8830-CRSRVLRS 8830-CRSRVNBC 8830-CRSRVNBC	yes	Reserve for New Business Residential 8	3830 E - Overhead/U	Specific 50	0 Initiated	E- New Business	ReLU CapEx - Growth	3. Growth	E- None	N US	S\$0.00 150,00	-		k			12/31/2015	(200,000) 150,000	435,000	-	105,000	105,000 1	0,000 115,000	20% 10%	130,000 43,500	-	10,500	10,500	11,000	50,000 (150,000 11,500 -	-	- 1	
8830-CRSRVNBC 8830-CRSRVPR_0 8830-CRSRVRL 0	1yes	Reserve for New Business Commercia 8 Reserve for Public Requirements Unid 8 Reserve for Reliability Unidentified Spe 8	3830 E - Overhead/U	Specific 50	0 Initiated	E - Public Require	s C LU CapEx - Growth em LU CapEx - Replenish LU CapEx - Improvem		E- None	N U	S\$110,000.00 190,00 S\$110,000.00 150,00 S\$50.000.00 100.00	-		k			12/31/2015 12/31/2015 12/31/2015	190,000 150,000 100,000	589,000 500,000 900,000	100.000	140,000 100,000 50,000	100,000 1	i0,000 155,000 i0,000 150,000 i0,000 350,000	10% 20% 23%	58,900 100,000 207,000	23.000	14,000 20,000 11,500	14,400 20,000 11,500	30,000	15,500 110,000 30,000 110,000 80,500 (50,000	150,000 130, 150,000 130, 50,000 50,	000 140,000	144,000 - 144,000 - 50,000 -
	noc		3830 E - Overhead/U 3830 E - Non-Delive			E - Reliability	LU CapEx - Improvem LU CapEx - Improvem					5,725,413	5,900,000 6,245,90	5 n	Funding moved to 8830	CNN025	12/31/2015 #N/A	100,000	900,000	100,000	50,000	30,000 3	- 350,000	0%	207,000	23,000	-	-	-	- 262,964) 50,000 50, 262,964 76,		50,000

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Calendar Year 2015

Granite State Electric (GSE) Distribution Capital Work Plan

The following pages list the capital projects and programs that will make up the CY15 Distribution Capital Work Plan. The vegetation management maintenance initiatives are also included in the plan. It is the expectation of this work plan that 80% or more of the target points in the plan will be met.

Prepared by:	Joel A Rivera	Date: <u>12/15/2014</u>
Approved By:	Kurt Demmer Director of Engineering LU East	Date:
Accepted By:	Robert Blank Director of Electric Operations LU East	Date:

Docket No. DE 16-383
Testimony of Jay Dudley
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Calendar Year 2014

Granite State Electric (GSE) Distribution Capital Work Plan

The following pages list the capital projects and programs that will make up the CY14 Distribution Capital Work Plan. The vegetation management maintenance initiatives are also included in the plan. It is the expectation of this work plan that 80% or more of the target points in the plan will be met.

Prepared by:	Engineering Department - Electric	January 29, 2014
Approved By:	Chris Brouillard Director of Engineering LU East	Date:1/29/14
Accepted By:	Kurt Demmer Director of Electric Operations LU East	Date:
Accepted By:	Michael Knott Manager EHSS LU East	Date:

Executive Summary

This Work Plan identifies both Capital and Vegetation Management projects and programs for Calendar Year 2014. The purpose of the Work Plan is to:

- prioritize work requirements;
- roll into the Resource Plan to establish the "road map" for Operations to successfully guide the workforce toward completion of prioritized projects within specified budget requirements;
- aid in the establishment of a multi-year strategy to allow completion of required work within the specified budget;
- generate "buy-in" to the Work Plan at all levels of the Organization;

There are three main categories to the projects/programs identified in this Work Plan. These are:

- Targeted Capital Projects
- Priority Programs
- Vegetation Management

The 2014 GSE Capital Investment Plan in included at the end of this Work Plan in order to provide for completeness and visibility of the entire scope of capital work planned for 2014.

Targeted Capital Projects

Specific projects that were included in the CY 2014 Capital Investment Plan (Budget) in the high level categories of Growth, Improvement, and Replenishment are targeted for tracking. For each listed capital project, a target (milestone description) has been identified. The target details the CY 2014 completion expectation for the project, which may be either engineering, design, materials procurement, or construction related.

In addition, each targeted capital project has been assigned a Target Point value that will be awarded for successfully achieving the defined milestone. The methodology used in assigning Target Points to projects was as follows:

- Total Target Points assigned to each project are a whole number that ranges from 1 to 5
- In determining total Target Points:
 - The points are assigned to the project based on the project's CY 2104 budget as follows:
 - <\$25k = 1 point
 - \$25k to \$100k = 2 points
 - >\$100k to \$500k = 3 points
 - >\$500k to \$1M = 4 points
 - >\$1M = 5 points

- o Example:
 - A capital project with a CY 2014 budget of \$400k
 - Target Points = 3
- For projects that, at the time of work plan issue, it is determined that the project will not likely mature enough to spend the CY 2014 budget amount, then a more appropriate target and associated target points will be established.

Target Points assigned to projects are summed to determine available Target Point Total for Granite State. It is the expectation of this Work Plan that 80% or more of these Target Point Totals be achieved by the end of CY 2014. The status of work on Target Projects will be a specific topic of discussion at the monthly construction meetings.

Projects that are dependent on customer or governmental timelines will be designated as "Cust Compl", which means that if project is delayed beyond the end of the calendar year by the customer or governmental authority, the project will be re-assigned 0 points.

As can be determined from the below tables, the CY 2014 Target Point Totals for distribution line Targeted Capital Projects are as follows:

Туре	Target Point Total (Distribution Line)	
Line	28 26	2 :
Substation	1210	3
Facilities	14	14
Program	5456	55
Total Capital	108 106	9

Also, the CY 2014 Target Point Totals for Vegetation Management is as follows:

Area	Target Point Total (Distribution Sub)	
Vegetation Mgmt	58	58

Distribution Line Projects

The following table details the 2014 Distribution Line Targeted Capital Projects:

Project No	Project Name	Target	Study/Design/NTP Date	% Construction/ Completion Date	CY 2014 Budgeted Capital	Target. Pts.
8830-C18610	Install 23kV Supply Capacitors - Salem	100% Complete	4/1/2014	6/1/2014	\$225,000	
8830-C18620	Charlestown 32 Dline	Preliminary Eng	6/30/2014	0/11/2014	\$500,000	
8830-C36424	Mt Support-New 16L3 Feeder	Material Ordered	12/31/2014		\$1,050,000	
8830-CD0001	US Rt 4A DOT Project	100% Cust Compl	12.0112014	12/31/2014	\$50,000	
8830-CD0291	Sky View URD - Salem, NH	100% Cust Compl		12/31/2014	\$175,000	
8830-CD0376	ENFIELD SUPPLY	100% Complete		6/1/2014	\$1,300,000	
8830-GSE1823	Dartmouth College OH to UGD	100% Cust Compl		12/31/2014	\$100,000	
8830-C36425	Mt Support-New 16L5 Feeder	Material Ordered	12/31/2014	12/31/2014		
8830-C36426	SCADA and Distribution Automation	Preliminary Eng	12/31/2014		\$100,000	
8830-C36429	Mt. Support 16L1 - Greensboro Rd Reconductoring (Load Relie		12/31/2014	6/1/2014	\$50,000	
8830-C36432	Feeder Demarcation Point Switching Locations with NG	100% Complete			\$300,000	
* For get	Totals	100% Complete		7/1/2014	\$150,000 \$4,000,000	

* for getancy of sext customer schedules

Distribution Substation Projects

The following table details the 2014 Distribution Substation Targeted Capital Projects:

Project No	Project Name	Target	Study/NTP Date	% Construction/ Completion Date	CY 2014 Budgeted Capital	Trgt. Pts.
8830-C18630	Charlestown DSub	Design Complete	12/31/2014		\$300,000	2
8830-C18710	RTU Installations - LU/NG Substations	100% Complete		3/1/2014		2
8830-C26047	NH ARP Batts/Chargers Repl Prog	100% Complete	12/31/2014	3/1/2014	\$25,000	3
8830-C36423	Mt Support Sub- New LP Fdr Pos	Material Ordered	12/31/2014			10
8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	Preliminary Eng	12/31/2014		\$1,200,000	3
ok Name	Totals	T Tellminary Eng	12/31/2014		\$500,000 \$2,325,000	3 1 C

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Facilities Projects

The following table details the 2014 Facilities Targeted Capital Projects

Project No	Project Name	Target	Study/NTP Date	% Construction/	CY 2014 Budgeted Capital	Trgt. Pts.
8830-C18720	Refreshing Existing Buildings GSE(Capital	100% Complete	- III (0.00) (0.00) (0.00)	8/1/2014		3
8830-C18730	Misc Capital Improvements GSE Facilities	100% Complete		12/31/2014		3
8830-C18740	Customer Walk In Centers (Salem & Lebanon)	100% Complete		8/1/2014	7	3
8830-C18750	Security Conversion GSE	100% Complete				2
8830-C18760	9 Lowell Rd. Salem Build Out	100% Complete		8/1/2014	4.54,000	3
8830-C18780	Upfit Londonderry - GSE Allocation			3/1/2014		3
0000-010100		100% Complete		8/1/2014	\$120,000	3
	Totals		en de la companya de		\$1,005,000	14

Priority Programs

These are the capital and combined capital and expense efforts that have been defined and determined to be priority work. For these programs, specific CY 2014 completion targets have been set. It should be noted that work activity associated with these programs at times overlaps with the work activities defined in the Targeted Capital Projects.

For each Priority Program, a unique scoring methodology was developed. It is the expectation of this Work Plan that 100% of the Total Priority Program Points assigned to all programs combined be achieved at the Area level by the end of CY 2014. A target of 100% was assigned to Priority Programs as the majority of these initiatives are tied to regulatory programs and commitments, some of which have a special rate recovery mechanism. The status of work on

Priority Programs will be a specific topic of discussion at the monthly construction meetings. The Priority Programs determined for CY 2014 are as follows:

Bare Conductor Replacement Program

This program is targeted towards the re-conductoring of bare mainline primary conductor with spacer cable in tree outage prone areas that are too costly to rely on vegetation management practices alone to mitigate feeder lockouts. Four points are awarded for completion of the bare conductor replacement program work.

Project No.	Project Description	Location	2014 Capital Budget	Points
8830-C18603	Bare Conductor Replacement Program	Rt. 4 Enfield 1L2	\$175,000	3
		West Shore Rd. 9L3	\$600,000	4
	Total		\$775,000	7

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Single Phase Recloser and and Trip Saver Programs

This program is targeted towards the application of single phase reclosers and "Trip Saver" electronic cutouts to target rural and suburban circuit segments that would realize reliability benefits from single phase tripping and reclosing and to isolate faults down to the smallest segment possible. Two points are awarded for each single phase application and one point for each trip saver application.

Single Phase Reclosers and Trip Savers	Description of Capital Work	Locations	Estimated Capital Cost	Points
	Install 2 single-phase reclosers on a	12L1	\$50,000	2
Single Phase Reclosers	combination of three phase and single phase taps.	12L2	\$50,000	2
		12L1	\$12,500	1
		13L1	\$12,500	1
		13L3	\$12,500	1
	Install 18 trip saver cutout installations on a	9L3	\$12,500	1
	combination of three phase and single phase	14L1	\$12,500	1
Single Phase Trip Savers	taps.	14L3	\$12,500	1
		Totals	\$175,000	10

Under Performing Area Mitigation Program

This program will resolve reliability concerns in underperforming areas of distribution feeders listed in the attached report. The action items required are detailed in a reference document attached to this report (attachment D). One Target Point will be achieved for each action item completed.

Project	Feeder	2014 Estimate	Points
Atkinson / Shannon Rd Line Extension	13L1 / 13L3	\$150,000	2
Wentworth Rd Line Extension	12L2	\$175,000	2
Total		\$325,000	4

Overloaded Transformer Replacement Program

This program is designed to replace overloaded transformers. Two target points will be achieved when the Area has replaced the number of transformers targeted in the table below. Therefore, a total of 2 points is available for each New Hampshire Area.

Project	Number*	2014 Budget	Points]
Overloaded Transformer Replacement	25	\$75,000	2	Z
* 1 Stepdown Trans. = 5 Dist Trans				

Under Performing Feeder Program

This program will resolve reliability concerns on distribution feeders listed in a report which details the three most under-performing feeders in New Hampshire, based upon the SAIDI performance for the preceding 3 years. The action items will be developed will be detailed in a future reference document. The action items are expected to be a combination of capital and expense initiatives. One Target Point will be achieved for each under-performing feeder completed.

Feeder	Preliminary Funding	Points	
1L1	\$25,000	2	2
1L2	\$25,000	2	2
7L1	\$25,000	2	2
7L2	\$25,000	2	0
14L2	\$25,000	2	2
Total	\$125,000	10	જ

Capacity and Performance Programs

These programs will resolve reliability concerns on distribution feeders in key areas listed below. They address an array of areas which in the past may have not have received an adequate level of attention and funding.

Program	Description	Locations	Target	% Construction/ Completion Date	Estimated Capital Cost	Points	
8830-C33766	NEN-NH Electric Fence FY10	TBD	100% Complete	7/1/2014	\$35,000		2 2
8830-C36434	23kV Cable Inspection and Replacement Program	2393	Preliminary Eng	6/1/2014	\$25,000		1 1
8830-C31402	IE-NN URD Cable Replacement	TBD	100% Complete	10/1/2014	\$250,000		3 2
8830-C36427	Feeder Getaway Cable Replacement	6L2	100% Complete	6/1/2014	\$800,000		4 4
8830-C36428	Amerductor replacement program	TBD	100% Complete	10/1/2014	\$100,000		33
8830-C36433	Distribution Feeder Power Factor Correction	TBD	100% Complete	6/1/2014	\$150,000		3 2
8830-C36435	Lebanon Area Low Voltage Mitigation	1L2/7L2/16L1	100% Complete	6/1/2014	\$525,000		4 3
8830-C32279	01757 NN ARP Breakers & Reclosers	1L1	100% Complete	12/31/2014	\$350,000		35
		Totals			\$2,235,000		23 7

* would have been adjusted to 5 poils - All 4 breakers done

Priority Program Total Points
The Total Priority Program Points for each New Hampshire Area is summarized in the table below.

Program	Priority Program Points	
Bare Conductor Replacement	87	7
Single Phase Reclosers & Trip Savers	10	10
Underperforming Area Mitigation	4	4
Overloaded Transformers Replacement	2	2
Underperforming Feeders	10	8
Capacity and Performance	23	24
Total	54 56	55

Vegetation Management Program

This program defines the tree trimming goals/objectives for CY 2014. The table below summarizes this program. A more detailed description of the program including the specific feeders to be trimmed is available from the arborist that manages forestry issues for the Area. One Target Point will be achieved for each target feeder trimmed.

Area	Substation Name	Feeder	Overhead Miles	2014 Budget	Points
Lebanon	Craft Hill #11	11L2	4.62	\$40,000	1
Charlestown	Vilas Bridge #12 (balance from CY13 stub year)	12L1	44.75	\$450,000	5
Charlestown	Charlestown #8	8L2	0.03	\$3,000	1
Charlestown	Vilas Bridge #12	12L2	55.48	\$555,000	5
Salem	Spicket River #13	13L1	28.63	\$286,000	3
Salem	Barron Ave. #10	10L1	9.64	\$96,000	1
Salem	Barron Ave. #10	10L4	9.49	\$95,000	1
Salem	Olde Trolley #18	18L1	0	\$0	0
Salem	Olde Trolley #18	18L2	9.1	\$91,000	1
Salem	Olde Trolley #18	18L4	13.39	\$134,000	2
	Total		175.13	\$1,750,000	20

A target of 100% was assigned to the Vegetation Management Program as this initiative is tied to the Vegetation Management regulatory program and has a special rate recovery mechanism.

Summary

As detailed previously in this document, it is the expectation of this Work Plan that 80% or more of the Total Priority Project and Program Points assigned to all capital projects and programs combined be achieved at the company level by the end of CY 2014.

Finally, the overall Capital Work Plan completion goal will be measured as follows:

Docket No. DE 16-383
Testimony of Jay Dudley
Attachment JED 2-6
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2014 GSE Capital Investment Plan

Category LU CapEx - Growth	Project # 8830-C18600	Project_Description Pleasant street	GSE CY2014 Capital
**	8830-C22157 8830-C32831	Pine Tree Cemetary Devl. OH & UG 01694 KUA Underground Study	\$C
	8830-CD0291 8830-CD0525	Sky View URD - Salem, NH Hypertherm	\$0 \$175,000
	8830-CD0785 8830-CNN010	Whelen Engineering Charlestown, NH	\$C \$C
	8830-CNN011	GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket	\$569,000 \$500,000
	8830-CRSRVNBC 8830-CRSRVNBC	Reserve for New Business Residential Reserve for New Business Commercial Unident	\$150,000 \$190,000
LU CapEx - Growth Total	8830-GSE1854	Install Service to Wheelan Engineering	\$1,584,000
LU CapEx - Improvement	8830-12886 8830-C18603	Spicket River Feeder Reclosers Bare Conductor Replacement Program	\$800,000
	8830-C18610 8830-C18640	Install 23kV Supply Capacitors - Salem Lebanon Study	\$225.000
	8830-C18650 8830-C18710	Salem area Study RTU Installations - LU/NG Substations	\$0
	8830-C18720	Refreshing Existing Buildings GSE(Capital	\$300,000 \$250,000
	8830-C18730 8830-C18740 8830-C18750	Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon)	\$275,000 \$100,000
	8830-C18750 8830-C18760	Security Conversion GSE 9 Lowell Rd Salem Build Out	\$130,000 \$380,000
	8830-C18760 8830-C18770 8830-C18780	Purchase Londonderry - GSE Allocation Upfit Londonderry - GSE Allocation	\$0 \$120,000
	8830-C18790 8830-C18820	Misc Capital Improvements GSE (Estimated)(4 Purchase IT Systems and Equipment	\$0 \$283.000
	8830-C20473 8830-C22214	IE - NN Recloser Installations NN ERR/Pockets of Poor Perf	\$175,000
	8830-C24023 8830-C32399	01640 2352 Line Reconductoring-Salem, N.H.	\$325,000 \$0
	8830-C33766	Slaton Hill Sub- Add new Cap Bank NEN-NH Electric Fence FY10	\$0 \$35,000
	8830-C36324 8830-C36411	MICHEAL AVE SUBSTATION Install 11L1 Regulators Craft Hill Sub	\$150,000 \$0
	8830-C36413 8830-C36423	Install Regulators 6L2 Hanover Mt Support Sub- New LP Fdr Pos	\$0 \$1,200,000
	8830-C36424 8830-C36425	Mt Support-New 16L3 Feeder Mt Support-New 16L5 Feeder	\$1,050,000
	8830-C36426 8830-C36430	SCADA and Distribution Automation Polham Sub-Add 2nd Xfmr and Fdr Pos	\$50,000
	8830-C36431	Pelham-New 14L4 Fdr	\$500,000 \$0
	8830-C36432 8830-C36433	Feeder Demarcation Point Switching Locations w Distribution Feeder Power Factor Correction	\$150.000
	8830-C36435 8830-C36436	Lebanon Area Low Voltage Mitigation Remove 1303 Line - Wilder Junction to Mt. Suppo	\$525,000 \$0
	8830-C42829 8830-C42847	IN 3295D Intrusion Detection Sys INVP 32020 - NH Elect Phys Securit	\$0 \$0
	8830-CD0094 8830-CD0272	10869 NH Third Party - Large Projects 11255 Michael Ave Getaway	\$0 \$0
	8830-CD0332 8830-CD0376	Sherburne RD, Polham 3 phase extension ENFIELD SUPPLY	\$0 \$1.300,000
	8830-CD0873 8830-CD0964	Spicket River Feeder Reclosers Spicket River Feeder Reclosers	\$0 \$0
	8830-CNN015 8830-CNN016	GSE-Dist-Reliability Blanket	\$193,000
	8830-CRSRVLRL_	GSE-Dist-Load Relief Blanket Reserve for Load Relief Unidentified Specifics	\$26,000 -\$100,000
	8830-CRSRVRL 0	Reserve for Substation Load Relief Specifics Reserve for Reliability Unidentified Specifics	-\$200,000 \$100,000
	8830-GSE1834 8830-GSE18601	7L1 Line Regulator Upgrade - Canaan Install 23kV Supply Capacitors - Salem	\$0 \$0
	8830-GSE1864 8830-GSE1865	Lebanon Study Salem area Study	\$0 \$0
	8830-GSE1872 8830-GSE1874	Refreshing Existing Buildings GSE(Capital Misc Capital Improvements at GSE Buildings	\$0 \$0
	8830-IT 8830-C36437	IT Old Bridge North St Pelham - Reliability Improven	\$0
LU CapEx - Improvement To LU CapEx - Replenishment	8830-18602	Pelham Double Rotary NH DQT	\$8,592,000
to capex - replemanment	8830-C05456	01653 FH - NN Feeder Hardening	\$0 \$0
	8830-C06318 8830-C10285	Co 41 Acctg Entries, Accruals, etc IE - NN Cutout Replacements	\$0 \$0
	8830-C13968 8830-C14646	PS&I Activity - New Hampshire IE-NN UG Structures and Equipment	\$15.000 \$50.000
	8830-C18602 8830-C18620	Pelham Double Rotary NH DOT Charlestown 32 Dline	\$0 \$500,000
	8830-C18630 8830-C18810	Charlestown DSub Vehicle Purchases	\$300.000 \$1,515.000
	8830-C20193 6830-C21051	01648 DOTBrookdale Bridge relo (I-93) 01687 IE - NN Targeted Pole Replace	\$0 \$0
	8830-C21093 8830-C21595	IE-NN Dist Transformer upgrades 01663 GS Storm Program Proj	\$75,000
	8830-C21596	GSE Storm Capital	\$200.000 \$0
	8830-C26047 8830-C26061	NH ARP Batts/Chargers Repl Prog NH ARP Relay & related	\$25,000 \$0
	8830-C26263 8830-C26663	NN D-Line Work Found by Insp. Verizon GS Billing GIS Survey	\$250,000 \$0
	8830-C26762 8830-C26838	NH Small Capital 01695 Mercury Vapor Replacement	\$30,000 \$0
	8830-C27906 8830-C31402	6L4 LEBANON ST UG - DARTMOUTH IE-NN URD Cable Replacement	\$0 \$250,000
	8830-C32029 8830-C32279	01760 Regulator Repl- NE North NH 01757 NN ARP Breakers & Reclosers	\$0
	8830-C36092	Salem Depot#9 Repl 23/13kV Trans	\$350,000 \$0
	8830-C36427 8830-C36428	Feeder Getaway Cable Replacement Ameridator replacement program	\$800,000 \$100,000
	8830-C36429 8830-C36434	Mt. Support 16L1 – Greensboro Rd Reconductori 23kV Cable Inspection and Replacement Program	
	8830-C36480 8830-CAP041	Barron Ave- Upgrade 10L4 Tran & Reg Capital Overheads	\$0 \$0
	8830-CD0001 8830-CD0030	US Rt 4A DOT Project 09282 Hayes Hill URD	\$50,000 \$0
	8830-CD0032 8830-CD0120	09061 DOT-NHDOT-13933 Lowell Road	\$0 \$0
	8830-CD0164 8830-CD0188	11113 NH DOT Lighting Request, I-89 Exit 20 11306 NH DOT Project, Route 123, Alstead NHDOT#13933E Exit 2 Pelham RD in	\$0
	8830-CD0166 8830-CD0701	NHOS Broadband Fiber Project	\$0 \$0
	8830-CD0955	Darthmouth College: Hanover, MA Lebanon Battery and Charger Replacement	\$0 \$0
	8830-CD0956 8830-CD0982	Lebanon 1 - Battery Replacement Mt Support Rd, Lebanon - Pole Reloc	\$0 \$0
	8830-CN4104 8830-CN4120	01659 Granite St. Meter Purchases 01660 Granite St. Transformer Purchases	\$193,000 \$650,000
	8830-CNN002 8830-CNN004	01737 GSE-Dist-Subs Blanket GSE-Dist-Meter Blanket	\$269,000 \$107,000
	8830-CNN006 8830-CNN007	GSE-Dist-Gent Equip Blanket GSE-Dist-Water Heater Blanket	\$100,000
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	\$50,000 \$142,000
	8830-CNN012 8830-CNN013	GSE-Dist-St Light Blanket GSE-Dist-Public Require Blanket	\$64,000 \$256,000
	8830-CNN014 8830-CNN017	Dist-Damage&Failure Blanket GSE-Dist-Asset Replace Blanket	\$500,000 \$220,000
	8830-CNN020 8830-CNN021	Dist-Transf/Capac Install Blanket GSE-Dist-Telecomm Blanket	\$10,000 \$12,000
	8830-CNN022 8830-CRSRVARS	GSE-Dist-3rd Party Attach Blanket Reserve for Sub Asset Repl Specifics	\$119.000
	8830-CRSRVDF 0	Reserve for Damage/Failure Unidentified Specific	\$50,000 \$300,000
	8830-CZZ041	Reserve for Public Requirements Unidentified Sp. RDV Work Delivery Alloc	50
LU CapEx - Replenishment	8830-GSE1823 8830-GSE1871	Reserve for Public Requirements Unidentified Sp. RDV Work Delivery Alloc Dartmouth College OH to UGD Pleasant St. Ext. Rebuild in Salem	\$100,000 \$100,000 \$0 \$8,127,000

Executive Summary

This Work Plan identifies both Capital and Vegetation Management projects and programs for Calendar Year 2015. The purpose of the Work Plan is to:

- prioritize work requirements;
- roll into the Resource Plan to establish the "road map" for Operations to successfully guide the workforce toward completion of prioritized projects within specified budget requirements;
- aid in the establishment of a multi-year strategy to allow completion of required work within the specified budget;
- generate "buy-in" to the Work Plan at all levels of the Organization;

There are three main categories to the projects/programs identified in this Work Plan. These are:

- Targeted Capital Projects
- Priority Programs
- Vegetation Management

The 2015 GSE Capital Investment Plan in included at the end of this Work Plan in order to provide for completeness and visibility of the entire scope of capital work planned for 2015.

Targeted Capital Projects

Specific projects that were included in the CY 2015 Capital Investment Plan (Budget) in the high level categories of Growth, Improvement, and Replenishment are targeted for tracking. For each listed capital project, a target (milestone description) has been identified. The target details the CY 2015 completion expectation for the project, which may be engineering, design, materials procurement, or construction related.

In addition, each targeted capital project has been assigned a Target Point value that will be awarded for successfully achieving the defined milestone. The methodology used in assigning Target Points to projects was as follows:

- Total Target Points assigned to each project are a whole number that ranges from 1 to 5
- In determining total Target Points:
 - The points are assigned to the project based on the project's CY 2015 budget as follows:
 - <\$25k = 1 point
 - \$25k to \$100k = 2 points
 - >\$100k to \$500k = 3 points
 - > \$500k to \$1M = 4 points
 - \Rightarrow >\$1M = 5 points
 - o Example:
 - A capital project with a CY 2015 budget of \$400k
 - Target Points = 3

o For projects that, at the time of work plan issue, it is determined that the project will not likely mature enough to spend the CY 2015 budget amount, then a more appropriate target and associated target points will be established.

Target Points assigned to projects are summed to determine available Target Point Total for Granite State. It is the expectation of this Work Plan that 80% or more of these Target Point Totals be achieved by the end of CY 2015. The status of work on Target Projects will be a specific topic of discussion at the monthly construction meetings.

Projects that are dependent on customer or governmental timelines will be designated as "Cust Compl", which means that if project is delayed beyond the end of the calendar year by the customer or governmental authority, the project will be re-assigned 0 points.

As can be determined from the below tables, the CY 2015 Target Point Totals for distribution line Targeted Capital Projects are as follows:

Type	Target Point Total	Revised Target Pts	Achieved Pts
Line	20	12	6
Substation	9	6	6
Facilities	3	0	0
Priority Program	38	35	34
Total Capital	70	53	46

Also, the CY 2015 Target Point Totals for Vegetation Management is as follows:

Area	Target Point Total	Revised Target Pts	Achieved Pts
Vegetation Mgmt	18	16	16

Distribution Line Projects

The following table details the 2015 Distribution Line Targeted Capital Projects:

			Distribution							
			Capital Work			Study/Design/NTP	% Construction/	CY2015 Budgeted		Achieved
Project No	~	Project Name 🔻	Plan Categor -▼	Town ▼	Target ▼	Date	Completion Date	Capital 🔻	Target. P∵	Pts 🔻
		harlestown 32			Area Study					
8830-C18620	D	line	Distribution Line	Charlestown	Complete	100% Complete	12/31/2015	\$5,000	1	1
					100% Complete - Civil UG					
					construction-					
		It Support-New								
					100% Complete -					
8830-C36424	1	6L3 Feeder	Distribution Line	Lebanon	OH Design Only	100% Complete	11/1/2015	\$1,050,000	5.0	1
					100% Complete - Civil UG					
					construction					
	١.	4. C								
		At Support-New			100% Complete -					
8830-C36425	1	6L5 Feeder ¹	Distribution Line	Lebanon	OH Design Only	100% Complete	11/1/2015	\$200,000	3.0	1
					100% Complete -			,		
					UG Design					
		V4377 Pelham-New			100% Complete -					
8830-C36431	1	<u>4L4 Fair²</u>	Distribution Line	Pelham	OH Design	100% Complete	11/1/2015	\$650,000	0	0
					100% Complete -					
					UG Design					
	ኒ	04377 Pelham-			100% Complete -					
8830-C42852	N.	lew 14L5 Fdr ²	Distribution Line	Pelham	OH Design	100% Complete	11/1/2015	\$500,000	0	0
		N D-Line Work					11/1/2013	y.can,can	<u> </u>	
8830-C26263	F	ound by Insp.	Distribution Line	Various	100% Complete	100% Complete	12/31/2015	\$100,000	0	0
0000 040050		Relocate Distribution			100% Complete -		au pare	4	_	
8830-C42850	-	Dulac St. 1L2	Distribution Line	Lebanon	OH Construction	100% Complete	6/1/2015	\$250,000	3	3
8830-CNN014 -										
Dist-										
Damage&Failur		Darmage Failure								
Blanket	В	Slanket	Distribution Line	Pelham	100% Complete	100% Complete	12/31/2015	\$400,000	0	0
8830-CNN016 -										
GSE-Dist-Load										
Relief Blanket		oad Relief Blanket	Distribution Line		100% Complete	100% Complete	12/31/2015	\$50,000	0	0
						•		,		
8830-CNN015 -										
GSE-Dist-										
Reliability Blank	ket R	Reliability Blanket	Distribution Line		100% Complete	100% Complete	12/31/2015	\$100,000	0	0
8830-CNN017 -										
GSE-Dist-Asse	-	sset Replacement								
Replace Blanke		- Carriella	Distribution Line		100% Complete	100% Complete	12/31/2015	\$50,000	0	0
	T	OTALS						\$3,355,000	12	6

- 1- One point was awarded for completion of engineering for MT Support Distribution Getaways
- 2- Pelham Substation was removed from the 2015 Capital Budget

Distribution Substation Projects

The following table details the 2015 Distribution Substation Targeted Capital Projects:

			Distribution Capital Work			Study/Design/NTP	% Construction/	CY2015 Budgeted		Achieved
Project No	~	Project Name	Plan Categor →	Town	▼ Target ▼	Date ▼	Completion Date	Capital	Target. P ▼	Pts 🔻
8830-C18630		Charlestown DSub	Distribution Sub	Charlestown	Area Study Complete	100% Complete	12/1/2015	\$0	0	0
					Final Engineering Complete					
8830-C36423		Mt Support Sub- New LP Fdr Pos	Distribution Sub	Lebanon	Order Long Lead Materials Complete	100% Complete	12/1/2015	\$1,200,000	5	5
					Preliminary Engineering Complete					
		Pelham Sub-Add 2nd Ximrand Fdr 3			Final Engineering-					
8830-C36430		Pos ^a	Distribution Sub	Pelham	2016	100% Complete	12/1/2015	\$900,000	1	1
8830-CNN002 - 01737 GSE-Dis					100% Construction					
Subs Blanket		Substation Blanket	Distribution Sub		Complete	100% Complete		\$12,000	0	0
		TOTALS						\$2.112.000	6	6

3- 2015 Target for Pelham Substation was revised...Complete Preliminary Engineering for Substation Portion. Targets Points were revised accordingly.

Facilities Projects

The following table details the 2015 Facilities Targeted Capital Projects:

			Distribution Capital Work					Study/Design/NTP		CY2015 Budgeted		Achieved
Project No	*	Project Name 🗐	Plan Categor -▼	Town	*	Target	₹.	Date <u>▼</u>	Completion Date	Capital <u></u>	Target. Pi	Pts <u>▼</u>
		Purchase and					T					
		Rennovate New					-					
8830-42853		Building- Walpole	Facilities	Walpole		100% Complete		100% Complete	12/31/2015	\$150,000	0	0
		TOTALS					П			\$150,000	0	0

4- New building purchase removed from 2015 Capital Budget

Priority Programs

These are the capital and combined capital and expense efforts that have been defined and determined to be priority work. For these programs, specific CY 2015 completion targets have been set. It should be noted that work activity associated with these programs at times overlaps with the work activities defined in the Targeted Capital Projects.

For each Priority Program, a unique scoring methodology was developed. It is the expectation of this Work Plan that 100% of the Total Priority Program Points assigned to all programs combined be achieved at the Area level by the end of CY 2015. A target of 100% was assigned to Priority Programs as the majority of these initiatives are tied to regulatory programs and commitments, some of which have a special rate recovery mechanism. The status of work on Priority Programs will be a specific topic of discussion at the monthly construction meetings. The Priority Programs determined for CY 2015 are as follows:

Bare Conductor Replacement Program

This program is targeted towards the re-conductoring of bare mainline primary conductor with spacer cable in tree outage prone areas that are too costly to rely on vegetation management practices alone to mitigate feeder lockouts. Seven points are awarded upon completion of this program.

Project No	Project Name	Distribution Capital Work Plan Categor	Town ▼	Target ▼	, ,		CY2015 Budgeted Capital	Target. Pt	Achieved Pts
8830-C18603 - Bare Conductor Replacement	REP - Bare Conductor Replacement Project - Bridge St	Bare Conductor		100% Design					
Program	Pelham	Replacement	Pelham	Complete	100% Complete	8/1/2016	\$993,500	7	7
	TOTALS						\$993,500	7	7

5- Bridge St Project was replaced with two projects: Bluff/Lake St; School St

Enhanced Bare Conductor Replacement Program

This program is targeted towards additional re-conductoring of bare mainline primary conductor with spacer cable in tree outage prone areas. Four points are awarded upon completion of this program.

Project No	Project Nam e ▼	Distribution Capital Work Plan Categor	Town ▼	Target <u>▼</u>	, ,	CY2015 Budgeted Capital	Target. P∵	Achieved Pts
8830-C42851 - Enhanced Bare Conductor	Project - 14L1 Main St. 6	Enhanced Bare Conductor Replacement	Pelham	100% Design Complete	100% Complete	 \$500,000	4	3
	TOTALS					\$500,000	4	3

6- 14L1 Main St was replaced with three projects: Hanover St; Market Basket/Marshalls & Brady Ave. Brady Ave was not completed by YE 2015

Single Phase Recloser and and Trip Saver Programs

This program is targeted towards the application of single phase reclosers and "Trip Saver" electronic cutouts to target rural and suburban circuit segments that would realize reliability benefits from single phase tripping and reclosing and to isolate faults down to the smallest segment possible. Two points are awarded for each single phase recloser application and one point for each trip saver application.

Project No ▼	Project Name ▼	Distribution Capital Work Plan Categor	Town ▼	Target ▼	Study/Design/NTP Date	% Construction/ Completion Date	CY2015 Budgeted Capital	Target. P ▼	Achieved Pts 🔻
8830-C20473 - IE -	REP Recloser								
NN Recloser		Single PH Recl		100% Construction					
Installations	Seminary Hill Rd	/Trip Savers	Lebanon	Complete	100% Complete	6/1/2015	\$64,125	2	2
8830-C20473 - IE -	REP Reclasor								
NN Recloser		Single PH Recl		100% Construction					
Installations		/Trip Savers	Pelham	Complete	100% Complete	6/1/2015	\$64,125	2	2
	REP Recloser								
NN Recloser	- and an analysis and a second	Single PH Recl		100% Construction					
Installations	Salem NH	/Trip Savers	Pelham	Complete	100% Complete	4/24/2015	\$ 64,125	2	2
8830-C20473 - IE -	REP Recloser								
NN Recloser	Installation - Trip	Single PH Recl		100% Construction					
Installations	Saver II	/Trip Savers	Various	Complete	100% Complete	11/1/2015	\$64,125	8	8
	TOTALS						\$256,500	14	14

7- Seminary Hill Recloser install was replaced with a Viper Recloser Install on CT Valley Rd

Pocket of Poor Performance Program

This program will resolve reliability concerns in underperforming areas of distribution feeders. Four points are awarded upon completion of this program

		Distribution Capital Work			Study/Design/NTP	% Construction/	CY2015 Budgeted		Achieved
Project No	Project Name 🔻	Plan Categor -T	Town ▼	Target	▼ Date ▼	Completion Date	Capital ▼	Target. Pt 🔻	Pts 💌
8830-C22214-									
Pocket of Poor		Pocket of Poor		100% Design					
Performance	ı g	Performance	Enfield	Complete	100% Complete	8/1/2016	\$50,000	2	2
	Pocket of Poor								
8830-C22214-	Performance -								
Pocket of Poor	Walpole-Alstead	Pocket of Poor	Alstead Acworth	100% Design					
Performance	Ties	Performance	Wapole	Complete	100% Complete	8/1/2016	\$50,000	2	2
							\$50,000	4	4

8- Shaker Blvd was replaced with Forest Rd...target points revised accordingly

Overloaded Transformer Replacement Program

This program is designed to replace overloaded transformers. Two target points will be achieved when the Area has replaced the number of transformers targeted in the table below. Therefore, a total of 4 points is available for the New Hampshire Area. There will be no replacements in 2015.

Project No	Project Name ▼	Distribution Capital Work Plan Categor	Town ▼	Target ▼	Study/Design/NTP Date		CY2015 Budge ted Capital ▼	Target. P
	Overloaded Transformer							
8830-C21093	Replacement.	Overloaded trfrm	Various	100% Complete	100% Complete	6/1/2015	\$ 0	0
	TOTALS						\$0	0

Under Performing Feeder Program

This program will resolve reliability concerns on distribution feeders listed in a report which details the three most under-performing feeders in New Hampshire, based upon the SAIDI performance for the preceding 3 years. The action items are expected to be a combination of capital and expense initiatives. Two Target Points will be achieved for each under-performing feeder completed; therefore a total of 10 points is available.

		Distribution Capital Work			Study/Design/NTP	% Construction/	CY2015 Budgeted		Achieved
Project No 💌	Project Name 🔻	Plan Categor -▼	Town	r Target ⊻	Date	Completion Date	Capital <u></u>	Target. P	Pts 💌
8830-C42901- Under Performing	Underperforming Feeder Program -	Under Perf Fdr		100% Design					
Feeder	Three Mile Rd	Prgm	Hanover	Complete	100% Complete	8/1/2016	\$0	2	2
	Totals						\$0	2	2

9- Funding reduced to \$0 for Capital Year 2015. Lynn Hill Rd Reconductor was completed under this program. Target points revised to reflect completion on Lynn Hill Rd

Capacity and Performance Programs

These programs will resolve reliability concerns on distribution feeders in key areas listed below. They address an array of areas which in the past may have not have received an adequate level of attention and funding.

		Distribution Capital Work			Study/Design/NTP	% Construction/	CY2015 Budgeted		Achieved
Project No	Project Name ▼	Plan Categor -T	Town ▼	Target 🔻	Da te ▼	Completion Date	Ca pital ▼	Target. P∵	Pts 💌
	E 42 E E 1								
	Distribution Feeder Power Factor								
	Correction			100% Construction					
8830-C36433	6L3	Cap/Perf Program	Hanover	Complete	100% Complete	6/1/2015	\$25,000	1	1
0000 000 100	O.C.O	Oapr ciri logiani	I RAIN TO	Олгрилс	100% COMPACE	d lizo lo	\$ 20,000		1
8830-C36435-	Lehanon Area Low								
	w Voltage Mitigation -			100% Design					
Voltage Mitigatio		Cap/Perf Program	Various	Complete	100% Complete	8/1/2016	\$50,000	1	1
· ····g······g·····							***,***	-	
	Feeder Balancing			100% Construction					
8830-CNN016	7L1 / 7L2	Cap/Perf Program	Various	Complete	100% Complete	6/1/2015	\$10,000	1	1
	Lebanon Area Low			-	•		,		
8830-C36435-	Voltage Mitigation -								
Lebanon Area Lo	Whaleback Mtn			100% Design					
Voltage Mitigatio	™ _{Rd} 10	Cap/Perf Program	Enfield	Complete	100% Complete	8/1/2016	\$50,000	1	1
v onago imagano	Totals	54.1 till 159.411		company	100% Compact	G 17 2010	\$85,000	4	4

10- Whaleback Mtn Rd target was revised to Design Complete for Capital Year 2015

Priority Program Total Points

The Total Priority Program Points for each New Hampshire Area is summarized in the table below.

Program	Priority Program Points	Revised Priority Program Points	Achieved Points
Bare Conductor Replacement	7	7	7
Enhanced Bare Conductor Replacement	4	4	3
Single Phase Reclosers & Trip Savers	14	14	14
Pocket of Poor Performance	4	4	4
Overloaded Transformers Replacement	0	0	0
Underperforming Feeders	4	2	2
Capacity and Performance	5	4	4
Total	38	35	34

Vegetation Management Program

This program defines the tree trimming goals/objectives for CY 2015. The table below summarizes this program. A more detailed description of the program including the specific feeders to be trimmed is available from the arborist that manages forestry issues for the Area. One Target Point will be achieved for each target feeder trimmed.

AREA	SUBSTATION NAME	FEEDER	OVERHEAD MILES	2015 BUDGET	Target PTs	Achieved Pts
LEBANON	MOUNT SUPPORT	16L1	41.00	\$164,000.00	3	3
LEBANON	SLAYTON HILL	39L1	1.86	\$7,440.00	1	1
LEBANON	SLAYTON HILL	39L2	29.83	\$119,320.00	3	3
LEBANON	HANOVER	6L3	34.59	\$138,360.00	3	3
SALEM	PELHAM	14L3	37.71	\$150,840.00	3	3
SALEM	SPICKET RIVER	13L2	30.59	\$122,360.00	3	3
SALEM	PELHAM ¹¹	78L3			0	0
		TOTAL	175.58	\$702,320.00	16	16

11- Jeff Carney confirmed the 78L3 circuit was not part of 2015 Capital Work Plan and therefore has been removed from this report.

A target of 100% was assigned to the Vegetation Management Program as this initiative is tied to the Vegetation Management regulatory program and has a special rate recovery mechanism.

Summary

As detailed previously in this document, it is the expectation of this Work Plan that 80% or more of the Total Priority Project and Program Points assigned to all capital projects and programs combined be achieved at the company level by the end of CY 2015.

Finally, the overall Capital Work Plan completion goal will be measured as follows:

=

.333 + .486 = .819 or 81.9%

2015 GSE Capital Investment Plan

nding Rationale 💌				Project_Description vi	Sum of LU FY20: Capital Budget
	□ E - New Business Commercial	≡3		GSE-Dist-New Bus-Comm Blanket	575,0
				Reserve for New Business Commercial Unident	
	□ E- New Business Residential		■ 8830-CD0291	Sky View URD - Salem, NH GSF-Dist-New Bus-Resid Blanket	775,0
				Reserve for New Business Residential	77.3,0
CapEx - Growth Tota	al		= 0030-CN3NV ND	theseive for New Business nesidential	1,350,0
	■E - Distribution Substation	EΟ	■ 8830-C18710	RTU Installations - LU/NG Substations	
	□ E - Load Related	≡ 0	□8830-C18610	Install 23kV Supply Capacitors - Salem	
			■ 8830-C36324	MICHEAL AVE SUBSTATION	
		■ 2	■ 8830-C36435	Lebanon Area Low Voltage Mitigation	50,
			■ 8830-CNN023	GSE Distributed Generation Blanket	50,
		■5	■ 8830-C18650	Salem area Study	
			■ 8830-C36423	Mt Support Sub- New LP Fdr Pos	1,200,
			■ 8830-C36424	Mt Support-New 16L3 Feeder	1,050,
		_	■ 8830-C36425 ■ 8830-C36430	Mt Support-New 16L5 Feeder Pelham Sub-Add 2nd Xfmr and Fdr Pos	200, 1,800,
			■ 8830-C36431	Pelham New 14L4 Fdr	200,
			■ 8830-C42852	Pelham-New 14L5 Edr	50,
			■ 8830-CNN016	GSE-Dist-Load Relief Blanket	50,
			■ 8830-CRSRVLRL	Reserve for Load Relief Unidentified Specifics	
			■8830-CRSRVLRS	Reserve for Substation Load Relief Specifics	
	□E - Reliability	■0	■ 8830-C33766	NEN NH Electric Fence FY10	
			□ 8830-C36432	Feeder Demarcation Point Switching Locations w	
			■ 8830-CD0376	ENFIELD SUPPLY	
			■ 8830-C36433	Distribution Feeder Power Factor Correction	25,
		= 4	■ 8830-C18603	Bare Conductor Replacement Program	1,200,
			■ 8830-C20473 ■ 8830-C22214	IE - NN Recloser Installations NN ERR/Pockets of Poor Perf	200, 50,
		-5	■ 8830-C22214 ■ 8830-C36426	SCADA and Distribution Automation	50,
			■ 8830-C36437	Old Bridge North St Pelham - Reliability Improve	
			□ 8830-C42851	Enhanced Bare Conductor Replacement	500
			■ 8830-CNN015	GSE Dist-Reliability Blanket	100
			■ 8830-CRSRVRL_	(Reserve for Reliability Unidentified Specifics	100
	□ Facilities	=0	■ 8830-C18720	Refreshing Existing Buildings GSE(Capital	
			■ 8830-C18730	Misc Capital Improvements GSE Facilities	
			□ 8830-C18740	Customer Walk In Centers (Salem & Lebanon)	
			■ 8830-C18760	9 Lowell Rd. Salem Build Out	
		E .	■ 8830-C18780	Upfit Londonderry - GSF Allocation	247
			■ 8830-C18750 ■ 8830-C42854	Security Conversion GSE Repave Parking Lot - 9 Lowell Rd Salem	25
		=3	■ 8830-C42856	Install Solar Panels - GSE Buildings	
			■ 8830-CNN026	Misc Capital Imprymnts GSE Facilities Blanket	
	⊎IT	■ 0	■ 8830-C18820	Purchase IT Systems and Equipment	
			■ 8830-IT	п	
		≡5	■ 8830-CNN025	IT Systems & Equipment Blanket	25,
	■Vehicles	= 5	■ 8830-CNN027	Transportation Fleet & Equip. Blanket	
apEx - Improveme	ent Total		■ 8830-CNN027		
	ent Total □ E - 3rd Party Attachments	≡ 2	■ 8830-CNN027 ■ 8830-CNN022	GSE-Dist-3rd Party Attach Blanket	100
	ent Total	≡ 2	■ 8830-CNN027■ 8830-CNN022■ 8830-C14646	GSE-Dist-3rd Party Attach Blanket IE-NN UG Structures and Equipment	100 5
	ent Total □ E - 3rd Party Attachments	= 2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp.	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620	GSE-Dist-3rd Party Attach Blanket IE-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C18630	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	□ 8830-CNN027 □ 8830-CNN022 □ 8830-C14646 □ 8830-C26263 □ 8830-C18620 □ 8830-C18630 □ 8830-C26047	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	 ■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C26047 ■ 8830-C26047 ■ 8830-C26061 	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	□ 8830-CNN027 □ 8830-CNN022 □ 8830-C14646 □ 8830-C26263 □ 8830-C18620 □ 8830-C18630 □ 8830-C26047	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	 ■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C32279 	GSE-Dist-3rd Party Attach Blanket IE-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	■ 8830-CNN027 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C32279 ■ 8830-C36092	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans	100 5 100
	ent Total □ E - 3rd Party Attachments	= 2	 ■ 8830-CNN027 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26047 ■ 8830-C36091 ■ 8830-C36092 ■ 8830-C36434 	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran	100 5, 100 5
	ent Total I III E - 3rd Party Attachments III E - Asset Replacement	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-CNN017	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics	100 5 100 5 5
	ent Total □ E - 3rd Party Attachments	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36787VARS	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave- Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket 6 Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj	100 5 100 5 5 5 50
	ent Total I III E - 3rd Party Attachments III E - Asset Replacement	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C3195 ■ 8830-C3195 ■ 8830-C3195	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave- Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/63 GS Storm Program Proj GSE-Dist-Water Healer Blanket	50 5, 100 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,
	ent Total I III E - 3rd Party Attachments III E - Asset Replacement	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26061 ■ 8830-C32279 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C31595 ■ 8830-CNN017	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket 8 Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Eailure Blanket	50 50 50 50 50 50
	ent Total I III E - 3rd Party Attachments III E - Asset Replacement	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN002	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSI-Dist-Water Heater Blanket Dist-Damage&Failure Blanket	50 50 50 50 50 50 50
	ent Total E - 3rd Party Attachments E - Asset Re placement E - Damage/Failure	■ 2 ■ 2 ■ 5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN007	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016G3 GS Storm Program Proj GSE-Dist-Water Heater Blanket 01737 GSE-Dist-Subs Blanket 01737 GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif	50 50 50 50 50 50 50
	ent Total □ E - 3rd Party Attachments □ E - Asset Re placement □ E - Damage/Failure □ E - Distribution General	E 2 E 5 E 5 E 5 E 5 E 5 E 5 E 5 E 5 E 5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN007	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave- Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket 8 Reserve for Sub Asset Repl Specifics 016G3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/ GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gen! Equip Blanket	50 50 50 50 50 50 50
	ent Total E - 3rd Party Attachments E - Asset Re placement E - Damage/Failure	E 2 E 5 E 5 E 5 E 5 E 5 E 5 E 5 E 5 E 5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26061 ■ 8830-C32279 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C30279 ■ 8830-C30407 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN0002 ■ 8830-CNN0002	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016G3 GS Storm Program Proj GSE-Dist-Water Heater Blanket 01737 GSE-Dist-Subs Blanket 01737 GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif	50 50 50 50 50 50 50 400 12
	ent Total □ E - 3rd Party Attachments □ E - Asset Re placement □ E - Damage/Failure □ E - Distribution General	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN007	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/ GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket IF-NN Dist Transformer upgrades	50 50 50 50 50 50 50 400 12
	□E - Distribution General □E - Load Related	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C3670800000000000000000000000000000000000	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/ GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket IF-NN Dist Transformer upgrades Mt. Support 16L1 – Greensboro Rd Reconductoria	50 50 50 50 50 50 50 400 12
	□E - Distribution General □E - Load Related	■2 ■2 ■5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26647 ■ 8830-C36092 ■ 8830-C36498 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN006	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Belay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Eailure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades Mt. Support 1611 — Greensboro Rd Reconductoriu US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon	50, 50, 400, 12, 250, 250, 250, 250, 250, 250, 250, 25
	□E - Distribution General □E - Load Related	# 2 # 5 # 5 # 5 # 5 # 5 # 6	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C32279 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C1595 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN009 ■ 8830-CS88VDF ■ 8830-C36429 ■ 8830-C36429 ■ 8830-C42850 ■ 8830-CNN013	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Belay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10k4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016G3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/ GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades Mt. Support 16L1 — Greensboro Rd Reconductorii US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket	50, 50, 400, 12, 250, 250, 250, 250, 250, 250, 250, 25
	□E - 3rd Party Attachments □E - Asset Replacement □E - Damage/Failure □E - Distribution General □E - Load Related □E - Public Requirements	#5 #5 #5 #5 #5 #5 #6 #2 #5 #5 #5 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C18620 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN014 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN006 ■ 8830-CNN006 ■ 8830-CS8006	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave- Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Dist-Water Heater Blanket 01/3/ GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket I-NN Dist Transformer upgrades Mt. Support 16(1 – Greensboro Rd Reconductorir US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified S	50, 50, 400, 12, 250, 250, 250, 250, 250, 250, 250, 25
	□E - Distribution General □E - Load Related	#5 #5 #5 #5 #5 #5 #6 #2 #5 #5 #5 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18620 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN0014 ■ 8830-CNN006 ■ 8830-C3692 ■ 8830-C3692 ■ 8830-C3692 ■ 8830-C3692 ■ 8830-C3693	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket 01737 GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades ML Support 16(1 – Greensboro Rd Reconductoria US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified S PS&I Activity New Hampshire	
	□E - 3rd Party Attachments □E - Asset Replacement □E - Damage/Failure □E - Distribution General □E - Load Related □E - Public Requirements	#5 #5 #5 #5 #5 #5 #6 #2 #5 #5 #5 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26647 ■ 8830-C36047 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C31595 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN001 ■ 8830-CNN001 ■ 8830-CNN006 ■ 8830-CNN006 ■ 8830-CNN006 ■ 8830-CNN001 ■ 8830-CNN001 ■ 8830-CNN0013 ■ 8830-CNSRVPR ■ 8830-CNSRVPR ■ 8830-CNSRVPR	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket IF-NN Dist Transformer upgrades Mt. Support 16(1 – Greensboro Rd Reconductorio US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Require Blanket Reserve for Public Require Blanket Reserve for Public Require Blanket	50, 50, 400, 12, 250, 250, 250, 250, 250, 250, 250, 25
	□E - 3rd Party Attachments □E - Asset Replacement □E - Damage/Failure □E - Distribution General □E - Load Related □E - Public Requirements	#5 #5 #5 #5 #5 #5 #6 #2 #5 #5 #5 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6 #6	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C26047 ■ 8830-C26061 ■ 8830-C32279 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN003	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Belay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10k4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket Dist-Damage&Failure Blanket II-NN Dist Transformer upgrades Mt. Support 16L1 — Greensboro Rd Reconductorii US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified Specif GSE-Dist-Public Require Blanket	50 50 50 50 50 50 400 12
	DE - 3rd Party Attachments DE - Asset Replacement DE - Damage/Failure DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability	# 2	 ■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18620 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN006 ■ 8830-CNN001 ■ 8830-CS6429 ■ 8830-C36429 ■ 8830-C36428 ■ 8830-C36428 ■ 8830-C36427 ■ 8830-C36428 	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist Transformer upgrades Mt. Support 16L1 – Greensboro Rd Reconductorii US Rt 4A DOT Project Dartmouth College OH to UGD Re locate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Require Blanket	100 5 100 5 5 50 50 400 12 250 150
	□ E - 3rd Party Attachments □ E - Asset Replacement □ E - Damage/Failure □ E - Distribution General □ E - Load Related □ E - Public Requirements □ E - Reliability □ E - Land & Land Rights	#2 #2 #5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18620 ■ 8830-C266047 ■ 8830-C266047 ■ 8830-C366092 ■ 8830-C36434 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN006 ■ 8830-C19093 ■ 8830-C36429 ■ 8830-C36429 ■ 8830-C36429 ■ 8830-C36429 ■ 8830-C31402 ■ 8830-C36428 ■ 8830-C36428	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave- Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades ML Support 16(1 – Greensboro Rd Reconductorio US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified SpeSel Activity New Hampshire IE-NN URD Cable Replacement Amenductor replacement program GSE-Dist-Land/Land Rights Blanket	100 5, 100 5, 50 50 400 12, 250 150
	DE - 3rd Party Attachments DE - Asset Replacement DE - Damage/Failure DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability	#2 #2 #5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26661 ■ 8830-C36649 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN0014 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN0014 ■ 8830-CNN0014 ■ 8830-CNN0014 ■ 8830-CNN0014 ■ 8830-CNN0016 ■ 8830-CNN0016 ■ 8830-CNN0016 ■ 8830-CNSRVDF ■ 8830-CNN0013 ■ 8830-CRSRVDF ■ 8830-C136429 ■ 8830-C136428 ■ 8830-C36427 ■ 8830-C36427 ■ 8830-CNN009	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Program Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket IF-NN Dist Transformer upgrades Mt. Support 16(1 — Greensboro Rd Reconductoriu US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket IF-NN URD Cable Replacement IE-NN URD Cable Replacement Feeder Getaway Cable Replacement Amerductor replacement program GSE-Dist-Land/Land Rights Blanket	100 5, 100 5, 50 50 400 12, 250, 150
	DE - 3rd Party Attachments DE - 3rd Party Attachments DE - Asset Replacement DE - Damage/Failure DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability DE - Reliability DE - Land & Land Rights DE - Meter Installations	# 2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26661 ■ 8830-C3661 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN014 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN003 ■ 8830-CNN013 ■ 8830-CNN013 ■ 8830-CNN013 ■ 8830-CNN003 ■ 8830-C36427 ■ 8830-CNN009 ■ 8830-CNN004	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Belay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10k4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades Mt. Support 16L1 — Greensboro Rd Reconductoric US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified Specif GSE-Dist-Public Require Blanket Reserve for Public Require Blanket Reserve for Public Require Blanket Reserve for Public Requirements Unidentified Sp S&I Activity New Hampshire IE-NN URD Cable Replacement Feeder Getaway Cable Replacement Amenductor replacement program GSE-Dist-Land/Land Rights Blanket 01659 Granite St Meter Purchases GSE Dist Meter Blanket	100 5 100 5 5 50 400 12 250 150
	□ E - 3rd Party Attachments □ E - Asset Replacement □ E - Damage/Failure □ E - Distribution General □ E - Load Related □ E - Public Requirements □ E - Reliability □ E - Land & Land Rights	#5 #5 #5 #5 #5 #5 #2 #2 #2 #2 #2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26661 ■ 8830-C36649 ■ 8830-C36480 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN001 ■ 8830-CNN001 ■ 8830-CNN001 ■ 8830-C36429 ■ 8830-C36427 ■ 8830-C36427 ■ 8830-C36427 ■ 8830-CNN009 ■ 8830-CNN009	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Program Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket IF-NN Dist Transformer upgrades Mt. Support 16(1 — Greensboro Rd Reconductoriu US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket IF-NN URD Cable Replacement IE-NN URD Cable Replacement Feeder Getaway Cable Replacement Amerductor replacement program GSE-Dist-Land/Land Rights Blanket	100 5 100 5 5 50 400 12 250 150 5 180 60
	DE - 3rd Party Attachments DE - 3rd Party Attachments DE - Asset Replacement DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability DE - Reliability DE - Meter Installations DE - Outdoor Lightning	#2 #5 #5 #5 #5 #5 #5 #5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C26263 ■ 8830-C26061 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN014 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN001 ■ 8830-CNN001 ■ 8830-CS880-CS880 ■ 8830-C36429 ■ 8830-CNN001	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Genl Equip Blanket IF-NN Dist Transformer upgrades Mt. Support 16L1 – Greensboro Rd Reconductorio US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Require Blanket Reserve Get Public Require Blanket Reserve Get Public Require Blanket Reserve For Public Require Blanket Reserve Get Blanket SE-Dist-Land/Land Rights Blanket O1659 Granite St Meter Purchases GSE-Dist Meter Blanket GSE-Dist-St Light Blanket	100 5, 100 5, 50 50 400 12, 250 150 5, 180 60 60
	DE - 3rd Party Attachments DE - Asset Replacement DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability DE - Reliability DE - Meter Installations DE - Outdoor Lightning DE - Telecommunications	#2 #5 #5 #5 #5 #5 #5 #5	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26061 ■ 8830-C36092 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN006 ■ 8830-CS1699 ■ 8830-CNN009 ■ 8830-CNN009 ■ 8830-CNN009	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave- Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSF-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket IF-NN Dist Transformer upgrades ML Support 16(1 – Greensboro Rd Reconductorio US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified Spesif Reserve for Public Requirements Unidentified Spesif Activity New Hampshire IE-NN URD Cable Replacement Feeder Getaway Cable Replacement Amenductor replacement program GSE-Dist-Land/Land Rights Blanket GSE-Dist-St-Light Blanket GSE-Dist-St-Light Blanket GSE-Dist-Telecomm Blanket	50, 50, 50, 50, 400, 12, 50, 150, 150, 100, 60, 50,
	DE - 3rd Party Attachments DE - Asset Replacement DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability DE - Reliability DE - Meter Installations DE - Outdoor Lightning DE - Telecommunications	# 2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26647 ■ 8830-C36647 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN007 ■ 8830-CNN007 ■ 8830-CNN001 ■ 8830-CNN0001 ■ 8830-CNN0001 ■ 8830-CNN0001	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Dline Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Relay & related 01757 NN ARP Breakers & Reclosers Salem Deport#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Program Barron Ave-Upgrade 10/4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 016/3 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Eailure Blanket Dist-Damage&Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades Mt. Support 1611 — Greensboro Rd Reconductoriu US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket II-NN URD Cable Replacement URD Cable Replacement Feeder Getaway Cable Replacement Amerductor replacement program GSE-Dist-Land/Land Rights Blanket 016S9 Granite St Meter Purchases GSE-Dist-Lelecomm Blanket GSE-Dist-Lelecomm Blanket GSE-Dist-Lelecomm Blanket GSE-Dist-Lelecomm Blanket	100, 5, 100, 5, 50, 50, 400, 12,
	DE - 3rd Party Attachments DE - Asset Replacement DE - Asset Replacement DE - Distribution General DE - Load Related DE - Public Requirements DE - Reliability DE - Reliability DE - Meter Installations DE - Outdoor Lightning DE - Telecommunications DE - Transformer Installations DE - Transformer Installations DE - Wehicles DOther	# 2	■ 8830-CNN027 ■ 8830-CNN022 ■ 8830-C14646 ■ 8830-C18620 ■ 8830-C18630 ■ 8830-C26661 ■ 8830-C36061 ■ 8830-C36490 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-C36480 ■ 8830-CNN017 ■ 8830-CNN014 ■ 8830-CNN007 ■ 8830-CNN002 ■ 8830-CNN002 ■ 8830-CNN003 ■ 8830-CNN003 ■ 8830-CNN003 ■ 8830-CNN003 ■ 8830-CNN004 ■ 8830-CNN003 ■ 8830-CNN004	GSE-Dist-3rd Party Attach Blanket IF-NN UG Structures and Equipment NN D-Line Work Found by Insp. Charlestown 32 Diine Charlestown DSub NH ARP Batts/Chargers Repl Prog NH ARP Belay & related 01757 NN ARP Breakers & Reclosers Salem Depot#9 Repl 23/13kV Trans 23kV Cable Inspection and Replacement Progran Barron Ave-Upgrade 10k4 Tran & Reg GSE-Dist-Asset Replace Blanket Reserve for Sub Asset Repl Specifics 01663 GS Storm Program Proj GSE-Dist-Water Heater Blanket Dist-Damage&Failure Blanket 01/3/GSE-Dist-Subs Blanket Reserve for Damage/Failure Unidentified Specif GSE-Dist-Gent Equip Blanket II-NN Dist Transformer upgrades Mt. Support 1611 – Greensboro Rd Reconductoric US Rt 4A DOT Project Dartmouth College OH to UGD Relocate Distribution Dulak St Lebanon GSI-Dist-Public Require Blanket Reserve for Public Requirements Unidentified Specif GSE-Dist-Public Require Blanket Reserve for Public Requirements Unidentified Specif GSE-Dist-Dist-Lough Replacement Amenductor replacement program GSE-Dist-Land/Land Rights Blanket 01659 Granite St Meter Purchases GSE-Dist Meter Blanket GSI-Dist-St Light Blanket GSI-Dist-St Light Blanket GSI-Dist-Transf/Capac Install Blanket	100 5, 100 5, 50 50, 400 12, 250 150 150 60 60 5, 350

January 2014

February 2014

March 2014

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ategory	Project #	Project_Description	GSE CY2014 Capital YTD	4.0		TD Variance to Budget PY			
CapEx - Growth	8830-C18600	Pleasant street . Ext Rebuild in Salem	\$0	\$0		\$0	\$0		<u> </u>
		Pine Tree Cemetary Devl. OH & UG	\$0	\$0		\$0	\$0)
		01694 KUA Underground Study	\$0	\$0		\$0	\$0)
		Sky View URD - Salem, NH	\$175,000	\$256,755	\$43,750	-\$213,005	\$400,000		Carryover from first phase in 2013
		Hypertherm	\$0	\$56		-\$56	\$100	-\$100	
		Whelen Engineering Charlestown, NH	\$0	\$11,764		-\$11,764	\$12,000	-\$12,000	
		GSE-Dist-New Bus-Resid Blanket	\$569,000	\$251,282	\$142,250	-\$109,032	\$700,000	-\$131,000)
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	\$500,000	\$123,221	\$125,000	\$1,779	\$500,000	\$0)
	8830-CRSRVNBC_0	Reserve for New Business Residential	\$150,000	\$0		\$37,500	\$0		0
	8830-CRSRVNBC_0	Reserve for New Business Commercial Unident s	\$190,000	\$0	\$47,500	\$47,500	\$0	\$190,000	
	8830-GSE1854	Install Service to Wheelan Engineering	\$0	\$0	\$0	\$0	\$0	\$0	
CapEx - Growth Total			\$1,584,000	\$643,078	\$396,000	-\$247,078	\$1,612,100	-\$28,100	
CapEx - Improvement	8830-12886	Spicket River Feeder Reclosers	\$0	\$1,405	\$0	-\$1,405	\$1,500	-\$1,500	
	8830-C18603	Bare Conductor Replacement Program	\$800,000	\$800,489	\$200,000	-\$600,489	\$1,600,000	-\$800,000	
	8830-C18610	Install 23kV Supply Capacitors - Salem	\$225,000	\$0	\$56,250	\$56,250	\$225,000	\$0	
	8830-C18640	Lebanon Study	\$0	\$0	\$0	\$0	\$0	\$0	
		Salem area Study	\$0	\$0	\$0	\$0	\$0	\$0	ol .
	8830-C18710	RTU Installations - LU/NG Substations	\$300,000	\$159,578	\$75,000	-\$84,578	\$450,000	-\$150,000	
		Refreshing Existing Buildings GSE(Capital	\$250,000	\$0		\$62,500	\$80,000		
		Misc Capital Improvements GSE Facilities	\$275,000	\$0		\$68,750	\$785,000		
		Customer Walk In Centers (Salem & Lebanon)	\$100,000	\$0		\$25,000	\$100,000		
	8830-C18750	Security Conversion GSE	\$130,000	\$13,928	\$32,500	\$18,572	\$50,000	\$80,000	
		9 Lowell Rd. Salem Build Out	\$380,000	\$0		\$95,000	\$380,000	\$0	
	8830-C18770	Purchase Londonderry - GSE Allocation	\$0	\$0		\$0	\$0		
		Upfit Londonderry - GSE Allocation	\$120,000	\$0		\$30,000	\$120,000		<u> </u>
		Misc Capital Improvements GSE (Estimated)(4	\$120,000	\$0		\$0	\$120,000		
		Purchase IT Systems and Equipment	\$283,000	\$0		\$70,750	\$225,000	\$58,000	
		IE - NN Recloser Installations	\$175,000	\$37,425		\$6,325	\$200,000		
		NN ERR/Pockets of Poor Perf	\$325,000	\$37,423		\$81,250	\$325,000	· ' '	<u> </u>
			\$325,000	\$0 \$0		\$81,250	\$325,000		
		01640 2352 Line Reconductoring-Salem, N.H	\$0	\$0 \$9		-\$9	\$0 \$0		
		Slaton Hill Sub- Add new Cap Bank							<u> </u>
		NEN-NH Electric Fence FY10	\$35,000	\$12,726		-\$3,976	\$35,000		
		MICHEAL AVE SUBSTATION	\$150,000	\$494,504		-\$457,004	\$500,000	-\$350,000	·
		Install 11L1 Regulators Craft Hill Sub	\$0	\$0		\$0	\$0		
		Install Regulators 6L2 Hanover	\$0	\$11,135	\$0	-\$11,135	\$12,000	. ,	
		Mt Support Sub- New LP Fdr Pos	\$1,200,000	\$0		\$300,000	\$800,000		Delays in design phase driven by control house and substation permitting
		Mt Support-New 16L3 Feeder	\$1,050,000	\$0	· '	\$262,500	\$650,000		Delays in design phase driven by control house and substation permitting
	8830-C36425	Mt Support-New 16L5 Feeder	\$100,000	\$0		\$25,000	\$100,000	\$0	
	8830-C36426	SCADA and Distribution Automation	\$50,000	\$0		\$12,500	\$50,000	\$0)
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	\$500,000	\$0		\$125,000	\$250,000		Delays due to ISO approvals, but moving forward
	8830-C36431	Pelham-New 14L4 Fdr	\$0	\$0	\$0	\$0	\$0	\$0	
	8830-C36432	Feeder Demarcation Point Switching Locations v	\$150,000	\$0		\$37,500	\$150,000	\$0	
	8830-C36433	Distribution Feeder Power Factor Correction	\$150,000	\$0		\$37,500	\$150,000	\$0	
	8830-C36435	Lebanon Area Low Voltage Mitigation	\$525,000	\$0	\$131,250	\$131,250	\$525,000	\$0	
	8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Supp	\$0	\$0	\$0	\$0	\$0	\$0	
		IN 3295D Intrusion Detection Sys	\$0	\$10	\$0	-\$10	\$0	\$0	
		INVP 32020 - NH Elect Phys Securit	\$0	\$0		\$0	\$0	\$0	
		10869 NH Third Party - Large Projects	\$0	\$0		\$0	\$0		
		11255 Michael Ave Getaway	\$0	\$18,662		-\$18,662	\$19,000	-\$19,000	
		Sherburne RD,Pelham 3 phase extension	\$0	\$52,867	\$0	-\$52,867	\$53,000	-\$53,000	
		ENFIELD SUPPLY	\$1,300,000	\$1.154.347	\$325.000	-\$829.347	\$1.500.000	-\$200.000	
		Spicket River Feeder Reclosers	\$1,300,000	\$2,991	,,	-\$2,991	\$3,000	1 1,	

\$878.0000 spice free feeboom 55 59 59 50 50 50 50 50									•	age 4 or so
## ASSLOWN 00-700 count within Sturent 54,000 519,000 54,000 519,0		8830-CD0964	Spicket River Feeder Reclosers	\$0	\$0	\$0	\$0	\$0	\$0	
### ### ### ### ### ### ### ### ### ##		8830-CNN015	GSE-Dist-Reliability Blanket	\$193,000	\$500,530	\$48,250	-\$452,280	\$700,000	-\$507,000	
## # # # # # # # # # # # # # # # # # #		8830-CNN016	GSE-Dist-Load Relief Blanket	\$26,000	\$193,864	\$6,500	-\$187,364	\$220,000	-\$194,000	
BBCC-01901M_OF_Selected for Medicality infestility flores (150,000) 51,000 52,000 52,000 50 50,000 50 50,000 50 5		8830-CRSRVLRL_0	1 Reserve for Load Relief Unidentified Specifics	-\$100,000	\$0	-\$25,000	-\$25,000	\$0	-\$100,000	
B800-0513891 7.1 Line Regularies Consens 50 50 51 50 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 51 50 50		8830-CRSRVLRS_0	11 Reserve for Substation Load Relief Specifics	-\$200,000		-\$50,000	-\$50,000		-\$200,000	
## STATE		8830-CRSRVRL_01	15 Reserve for Reliability Unidentified Specifics	\$100,000			\$25,000		\$100,000	
March Marc		8830-GSE1834	7L1 Line Regulator Upgrade - Canaan	\$0	\$0	\$0	\$0	\$0	\$0	
Separation Sep		8830-GSE18601	Install 23kV Supply Capacitors - Salem	•					· ·	
8839-051527 Refreshing County Buildings (SCI) color 50 50 50 50 50 50 50 5			Lebanon Study				•		· ·	
8870-51874 Misc Capital Improvement at JOS Sp. 150 50 50 50 50 50 50 50			· · · · · · · · · · · · · · · · · · ·							
883-0-1587 Color Bridge North St Pichan - Reliability Improve 50 505 515 50 580 50 50 50 50 50			Refreshing Existing Buildings GSE(Capital	•					· ·	
U. Captes - Improvement Total			, ,				•	•	· ·	
US Ought - Improvement Total 98,982,000 98,982,000 52,140,000 52,141,000									-\$810,000 Unexpected carryover from 2013?	
March Part	•		Old Bridge North St Pelham - Reliability Improve		7.7		·		\$0	
880 C05956 DL637 H- NI Feeder Hardening 50 50 50 50 50 50 50 5									1 7 7	
880 C0163 6.0 4 Act of Entires, Accruals, etc. 50 50 50 50 50 50 50 5	LU CapEx - Replenishment		Pelham Double Rotary NH DOT				. ,	<u> </u>	-\$300,000 Carryover from 2013	
880-01028 IE-NR Octool Replacements 50 50 50 50 50 50 50 5			01653 FH - NN Feeder Hardening						·	
880-C1366 PASA Auchiny - New Nampshire \$15,000 \$0 \$12,000 \$1,000 \$10,00				•			•		·	
880 (14464 Feb. NU & Structures and Equipment \$50,000 \$11,500 \$12,500 \$40,000 \$10,000 \$830 (1850 Pelham Double Retay NH DOT \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$830 (1860 Pelham Double Structures) \$500,000 \$50,000 \$125,000 \$135,000 \$135,000 \$130,000 \$100,		8830-C10285	IE - NN Cutout Replacements	\$0	\$0			\$0		
880 1,500 Penham Double Rotary NH DOT 50 50 50 50 50 50 50 5			PS&I Activity - New Hampshire							
B830_C18620		8830-C14646	IE-NN UG Structures and Equipment	\$50,000						
8830-C18830 Charlestown DSub S100,000 S1,364,065 S176,750 S178,750 S100,000 S100,000 S100,000 S830 C20193 Ol-64 DOT-Brookfold Bridge relo (193) S1,364,065 S178,759 S188,310 S1,500,000 S100,000 S880 C20193 OL-650 C5 S10		8830-C18602	Pelham Double Rotary NH DOT			\$0			·	
889-C18810		8830-C18620	Charlestown 32 Dline			\$125,000	\$125,000		\$150,000	
880-C20139 01648 DOT-Perodukale Bridge relo (1-93) 50 50 50 50 50 50 50 50 50 50 50 50 50		8830-C18630	Charlestown DSub	\$300,000						
880-C21051 01687 IF. NN Targeted Pole Replace 50 50 50 50 50 50 50 880-C21059 IF.NN Targeted Pole Replace 55 50 50 50 518,750		8830-C18810	Vehicle Purchases	\$1,515,000	\$1,364,060	\$378,750	-\$985,310	\$1,600,000	-\$85,000	
B830-C21093 IE-NN DIAT Transformer upgrades \$75,000 \$0 \$18,750 \$18,750 \$57,000 \$0 \$830-C21056 \$65 Storm (apital \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$830-C21056 \$65 Storm (apital \$50		8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	\$0	\$0	\$0	\$0	\$0	\$0	
8830-C21595 GSS Storm Program Prog		8830-C21051	01687 IE - NN Targeted Pole Replace	•				•	· ·	
Section Capital So So So So So So So S		8830-C21093	IE-NN Dist Transformer upgrades						· ·	
8830-C26061 NA PAR Pathy/chargers Repl Prog									· ·	
S830-C26061 NH ARP Relay & related 50 50 50 50 50 50 50 5			GSE Storm Capital	•					· ·	
8830-C26663 Nn D-Line Work Found by Insp. \$250,000 \$0 \$62,500 \$200,000 \$50,000 8830-C26663 Verizon GS Billing GIS Survey \$0 \$0 \$0 \$0 \$0 8830-C26767 NH Small Capital \$30,000 \$0 \$75,00 \$75,00 \$50,000 \$0 8830-C26762 NH Small Capital \$30,000 \$0 \$50 \$0 \$0 8830-C26762 NH Small Capital \$30,000 \$0 \$50 \$0 \$0 8830-C26762 NH Small Capital \$30,000 \$0 \$50 \$0 \$0 8830-C26762 NH Small Capital \$30,000 \$0 \$50 \$0 \$0 8830-C3209 1750 Regulator Replacement \$250,000 \$0 \$62,500 \$250,000 \$0 8830-C32279 01757 NN ARP Breakers & Rectosers \$350,000 \$0 \$87,500 \$87,500 \$50,000 \$50 8830-C32427 Bedeen Deported Replacement \$50,000 \$0 \$0 \$0 \$0 \$0			NH ARP Batts/Chargers Repl Prog							
8830-C26663 Verizon GS Billing GIS Survey S0 S0 S0 S0 S0 S0 S0 S			,		-				1.5	
8830-C26762 NH Small Capital \$30,000 \$0 \$7,500 \$30,000 \$0 8830-C28638 01695 Mercury Vapor Replacement \$0 \$0 \$0 \$0 \$0 8830-C27906 6L4 LEBANON ST UG - DARTMOUTH \$0 \$0 \$0 \$0 \$0 \$0 8830-C31402 1E-NN URD Cable Replacement \$250,000 \$0 \$62,500 \$50,000 \$50 \$0 8830-C32029 10.750 Regulator Repl- NE North NH \$0 \$4,726 \$0 \$5,000 \$50,000 \$50 8830-C36092 Sale Depot/9 Repl 23/34V Trans \$0 \$50,000 \$0 \$87,500 \$87,500 \$35,000 \$0 8830-C36427 Feeder Getway Cable Replacement \$50,000 \$0 \$50,000 \$0			· · ·							
8830-C26838 01695 Mercury Vapor Replacement \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$,				•	•	· ·	
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Red			· · · ·	•						
8830-C32029 01760 Regulator Repl- NE North NH \$0 \$4,726 \$0 -\$4,726 \$5,000 -\$5,000 8830-C32279 01757 NN ARP Breakers & Reclosers \$350,000 \$0 \$87,500 \$350,000 \$0 8830-C36922 Salem Depotty Repl 23/13/N Trans \$0 \$0 \$0 \$0 \$0 8830-C36427 Feeder Getaway Cable Replacement \$800,000 \$0 \$200,000 \$200,000 \$80,000 \$0 8830-C36428 Amerductor replacement program \$100,000 \$0 \$25,000 \$25,000 \$50,000 \$0 8830-C36428 Mt. Support 1611 – Greensboro RR Reconductor \$300,000 \$0 \$25,000 \$25,000 \$50,000 \$0 8830-C36434 23kV Cable Inspection and Replacement Program \$20,000 \$0 \$75,000 \$50,000 \$0 8830-C36434 23kV Cable Inspection and Replacement Program \$25,000 \$0 \$50,000 \$50 \$50,000 \$0 \$50,000 \$0 \$50,000 \$0 \$50,000 \$0 \$50,000 \$0 \$0			-						·	
8830-C32279 01757 NN ARP Breakers & Reclosers \$350,000 \$0 \$87,500 \$350,000 \$0 <td></td> <td></td> <td>· ·</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>			· ·		-					
8830-C36092 Salem Depot#9 Repl 23/13kV Trans \$0 \$0 \$0 \$0 \$0 \$0 \$0 8830-C36427 Feeder Getaway Cable Replacement \$800,000 \$0 \$200,000 \$200,000 \$800,000 \$0 8830-C36428 Amerductor replacement program \$100,000 \$0 \$25,000 \$25,000 \$100,000 \$0 8830-C36429 Mt. Support 1611 - Greensboro Rd Reconductor \$300,000 \$0 \$75,000 \$57,000 \$300,000 \$0 8830-C36430 Basson Captal Ca			- · · · · · · · · · · · · · · · · · · ·							
Seaso-Case Seeder Getaway Cable Replacement Seaso Seas										
8830-C36428 Amerductor replacement program \$100,000 \$0 \$25,000 \$100,000 \$0 8830-C36429 Mt. Support 16L1 – Greensboro Rd Reconductor \$300,000 \$0 \$75,000 \$75,000 \$300,000 \$0 8830-C36434 23kV Cable Inspection and Replacement Program \$25,000 \$0 \$6,250 \$20,000 \$5,000 8830-C36480 Barron Ave- Upgrade 10L4 Tran & Reg \$0 \$0 \$0 \$0 \$0 8830-CAP041 Capital Overheads \$0 \$0 \$0 \$0 \$0 \$0 8830-CD0001 US Rt 4A DOT Project \$50,000 \$0 \$12,500 \$12,500 \$0 \$50,000 8830-CD0030 09282 Hayes Hill URD \$0 \$0 \$0 \$0 \$0 \$0 \$0 8830-CD0120 11113 NH DOT Lighting Request, I-89 Exit 2C \$0 \$0 \$0 \$0 \$0 \$0 8830-CD0124 1130 G NH DOT Project, Route 123, Alstead \$0 \$0 \$0 \$0 \$0 \$0 8830-CD0148N										
8830-C36429 Mt. Support 16L1 – Greensboro Rd Reconductor \$300,000 \$0 \$75,000 \$75,000 \$300,000 \$0 8830-C36434 23kV Cable Inspection and Replacement Program \$25,000 \$0 \$6,250 \$6,250 \$20,000 \$5,000 8830-C36480 Barron Ave- Upgrade 10L4 Tran & Reg \$0				7000,000		<u> </u>	+/		ψo	
8830-C36434 23kV Cable Inspection and Replacement Program \$25,000 \$0 \$6,250 \$20,000 \$5,000 8830-C36480 Barron Ave- Upgrade 10L4 Tran & Reg \$0 \$0 \$0 \$0 \$0 8830-CAP041 Capital Overheads \$0 \$0 \$0 \$0 \$0 8830-CD0001 US Rt 4A DOT Project \$50,000 \$0 \$12,500 \$0 \$50,000 8830-CD0030 09282 Hayes Hill URD \$0 \$0 \$0 \$0 \$0 \$0 \$0 8830-CD0032 09061 DOT-NHDOT-13933 Lowell Road \$0<										
8830-C36480 Barron Ave- Upgrade 10L4 Tran & Reg \$0 \$0 \$0 \$0 \$0 8830-CAP041 Capital Overheads \$0 \$0 \$0 \$0 \$0 8830-CD0001 US Rt 4A DOT Project \$50,000 \$0 \$12,500 \$0 \$50,000 8830-CD0030 09282 Hayes Hill URD \$0									F*	
8830-CAP041 Capital Overheads \$0 \$0 \$0 \$0 \$0 \$0 \$0 8830-CD0001 US Rt 4A DOT Project \$50,000 \$0 \$12,500 \$0 \$50,000 8830-CD0030 09282 Hayes Hill URD \$0 \$0 \$0 \$0 \$0 8830-CD0032 09061 DOT-NHDOT-13933 Lowell Road \$0 \$0 \$0 \$0 \$0 8830-CD0120 11113 NH DOT Lighting Request, I-89 Exit 2C \$0 \$0 \$0 \$0 \$0 8830-CD0164 1306 NH DOT Project, Route 123, Alstead \$0 \$0 \$0 \$0 \$0 8830-CD0188 NHDOT#13933E Exit 2 Pelham RD in \$0 \$190,876 \$0 \$0 \$0 \$0 8830-CD0347 NHOS Broadband Fiber Project \$0 \$0 \$0 \$0 \$0 \$0			, , , , ,							
8830-CD001 US Rt 4A DOT Project \$50,000 \$0 \$12,500 \$12,500 \$0 \$50,000 8830-CD0030 09282 Hayes Hill URD \$0 \$0 \$0 \$0 \$0 8830-CD0032 09061 DOT-NHDOT-13933 Lowell Road \$0 \$0 \$0 \$0 \$0 8830-CD0120 11113 NH DOT Lighting Request, I-89 Exit 2C \$0 \$0 \$0 \$0 \$0 8830-CD0164 1306 NH DOT Project, Route 123, Alstead \$0 \$0 \$0 \$0 \$0 8830-CD0188 NHDOT#13933E Exit 2 Pelham RD in \$0 \$190,876 \$0				•					· ·	
8830-CD0030 09282 Hayes Hill URD \$0			•						·	
8830-CD032 09061 DOT-NHDOT-13933 Lowell Road \$0			· · · · · · · · · · · · · · · · · · ·							
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8830-CD0164 11306 NH DOT Project, Route 123, Alstead \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			<u> </u>	•					· ·	
8830-CD0188 NHDOT#13933E Exit 2 Pelham RD in \$0 \$190,876 \$0 -\$190,876 \$200,000 -\$200,000 Carryover from 2013 8830-CD0347 NHOS Broadband Fiber Project \$0 \$0 \$0 \$0 \$0 \$0			·	•			•	•	· ·	
8830-CD0347 NHOS Broadband Fiber Project \$0 \$0 \$0 \$0 \$0 \$0								•	1-1	
			<u> </u>	•						
8830-CD0701 Darthmouth College: Hanover, MA 50 \$38,237 \$0 -\$38,237 \$40,000 -\$40,000			, , , , , , , , , , , , , , , , , , ,	•					1-1	
		8830-CD0701	Darthmouth College: Hanover, MA	\$0	\$38,237	\$0	-\$38,237	\$40,000	-\$40,000	

		The state of the s							
	8830-CD0955	Lebanon Battery and Charger Replacement	\$0	\$750	\$0	-\$750	\$1,000	-\$1,000	
	8830-CD0956	Lebanon 1 - Battery Replacement	\$0	\$0	\$0	\$0	\$0	\$0	
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	\$0	\$1,878	\$0	-\$1,878	\$2,000	-\$2,000	
	8830-CN4104	01659 Granite St Meter Purchases	\$193,000	\$0	\$48,250	\$48,250	\$193,000	\$0	
	8830-CN4120	01660 Granite St Transformer Purchases	\$650,000	\$0	\$162,500	\$162,500	\$650,000	\$0	
	8830-CNN002	01737 GSE-Dist-Subs Blanket	\$269,000	\$0	\$67,250	\$67,250	\$600,000	-\$331,000	Lebanon breaker failures and replacement breaker orders
	8830-CNN004	GSE-Dist-Meter Blanket	\$107,000	\$0	\$26,750	\$26,750	\$50,000	\$57,000	
	8830-CNN006	GSE-Dist-Genl Equip Blanket	\$100,000	\$0	\$25,000	\$25,000	\$75,000	\$25,000	
	8830-CNN007	GSE-Dist-Water Heater Blanket	\$50,000	\$0	\$12,500	\$12,500	\$50,000	\$0	
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	\$142,000	\$0	\$35,500	\$35,500	\$90,000	\$52,000	
	8830-CNN012	GSE-Dist-St Light Blanket	\$64,000	\$17,385	\$16,000	-\$1,385	\$70,000	-\$6,000	
	8830-CNN013	GSE-Dist-Public Require Blanket	\$256,000	\$68,355	\$64,000	-\$4,355	\$275,000	-\$19,000	
	8830-CNN014	Dist-Damage&Failure Blanket	\$500,000	\$308,343	\$125,000	-\$183,343	\$700,000	-\$200,000	
	8830-CNN017	GSE-Dist-Asset Replace Blanket	\$220,000	\$137,347	\$55,000	-\$82,347	\$300,000	-\$80,000	
	8830-CNN020	Dist-Transf/Capac Install Blanket	\$10,000	\$0	\$2,500	\$2,500	\$10,000	\$0	
	8830-CNN021	GSE-Dist-Telecomm Blanket	\$12,000	\$0	\$3,000	\$3,000	\$9,000	\$3,000	
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	\$119,000	\$154,049	\$29,750	-\$124,299	\$320,000	-\$201,000	Carryover and continued activity in this area
	8830-CRSRVARS_0	1 Reserve for Sub Asset Repl Specifics	\$50,000	\$0	\$12,500	\$12,500	\$0	\$50,000	
	8830-CRSRVDF_01	4 Reserve for Damage/Failure Unidentified Specifi	\$300,000	\$0	\$75,000	\$75,000	\$0	\$300,000	
	8830-CRSRVPR_01	Reserve for Public Requirements Unidentified Sp	\$150,000	\$0	\$37,500	\$37,500	\$0	\$150,000	
	8830-CZZ041	RDV Work Delivery Alloc	\$0	\$0	\$0	\$0	\$0	\$0	
	8830-GSE1823	Dartmouth College OH to UGD	\$100,000	\$0	\$25,000	\$25,000	\$0	\$100,000	Job deferred indefinitely
	8830-GSE1871	Pleasant St. Ext. Rebuild in Salem	\$0	\$0	\$0	\$0	\$0	\$0	
LU CapEx - Replenishmen	nt Total		\$8,127,000	\$2,658,696	\$2,031,750	-\$626,946	\$8,470,000	-\$343,000	
Grand Total			\$18,303,000	\$7,562,853	\$4,575,750	-\$2,987,103	\$21,152,600	-\$2,849,600	

April 2014

May 2014

June 2014

ategory	Project #	Project_Description	Data GSE CY2014 Capital YTD		VTD Canital Budget	YTD Variance to Budget P	VE	PYE Variance to Budget Comments
	•			\$0		•	\$0	· ·
CapEx - Growth	8830-C18600	Pleasant street . Ext Rebuild in Salem	\$0		· ·	\$0 \$0		•
	8830-C22157	Pine Tree Cemetary Devl. OH & UG	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	
	8830-C32831	01694 KUA Underground Study	\$175,000	\$186,900	· ·	-\$99,400	\$400,000	•
	8830-CD0291	Sky View URD - Salem, NH	\$175,000	\$186,900		-\$99,400 -\$56	\$400,000 \$100	
	8830-CD0525	Hypertherm			· ·			1 11
	8830-CD0785	Whelen Engineering Charlestown, NH	\$0	\$15,982		-\$15,982	\$12,000	
	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	\$569,000	\$244,641		\$39,859	\$700,000	·
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	\$500,000	\$279,796		-\$29,796	\$500,000	
		01Reserve for New Business Residential	\$150,000	\$0		\$75,000	\$0	
	-	01Reserve for New Business Commercial Unident sp	\$190,000	\$0		\$95,000	\$0	. ,
	8830-GSE1854	Install Service to Wheelan Engineering	\$0	\$0		\$0	\$0	•
CapEx - Growth Total			\$1,584,000	\$727,376		\$64,624	\$1,612,100	
CapEx - Improvement	8830-12886	Spicket River Feeder Reclosers	\$0	\$1,055		-\$1,055	\$1,500	
	8830-C18603	Bare Conductor Replacement Program	\$800,000	\$590,428		-\$190,428	\$1,600,000	-\$800,000
	8830-C18610	Install 23kV Supply Capacitors - Salem	\$225,000	\$0		\$112,500	\$225,000	
	8830-C18640	Lebanon Study	\$0	\$0		\$0	\$0	·
	8830-C18650	Salem area Study	\$0	\$0		\$0	\$0	
	8830-C18710	RTU Installations - LU/NG Substations	\$300,000	\$363,349		-\$213,349	\$450,000	
	8830-C18720	Refreshing Existing Buildings GSE(Capital	\$250,000	\$27,772		\$97,228	\$80,000	
	8830-C18730	Misc Capital Improvements GSE Facilities	\$275,000	\$113,943	\$137,500	\$23,557	\$785,000	-\$510,000 Reallocation between GSE facilities projects
	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$100,000	\$38,430	\$50,000	\$11,570	\$100,000	\$0
	8830-C18750	Security Conversion GSE	\$130,000	\$13,016	\$65,000	\$51,984	\$50,000	\$80,000
	8830-C18760	9 Lowell Rd. Salem Build Out	\$380,000	\$0	\$190,000	\$190,000	\$380,000	\$0
	8830-C18770	Purchase Londonderry - GSE Allocation	\$0	\$0	\$0	\$0	\$0	\$0
	8830-C18780	Upfit Londonderry - GSE Allocation	\$120,000	\$156,112	\$60,000	-\$96,112	\$120,000	\$0
	8830-C18790	Misc Capital Improvements GSE (Estimated)(4	\$0	\$0	\$0	\$0	\$0	\$0
	8830-C18820	Purchase IT Systems and Equipment	\$283,000	\$0	\$141,500	\$141,500	\$225,000	\$58,000
	8830-C20473	IE - NN Recloser Installations	\$175,000	\$37,425	\$87,500	\$50,075	\$200,000	-\$25,000
	8830-C22214	NN ERR/Pockets of Poor Perf	\$325,000	\$0		\$162,500	\$325,000	
	8830-C24023	01640 2352 Line Reconductoring-Salem, N.H	\$0	\$0		\$0	\$0	·
	8830-C32399	Slaton Hill Sub- Add new Cap Bank	\$0	\$1,355		-\$1,355	\$0	
	8830-C33766	NEN-NH Electric Fence FY10	\$35,000	\$1,634	· ·	\$15,866	\$35,000	·
	8830-C36324	MICHEAL AVE SUBSTATION	\$150,000	\$148,884		-\$73,884	\$500,000	
	8830-C36411	Install 11L1 Regulators Craft Hill Sub	\$150,000	\$140,004		\$0	\$300,000	
	8830-C36413	Install Regulators 6L2 Hanover	\$0	\$6,309		-\$6,309	\$12,000	·
	8830-C36423	Mt Support Sub- New LP Fdr Pos	\$1,200,000	\$0,309		\$600,000	\$800,000	
	8830-C36424	Mt Support-New 16L3 Feeder	\$1,050,000	\$0		\$525,000	\$650,000	
	8830-C36425		\$1,030,000	\$0		\$50,000	\$100,000	
		Mt Support-New 16L5 Feeder		\$0		\$25,000	\$50,000	·
	8830-C36426	SCADA and Distribution Automation	\$50,000 \$500,000	\$0 \$0		\$250,000	\$250,000	•
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos					. ,	
	8830-C36431	Pelham-New 14L4 Fdr	\$0	\$0		\$0	\$0	
	8830-C36432	Feeder Demarcation Point Switching Locations wi		\$0		\$75,000	\$150,000	•
	8830-C36433	Distribution Feeder Power Factor Correction	\$150,000	\$0		\$75,000	\$150,000	1.4
	8830-C36435	Lebanon Area Low Voltage Mitigation	\$525,000	\$0		\$262,500	\$525,000	
	8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Suppo	<u> </u>	\$0		\$0	\$0	
	8830-C42829	IN 3295D Intrusion Detection Sys	\$0	\$1		-\$1	\$0	
	8830-C42847	INVP 32020 - NH Elect Phys Securit	\$0	\$0		\$0	\$0	. 1
	8830-CD0094	10869 NH Third Party - Large Projects	\$0	\$0		\$0	\$0	
	8830-CD0272	11255 Michael Ave Getaway	\$0	\$36,884		-\$36,884	\$19,000	. ,
	8830-CD0332	Sherburne RD,Pelham 3 phase extension	\$0	\$51,296		-\$51,296	\$53,000	-\$53,000
	8830-CD0376	ENFIELD SUPPLY	\$1,300,000	\$1,547,255		-\$897,255	\$1,500,000	-\$200,000
	8830-CD0873	Spicket River Feeder Reclosers	\$0	\$2,991		-\$2,991	\$3,000	-\$3,000
	8830-CD0964	Spicket River Feeder Reclosers	\$0	\$0	\$0	\$0	\$0	\$0
	8830-CNN015	GSE-Dist-Reliability Blanket	\$193,000	\$674,753	\$96,500	-\$578,253	\$700,000	-\$507,000

	8830-CNN016	GSE-Dist-Load Relief Blanket	\$26,000	\$318,653	\$13,000	-\$305,653	\$220,000	-\$194,000		
	8830-CRSRVLRL (01 Reserve for Load Relief Unidentified Specifics	-\$100,000	\$0	-\$50,000	-\$50,000	\$0	-\$100,000		
	_	01 Reserve for Substation Load Relief Specifics	-\$200,000	\$0	-\$100,000	-\$100,000	\$0	-\$200,000		
	_	15 Reserve for Reliability Unidentified Specifics	\$100,000	\$0	\$50,000	\$50,000	\$0	\$100,000		
	8830-GSE1834	7L1 Line Regulator Upgrade - Canaan	\$0	\$0	\$0	\$0	\$0	\$0		$\overline{}$
	8830-GSE18601	Install 23kV Supply Capacitors - Salem	\$0	\$1,038	\$0	-\$1,038	\$2,000	-\$2,000		_
	8830-GSE1864	Lebanon Study	\$0	\$0	\$0	\$0	\$0	\$0		-
	8830-GSE1865	Salem area Study	\$0	\$0	\$0	\$0	\$0	\$0		-
	8830-GSE1872	Refreshing Existing Buildings GSE(Capital	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0		-
	8830-GSE1874	Misc Capital Improvements at GSE Buildings	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0		-
								· ·		
	8830-IT	IT	\$0 \$0	\$2,206,225	\$0 \$0	-\$2,206,225	\$810,000 \$0	-\$810,000	Unexpected carryover from 2013?	_
	8830-C36437	Old Bridge North St Pelham - Reliability Improven		\$0		\$0		\$0		_
LU CapEx - Improvement		2 11 2 11 2 1 2 2 2	\$8,592,000	\$6,338,811	\$4,296,000	-\$2,042,811	\$11,070,500	-\$2,478,500		_
LU CapEx - Replenishment		Pelham Double Rotary NH DOT	\$0	\$235,908	\$0	-\$235,908	\$300,000		Carryover from 2013	
	8830-C05456	01653 FH - NN Feeder Hardening	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C06318	Co 41 Acctg Entries, Accruals, etc	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C10285	IE - NN Cutout Replacements	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C13968	PS&I Activity - New Hampshire	\$15,000	\$41,872	\$7,500	-\$34,372	\$15,000	\$0		
	8830-C14646	IE-NN UG Structures and Equipment	\$50,000	\$0	\$25,000	\$25,000	\$40,000	\$10,000		
	8830-C18602	Pelham Double Rotary NH DOT	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C18620	Charlestown 32 Dline	\$500,000	\$0	\$250,000	\$250,000	\$350,000	\$150,000		
	8830-C18630	Charlestown DSub	\$300,000	\$0	\$150,000	\$150,000	\$200,000	\$100,000		
	8830-C18810	Vehicle Purchases	\$1,515,000	\$1,474,432	\$757,500	-\$716,932	\$1,600,000	-\$85,000		
	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C21051	01687 IE - NN Targeted Pole Replace	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C21093	IE-NN Dist Transformer upgrades	\$75,000	\$26,998	\$37,500	\$10,502	\$75,000	\$0		
	8830-C21595	01663 GS Storm Program Proj	\$200,000	\$58,617	\$100,000	\$41,383	\$200,000	\$0		
	8830-C21596	GSE Storm Capital	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C26047	NH ARP Batts/Chargers Repl Prog	\$25,000	\$0	\$12,500	\$12,500	\$0	\$25,000		
	8830-C26061	NH ARP Relay & related	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C26263	NN D-Line Work Found by Insp.	\$250,000	\$37	\$125,000	\$124,963	\$200,000	\$50,000		
	8830-C26663	Verizon GS Billing GIS Survey	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-C26762	NH Small Capital	\$30,000	\$0	\$15,000	\$15,000	\$30,000	\$0		
	8830-C26838	01695 Mercury Vapor Replacement	\$0	\$0	\$0	\$0	\$0	\$0		\neg
	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	\$0	\$0	\$0	\$0	\$0	\$0		_
	8830-C31402	IE-NN URD Cable Replacement	\$250,000	\$0	\$125,000	\$125,000	\$250,000	\$0		_
	8830-C32029	01760 Regulator Repl- NE North NH	\$250,000	\$5,596	\$123,000	-\$5,596	\$5,000	-\$5,000		-
	8830-C32279	01757 NN ARP Breakers & Reclosers	\$350,000	\$0	\$175,000	\$175,000	\$350,000	\$0		_
	8830-C36092	Salem Depot#9 Repl 23/13kV Trans	\$0	\$0	\$173,000	\$175,000	\$330,000	\$0		_
	8830-C36427	Feeder Getaway Cable Replacement	\$800,000	\$0	\$400,000	\$400,000	\$800,000	\$0 \$0		
	8830-C36427		\$100,000	\$0	\$50,000	\$50,000	\$100,000	\$0		
	8830-C36429	Amerductor replacement program		\$0	\$150,000		\$300,000	\$0 \$0		
		Mt. Support 16L1 – Greensboro Rd Reconductorin	\$300,000 \$25,000	\$0	\$130,000	\$150,000 \$12,500	\$20,000	\$5,000		
	8830-C36434	23kV Cable Inspection and Replacement Program	\$25,000	\$0	\$12,500			\$5,000 \$0		
	8830-C36480	Barron Ave- Upgrade 10L4 Tran & Reg				\$0 \$0	\$0 \$0	\$0 \$0		-
	8830-CAP041	Capital Overheads	\$0	\$0	\$0		•			-
	8830-CD0001	US Rt 4A DOT Project	\$50,000	\$0	\$25,000	\$25,000	\$0	\$50,000		_
	8830-CD0030	09282 Hayes Hill URD	\$0	\$69	\$0	-\$69	\$0	\$0		
	8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	\$0	\$0	\$0	\$0	\$0	\$0		_
	8830-CD0164	11306 NH DOT Project, Route 123, Alstead	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	\$0	\$44,592	\$0	-\$44,592	\$200,000	-\$200,000	Carryover from 2013	
	8830-CD0347	NHOS Broadband Fiber Project	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-CD0701	Darthmouth College: Hanover, MA	\$0	\$29,783	\$0	-\$29,783	\$40,000	-\$40,000		
	8830-CD0955	Lebanon Battery and Charger Replacement	\$0	\$750	\$0	-\$750	\$1,000	-\$1,000		
	8830-CD0956	Lebanon 1 - Battery Replacement	\$0	\$0	\$0	\$0	\$0	\$0		
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	\$0	\$1,878	\$0	-\$1,878	\$2,000	-\$2,000		
	8830-CN4104	01659 Granite St Meter Purchases	\$193,000	\$0	\$96,500	\$96,500	\$193,000	\$0		

	8830-CN4120	01660 Granite St Transformer Purchases	\$650,000	\$0	\$325,000	\$325,000	\$650,000	\$0	
	8830-CNN002	01737 GSE-Dist-Subs Blanket	\$269,000	\$0	\$134,500	\$134,500	\$600,000	-\$331,000 L	ebanon breaker failures and replacement breaker orders
	8830-CNN004	GSE-Dist-Meter Blanket	\$107,000	\$0	\$53,500	\$53,500	\$50,000	\$57,000	1
	8830-CNN006	GSE-Dist-Genl Equip Blanket	\$100,000	\$5,220	\$50,000	\$44,780	\$75,000	\$25,000	
	8830-CNN007	GSE-Dist-Water Heater Blanket	\$50,000	\$20,390	\$25,000	\$4,610	\$50,000	\$0	
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	\$142,000	\$0	\$71,000	\$71,000	\$90,000	\$52,000	
	8830-CNN012	GSE-Dist-St Light Blanket	\$64,000	\$41,445	\$32,000	-\$9,445	\$70,000	-\$6,000	
	8830-CNN013	GSE-Dist-Public Require Blanket	\$256,000	\$26,910	\$128,000	\$101,090	\$275,000	-\$19,000	
	8830-CNN014	Dist-Damage&Failure Blanket	\$500,000	\$442,720	\$250,000	-\$192,720	\$700,000	-\$200,000	
	8830-CNN017	GSE-Dist-Asset Replace Blanket	\$220,000	\$231,739	\$110,000	-\$121,739	\$300,000	-\$80,000	
	8830-CNN020	Dist-Transf/Capac Install Blanket	\$10,000	\$0	\$5,000	\$5,000	\$10,000	\$0	
	8830-CNN021	GSE-Dist-Telecomm Blanket	\$12,000	\$0	\$6,000	\$6,000	\$9,000	\$3,000	
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	\$119,000	\$65,883	\$59,500	-\$6,383	\$320,000	-\$201,000 C	Carryover and continued activity in this area
	8830-CRSRVARS_0	1 Reserve for Sub Asset Repl Specifics	\$50,000	\$0	\$25,000	\$25,000	\$0	\$50,000	
	8830-CRSRVDF_01	4 Reserve for Damage/Failure Unidentified Specific	\$300,000	\$0	\$150,000	\$150,000	\$0	\$300,000	
	8830-CRSRVPR_01	3 Reserve for Public Requirements Unidentified Spe	\$150,000	\$0	\$75,000	\$75,000	\$0	\$150,000	
	8830-CZZ041	RDV Work Delivery Alloc	\$0	\$0	\$0	\$0	\$0	\$0	
	8830-GSE1823	Dartmouth College OH to UGD	\$100,000	\$0	\$50,000	\$50,000	\$0	\$100,000 J	ob deferred indefinitely
	8830-GSE1871	Pleasant St. Ext. Rebuild in Salem	\$0	\$0	\$0	\$0	\$0	\$0	
LU CapEx - Replenishmen	t Total		\$8,127,000	\$2,754,837	\$4,063,500	\$1,308,663	\$8,470,000	-\$343,000	
Grand Total			\$18,303,000	\$9,821,023	\$9,151,500	-\$669,523	\$21,152,600	-\$2,849,600	

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Liberty Utilities - NH Ops & Eng 2014 CAPEX Spend - October YTD

			Work Plan %			
Category	Project #	Project Description	Complete	2014 Budget	October Spend	October YTD Spend
	Growth - EN 8840-EN101C	Growth Customer Contribution Budget Placeholder		-\$962,000 \$	-	
	8840-ENI101	Growth New Main		\$1,800,000 \$	545,652	\$ 2,787,925
	8840-ENI102	New Reinforcement Main for Growth		\$159,000 \$	15,700	\$442,850
	8840-ENI099	Growth Meter Purchases		\$0 \$	-	\$0
	8840-ENI158	Marketing & Sales		\$126,000 \$	10,246	\$11,166
	8840-ENI161	Growth Fitting		\$680,000 \$	42,053	\$154,922
	8840-PCN150	New Service Residential		\$2,500,000 \$	498,447	\$3,450,435
	8840-PCN152	New Service Comm/Industrial		\$330,000 \$	107,468	\$840,960
	TBD	Hickory Woods - Londonderry		\$450,000 \$	-	\$0
	EN Growth Total			\$5,083,000 <i>\$</i>	1,219,565	\$7,688,258
	Growth - GSE 8830-C18600	Pleasant street . Ext Rebuild in Salem		\$0 \$	-	\$0
	8830-C22157	Pine Tree Cemetery Devl. OH & UG		\$0 \$	-	\$0
	8830-C32831	01694 KUA Underground Study		\$0 \$	-	\$0
	8830-CD0291	Sky View URD - Salem, NH	10%	\$175,000 \$	10,260	\$332,520
	8830-CD0525	Hypertherm		\$0 \$	-	\$56
	8830-CD0785	Whelen Engineering Charlestown, NH		\$0 \$	-	\$8,482
	8830-CNN010	GSE-Dist-New Bus-Resid Blanket		\$569,000 \$	177,199	\$753,928
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket		\$500,000 \$	62,082	\$632,234
	8830-CRSRVNBC_010	Reserve for New Business Residential		\$150,000 \$	-	\$0
	8830-CRSRVNBC_011	Reserve for New Business Commercial Unident specific & SC		\$190,000 \$	-	\$0
	8830-GSE1854	Install Service to Wheelan Engineering		\$0 \$	-	\$0
	GSE Growth Total			\$1,584,000 \$	249,541	\$1,727,220
Growth Total				\$6,667,000 \$	1,469,106	\$9,415,478
	Improvement - EN 8840-C18720	Refresh Existing Buildings - Energy North (Capital)		\$200,000 \$	358	\$10,251
	8840-C18730	Misc Capital Improvements EN Facilities		\$826,000 \$	159,947	\$438,263
	8840-C18750	Install Security Equipment - EN Facilities		\$120,000 \$	10,078	\$449,565
	8840-C18770	Purchase Londonderry - EN Allocation		\$0 \$	-	\$0
	8840-C18772	Install Training Center		\$1,028,100 \$	104,222	\$372,509
	8840-C18780	Uplift Londonderry - EN Allocation		\$280,000 \$	-	\$0
	8840-C18781	Purchase Plotter - Londonderry		\$0 \$	-	\$0
	8840-C18800	Upgrade Hi Line - Concord to Tilton		\$850,000 \$	-	\$0
	8840-C18802	Install Main Baboosic Lake Merrimack		\$0 \$	-	\$0
	8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd		\$0 \$	-	\$0
	8840-ENI002	Meter Protection Program		\$0 \$	19,422	\$49,948
	8840-ENI005	Inactive Service Program		\$171,000 \$	-	-\$75,600
	8840-ENI103	Main Replacement City/State Construction		\$3,264,000 \$	624,783	\$2,702,095
	8840-ENI137	Service Replacement City/State Construction		\$1,218,000 \$	77,215	\$591,615
						1.5
	8840-ENI163	Service Replacement Fitting City/State Construction		\$81,000 \$	-	\$0

8840-OTH-114 Transportation Fleet and Equipment Purchases \$670,000 \$ 3,775 8840-OTH-115 IT - Software, Equipment & Infrastructure \$302,000 \$ 423,958 8840-REL105 Gas System Planning & Reliability \$100,000 \$ 272 8840-REL106 Gas System Control & Regulation \$225,000 \$ 40,893 8840-REL108 LNG/LPG Capital Improvements \$0 \$ - Facilities Facility Equipment & Renovation \$9,535,100 \$ 1,500,543	\$3,775 \$4,787,554 \$301,589 \$158,562 \$0 \$332,247 \$10,378,469
8840-REL105 Gas System Planning & Reliability \$100,000 \$272 8840-REL106 Gas System Control & Regulation \$225,000 \$40,893 8840-REL108 LNG/LPG Capital Improvements \$0 \$- Facilities Facility Equipment & Renovation \$9,535,100 \$1,500,543	\$301,589 \$158,562 \$0 \$332,247
8840-REL106 Gas System Control & Regulation \$225,000 \$ 40,893 8840-REL108 LNG/LPG Capital Improvements \$0 \$ - Facilities Facility Equipment & Renovation \$ (603) EN Improvement Total	\$158,562 \$0 \$332,247
8840-REL108 LNG/LPG Capital Improvements \$0 \$ - Facilities Facility Equipment & Renovation \$ (603) EN Improvement Total \$ \$9,535,100 \$ 1,500,543	\$0 \$332,247
Facilities Facility Equipment & Renovation \$ (603) EN Improvement Total \$9,535,100 \$ 1,500,543	\$332,247
EN Improvement Total \$9,535,100 \$ 1,500,543	
	\$10,378,469
14/ 1 Bl - 6/	
Work Plan %	
Category Project # Project_Description Complete 2014 Budget March Spend YTD	
Improvement - GSE 8830-12886 Spicket River Feeder Reclosers \$0 \$ (16)	\$1,389
8830-C18603 Bare Conductor Replacement Program 10% \$800,000 \$ (10,418)	\$804,477
8830-C18640 Lebanon Study \$0 \$ -	\$0
8830-C18650 Salem area Study \$0 \$ -	\$0
8830-C18710 RTU Installations - LU/NG Substations \$300,000 \$ 24,045	\$672,061
8830-C18720 Refreshing Existing Buildings GSE(Capital \$250,000 \$ 416,230	\$1,176,722
8830-C18730 Misc Capital Improvements GSE Facilities \$275,000 \$ 34,370	\$235,811
8830-C18740 Customer Walk In Centers (Salem & Lebanon) \$100,000 \$ 40,110	\$227,581
8830-C18750 Security Conversion GSE \$130,000 \$ 46,607	\$216,566
8830-C18760 9 Lowell Rd. Salem Build Out \$380,000 \$ 4,027	\$17,976
8830-C18770 Purchase Londonderry - GSE Allocation \$0 \$ -	\$0
8810 8830-C18780 Uplift Londonderry - GSE Allocation \$120,000 \$ 18,969	\$2,490,771
8830-C18790 Misc Capital Improvements GSE (Estimated)(4 \$0 \$	\$0
8830-C18820 Purchase IT Systems and Equipment \$283,000 \$ -	\$0
8830-C20473 IE - NN Recloser Installations \$175,000 \$ -	\$37,708
8830-C22214 NN ERR/Pockets of Poor Perf 60% \$325,000 \$ -	\$0
8830-C24023 01640 2352 Line Reconductoring-Salem, N.H \$0 \$ -	\$0
8830-C32399 Slaton Hill Sub- Add new Cap Bank \$0 \$ (6)	\$1,349
8830-C33766 NEN-NH Electric Fence FY10 10% \$35,000 \$ (402)	\$12,323
8830-C36324 MICHEAL AVE SUBSTATION \$150,000 \$ (24,024)	\$499,194
8830-C36411 Install 11L1 Regulators Craft Hill Sub \$0 \$ -	\$0
8830-C36413 Install Regulators 6L2 Hanover \$0 \$ (1,980)	\$49,358
8830-C36423 Mt Support Sub- New LP Fdr Pos 5% \$1,200,000 \$ -	\$0
8830-C36424 Mt Support-New 16L3 Feeder 5% \$1,050,000 \$ -	\$0
8830-C36425 Mt Support-New 16L5 Feeder 5% \$100,000 \$ -	\$0
8830-C36426 SCADA and Distribution Automation 5% \$50,000 \$ -	\$0
8830-C36430 Pelham Sub-Add 2nd Xfmr and Fdr Pos 5% \$500,000 \$ -	\$0
8830-C36431 Pelham-New 14L4 Fdr 5% \$0 \$ -	\$0
8830-C36432 Feeder Demarcation Point Switching Locations with NG 50% \$150,000 \$ -	\$0
8830-C36433 Distribution Feeder Power Factor Correction 10% \$150,000 \$ -	\$0
8830-C36435 Lebanon Area Low Voltage Mitigation 10% \$525,000 \$ -	\$0
8830-C36436 Remove 1303 Line - Wilder Junction to Mt. Support \$0 \$ -	\$0
8830-C42829 IN 3295D Intrusion Detection Sys \$0 \$ (0)	-\$20

		8830-C42847	INVP 32020 - NH Elect Phys Securit		\$0 \$	-	\$0
		8830-CD0094	10869 NH Third Party - Large Projects		\$0 \$	-	\$0
		8830-CD0272	11255 Michael Ave Getaway		\$0 \$	-	\$38,080
		8830-CD0332	Sherburne RD, Pelham 3 phase extension		\$0 \$	65,808	\$204,208
		8830-CD0376	ENFIELD SUPPLY	75%	\$1,300,000 \$	(18,536)	\$2,301,427
		8830-CD0873	Spicket River Feeder Reclosers		\$0 \$	-	\$2,991
		8830-CD0964	Spicket River Feeder Reclosers		\$0 \$	-	\$0
		8830-CNN015	GSE-Dist-Reliability Blanket		\$193,000 \$	616,067	\$2,380,160
		8830-CNN016	GSE-Dist-Load Relief Blanket		\$26,000 \$	285,878	\$1,084,134
		8830-CRSRVLRL_016	Reserve for Load Relief Unidentified Specifics		-\$100,000 \$	-	\$0
		8830-CRSRVLRS_016	Reserve for Substation Load Relief Specifics		-\$200,000 \$	-	\$0
		8830-CRSRVRL_015	Reserve for Reliability Unidentified Specifics		\$100,000 \$	-	\$0
		8830-GSE1834	7L1 Line Regulator Upgrade - Canaan		\$0 \$	-	\$0
		8830-GSE18601	Install 23kV Supply Capacitors - Salem		\$0 \$	(3)	\$1,385
		8830-GSE1864	Lebanon Study		\$0 \$	-	\$0
		8830-GSE1865	Salem area Study		\$0 \$	-	\$0
		8830-GSE1872	Refreshing Existing Buildings GSE(Capital		\$0 \$	-	\$0
		8830-GSE1874	Misc Capital Improvements at GSE Buildings		\$0 \$	-	\$0
		8830-IT	IT		\$0 \$	274,331	\$5,611,890
Other		8830-ITRON-FCS	Purchase Meter Data Mobile Collector and Laptop		\$49,000 \$	(7)	\$60,282
		8830-C36437	Old Bridge North St Pelham - Reliability Improvement		\$0 \$	-	\$0
					Ć9 416 000 Ć	1,771,050	\$18,127,823
G	SE Improvement Tota	l			\$8,416,000 \$	1,771,030	\$10,127,025
G Improvem	•				\$17,951,100 \$	3,271,593	\$28,506,292
	•			Work Plan %		3,271,593	
	•	Project#	Project_Description	Work Plan % Complete			
Improvem	•	Project #	Project_Description Meter Work Project (Replacements)		\$17,951,100 \$ 2014 Budget \$199,000 \$	3,271,593	\$28,506,292 \$0
Improvem	ent Total	Project #			\$17,951,100 \$ 2014 Budget	3,271,593	\$28,506,292
Improvem	ent Total	Project # I 8840-ENI111	Meter Work Project (Replacements)		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$	3,271,593 March Spend YTD	\$28,506,292 \$0
Improvem	ent Total	Project # I 8840-ENI111 8840-ENI007	Meter Work Project (Replacements) Replacement Services Random (Non Leaks)		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$	3,271,593 March Spend YTD - 28,278	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194
Improvem	ent Total	Project # I 8840-ENI111 8840-ENI007 8840-ENI077	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks)		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$	3,271,593 March Spend YTD - 28,278 51,924	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P 8840-ENI003	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes)		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 -	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0
Improvem	ent Total	Project # I 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases)		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 83,274	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P 8840-ENI003	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$937,000 \$ \$150,000 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 - 83,274 127,972	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P 8840-ENI003 8840-ENI006	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$9150,000 \$ \$150,000 \$ \$200,000 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 83,274	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P 8840-ENI003 8840-ENI006 8840-ENI006	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity)		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 83,274 127,972 99,752 115,636	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P 8840-ENI003 8840-ENI006 8840-ENI162 8840-ENI164	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program Main Replacement LEAK PRONE PIPE		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$3650,000 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 83,274 127,972 99,752	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699
Improvem	ent Total	Project # 8840-ENI111 8840-ENI007 8840-ENI077 8840-ENI100 8840-ENI100P 8840-ENI003 8840-ENI066 8840-ENI162 8840-ENI164 8840-C18801 8840-ENI107 8840-ENI117	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$3,600,000 \$ \$1,000,000 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 83,274 127,972 99,752 115,636	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699 \$757,870
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI003 8840-ENI006 8840-ENI162 8840-ENI164 8840-ENI164 8840-ENI107 8840-ENI107 8840-ENI107	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program Main Replacement LEAK PRONE PIPE Service Replacement LP Heater Program		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$3,600,000 \$ \$1,000,000 \$	3,271,593 March Spend YTD	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699 \$757,870 \$0
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI008 8840-ENI006 8840-ENI162 8840-ENI164 8840-ENI164 8840-ENI167 8840-ENI107 8840-ENI107 8840-ENI107	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program Main Replacement LEAK PRONE PIPE Service Replacement LP Heater Program Gas Production Propane/LNG		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$3,600,000 \$ \$1,000,000 \$ \$0 \$	3,271,593 March Spend YTD	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699 \$757,870 \$0 \$149,065
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI003 8840-ENI006 8840-ENI162 8840-ENI164 8840-ENI164 8840-ENI107 8840-ENI107 8840-ENI107	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program Main Replacement LEAK PRONE PIPE Service Replacement LP Heater Program		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$0 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$3,600,000 \$ \$1,000,000 \$	3,271,593 March Spend YTD	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699 \$757,870 \$0 \$149,065 \$899,503
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI100P 8840-ENI003 8840-ENI006 8840-ENI162 8840-ENI164 8840-ENI164 8840-ENI107 8840-ENI17 8840-ENI17 8840-ENI17 8840-ENI107 8840-ENI107 8840-ENI107 8840-ENI107	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program Main Replacement LEAK PRONE PIPE Service Replacement LP Heater Program Gas Production Propane/LNG Valve Installation/Replacement SCADA Capital Improvements		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$650,000 \$ \$3,600,000 \$ \$1,000,000 \$ \$1,000,000 \$ \$1,000,000 \$ \$1,000,000 \$ \$1,000,000 \$ \$1,000,000 \$	3,271,593 March Spend YTD	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699 \$757,870 \$0 \$149,065 \$899,503 \$2,447
Improvem	ent Total	Project # 1 8840-ENI111 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI100P 8840-ENI003 8840-ENI006 8840-ENI162 8840-ENI164 8840-ENI164 8840-ENI17 8840-ENI17 8840-ENI17 8840-ENI17 8840-ENH469 8840-REL110	Meter Work Project (Replacements) Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Critical Valve Program Cathodic Protection Program Main Replacement Fitting (integrity) Main Replacement Reactive K Meter Replacement Program Main Replacement LEAK PRONE PIPE Service Replacement LP Heater Program Gas Production Propane/LNG Valve Installation/Replacement		\$17,951,100 \$ 2014 Budget \$199,000 \$ \$263,000 \$ \$496,000 \$ \$377,000 \$ \$930,000 \$ \$718,000 \$ \$150,000 \$ \$200,000 \$ \$650,000 \$ \$3,600,000 \$ \$1,000,000 \$ \$1,000,000 \$ \$1,000,000 \$	3,271,593 March Spend YTD - 28,278 51,924 79,083 203,057 83,274 127,972 99,752 115,636 362,426 188,943 - 31,911 (905)	\$28,506,292 \$0 \$796,503 \$315,085 \$96,194 \$1,521,974 \$0 \$1,583,696 \$427,885 \$232,149 \$184,275 \$2,163,699 \$757,870 \$0 \$149,065 \$899,503

8840-C18741	Customer Walkin Centers (Tilton)		\$50,000 \$	1,307	\$8,899
EN Replenishment Total			\$9,243,000 \$	1,372,658	\$9,143,268
Replenishment - GSE 8830-18602	Pelham Double Rotary NH DOT		\$0 \$	(2,094)	\$335,207
8830-C05456	01653 FH - NN Feeder Hardening		\$0 \$	-	\$0
8830-C06318	Co 41 Acctg Entries, Accruals, etc		\$0 \$	-	-\$166,536
8830-C10285	IE - NN Cutout Replacements		\$0 \$	-	\$0
8830-C13968	PS&I Activity - New Hampshire		\$15,000 \$	(83)	\$44,920
8830-C14646	IE-NN UG Structures and Equipment		\$50,000 \$	-	\$0
8830-C18602	Pelham Double Rotary NH DOT		\$0 \$	-	\$0
8830-C18620	Charlestown 32 Dline		\$500,000 \$	-	\$0
8830-C18630	Charlestown DSub		\$300,000 \$	-	\$0
8830-C18640	Lebanon Study		\$0 \$	-	\$0
8830-C18650	Salem Area Study		\$0 \$	-	\$0
8830-C18810	Vehicle Purchases		\$1,515,000 \$	98,910	\$1,577,974
8830-C20193	01648 DOTBrookdale Bridge relo (I-93)		\$0 \$	-	\$0
8830-C21051	01687 IE - NN Targeted Pole Replace		\$0 \$	-	\$751
8830-C21093	IE-NN Dist Transformer upgrades		\$75,000 \$	720	\$49,593
8830-C21595	01663 GS Storm Program Proj		\$200,000 \$	38,574	\$125,424
8830-C21596	GSE Storm Capital		\$0 \$	-	\$0
8830-C26047	NH ARP Batts/Chargers Repl Prog		\$25,000 \$	-	\$0
8830-C26061	NH ARP Relay & related		\$0 \$	-	\$0
8830-C26263	NN D-Line Work Found by Insp.		\$250,000 \$	(37)	\$1
8830-C26663	Verizon GS Billing GIS Survey		\$0 \$	-	\$0
8830-C26762	NH Small Capital		\$30,000 \$	-	\$0
8830-C26838	01695 Mercury Vapor Replacement		\$0 \$	-	\$0
8830-C27906	6L4 LEBANON ST UG - DARTMOUTH		\$0 \$	-	\$385
8830-C31402	IE-NN URD Cable Replacement	15%	\$250,000 \$	-	\$0
8830-C32029	01760 Regulator Repl- NE North NH		\$0 \$	(2,024)	-\$13,533
8830-C32279	01757 NN ARP Breakers & Reclosers	5%	\$350,000 \$	90	\$8,357
8830-C36092	Salem Depot#9 Repl 23/13kV Trans		\$0 \$	-	\$0
8830-C36427	Feeder Getaway Cable Replacement	10%	\$800,000 \$	-	\$0
8830-C36428	Amerductor replacement program	5%	\$100,000 \$	-	\$0
8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)	10%	\$300,000 \$	-	\$0
8830-C36434	23kV Cable Inspection and Replacement Program	5%	\$25,000 \$	-	\$0
		Work Plan %			
Category Project #	Project_Description	Complete	2014 Budget	March Spend YTD	
Replenishment - GSE (cont'd) 8830-C36480	Barron Ave- Upgrade 10L4 Tran & Reg		\$0 \$	-	\$0
8830-CAP041	Capital Overheads		\$0 \$	-	\$0
8830-CD0001	US Rt 4A DOT Project	15%	\$50,000 \$	-	\$0
8830-CD0030	09282 Hayes Hill URD		\$0 \$	-	\$108
8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road		\$0 \$	-	\$0
8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20		\$0 \$	-	\$0
8830-CD0164	11306 NH DOT Project, Route 123, Alstead		\$0 \$	-	\$0

\$203,965

\$0

\$0 \$

\$0 \$

1,838

	003U-CDU347	NHOS BIOdubaliu Fibel Project		ఫ υ ఫ	-	ŞU
	8830-CD0701	Dartmouth College: Hanover, MA		\$0 \$	(184)	\$39,217
	8830-CD0955	Lebanon Battery and Charger Replacement		\$0 \$	-	\$750
	8830-CD0956	Lebanon 1 - Battery Replacement		\$0 \$	-	\$0
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc		\$0 \$	-	\$5,724
	8830-CN4104	01659 Granite St Meter Purchases		\$193,000 \$	-	\$12,480
	8830-CN4120	01660 Granite St Transformer Purchases		\$650,000 \$	-	\$0
	8830-CNN002	01737 GSE-Dist-Subs Blanket		\$269,000 \$	-	\$0
	8830-CNN004	GSE-Dist-Meter Blanket		\$107,000 \$	135	\$187
	8830-CNN006	GSE-Dist-Genl Equip Blanket		\$100,000 \$	40,591	\$75,735
	8830-CNN007	GSE-Dist-Water Heater Blanket		\$50,000 \$	4,887	\$39,645
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket		\$142,000 \$	-	\$260
	8830-CNN012	GSE-Dist-St Light Blanket		\$64,000 \$	806	\$60,374
	8830-CNN013	GSE-Dist-Public Require Blanket		\$256,000 \$	23,287	\$208,446
	8830-CNN014	Dist-Damage&Failure Blanket		\$500,000 \$	318,766	\$1,415,332
	8830-CNN017	GSE-Dist-Asset Replace Blanket		\$220,000 \$	738,330	\$1,555,488
	8830-CNN020	Dist-Transf/Capac Install Blanket		\$10,000 \$	-	\$0
	8830-CNN021	GSE-Dist-Telecomm Blanket		\$12,000 \$	-	\$0
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket		\$119,000 \$	64	\$246,437
	8830-CNN023	GSE Distributed Generation		\$	8,665	\$36,640
	8830-CRSRVARS_017	Reserve for Sub Asset Repl Specifics		\$50,000 \$	-	\$0
	8830-CRSRVDF_014	Reserve for Damage/Failure Unidentified Specifics &		\$300,000 \$	-	\$0
	8830-CRSRVPR_013	Reserve for Public Requirements Unidentified Specifics		\$150,000 \$	-	\$0
	8830-CZZ041	RDV Work Delivery Alloc		\$0 \$	-	\$9
	8830-E06013	Storm Expense Project		\$	-	-\$111,030
	8830-GSE1823	Dartmouth College OH to UGD	Cancelled	\$100,000 \$	-	\$0
	8830-GSEVSR00	GSE Vegetation Management Storm Expense		\$	=	-\$27
	8830-GSE1871	Pleasant St. Ext. Rebuild in Salem		\$0 \$	-	\$0
GSE Improvement Tota	nl .			\$8,127,000 \$	1,271,242	\$5,752,282
Replenishment Total				\$17,370,000 \$	2,643,899	\$14,895,550
Emergen	t					
Other	8830-11 N E BLVD	Renovations 11 NE BLVD 2012				\$32,088
Other	8810-C00011	Install Roof Top Solar System - 15 Buttrick Road Londonderry				\$165,523
Other	8830-GSEV-GSE	Spt Tree Trimming - Unplanned - GSE				-\$22
Other	8830-GSEXM200	Distribution Underground Maintenance				-\$6
Other	8830-GSEXO200	Distribution Undergroung Operations				-\$656
Other	8830-GSEXO400	Distribution Outdoor Lighting Operations				-\$1,244
Other	8830-MISC EQUIPMT	Misc Descretionary Purch Equipment				\$8,983
Other	8830-PROP TAX FEE	Property Tax Fees Land & Land Rights				\$0
Other	8830-OPERATIONS	Operations Activity				-\$21,367
Other	8830-C42870	Computer, Phone, & assc Equip for Temp CSR's				\$563
Other	8810-C00010	Purchase Electric Consoles for Control Center				\$64,881

8830-CD0188

8830-CD0347

NHDOT#13933E Exit 2 Pelham RD in

NHOS Broadband Fiber Project

Other	8840-C18806	INAT Gas		\$	72,031	\$784,009
Other	8840-C18772	Install Training Center		\$1,028,100 \$	104,222	\$372,509
Other	8840-K06072	O&M Miscellaneous Header Work				-\$169
Other	8840-PCS150	8840-PCS150 Project		\$	18,962	\$23,105
Other	8840-C18809	Tilton LNG#1 Boiler		\$	2,767	\$2,767
Improvement	8840-ENI131	Project 8840-ENI131 for initialization		\$0 \$, -	\$14,563
Replacement	8840-C18807	TD Williamson Tapping Equipment		\$141,000 \$	_	\$0
Improvement	8840-C18808	VeroTrack Leak Survey Equipment		\$146,000 \$	-	\$0
Emergent Totals		, ' '		\$1,315,100 \$	197,982	\$1,445,527
· ·			Work Plan %	. , , .	,	. , ,
Category	Project #	Project_Description	Complete	2014 Budget	Jan Spend	
Blank Projects with 201	14 Spend			-	·	
	8810 Blank	No Project # or Job #		\$	-	\$0
	8830-E11731	FAC Charlestown, NH 58 So Main		\$	(567)	\$18,238
	8830-E11771	FAC_ Lebanon NH 407 Mircle Mile		\$	(612)	\$44,853
	8830-E11796	FAC_ Salem NH 9 Lowell Rd		\$	(27,282)	\$283,225
	8830-FINANCE	Finance Accrual		\$	(415,784)	\$2,489,463
	8830-GSEXM100	Distribution OH Maintenance		\$	62,516	\$168,581
	8830-GSEXO100	Distribution OH Operations		\$	(856)	-\$31,536
	8830-METER SHOP	Meter Shop & Meter Test Board Lowll Rd Sal		\$	30,867	\$256,733
	8830 Regulatory	Regulatory Affairs		\$, -	\$0
	8830 Blank	Rita's Reconciliation		\$	-	\$0
	8830 Blank	Blank		\$	-	\$0
	8840-C18805	GPS Data Capturing - Purchase additional units 6		\$	-	\$68,259
	8840-812158	Project 8840-812158 for initialization		\$	(0)	\$9,078
	8840-930599	Project 8840-930599		\$	-	-\$24,789
	8840-BEN9903	8840-BEN9903 Project		\$	88,901	\$14,117
	8840-ENH547	Meter Reading & Collections		\$	- -	-\$8,814
	8840-ENI004	Pipeline Marker Inspection		\$	-	-\$547
	8840-ENI008	Relocate Services Cust. Request (Billable)		\$	2,408	\$4,880
	8840-ENI010	Damage Prevention Program		\$	- -	-\$176,099
	8840-ENI106	No Project Name or Title in Raw Data		\$	8,973	\$117,048
	8840-ENI127	Leaks Customer Piping		\$	7,868	-\$24,568
	8840-ENI129	Leak Repairs		\$	- -	-\$62,840
	8840-ENI160	Corrosion & Misc. Fitting		\$	8,717	\$105,489
	8840-ENI322	Gas Field Operations CMS		\$	-	-\$163,639
	8840-ENI323	Gas Field Operations C&M		\$	-	-\$2,638
	8840-Gas-CNTL	Liberty East Gas Control		\$	-	-\$1,519
	8840-GAS-DISP	Liberty East Gas Dispatch		\$	-	\$0
	8840-IRE387	I&R		\$	269	-\$8,472
	8840-K02100	Leak Survey		\$	-	-\$659
	8840-TEMP	TEMPORARY JOB		\$	(418,473)	-\$523,769
	8810 Londonderry Purchase	HTQTRS 15 Buttrick		\$	-	\$0

8840 Procurement	Procurement/Supply Chain	\$	220	-\$55,395
8840 Operations	Operations	\$	(67,952)	\$84,812
8840-FINANCE	Finance Accrual	\$	2,099	\$2,099
8840 Finance	Finance Accrual	\$	524,467	\$4,305,179
Blank	Rita's Reconciliation	\$	-	-\$2,207
Blank	Blank	\$	135,359	-\$10,727,011
Blank Total		\$	(58,862)	-\$3,842,449
EN Total		\$180,000 \$	4,092,766	\$27,209,995
GSE Total		\$30,000 \$	3,291,832	\$25,607,325
EN, GSE & Blank Total		\$210,000 \$	7,325,736	\$48,974,871
Emergent Totals		\$0 \$	197,982	\$1,445,527
Grand Total (incl Emerg Proj)		\$210,000 \$	7,523,718	\$50,420,398
GSE	Top 5			
EN				

Liberty Utilities - NH Ops & Eng 2014 CAPEX Spend - November YTD

tegory	Project #	Project Description	Work Plan % Complete	2014 Budget	November Spand	November YTD Spend	PYE (11+1)	Notes
tegory	Growth - EN 8840-EN101C	Growth Customer Contribution Budget Placeholder	Work Flair // Complete	-\$962,000 \$	-		0	Notes
	8840-ENI101	Growth New Main	100%	\$1,800,000 \$	320,784	•	3,200,000	0
	8840-ENI102	New Reinforcement Main for Growth	10070	\$159,000 \$	896		450,000	0
	8840-ENI099	Growth Meter Purchases	Cancel Job	\$0 \$	-	\$0	0 Cancel Jo	ıh
	8840-ENI158	Marketing & Sales	cancer 305	\$126,000 \$	(5,301	·	15,000	0
	8840-ENI161	Growth Fitting	100%	\$680,000 \$	35,164		•	neck with Bob Mostone
	8840-PCN150	New Service Residential	100%	\$2,500,000 \$	471,842		4,000,000 honor co	
	8840-PCN152	New Service Comm/Industrial	100%	\$330,000 \$	141,736		1,000,000 honor co	
	TBD	Hickory Woods - Londonderry	100%	\$450,000 \$	141,730	\$0	0	0
	EN Growth Total	Thekory woods Londonderry		\$5,083,000 \$	965,122		\$8,865,000	0
	Growth - GSE 8830-C18600	Pleasant street . Ext Rebuild in Salem		\$0 \$	-	\$0	0	0
	8830-C22157	Pine Tree Cemetery Devl. OH & UG		\$0 \$	_	\$0	0	0
	8830-C32831	01694 KUA Underground Study		\$0 \$	_	\$0	0	0
	8830-CD0291	Sky View URD - Salem, NH	100%	\$175,000 \$	1,115	\$333,635	350,000	350000
	8830-CD0525	Hypertherm		\$0 \$, -	\$56	56	56
	8830-CD0785	Whelen Engineering Charlestown, NH		\$0 \$	-	\$8,482	8,482	8482
	8830-CNN010	GSE-Dist-New Bus-Resid Blanket		\$569,000 \$	50,211		850,000	850000
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket		\$500,000 \$	(24,970		700,000	700000
	8830-CRSRVNBC 010	Reserve for New Business Residential		\$150,000 \$	-	\$0	0	0
	8830-CRSRVNBC_011	Reserve for New Business Commercial Unident specific & SC		\$190,000 \$	_	\$0	0	0
	8830-GSE1854	Install Service to Wheelan Engineering		\$0 \$	-	\$0	0	0
	GSE Growth Total			\$1,584,000 \$	26,355	\$1,753,575	\$1,908,538	
th Total	l			\$6,667,000 \$	991,477	\$10,406,939	\$10,773,538	
	Improvement - EN 8840-C18720	Refresh Existing Buildings - Energy North (Capital)		\$200,000 \$	5,536	\$15,787	15,000	0
	8840-C18730	Misc Capital Improvements EN Facilities		\$1,066,000 \$	97,192	\$535,454	826,000 STEP	
	8840-C18750	Install Security Equipment - EN Facilities		\$120,000 \$	3,206	\$452,771	475,000	0
	8840-C18770	Purchase Londonderry - EN Allocation		\$0 \$	-	\$0	0 Cancel Jo	b
	8840-C18772	Install Training Center		\$1,028,100 \$	71,920	\$444,428	1,028,100 STEP	
	8840-C18780	Uplift Londonderry - EN Allocation		\$280,000 \$	70	\$70	10,000	0
	8840-C18781	Purchase Plotter - Londonderry		\$0 \$	-	\$0	0 Cancel Jo	b
	8840-C18800	Upgrade Hi Line - Concord to Tilton		\$850,000 \$	-	\$0	0	0
	8840-C18802	Install Main Baboosic Lake Merrimack		\$0 \$	-	\$0	0	0
	8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd		\$0 \$	-	\$0	0	0
	8840-ENI002	Meter Protection Program		\$0 \$	14,406	\$64,354	65,000 No budge	et for 2015
	8840-ENI005	Inactive Service Program	100%	\$171,000 \$	-	-\$75,600	-75,000	0
	8840-ENI103	Main Replacement City/State Construction	100%	\$3,264,000 \$	103,265	\$2,805,360	3,100,000 Kurt to fo	ollow up with Andy
	8840-ENI137	Service Replacement City/State Construction	100%	\$1,218,000 \$	14,103	\$605,717	750,000	0
	8840-ENI163	Service Replacement Fitting City/State Construction		\$81,000 \$	-	\$0	0	0
	8840-OTH-112	Purchase Misc Capital Equipment & Tools		\$200,000 \$	109,753	\$223,991	225,000	0
	8840-OTH-113	Facility Improvements & Additions - Various		\$0 \$	-	\$0	0	0
	8840-OTH-114	Transportation Fleet and Equipment Purchases		\$670,000 \$	28,914	\$945,584	1,000,000 Should b	e charged in 2014? - Rich M. to fo
	8840-OTH-115	IT - Software, Equipment & Infrastructure		\$302,000 \$	(7,016	\$4,780,538	4,800,000	0
	8840-REL105	Gas System Planning & Reliability	100%	\$100,000 \$	5,364	\$306,953	307,000 Manches	ter Yard Work
	8840-REL106	Gas System Control & Regulation		\$225,000 \$	34,511	\$193,073	225,000 CPB to ch	neck with Ryan/Norm
	8840-REL108	LNG/LPG Capital Improvements	Cancel Job	\$0 \$	-	\$0	0 Cancel Jo	b
	Facilities	Facility Equipment & Renovation		\$	6,142	\$338,389	332,026 what is t	nis project? - Close Out
EN	Improvement Total			\$9,775,100 \$	487,365	\$11,636,869	\$13,083,126	
ory	Project #	Project_Description	Work Plan % Complete	•	November Spend	November YTD Spend		
ı	Improvement - GSE 8830-12886	Spicket River Feeder Reclosers		\$0 \$	-	\$1,389	1,405	1405
	8830-C18603	Bare Conductor Replacement Program	100%	\$800,000 \$	507,761	\$1,751,927	2,100,000	1400000

8830-C18640 Lebanon Study 8830-C18650 Salem area Study 8830-C18710 RTU Installations - LU/NG Substations 100% 8830-C18720 Refreshing Existing Buildings GSE(Capital 95% 8830-C18730 Misc Capital Improvements GSE Facilities 95%	\$0 \$ \$0 \$ \$300,000 \$ \$250,000 \$	- - 6,813	\$0 \$0	0 0	0 0
8830-C18710RTU Installations - LU/NG Substations100%8830-C18720Refreshing Existing Buildings GSE(Capital95%	\$300,000 \$	- 6,813		ŭ	0
8830-C18720 Refreshing Existing Buildings GSE(Capital 95%		6,813			
	\$250,000 \$		\$678,874	700,000	700000
8830-C18730 Misc Capital Improvements GSE Facilities 95%		257,026	\$1,433,748	1,500,000	1300000
· ·	\$275,000 \$	12,605	\$248,416	275,000	275000
8830-C18740 Customer Walk In Centers (Salem & Lebanon) 95%	\$100,000 \$	1,502	\$229,083	225,000	200000
8830-C18750 Security Conversion GSE 95%	\$130,000 \$	130,531	\$347,097	350,000	200000
8830-C18760 9 Lowell Rd. Salem Build Out 100%	\$380,000 \$	119	\$18,095	20,000	15000
8830-C18770 Purchase Londonderry - GSE Allocation Close Out	\$0 \$	-	\$0	0	0
8810 8830-C18780 Uplift Londonderry - GSE Allocation Close Out	\$120,000 \$	99,832	\$2,590,604	2,600,000	167000
8830-C18790 Misc Capital Improvements GSE (Estimated)(4 Cancel Job	\$0 \$	-	\$0	0	0
8830-C18820 Purchase IT Systems and Equipment	\$283,000 \$	-	\$0	0	35000
8830-C20473 IE - NN Recloser Installations 100%	\$175,000 \$	33,685	\$169,596	200,000	50000
8830-C22214 NN ERR/Pockets of Poor Perf Should have charges	\$325,000 \$	30,515	\$169,076	200,000	0
8830-C24023 01640 2352 Line Reconductoring-Salem, N.H Close Out	\$0 \$	-	\$0	0	0
8830-C32399 Slaton Hill Sub- Add new Cap Bank Close Out	\$0 \$	-	\$1,349	0	0
8830-C33766 NEN-NH Electric Fence FY10 Close Out	\$35,000 \$	-	\$12,323	13,000	35000
8830-C36324 MICHEAL AVE SUBSTATION 100%	\$150,000 \$	-	\$499,194	535,059	535059
8830-C36411 Install 11L1 Regulators Craft Hill Sub Close Out	\$0 \$	-	\$0	0	0
8830-C36413 Install Regulators 6L2 Hanover 100%	\$848,000 \$	465	\$49,823	50,000	51338
8830-C36423 Mt Support Sub- New LP Fdr Pos Should have charges	\$1,200,000 \$	-	\$0	0	0
8830-C36424 Mt Support-New 16L3 Feeder Design Complete	\$1,050,000 \$	-	\$0	0	0
8830-C36425 Mt Support-New 16L5 Feeder Design Complete	\$100,000 \$	-	\$0	0	0
8830-C36426 SCADA and Distribution Automation	\$50,000 \$	-	\$0	0	0
8830-C36430 Pelham Sub-Add 2nd Xfmr and Fdr Pos Design Complete	\$500,000 \$	-	\$0	0	0
8830-C36431 Pelham-New 14L4 Fdr	\$0 \$	-	\$0	0	0
8830-C36432 Feeder Demarcation Point Switching Locations with NG Should have charges	\$150,000 \$	-	\$112,960	115,000	0
8830-C36433 Distribution Feeder Power Factor Correction Should have charges	\$150,000 \$	5,225	\$118,775	125,000	0
8830-C36435 Lebanon Area Low Voltage Mitigation Should have charges	\$525,000 \$	21,610	\$128,525	140,000	0
8830-C36436 Remove 1303 Line - Wilder Junction to Mt. Support	\$0 \$	-	\$0	0	0
8830-C42829 IN 3295D Intrusion Detection Sys	\$0 \$	-	-\$20	-20	-20
8830-C42847 INVP 32020 - NH Elect Phys Securit	\$0 \$	-	\$0	0	0
8830-CD0094 10869 NH Third Party - Large Projects	\$0 \$	9,679	\$9,679	10,000	0
8830-CD0272 11255 Michael Ave Getaway Close Out	\$0 \$	-	\$38,080	38,080	38080
8830-CD0332 Sherburne RD, Pelham 3 phase extension 100%	\$0 \$	5,235	\$209,442	215,000	215000
8830-CD0376 ENFIELD SUPPLY 100%	\$1,300,000 \$	3,818	\$2,305,244	2,350,000	2300000
8830-CD0873 Spicket River Feeder Reclosers Close Out	\$0 \$	-	\$2,991	2,991	2991
8830-CD0964 Spicket River Feeder Reclosers Cancel Job	\$0 \$	_	\$0	0	0
8830-CNN015 GSE-Dist-Reliability Blanket	\$193,000 \$	107,399	\$1,491,991	1,600,000	2500000
8830-CNN016 GSE-Dist-Load Relief Blanket	\$26,000 \$	110,297	\$735,540	750,000	1150000
8830-CRSRVLRL 016 Reserve for Load Relief Unidentified Specifics	-\$100,000 \$	-	\$0	0	0
8830-CRSRVLRS 016 Reserve for Substation Load Relief Specifics	-\$200,000 \$	_	\$0	0	0
8830-CRSRVRL 015 Reserve for Reliability Unidentified Specifics	\$100,000 \$	_	\$0	0	0
8830-GSE1834 7L1 Line Regulator Upgrade - Canaan Cancel Job	\$0 \$	_	\$0	0	0
8830-C18610 (ytd \$178,276) 8830-GSE18601 Install 23kV Supply Capacitors - Salem Close Out	\$225,000 \$		\$179,661	180,000	1389
8830-GSE1864 Lebanon Study Cancel Job	\$0 \$		\$179,001	180,000	0
8830-GSE1865 Salem area Study Cancel Job	\$0 \$		\$0 \$0	0	0
8830-GSE1872 Refreshing Existing Buildings GSE(Capital Cancel Job	\$0 \$ \$0 \$	-	\$0 \$0	0	0
8830-GSE1874 Misc Capital Improvements at GSE Buildings Cancel Job	\$0 \$ \$0 \$	-	\$0 \$0	0	0
i i		- 442 522		· ·	ŭ
8830-IT IT Other 9930 ITDON FCC Purchase Mater Data Makila Callector and Lanton	\$8,200,480 \$	113,522	\$5,725,413	5,900,000	6000000
Other 8830-ITRON-FCS Purchase Meter Data Mobile Collector and Laptop	\$49,000 \$	-	\$60,282	60,279	60279.18
8830-C36437 Old Bridge North St Pelham - Reliability Improvement	\$0 \$	-	\$0	0	0
GSE Improvement Total	\$17,689,480 \$	1,457,639	\$19,319,156	\$20,255,794	
Improvement Total	\$27,464,580 \$	1,945,004	\$30,956,026	\$33,338,920	

gory	Project #	Project Description	Work Plan % Complete	2014 Budget	November Spend Nove	•	PYE (11+1)	Notes
Replenishn	ment - EN 8840-ENI111	Meter Work Project (Replacements)		\$199,000 \$	-	\$0	0	
	8840-ENI007	Replacement Services Random (Non Leaks)	100%	\$263,000 \$	27,749	\$824,252	900,000 STEP	
	8840-ENI077	Replacement Services Random (Due to Leaks)		\$496,000 \$	21,737	\$336,822	450,000	
	8840-ENI100	Meter Work Project (Changes)		\$377,000 \$	68,751	\$164,945	200,000	
	8840-ENI100P	Meter Work Project (Meter Purchases)		\$930,000 \$	18,450	\$1,540,424	1,800,000	
	8840-ENI003	Critical Valve Program		\$0 \$	-	\$0	0 Cancel Job	
	8840-ENI006	Cathodic Protection Program		\$718,000 \$	104,244	\$1,687,939	1,750,000	
	8840-ENI162	Main Replacement Fitting (integrity)		\$150,000 \$	82,917	\$510,802	600,000	
	8840-ENI164	Main Replacement Reactive		\$200,000 \$	115,571	\$347,720	400,000	
	8840-C18801	K Meter Replacement Program	100%	\$650,000 \$	112,580	\$438,714	650,000 STEP	
	8840-ENI107	Main Replacement LEAK PRONE PIPE		\$3,600,000 \$	194,146	\$2,357,845	4,000,000	
	8840-ENI117	Service Replacement LP		\$1,000,000 \$	101,836	\$859,705	900,000	
	8840-REL107	Heater Program		\$0 \$	-	\$0	0	
	8840-ENH469	Gas Production Propane/LNG		\$190,000 \$	22,662	\$171,728	190,000	
	8840-REL110	Valve Installation/Replacement		\$180,000 \$	5,328	\$904,832	950,000	
	8840-REL109	SCADA Capital Improvements		\$10,000 \$	-	\$2,447	10,000	
	8840-OTH-111	Dispatch and Control Center		\$30,000 \$	-	\$4,024	5,000	
	8840-C18740	Customer Walkin Centesr (Manchester & Nashua)	Cancel Job	\$200,000 \$	-	\$0	0 Cancel Job	
	8840-C18741	Customer Walkin Centers (Tilton)		\$50,000 \$	134	\$9,033	20,000	
EN Replenishm				\$9,243,000 \$	876,105	\$10,161,232	\$12,825,000	
Replenishm	ent - GSE 8830-18602	Pelham Double Rotary NH DOT	100%	\$0 \$	-	\$335,207	350,000	
	8830-C05456	01653 FH - NN Feeder Hardening		\$0 \$	-	\$0	0	
	8830-C06318	Co 41 Acctg Entries, Accruals, etc		\$0 \$	-	-\$166,536	-167,000	
	8830-C10285	IE - NN Cutout Replacements		\$0 \$	-	\$0	0	
	8830-C13968	PS&I Activity - New Hampshire		\$15,000 \$	-	\$44,920	45,000	
	8830-C14646	IE-NN UG Structures and Equipment		\$50,000 \$	-	\$0	0	
	8830-C18602	Pelham Double Rotary NH DOT		\$0 \$	-	\$0	0	
	8830-C18620	Charlestown 32 Dline		\$500,000 \$	-	\$0	0	
	8830-C18630	Charlestown DSub		\$300,000 \$	-	\$0	0	
	8830-C18810	Vehicle Purchases	100%	\$1,515,000 \$	356	\$1,578,330	1,600,000	1
	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)		\$0 \$	-	\$0	0	
	8830-C21051	01687 IE - NN Targeted Pole Replace	Close Out	\$0 \$	-	\$751	751	
	8830-C21093	IE-NN Dist Transformer upgrades	100%	\$75,000 \$	450	\$50,043	50,000	
	8830-C21595	01663 GS Storm Program Proj		\$200,000 \$	27,360	\$152,784	170,000	
	8830-C21596	GSE Storm Capital		\$0 \$	-	\$0	0	
	8830-C26047	NH ARP Batts/Chargers Repl Prog		\$25,000 \$	-	\$0	0	
	8830-C26061	NH ARP Relay & related		\$0 \$	-	\$0	0	
	8830-C26263	NN D-Line Work Found by Insp.	Carry Over to 2015	\$250,000 \$	-	\$1	20,000	
	8830-C26663	Verizon GS Billing GIS Survey		\$0 \$	-	\$0	0	
	8830-C26762	NH Small Capital		\$30,000 \$	-	\$0	0	
	8830-C26838	01695 Mercury Vapor Replacement	Close Out	\$0 \$	-	\$0	0	
	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	Close Out	\$0 \$	-	\$385	385	
	8830-C31402	IE-NN URD Cable Replacement		\$250,000 \$	-	\$0	0	
	8830-C32029	01760 Regulator Repl- NE North NH	Close Out	\$0 \$	-	-\$13,533	-13,500	
	8830-C32279	01757 NN ARP Breakers & Reclosers		\$350,000 \$	23,416	\$82,396	83,000	
	8830-C36092	Salem Depot#9 Repl 23/13kV Trans		\$0 \$	-	\$0	0	
	8830-C36427	Feeder Getaway Cable Replacement	100%	\$800,000 \$	72,960	\$819,324	825,000	
	8830-C36428	Amerductor replacement program		\$100,000 \$	-	\$0	0	
	8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)		\$300,000 \$	(6,176)	\$260,129	275,000	
	8830-C36434	23kV Cable Inspection and Replacement Program		\$25,000 \$	-	\$0	0	
				, -, +				
ory	Project #	Project_Description	Work Plan % Complete	2014 Budget	November Spend Nove	ember YTD Spend		
•	E (cont'd) 8830-C36480	Barron Ave- Upgrade 10L4 Tran & Reg		\$0 \$		\$0	0	

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	8830-CAP041	Capital Overheads		\$0 \$	-	\$0	0		0
	8830-CD0001	US Rt 4A DOT Project	100%	\$50,000 \$	-	\$0	0		0
	8830-CD0030	09282 Hayes Hill URD	Close Out	\$0 \$	-	\$108	108		108
	8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road	Close Out	\$0 \$	-	\$0	0		0
	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	Close Out	\$0 \$	-	\$0	0		0
	8830-CD0164	11306 NH DOT Project, Route 123, Alstead	Close Out	\$0 \$	-	\$0	0		0
	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in		\$54,000 \$	-	\$203,965	205,000		199334
	8830-CD0347	NHOS Broadband Fiber Project	Close Out	\$0 \$	-	\$0	0		0
	8830-CD0701	Dartmouth College: Hanover, MA	Close Out	\$0 \$	-	\$39,217	39,409		39409
	8830-CD0955	Lebanon Battery and Charger Replacement	Close Out	\$0 \$	-	\$750	750		750
	8830-CD0956	Lebanon 1 - Battery Replacement	Cancel Job	\$0 \$	-	\$0	0		0
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	Close Out	\$0 \$	-	\$5,724	5,724		5724
	8830-CN4104	01659 Granite St Meter Purchases	Transf charges	\$193,000 \$	-	\$12,480	12,500		12500
	8830-CN4120	01660 Granite St Transformer Purchases	Transf charges	\$650,000 \$	-	\$0	0		0
	8830-CNN002	01737 GSE-Dist-Subs Blanket		\$269,000 \$	-	\$0	0		0
	8830-CNN004	GSE-Dist-Meter Blanket		\$107,000 \$	-	\$187	3,000		3000
	8830-CNN006	GSE-Dist-Genl Equip Blanket		\$100,000 \$	-	\$75,735	100,000		100000
	8830-CNN007	GSE-Dist-Water Heater Blanket		\$50,000 \$	8,706	\$48,351	50,000		50000
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket		\$142,000 \$	-	\$260	1,000		1000
	8830-CNN012	GSE-Dist-St Light Blanket		\$64,000 \$	401	\$60,775	70,000		70000
	8830-CNN013	GSE-Dist-Public Require Blanket		\$256,000 \$	12,399	\$220,844	256,000		256000
	8830-CNN014	Dist-Damage&Failure Blanket		\$500,000 \$	111,940	\$1,652,870	1,800,000		2000000
	8830-CNN017	GSE-Dist-Asset Replace Blanket		\$220,000 \$	351,150	\$984,053	1,000,000		1750000
	8830-CNN020	Dist-Transf/Capac Install Blanket		\$10,000 \$	-	\$0	0		0
	8830-CNN021	GSE-Dist-Telecomm Blanket		\$12,000 \$	-	\$0	0		0
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket		\$119,000 \$	(5,009)	\$241,428	250,000		250000
	8830-CNN023	GSE Distributed Generation		\$	1,920	\$38,559	40,000		32758.78
	8830-CRSRVARS_017	Reserve for Sub Asset Repl Specifics		\$50,000 \$	-	\$0	0		0
	8830-CRSRVDF_014	Reserve for Damage/Failure Unidentified Specifics &		\$300,000 \$	-	\$0	0		0
	8830-CRSRVPR_013	Reserve for Public Requirements Unidentified Specifics		\$150,000 \$	-	\$0	0		0
	8830-CZZ041	RDV Work Delivery Alloc	Close Out	\$0 \$	-	\$9	9		9
	8830-E06013	Storm Expense Project		0 \$	-	-\$111,030	-111,030	#N/A	
	8830-GSE1823	Dartmouth College OH to UGD	Cancel Job	\$100,000 \$	-	\$0	0		0
	8830-GSEVSR00	GSE Vegetation Management Storm Expense		0 \$	-	-\$27	-27	#N/A	
	8830-GSE1871	Pleasant St. Ext. Rebuild in Salem	Cancel Job	\$0 \$	-	\$0	0		0
GSE Improvement Total	al			\$8,181,000 \$	599,873	\$6,618,460	\$6,961,079		
enishment Total				\$17,424,000 \$	1,475,978	\$16,779,692	\$19,786,079		
Emerger		D				¢22.000	22.000		22000 44
	8830-11 N E BLVD	Renovations 11 NE BLVD 2012	Close Out	\$	-	\$32,088	32,088		32088.11
	8810-C00011	Install Roof Top Solar System - 15 Buttrick Road Londonderry		\$197,000 \$	-	\$165,523	165,523	#N/A	
	8830-GSEV-GSE	Spt Tree Trimming - Unplanned - GSE		\$ \$	-	-\$22	-22	#N/A	
	8830-GSEXM200	Distribution Underground Maintenance		\$ \$	-	-\$6 -\$656	-6 -656	#N/A	
	8830-GSEXO200	Distribution Underground Operations		\$ \$	-	·		#N/A #N/A	
	8830-GSEXO400 8830-MISC EQUIPMT	Distribution Outdoor Lighting Operations		\$ \$	-	-\$1,244 \$8,983	-1,244 8,983	#N/A	8983.4
	8830-PROP TAX FEE	Misc Discretionary Purch Equipment Property Tax Fees Land & Land Rights		\$ \$	-	\$8,983 \$0	o,9o3 0		3.55271E-15
	8830-OPERATIONS			\$ \$	-	·			-21366.52
		Operations Activity	Cancallad	\$ \$	-	-\$21,367	-21,367		
	8830-C42870 8810-C00010	Computer, Phone, & assc Equip for Temp CSR's Purchase Electric Consoles for Control Center	Cancelled	\$ \$63,000 \$	-	\$0 \$64,881	563 64,881	#N/A	562.5
	8840-C18806	INAT Gas			- 481,898	\$1,265,907	1,500,000	#N/A #N/A	
	8840-K06072	O&M Miscellaneous Header Work		\$2,250,000 \$ \$	481,898	\$1,265,907 -\$169		d not be capital	
	8840-PCS150	8840-PCS150 Project		\$ \$	- 5,083	-\$169 \$28,188		d not be capital	
	8840-C18809	Tilton LNG#1 Boiler		\$180,000 \$	3,944	\$6,711	7,000 Close		
	8840-ENI131	Project 8840-ENI131 for initialization		\$180,000 \$	3,344	\$6,711 \$14,563	14,563 Close		
	8840-C18807	TD Williamson Tapping Equipment		\$141,000 \$	-	\$14,505 \$0	140,000 Close		
	55-5 610007	15 Williamson Tapping Equipment		7171,000 7		Ų	140,000 01030	Out	

Replenishment Total

	8840-932370 8840-c18826	Panasonic Laptops & Truck Mounting Equipment Backhoe 3 Deere Rent to Purchase		\$78,100 \$	43,780	\$43,780 -\$12,000	43,780 -12,000	#N/A #N/A
	8840-C18825	Control Console & Disp Console				\$71,217	71,217	#N/A #N/A
	8840-C18805	GPS Data Capturing - Purchase additional units 6		\$220,089 \$	140,064	\$208,322	210,000 Close Ou	
	8840-C18808	VeroTrack Leak Survey Equipment		\$146,000 \$	140,004	\$208,322	0	#N/A
Emergent Totals	8840-C18808	vero track Leak Survey Equipment		\$3,275,189 \$	674,768	\$1,874,700	\$2,253,135	#N/A
Lineigent rotals				\$3,273,165 \$	074,700	31,874,700	32,233,133	
Category	Project #	Project_Description	Work Plan % Complete	2014 Budget	November Spend Nove	ember YTD Spend		
Uncategorized						от орона		
	8810 Blank	No Project # or Job #		\$	56,157	\$47,419	47,419	
	8830-E11731	FAC Charlestown, NH 58 So Main		Ś	-	\$18,238	18,238	
	8830-E11771	FAC Lebanon NH 407 Miracle Mile		, \$	-	\$44,853	44,853	
	8830-E11796	FAC Salem NH 9 Lowell Rd		Ś	-	\$283,225	283,225	
	8830-FINANCE	Finance Accrual		Ś	606,644	\$3,055,221	3,100,000	
	8830-GSEXM100	Distribution OH Maintenance		, \$	12,055	\$180,636	180,636	
	8830-GSEXO100	Distribution OH Operations		Ś	59,290	\$27,753	27,753	
	8830-METER SHOP	Meter Shop & Meter Test Board Lowll Rd Sal		Ś	3,094	\$259,827	260,000	
	8830 Regulatory	Regulatory Affairs		Ś	-	\$0	0	
	8830 Blank	Blank		Ś	81,368	-\$4,563,351	-4,563,351	
	8840-812158	Project 8840-812158 for initialization		Ś	-	\$9,078	9,078 Close Ou	t
	8840-930599	Project 8840-930599		Ś	_	-\$24,789	-24,789 Close Ou	
	8840-BEN9903	8840-BEN9903 Project		, \$	(7,136)	\$6,981	7,000	0
	8840-ENH547	Meter Reading & Collections		Ś	-	-\$8,814	-8,814 Should n	ot be capital
	8840-ENI004	Pipeline Marker Inspection		Ś	-	-\$547		et for 2015, Should be O&M?
	8840-ENI008	Relocate Services Cust. Request (Billable)		Ś	(5,080)	-\$200	0	0
	8840-ENI010	Damage Prevention Program		Ś	70	-\$176,030	-176.016 No budge	et for 2015, Should be O&M?
	8840-ENI106	No Project Name or Title in Raw Data		Ś	48,447	\$165,495	117,048 what is t	
	8840-ENI127	Leaks Customer Piping		Ś	3,464	-\$21,104	-20,000 Should n	• •
	8840-ENI129	Leak Repairs		Ś	-	-\$62,840	-63,184 Should n	•
	8840-ENI160	Corrosion & Misc. Fitting		Ś	3,255	\$108,744		et for 2015, should be under ENI006?
	8840-ENI322	Gas Field Operations CMS		, \$	-	-\$163,639	-163,639 Should n	
	8840-ENI323	Gas Field Operations C&M		, \$	-	-\$2,638	-2,638 Should n	
	8840-Gas-CNTL	Liberty East Gas Control		\$	-	-\$1,519	•	is capital? - redundant with OTH-111
	8840-GAS-DISP	Liberty East Gas Dispatch		\$	-	\$0		is capital? - redundant with OTH-111
	8840-IRE387	I&R		\$	39	-\$8,433	· ·	nt with REL-106, Close Out
	8840-K02100	Leak Survey		\$	709	\$50	100 Should n	
	8840-TEMP	TEMPORARY JOB		\$	(88,972)	-\$612,741	-613,000 what is t	his project?
	8810 Londonderry Purchase	HTQTRS 15 Buttrick		\$	-	\$0	0	#N/A
	8840 Procurement	Procurement/Supply Chain		\$	-	-\$55,395	-55,615 Should n	ot be capital
	8840 Operations	Operations		\$	3,609	\$88,422	100,000 Should n	ot be capital
	8840-FINANCE	Finance Accrual		\$	-	\$2,099	2,099	#N/A
	8840 Finance	Finance Accrual		\$	1,873,905	\$6,179,083	6,179,083 facility w	ork should be done under 8840-C18730
	Blank	Rita's Reconciliation May 2014		\$	-	\$0	0	#N/A
	Blank	Blank		\$	89,603	-\$6,914,608	-6,914,608	#N/A
Uncategor	rized Total			\$	2,740,521	-\$2,139,523	-\$2,129,659	
	EN Total			\$180,000 \$	2,328,592	\$30,451,465	\$34,773,126	
	GSE Total			\$878,000 \$	2,083,868	\$27,691,192	\$29,125,412	
EN, GSE & B	lank Total			\$1,058,000 \$	7,152,980	\$56,003,135	\$61,768,879	
Emerg	ent Totals			\$0 \$	674,768	\$1,874,700	\$2,253,135	
Grand Total (incl Er				\$1,058,000 \$	7,827,748	\$57,877,835	\$64,022,013	
	GSE	Top 5						

EN

Company 8830

January thru November 2014

Sum of Amount		m												
Spending Rationale	Project Number	Project Name	1	2	3	4	5	6	7	8	9	10		irand Total
LU CapEx - Growth	8830-CD0291	Sky View URD - Salem, NH	245,947	9,899		746	30	7,539	5,277	49,620	3,201	10,260	1,115	333,635
	8830-CD0525	Hypertherm		56										56
	8830-CD0785	Whelen Engineering Charlestown, NH	4,218	11,764					-7,500					8,482
	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	214,607	29,199	20,751	10,006	41,370	-20,730	10,740	229,342	41,444	177,102	50,308	804,139
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	115,907	34,927	7,716	45,857	23,624	74,590	15,765	225,225	26,916	62,082	-24,970	607,637
	8840-PCN150	New Service Residential						21		-21		150	-150	0
LU CapEx - Growth	Total		580,678	85,845	28,466	56,609	65,024	61,419	24,283	504,166	71,561	249,594	26,302	1,753,949
LU CapEx - Improvement	8830-12886	Spicket River Feeder Reclosers	1,392	13								-16		1,389
	8830-C18603	Bare Conductor Replacement Program	568,630	151,598	35,716	6,798	53,474	2,691	10,348	85,524	111,381	218,004	507,761	1,751,927
	8830-C18610	Install 23kV Supply Capacitors - Salem		771			22,697	18,182	4,288	45,848	192	86,298		178,276
	8830-C18710	RTU Installations - LU/NG Substations	34,196	77,503	49,457	1,505	91,639	109,050	47,195	229,316	8,155	24,045	6,813	678,874
	8830-C18720	Refreshing Existing Buildings GSE(Capital						27,772	102,119	294,283	336,318	416,230	257,026	1,433,748
	8830-C18730	Misc Capital Improvements GSE Facilities				1,800	9,670	102,472	11,202	74,335	1,960	34,370	12,605	248,416
	8830-C18740	Customer Walk In Centers (Salem & Lebanon)				318	2	38,110	108,175	28,992	11,875	40,110	1,502	229,083
	8830-C18750	Security Conversion GSE						13,016	149,405	6,742	795	46,607	130,531	347,097
	8830-C18760	9 Lowell Rd. Salem Build Out									13,949	4,027	119	18,095
	8830-C18780	Upfit Londonderry - GSE Allocation				85,734	66,484	3,894			9,965		7,960	174,037
	8830-C20473	IE - NN Recloser Installations	24,195	37,884	1,526	4,545			23,486	19,221		25,054	33,685	169,596
	8830-C22214	NN ERR/Pockets of Poor Perf						18,227	4,471	21,740	29,034	65,089	30,515	169,076
	8830-C32399	Slaton Hill Sub- Add new Cap Bank	6	3				1,346				-6		1,349
	8830-C33766	NEN-NH Electric Fence FY10	12,482	243								-402		12,323
	8830-C36324	MICHEAL AVE SUBSTATION	482,867	11,637	9,003		1,203	54,049	-46,649	11,109		-24,024		499,194
	8830-C36413	Install Regulators 6L2 Hanover	10,111	1,024			1,740		-2,864	740	40,587	-1,980	465	49,823
	8830-C36432	Feeder Demarcation Point Switching Locations wi	2,418		1,168	20,152	5,654	10,943	1,012	57,980	3,409	10,224		112,960
	8830-C36433	Distribution Feeder Power Factor Correction				3,868	2,746	17,405	15,656	46,122	3,652	24,100	5,225	118,775
	8830-C36435	Lebanon Area Low Voltage / Overload Mitigation	922					6,516	57	5,198	9,103	85,120	21,610	128,525
	8830-C42829	IN 3295D Intrusion Detection Sys	10	0						-30		0		-20
	8830-CD0094	10869 NH Third Party - Large Projects											9,679	9,679
	8830-CD0272	11255 Michael Ave Getaway	17,005	18,662		1,217			1,197					38,080
	8830-CD0332	Sherburne RD,Pelham 3 phase extension	42,977	4,114	6,136	1,477	705	12,234	12,749	45,822	12,187	65,808	5,235	209,442
	8830-CD0376	ENFIELD SUPPLY	499,745	289,060	354,403	221,419	554,713	40,970	11,897	86,141	261,614	-18,536	3,818	2,305,244
	8830-CD0873	Spicket River Feeder Reclosers	414	2,577										2,991
	8830-CNN015	GSE-Dist-Reliability Blanket	315,337	103,326	33,728	48,546	70,539	56,500	96,081	394,990	83,947	181,237	107,759	1,491,991
	8830-CNN016	GSE-Dist-Load Relief Blanket	128,795	45,710	8,305	2,732	3,155	65,180	10,390	100,630	143,112	117,235	109,821	735,064
	8830-GSE18601	Install 23kV Supply Capacitors - Salem	1,389									-3		1,385
	8830-IT	IT System Oakville	122,637	334,405	382,623	220,766	464,973	670,186	1,065,987	758,658	1,317,378	274,331	113,522	5,725,466
	8830-ITRON-FCS	Purchase Meter Data Mobile Collector and Lapto	2	2	2		10,556	72	49,000	145	508	-7		60,282
	8840-ENI137	Service Replacement City/State Construction Blanke	t								0	1,402	-1,402	0
LU CapEx - Improvement	To	otal	2,265,531	1,078,533	882,067	620,877	1,359,950	1,268,816	1,675,203	2,313,507	2,399,120	1,674,316	1,364,249	16,902,168
LU CapEx - Replenishment	8830-18602	Pelham Double Rotary NH DOT	278,890	20,975	4,086	9,680	4,112			4,263	15,295	-2,094		335,207
	8830-C06318	Co 41 Acctg Entries, Accruals, etc									-166,536			-166,536
	8830-C13968	PS&I Activity - New Hampshire	5,546	60				38,095		1,302		-83		44,920
	8830-C18810	Vehicle Purchases	4,130	44,995	1,319,065			106,242	630		4,003	98,910	356	1,578,330
	8830-C21051	01687 IE - NN Targeted Pole Replace								751				751
	8830-C21093	IE-NN Dist Transformer upgrades	3,258	5,604	14,742	750	2,855		1,698	19,918	48	720	450	50,043
	8830-C21595	01663 GS Storm Program Proj	67,181	5,391	1,006				1,153	20,050	-7,931	38,574	27,360	152,784
	8830-C26263	NN D-Line Work Found by Insp.	1	37								-37		1

	8830-MISC EQUIPMT 8830-OPERATIONS	Meter Shop & Meter Test Board Lowll Rd Sal Misc Discretionary Purch Equipment Operations Activity	73,330	1,755	,			9,200	335	-21,702	-217	30,807	3,034	8,983 -21,367
		·	73,330	2,7.55	,			9,200	,	00,012	•	30,807	3,034	,
	0030-WILTER SHOT	Meter Shop & Meter Test Board Lowii Rd Sai	75,550	1,,55	,				,	00,012	, 0,00,	30,807	3,034	233,027
	8830-METER SHOP	Martin Chair C Martin Tart Barrel Lavel Bd Cal	75,590	1,755	2,411	1,928	2,056	1,918	1,360	68,812	70,037	30,867	3,094	259,827
	8830-GSEXO400	Distribution Outdoor Lighting Operations								-1,244				-1,244
	8830-GSEXO200	Distribution Underground Operations									-656			-656
	8830-GSEXO100	Distribution Overhead Operations	58,419	2,748	1,713	5,248	4,827	-21,450	357	-24,293	-58,250	-856	59,290	27,753
	8830-GSEXM200	Distribution Underground Maintenance									-6			-6
	8830-GSEXM100	Distribution Overhead Maintenance	56,970	6,784	13,568	700	1,746	-7,786	3,083	-23,185	54,185	62,516	12,055	180,636
	8830-FINANCE	Finance Accrual	-552,254	278,148	741,852	389,723	314,806	940,700	839,442	-582,075	522,863	-444,626	606,644	3,055,221
	8830-E11796	FAC_Salem, NH 9 Lowell Rd	152,731	112,297	7,433	6,514			-2,091	7,142	26,480	-27,282		283,225
	8830-E11771	FAC_Lebanon, NH 407 Mircle Mile	4,132	26,696	1,760	1,672			-30	10,154	1,081	-612		44,853
	8830-E11731	FAC_Charlestown, NH 58 So Main	14,090	4,410		-41			-12		358	-567		18,238
(blank)	8830-11 N E BLVD	Renovations 11 NE Blvd 2012		32,088					31,721	-31,721				32,088
Non-Infrastructure	Total											501		501
Non-Infrastructure	8840-OTH-112	Purchase Misc Capital Equipment & Tools Blanket										501		501
Mandated	Total		3,882							-46,788	-68,150			-111,057
	8830-GSEVSR00	GSE Vegetation Management Storm Response	1,073							-1,099				-27
Mandated	8830-E06013	Storm Expense Project	2,809							-45,689	-68,150			-111,030
LU CapEx - Replenishment	t T	otal	946,097	228,230	1,440,746	219,435	170,514	250,858	124,340	1,193,575	205,062	1,350,049	599,873	6,728,779
	8840-ENI006	Cathodic Protection Blanket Project					100	-100		0				0
	8830-GSEV-GSE	Spot Tree Trimming - Unplanned - GSE								-22				-22
	8830-CZZ041	RDV Work Delivery Alloc	,					, -	•	9	•	•	,	9
	8830-CNN023	GSE Distributed Generation Blanket	4,129	289		- ,	97	2,178	11,869	7,136	2,277	8,665	1,920	38,559
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	115,574	29,293	256	54,926	-4,662	-40,234	-4,931	74,303	21,849	64	-5,009	241,428
	8830-CNN017	GSE-Dist-Asset Replace Blanket	49,557	48,215	16,093	16,757	23,317	42,827	18,919	145,805	47,195	224,218	351,150	984,053
	8830-CNN014	Dist-Damage&Failure Blanket	153,422	38,787	74,556	46,137	84,352	70,927	79,770	526,872	135,601	330,506	111,940	1,652,870
	8830-CNN013	GSE-Dist-St Eight Blanket GSE-Dist-Public Require Blanket	-14,637	16,073	8,032	37,159	10,123	-10,660	902	115,405	22,046	23,287	12,399	220,128
	8830-CNN012	GSE-Dist-St Light Blanket	25,575	7,057	996	8,001	989	907	193	18,493	-2,641	806	401	60,775
	8830-CNN009	GSE-Dist-Water Fleater Blanket GSE-Dist-Land/Land Rights Blanket			001	0,043	1,030	11,703	3,001	260	7,010	4,007	0,700	260
	8830-CNN007	GSE-Dist-Gerii Equip Blanket GSE-Dist-Water Heater Blanket			801	6,043	1,836	11,709	3,861	2,892	7,616	40,391	8.706	48,351
	8830-CNN006	GSE-Dist-Weter Blanket GSE-Dist-Genl Equip Blanket					5,220				29,925	40,591		75,735
	8830-CNN004	GSE-Dist-Meter Blanket									12,480	135		187
	8830-CN4104	01659 Granite St Meter Purchases		1,070						3,640	12,480			12,480
	8830-CD0955 8830-CD0982	Lebanon Battery and Charger Replacement Mt Support Rd, Lebanon - Pole Reloc		750 1,878						3,846				5,724
	8830-CD0701 8830-CD0955	Darthmouth College: Hanover, MA	36,441	1,796 750	592					5/2		-184		39,217 750
	8830-CD0188 8830-CD0701	NHDOT#13933E Exit 2 Pelham RD in	188,864	1,952 1,796	592			197		3,023 572	8,091	1,838 -184		203,965
	8830-CD0030 8830-CD0188	09282 Hayes Hill URD		1.052				107		39	0.001	1 020		108
	8830-C36429	Mt. Support 16L1 - Greensboro Rd Reconductorin	3,056 69	138		38,008	32,475	22,749	9,890	66,555	14,627	78,807	-6,176	260,129
	8830-c36427	Feeder Direct Buried Cable Replacement Program	23,032	2,226	522	1,974	7,369	2,408	17,107	145,935	60,192	485,598	72,960	819,324
	8830-C32279	01757 NN ARP Breakers & Reclosers	22.222	2 226	500	4.074	1,462	3,611	47.407	36,166	875	16,865	23,416	82,396
	8830-C32029	01760 Regulator Repl- NE North NH	2,010	2,715			870		-17,105			-2,024		-13,533
	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH							385					385

Liberty Utilities - NH Ops & Eng 2014 CAPEX Spend - December YTD

			Work Plan %		December	December Y			
ategory	Project #	Project Description	Complete	2014 Budget	Spend	Spend	PYE	Notes	
	Growth - EN 8840-EN101C	Growth Customer Contribution Budget Placeholder		-\$962,000 \$	-			0	0
	8840-ENI101	Growth New Main	100%	\$1,800,000 \$	312,741	#N/A	3,200,0	00	0
	8840-ENI102	New Reinforcement Main for Growth		\$159,000 \$	17,156	#N/A		0	0
	8840-ENI099	Growth Meter Purchases	Cancel Job	\$0 \$	-		\$0	0 Cancel Job	
	8840-ENI158	Marketing & Sales		\$126,000 \$	(350)	#N/A		0	0
	8840-ENI161	Growth Fitting	100%	\$680,000 \$	36,129	#N/A	200,0	00 Rich to check with Bob Moston	е
	8840-PCN150	New Service Residential	100%	\$2,500,000 \$	590,093	#N/A		0 honor commitments	
	8840-PCN152	New Service Comm/Industrial	100%	\$330,000 \$	265,270	#N/A	1,000,0	00 honor commitments	
	TBD	Hickory Woods - Londonderry		\$450,000 \$	-		\$0	0	0
	EN Growth Total			\$5,083,000	\$1,221,039	#N/A	\$4,400,0	00	
	Improvement - EN 8840-C18720	Refresh Existing Buildings - Energy North (Capital)		\$200,000 \$	516	#N/A		0	0
	8840-C18730	Misc Capital Improvements EN Facilities		\$1,066,000 \$	228,754	#N/A	STEP	STEP	
	8840-C18750	Install Security Equipment - EN Facilities		\$120,000 \$	79,150	#N/A	475,0	00	0
	8840-C18770	Purchase Londonderry - EN Allocation		\$0 \$	-		\$0 Cancel Job	Cancel Job	
	8840-C18772	Install Training Center		\$1,028,100 \$	713,873	#N/A	STEP	STEP	
	8840-C18780	Uplift Londonderry - EN Allocation		\$280,000 \$	3,445,997	#N/A		0	0
	8840-C18781	Purchase Plotter - Londonderry		\$0 \$	-		\$0 Cancel Job	Cancel Job	
	8840-C18800	Upgrade Hi Line - Concord to Tilton		\$850,000 \$	-		\$0	0	0
	8840-C18802	Install Main Baboosic Lake Merrimack		\$0 \$	-		\$0	0	0
	8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd		\$0 \$	-		\$0	0	0
	8840-ENI002	Meter Protection Program		\$0 \$	16,992	#N/A	65,0	00 No budget for 2015	
	8840-ENI005	Inactive Service Program	100%	\$171,000 \$	-	#N/A	-75,0	00	0
	8840-ENI103	Main Replacement City/State Construction	100%	\$3,264,000 \$	799,126	#N/A	3,100,0	00 Kurt to follow up with Andy	
	8840-ENI137	Service Replacement City/State Construction	100%	\$1,218,000 \$	56,701	#N/A		0	0
	8840-ENI163	Service Replacement Fitting City/State Construction		\$81,000 \$	-		\$0	0	0
	8840-OTH-112	Purchase Misc Capital Equipment & Tools		\$200,000 \$	65,344	#N/A	225,0	00	0
	8840-OTH-113	Facility Improvements & Additions - Various		\$0 \$	-		\$0	0	0
	8840-OTH-114	Transportation Fleet and Equipment Purchases		\$670,000 \$	131,341	#N/A	1,000,0	00 Should be charged in 2014? - Ri	ch M. to f
	8840-OTH-115	IT - Software, Equipment & Infrastructure		\$302,000 \$	318,070	#N/A	4,800,0	00	0
	8840-REL105	Gas System Planning & Reliability	100%	\$100,000 \$	2,511	#N/A	307,0	00 Manchester Yard Work	
	8840-REL106	Gas System Control & Regulation		\$225,000 \$	39,063	#N/A		0 CPB to check with Ryan/Norm	
	8840-REL108	LNG/LPG Capital Improvements	Cancel Job	\$0 \$	-		\$0 Cancel Job	Cancel Job	
	Facilities	Facility Equipment & Renovation		\$	3,020	#N/A	what is this pro	ojec what is this project? - Close Out	t
	mprovement Total			\$9,775,100	\$5,900,458	#N/A	\$9,897,0		
R	eplenishment - EN 8840-ENI111	Meter Work Project (Replacements)		\$199,000 \$	-		\$0	0	0
	8840-ENI007	Replacement Services Random (Non Leaks)	100%	\$263,000 \$	32,236	#N/A	STEP	STEP	
	8840-ENI077	Replacement Services Random (Due to Leaks)		\$496,000 \$	13,892	#N/A		0	0
	8840-ENI100	Meter Work Project (Changes)		\$377,000 \$	90,394	#N/A	200,0	00	0
	8840-ENI100P	Meter Work Project (Meter Purchases)		\$930,000 \$	589,243	#N/A		0	0
	8840-ENI003	Critical Valve Program		\$0 \$	-		\$0 Cancel Job	Cancel Job	

	8840-ENI006	Cathodic Protection Program		\$718,000	\$55,922	#N/A	\$1,750,000		0
	8840-ENI162	Main Replacement Fitting (integrity)		\$150,000 \$	103,214	#N/A	600,000		0
	8840-ENI164	Main Replacement Reactive		\$200,000 \$	46,015	#N/A	400,000		0
	8840-C18801	K Meter Replacement Program	100%	\$650,000	\$93,038	#N/A	STEP STEP		
	8840-ENI107	Main Replacement LEAK PRONE PIPE		\$3,600,000	\$951,475	#N/A	\$4,000,000		0
	8840-ENI117	Service Replacement LP		\$1,000,000	\$147,657	#N/A	\$900,000		0
	8840-REL107	Heater Program		\$0 \$	-		\$0 0		0
	8840-ENH469	Gas Production Propane/LNG		\$190,000 \$	98,447	#N/A	0		0
	8840-REL110	Valve Installation/Replacement		\$180,000	\$2,667	#N/A	\$0		0
	8840-REL109	SCADA Capital Improvements		\$10,000 \$	-	#N/A	0		0
	8840-OTH-111	Dispatch and Control Center		\$30,000 \$	-	#N/A	0		0
	8840-C18740	Customer Walkin Centesr (Manchester & Nashua)	Cancel Job	\$200,000 \$	-		\$0 0 Cancel Jo	b	
	8840-C18741	Customer Walkin Centers (Tilton)		\$50,000 \$	2,531	#N/A	0		0
EN R	eplenishment Total	,		\$9,243,000	\$2,226,732	#N/A	\$7,850,000		
	EN Grand Total			\$24,101,100	\$9,348,230	#N/A	\$22,147,000		
			Work Plan %		December	December Y			
Category	Project #	Project Description	Complete	2014 Budget	Spend	Spend	PYE (11+1)	Notes	
	Growth - GSE 8830-C18600	Pleasant street . Ext Rebuild in Salem		\$0 \$	-		\$0 Cancelled		0
	8830-C22157	Pine Tree Cemetery Devl. OH & UG		\$0 \$	_		\$0 Completed - Close		0
	8830-C32831	01694 KUA Underground Study		\$0 \$	_		\$0 Cancelled		0
	8830-CD0291	Sky View URD - Salem, NH	100%	\$175,000 \$	6,211	#N/A	Contingent on Cu:		350000
	8830-CD0525	Hypertherm	100/0	\$0 \$	-	#N/A	Completed - Close		56
	8830-CD0785	Whelen Engineering Charlestown, NH		\$0 \$	(150)	#N/A	Completed - Close		8482
	8830-CNN010	GSE-Dist-New Bus-Resid Blanket		\$569,000 \$	106,369	#N/A	0		850000
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket		\$500,000 \$	83,081	#N/A	0		700000
	8830-CRSRVNBC_010	Reserve for New Business Residential		\$150,000 \$	-	#IN/A	\$0 0		0
	8830-CRSRVNBC_010	Reserve for New Business Commercial Unident spec	rific & SC	\$190,000 \$	_		\$0 0		0
	8830-GSE1854	Install Service to Wheelan Engineering	and & SC	\$0 \$	_		\$0 0		0
	GSE Growth Total	instan service to wheelan Engineering		\$1,584,000	\$195,510	#N/A	\$0		O
	Improvement - GSE 8830-12886	Spicket River Feeder Reclosers		\$0 \$	÷155,510	#N/A	Approved - Close		1405
	8830-C18603	Bare Conductor Replacement Program	100%	\$800,000	\$131,225	#N/A	\$2,100,000		1400000
	8830-C18640		100/0	\$00,000	3131,223	#IN/A	\$0 Close Out		1400000
	8830-C18650	Lebanon Study		\$0 \$ \$0 \$	-		\$0 Close Out \$0 0		0
		Salem area Study	100%			451/5	·		-
	8830-C18710	RTU Installations - LU/NG Substations		\$300,000	\$37,836	#N/A	\$0		700000
	8830-C18720	Refreshing Existing Buildings GSE(Capital	95%	\$250,000 \$	13,431	#N/A	1,500,000		1300000
	8830-C18730	Misc Capital Improvements GSE Facilities	95%	\$275,000 \$	69,237	#N/A	0		275000
	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	95%	\$100,000 \$	254,327	#N/A	225,000		200000
	8830-C18750	Security Conversion GSE	95%	\$130,000 \$	108,748	#N/A	350,000		200000
	8830-C18760	9 Lowell Rd. Salem Build Out	100%	\$380,000 \$	184,404	#N/A	20,000		15000
	8830-C18770	Purchase Londonderry - GSE Allocation	Close Out	\$0 \$	-		\$0 Close Out		0
	8810 8830-C18780	Uplift Londonderry - GSE Allocation	Close Out	\$120,000 \$	(3,365,564)	#N/A	2,600,000		167000
	8830-C18790	Misc Capital Improvements GSE (Estimated)(4	Cancel Job	\$0 \$	-		\$0 Cancel Job		0
	8830-C18820	Purchase IT Systems and Equipment		\$283,000 \$	-		\$0 0		35000
	8830-C20473	IE - NN Recloser Installations	100%	\$175,000 \$	82,510	#N/A	200,000		50000

			Should have						
	8830-C22214	NN ERR/Pockets of Poor Perf	charges	\$325,000 \$	86,597	#N/A	20	00,000	0
	8830-C24023	01640 2352 Line Reconductoring-Salem, N.H	Close Out	\$0 \$	-		\$0 Close Out		0
	8830-C32399	Slaton Hill Sub- Add new Cap Bank	Close Out	\$0 \$	-	#N/A	Close Out		0
	8830-C33766	NEN-NH Electric Fence FY10	Close Out	\$35,000 \$	163	#N/A	1	13,000	35000
	8830-C36324	MICHEAL AVE SUBSTATION	100%	\$150,000 \$	9,600	#N/A	Close Out -	carryo	535059
	8830-C36411	Install 11L1 Regulators Craft Hill Sub	Close Out	\$0 \$	-		\$0 Close Out		0
	8830-C36413	Install Regulators 6L2 Hanover	100%	\$848,000 \$	4,213	#N/A	Ţ	50,000	51338
			Should have						
	8830-C36423	Mt Support Sub- New LP Fdr Pos	charges	\$1,200,000 \$	-		\$0 Should hav	e char{	0
			Design						
	8830-C36424	Mt Support-New 16L3 Feeder	Complete	\$1,050,000 \$	91,608	\$91	,608 Distribution	n line g	0
			Design						
	8830-C36425	Mt Support-New 16L5 Feeder	Complete	\$100,000 \$	-		\$0 Distribution	n line g	0
	8830-C36426	SCADA and Distribution Automation		\$50,000 \$	691	Ş	6691	0	0
			Design						
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	Complete	\$500,000 \$	4,998	\$4	,998 Preliminary	/ Subst	0
	8830-C36431	Pelham-New 14L4 Fdr		\$0 \$	10,425	\$10	,425	0	0
			Should have						
	8830-C36432	Feeder Demarcation Point Switching Locations with NG	charges	\$150,000 \$	19,326	#N/A	11	15,000	0
			Should have						
	8830-C36433	Distribution Feeder Power Factor Correction	charges	\$150,000 \$	45,704	#N/A	12	25,000	0
			Should have						
	8830-C36435	Lebanon Area Low Voltage Mitigation	charges	\$525,000 \$	105,485	#N/A	14	40,000	0
	8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Support		\$0 \$	-		\$0 Removed a	fter Ne	0
	8830-C42829	IN 3295D Intrusion Detection Sys		\$0 \$	-	#N/A		0	-20
	8830-C42847	INVP 32020 - NH Elect Phys Securit		\$0 \$	-		\$0	0	0
	8830-C42851	Enhanced Bare Conductor Replacement		\$	86,617	\$86	,617		
	8830-CD0094	10869 NH Third Party - Large Projects		\$0 \$	-	#N/A	1	10,000	0
	8830-CD0272	11255 Michael Ave Getaway	Close Out	\$0 \$	-	#N/A	Close Out		38080
	8830-CD0332	Sherburne RD, Pelham 3 phase extension	100%	\$0 \$	28,077	#N/A		0	215000
	8830-CD0376	ENFIELD SUPPLY	100%	\$1,300,000	\$426	#N/A	\$2,35	50,000	2300000
	8830-CD0873	Spicket River Feeder Reclosers	Close Out	\$0 \$	-	#N/A	Close Out		2991
	8830-CD0964	Spicket River Feeder Reclosers	Cancel Job	\$0 \$	-		\$0 Cancel Job		0
	8830-CNN015	GSE-Dist-Reliability Blanket		\$193,000 \$	224,411	#N/A	1,60	00,000	2500000
	8830-CNN016	GSE-Dist-Load Relief Blanket		\$26,000 \$	44,869	#N/A	75	50,000	1150000
	8830-CRSRVLRL_016	Reserve for Load Relief Unidentified Specifics		-\$100,000 \$	-		\$0	0	0
	8830-CRSRVLRS_016	Reserve for Substation Load Relief Specifics		-\$200,000 \$	-		\$0	0	0
	8830-CRSRVRL_015	Reserve for Reliability Unidentified Specifics		\$100,000 \$	-		\$0	0	0
	8830-GSE1834	7L1 Line Regulator Upgrade - Canaan	Cancel Job	\$0 \$	-		\$0 Cancel Job	- was c	0
8830-C18610 (ytd \$178,276)	8830-GSE18601	Install 23kV Supply Capacitors - Salem	Close Out	\$225,000 \$	-	\$179	,661 18	30,000	1389
	8830-GSE1864	Lebanon Study	Cancel Job	\$0 \$	-		\$0	0	0
	8830-GSE1865	Salem area Study	Cancel Job	\$0 \$	-		\$0	0	0
	8830-GSE1872	Refreshing Existing Buildings GSE(Capital	Cancel Job	\$0 \$	-		\$0	0	0
	8830-GSE1874	Misc Capital Improvements at GSE Buildings	Cancel Job	\$0 \$	-		\$0	0	0

Other 8830-ITRON-FCS 8830-C36437 Purchase Meter Data Mobile Collector and Laptop \$49,000 \$ - #N/A 0 0 0 GSE Improvement Total Your Basson Case Im	350000 0 0 45000 0 0 0 1550000
SR30-C36437 Old Bridge North St Pelham - Reliability Improvement	350000 0 0 0 45000 0 0 0
STA,689,880	350000 0 0 0 45000 0 0 0 0
Category Project # Project Description Complete 2014 Budget Spend Spend PYE (11+1) Notes Replenishment - GSE 8830-18602 Pelham Double Rotary NH DOT 100% \$0 \$ 125 #N/A Close Out 8830-C05456 01653 FH - NN Feeder Hardening \$0 \$	0 0 0 45000 0 0 0 0
Project # Project # Project Description Complete 2014 Budget Spend Spend PYE (11+1) Notes	0 0 0 45000 0 0 0 0
Replenishment - GSE 8830-18602 Pelham Double Rotary NH DOT 100% \$0 \$ 125 #N/A Close Out 8830-C05456 01653 FH - NN Feeder Hardening \$0 \$ - \$0 0 8830-C06318 Co 41 Acctg Entries, Accruals, etc \$0 \$ - #N/A -167,000 8830-C10285 IE - NN Cutout Replacements \$0 \$ - \$0 0 8830-C13968 PS&I Activity - New Hampshire \$155,000 \$ - #N/A 0 8830-C14646 IE-NN UG Structures and Equipment \$550,000 \$ - \$0 0 8830-C18602 Pelham Double Rotary NH DOT \$0 \$ - \$0 0 \$ 131,225 8830-C18620 Charlestown 32 Dline \$500,000 \$ - \$0 0 \$ 131,225 8830-C18630 Charlestown DSub \$300,000 \$ 160,569 #N/A 1,600,000 \$ 10648 DOTBrookdale Bridge relo (I-93) 100% \$1,515	0 0 0 45000 0 0 0 0
Record R	0 0 0 45000 0 0 0 0
R830-C06318	0 45000 0 0 0 0
R830-C10285 IE - NN Cutout Replacements \$0 \$ - \$0 0 0	0 45000 0 0 0 0
8830-C13968 PS&I Activity - New Hampshire \$15,000 \$ - #N/A 0 8830-C14646 IE-NN UG Structures and Equipment \$50,000 \$ - \$0 0 8830-C18602 Pelham Double Rotary NH DOT \$0 \$ - \$0 0 8830-C18620 Charlestown 32 Dline \$500,000 \$ - \$0 0 \$ 131,225 8830-C18630 Charlestown DSub \$300,000 \$ 0 \$0 0 8830-C18810 Vehicle Purchases 100% \$1,515,000 \$ 160,569 #N/A 1,600,000 8830-C20193 01648 DOTBrookdale Bridge relo (I-93) \$ 0 \$ - \$0 0	45000 0 0 0 0 1550000
8830-C14646 IE-NN UG Structures and Equipment \$50,000 \$ - \$0 0	0 0 0 0 1550000
\$8830-C18602 Pelham Double Rotary NH DOT \$0 \$ - \$0 0 \$8830-C18620 Charlestown 32 Dline \$500,000 \$ - \$0 0 \$131,225 8830-C18630 Charlestown DSub \$300,000 \$0 0 \$8830-C18810 Vehicle Purchases 100% \$1,515,000 \$ 160,569 #N/A 1,600,000 \$8830-C20193 01648 DOTBrookdale Bridge relo (I-93) \$0 \$ - \$0 0	0 0 0 0 1550000
8830-C18620 Charlestown 32 Dline \$500,000 \$ - \$0 0 \$ 131,225 8830-C18630 Charlestown DSub \$300,000 \$ 160,569 #N/A 1,600,000 8830-C18810 Vehicle Purchases 100% \$1,515,000 \$ 160,569 #N/A 1,600,000 8830-C20193 01648 DOTBrookdale Bridge relo (I-93) \$0 \$ - \$0 \$ 0	0 0 1550000
\$ 131,225 8830-C18630 Charlestown DSub \$300,000 \$0 0 8830-C18810 Vehicle Purchases 100% \$1,515,000 \$ 160,569 #N/A 1,600,000 8830-C20193 01648 DOTBrookdale Bridge relo (I-93) \$0 \$ - \$0 0	0 1550000
8830-C18810 Vehicle Purchases 100% \$1,515,000 \$ 160,569 #N/A 1,600,000 8830-C20193 01648 DOTBrookdale Bridge relo (I-93) \$0 \$ - \$0 0	1550000
8830-C20193 01648 DOTBrookdale Bridge relo (I-93) \$0 \$ - \$0 0	
	U
8830-C21051 01687 IE - NN Targeted Pole Replace Close Out \$0 \$ - #N/A Close Out	751
8830-C21093 IE-NN Dist Transformer upgrades 100% \$75,000 \$ 514 #N/A Need Salem Statu	50000
8830-C21595 01663 GS Storm Program Proj \$200,000 \$ 5,924 #N/A 170,000	150000
8830-C21596 GSE Storm Capital \$0 \$ - \$0 0	0
8830-C26047 NH ARP Batts/Chargers Repl Prog \$25,000 \$ - \$0 0	0
8830-C26061 NH ARP Relay & related \$0 \$ - \$0 0	0
Carry Over to	Ü
8830-C26263 NN D-Line Work Found by Insp. 2015 \$250,000 \$ - #N/A 20,000	50000
8830-C26663 Verizon GS Billing GIS Survey \$0 \$ - \$0 0	0
8830-C26762 NH Small Capital \$30,000 \$ - \$0 0	0
8830-C26838 01695 Mercury Vapor Replacement Close Out \$0 \$ - \$0 Close Out	0
8830-C27906 6L4 LEBANON ST UG - DARTMOUTH Close Out \$0 \$ - #N/A Close Out	385
8830-C31402 IE-NN URD Cable Replacement \$250,000 \$ 72,501 \$72,501 Should be charge:	0
8830-C32029 01760 Regulator Repl- NE North NH Close Out \$0 \$ - #N/A -13,500	-11500
8830-C32279 01757 NN ARP Breakers & Reclosers \$350,000 \$ 553,984 #N/A 83,000	8257
8830-C36092 Salem Depot#9 Repl 23/13kV Trans \$0 \$ - \$0 0	0
8830-C36427 Feeder Getaway Cable Replacement 100% \$800,000 \$230,036 #N/A \$825,000	0
8830-C36428 Amerductor replacement program \$100,000 \$ - \$0 0	0
8830-C36429 Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief) \$300,000 \$203 #N/A \$275,000	0
8830-C36434 23kV Cable Inspection and Replacement Program \$25,000 \$ - \$0 0	0
8830-C36480 Barron Ave- Upgrade 10L4 Tran & Reg \$0 \$ - \$0 0	0
8830-CAP041 Capital Overheads \$0 \$ - \$0 0	0
8830-CD0001 US Rt 4A DOT Project 100% \$50,000 \$ - \$0 Estimated comple	0
8830-CD0030 09282 Hayes Hill URD Close Out \$0 \$ - #N/A Close Out	108
8830-CD0032 09061 DOT-NHDOT-13933 Lowell Road Close Out \$0 \$ - \$0 Close Out	0
8830-CD0120 11113 NH DOT Lighting Request, I-89 Exit 20 Close Out \$0 \$ 63 \$63 Close Out	0
8830-CD0164 11306 NH DOT Project, Route 123, Alstead Close Out \$0 \$ - \$0 Close Out	0
8830-CD0188 NHDOT#13933E Exit 2 Pelham RD in \$54,000 \$ 125 #N/A 205,000	199334

0

	8830-CD0701	Dartmouth College: Hanover, MA	Close Out	\$0 \$	-	#N/A	Close Out		39409
	8830-CD0955	Lebanon Battery and Charger Replacement	Close Out	\$0 \$	-	#N/A	Close Out		750
	8830-CD0956	Lebanon 1 - Battery Replacement	Cancel Job	\$0 \$	-		\$0 Cancel Job		0
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	Close Out	\$0 \$	-	#N/A	Close Out		5724
	8830-CN4104	01659 Granite St Meter Purchases	Transf charges	\$193,000 \$	(2,160)	#N/A	0		12500
	8830-CN4120	01660 Granite St Transformer Purchases	Transf charges	\$650,000 \$	-		\$0 Captured at the G		0
	8830-CNN002	01737 GSE-Dist-Subs Blanket		\$269,000 \$	-		\$0 0		0
	8830-CNN004	GSE-Dist-Meter Blanket		\$107,000 \$	-	#N/A	0		3000
	8830-CNN006	GSE-Dist-Genl Equip Blanket		\$100,000 \$	18,394	#N/A	0		100000
	8830-CNN007	GSE-Dist-Water Heater Blanket		\$50,000 \$	4,622	#N/A	0		50000
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket		\$142,000 \$	-	#N/A	0		1000
	8830-CNN012	GSE-Dist-St Light Blanket		\$64,000 \$	2,003	#N/A	0		70000
	8830-CNN013	GSE-Dist-Public Require Blanket		\$256,000 \$	17,256	#N/A	0		256000
	8830-CNN014	Dist-Damage&Failure Blanket		\$500,000 \$	243,137	#N/A	1,800,000		2000000
	8830-CNN017	GSE-Dist-Asset Replace Blanket		\$220,000 \$	127,243	#N/A	1,000,000		1750000
	8830-CNN020	Dist-Transf/Capac Install Blanket		\$10,000 \$	-		\$0 0		0
	8830-CNN021	GSE-Dist-Telecomm Blanket		\$12,000 \$	-		\$0 0		0
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket		\$119,000 \$	13,254	#N/A	0		250000
	8830-CNN023	GSE Distributed Generation		\$	8,153	#N/A	40,000		32758.78
	8830-CRSRVARS_017	Reserve for Sub Asset Repl Specifics		\$50,000 \$	-		\$0 0		0
	8830-CRSRVDF_014	Reserve for Damage/Failure Unidentified Specifics &		\$300,000 \$	-		\$0 0		0
	8830-CRSRVPR_013	Reserve for Public Requirements Unidentified Specifics		\$150,000 \$	-		\$0 0		0
	8830-CZZ041	RDV Work Delivery Alloc	Close Out	\$0 \$	-	#N/A	Close Out		9
	8830-E06013	Storm Expense Project		0 \$	-	#N/A	#REF!	#N/A	
	8830-GSE1823	Dartmouth College OH to UGD	Cancel Job	\$100,000 \$	-		\$0 Cancel Job		0
	8830-GSEVSR00	GSE Vegetation Management Storm Expense		0 \$	-	#N/A	#REF!	#N/A	
	8830-GSE1871	Pleasant St. Ext. Rebuild in Salem	Cancel Job	\$0 \$	-		\$0 Cancel Job		0
GSE Repleni	shment Total			\$8,181,000 \$	1,455,946	#	N/A #REF!		
GSI	E Grand Total			\$8,181,000	\$2,495	#N/A	#REF!		
			Work Plan %		December	December Y	TD		
Category	Project #	Project Description	Complete	2014 Budget	Spend	Spend	PYE (11+1)	Notes	
	Emergent			\$	-		\$0		
	8830-11 N E BLVD	Renovations 11 NE BLVD 2012	Close Out	\$	-	#N/A	Close Out		32088.11
\$	(168,472) 8810-C00011	Install Roof Top Solar System - 15 Buttrick Road London	derry	\$197,000 \$	-	#N/A	#REF!	#N/A	
	8830-GSEV-GSE	Spt Tree Trimming - Unplanned - GSE		\$	-	#N/A	#REF!	#N/A	
	8830-GSEXM200	Distribution Underground Maintenance		\$	-	#N/A	#REF!	#N/A	
	8830-GSEXO200	Distribution Underground Operations		\$	-	#N/A	#REF!	#N/A	
	8830-GSEXO400	Distribution Outdoor Lighting Operations		\$	-	#N/A	#REF!	#N/A	
	8830-MISC EQUIPMT	Misc Discretionary Purch Equipment		\$	-	#N/A	0		8983.4
	8830-PROP TAX FEE	Property Tax Fees Land & Land Rights		\$	-	#N/A	0		3.55271E-15
	8830-OPERATIONS	Operations Activity		\$	-	#N/A	0		-21366.52
	8830-C42870	Computer, Phone, & assc Equip for Temp CSR's	Cancelled	\$	-		\$0 0		562.5
	8830-C42860	2014 NHE Route 99 Off Cycle AMR		\$	91,780	\$91,			
	8810-C00010	Purchase Electric Consoles for Control Center		\$63,000 \$	-	#N/A	#REF!	#N/A	

Close Out

8830-CD0347

NHOS Broadband Fiber Project

\$0 \$

\$0 Close Out

	8840-C18806	INAT Gas	\$2,250,000 \$	(811,688)	#N/A	1,500,000	#N/A
	8840-K06072	O&M Miscellaneous Header Work	\$	-	#N/A	Should not be car Should not	be capital
	8840-PCS150	8840-PCS150 Project	\$	5,262	#N/A	30,000 Should not	be capital
	8840-C18809	Tilton LNG#1 Boiler	\$180,000 \$	102,916	#N/A	7,000 Close Out	
	8840-ENI131	Project 8840-ENI131 for initialization	\$0 \$	-	#N/A	Close Out Close Out	
	8840-C18807	TD Williamson Tapping Equipment	\$141,000 \$	-		\$0 Close Out Close Out	
	8840-932370	Panasonic Laptops & Truck Mounting Equipment	\$78,100 \$	-	\$43,7	'80 #REF!	#N/A
	8840-c18826	Backhoe 3 Deere Rent to Purchase	\$	-	-\$12,0	000 #REF!	#N/A
	8840-C18825	Control Console & Disp Console	\$	-	\$71,2	17 #REF!	#N/A
	8840-C18805	GPS Data Capturing - Purchase additional units 6	\$220,089 \$	2,000	#N/A	210,000 Close Out	
	8840-REL-111	Ferry St Regulator Station Replacement				\$0	
	8840-C18808	VeroTrack Leak Survey Equipment	\$146,000 \$	-		\$0 #REF!	#N/A
Emergent Totals			\$3,275,189	-\$609,730	#N/A	#REF!	
Uncategorized			\$	-			
	8810 Blank	No Project # or Job #	\$	-	\$47,4	19 #REF!	
	8830-E11731	FAC_ Charlestown, NH 58 So Main	\$	-	#N/A	#REF!	
	8830-E11771	FAC_ Lebanon NH 407 Miracle Mile	\$	(15,465)	#N/A	#REF!	
	8830-E11796	FAC_ Salem NH 9 Lowell Rd	\$	(102,984)	#N/A	#REF!	
	8830-FINANCE	Finance Accrual	\$	(640,567)	#N/A	3,100,000	
	8830-GSEXM100	Distribution OH Maintenance	\$	15,567	#N/A	#REF!	
	8830-GSEXO100	Distribution OH Operations	\$	(253)	#N/A	#REF!	
	8830-METER SHOP	Meter Shop & Meter Test Board Lowell Rd Sal	\$	91,152	#N/A	260,000	
	8830 Regulatory	Regulatory Affairs	\$	-	#N/A	0	
	8830 Blank	Blank	\$	-	-\$4,563,3	351 #REF!	
	8840-812158	Project 8840-812158 for initialization	\$	0	#N/A	Close Out Close Out	
	8840-930599	Project 8840-930599	\$	-	#N/A	Close Out Close Out	
	8840-BEN9903	8840-BEN9903 Project	\$	197,286	#N/A	7,000	0
	8840-ENH547	Meter Reading & Collections	\$	-	#N/A	Should not be car Should not	be capital
	8840-ENI004	Pipeline Marker Inspection	\$	-	#N/A	No budget for 20: No budget f	for 2015, Should be O&M?
	8840-ENI008	Relocate Services Cust. Request (Billable)	\$	2,944	#N/A	0	0
	8840-ENI010	Damage Prevention Program	\$	(70)	#N/A	No budget for 201 No budget f	for 2015, Should be O&M?
	8840-ENI106	No Project Name or Title in Raw Data	\$	10,796	#N/A	what is this projec what is this	• •
	8840-ENI127	Leaks Customer Piping	\$	2,454	#N/A	-20,000 Should not	be capital
	8840-ENI129	Leak Repairs	\$	-	#N/A	Should not be car Should not	be capital
	8840-ENI160	Corrosion & Misc. Fitting	\$	3,531	#N/A	No budget for 201 No budget f	for 2015, should be under ENI006?
	8840-ENI322	Gas Field Operations CMS	\$	-	#N/A	Should not be car Should not	be capital
	8840-ENI323	Gas Field Operations C&M	\$	-	#N/A	Should not be car Should not	be capital
	8840-Gas-CNTL	Liberty East Gas Control	\$	-	#N/A	why is this capital why is this o	capital? - redundant with OTH-111
	8840-GAS-DISP	Liberty East Gas Dispatch	\$	-	#N/A	why is this capital why is this o	capital? - redundant with OTH-111
	8840-IRE387	I&R	\$	(39)	#N/A	Redundant with R Redundant	with REL-106, Close Out
	8840-K02100	Leak Survey	\$	(709)	#N/A	100 Should not	be capital
	8840-TEMP	TEMPORARY JOB	\$	1,716,934	#N/A	-613,000 what is this	project?
	8810 Londonderry Purchase	HTQTRS 15 Buttrick	\$	-		\$0 #REF!	#N/A
	8840 Procurement	Procurement/Supply Chain	\$	-	#N/A	Should not be cap Should not	be capital
	8840 Operations	Operations	\$	144,013	#N/A	100,000 Should not	be capital

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	8840-FINANCE	Finance Accrual	\$	-	#N/A	#REF!	#N/A
	8840 Finance	Finance Accrual	\$	(1,574,443)	#N/A	#REF!	facility work should be done under 8840-C18730
	Blank	Rita's Reconciliation May 2014	\$	-	\$0	#REF!	#N/A
	Blank	Blank	\$	95,750	-\$6,818,858	#REF!	#N/A
1	Uncategorized Total		\$0	-\$54,104	#N/A	#REF!	
	Emergent Totals			-\$609,730	#N/A		
	EN Total		\$24,101,100	\$9,348,230	#N/A	\$22,147,000	
	GSE Total		\$8,181,000	\$2,495	#N/A	#REF!	
	Grand Totals		\$32,282,100	\$8,686,891	#N/A	#REF!	
		Top 5					
	EN						

Liberty Utilities - NH Ops & Eng 2015 CAPEX Spend - January YTD

	Work Dlan	201F Davisad		VTD Boulead			
ategory Project #	Work Plan Project Description Complete %	2015 Revised Budget 022715	January Spend	YTD Revised	YTD Spend	Variance	PYE Notes
Growth - EN 8840-C18806	INAT Gas	\$ 500,000		\$ 41,667	•	\$1,346,582	\$2,000,000 Check with Bill Clark
8840-C18822	NH Gas	\$ 3,000,000		\$ 3,000,000		\$1,540,582	\$3,000,000 Acquisition Recorded at the GL Level?
8840-ENI101	Growth New Main	\$ 1,050,000				(\$71,635)	\$1,500,000 k
		, , , , , , , , , , , , , , , , , , , ,					
8840-ENI101C 8840-ENI102	Growth Customer Contribution Budget Placeholder New Reinforcement Main for Growth	+ (,)		+ (//		\$16,667	(\$200,000) k
						\$8,322	\$168,322 k
8840-ENI158	Marketing & Sales	\$ 150,000	•	\$ 12,500		(\$12,074)	\$150,000 k
8840-ENI161	Growth Fitting	\$ 270,000				\$24,118	\$294,118 k
8840-PCN150	New Service Residential	\$ 2,100,000				\$151,656	\$3,400,000 k
8840-PCN152	New Service Comm/Industrial	\$ 800,000				\$23,366	\$1,000,000 k
8840-PCN153	Growth (Scott Owen)	\$ 3,500,000		\$ 291,667		(\$291,667)	\$0 Will be reflected in Totals
EN Growth Total		\$11,330,000				\$1,195,335	\$11,312,441 Includes NH and INAT Gas
Improvement - EN 8840-C18730	Misc Capital Improvements EN Facilities	\$ -	\$ 1,403,063		\$ 1,403,063	\$1,403,063	\$1,500,000 2015 payment for Manchester Building Work (see offsetting Accru
8840-C18741	Customer Walkin Centers (Tilton)	\$ -	\$ 110		\$ 110	\$110	\$200 co
8840-C18750	Install Security Equipment - EN Facilities	\$ 35,000	\$ 2,158			(\$758)	\$35,000 k
8840-C18772	Install Training Center	\$ 1,400,000		\$ 116,667		\$161,991	\$2,000,000 Verify with Steve S.
8840-C18780	Upfit Londonderry - EN Allocation	\$ -	\$ (23)		\$ (23)	(\$23)	\$0 k
8840-C18800	Upgrade Hi Line - Concord to Tilton	\$ -	Ψ.	T	\$ -	\$0	
8840-C18802	Install Main Baboosic Lake Merrimack	\$ -	Ţ.	Ţ.	\$ -	\$0	
8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd	\$ -	\$ -	T	\$ -	\$0	
8840-C18805	GPS DATA CAPTURING - PURCHASE ADDITIONAL GPS UNITS SIX	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18808	PURCHASE VEROTRACK LEAK SURVEY APPLICATION AND EQUIPMEN	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18811	Northeast Expansion	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18812	Repave Parking Lot - Nashua	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18813	Repave Parking Lot - Manchester	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18814	Repave Parking Lot - Tilton	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18815	Construct Warehouse - Manchester	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18816	Upfit 13 Buttrick Rd - EN Allocation	\$ -	\$ -	\$ -	\$ -	\$0	
8840-C18817	Install Solar Panels - EN Buildings	\$ -	\$ -	7	\$ -	\$0	
8840-C18820	AMI/AMR	\$ -	\$ -	т	\$ -	\$0	
8840-C18823	Pre-Code Stee Pipe Protection Program	\$ 100,000	7	\$ 8,333	•	(\$8,333)	\$100,000 k
8840-ENI005	Inactive Service Program	\$ 160,000	\$ (35)	\$ 13,333	\$ (35)	(\$13,368)	\$160,000 k
8840-ENI103	Main Replacement City/State Construction	\$ 2,000,000	\$ 58,056			(\$108,611)	\$2,800,000 May be a bit lower with cost sharing
8840-ENI137	Service Replacement City/State Construction	\$ 500,000		\$ 41,667		(\$21,058)	\$500,000 k
8840-ENI163	Service Replacement Fitting City/State Construction	\$ 50,000	\$ -	\$ 4,167	\$ -	(\$4,167)	\$50,000 k
8840-OTH-113	Facility Improvements & Additions - Various	\$ -	\$ -	\$ -	\$ -	\$0	\$0
8840-OTH-115	IT - Software, Equipment & Infrastructure	\$ -	\$ 272,859	\$ -	\$ 272,859	\$272,859	\$272,859 What is this charge?
8840-PCS150	8840-PCS150 Project	\$ -	\$ (445)	\$ -	\$ (445)	(\$445)	\$0
8840-REL105	Gas System Planning & Reliability	\$ 100,000	\$ 1,209	\$ 8,333	\$ 1,209	(\$7,124)	\$100,000 k
8840-REL106	Gas System Control & Regulation	\$ -	\$ 85,757	\$ -	\$ 85,757	\$85,757	\$0 carryover? Where did charge come from?
8840-REL108	LNG/LPG Capital Improvements	\$ 50,000	\$ -	\$ 4,167	\$ -	(\$4,167)	\$50,000 k
8840-812158	Project 8840-812158 for initialization	\$ -	\$ -	\$ -	\$ -	\$0	\$0
EN Improvement Total		\$4,395,000	\$2,121,976	\$366,250	\$ 2,121,976	\$1,755,726	\$7,568,059
Replenishment - EN 8840-C18801	K Meter Replacement Program	\$ 100,000				\$56,069	\$100,000 k
8840-C18807	Purchase TD Williamson Tapping Equipment	\$ -			\$ -	\$0	\$0
8840-C18809	Tilton LNG#1 Boiler	\$ -	•		\$ 668	\$668	\$700 co
8840-C18810	EHSS Vehicle Purchase - Nissan Pathfinder	\$ -			\$ -	\$0	\$0
8840-C18818	AFV Vehicles	\$ -	т	T	\$ -	\$0 \$0	\$0
8840-C18819	Balancing Placeholder (2014-2015 Spillover)	\$ 1,512,000	т	\$ 126,000	7	(\$126,000)	\$0 k
	• • • • • • • • • • • • • • • • • • • •			+,	•		•
8840-C18824	Aldyl-A Replacement Program	,		-,		(\$8,333)	\$100,000 k
8840-ENH469	Gas Production Propane/LNG	\$ -	\$ 14,628	\$ -	\$ 14,628	\$14,628	\$15,000 this project need to be closed - should be charging REL108

	8840-ENI006	Cathodic Protection Program		\$ 750,000	\$ (364,250)	\$ 62,500	\$ (364,250)	(\$426,750)	\$750,000 What is the \$364k credit?	
	8840-ENI007	Replacement Services Random (Non Leaks)		\$ 450,000	\$12,381			(\$25,119)	\$450,000 k	
	8840-ENI077	Replacement Services Random (Non Leaks)		\$ 300,000	\$4,043			(\$20,957)	\$300,000 k	
	8840-ENI100	Meter Work Project (Changes)		\$ 250,000	\$22,867			\$2,034	\$250,000 k	
	8840-ENI100P	• • • •		\$ 1,221,150				\$3,448	\$1,221,150 k	
	8840-ENI002	Meter Work Project (Meter Purchases) Meter Protection Program		\$ 1,221,130	\$ 22,368		\$ 22,368	\$22,368	\$0 Unbudgeted but required due to snow	
				\$ - \$ -		•		\$22,508 \$123	\$0	
	8840-ENI106	130 ELM ST, MNC, REG ABANDONME		T					•	
	8840-ENI107	Main Replacement LPP		\$ 8,500,000 \$ -	\$ 276,067			(\$432,267)	\$8,500,000 k	
	8840-ENI008	Relocate Services Cust. Request (Billable)		Ψ	\$ 27 \$ -		\$ 27	\$27	\$0 should not be capital	
	8840-ENI111	Meter Work Project (Replacements)		\$ 150,000	T	\$ 12,500		(\$12,500)	\$0 k	
	8840-ENI117	Service Replacement LPP		\$ 1,500,000	\$ 173,628			\$48,628	\$1,500,000 k	
	8840-ENI127	Leaks Customer Piping		\$ -	\$ 978	•	\$ 978	\$978	\$0 Should not be capital	
	8840-ENI129	Leak Repairs		\$ -	\$ (14)		\$ (14)	(\$14)	\$0 k	
	8840-ENI160	Corrosion & Miscellaneous Fitting		\$ -	\$ 2,841		\$ 2,841	\$2,841	\$150,000 from ENI111	
	8840-ENI162	Main Replacement Fitting LPP		\$ 170,000	\$ 56,747		\$ 56,747	\$42,580	\$170,000 k	
	8840-ENI164	Main Replacement Reactive		\$ -	\$ 2,341	•	\$ 2,341	\$2,341	\$0 charges should be minimal	
	8840-ENI323	Gas Field Operations C&M		\$ -	\$ (340)		\$ (340)	(\$340)	\$0 should not be capital	
	8840-OTH-111	Dispatch and Control Center		\$ -		\$ -	\$ -	\$0	\$0	
	8840-OTH-112	Purchase Misc Capital Equipment & Tools		\$ -	\$ 501	•	\$ 501	\$501	\$501 no budget	
	8840-OTH-114	Transportation Fleet and Equipment Purchases		\$ -	\$ 75,839		\$ 75,839	\$75,839	\$75,839 no budget	
	8840-REL107	Heater Program		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8840-REL109	SCADA Capital Improvements		\$ -	\$ 2		\$ 2	\$2	\$0	
	8840-REL110	Valve Installation/Replacement		\$ 150,000	\$ 2,699	\$ 12,500	\$ 2,699	(\$9,801)	\$150,000 k	
	8840-REL-111	Ferry St Regulator Station Replacement		\$ -	\$ 491	\$ -	\$ 491	\$491	\$500 \$72K budget from 2014	
	8840-IRE387	I&R		\$ -	\$ (10)	\$ -	\$ (10)	(\$10)	\$0	
EN Replenishment T	otal			\$15,153,150	\$474,234	\$ 1,262,763	\$ 474,234	(\$788,528)	\$13,733,690	
EN Grand T	otal			\$30,878,150	\$7,485,712	\$ 5,323,179	\$ 7,485,712	\$2,162,533	\$32,614,189	
			Work Plan	2015 Revised		YTD Revised				
Category	Project #	Project Description	Work Plan Complete %	2015 Revised Budget 022715	January Spend		YTD Spend	Variance	PYE Notes	
	GSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG			\$ -	Budget 022715 \$ -	\$ -	\$0	\$0	
		•		Budget 022715	\$ -	Budget 022715	•		\$0 \$0	
	GSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG		Budget 022715	\$ - \$ -	Budget 022715 \$ -	\$ -	\$0	\$0 \$0 \$0	
	GSE 8830-C22157 8830-CD0291	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH		Budget 022715	\$ - \$ - \$ -	Budget 022715 \$ - \$ -	\$ - \$ -	\$0 \$0	\$0 \$0	
	GSE 8830-C22157 8830-CD0291 8830-CD0525	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm		Budget 022715	\$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$775,000 k	
	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH		Budget 022715 \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	\$ - \$ - \$ - \$ - \$ 15,863	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket		Budget 022715 \$ - \$ - \$ - \$ - \$ 775,000	\$ - \$ - \$ - \$ - \$ 15,863 \$ 41,168	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	\$ - \$ - \$ - \$ - \$ 15,863	\$0 \$0 \$0 \$0 \$0 (\$48,721)	\$0 \$0 \$0 \$0 \$0 \$775,000 k	
	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket	Complete %	Budget 022715 \$ - \$ - \$ - \$ - \$ 775,000	\$ - \$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ -	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 47,917	\$ - \$ - \$ - \$ - \$ 15,863 \$ 41,168	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749)	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k	
	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential	Complete %	Budget 022715 \$ - \$ - \$ - \$ - \$ 775,000 \$ 575,000 \$ -	\$ - \$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ -	Budget 022715 \$ - \$ - \$ - \$ - \$ - \$ - \$ 47,917 \$ -	\$ - \$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ -	\$0 \$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0	
	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ -	Budget 022715 \$ - \$ - \$ - \$ - \$ - \$ 47,917 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ -	\$0 \$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec	Complete %	Budget 022715 \$ - \$ - \$ - \$ 775,000 \$ 575,000 \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030	Budget 022715 \$ - \$ - \$ - \$ - \$ - \$ 47,917 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-GSE1854 otal	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$0	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN011 8830-CNN011 8830-CRSRVNBC 8830-GSE1854 otal GSE 8830-12886	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec- Install Service to Wheelan Engineering Spicket River Feeder Reclosers	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$123,043	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$0 \$0 \$0	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN011 8830-CNN011 8830-CRSRVNBC 8830-GSE1854 otal GSE 8830-12886 8830-C18603	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$123,043	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$0 \$1,350,000 k	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN011 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 0tal GSE 8830-12886 8830-C18603 8830-C18610	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$123,043	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$0 \$1,350,000 k \$0 \$0 \$1,223,043 k	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN011 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 Otal GSE 8830-12886 8830-C18603 8830-C18610 8830-C18650	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$123,043 \$ - \$ -	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$0 \$1,350,000 k \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 Otal GSE 8830-12886 8830-C18603 8830-C18610 8830-C18650 8830-C18650 8830-C18710	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations	Complete %	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$123,043 \$ - \$ - \$ - \$ 17,572	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ - \$ - \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$1,2000 co	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 Dtal GSE 8830-12886 8830-C18610 8830-C18610 8830-C18650 8830-C18710 8830-C18720	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ - \$ 9,746	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ 123,043 \$ - \$ - \$ - \$ 123,043 \$ - \$ - \$ - \$ - \$ - \$ 123,043 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$775,000 k \$575,000 k \$50 \$0 \$0 \$1,23,043 k \$0 \$0 \$1,223,043 k \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0525 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 OSE 8830-12886 8830-C18610 8830-C18610 8830-C18610 8830-C18710 8830-C18720 8830-C18720	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ \$ 123,043 \$ - \$ - \$ 9,746 \$ 28,288	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ - \$ - \$ 123,043 \$ - \$ - \$ - \$ - \$ 123,043 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$7,572 \$9,746 \$28,288	\$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$10,000 co \$10,000 co \$10,000 no budget \$30,000 no budget	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0295 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 Otal GSE 8830-12886 8830-C18603 8830-C18610 8830-C18650 8830-C18710 8830-C18720 8830-C18730 8830-C18740	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon)	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ \$ - \$ \$123,043 \$ - \$ 9,746 \$ 28,288 \$ 3,191	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 123,043 \$ - \$ 28,288 \$ 3,191	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$0 \$7,572 \$9,746 \$28,288 \$3,191	\$0 \$0 \$0 \$775,000 k \$575,000 k \$50 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$1,000 co \$10,000 ro budget \$30,000 no budget \$4,000 no budget	
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0291 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 OSE 8830-12886 8830-C18603 8830-C18610 8830-C18610 8830-C18710 8830-C18720 8830-C18720 8830-C18750	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon) Security Conversion GSE	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ - \$ 9,746 \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 7,572 \$ 9,746 \$ 28,288 \$ 3,191 \$ 3,900	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$0 \$7,572 \$9,746 \$28,288 \$3,191 \$1,817	\$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$10,000 co \$10,000 co \$10,000 no budget \$30,000 no budget \$4,000 k	SSE
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0291 8830-CD0785 8830-CNN010 8830-CNN011 8830-CRSRVNBC 8830-GSE1854 otal GSE 8830-12886 8830-C18603 8830-C18603 8830-C18610 8830-C18650 8830-C18710 8830-C18710 8830-C18720 8830-C18740 8830-C18740 8830-C18740 8830-C18750 8830-C18760	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident special Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon) Security Conversion GSE 9 Lowell Rd. Salem Build Out	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ -	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 123,043 \$ - \$ 123,043 \$ - \$ 3,9746 \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$7,572 \$9,746 \$28,288 \$3,191 \$1,817 \$24,386	\$0 \$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$10,000 co \$10,000 no budget \$30,000 no budget \$4,000 no budget \$25,000 k \$0 no budget	SSE
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0291 8830-CD0785 8830-CD0785 8830-CNN011 8830-CNN011 8830-CRSRVNBC 8830-CSE1854 Otal GSE 8830-12886 8830-C18603 8830-C18603 8830-C18603 8830-C18710 8830-C18720 8830-C18750 8830-C18740 8830-C18750 8830-C18760 8830-C18760 8830-C18760	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon) Security Conversion GSE 9 Lowell Rd. Salem Build Out VeroTrack Leak Survey Equipment	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ -	Budget 022715 \$	\$ - \$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 7,572 \$ 9,746 \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ - \$ -	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$7,572 \$9,746 \$28,288 \$3,191 \$1,817 \$24,386 \$0	\$0 \$0 \$0 \$775,000 k \$575,000 k \$575,000 k \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$10,000 co \$10,000 co \$10,000 no budget \$30,000 no budget \$4,000 no budget \$4,000 k	SSE
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0291 8830-CD0785 8830-CD0785 8830-CNN011 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 Otal GSE 8830-12886 8830-C18603 8830-C18603 8830-C18600 8830-C18710 8830-C18720 8830-C18740 8830-C18750 8830-C18750 8830-C18750 8830-C18760 8840-C18808	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon) Security Conversion GSE 9 Lowell Rd. Salem Build Out VeroTrack Leak Survey Equipment Purchase IT Systems and Equipment	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ - \$ -	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 7,572 \$ 9,746 \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ - \$ 1,567	\$0 \$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$7,572 \$9,746 \$28,288 \$3,191 \$1,817 \$24,386 \$0 \$0	\$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$10,000 co \$10,000 co \$10,000 no budget \$30,000 no budget \$4,000 no budget \$4,000 no budget \$25,000 k	₹
Growth -	GSE 8830-C22157 8830-CD0291 8830-CD0291 8830-CD0785 8830-CD0785 8830-CNN011 8830-CRSRVNBC 8830-CRSRVNBC 8830-GSE1854 Otal GSE 8830-12886 8830-C18630 8830-C18610 8830-C18603 8830-C18710 8830-C18720 8830-C18750 8830-C18750 8830-C18750 8830-C18750 8830-C18750 8830-C18760 8840-C18808 8830-C18820 8830-C20473	Pine Tree Cemetery Devl. OH & UG Sky View URD - Salem, NH Hypertherm Whelen Engineering Charlestown, NH GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket C Reserve for New Business Residential C Reserve for New Business Commercial Unident spec Install Service to Wheelan Engineering Spicket River Feeder Reclosers Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem Salem area Study RTU Installations - LU/NG Substations Refreshing Existing Buildings GSE(Capital Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon) Security Conversion GSE 9 Lowell Rd. Salem Build Out VeroTrack Leak Survey Equipment Purchase IT Systems and Equipment IE - NN Recloser Installations	Complete %	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ - \$ 9,746 \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Budget 022715 \$	\$ - \$ - \$ 15,863 \$ 41,168 \$ - \$ - \$ 57,030 \$ - \$ 123,043 \$ - \$ 7,572 \$ 9,746 \$ 28,288 \$ 3,191 \$ 3,900 \$ 24,386 \$ - \$ 1,567	\$0 \$0 \$0 \$0 (\$48,721) (\$6,749) \$0 \$0 \$0 (\$55,470) \$0 \$23,043 \$0 \$0 \$7,572 \$9,746 \$28,288 \$3,191 \$1,817 \$24,386 \$0 \$0 \$0	\$0 \$0 \$0 \$775,000 k \$575,000 k \$0 \$0 \$0 \$0 \$1,350,000 k \$0 \$1,223,043 k \$0 \$0 \$10,000 co \$10,000 co \$10,000 no budget \$30,000 no budget \$4,000 no budget \$4,000 no budget \$25,000 k \$0 no budget \$0 no budget \$25,000 k \$0 no budget \$20,000 k	SSE

	8830-C33766	NEN-NH Electric Fence FY10		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C36324	MICHEAL AVE SUBSTATION		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C36411	Install 11L1 Regulators Craft Hill Sub		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C36413	Install Regulators 6L2 Hanover		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C36423	Mt Support Sub- New LP Fdr Pos		\$ 1,200,000	\$ -	\$ 100,000	\$ -	(\$100,000)	\$1,200,000 k	
	8830-C36424	Mt Support-New 16L3 Feeder		\$ 1,050,000	\$ 3,387	\$ 87,500	\$ 3,387	(\$84,113)	\$1,050,000 k	
	8830-C36425	Mt Support-New 16L5 Feeder		\$ 200,000	\$ -	\$ 16,667	\$ -	(\$16,667)	\$200,000 k	
	8830-C36426	SCADA and Distribution Automation		\$ -	\$ 388	\$ -	\$ 388	\$388	\$400 no bu	dget - where are charges coming from
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos		\$ 1,800,000	\$ 5,154	\$ 150,000	\$ 5,154	(\$144,846)	\$1,800,000 k	
	8830-C36431	Pelham-New 14L4 Fdr		\$ 200,000	\$ 1,498	\$ 16,667	\$ 1,498	(\$15,169)	\$200,000 k	
	8830-C36432	Feeder Demarcation Point Switching Locations with	NG	\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C36433	Distribution Feeder Power Factor Correction		\$ 25,000	\$ 987	\$ 2,083	\$ 987	(\$1,096)	\$25,000 k	
	8830-C36435	Lebanon Area Low Voltage Mitigation		\$ 50,000	\$ 260,636	\$ 4,167	\$ 260,636	\$256,469	\$306,469 Where	e are these charges coming from?
	8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Support		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C36437	Old Bridge North St Pelham - Reliability Improvemen	nt	\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C42829	IN 3295D Intrusion Detection Sys		\$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C42847	INVP 32020 - NH Elect Phys Securit		\$ -	\$ -	\$ -	\$ -	\$0	\$ 0	
	8830-C42851	Enhanced Bare Conductor Replacement		\$ 500,000	\$ 19,162	\$ 41,667	\$ 19,162	(\$22,505)	\$500,000 k	
	8830-C42852	Pelham-New 14L5 Fdr					\$ -	(\$4,167)	\$50,000 k	
	8830-C42853	Purchase and Renovate New Building - Walpole		\$ -	•	, , -	\$ -	\$0	\$0	
	8830-C42854	Repave Parking Lot - 9 Lowell Rd Salem		\$ -		•	\$ -	\$0	\$0	
	8830-C42855	Upfit 13 Buttrick Rd - GSE Allocation		, \$ -	7	\$ -	\$ -	\$0	\$0	
	8830-C42856	Install Solar Panels - GSE Buildings		Š -	T	Š -	Š -	\$0	\$0	
	8830-CD0272	11255 Michael Ave Getaway		, \$ -	\$ -	\$ -	; ; -	\$0	\$0	
	8830-CD0332	Sherburne RD,Pelham 3 phase extension		¢ -	\$ 12,890	•	\$ 12,890	\$12,890	\$13,000 co	
	8830-CD0376	ENFIELD SUPPLY		٠ د -	\$ 7,283		\$ 7,283	\$7,283	\$7,500 co	
	8830-CNN015	GSE-Dist-Reliability Blanket		\$ 100,000				\$3,276	\$100,000 k	
	8830-CNN016	GSE-Dist Reliability Blanket GSE-Dist-Load Relief Blanket		\$ 50,000				(\$2,978)	\$50,000 k	
	8830-CNN023	GSE Distributed Generation Blanket		\$ 50,000				\$578	\$50,000 k	
	8830-CNN025	IT Systems & Equipment Blanket					\$ -	(\$2,083)	\$25,000 k	
	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket		\$ 23,000	•	. ,	\$ -	\$0	\$23,000 K	
	8830-CNN027	Transportation Fleet & Equip. Blanket		¢ .	ė -	7	\$ -	\$0 \$0	\$0	
		O: Reserve for Load Relief Unidentified Specifics		¢ .	ė -	7	\$ -	\$0 \$0	\$0	
		O: Reserve for Substation Load Relief Specifics		÷ -	7	7	\$ -	\$0 \$0	\$0 \$0	
	_	•		\$ 100,000	7	7	\$ - \$ -		\$100,000 k	
	_	211 Line Regulator Ungrade Consen		\$ 100,000	7			(\$8,333)	\$100,000 k \$0	
	8830-GSE1834 8830-IT	7L1 Line Regulator Upgrade - Canaan IT		\$ - \$ -	\$ 131,208	•	•	\$0 \$131.308	•	is this sharps soming from ?
CCC Immunications and Taba				T				\$131,208		e is this charge coming from?
GSE Improvement Tota	aı		Work Plan	\$6,875,000 2015 Revised	\$734,640	\$ 572,917 YTD Revised	\$ 734,640	\$161,723	\$7,361,412	
atogon,	Droinet #	Project Description	Complete %	Budget 022715	January Spend		YTD Spend	Variance	PYE	Notes
ategory Replenishment - GS	Project #	Pelham Double Rotary NH DOT	Complete /6	¢ _			\$ -	\$0	\$0	Notes
nepiemonnene co	8830-C05456	01653 FH - NN Feeder Hardening		٠ د -	7	•	Š -	\$0	\$0	
	8830-C06318	Co 41 Acctg Entries, Accruals, etc		÷ \$ -	7	•	\$ -	\$0 \$0	\$0	
	8830-C10285	IE - NN Cutout Replacements		ς <u>-</u>	7	7	\$ - \$ -	\$0 \$0	\$0	
	8830-C13968	PS&I Activity - New Hampshire		\$ 15,000	T	7	\$ - \$ -	(\$1,250)	\$15,000 k	
	8830-C14646	IE-NN UG Structures and Equipment		\$ 5,000	•	\$ 1,230	•	(\$417)	\$5,000 k	
	8830-C18620	Charlestown 32 Dline				•	\$ - \$ -	(\$417)	\$5,000 k \$5,000 k	
	8830-C18630	Charlestown DSub		ب ع,000 خ -	1	\$ 417 \$ -	γ - ¢ -	(\$417)	\$5,000 K \$0	
	8830-C18810	Vehicle Purchases		- ¢	\$ 124,391	7	- \$ 124 201			daet
		Balancing Placeholder		۶ - د			\$ 124,391	\$124,391	\$124,000 no bu	nker
		natations Placeholder		-	•		\$ - \$ -	\$0 \$0	\$0 \$0	
	8830-C18819	•		Ċ				\$0	\$0	
	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)		\$ -	•	•	•			
	8830-C20193 8830-C21051	01648 DOTBrookdale Bridge relo (I-93) 01687 IE - NN Targeted Pole Replace		\$ - \$ -	\$ -	\$ -	\$ -	\$0	\$0	
	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)		\$ - \$ - \$ - \$ 50,000	\$ - \$ 11	\$ - \$ -	\$ - \$ 11			

Medical Med		8830-C26047	NH ARP Batts/Chargers Repl Prog		\$ -	\$ -	\$ -	\$ -	\$0	\$0
RSSD-CRESS		8830-C26061	NH ARP Relay & related		\$ -	\$ -	\$ -	\$ -	\$0	\$0
\$830 C12986 CLEUMONS 110 - CLEUM		8830-C26263	NN D-Line Work Found by Insp.		\$ 100,000	\$ -	\$ 8,333	\$ -	(\$8,333)	\$100,000 k
Main		8830-C26663	Verizon GS Billing GIS Survey		\$ -	\$ -	\$ -	\$ -	\$0	\$0
Main		8830-C26838	01695 Mercury Vapor Replacement		\$ -	\$ -	\$ -	\$ -	\$0	\$0
\$8391-52279 \$1780 Regulator Report No Home North North No. \$ \$ \$ \$ \$ \$ \$ \$ \$		8830-C27906			\$ -	\$ -	\$ -	\$ -	\$0	\$0
\$8391-52279 \$1780 Regulator Report No Home North North No. \$ \$ \$ \$ \$ \$ \$ \$ \$		8830-C31402	IE-NN URD Cable Replacement		\$ -	\$ 14.198	\$ -	\$ 14.198	\$14.198	\$0 co
SSSS-CS2779 0.1757 IN ARP Previets & Rectioners \$			•		, \$ -		•	,		
Sabo Capaba			· ·		Š -	•	•	•		•
B850-G64727 Feder Getway Cable Replacement S					, ,			,		
8806-66428					¢ -	*		•		•
8830-G6482 M. Support 15.1—Greenstore for Reconstructing (load Relief) S - 1, 28 S - 2 S - 2 S - 5			· · · · · · · · · · · · · · · · · · ·		γ \$ -	,	•	,		•
8830-C54948 234V Cable Inspection and Replacement Program \$				d Relief)	, ,	•		•		
8830-C4980 Barron Are- Ungrade 10.04 Train A Reg \$. \$. \$. \$. \$. \$. \$. \$. \$. \$				id Relief)	- ċ	Ψ 1,200		, ,		
Resource					- د -	7	•	•		•
8830 C4280 2014 NET Power 90 OF Cycle AMR \$. \$. \$. \$. \$. \$. \$. \$. \$. \$					\$ 250,000	•	•	•		•
8380-CPO001					\$ 250,000			•		
SBB0C-D0001 SBB0C-D0002 O925 Players HII /					\$ -	+ -,	•	,		
8890-CR0036 0961			•		> -	•		•		
8830-CD0312 09061, DOT-NHOPT-13933 Lowell Road S - S - S - S - S - S - S - S - S - S			•		\$ -	7	7	•		
R830-CD0120					\$ -	7	T	7		
833 Choole 1306 MI DOTI Project, Route 123, Alstead S					\$ -		T	7		•
R830-CD0188					\$ -	\$ -	•	•		
R830-CD0347			· · · · · · · · · · · · · · · · · · ·		\$ -	\$ -		•		
R830-CD0952 M-Support Ri, Lebanon Pattery and Charger Replacement S			NHDOT#13933E Exit 2 Pelham RD in		\$ -	\$ -	\$ -	7		
MS SUPON PART Lebanon - Pole Relico S - S - S - S - S - S - S - S - S - S					\$ -	\$ -	7	7		• -
8830-CN4104 01659 Granite \$t Meter Purchases \$ 180,000 \$ - \$ 15,000 \$ - \$ (\$15,000) \$ 180,000 \$ \$ 830-CN4102 01660 Granite \$t Transformer Purchases \$ 310,000 \$ - \$ 1,000 \$ - \$ (\$29,167) \$ 350,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		8830-CD0955	Lebanon Battery and Charger Replacement		\$ -	\$ -	\$ -	\$ -	\$0	
8830-CNN002		8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc		\$ -	\$ -	\$ -	\$ -	\$0	·
8830-CNN0004 GSE-Dist-Meter Blanket \$ 12,000 \$ - \$ 1,000 \$ \$ - \$ 1,000 \$ \$ \$ 1,000 \$ \$ 1,000 \$ 1,0		8830-CN4104	01659 Granite St Meter Purchases		\$ 180,000	\$ -	\$ 15,000	\$ -	(\$15,000)	\$180,000 k
8830-CNN000 GSE-Dist-Mater latarket S 10,000 S S S 833 S S S S S S S S S		8830-CN4120	01660 Granite St Transformer Purchases		\$ 350,000	\$ -	\$ 29,167	\$ -	(\$29,167)	\$350,000 k
8830-CNN000 SE-Dist-Gerl Equip Blanket \$ - \$ \$ 5,422 \$ \$ 5,422 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		8830-CNN002	01737 GSE-Dist-Subs Blanket		\$ 12,000	\$ -	\$ 1,000	\$ -	(\$1,000)	\$12,000 k
SE-Dist-Water Heater Blanket \$ 50,000 \$ 8,382 \$ 4,167 \$ 8,382 \$ 4,215 \$ 50,000 \$ 830-CNN \$ 830-CNN \$ 830-CNN \$ 50,000 \$ 5,		8830-CNN004	GSE-Dist-Meter Blanket		\$ 10,000	\$ -	\$ 833	\$ -	(\$833)	\$10,000 k
SE-Dist-Water Heater Blanket \$ 50,000 \$ 8,382 \$ 4,167 \$ 8,382 \$ 4,215 \$ 50,000 \$ 830-CNN \$ 830-CNN \$ 830-CNN \$ 50,000 \$ 5,		8830-CNN006	GSE-Dist-Genl Equip Blanket		\$ -	\$ 5,422	\$ -	\$ 5,422	\$5,422	\$6,000 no budget
8830-CNN012 GSE-Dist-St Light Blanket \$ 60,000 \$ 30,339 \$ 5,000 \$ 30,339 \$ 525,339 \$ 853,39 overbudget		8830-CNN007	GSE-Dist-Water Heater Blanket		\$ 50,000	\$ 8,382	\$ 4,167		\$4,215	\$50,000 k
8830-CNN012 GSE-Dist-St Light Blanket \$ 60,000 \$ 30,339 \$ 5,000 \$ 30,339 \$ 25,339 \$ 85,339 \$ 0verbudget		8830-CNN009	GSE-Dist-Land/Land Rights Blanket		\$ 5,000	\$ -	\$ 417	\$ -	(\$417)	\$5,000 k
8830-CNN013 GSE-Dist-Public Require Blanket \$ 150,000 \$ 56,746 \$ 33,333 \$ 56,746 \$ \$ 23,412 \$ 423,412 \$ 0verbudget \$ 830-CNN017 GSE-Dist-Asset Replace Blanket \$ 50,000 \$ 2,8004 \$ 4,167 \$ 52,804 \$ 24,737 \$ 747,737 \$ 0verbudget \$ 830-CNN020 Dist-Transf/Capac Install Blanket \$ 50,000 \$ 2,8004 \$ 4,167 \$ 2,8004 \$ 24,737 \$ 570,737 \$ 0verbudget \$ 830-CNN020 Dist-Transf/Capac Install Blanket \$ 50,000 \$ 2,000 \$ 417 \$ 0.000		8830-CNN012	GSE-Dist-St Light Blanket		\$ 60,000	\$ 30,339	\$ 5,000	\$ 30,339		\$85,339 overbudget
8830-CNN014 Dist-Damage&Failure Blanket \$400,000 \$56,746 \$33,333 \$56,746 \$23,412 \$423,412 overbudget \$830-CNN017 \$55.005 \$			•							
R830-CNN017 GSE-Dist-Āset Replace Blanket \$ 50,000 \$ 28,904 \$ 4,167 \$ 28,904 \$ 24,737 \$ 574,737 overbudget \$ 8830-CNN020 Dist-Transf/Capac Install Blanket \$ 50,000 \$ - \$ 417 \$ - \$ (\$417) \$ 5,000 \$ \$ 8830-CNN021 GSE-Dist-Telecomm Blanket \$ 50,000 \$ - \$ 417 \$ - \$ (\$417) \$ 5,000 \$ \$ 8830-CNN022 GSE-Dist-Telecomm Blanket \$ 50,000 \$ 10,510 \$ 8,333 \$ 10,510 \$ 2,766 \$ 100,000 \$ \$ 830-CNN022 GSE-Dist-Telecomm Blanket \$ 100,000 \$ 10,510 \$ 8,333 \$ 10,510 \$ 2,766 \$ 100,000 \$ \$ 10,510										
8830-CNN021 GSE-Dist-Telecomm Blanket \$ 5,000 \$ -			•							•
S830-CNN021 GSE-Dist-Telecomm Blanket \$ 5,000 \$ -			•							
Second Project # Project			· ·				•		• • •	
S830-CRSRVARS_0 Reserve for Sub Asset Repl Specifics \$ - \$ - \$ - \$ - \$ - \$ 0 \$ 0 \$ 0 \$ 0 \$ 0							•	•		
8830-CRSRVDF_01 Reserve for Damage/Failure Unidentified Specifics \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 0 \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$			•		\$ 100,000					
Seaso-CRSRVPR 1 Reserve for Public Requirements Unidentified Specifics S		_			Ý -					
Section Sect		_			- ¢	т	•			
8830-GSEXM100 Distribution OH Maintenance \$ - \$ 2,822 \$ - \$ 2,822 \$ \$0 8830-GSEXO100 Distribution OH Operations \$ - \$744 \$ - \$744 \$ \$0 8830-E06013 Storm Expense Project \$ - \$37 \$ - \$37 \$ 37 \$37 \$0 8830-GSEVSR00 GSE Vegetation Management Storm Response \$ - \$51 \$ - \$51 \$51 \$50 \$65E Replenishment Total \$ \$1,802,000 \$ 261,829 \$ 150,167 \$ 261,829 \$ 111,662 \$1,933,072 \$10,644,483 \$		_			- د	7	7	•		
8830-GSEXO100 Distribution OH Operations \$ - \$744 \$ - \$ 744 \$744 \$0 8830-E06013 Storm Expense Project \$ - \$37 \$ - \$37 \$ 37 \$37 \$0 8830-GSEVSR00 GSE Vegetation Management Storm Response \$ - \$51 \$ - \$51 \$51 \$51 \$0 GSE Replenishment Total \$ \$1,802,000 \$ 261,829 \$ 150,167 \$ 261,829 \$111,662 \$1,933,072 \$10,027,000 \$1,053,499 \$ 835,583 \$ 1,053,499 \$217,916 \$10,644,483 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10					- -	, ,		. , , ,		· · · · ·
8830-E06013 Storm Expense Project \$ - \$37 \$ - \$ 37 \$37 \$0 8830-GSEVSR00 GSE Vegetation Management Storm Response \$ - \$51 \$ - \$ 51 \$51 \$0 \$0 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00					- د	7 -/	•			•
8830-GSEVSR00 GSE Vegetation Management Storm Response \$ - \$51 \$ - \$ 51 \$51 \$0 GSE Replenishment Total \$1,802,000 \$ 261,829 \$ 150,167 \$ 261,829 \$ 111,662 \$1,933,072 GSE Grand Total \$10,027,000 \$1,053,499 \$ 835,583 \$ 1,053,499 \$217,916 \$10,644,483 Work Plan 2015 Revised YTD Revised Category Project # Project Description Complete % Budget 022715 January Spend Budget 022715 YTD Spend Variance PYE Notes			•		٠ د			•		
GSE Replenishment Total \$1,802,000 \$ 261,829 \$ 150,167 \$ 261,829 \$111,662 \$1,933,072 GSE Grand Total \$10,027,000 \$1,053,499 \$ 835,583 \$ 1,053,499 \$217,916 \$10,644,483 Work Plan 2015 Revised YTD Revised Category Project # Project Description Complete % Budget 022715 January Spend Budget 022715 YTD Spend Variance PYE Notes			· · · · · · · · · · · · · · · · · · ·		> -		•	•		
GSE Grand Total \$10,027,000 \$1,053,499 \$ 835,583 \$ 1,053,499 \$217,916 \$10,644,483 Work Plan 2015 Revised YTD Revised Category Project # Project Description Complete % Budget 022715 January Spend Budget 022715 YTD Spend Variance PYE Notes			GSE vegetation Management Storm Response							·
Work Plan 2015 Revised YTD Revised Category Project # Project Description Complete % Budget 022715 January Spend Budget 022715 YTD Spend Variance PYE Notes	•									
Category Project # Project Description Complete % Budget 022715 January Spend Budget 022715 YTD Spend Variance PYE Notes	GSE Grand Tota	31				\$1,053,499		\$ 1,053,499	\$217,916	\$10,644,483
		B						VIII C	14. 4	DVE
Serv Co - 8810 \$ - \$0			Project Description Cor	•		January Spend	Budget 022715	YTD Spend	Variance	
	Serv Co - 881	0			Ş -					\$0

	8810-C00011	Install Roof Top Solar System - 15 Buttrick Road	\$	- :	\$ 368,9	945 \$	-	\$	368,945	\$368,945	\$370,000	Nets to zero; the credit is under "TEMP PROJECT"
Improvemen	t 8830-C18780	Upfit Londonderry - GSE Allocation	\$	- :	\$ 6,2	212 \$	-	\$	6,212	\$6,212	\$6,212	
	8840-BEN9903	8840-BEN9903 Project	\$	- :	\$ (180,0	064) \$	-	\$	(180,064)	(\$180,064)	(\$180,000)	
	8830-E11771	FAC_ Lebanon NH 407 Miracle Mile	\$	- :	\$ 2,9	906 \$	-	\$	2,906	\$2,906	\$2,906	
	8840-C18720	Refreshing Existing Buildings - Energy North (Capital)	\$	- :	\$ 1	101 \$	-	\$	101	\$101	\$101	
Serv Co	Grand Total		\$	- :	\$ 198,1	100 \$	-	\$	198,100	\$198,100	\$199,219	Looks to be a net crerdit with TEMP PROJECT
	Emergent		\$	-								
	8840-C18830	Cogsdale Modification Gas Bill Template	0% \$	35,000	\$	- \$	-	\$	-	\$0	\$35,000	
	8840-C18800	UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINARY	ENGINEER \$	200,000	\$	- \$	-	\$	-	\$0	\$200,000	
Emergent To	tals			\$235,000		\$0	\$0) \$	-	\$0	\$235,000	
Uncategorize	ed		\$	-								
	8840-TEMP	TEMPORARY JOB	\$	- !	\$ (1,450,6	544) \$	-	\$	(1,450,644)	(\$1,450,644)	(\$1,450,644)	Accrual for Manchester Facilities work?
	Procurement	Procurement/Supply Chain	\$	- !	\$ 6	585 \$	-	\$	685	\$685	\$685	
	Operations	Operations	\$	- :	\$ 143,4	484 \$	-	\$	143,484	\$143,484	\$143,484	
	Finance	Finance Accrual	\$	- :	\$ (625,4	459) \$	-	\$	(625,459)	(\$625,459)	(\$625,459)	What Company does this apply to?
	FACILITIES	Facility Equipment & Renovation	\$	- :	\$ 3,0	079 \$	-	\$	3,079	\$3,079	\$3,079	
	Blank	Blank	\$	- :	\$ (119,5	529) \$	-	\$	(119,529)	(\$119,529)	(\$119,529)	
Uncateg	gorized Total			\$0	\$ (2,045,	543) \$	-	\$	(2,045,543)	(\$2,048,384)	(\$2,048,384)	
Em	ergent Total			\$235,000		\$0		\$	-	\$0	\$235,000	
S	Serv Co Total		\$	-	\$198,	,100 \$	-	\$	198,100	\$198,100	\$199,219	
	EN Total			\$30,878,150	\$7,485,	,712 \$	5,323,179	\$	7,485,712	\$2,162,533	\$32,614,189	
	GSE Total			\$10,027,000	\$1,053,	,499 \$	835,583	\$	1,053,499	\$217,916	\$10,644,483	
(Grand Totals			\$40,905,150	\$6,691,	,768 \$	6,158,763	\$	6,691,768	\$530,164	\$41,644,508	
		Top 5										
	EN											

Liberty Utilities - NH Ops & Eng 2015 CAPEX Spend - February YTD

	Work Plan			January	February					Committed (R		Page 6 of 45
Category Project #	Project Description Complete %	Release March	2015 Budget	Spend	Spend	YTD Budget	YTD Spend	Variance	SL Run Rate	Foley)	PYE	Notes
Growth - EN 8840-C18806	INAT Gas		\$ 500,000	#N/A	\$ 104,368	_	#N/A	#N/A	\$ 2,000,000			Hotes
8840-C18822	NH Gas	3,000,000	\$ 3,000,000	#N/A	\$ -	\$ 250,000	#N/A	#N/A	\$ 3,000,000			
8840-ENI101	Growth New Main	1,050,000	\$ 1,050,000	#N/A	\$ 216,747	\$ 87,500	#N/A	#N/A	#N/A		1,400,000	
8840-ENI1010		-200,000	\$ (200,000)	#N/A	\$ -	\$ (16,667)	#N/A	#N/A	#N/A			
8840-ENI102	New Reinforcement Main for Growth	160,000	\$ 160,000	#N/A	\$ -	\$ 13,333	#N/A	#N/A	#N/A		160,000	
8840-ENI158	Marketing & Sales	150,000	\$ 150,000	#N/A	\$ (478)		#N/A	#N/A	#N/A	7		
8840-ENI161	Growth Fitting	270,000	\$ 270,000	#N/A	\$ 86,207	\$ 22,500	#N/A	#N/A	#N/A	: :	800,000	
		-		#N/A			#N/A					
8840-PCN150	New Service Comm/Industrial	,,	,,			\$ 175,000		#N/A #N/A	,		4,000,000	
8840-PCN152	New Service Comm/Industrial	,		#N/A	, , , , , ,	\$ 66,667	#N/A	#N/A	,		1,300,000	
8840-PCN153	Growth (Scott Owen)	0	\$ 3,500,000	#N/A	\$ -	\$ 291,667	#N/A	#N/A	#N/A 5	, ,		
EN Growth Total	Miss Control to a control EN Facilities	_	\$11,330,000	#N/A	\$866,454		#N/A	#N/A	#N/A	\$350,000	\$12,760,000	
Improvement - EN 8840-C18730	Misc Capital Improvements EN Facilities	0	\$ - \$ -	#N/A	\$ 6,109	\$ -	#N/A	#N/A	\$ 1,500,000		,,	
8840-C18741 8840-C18750	Customer Walkin Centers (Tilton)		7	#N/A	\$ - \$ 9.399	\$ -	#N/A	#N/A	#N/A	: :		
	Install Security Equipment - EN Facilities	35,000 1,400,000	\$ 35,000 \$ 1,400,000	#N/A #N/A	7 -,	\$ 2,917	#N/A #N/A	#N/A #N/A	#N/A : \$ 2.000.000 :			
8840-C18772	Install Training Center	1,400,000	*		1	\$ 116,667		#N/A	, , , , , , , , , , , , , , , , , , , ,	\$ 600,000 \$	2,000,000	
8840-C18780	Upfit Londonderry - EN Allocation	0	\$ -	#N/A	\$ -	۶ - د	#N/A	#N/A #N/A	,	\$ - \$	-	
8840-C18800	Upgrade Hi Line - Concord to Tilton	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	> - >	-	
8840-C18802	Install Main Baboosic Lake Merrimack	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$ c	-	
8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd	0	٠ د	#N/A	> -	۶ - د	#N/A	#N/A #N/A	#N/A :	۶ - ۶ ۶	-	
8840-C18805	GPS DATA CAPTURING - PURCHASE ADDITIONAL GPS UNITS SIX	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-C18808	PURCHASE VEROTRACK LEAK SURVEY APPLICATION AND EQUIPMENT	0	> -	#N/A	\$ -	> -	#N/A	#N/A	#N/A	> - \$	-	
8840-C18811	Northeast Expansion	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-C18812	Repave Parking Lot - Nashua	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-C18813	Repave Parking Lot - Manchester	0	\$ -	#N/A	\$ -	Ş -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-C18814	Repave Parking Lot - Tilton	0	Ş -	#N/A	Ş -	Ş -	#N/A	#N/A	#N/A :	ş - ş	-	
8840-C18815	Construct Warehouse - Manchester	0	\$ -	#N/A	Ş -	\$ -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-C18816	Upfit 13 Buttrick Rd - EN Allocation	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-C18817	Install Solar Panels - EN Buildings	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-C18820	AMI/AMR	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :	\$ - \$		
8840-C18823	Pre-Code Stee Pipe Protection Program		\$ 100,000	#N/A	\$ -	\$ 8,333	#N/A	#N/A	#N/A :	\$ - \$	100,000	
8840-ENI005	Inactive Service Program	160,000	\$ 160,000	#N/A	\$ 35	\$ 13,333	#N/A	#N/A	#N/A :	\$ - \$	160,000	
8840-ENI103	Main Replacement City/State Construction	2,000,000	\$ 2,000,000	#N/A	\$ 278,176	\$ 166,667	#N/A	#N/A	#N/A :	\$ - \$	-,,	
8840-ENI137	Service Replacement City/State Construction	500,000	\$ 500,000	#N/A	\$ 48,529	\$ 41,667	#N/A	#N/A	#N/A	\$ - \$	500,000	
8840-ENI163	Service Replacement Fitting City/State Construction	50,000	\$ 50,000	#N/A	\$ -	\$ 4,167	#N/A	#N/A	#N/A	\$ - \$	50,000	
8840-OTH-113	B Facility Improvements & Additions - Various	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-OTH-115	IT - Software, Equipment & Infrastructure	0	\$ -	#N/A	\$ 234,270	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-PCS150	8840-PCS150 Project	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-REL105	Gas System Planning & Reliability	0	\$ 100,000	#N/A	\$ -	\$ 8,333	#N/A	#N/A	#N/A	\$ - \$	100,000	
8840-REL106	Gas System Control & Regulation	0	\$ -	#N/A	\$ 20,069	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8840-REL108	LNG/LPG Capital Improvements	50,000	\$ 50,000	#N/A	\$ -	\$ 4,167	#N/A	#N/A	#N/A :	\$ - \$	50,000	
8840-812158	Project 8840-812158 for initialization	0		#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
Improvement Total			\$4,395,000	#N/A	\$1,000,478	\$ 366,250	#N/A	#N/A	#N/A	\$694,000	\$7,495,100	
Replenishment - EN 8840-C18801	K Meter Replacement Program	100,000	\$ 980,000	#N/A	\$ 118,845	\$ 81,667	#N/A	#N/A	#N/A :	\$ 98,786 \$	100,000	
8840-C18807	Purchase TD Williamson Tapping Equipment	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :		-	
8840-C18809	Tilton LNG#1 Boiler	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A		-	
8840-C18810	EHSS Vehicle Purchase - Nissan Pathfinder	0	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A	γ ς - ς	-	
8840-C18818	AFV Vehicles	o o	\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :	,	_	
		0	•		- د	\$ 126,000				, - ,		
8840-C18819	Balancing Placeholder (2014-2015 Spillover)	0	, , , , , , , , , , , , , , , , , , , ,	#N/A	\$ - \$ -	\$ 126,000	#N/A	#N/A	#N/A 5	, - ,		
8840-C18824	Aldyl-A Replacement Program		\$ 600,000	#N/A	I	\$ 50,000	#N/A	#N/A	#N/A	: :		
8840-ENH469	Gas Production Propane/LNG		\$ -	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :	\$ - \$		
8840-ENI006	Cathodic Protection Program		\$ 750,000	#N/A	\$ (280,236)		#N/A	#N/A	\$ 750,000		,	
8840-ENI007	Replacement Services Random (Non Leaks)	,	\$ 450,000	#N/A	\$ 1,657	\$ 37,500	#N/A	#N/A	#N/A :	\$ - \$,	
8840-ENI077	Replacement Services Random (Due to Leaks)		\$ 300,000	#N/A	\$ 6,161	\$ 25,000	#N/A	#N/A	,	\$ - \$,	
8840-ENI100	Meter Work Project (Changes)	250,000	\$ 250,000	#N/A	\$ 457	\$ 20,833	#N/A	#N/A	#N/A :	\$ - \$	250,000	
8840-ENI100P	Meter Work Project (Meter Purchases)	1,000,000	\$ 1,221,150	#N/A	\$ -	\$ 101,763	#N/A	#N/A	#N/A	\$ 392,000 \$	1,221,150	
8840-ENI002	Meter Protection Program	0		#N/A	\$ 9,265	\$ -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-ENI106	130 ELM ST, MNC, REG ABANDONME	0		#N/A	\$ -	\$ -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-ENI107	Main Replacement LPP	5,000,000	\$ 8,500,000	#N/A	\$ 943,604	\$ 708,333	#N/A	#N/A	#N/A :	\$ - \$	8,500,000	
8840-ENI008	Relocate Services Cust. Request (Billable)	0		#N/A		\$ -	#N/A	#N/A	#N/A :	\$ - \$	-	
8840-ENI111	Meter Work Project (Replacements)	150,000	\$ 150,000	#N/A	\$ -	\$ 12,500	#N/A	#N/A	#N/A	, , ,	150,000	
8840-ENI117	Service Replacement LPP	-	\$ 1,500,000	#N/A	\$ 213,212		#N/A	#N/A	#N/A	: :		
8840-ENI127	Leaks Customer Piping	0	- 2,500,000	#N/A	\$ 1,776		#N/A	#N/A	#N/A	: :		
8840-ENI129	Leak Repairs	0		#N/A		\$ -	#N/A	#N/A		, - , \$ - \$	-	00004
	•	0	ė			•						00024
8840-ENI160	Corrosion & Miscellaneous Fitting	Ü	\$ -	#N/A	\$ 4,352	> -	#N/A	#N/A	#N/A :	\$ - \$	5 150,000 Ft	unding from ENI111 - Meter Work Project (Repla

												Docket No. DE 16-383
8840-ENI162	Main Replacement Fitting LPP	100,000	\$ 170,000	#N/A	\$ 59,339	\$ 14,167	#N/A	#N/A	#N/A	\$ - \$	170,000	
8840-ENI164	Main Replacement Reactive	0	\$ -	#N/A	\$ 94,911	\$ -	#N/A	#N/A	#N/A	\$ - \$	100,000	Testimony of Jay Dudley
8840-ENI323	Gas Field Operations C&M	0		#N/A	\$ 5 9	\$ -	#N/A	#N/A		\$ 108,000 \$		Attachment JED 2-7b
8840-OTH-111	Dispatch and Control Center	0	\$ -	#N/A	\$ - 9		#N/A	#N/A		\$ - \$	-	Page 7 of 45
8840-OTH-112	Purchase Misc Capital Equipment & Tools	0	, \$ -	#N/A	\$ - 5	, \$ -	#N/A	#N/A	#N/A	\$ - \$	500	Ç
8840-OTH-114	Transportation Fleet and Equipment Purchases	_	\$ -	#N/A	\$ - 5	-	#N/A	#N/A	#N/A	\$ - \$	76,000	
8840-REL107	Heater Program		\$ -	#N/A	\$ - 5	· _	#N/A	#N/A	#N/A	¢ _ ¢	-	
8840-REL109	SCADA Capital Improvements	_	\$ -	#N/A	\$ - 5	· -	#N/A	#N/A	#N/A	\$ - \$	_	
8840-REL110	Valve Installation/Replacement		\$ 150,000	#N/A	\$ - 9		#N/A	#N/A #N/A	#N/A	, - , c c	150,000	
	• •		\$ 130,000					•	•	\$ - \$		672K hdoor from 2014
8840-REL-111 8840-IRE387	Ferry St Regulator Station Replacement I&R	0	> -	#N/A #N/A	\$ 121 \$		#N/A #N/A	#N/A #N/A	,	\$ - \$ \$ - \$	600	\$72K budget from 2014
EN Replenishment Total	IAN	U	Ć1C F22 1F0				· · · · · · · · · · · · · · · · · · ·	· .	· ·		16 522 150	
EN Grand Total			\$16,533,150	#N/A	\$1,173,469		#N/A	#N/A		7, 7		
EN Grand Total	Work Plan		\$32,258,150	#N/A	\$3,040,401	\$ 2,688,179	#N/A	#N/A	#N/A	\$1,642,786	\$36,788,250	
Colombia Burlant II			2045 Budest 1		February	VTD Davidson	VITTO Consort		C. D D	6	DVE.	No.
Category Project #	Project Description Complete %		2015 Budget J		Spend	YTD Budget	YTD Spend		SL Run Rate	Committed	PYE	Notes
Growth - GSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG		\$ -	#N/A	\$ - 5		#N/A	#N/A	•	\$ - \$	-	
8830-CD0291	Sky View URD - Salem, NH		\$ -	#N/A	\$ 8,064		#N/A	#N/A	#N/A	\$ - \$	-	
8830-CD0525	Hypertherm		\$ -	#N/A	\$ - \$		#N/A	#N/A	#N/A	\$ - \$	-	
8830-CD0785	Whelen Engineering Charlestown, NH		\$ -	#N/A	\$ 14,830	ş -	#N/A	#N/A	#N/A	\$ - \$	-	
8830-CNN010	GSE-Dist-New Bus-Resid Blanket	-,	\$ 775,000	#N/A	\$ 288,094	\$ 64,583	#N/A	#N/A	#N/A	\$ - \$,,	
8830-CNN011	GSE-Dist-New Bus-Comm Blanket	575,000	\$ 575,000	#N/A	\$ 215,837	\$ 47,917	#N/A	#N/A	#N/A	\$ 23,486 \$	1,500,000	
_	01 Reserve for New Business Residential	0	\$ -	#N/A	\$ - 5		#N/A	#N/A	#N/A	\$ - \$	-	
_	01 Reserve for New Business Commercial Unident specific & SC		\$ -	#N/A	\$ - 5	\$ -	#N/A	#N/A	,	\$ - \$	-	
8830-GSE1854	Install Service to Wheelan Engineering	0	\$ -	#N/A	\$ - 5	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
GSE Growth Total			\$ 1,350,000	#N/A	\$ 526,825	\$ 112,500	#N/A	#N/A	#N/A	\$ 23,486 \$	3,300,000	
Improvement - GSE 8830-12886	Spicket River Feeder Reclosers	0	\$ -	#N/A	\$ 513 5	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8830-C18603	Bare Conductor Replacement Program	1,200,000	\$ 1,200,000	#N/A	\$ 232,115	\$ 100,000	#N/A	#N/A	#N/A	\$ - \$	1,400,000	
8830-C18610	Install 23kV Supply Capacitors - Salem	0	\$ -	#N/A	\$ 19,229	\$ -	#N/A	#N/A	#N/A	\$ - \$	20,000	
8830-C18650	Salem area Study	0	\$ -	#N/A	\$ - 5	\$ -	#N/A	#N/A	#N/A	\$ 110,000 \$	-	
8830-C18710	RTU Installations - LU/NG Substations	0	\$ -	#N/A	\$ 4,325	\$ -	#N/A	#N/A	#N/A	\$ - \$	8,000	
8830-C18720	Refreshing Existing Buildings GSE(Capital	0	\$ -	#N/A	\$ 150,391	\$ -	#N/A	#N/A	#N/A	\$ - \$	160,000	
8830-C18730	Misc Capital Improvements GSE Facilities	0	\$ -	#N/A	\$ 270,743		#N/A	#N/A	#N/A	\$ - \$		
8830-C18740	Customer Walk In Centers (Salem & Lebanon)	0	, \$ -	#N/A	\$ 24,063		#N/A	#N/A	#N/A	\$ - \$		
8830-C18750	Security Conversion GSE	25,000	\$ 25,000	#N/A	\$ 39,980		#N/A	#N/A	#N/A	š - Š	44,000	
8830-C18760	9 Lowell Rd. Salem Build Out	0	\$ -	#N/A	\$ 10,492		#N/A	#N/A	#N/A	· . ·		
8840-C18808	VeroTrack Leak Survey Equipment		\$ -	#N/A	\$ - 5		#N/A	#N/A	#N/A	٠ • - •	_	
8830-C18820	Purchase IT Systems and Equipment		\$ -	#N/A	\$ - 5	\$ -	#N/A	#N/A	#N/A	ė ė		
8830-C20473	IE - NN Recloser Installations		\$ 200,000	#N/A	\$ 33,981		#N/A	#N/A #N/A	#N/A	\$ - \$	200,000	
8830-C22214	NN ERR/Pockets of Poor Perf		\$ 50,000	#N/A	\$ 39,419		#N/A	#N/A #N/A	#N/A		50,000	
			\$ 50,000					•		-	30,000	
8830-C24023	01640 2352 Line Reconductoring-Salem, N.H	_	•	#N/A			#N/A	#N/A	#N/A	\$ - \$	-	
8830-C33766	NEN-NH Electric Fence FY10	_	\$ -	#N/A	\$ - 5		#N/A	#N/A	#N/A	\$ - \$	-	
8830-C36324	MICHEAL AVE SUBSTATION	_	\$ -	#N/A	\$ 23,025		#N/A	#N/A	#N/A	\$ - \$,	
8830-C36411	Install 11L1 Regulators Craft Hill Sub		\$ -	#N/A	\$ - :		#N/A	#N/A	#N/A	\$ - \$		
8830-C36413	Install Regulators 6L2 Hanover		\$ -	#N/A	\$ 513 \$		#N/A	#N/A	#N/A	\$ - \$	500	
8830-C36423	Mt Support Sub- New LP Fdr Pos		\$ 1,200,000	#N/A	\$ - \$		#N/A	#N/A	#N/A	\$ - \$	1,200,000	
8830-C36424	Mt Support-New 16L3 Feeder		\$ 1,050,000	#N/A	\$ 2,740 \$		#N/A	#N/A	#N/A	\$ - \$	1,050,000	
8830-C36425	Mt Support-New 16L5 Feeder		\$ 200,000	#N/A	\$ - 5	,	#N/A	#N/A	#N/A	\$ - \$	200,000	
8830-C36426	SCADA and Distribution Automation		\$ -	#N/A	\$ 905	•	#N/A	#N/A	#N/A	\$ - \$		
8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	-	\$ 1,800,000	#N/A	\$ 11,581		#N/A	#N/A	#N/A	\$ - \$	1,800,000	
8830-C36431	Pelham-New 14L4 Fdr	200,000	\$ 200,000	#N/A	\$ 3,236	\$ 16,667	#N/A	#N/A	#N/A	\$ - \$	200,000	
8830-C36432	Feeder Demarcation Point Switching Locations with NG	0	\$ -	#N/A	\$ - 5	•	#N/A	#N/A	#N/A	\$ - \$	-	
8830-C36433	Distribution Feeder Power Factor Correction	25,000	\$ 25,000	#N/A	\$ 5,855	\$ 2,083	#N/A	#N/A	#N/A	\$ - \$	25,000	
8830-C36435	Lebanon Area Low Voltage Mitigation	50,000	\$ 50,000	#N/A	\$ 147,519	\$ 4,167	#N/A	#N/A	#N/A	\$ - \$	410,000	
8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Support	0	\$ -	#N/A	\$ - 5	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8830-C36437	Old Bridge North St Pelham - Reliability Improvement	0	\$ -	#N/A	\$ - 5	\$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8830-C42829	IN 3295D Intrusion Detection Sys	0	\$ -	#N/A	\$ - :	, \$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8830-C42847	INVP 32020 - NH Elect Phys Securit		\$ -	#N/A	\$ - 9	, \$ -	#N/A	#N/A	#N/A	\$ - \$	-	
8830-C42851	Enhanced Bare Conductor Replacement		\$ 500,000	#N/A	\$ 30,232	•	#N/A	#N/A	#N/A	š - Š		
8830-C42852	Pelham-New 14L5 Fdr	50,000	\$ 50,000	#N/A	\$ - !		#N/A	#N/A	#N/A	\$ - \$		
8830-C42853	Purchase and Renovate New Building - Walpole		\$ 50,000	#N/A	\$ - 5		#N/A	#N/A	#N/A	\$ - \$		
8830-C42854	Repave Parking Lot - 9 Lowell Rd Salem		\$ -	#N/A	\$ - !		#N/A	#N/A	#N/A	· ·	-	
8830-C42855	Upfit 13 Buttrick Rd - GSE Allocation	0	\$ -	#N/A	\$ - 9	•	#N/A	#N/A #N/A	#N/A	φ <u> </u>		
8830-C42856	Install Solar Panels - GSE Buildings	0	\$ - \$ -	#N/A #N/A	\$ - 5		#N/A #N/A	#N/A #N/A	#N/A #N/A	·	· -	
8830-GSEXO400	Distribution Outdoor Lighting Operations	0	\$ - 9		\$ 436				#N/A 2,618	·	· -	
8830-GSEV-GSE	Spot Tree Trimming - Unplanned - GSE	0	\$ - 5		\$ 26				158		· -	
	Darthmouth College: Hanover, MA	_	\$ - 5								-	
8830-CD0701	- · · · · · · · · · · · · · · · · · · ·		·		,-				35,525			
8830-E10972 8830-CD0873	Capacitor Insp Program FY12 - NH	0	\$ - \$ \$ - \$		\$ 291 \$ \$ 2,344 \$		•		1,744			000245
8830-CD08/3	Spicket River Feeder Reclosers	- 'U	٠ ;	-	, 2,344	- :	2,344 پ	\$ 2,344 \$	14,062	φ - \$	-	

GSE Improvement Tota	8830-CRSRVLRS_01 8830-CRSRVRL_015 8830-GSE1834 8830-GSE18601 8830-MISC EQUIPN 8830-IT	GSE - Dist - Corr Maint 10869 NH Third Party - Large Projects 11255 Michael Ave Getaway Sherburne RD,Pelham 3 phase extension ENFIELD SUPPLY GSE-Dist-Reliability Blanket GSE-Dist-Load Relief Blanket GSE Distributed Generation Blanket IT Systems & Equipment Blanket Misc Capital Imprymnts GSE Facilities Blanket Transportation Fleet & Equip. Blanket (Reserve for Load Relief Unidentified Specifics (Reserve for Substation Load Relief Specifics Reserve for Reliability Unidentified Specifics 7L1 Line Regulator Upgrade - Canaan Install 23kV Supply Capacitors - Salem Misc Discretionary Purch Equipment IT	0 0 0 0 100,000 50,000 50,000 25,000 0 0 0 100,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	\$ 677 \$ 2,475 \$ 28,674 \$ 34,702 \$ 30,039 \$ 74,787 \$ 13,987 \$ 6,441 \$ - \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 454 \$ 124,338 \$ 1,376,965	\$ - ! !		\$ 2,475 \$ #N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	4,062 \$ 14,849 \$ #N/A \$		****	29,000 29,000 48,000 48,000 200,000 50,000 25,000 - - - - - - - - - - - - - - - - - -	Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-7b Page 8 of 45
Category	Project #	Work Plan Project Description Complete %		2	015 Rudget	January Spend	February Spend	YTD Budget	YTD Spend	Variance				PYE	Notes
Replenishment - GSE		Pelham Double Rotary NH DOT	0	\$	- and and an in		\$ 85,688		#N/A	#N/A	#N/A \$	\$ -	\$	86,000	110100
nepienisiinent Co.	8830-C05456	01653 FH - NN Feeder Hardening	0	\$	-		\$ 2,569		#N/A	#N/A	#N/A \$		\$	2,600	
	8830-C06318	Co 41 Acctg Entries, Accruals, etc	0	\$	-		\$ -	\$ -	#N/A	#N/A	#N/A \$	· \$ -	\$	-	
	8830-C10285	IE - NN Cutout Replacements	0	\$	-	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-C13968	PS&I Activity - New Hampshire	15,000	\$	15,000	#N/A	\$ -	\$ 1,250	#N/A	#N/A	#N/A \$	\$ -	\$	15,000	
	8830-C14646	IE-NN UG Structures and Equipment	5,000	\$	5,000	#N/A	\$ -	\$ 417	#N/A	#N/A	#N/A \$	\$ -	\$	5,000	
	8830-C18620	Charlestown 32 Dline	5,000	\$	5,000	,	\$ -	\$ 417	#N/A	#N/A	#N/A \$	\$ -	\$	5,000	
	8830-C18630	Charlestown DSub	0	\$	-		\$ -		#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-C18810	Vehicle Purchases	0	\$	-	,	\$ 61,677		#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-C18819	Balancing Placeholder	0	\$	-	•	\$ -	•	#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	0	\$	-		\$ 3,725		#N/A	#N/A	#N/A \$	-	\$	-	
	8830-C21051	01687 IE - NN Targeted Pole Replace	0	\$ \$	-	,	\$ - :	•	#N/A	#N/A	#N/A \$	-	\$	-	
	8830-C21093	IE-NN Dist Transformer upgrades	0	\$	50,000		\$ 1,585 \$ 40,594		#N/A #N/A	#N/A #N/A	#N/A \$	> - \$ -	\$	100,000	
	8830-C21595 8830-C26047	01663 GS Storm Program Proj NH ARP Batts/Chargers Repl Prog	50,000 0	\$ \$	30,000	,	\$ 40,394	, , -	#N/A #N/A	#N/A #N/A	#N/A \$	- :	ç ċ	100,000	
	8830-C26061	NH ARP Relay & related	0	ب د	-		\$ -	•	#N/A	#N/A #N/A	#N/A \$, - \$ -	ب خ	-	
	8830-C26263	NN D-Line Work Found by Insp.	50,000	\$ \$	100,000		\$ 2,425		#N/A	#N/A	#N/A \$, - : -	ç	100,000	
	8830-C26663	Verizon GS Billing GIS Survey	0	Ś	-	,	\$ -		#N/A	#N/A	#N/A \$, 5 -	Ś	-	
	8830-C26838	01695 Mercury Vapor Replacement	0	Ś	_		\$ -	, \$ -	#N/A	#N/A	#N/A \$, \$ -	Ś	-	
	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	0	\$	-	,	\$ -	, \$ -	#N/A	#N/A	#N/A \$	- 5 -	\$	=	
	8830-C31402	IE-NN URD Cable Replacement	0	\$	-		\$ 108,350	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	123,000	
	8830-C32029	01760 Regulator Repl- NE North NH	0	\$	-	#N/A	\$ 20,092	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	21,000	
	8830-C32279	01757 NN ARP Breakers & Reclosers	0	\$	-	#N/A	\$ 135,229	\$ -	#N/A	#N/A	#N/A \$	\$ 197,0	00 \$	165,000	
	8830-C36092	Salem Depot#9 Repl 23/13kV Trans	0	\$	-	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-C36427	Feeder Getaway Cable Replacement	0	\$	-	#N/A	\$ 122,318	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	127,000	
	8830-C36428	Amerductor replacement program	0	\$	-		\$ 17,676		#N/A	#N/A	#N/A \$	\$ -	Ψ.	18,000	
	8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)	0	\$	-	,	\$ 15,477		#N/A	#N/A	#N/A \$	5 -	\$	17,000	
	8830-C36434	23kV Cable Inspection and Replacement Program	0	\$	-		\$ - :	•	#N/A	#N/A	#N/A \$	-		-	
	8830-C36480 8830-C42850	Barron Ave- Upgrade 10L4 Tran & Reg Relocate Distribution Dulak St Lebanon	250,000	\$ \$	250,000	,	\$ - \$ 517		#N/A #N/A	#N/A #N/A	#N/A \$ #N/A \$	\$ - \$ -	- 1	250,000	
	8830-C42860	2014 NHE Route 99 Off Cycle AMR	230,000	¢	230,000	,	\$ 5,158		#N/A #N/A	#N/A #N/A	#N/A \$, - ; -	- :	,	Budget from 2014
	8830-C42800 8830-CAP041	Capital Overheads	0	\$	-		\$ -		#N/A	#N/A	#N/A \$,	-	budget Holli 2014
	8830-CD0001	US Rt 4A DOT Project	0	\$	-		\$ -		#N/A	#N/A	#N/A \$		\$	=	
	8830-CD0030	09282 Hayes Hill URD	0	\$	-		\$ 31,205	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	32,000	
	8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road	0	\$	-	#N/A	\$ -	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	0	\$	-	#N/A	\$ 13,298	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	14,000	
	8830-CD0164	11306 NH DOT Project, Route 123, Alstead	0	\$	-		\$ -		#N/A	#N/A	#N/A \$	\$ -	\$	-	
	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	0	\$	-		\$ 249	\$ -	#N/A	#N/A	#N/A \$	\$ -	\$	1,000	
	8830-CD0347	NHOS Broadband Fiber Project	0	\$	-	•	\$ - :		#N/A	#N/A	#N/A \$	5 -	Τ.	-	
	8830-CD0955	Lebanon Battery and Charger Replacement	0	\$	-		\$ - :		#N/A	#N/A	#N/A \$	\$ -		-	
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	0	\$	-		\$ 6,574		#N/A	#N/A	#N/A \$		T.	6,600	
	8830-CN4104	01659 Granite St. Transformer Purchases	100,000	\$	180,000		\$ 1,770		#N/A #N/A	#N/A #N/A	#N/A \$		- 7	180,000	
	8830-CN4120 8830-CNN002	01660 Granite St Transformer Purchases 01737 GSE-Dist-Subs Blanket	250,000	\$ \$	350,000 12,000		\$ - \$ 103		#N/A #N/A	#N/A #N/A	, .		00 \$ \$	350,000 12,000	
	8830-CNN004	GSE-Dist-Meter Blanket	12,000 10,000	\$	10,000		\$ 103 : \$ -		#N/A #N/A	#N/A #N/A	#N/A \$ #N/A \$		- :	12,000 10,000	
	8830-CNN004	GSE-Dist-Weter Blanket GSE-Dist-Genl Equip Blanket	0	\$	-		\$ 2,317		#N/A	#N/A	#N/A \$	'		10,000	222242
	8830-CNN007	GSE-Dist-Water Heater Blanket	50,000	\$	50,000		\$ 7,608		#N/A	#N/A	#N/A \$		\$	100,000	000246

	8830-CNN009	GSE-Dist-Land/Land Rights Blanket		5,000	\$ 5,000	#N/A	\$ - \$	417	#N/A	#N/A	#N/A \$	- \$	5,000	Docket No. DE 16-383
	8830-CNN012	GSE-Dist-St Light Blanket			\$ 60,000	#N/A	\$ 83,871 \$	5,000	#N/A	#N/A	#N/A \$	- \$	700,000	Testimony of Jay Dudley
	8830-CNN013	GSE-Dist-Public Require Blanket			\$ 150,000	#N/A	\$ 68,686 \$	12,500	#N/A	#N/A	#N/A \$	- \$	750,000	Attachment JED 2-7b
	8830-CNN014	Dist-Damage&Failure Blanket			\$ 400,000	#N/A	\$ 194,285 \$	33,333	#N/A	#N/A	#N/A \$	- \$	1,500,000	Page 9 of 45
	8830-CNN017	GSE-Dist-Asset Replace Blanket		50.000	\$ 50,000	#N/A	\$ 164,257 \$	4,167	#N/A	#N/A	#N/A \$	- \$	1,200,000	· ·
	8830-CNN020	Dist-Transf/Capac Install Blanket		5,000	\$ 5,000	#N/A	\$ - \$	417	#N/A	#N/A	#N/A \$	- \$	5,000	
	8830-CNN021	GSE-Dist-Telecomm Blanket		5.000	\$ 5,000	#N/A	\$ - \$	417	, #N/A	#N/A	#N/A \$	- Ś	5.000	
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket		100,000	\$ 100,000	#N/A	\$ 54.793 \$	8,333	#N/A	#N/A	#N/A \$	- Ś	400,000	
		21 Reserve for Sub Asset Repl Specifics		0	\$ -	#N/A	\$ - \$	-	#N/A	#N/A	#N/A \$	- \$	-	
	_	14 Reserve for Damage/Failure Unidentified Specifics &		0	\$ -	#N/A	\$ - \$	-	, #N/A	#N/A	#N/A \$	- \$	_	
	_	13 Reserve for Public Requirements Unidentified Specifics		0	\$ -	#N/A	\$ - \$	-	#N/A	#N/A	#N/A \$	- \$	_	
	8830-FINANCE	Finance Accrual		0	\$ -	#N/A	\$ (2,461,156) \$	-	, #N/A	#N/A	#N/A \$	- \$	_	
	8830-GSEXM100	Distribution OH Maintenance		0	, \$ -	#N/A	\$ 151,820 \$	-	#N/A	#N/A	#N/A \$	- \$	_	
	8830-GSEXO100	Distribution OH Operations		0	, \$ -	#N/A	\$ 89,760 \$	-	#N/A	#N/A	#N/A \$	- \$	_	
	8830-E06013	Storm Expense Project		0	\$ -	#N/A	\$ 4,475 \$	_	#N/A	#N/A	#N/A \$	- Ś	_	
	8830-GSEVSR00	GSE Vegetation Management Storm Response		0	\$ -	#N/A	\$ 116 \$	_	#N/A	#N/A	#N/A \$	- Ś	_	
Replenishment Tot					\$1,802,000	#N/A		150,167	#N/A	#N/A	#N/A \$	265,000 \$	6,323,200	
GSE Grand Tot					\$10,027,000	#N/A	\$940,901 \$	835,583	#N/A	#N/A	#N/A	\$398,486	\$17,769,700	
			Work Plan		, ,,, ,,,,	•	February	,	·	•			. , ,	
Category	Project #	Project Description	Complete %		2015 Budget J	lanuary Spend	•	YTD Budget	YTD Spend	Variance			PYE	Notes
Serv Co - 88	10	, ,	•		•	, .	\$ -	Ū	•	\$	-			
	8810-C00011	Install Roof Top Solar System - 15 Buttrick Road		0	\$ -	#N/A	\$ 2,389 \$	-	#N/A	#N/A	#N/A \$	- \$	380,000	Nets to zero; the credit is under "TEMP PROJECT"
Improvement	8830-C18780	Upfit Londonderry - GSE Allocation		0	\$ -	#N/A	\$ 98,781 \$	-	#N/A	#N/A	#N/A \$	- \$	105,000	
·	8840-BEN9903	8840-BEN9903 Project		0	\$ -	#N/A	\$ - \$	-	#N/A	#N/A	#N/A \$	- \$	(180,000)	
	8830-E11771	FAC Lebanon NH 407 Miracle Mile		0	\$ -	#N/A	\$ (40,030) \$	-	#N/A	#N/A	#N/A \$	- \$	(37,000)	
	8840-C18720	Refreshing Existing Buildings - Energy North (Capital)		0	, \$ -	#N/A	\$ - \$	-	#N/A	#N/A	#N/A \$	- \$	100	
	8810-FINANCE	Finance Accrual		0	\$ - 9		\$ 439 \$	- \$	439 \$	439 \$	2,634 \$	- Ś	450	
Serv Co Grand Tot					Ś -			·					200 550	
					3 -	#N/A	\$ 61.140 \$	-	#N/A	#N/A	#N/A Ś	- 5	268.550	
			Work Plan		÷ -	#N/A	\$ 61,140 \$ February	-	#N/A	#N/A	#N/A \$	- \$	268,550	
Category	Project #	Project Description	Work Plan Complete %		2015 Budget J	,	February	- YTD Budget	#N/A YTD Spend	#N/A Variance	#N/A \$	- \$	268,550 PYE	Notes
Category Keene - 88	43	·			2015 Budget J	lanuary Spend	February Spend	- YTD Budget	YTD Spend	Variance \$		- \$	PYE	
	43 8843-OTH-115	IT- Software, Equipment & Infrastructure		0	2015 Budget J	anuary Spend	February	- \$	YTD Spend 9,100 \$	Variance \$ 9,100 \$		- \$	PYE 9,100 N	Notes Nets to zero; the credit is under "TEMP PROJECT"
Keene - 884 Improvement Replenishment	8843-OTH-115 8843-ENI107	IT- Software, Equipment & Infrastructure Main Replacement LPP		0 213,400	2015 Budget J \$ - \$ \$ 213,400 \$	anuary Spend	February Spend	- \$ 35,567 \$	9,100 \$ - \$	Variance \$ 9,100 \$ (35,567) \$	- 54,600 \$ - \$	- \$ - \$ - \$	9,100 N 214,000	
Keene - 884 Improvement Replenishment Replenishment	8843-OTH-115 8843-ENI107 8843-ENI117	IT- Software, Equipment & Infrastructure		0 213,400 28,600	2015 Budget J \$ - 5 \$ 213,400 5 \$ 28,600 5	S -	February Spend \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$	9,100 \$ - \$ - \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$	54,600 \$ - \$ - \$	- \$ - \$ - \$	9,100 N 214,000 29,000	
Keene - 884 Improvement Replenishment Replenishment Keene Grand Tot	8843-OTH-115 8843-ENI107 8843-ENI117	IT- Software, Equipment & Infrastructure Main Replacement LPP		0 213,400 28,600	2015 Budget J \$ - \$ \$ 213,400 \$	S -	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$	- \$ 35,567 \$	9,100 \$ - \$	Variance \$ 9,100 \$ (35,567) \$	- 54,600 \$ - \$	- \$ - \$ - \$ - \$	9,100 N 214,000	
Keene - 884 Improvement Replenishment Replenishment	8843-OTH-115 8843-ENI107 8843-ENI117 tal	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP	Complete %	0 213,400 28,600	2015 Budget J \$ - 5 \$ 213,400 5 \$ 28,600 5	S - S - S - S - S -	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,400 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$	9,100 \$ - \$ - \$ 9,100 \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$	54,600 \$ - \$ - \$ 54,600 \$	- \$	9,100 N 214,000 29,000 252,100	
Keene - 884 Improvement Replenishment Replenishment Keene Grand Tot	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - 5 \$ 213,400 5 \$ 28,600 5	S	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$	54,600 \$ - \$ - \$ 54,600 \$	- \$	9,100 N 214,000 29,000 252,100 35,000	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge	8843-OTH-115 8843-ENI107 8843-ENI117 tal	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$		February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000	9,100 \$ - \$ - \$ 9,100 \$ 4N/A \$ #N/A \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$	- \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - 5 \$ 213,400 5 \$ 28,600 5	S	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ 5 -	- \$ 35,567 \$ 4,767 \$ 40,334 \$	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$	54,600 \$ - \$ - \$ 54,600 \$	- \$	9,100 N 214,000 29,000 252,100 35,000	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tol Emerge Emergent Totals Uncategorized	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$	#N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,400 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A	- \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tol Emerge	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$	#N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A	- \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000)	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tol Emerge	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain	Complete % 0%	0 213,400 28,600 0 0	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$ \$ - \$ \$ - \$ \$ 0	#N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ 5 \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tol Emerge Emergent Totals Uncategorized	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations	Complete % 0%	0 213,400 28,600 0 0	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$ \$ - \$ \$ - \$ \$ 0	#N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$ \$0 #N/A #N/A 18,940 \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A #N/A \$ #13,641 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tol Emerge Emergent Totals Uncategorized	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual	Complete % 0%	0 213,400 28,600 0 0	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$ \$ - \$ \$ - \$ \$ 0	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ 5 - \$ 18,940 \$ \$ 33,736 \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ 1,00	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #13,641 \$ #N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723)	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tol Emerge Emergent Totals Uncategorized	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation	Complete % 0%	0 213,400 28,600 0 0 0 0	2015 Budget J \$ - 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	#N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,400 \$ \$ - \$ 9,400 \$ \$ - \$ 9,400 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A 18,940 \$ #N/A #N/A	Variance 9,100 \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$ \$0 #N/A #N/A 18,940 \$ #N/A #N/A	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88-	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank)	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank)	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - 9 \$ 213,400 9 \$ 28,600 9 \$ 242,000 9 \$ - 9 \$ 0	#N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	Variance 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ 113,641 \$ #N/A \$ #N/A \$ #N/A \$ (366,000) \$	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000)	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88-	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank) 40 8840-FINANCE	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual	Complete % 0%	0 213,400 28,600 0 0 0 0	2015 Budget J \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$ \$ \$ \$ \$ \$	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A 18,940 \$ #N/A (61,000) \$ (2,669,631) \$	Variance \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	#N/A \$ #N	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600)	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88-	8843-OTH-115 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank) 40 8840-FINANCE	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank)	Complete % 0%	0 213,400 28,600	2015 Budget J \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	Variance 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ 113,641 \$ #N/A \$ #N/A \$ #N/A \$ (366,000) \$	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000)	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88-	8843-OTH-115 8843-ENI107 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank) 40 8840-FINANCE 30 8830-METER SHO	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$ \$ - \$ \$ 5 - \$ \$ 9	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$ \$ \$ \$ \$ \$	9,100 \$ - \$ - \$ 9,100 \$ 1,100	Variance 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ 113,641 \$ #N/A \$ #N/A \$ (366,000) \$ - \$ 1 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- 88-	### 8843-OTH-115 ### 8843-ENI107 ### 8843-ENI117 ### 8840-C18830 ### 8840-C18800 ### 40 ### 8840-C18800 ### 40 ########	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	2015 Budget J \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A #N/A #N/A (61,000) \$ (2,669,631) \$ 1,544 \$	Variance 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ #113,641 \$ #N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- Uncategorized Tot Emergent Tot	### 8843-OTH-115 ### 8843-ENI107 ### 8843-ENI117 ### 8840-C18830 ### 8840-C18800 ### 40 ### 40 ### 40 ### 8840-C18800 ### 40 ###	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	2015 Budget J \$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$ \$ - \$ \$ 5 - \$ \$ 9	#N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ 9,100 \$ \$ - \$ - \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ 18,940 \$ \$ 33,736 \$ \$ - \$ 5 \$ (61,000) \$ \$ (2,669,631) \$ \$ 1,544 \$ \$ (8,324) \$ \$ 50	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000	9,100 \$ - \$ - \$ 9,100 \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A 18,940 \$ #N/A (61,000) \$ (2,669,631) \$ 1,544 \$	Variance 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$ - \$ - \$ 54,600 \$ #N/A \$ #N/A \$ #N/A \$ #N/A \$ 113,641 \$ #N/A \$ #N/A \$ (366,000) \$ - \$ 1 \$ \$ #N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500 (4,655,023) \$235,000	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- Uncategorized Tot Emergent Tot Serv Co Tot	### 8843-OTH-115 8843-ENI107 8843-ENI117 ### 8840-C18830 8840-C18800	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	\$ - ! ! \$ 213,400 ! \$ 28,600 ! \$ 242,000 ! \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 \$ - \$ - \$ 9,100 \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A #N/A #N/A (61,000) \$ (2,669,631) \$ 1,544 \$ #N/A #N/A	Variance 9,100 \$ 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	#N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500 (4,655,023) \$235,000 \$268,550	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- Uncategorized Tot Emergent Totals Serv Co Tot Keene Tot	### 8843-OTH-115 ### 8843-ENI107 ### 8843-ENI117 ### 8840-C18830 ### 8840-C18830 ### 8840-C18800 ### 40 ### 8840-TEMP Procurement Operations Finance FACILITIES (blank) ### 4840-FINANCE 30 ### 8840-FINANCE 31 ### 8840-FINANCE 32 ### 8840-FINANCE 33 ### 8840-FINANCE 34 ### 8840-FINANCE 35 ### 8840-FINANCE 36 ### 8840-FINANCE 37 ### 8840-FINANCE 38 ### 8840-FINANCE 38 ### 8843-OTH-115 40 ### 8840-FINANCE 50 ### 8840-FINANCE 51 ### 8840-FINANCE 52 ### 8840-FINANCE 53 ### 8840-FINANCE 54 ### 8840-FINANCE 55 ### 8840-FINANCE 56 ### 8840-FINANCE 57 ### 8840-FINANCE 58 ### 8840	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	\$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	- \$ 35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 \$ - \$ - \$ 9,100 \$ 1,540 \$ #N/A \$	Variance 9,100 \$ 9,107 \$ (35,567) \$ (4,767) \$ (31,234) \$	#N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500 (4,655,023) \$235,000 \$268,550 252,100	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- 88- Uncategorized Tot Emergent Totals Serv Co Tot Keene Tot	8843-OTH-115 8843-ENI107 8843-ENI107 8843-ENI117 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank) 40 8840-FINANCE 30 8830-METER SHO tal tal tal tal	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	\$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$. \$. \$ \$. \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$	9,100 \$ - \$ - \$ 9,100 \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A	Variance 9,100 \$ 9,107 \$ (35,567) \$ (4,767) \$ (31,234) \$	#N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500 (4,655,023) \$235,000 \$268,550 252,100 \$36,788,250	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- 88- Uncategorized Tot Emergent Tot Serv Co Tot Keene Tot GSE Tot	8843-OTH-115 8843-ENI107 8843-ENI107 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank) 40 8840-FINANCE 30 8830-METER SHO tal (Less Company Catal tal tal tal tal	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	\$ 2015 Budget J \$ 213,400 \$ \$ 28,600 \$ \$ 242,000 \$ \$ - \$ 5 \$ \$ 90 \$ 5 \$ 242,000 \$ \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ - 5 235,000 40,334 \$ \$2,688,179 \$835,583	9,100 \$ - \$ - \$ 9,100 \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A 18,940 \$ #N/A (61,000) \$ (2,669,631) \$ 1,544 \$ #N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/	Variance 9,100 \$ (35,567) \$ (4,767) \$ (31,234) \$	54,600 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) 1,500 (4,655,023) \$235,000 \$268,550 252,100 \$36,788,250 \$17,769,700	
Keene - 88- Improvement Replenishment Replenishment Keene Grand Tot Emerge Emergent Totals Uncategorized 88- 88- Uncategorized Tot Emergent Totals Every Co Tot Keene Tot EN Tot	8843-OTH-115 8843-ENI107 8843-ENI107 tal ent 8840-C18830 8840-C18800 40 8840-TEMP Procurement Operations Finance FACILITIES (blank) 40 8840-FINANCE 30 8830-METER SHO tal (Less Company Catal tal tal tal tal	IT- Software, Equipment & Infrastructure Main Replacement LPP Service Replacement LPP Cogsdale Modification Gas Bill Template UPGRADE HI LINE - CONCORD TO TILTON - PRELIMINAR TEMPORARY JOB Procurement/Supply Chain Operations Finance Accrual Facility Equipment & Renovation (blank) Finance Accrual P Meter Shop & Meter Test Board Lowll Rd Sal	Complete % 0%	0 213,400 28,600	\$ - \$ \$ 213,400 \$ \$ 28,600 \$ \$. \$. \$ \$. \$	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A	February Spend \$	35,567 \$ 4,767 \$ 40,334 \$ 35,000 200,000 \$235,000 \$	9,100 \$ - \$ - \$ 9,100 \$ - \$ 9,100 \$ #N/A \$ #N/A \$ #N/A	Variance 9,100 \$ 9,107 \$ (35,567) \$ (4,767) \$ (31,234) \$	#N/A \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	9,100 N 214,000 29,000 252,100 35,000 200,000 \$235,000 (1,500,000) 700 162,000 (591,723) 3,100 (61,000) (2,669,600) 1,500 (4,655,023) \$235,000 \$268,550 252,100 \$36,788,250	

EN

				,							Burden % on	Attachment JED 2-7b
							C	Committed (R			Direct Charges	Page 10 of 45
tegory Project #	Project Description	Release March		YTD Budget	YTD Spend		SL Run Rate	Foley)	PYE	Burden	YTD Burden Notes	Notes
Growth - EN 8840-C18806	INAT Gas		\$ 500,000 \$								0.1% ok	
8840-C18822	NH Gas		\$ 3,000,000 \$			(/ / /	, , ,			-	0.0% ok	
8840-ENI101	Growth New Main	,,	\$ 1,050,000 \$,			, , .	72,913	29.2% ok	
8840-ENI101C	Growth Customer Contribution Budget Placeholder	· ·	\$ (200,000) \$, +					0.0% ok	
8840-ENI102	New Reinforcement Main for Growth		\$ 160,000 \$,	12,847	145.9% ok	
8840-ENI158	Marketing & Sales		\$ 150,000 \$							-	0.0% ok	
8840-ENI161	Growth Fitting		\$ 270,000 \$							125,145	185.3% High	None at present
8840-PCN150	New Service Residential	,,	\$ 2,100,000 \$							66,373	9.2% ok	
8840-PCN152	New Service Comm/Industrial		\$ 800,000 \$					- \$	1,300,000 \$	-	0.0% ok	
8840-PCN153	Growth (Scott Owen)	3,500,000	\$ 3,500,000 \$		\$ - \$	(291,667) \$			- \$	-	0.0% ok	
EN Growth Total		11,230,000	\$11,330,000 \$			\$2,465,285	\$14,827,249	\$350,000	\$12,760,000	\$279,547	8.9%	A
provement - EN 8840-C18730	Misc Capital Improvements EN Facilities	0	\$ - \$		\$ 1,497,965					4,886	0.3% ok	
8840-C18741	Customer Walkin Centers (Tilton)	0	\$ - \$		\$ (215) \$					-	0.0% ok	
8840-C18750	Install Security Equipment - EN Facilities	35,000	\$ 35,000 \$							404	3.6% ok	
8840-C18772	Install Training Center	1,400,000	\$ 1,400,000 \$, , ,			13,025	1.0% ok	
8840-C18780	Upfit Londonderry - EN Allocation	0	\$ - \$		\$ (23) \$	(23) \$	(136) \$			-	0.0% ok	
8840-C18800	Upgrade Hi Line - Concord to Tilton	0	\$ - \$		\$ - \$	- \$	- \$			-	0.0% ok	
8840-C18802	Install Main Baboosic Lake Merrimack	0	\$ - \$		\$ - \$	\$ - \$	- \$	- \$	Ţ.	-	0.0% ok	
8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer		\$ - \$		\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18805	GPS DATA CAPTURING - PURCHASE ADDITIONAL GPS		\$ - \$		\$ - \$	\$ - \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18808	PURCHASE VEROTRACK LEAK SURVEY APPLICATION A		\$ - \$		\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18811	Northeast Expansion	0	\$ - \$		\$ - \$, v	- \$	- \$	- \$	-	0.0% ok	
8840-C18812	Repave Parking Lot - Nashua	0	\$ - \$		\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18813	Repave Parking Lot - Manchester	0	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18814	Repave Parking Lot - Tilton	0	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18815	Construct Warehouse - Manchester	0	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18816	Upfit 13 Buttrick Rd - EN Allocation	0	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18817	Install Solar Panels - EN Buildings	0	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
8840-C18820	AMI/AMR	0	\$ - \$		\$ - \$	- \$	- \$	- \$		-	0.0% ok	
8840-C18823	Pre-Code Stee Pipe Protection Program	100,000	\$ 100,000 \$	8,333	\$ - \$	(8,333) \$	- \$	- \$	100,000 \$	-	0.0% ok	
8840-ENI005	Inactive Service Program	160,000	\$ 160,000 \$	13,333	\$ 0 \$	(13,333) \$	0 \$	- \$	160,000 \$	-	0.0% ok	
8840-ENI103	Main Replacement City/State Construction	2,000,000	\$ 2,000,000 \$	166,667	\$ 395,238 \$	228,572 \$	2,371,429 \$	- \$	2,000,000 \$	26,963	7.3% ok	
8840-ENI137	Service Replacement City/State Construction	500,000	\$ 500,000 \$	41,667	\$ 91,576	49,909 \$	549,456 \$	- \$	500,000 \$	6,105	7.1% ok	
8840-ENI163	Service Replacement Fitting City/State Construction	50,000	\$ 50,000 \$	4,167	\$ - \$	(4,167) \$	- \$	- \$	50,000 \$	-	0.0% ok	
8840-OTH-113	Facility Improvements & Additions - Various	0	\$ - \$	-			- \$	- \$	- \$	-	0.0% ok	
8840-OTH-115	IT - Software, Equipment & Infrastructure	0	\$ - \$	-	\$ 649,748 \$	649,748 \$	3,898,491 \$	- \$	- \$	20,781	3.3% ok	
8840-PCS150	8840-PCS150 Project	0	\$ - \$	-	\$ 445 \$	445 \$	2,668 \$	- \$	- \$	257	136.9% NG	None at present
8840-REL105	Gas System Planning & Reliability	0	\$ 100,000 \$	8,333	\$ 30,231 \$	21,898 \$	181,388 \$	- \$	100,000 \$	64	0.2% ok	
8840-REL106	Gas System Control & Regulation	0	\$ - \$	-	\$ 120,570	120,570 \$	723,419 \$	- \$	- \$	26,870	28.7% ok	
8840-REL108	LNG/LPG Capital Improvements	50,000	\$ 50,000 \$	4,167						´-	0.0% ok	
8840-812158	Project 8840-812158 for initialization	0	\$	-		5 - \$				_	0.0% ok	
rovement Total	,	\$4,295,000	\$4,395,000 \$			\$3,785,907	\$11,294,771	\$694,000	\$4,995,100	\$99,357	2.5%	
enishment - EN 8840-C18801	K Meter Replacement Program		\$ 980,000 \$	•		. , ,				18,269	10.3% ok	•
8840-C18807	Purchase TD Williamson Tapping Equipment	0	\$ 560,000 \$		\$ - 9		- \$		- \$		0.0% ok	
8840-C18809	Tilton LNG#1 Boiler	0	\$ - \$		\$ 6,629	Ī	39,773 \$			_	0.0% ok	
8840-C18810	EHSS Vehicle Purchase - Nissan Pathfinder	0	\$ - \$		\$ 0,029	5 0,029 \$ 5 - \$	59,775 \$ - \$			-	0.0% ok	
			Υ Υ			Ī	T		Y	-		
8840-C18818	AFV Vehicles	0		126,000		Ī	- \$ - \$			-	0.0% ok	
8840-C18819	Balancing Placeholder (2014-2015 Spillover)		, , , , , , , , , , , , , , , , , , , ,	,		,, .				-	0.0% ok	
8840-C18824	Aldyl-A Replacement Program	0	\$ 600,000 \$			(,, +	- \$,	-	0.0% ok	
8840-ENH469	Gas Production Propane/LNG	0	\$ - \$		\$ 14,628 \$		87,768 \$			-	0.0% ok	
8840-ENI006	Cathodic Protection Program	,	\$ 750,000 \$, ,	(415,848)	208.5% ok	None at present
8840-ENI007	Replacement Services Random (Non Leaks)	250,000	\$ 450,000 \$			-\$13,253 \$					171.1% ok	None at present
8840-ENI077	Replacement Services Random (Due to Leaks)		\$ 300,000 \$			- \$10,770 \$				8,826	163.3% ok	None at present
8840-ENI100	Meter Work Project (Changes)	250,000	\$ 250,000 \$	20,833	\$ 23,324	\$2,490 \$	139,943 \$	- \$	250,000 \$	17,923	331.9% ok	None at present
8840-ENI100P	Meter Work Project (Meter Purchases)	1,000,000	\$ 1,221,150 \$						1,221,150 \$	-	0.0% ok	
8840-ENI002	Meter Protection Program	0	\$	-	\$ 34,655 \$	34,655 \$	207,927 \$	- \$	- \$	19,498	128.6% ok	None at present
8840-ENI106	130 ELM ST, MNC, REG ABANDONME	0	\$	-	\$ 123 \$	123 \$	735 \$	- \$	- \$	62	103.7% ok	
8840-ENI107	Main Replacement LPP	5,000,000	\$ 8,500,000 \$								15.1% ok	
8840-ENI008	Relocate Services Cust. Request (Billable)	0	\$	-							213.2% ok	None at present
8840-ENI111	Meter Work Project (Replacements)		\$ 150,000 \$							-	0.0% ok	•
8840-ENI117	Service Replacement LPP	1,000,000	\$ 1,500,000 \$							23,022	5.9% ok	
OO-O-LIVIII/	•	0	\$ 1,500,000 \$ \$	-						2,713	301.6% ok	None at present
00//0 ENI1177							Z1.0// 3		- 3	2,/13	301.0/0 UK	NOTE at DIESCHI
8840-ENI127	Leaks Customer Piping											
8840-ENI127 8840-ENI129 8840-ENI160	Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting	0	\$ \$ \$ - \$	-	\$ 1,769 \$ \$ 10,383 \$	1,769 \$	10,614 \$	- \$	- \$	-	0.0% ok 215.6% ok	000248 Funding from ENI111 - Meter Work Project (Replac

8840-ENI162	Main Replacement Fitting LPP	100,000	\$ 170,000 \$	14,167	\$ 180,237 \$	166.070 \$	1,081,421	\$ - <u>:</u>	\$ 170,000 \$	123,803	219.4% ok	None at present. Docket No. DE 16-383
8840-ENI164	Main Replacement Reactive	0	\$ 170,000 \$, -	\$ 94,981 \$,	569,887			1,411	1.5% ok	Testimony of Jay Dudley
8840-ENI323	Gas Field Operations C&M	0			\$ (333) \$	- ,				1,411	0.0% ok	Attachment JED 2-7b
8840-OTH-111	Dispatch and Control Center	0	\$ - \$		\$ (333) \$ \$ - \$		(2,000)		: :	_	0.0% ok	Page 11 of 45
8840-OTH-111	Purchase Misc Capital Equipment & Tools	0	\$ - \$		\$ 43,477 \$			•		-	0.0% ok	r ago in or to
8840-OTH-112	Transportation Fleet and Equipment Purchases	0	\$ - \$		\$ 109,438 \$	-, .				-	0.0% ok	
		0	\$ - \$				656,630			-		
8840-REL107	Heater Program	0	\$ - \$				- !		: :	-	0.0% ok	
8840-REL109	SCADA Capital Improvements	50,000	\$ - \$ \$ 150,000 \$			7	1,553			(255.462)	0.0% ok	
8840-REL110	Valve Installation/Replacement			,	\$ (401,586) \$. , , .				(255,163)	174.3% ok	Ć72V hoolest franz 2014
8840-REL-111	Ferry St Regulator Station Replacement	0	\$ - \$	-	\$ 612 \$	612 \$	3,669			-	0.0% ok	\$72K budget from 2014
8840-IRE387 EN Replenishment Total	I&R	\$8,950,000	\$1C F22 4F0 \$	4 277 762	\$ - \$ \$ 1.576.451 \$	- \$ 198,688 \$	13,900,693		\$ - \$ \$ 16,533,150	401/0	0.0% ok	
EN Grand Total		\$24,475,000	\$16,533,150 \$ \$32,258,150 \$		\$ 1,576,451 \$ \$ 9,138,060	\$6,449,881	\$40,022,713	\$1,642,786	\$ 16,533,150 \$34,288,250	#N/A #N/A	#N/A #N/A	
Elv Grana Total		424,473,000	, , , , , , , , , , , , , , , , , , ,	2,000,175	J 3,130,000	\$0,445,001	\$40,022,713	71,042,700	734,200,230	my A	my A	
Category Project #	Project Description		2015 Budget	YTD Budget	YTD Spend	Variance	SL Run Rate	Committed	PYE			Notes
Growth - GSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG	0	\$ - S	•	\$ - \$		- !		\$ - \$	-	0.0% ok	110100
8830-CD0291	Sky View URD - Salem, NH	0	\$ - 9	_	\$ 8,196 \$		49,175	; ; - ;	:	8.196 1	00% Burden NG	Close Job and reallocate burden
8830-CD0525	Hypertherm	0	\$ - \$		\$ 0 \$		0		\$ - \$		00% Burden ok	Close Job and reallocate burden
8830-CD0785	Whelen Engineering Charlestown, NH	0	\$ - 9		\$ 19,254 \$		115,527		1		00% Burden NG	Close Job and reallocate burden
8830-CNN010	GSE-Dist-New Bus-Resid Blanket	775,000	\$ 775,000 \$		\$ 350,838 \$, ,	,		\$ 1,000,000 \$	312,906	824.9% High	Reallocate Burden
8830-CNN011	GSE-Dist-New Bus-Comm Blanket	575,000	\$ 575,000 \$,	. , .	, ,	2,106,000			-	0.0% ok	neanosate paraen
	_01 Reserve for New Business Residential	0	\$ - \$		\$ - \$,	- !			_	0.0% ok	
	01 Reserve for New Business Commercial Unident speci		\$ - \$		\$ - \$			γ \$ - •	\$ - \$	_	0.0% ok	
8830-GSE1854	Install Service to Wheelan Engineering	0	\$ - \$		\$ - \$		- !	\$ - !	: :	_	0.0% ok	
GSE Growth Total	motan service to trinecian Engineering	\$ 1,350,000						,		340,356	87.5%	
Improvement - GSE 8830-12886	Spicket River Feeder Reclosers	0	\$ - 5	•	\$ 519 \$	519 \$	3,114		\$ - \$		00% Burden NG	Close Job and reallocate burden
8830-C18603	Bare Conductor Replacement Program	1,200,000	\$ 1,200,000 \$			\$334,322 \$			\$ 1,400,000 \$		114.7% ok	close sob una reallocate barach
8830-C18610	Install 23kV Supply Capacitors - Salem	0	\$ 1,200,000 \$		\$ 19,425 \$						00% Burden NG	Close Job and reallocate burden
8830-C18650	Salem area Study	0	\$ - \$		\$ 15,425 \$		- !			15,425 1	0.0% ok	close Job and reallocate burden
8830-C18710	RTU Installations - LU/NG Substations	0	\$ - \$		\$ 14,241	\$14,241 \$				5,267	58.7% ok	
8830-C18710 8830-C18720	Refreshing Existing Buildings GSE(Capital	0	\$ - \$		\$ 1,053,573 \$					333,159	46.2% ok	Should not be any charges in 2015
8830-C18720 8830-C18730	Misc Capital Improvements GSE Facilities	0	\$ - \$		\$ (315,618) \$					(88,047)	38.7% ok	Should not be any charges in 2013
8830-C18740	Customer Walk In Centers (Salem & Lebanon)	0	\$ - \$ \$ - \$		\$ (469,095) \$						11.6% ok	
8830-C18750	Security Conversion GSE	25,000	\$ 25,000 \$		\$ 54,960 \$						1309.2% NG	Burden too high - reallocate
	•		\$ 23,000 \$,	\$ 69,071 \$					10,883	18.7% ok	Burden too nign - reallocate
8830-C18760	9 Lowell Rd. Salem Build Out	0	\$ - \$		\$ 69,071 \$ \$ - \$		414,426	φ \$, - , \$ - \$	10,885		
8840-C18808	VeroTrack Leak Survey Equipment	0	T		7. 7.						0.0% ok	
8830-C18820	Purchase IT Systems and Equipment		\$ - \$ \$ 200,000 \$: :		- :	•		46,901	0.0% ok	Dunden too high spellesets
8830-C20473	IE - NN Recloser Installations	200,000			. , .		313,273			,	883.1% ok	Burden too high - reallocate
8830-C22214	NN ERR/Pockets of Poor Perf	50,000	\$ 50,000 \$ \$ - \$				775,950			44,171	51.9% ok	
8830-C24023	01640 2352 Line Reconductoring-Salem, N.H	0	\$ - \$		\$ - \$ \$ 410 \$			•	: :	410 1	0.0% ok	Class lab and reallegate burden
8830-C33766	NEN-NH Electric Fence FY10		7			410 \$	2,457		· ·		00% Burden NG	Close Job and reallocate burden
8830-C36324	MICHEAL AVE SUBSTATION	0	\$ - \$		\$ 34,413 \$		206,477		,	34,413 10	00% Burden NG	Close Job and reallocate burden
8830-C36411	Install 11L1 Regulators Craft Hill Sub	0	\$ - \$ \$ - \$		\$ - \$		- !		т т	4 227 14	0.0% ok	Class lab and reallegate burden
8830-C36413	Install Regulators 6L2 Hanover	600,000	'		\$ 4,227 \$, .					00% Burden NG	Close Job and reallocate burden
8830-C36423	Mt Support Sub- New LP Fdr Pos		\$ 1,200,000 \$			(,, ,		•	\$ 1,200,000 \$	-	0.0% ok	
8830-C36424	Mt Support-New 16L3 Feeder	· · · · · · · · · · · · · · · · · · ·	\$ 1,050,000 \$			(,, +	37,002		\$ 1,050,000 \$	1,847	42.8% ok	
8830-C36425	Mt Support-New 16L5 Feeder		\$ 200,000 \$			(-, , ,		•		-	0.0% ok	News at assess
8830-C36426	SCADA and Distribution Automation Pelham Sub-Add 2nd Xfmr and Fdr Pos		\$ - \$ \$ 1.800.000 \$		\$ 1,292 \$,				905 9,386	233.5% ok	None at present
8830-C36430		,	, , , , , , , , , , , , , , , , , , , ,						\$ 1,800,000 \$,	48.0% ok	
8830-C36431	Pelham-New 14L4 Fdr		\$ 200,000 \$ \$ - \$			(,, ,			, ;	2,890	118.9% ok	Close Joh and reallegate harden
8830-C36432	Feeder Demarcation Point Switching Locations with I	25,000	7		\$ 1,427 \$ \$ 11.704 \$	-, :-: +				9,438	00% Burden NG 416.5% ok	Close Job and reallocate burden
8830-C36433 8830-C36435	Distribution Feeder Power Factor Correction		\$ 25,000 \$ \$ 50,000 \$. , .	-/ +	70,226			-,	416.5% ok 55.8% ok	
	Lebanon Area Low Voltage Mitigation						2,504,441		,	149,494		
8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Support	0	· ·				-	\$ - 5	\$ - \$	-	0.0% ok	
8830-C36437	Old Bridge North St Pelham - Reliability Improvemen		\$ - \$		\$ - \$				1 1	-	0.0% ok	
8830-C42829	IN 3295D Intrusion Detection Sys	0	\$ - \$		\$ - \$		-	\$ - S	\$ - \$	-	0.0% ok	
8830-C42847	INVP 32020 - NH Elect Phys Securit	0	\$ - \$		\$ - \$		- !			-	0.0% ok	
8830-C42851	Enhanced Bare Conductor Replacement		\$ 500,000 \$								123.8% ok	
8830-C42852	Pelham-New 14L5 Fdr	50,000	\$ 50,000 \$					•			0.0% ok	
8830-C42853	Purchase and Renovate New Building - Walpole	0	\$ - \$		\$ - \$:	-	0.0% ok	
8830-C42854	Repave Parking Lot - 9 Lowell Rd Salem	0	\$ - \$		\$ - \$		- :	\$ - :	\$ - \$	-	0.0% ok	
8830-C42855	Upfit 13 Buttrick Rd - GSE Allocation	0	\$ - \$		\$ - \$			\$ - !		-	0.0% ok	
8830-C42856	Install Solar Panels - GSE Buildings	0	\$ - \$		\$ - \$			> - :	\$ - \$		0.0% ok	Close Joh and really sets hander
8830-GSEXO400		0	\$ - \$		\$ 436 \$						00% Burden NG	Close Job and reallocate burden
8830-GSEV-GSE	Spot Tree Trimming - Unplanned - GSE	0	\$ - \$		\$ 26 \$						00% Burden NG	Close Job and reallocate burden
8830-CD0701	Darthmouth College: Hanover, MA	0	\$ - \$		\$ 5,986 \$:		00% Burden NG	Close Job and reallocate burden
8830-E10972	Capacitor Insp Program FY12 - NH	0	\$ - \$		\$ 291 \$				\$ - \$		00% Burden NG	Close Job and reallocate burden 000249
8830-CD0873	Spicket River Feeder Reclosers	U	\$ - \$	-	\$ 2,897 \$	2,897 \$	17,384	ş - :	\$ - \$	2,897 10	00% Burden NG	Close Job and reallocate burden

	8830-ENN002 8830-CD0094 8830-CD0272 8830-CD0376 8830-CNN015 8830-CNN016 8830-CNN023 8830-CNN025 8830-CNN025 8830-CNN026	GSE - Dist - Corr Maint 10869 NH Third Party - Large Projects 11255 Michael Ave Getaway Sherburne RD,Pelham 3 phase extension ENFIELD SUPPLY GSE-Dist-Reliability Blanket GSE-Dist-Reliability Blanket GSE-Distributed Generation Blanket IT Systems & Equipment Blanket Misc Capital Imprvmnts GSE Facilities Blanket Transportation Fleet & Equip. Blanket	0	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$	4,167 \$ 2,083 \$ - \$ - \$	36,903 \$ 58,401 \$ 39,740 \$ 161,467 \$ 17,179 \$ 41,604 \$ - \$ - \$ - \$	2,475 \$ 36,903 \$ 58,401 \$ 39,740 \$ 153,133 \$ 13,012 \$ 37,437 \$ (2,083) \$ - \$	4,062 \$ 14,849 \$ 221,420 \$ 350,405 \$ 238,438 \$ 968,799 \$ 103,074 \$ 249,625 \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 29,000 \$ 29,000 \$ 48,000 \$ 48,000 \$ 50,000 \$ 50,000 \$ - \$ - \$ - \$ - \$	2,475 100 36,903 100 36,624 32,457 94,459 15,990 8,410	0% Burden NG 168.2% NG 445.7% NG 141.0% ok 1345.5% ok 25.3% ok 0.0% ok 0.0% ok	Close Job and reallocate burden Jay Dudley Close Job and reallocate burden Jay Dudley Close Job and reallocate burden to JED 2-7b Page 12 of 45 Close Job and reallocate burden Burden too high - reallocate
	_	14 Reserve for Load Relief Unidentified Specifics 14 Reserve for Substation Load Relief Specifics	0	\$ - \$	- \$ - \$	- \$ - \$		- \$	- \$	- \$	-	0.0% ok 0.0% ok	
	8830-CRSRVRL_01	5 Reserve for Reliability Unidentified Specifics	100,000	\$ 100,000 \$	-,	- \$. , , .	- \$	- \$	- \$	-	0.0% ok	
	8830-GSE1834	7L1 Line Regulator Upgrade - Canaan	0	\$ - \$	- \$			- \$	- \$	- \$		0.0% ok	Class lab and usella sata bundan
	8830-GSE18601	Install 23kV Supply Capacitors - Salem M Misc Discretionary Purch Equipment	0	\$ - \$ \$ - \$	- \$ - \$			3,111 \$ 2,726 \$	- \$ - \$	- \$ - \$		0% Burden NG 0% Burden NG	Close Job and reallocate burden Cancel this project - unfunded and unapproved
	8830-IT	IT	0	\$ - \$	- \$	441,190 \$		2,647,140 \$	- \$	- \$	72,059	19.5% ok	What are these charges and who?
GSE Improvement Tota	al		\$4,425,000	\$6,875,000 \$	572,917 \$	2,417,119	\$1,844,203	\$14,502,715	\$110,000	\$8,146,500	\$1,160,943	92.4%	
Catagon	Project #	Project Description		2015 Budget	YTD Budget	YTD Spend	Variance			PYE			Notes
Category Replenishment - GS	Project # E 8830-18602	Project Description Pelham Double Rotary NH DOT	0 9	\$ - \$	- \$	•		528,798 \$	- \$	86,000 \$	88,133 100	0% Burden NG	Close Job and reallocate burden
nepienisiinent Go	8830-C05456	01653 FH - NN Feeder Hardening	0	\$ - \$	- \$	2,615 \$		15,690 \$	- \$	2,600 \$			Close Job and reallocate burden
	8830-C06318	Co 41 Acctg Entries, Accruals, etc	0 5	\$ - \$	- \$	- \$		- \$	- \$	- \$	-	0.0% ok	
	8830-C10285	IE - NN Cutout Replacements	0	\$ - \$	- \$	- \$	7	- \$	- \$	- \$	-	0.0% ok	
	8830-C13968	PS&I Activity - New Hampshire	15,000	\$ 15,000 \$	1,250 \$		(, , ,	- \$	- \$ - \$	15,000 \$		0.0% ok	
	8830-C14646 8830-C18620	IE-NN UG Structures and Equipment Charlestown 32 Dline	5,000 5,000	\$ 5,000 \$ \$ 5,000 \$		- \$ - \$		- \$ - \$	- \$ - \$	5,000 \$ 5,000 \$		0.0% ok 0.0% ok	
	8830-C18630	Charlestown DSub	0	\$ - \$	- \$	- \$. , .	- \$	- \$	- \$		0.0% ok	
	8830-C18810	Vehicle Purchases	0	\$ - \$	- \$	132,277 \$	132,277 \$	793,664 \$	- \$	- \$	260	0.2% ok	
	8830-C18819	Balancing Placeholder	0 \$	\$ - \$	- \$	- \$		- \$	- \$	- \$		0.0% ok	
	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	0	\$ - \$	- \$			22,819 \$	- \$	- \$	3,803 100		Close Job and reallocate burden
	8830-C21051	01687 IE - NN Targeted Pole Replace	0	\$ - \$ \$ - \$	- \$ - \$	- \$		- \$	- \$ - \$	- \$ - \$	- 1,632	0.0% ok	
	8830-C21093 8830-C21595	IE-NN Dist Transformer upgrades 01663 GS Storm Program Proj	50,000	\$ 50,000 \$	- \$ 4,167 \$	4,337 \$ 46,054 \$		26,020 \$ 276,326 \$	- ş - \$	100,000 \$		60.3% ok 1236.7% ok	Burden too high - reallocate
	8830-C26047	NH ARP Batts/Chargers Repl Prog	0	\$ - \$	- \$	- \$		- \$	- \$	- \$	-	0.0% ok	but dell too high Tedilocate
	8830-C26061	NH ARP Relay & related	0	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C26263	NN D-Line Work Found by Insp.	50,000	\$ 100,000 \$	8,333 \$	2,472 \$		14,834 \$	- \$	100,000 \$	2,472 100		Close Job and reallocate burden
	8830-C26663	Verizon GS Billing GIS Survey	0	\$ - \$	- \$	- \$		- \$	- \$	- \$	-	0.0% ok	
	8830-C26838	01695 Mercury Vapor Replacement	0	\$ - \$	- \$ - \$	- \$ - \$		- \$ - \$	- \$ - \$	- \$ - \$	-	0.0% ok	
	8830-C27906 8830-C31402	6L4 LEBANON ST UG - DARTMOUTH IE-NN URD Cable Replacement	0	, - , ; - ;	- ş - \$			964,785 \$	- \$	123,000 \$	107,402	0.0% ok 201.1% NG	
	8830-C32029	01760 Regulator Repl- NE North NH	0	\$ - \$	- \$	20,765 \$		124,590 \$	- \$	21,000 \$			Close Job and reallocate burden
	8830-C32279	01757 NN ARP Breakers & Reclosers	0	\$ - \$	- \$	210,157 \$		1,260,944 \$	197,000 \$	165,000 \$		98.1% High	Burden too high - reallocate
	8830-C36092	Salem Depot#9 Repl 23/13kV Trans	0	\$ - \$	- \$			- \$	- \$	- \$		0.0% ok	
	8830-C36427	Feeder Getaway Cable Replacement	0	\$ - \$	- \$	132,864 \$		797,181 \$	- \$	127,000 \$		2551.2% NG	Burden too high - reallocate
	8830-C36428 8830-C36429	Amerductor replacement program Mt. Support 16L1 – Greensboro Rd Reconductoring (0	\$ - \$	- \$ - \$	17,832 \$ 17,760 \$		106,995 \$ 106,558 \$	- \$ - \$	18,000 \$ 17,000 \$		0% Burden NG 1284.1% NG	Burden too high - reallocate Burden too high - reallocate
	8830-C36434	23kV Cable Inspection and Replacement Program	0	; ; \$ - \$	- Ş - \$	- \$		- \$	- \$ - \$	- \$		0.0% ok	Builden too nign - reallocate
	8830-C36480	Barron Ave- Upgrade 10L4 Tran & Reg	0	\$ - \$	- \$	- \$	•	- \$	- \$	- \$	-	0.0% ok	
	8830-C42850	Relocate Distribution Dulak St Lebanon	250,000	\$ 250,000 \$	20,833 \$	775 \$	(20,058) \$	4,649 \$	- \$	250,000 \$	320	70.5% ok	
	8830-C42860	2014 NHE Route 99 Off Cycle AMR	0	\$ - \$	- \$	7,584 \$, .	45,501 \$	- \$	8,000 \$		212.4% ok	\$130,216 Budget from 2014
	8830-CAP041	Capital Overheads	0	\$ - \$	- \$ - \$	- \$ - \$	•	- \$ - \$	- \$ - \$	- \$ - \$	-	0.0% ok	
	8830-CD0001 8830-CD0030	US Rt 4A DOT Project 09282 Hayes Hill URD	0	, - , ; - ;	- \$ - \$		•	194,013 \$	- \$	32,000 \$	32,335 100	0.0% ok 0% Burden NG	Close Job and reallocate burden
	8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road	0	\$ - \$	- \$	- \$		- \$	- \$	- \$		0.0% ok	close sob and reallocate survein
	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	0 9	\$ - \$	- \$	13,660 \$	13,660 \$	81,961 \$	- \$	14,000 \$	13,660 100	0% Burden NG	Close Job and reallocate burden
	8830-CD0164	11306 NH DOT Project, Route 123, Alstead	0 \$	\$ - \$	- \$			- \$	- \$	- \$		0.0% ok	
	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	0	\$ - \$	- \$	312 \$		1,871 \$	- \$	1,000 \$		0% Burden NG	
	8830-CD0347 8830-CD0955	NHOS Broadband Fiber Project Lebanon Battery and Charger Replacement	0	\$ - \$ \$ - \$	- \$ - \$			- \$ 3 \$	- \$ - \$	- \$ - \$		0.0% ok 0% Burden NG	Close Job and reallocate burden
	8830-CD0955 8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	0	\$ - \$ \$ - \$				41,384 \$	- \$ - \$	- \$ 6,600 \$			Close Job and reallocate burden Close Job and reallocate burden
	8830-CN4104	01659 Granite St. Meter Purchases	100,000		•			12,720 \$	- \$	180,000 \$			Burden too high - reallocate
	8830-CN4120	01660 Granite St Transformer Purchases	250,000					- \$	68,000 \$	350,000 \$		0.0% ok	-
	8830-CNN002	01737 GSE-Dist-Subs Blanket		\$ 12,000 \$				8,025 \$	- \$	12,000 \$		24.1% ok	
	8830-CNN004	GSE-Dist-Meter Blanket	-7444	\$ 10,000 \$				9 \$	- \$	10,000 \$		0% Burden NG	None at present
	8830-CNN006 8830-CNN007	GSE-Dist-Genl Equip Blanket GSE-Dist-Water Heater Blanket	50,000	\$ - \$ \$ 50,000 \$				(108,000) \$ 219,635 \$	- \$ - \$	10,000 \$ 100,000 \$		0.0% ok 24.1% ok	000250
	GOOD-CININUU/	OSE-DISC-MATEL HEATEL DIGITIES	30,000	\$ عىس,ىد ب	4,10/ \$	30,000 \$	32,433 \$	213,033 \$	- \$	100,000 \$	7,100	24.170 UK	

													Docket No. DE 16-383
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	5,000 \$	5,000 \$	417 \$. , .	- \$	- \$	-,	-	0.0% ok	Testimony of Jay Dudley
	8830-CNN012	GSE-Dist-St Light Blanket	60,000 \$	60,000 \$	5,000	. , .	, +	829,916 \$	- \$,	85,810	163.4% ok	Burden too high - reallocate Attachment JED 2-7b
	8830-CNN013	GSE-Dist-Public Require Blanket	125,000 \$	150,000 \$	12,500 \$, +	788,254 \$	- \$,	72,122	121.7% ok	
	8830-CNN014	Dist-Damage&Failure Blanket	250,000 \$	400,000 \$	33,333 \$,	2,526,614 \$	- \$	-,, +	257,654	157.6% ok	Page 13 of 45
	8830-CNN017	GSE-Dist-Asset Replace Blanket	50,000 \$	50,000 \$	4,167	\$ 231,202 \$	227,035 \$	1,387,212 \$	- \$	1,000,000 \$	176,457	322.3% ok	Burden too high - reallocate
	8830-CNN020	Dist-Transf/Capac Install Blanket	5,000 \$	5,000 \$	417 \$	\$ - \$	(417) \$	- \$	- \$	5,000 \$	-	0.0% ok	
	8830-CNN021	GSE-Dist-Telecomm Blanket	5,000 \$	5,000 \$	417	\$ 717 \$	300 \$	4,302 \$	- \$	5,000 \$	-	0.0% ok	
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	100,000 \$	100,000 \$	8,333	\$ 39,722 \$	31,388 \$	238,329 \$	- \$	1,000,000 \$	57,581	-322.4% NG	
	8830-CRSRVARS_0	11 Reserve for Sub Asset Repl Specifics	0 \$	- \$	- \$	\$ - \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-CRSRVDF 01	4 Reserve for Damage/Failure Unidentified Specifics &	0 \$	- \$	- 5	\$ - \$	- \$	- \$	- 5	- \$	_	0.0% ok	
	_	3 Reserve for Public Requirements Unidentified Specif		- \$	- 9	\$ - \$	· - \$	- Ś	- 9	· - \$	_	0.0% ok	
	8830-FINANCE	Finance Accrual	0 \$	- \$		(2,606,647) \$	(2,606,647) \$	(15,639,881) \$	- 9	· .	(1,994,183)	325.6% ok	
	8830-GSEXM100	Distribution OH Maintenance	0 \$	- \$. , , , .	901,512 \$	- 9	· - \$	151,187	-16167.7% NG	Burden too high - reallocate
	8830-GSEXO100	Distribution OH Operations	0 \$	- \$	- 9		\$25,098 \$	150,590 \$	- 5		77,129	-148.2% NG	Burden too high - reallocate
	8830-E06013	Storm Expense Project	0 \$	- \$	- 3		\$4,512 \$	27,070 \$	- 5		,	100% Burden NG	Burden too high - reallocate
	8830-GSEVSR00	GSE Vegetation Management Storm Response	0 \$	- \$	<		\$167 \$	1,004 \$	- 9		116	225.2% NG	Burden too high - reallocate
plenishment Total		GSE Vegetation Management Storm Response	¢4 207 000						-				Burden too nign - reallocate
GSE Grand Total			\$1,397,000 \$7,172,000	\$1,802,000 \$ \$10,027,000 \$	150,167 835,583	\$ (540,684) \$ \$ 2,605,723	\$ (690,850) \$ \$1,770,140	(3,244,102) \$ \$15,634,341	265,000 \$ \$398,486	\$ 6,223,200 \$ \$16,119,700	(507,524) \$993,775	1530.5% 61.7%	
GJE Grand Total			\$7,172,000	\$10,027,000 \$	033,303	2,003,723	31,770,140	\$15,05 4 ,541	\$350,400	\$10,115,700	7555,775	01.770	
	Project #	Project Description		2015 Budget	YTD Budget	YTD Spend	Variance			PYE			Notes
Serv Co - 8810							\$	-		\$	-	0.0%	
	8810-C00011	Install Roof Top Solar System - 15 Buttrick Road	0 \$	- \$	- \$	\$ (0) \$	(0) \$	(0) \$	- \$,	-	0.0% ok	Nets to zero; the credit is under "TEMP PROJECT"
provement	8830-C18780	Upfit Londonderry - GSE Allocation	0 \$	- \$	- \$	\$ 29,012 \$	29,012 \$	174,072 \$	- \$	105,000 \$	-	0.0% ok	
	8840-BEN9903	8840-BEN9903 Project	0 \$	- \$	- \$	\$ 339 \$	339 \$	2,037 \$	- \$	(180,000) \$	-	0.0% ok	
	8830-E11771	FAC_ Lebanon NH 407 Miracle Mile	0 \$	- \$	- \$	(37,095) \$	(37,095) \$	(222,569) \$	- \$	(37,000) \$	(10,464)	39.3% ok	
	8840-C18720	Refreshing Existing Buildings - Energy North (Capital)) 0 \$	- \$	- \$	\$ 101 \$	101 \$	604 \$	- \$	100 \$	-	0.0% ok	
	8810-FINANCE	Finance Accrual	0 \$	- \$	- 5	\$ 703 \$	703 \$	4,217 \$	- \$	450 \$	_	0.0% ok	
rv Co Grand Total	l		\$ - \$	- \$	- \$	\$ (7,643) \$	(7,643) \$	(45,857) \$	- \$	268,550 \$	(10,464)	-370.9%	
nto a o m s	Project #	Project Description		2015 Budget	YTD Budget	YTD Spend	Variance			PYE			Notes
itegory Keene - 8843	•	Project Description		2015 Buuget	TID Buuget		\$	-		S S	-	0.0%	Notes
provement	8843-OTH-115	IT- Software, Equipment & Infrastructure	0 \$	- \$	- 9	5 10,801 \$	10.801 \$	64,805 \$	- 9	9.100 \$	_	0.0% ok	Nets to zero; the credit is under "TEMP PROJECT"
	8843-ENI107	Main Replacement LPP	213,400 \$	213,400 \$	35,567		-,	- \$		-, ,	_	0.0% ok	
•	8843-ENI117	Service Replacement LPP	28,600 \$	28,600 \$	4,767			- \$	- 5	, ,	_	0.0% ok	
eene Grand Total		Service Replacement Err	\$ 242,000 \$	242,000 \$	40,334	· ·	(29,533) \$	64,805 \$	- 9	252,100 \$		0.0%	
Emergent			\$ 242,000 \$	242,000 3	40,334 \$		(29,333) 3	04,803 3	- 4	\$ 232,100 \$	-	0.0% ok	
Emergent		Canadala Madification Can Bill Tanadata	Ć.	ć	,	•		ć	,		-		
	8840-C18830	Cogsdale Modification Gas Bill Template	0 \$	- \$	35,000 \$			- \$ - \$	- \$,	-	0.0% ok	
	8840-C18800	UPGRADE HI LINE - CONCORD TO TILTON - PRELIMIN	\$ 0	- \$	200,000 \$, γ	- 7	7	,	-	0.0% ok	
ergent Totals				\$0	\$235,000	\$0	\$0	\$0	\$0	\$235,000	\$0	0.0%	
categorized										\$	-	0.0%	
8840) 8840-TEMP	TEMPORARY JOB	0	\$	- \$, , , .		(8,703,865) \$	- \$		402,031	-21.7% ok	
	Procurement	Procurement/Supply Chain	0	\$	- \$, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 005 y	4,112 \$	- \$		-	0.0% ok	
	Operations	Operations	0	\$	- \$	\$ (705,000) \$	(705,000) \$	(4,230,000) \$	40,000 \$	162,000 \$	(269,471)	61.9% ok	
	Finance	Finance Accrual	0	\$	- \$	\$ (570,441) \$	(570,441) \$	(3,422,647) \$	- \$	(591,723) \$	51,550	-8.3% ok	
	FACILITIES	Facility Equipment & Renovation	0	\$	- \$	\$ 3,079 \$	3,079 \$	18,476 \$	- \$	3,100 \$	78	2.6% ok	
	Variance	Variance	0		Š	-	\$	-	#N/A	\$	-	0.0% ok	
	(blank)	(blank)	0	\$	- 5	(13) \$	(13) \$	(79) \$	· - \$	(61,000) \$	63	-82.6% NG	What is this project?
8840	8840-FINANCE	Finance Accrual	0	\$	- 9			- \$	- 5		505,430	-18.1% ok	, ,
		P Meter Shop & Meter Test Board Lowll Rd Sal	0	\$	- 5			1 \$	- \$	(, , , ,		100% Burden NG	
		<u> </u>		<u> </u>	Ş	\$ -	<u> </u>	\$	-	\$	-	0.0%	
categorized Total	(Less Company Ca	tegories)	\$0	\$0 \$	- \$	\$ (1,271,690) \$	(1,271,690) \$	(7,630,138) \$	40,000 \$	(4,655,023) \$	693,235	-35.3%	
Emergent Total			\$0	\$0	\$235,000	\$0	\$0	\$0	\$0	\$235,000	\$0	0.0%	
Serv Co Total			\$ - \$	- \$	- \$	\$ (7,643)	-\$7,643	-\$45,857	\$0	\$268,550	-\$10,464	-370.9%	
Keene Total			\$ 242,000 \$	242,000 \$	40,334	\$ 10,801 \$	(29,533) \$	64,805 \$	- \$	252,100 \$	-	0.0%	
EN Total	1		\$24,475,000	\$32,258,150	\$2,688,179	\$5,398,838	\$2,710,659	\$31,318,848	\$1,642,786	\$34,288,250	#N/A	#N/A	
GSE Total			\$7,172,000	\$10,027,000	\$835,583	\$2,609,277	\$1,773,694	\$15,634,342	\$398,486	\$16,119,700	\$993,775	61.5%	
		Ton 5	402,000,000	ψ .=,υ=.,±υυ ψ	3,. 33,037	0,022,2.4	+0,2,0,.07	+35,5 .=,551	+=,,	+ .0,000,0.7	,	,,,,	
	GSE EN	Top 5	\$31,889,000	\$42,527,150 \$	3,799,097	\$ 8,011,274	\$3,175,487	\$39,342,001	\$2,081,272	\$46,508,577	#N/A	#N/A	

Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-7b Page 14 of 45

					Liberty U	tilities - NH Ops 8	k Eng 2015 CAPI	EX Spend - Apr Y	TD					Testimony of Jay Dudley
									Committed (R			Burden % on Direct Charges		Attachment JED 2-7b
Category	Project #	Project Description	Release March		YTD Budget	YTD Spend	Variance	SL Run Rate	Foley)	PYE	Burden	YTD Burden Notes	s Notes	Page 14 of 45
Growth - E	EN 8840-C18806	INAT Gas	1,500,000 \$	500,000 \$							12,804	0.7% ok		1 495 11 51 15
	8840-C18822 8840-ENI101	NH Gas Growth New Main	3,000,000 \$ 1.050.000 \$	3,000,000 \$ 1,050,000 \$	\$ 250,000 \$ 87,500		(===,===, +	3,000,000 \$ 2,111,474 \$		3,000,000 \$ 1,400,000 \$	81,255	0.0% ok 30.0% ok		
	8840-ENI101C	Growth Customer Contribution Budget Placeholder	-200,000	(200,000) \$				- 5	- \$	- \$	-	0.0% ok		
	8840-ENI102	New Reinforcement Main for Growth	160,000 \$	160,000 \$								145.9% ok		
	8840-ENI158	Marketing & Sales	150,000 \$	150,000 \$ 270,000 \$	\$ 12,500 \$ 22,500			(98,085) \$ 1,487,787 \$, ,	57	-0.3% ok 197.0% High	Name at assess	
	8840-ENI161 8840-PCN150	Growth Fitting New Service Residential	270,000 \$ 1,000,000 \$	2,100,000 \$, ,	164,487 149,485	18.6% ok	None at present	
	8840-PCN152	New Service Comm/Industrial	800,000	800,000 \$				1,955,892				0.0% ok		
	8840-PCN153	Growth (Scott Owen)	3,500,000 \$	3,500,000 \$	\$ 291,667	\$ - \$	(291,667) \$	- 5	\$ - \$	- \$	-	0.0% ok		
EN Growth Tot		NAISS CONING LINEAR CONTRACTOR CALLED	11,230,000	\$11,330,000 \$	\$ 944,167		\$2,732,743	\$16,312,277 1.500,000	\$350,000	\$12,760,000	\$420,934	12.9%	Last year 856 Services and 6.8 miles of main. At that level, \$	33.8M for services and \$3.6M for main, = \$7.4, exclusive of Rt. 101, which is \$1.2M = \$8.6M; Leave us with \$1.5M over due to
Improvement - E	8840-C18730 8840-C18720	Misc Capital Improvements EN Facilities Refreshing Existing Buildings - Energy North (Capital)	0 9	- 9	s -	\$ 1,540,856 \$ \$ 101 \$	1,540,856 \$	5 1,500,000 \$ 604 \$		100 \$	4,886	0.3% ok 0.0% ok		
	8840-C18741	Customer Walkin Centers (Tilton)	0 \$	- 9	š -	\$ (215) \$	(215) \$	(1,287)		100 \$	-	0.0% ok		
	8840-C18750	Install Security Equipment - EN Facilities	35,000 \$	35,000 \$				69,344	\$ - \$	35,000 \$	404	3.6% ok		
	8840-C18772 8840-C18780	Install Training Center Upfit Londonderry - EN Allocation	1,400,000 \$	1,400,000 \$	\$ 116,667	\$ 1,796,383 \$ \$ (23) \$	1,679,717 \$	2,000,000 \$			14,792	0.8% ok 0.0% ok		
Emergent	8840-C18800	Upgrade Hi Line - Concord to Tilton	0 \$		\$ 200,000	\$ (23) \$	(200,000) \$	(130) ;	- S - S	- S		0.0% ok		
	8840-C18802	Install Main Baboosic Lake Merrimack	0 \$	- 9	\$ -	\$ - \$	- \$	- \$	· - \$	<u>\$</u>	-	0.0% ok		
	8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer F	R 0 \$	- 9	\$ -	s - s	- 9	- 9	- 9	- \$	-	0.0% ok		
	8840-C18805 8840-C18808	GPS DATA CAPTURING - PURCHASE ADDITIONAL GPS PURCHASE VEROTRACK LEAK SURVEY APPLICATION AI		- 9	\$ -	\$ - \$ \$ - \$	- Ş	- 5	· · · ·	- Ş	-	0.0% ok 0.0% ok		
	8840-C18811	Northeast Expansion	0 \$	- 9	š -	\$ - \$	- 9	- 5	- \$	- \$	-	0.0% ok		
	8840-C18812	Repave Parking Lot - Nashua	0 \$	- \$	\$ -	\$ - \$	- \$	- \$	- \$	- s	-	0.0% ok		
	8840-C18813	Repaye Parking Lot - Manchester	0 \$	- 9	ş -	\$ - \$	- 9	- 5	- 9	- \$	-	0.0% ok		
	8840-C18814 8840-C18815	Repave Parking Lot - Tilton Construct Warehouse - Manchester	0 9	-	, - \$ -	\$ - \$ \$ - \$	- S	- 3	- \$ - \$	- \$ - \$	-	0.0% ok 0.0% ok		
	8840-C18816	Upfit 13 Buttrick Rd - EN Allocation	0 \$	- §	\$ -	š - š	- \$	- 3	· .	- \$	-	0.0% ok		
	8840-C18817	Install Solar Panels - EN Buildings	0 \$	- 9	\$ -	s - s	- 9	- 5	- \$	- \$	-	0.0% ok		
	8840-C18820 8840-C18823	AMI/AMR Pre-Code Stee Pipe Protection Program	100,000 \$	- S 100,000 S	\$ - \$ 8,333	\$ - \$ \$ - \$		- 9		- \$ 100,000 \$	-	0.0% ok 0.0% ok		
	8840-C18831	Stoner Model Business Case - LU East - GIS and Custo		. 100,000 \$	\$ 45,000		. (0,555) \$			100,000 3	-	0.070 UK		
	8840-ENI005	Inactive Service Program	160,000 \$	160,000	\$ 13,333			0 \$			-	0.0% ok		
	8840-ENI103 8840-ENI137	Main Replacement City/State Construction Service Replacement City/State Construction	2,000,000 \$ 500,000 \$	2,000,000 \$ 500,000 \$				3,383,887 \$ 545,800 \$		3,200,000 \$ 500,000 \$	35,872 6,105	6.8% ok 7.2% ok	Expect to be about \$1M short vs. budget	
	8840-ENI163	Service Replacement Fitting City/State Construction	50,000 \$	50,000 \$				343,800 ;			0,103	0.0% ok		
884	40 FACILITIES	Facility Equipment & Renovation	0	\$	\$ -	\$ 3,079 \$		18,476			78	2.6% ok		
	8840-OTH-113	Facility Improvements & Additions - Various	0 \$	- 9	\$ -	\$ - \$	- \$	- 5	- \$	- \$	-	0.0% ok		
	8840-OTH-115 8840-PCS150	IT - Software, Equipment & Infrastructure 8840-PCS150 Project	0 9	- 9	\$ - \$ -	\$ 692,875 \$ \$ 445 \$	692,875 \$	4,157,252 \$		- \$	36,067 257	5.5% ok 136.9% NG	None at present	
	8840-REL105	Gas System Planning & Reliability	0 \$	100,000 \$	\$ 8,333			181,388		100,000 \$	64	0.2% ok	None at present	
	8840-REL106	Gas System Control & Regulation	0 \$	- 9	\$ -	\$ 141,396 \$		848,375		- \$	51,126	56.6% ok		
	8840-REL108 8840-812158	LNG/LPG Capital Improvements Project 8840-812158 for initialization	50,000 \$	50,000 \$	\$ 4,167	\$ - \$ \$ - \$	(4,167) \$	- 9	- 9	50,000 \$	-	0.0% ok 0.0% ok		
N Improvement Total		110jeet 0040 012130 tol mittalization	\$4,340,000	\$4,395,000 \$	\$ 611,250	\$ 4,871,634	\$4,305,384	\$12,706,370	\$694,000	\$6,198,300	\$149,651	3.2%		
Replenishment - E	N 8840-C18801	K Meter Replacement Program	100,000 \$	980,000 \$	\$ 81,667	\$ 239,469 \$	157,802 \$	1,436,815	98,786 \$	100,000 \$	20,998	9.6% ok		
	8840-C18807	Purchase TD Williamson Tapping Equipment	0 \$	- 9	\$ -	\$ - \$	- \$	- 5	- \$	- \$	-	0.0% ok		
	8840-C18809 8840-C18810	Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder	0 9	- Ş	, - \$ -	\$ 6,629 \$ \$ - \$	6,629 \$	39,773 \$	· · · · · · · · · · · · · · · · · · ·	- Ş - S	-	0.0% ok 0.0% ok		
	8840-C18818	AFV Vehicles	0 \$	- \$	\$ -	\$ - \$	- \$	- 5	- \$	- \$	-	0.0% ok		
	8840-C18819	Balancing Placeholder (2014-2015 Spillover)	0 \$	1,512,000 \$				- \$	\$ - \$	- \$	-	0.0% ok		
F	8840-C18824 ent 8840-C18831	Aldyl-A Replacement Program GIS and Customer Data Integration for Stoner Models	0 \$	600,000 \$	\$ 50,000 \$ 45,000	\$ 4,817 \$		28,901	· •	600,000 \$ 35,000 \$	-	0.0% ok 0.0% ok		
	nt 8840-C18832	Rt 101 System Expansion - Bedford	0 9		\$ 43,000 \$ -	\$ - \$ \$ 66,929 \$	- \$	401,574		35,000 \$	-	0.0% ok		
	nt 8840-C18830	Cogsdale Modification Gas Bill Template	0 \$	- \$	\$ -	\$ - \$	- \$	- 5	- \$	35,000 \$	-	0.0% ok		
	nt 8840-C18833	Loudon Greens Tilton Expansion	\$	- \$	\$ -	\$ - \$	1 \$	- 5	- \$	35,000 \$	-	0.0% ok		
Emerge	nt 8840-C18834	Manchester LP Vaporizer #3 Repair	750,000	- 9	\$ 80,000		2 \$	- 5	- 9	35,000 \$	(561.370)	0.0% ok	Name at assess	
	8840-ENI006 8840-ENI007	Cathodic Protection Program Replacement Services Random (Non Leaks)	750,000 \$ 250,000 \$	750,000 \$ 450,000 \$		\$ (857,996) \$ \$ 32,667	(920,496) \$ - \$4,833 \$	750,000 \$ 196,002 \$		750,000 \$ 450,000 \$	(561,379)	189.3% ok 0.0% ok	None at present None at present	
	8840-ENI077	Replacement Services Random (Due to Leaks)	300,000 \$	300,000 \$		\$ 20,151	-\$4,849 \$	120,909		300,000 \$	12,392	159.7% ok	None at present	
	8840-ENI100	Meter Work Project (Changes)	250,000 \$	250,000 \$	\$ 20,833	\$ 23,324	\$2,490 \$	139,943	\$ - \$	250,000 \$	17,923	331.9% ok	None at present	
	8840-ENI100P	Meter Work Project (Meter Purchases)	1,000,000 \$	1,221,150 \$				1,212,611		1,221,150 \$	- 24.743	0.0% ok	None at present	
	8840-ENI002 8840-ENI106	Meter Protection Program 130 ELM ST, MNC, REG ABANDONME	0	Ş	\$ - \$ -	\$ 43,189 \$ \$ 123 \$	43,189 \$	259,136 \$		- 5	21,713 62	101.1% ok 103.7% ok	None at present	
	8840-ENI107	Main Replacement LPP	5,000,000 \$	8,500,000 \$	\$ 708,333					8,500,000 \$		14.7% ok		
	8840-ENI008	Relocate Services Cust. Request (Billable)	0	Ş	\$ -	\$ 4,923 \$	4,923 \$		\$ - \$	- \$	19	0.4% ok	None at present	
	8840-ENI111	Meter Work Project (Replacements)	150,000 \$	150,000 \$	\$ 12,500	\$ - \$	(12,500) \$	- 5	- \$	150,000 \$	-	0.0% ok		
	8840-ENI117 8840-ENI127	Service Replacement LPP Leaks Customer Piping	1,000,000 \$	1,500,000 \$	\$ 125,000 \$ -	\$ 408,575 \$ \$ 3,874 \$	283,575 \$ 3,874 \$	2,451,451 \$		1,500,000 \$	23,022 2,713	6.0% ok 233.7% ok	None at present	
	8840-ENI129	Leak Repairs	0	Ş	, S -	\$ 1,769 \$		10,614	- ;	- \$	2,713	0.0% ok	as present	
	8840-ENI160	Corrosion & Miscellaneous Fitting	0 \$	· - \$, \$ -	\$ 13,336 \$	13,336 \$	80,017 \$	· - \$	150,000 \$		271.0% ok	Funding from ENI111 - Meter Work Project (Replacements)	
	8840-ENI162	Main Replacement Fitting LPP	100,000 \$	170,000 \$	\$ 14,167				- \$	170,000 \$	175,539	191.9% ok	None at present	
	8840-ENI164 8840-ENI323	Main Replacement Reactive Gas Field Operations C&M	0 \$, - 5	\$ -	\$ 95,081 \$ \$ (333) \$				100,000 \$	1,411	1.5% ok 0.0% ok		
	8840-FINANCE	Finance Accrual	0	3	š -		(2,238,684) \$. (2,000) \$	5 - \$	(2,669,600) \$	689,514	-23.5% ok		
884	40 Finance	Finance Accrual	0	Ş	\$ -	\$ (550,244) \$		(3,301,465)	s - \$	(591,723) \$		-10.7% ok		
	8840-OTH-111	Dispatch and Control Center	0 \$	- 9	\$ -	s - s		- 5	- 9		-	0.0% ok		
	8840-OTH-112 8840-OTH-114	Purchase Misc Capital Equipment & Tools	0 \$	- 9	\$ -	\$ 43,477 \$ \$ 122,470 \$		260,861 \$ 734,818 \$			-	0.0% ok 0.0% ok		
884	40 Operations	Transportation Fleet and Equipment Purchases Operations	0	, - ;	, - \$ -	\$ 122,470 \$					(310,940)	-27.2% ok		
	40 Procurement	Procurement/Supply Chain	0	Ş	\$ -	\$ 685 \$				700 \$		0.0% ok		
	8840-REL107	Heater Program	0 \$	· - \$	\$ -	\$ - \$	- \$	- \$	\$ - \$	- \$	-	0.0% ok		
	8840-REL109	SCADA Capital Improvements	0 \$	- 9	\$ -	\$ 896 \$					637	246.3% ok		
	0040 07: : : -	Valve Installation/Replacement	50,000 \$	150,000 \$	\$ 12,500 \$ -	\$ (401,586) \$ \$ 612 \$		(2,409,513) \$ 3,669 \$		150,000 \$ 600 \$		174.3% ok 0.0% ok	\$72K budget from 2014	
	8840-REL110 8840-REL-111					U12 3					-			
	8840-REL-111	Ferry St Regulator Station Replacement O&M Miscellaneous Header Work	0 S	- 9			4.440 \$	26.640 5	s - s			U.U% OK	wnat are these charges and who?	
884	8840-REL-111 8840-K06072 40 8840-TEMP	Ferry St Regulator Station Replacement	0 \$			\$ 4,440 \$ \$ (1,450,644) \$	(1,450,644) \$	(8,703,865)			402,031	0.0% ok -21.7% ok	What are these charges and who?	
884	8840-REL-111 8840-K06072 40 8840-TEMP 8840-IT	Ferry St Regulator Station Replacement O&M Miscellaneous Header Work TEMPORARY JOB IT	0 \$ 0 \$ 0 \$		\$ - \$ - \$ -	\$ 4,440 \$ \$ (1,450,644) \$ \$ 10,685 \$	(1,450,644) \$ 10,685 \$	(8,703,865) \$ 64,108 \$	\$ - \$ \$ - \$	(1,500,000) \$	-	-21.7% ok 0.0% ok	What are these charges and who?	
	8840-REL-111 8840-K06072 40 8840-TEMP 8840-IT 8840-IRE387	Ferry St Regulator Station Replacement O&M Miscellaneous Header Work TEMPORARY JOB IT I&R	0 \$		\$ -	\$ 4,440 \$ \$ (1,450,644) \$ \$ 10,685 \$ \$ - \$	(1,450,644) \$ 10,685 \$ - \$	(8,703,865) \$ 64,108 \$ - \$	\$ - \$ \$ - \$ \$ - \$	(1,500,000) \$ - \$ - \$	-	-21.7% ok 0.0% ok 0.0% ok	What are these charges and who?	202252
	8840-REL-111 8840-K06072 40 8840-TEMP 8840-IT 8840-IRE387 40 (blank)	Ferry St Regulator Station Replacement O&M Miscellaneous Header Work TEMPORARY JOB IT	0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$; ; ; ;	\$ - \$ - \$ - \$ -	\$ 4,440 \$ \$ (1,450,644) \$ \$ 10,685 \$	(1,450,644) \$ 10,685 \$ - \$ (9,473) \$	(8,703,865) \$ 6 64,108 \$ - \$ 6 (56,838) \$	\$ - \$ \$ - \$ \$ - \$	(1,500,000) \$ - \$ - \$ (61,000) \$	-	-21.7% ok 0.0% ok		000252

Category	Project #	Project Description		2015 Budget	YTD Budget	YTD Spend	Variance	SL Run Rate	Committed	PYE		Notes
	SSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG	0		\$ - :				\$ - \$		- 0.0% ok	Notes
	8830-CD0291	Sky View URD - Salem, NH	0 9	•	\$ - :	\$ 8,196	8,196 \$	49,175	\$ - \$	- \$		Close Job and reallocate burden
	8830-CD0525	Hypertherm	0		\$ - :			0	1 1			Close Job and reallocate burden
	8830-CD0785	Whelen Engineering Charlestown, NH	0		\$ - :	,		115,527	7 7			Close Job and reallocate burden
	8830-CNN010 8830-CNN011	GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket	775,000 575,000	\$ 775,000 \$ 575,000	\$ 64,583 \$ 47,917			, , , , , ,	\$ - \$ \$ 23,486 \$			Reallocate Burden
		UReserve for New Business Residential	0		\$ -:				\$ - \$			
		L Reserve for New Business Commercial Unident specific	0		\$ -				\$ - \$			
	8830-GSE1854	Install Service to Wheelan Engineering	0	\$ -	\$ - :		\$ - \$	- :	\$ - \$		0.070 OK	
GSE Growth To			\$ 1,350,000		\$ 112,500			5,593,812	\$ 23,486 \$, ,	389,799 71.9%	
Improvement - G		Spicket River Feeder Reclosers	1 200 000		\$ - :			3,114 3,807,032	1 1			Close Job and reallocate burden
	8830-C18603 8830-C18610	Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem	1,200,000		\$ 100,000 : \$ -		\$534,505 \$ 19,425 \$		\$ - \$ \$ - \$			Close Job and reallocate burden
	8830-C18650	Salem area Study	0		Š -				\$ 110,000 \$			close Job and reallocate barden
	8830-C18710	RTU Installations - LU/NG Substations	0	\$ -	\$ - :	\$ 25,991	\$25,991 \$	155,949		8,000 \$	5,400 26.2% ok	
	8830-C18720	Refreshing Existing Buildings GSE(Capital	0	T	\$ - :							Should not be any charges in 2015
	8830-C18730	Misc Capital Improvements GSE Facilities	0	T	\$ - : \$ -					, ,		
	8830-C18740 8830-C18750	Customer Walk In Centers (Salem & Lebanon) Security Conversion GSE	25,000		7			(2,778,577) 251,662		,		Burden too high - reallocate
	8830-C18760	9 Lowell Rd. Salem Build Out	0		\$ -				1 1			Burden too mga reamocate
	8830-11 N E BLVD	Renovations 11 NE Blvd 2012	0	\$ -	\$ - :			- :	\$ - \$	\$ - \$		
	8840-C18808	VeroTrack Leak Survey Equipment	0		\$ -				\$ - \$			
	8830-C18820	Purchase IT Systems and Equipment	0		\$ - :		, ,		\$ - \$			a describit of the second
	8830-C20473 8830-C22214	IE - NN Recloser Installations NN ERR/Pockets of Poor Perf	200,000 50,000				. ,		\$ - \$ \$ - \$			Burden too high - reallocate
	8830-C24023	01640 2352 Line Reconductoring-Salem, N.H	0						s - s			
	8830-C32399	Slaton Hill Sub- Add new Cap Bank	o s		\$ -		:	33	7 7			Close Job and reallocate burden
	8830-C33766	NEN-NH Electric Fence FY10	0	T	\$ -		,		7 7		410 100% Burden NG	Close Job and reallocate burden
	8830-C36324	MICHEAL AVE SUBSTATION	0	T	\$ -				\$ - \$.,		Close Job and reallocate burden
	8830-C36411 8830-C36413	Install 11L1 Regulators Craft Hill Sub	0	T	\$ - : \$ - :				\$ - \$ \$ - \$			Close Job and reallocate burden
	8830-C36423	Install Regulators 6L2 Hanover Mt Support Sub- New LP Fdr Pos	600,000						\$ - \$ \$ - \$			Close Job and reallocate bulluell
	8830-C36424	Mt Support-New 16L3 Feeder	500,000						\$ - \$			
	8830-C36425	Mt Support-New 16L5 Feeder	200,000	\$ 200,000	\$ 16,667				\$ - \$	200,000 \$		
	8830-C36426	SCADA and Distribution Automation	0	\$ -		, , ,			7 7			None at present
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos Pelham-New 14L4 Fdr	500,000	-,,			,,		\$ - \$ \$ - \$			
	8830-C36431 8830-C36432	Feeder Demarcation Point Switching Locations with No	200,000	\$ 200,000 \$ -					\$ - \$ \$ - \$			Close Job and reallocate burden
	8830-C36433	Distribution Feeder Power Factor Correction	25,000					82,342	7 7			close Job and reallocate barden
	8830-C36435	Lebanon Area Low Voltage Mitigation	50,000	\$ 50,000					\$ - \$	410,000 \$		
	8830-C36436	Remove 1303 Line - Wilder Junction to Mt. Support	0		\$ -				\$ - \$			
	8830-C36437	Old Bridge North St Pelham - Reliability Improvement		T	\$ -				\$ - \$			
	8830-C42829 8830-C42847	IN 3295D Intrusion Detection Sys INVP 3202O - NH Elect Phys Securit	0	T	\$ - : \$ - :		:		\$ - \$ \$ - \$			
	8830-C42851	Enhanced Bare Conductor Replacement	500,000						s - s			
	8830-C42852	Pelham-New 14L5 Fdr		\$ 50,000					, \$ - \$			
	8830-C42853	Purchase and Renovate New Building - Walpole	0		\$ -	\$ - :	\$ - \$	- :	\$ - \$		- 0.0% ok	
	8830-C42854	Repave Parking Lot - 9 Lowell Rd Salem	0	T	\$ - :				\$ - \$			
	8830-C42855 8830-C42856	Upfit 13 Buttrick Rd - GSE Allocation Install Solar Panels - GSE Buildings	0		\$ - : \$ - :				\$ - \$ \$ - \$			
	8830-C42901	Underperforming Feeder Program	0		\$ -				, S - S			
Emergent	8830-C42902	Replace Failed Ice Machine - Charlestown NH	0		\$ 6,000				\$ - \$			
	8830-GSEXO400	Distribution Outdoor Lighting Operations	0	•	\$ -	\$ 436	,		\$ - \$	- \$		Close Job and reallocate burden
	8830-GSEV-GSE	Spot Tree Trimming - Unplanned - GSE	0		\$ - :				\$ - \$			Close Job and reallocate burden
	8830-CD0701 8830-E10972	Darthmouth College: Hanover, MA Capacitor Insp Program FY12 - NH	0	•	\$ - : \$ - :				7 7			Close Job and reallocate burden Close Job and reallocate burden
	8830-E11771	FAC_Lebanon, NH 407 Mircle Mile	0		\$ -							Close Job and reallocate burden
	8830-E11796	FAC_Salem, NH 9 Lowell Rd	0		\$ - :							Close Job and reallocate burden
	8830-CD0873	Spicket River Feeder Reclosers	0		\$ -	, , , , , ,			\$ - \$			Close Job and reallocate burden
	8830-ENN002	GSE - Dist - Corr Maint	0		\$ -				\$ - \$			Close Job and reallocate burden
	8830-CD0094 8830-CD0272	10869 NH Third Party - Large Projects 11255 Michael Ave Getaway	0		\$ - : \$ - :				\$ - \$ \$ - \$			Close Job and reallocate burden Close Job and reallocate burden
	8830-CD0332	Sherburne RD,Pelham 3 phase extension	0	T	Š -				1 1			close sob and redirected barden
	8830-CD0376	ENFIELD SUPPLY	0		\$ - :				, \$ - \$			Close Job and reallocate burden
	8830-CNN015	GSE-Dist-Reliability Blanket	100,000			\$ 270,472	\$ 262,139 \$	1,622,835	7 7		176,778 188.7% ok	
	8830-CNN016	GSE-Dist-Load Relief Blanket GSE Distributed Generation Blanket	50,000 50,000						7 7	, ,		Burden too high - reallocate
	8830-CNN023 8830-CNN025	GSE Distributed Generation Blanket IT Systems & Equipment Blanket		\$ 50,000 \$ 25,000					\$ - \$ \$ - \$			
	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	0		\$ -:				\$ - \$			
	8830-CNN027	Transportation Fleet & Equip. Blanket	0		\$ - :	\$ - :		- :	, \$ - \$		- 0.0% ok	
		6 Reserve for Load Relief Unidentified Specifics	0		\$ -				\$ - \$			
		6 Reserve for Substation Load Relief Specifics Reserve for Reliability Unidentified Specifics	100,000	\$ - \$ 100,000	\$ - : \$ 8,333 :		\$ - \$ \$ (8,333) \$		\$ - \$ \$ - 6	- 9	5 - 0.0% ok 5 - 0.0% ok	
	8830-GSE1834	7L1 Line Regulator Upgrade - Canaan	0		\$ - :			-	, S - S			
	8830-GSE18601	Install 23kV Supply Capacitors - Salem	ō		\$ -				1 1			Close Job and reallocate burden
		Misc Discretionary Purch Equipment	0 9		\$ - :				7 7			Cancel this project - unfunded and unapproved
		Purchase Meter Data Mobile Collector and Laptop	0		\$ -	,	-, +		\$ - \$		-,	What are these charges and who?
88	8830-METER SHOP 8830-IT	Meter Shop & Meter Test Board Lowll Rd Sal	0		\$ - : \$ - :		-, +			,		What are these charges and who?
RR	330 (blank)	(blank)	0	7	\$ - : \$ - :							What is this project?
GSE Improvement To		· ·	\$4,425,000	\$6,875,000	*		\$2,394,849	\$17,821,276	\$110,000	\$8,148,000	\$1,406,260 89.7%	
Category Replenishment - G	Project #	Project Description Pelham Double Rotary NH DOT			YTD Budget	YTD Spend	Variance	528,798	s - s	PYE 86,000 \$	88,133 100% Burden NG	Notes Class Joh and reallesate burden
replensiment - G	8830-18602 8830-C05456	01653 FH - NN Feeder Hardening	0		\$ - : \$ - :	\$ 88,133 : \$ 2,615 :			\$ - \$ \$ - \$			Close Job and reallocate burden Close Job and reallocate burden
	8830-C06318	Co 41 Acctg Entries, Accruals, etc	ō	•	\$ -				1 1			
	8830-C10285	IE - NN Cutout Replacements	0	\$ -	\$ - :	\$ - :	\$ - \$	- :	, \$ - \$	- \$	- 0.0% ok	
	8830-C13968	PS&I Activity - New Hampshire	15,000						s - s			
	8830-C14646 8830-C18620	IE-NN UG Structures and Equipment Charlestown 32 Dline	5,000 5,000	\$ 5,000 \$ 5,000					\$ - \$ \$ - \$			
	8830-C18630	Charlestown DSub	0	\$ 5,000 \$ -					\$ - \$ \$ - \$			
	8830-C18810	Vehicle Purchases	0		\$ -		, ,		\$ - \$		350 0.3% ok	
	8830-C18819	Balancing Placeholder	0	\$ -	\$ -	\$ - :	\$ - \$	- :	\$ - \$	- \$	- 0.0% ok	

	8830-C20193	01648 DOT-Brookdale Bridge relo (I-93)	0	\$ - \$	- :	\$ 3,803 \$	3,803 \$	22,819	, - \$, -	\$ 3,803	100% Burden NG	Close Job and reallocate burden
	8830-C21051	01687 IE - NN Targeted Pole Replace	0	\$ - \$	- :	\$ - \$	- \$	- 9	\$ - ز	\$ - \$	\$ -	0.0% ok	
	8830-C21093	IE-NN Dist Transformer upgrades	0	\$ - 9	- :	\$ 20.862 \$	20.862 \$	125.173	\$ - \$	š - 5	\$ 4,443	27.1% ok	
	8830-C21595	01663 GS Storm Program Proj	50,000	\$ 50,000 \$	4,167	\$ 51,520 \$	47,354 \$	309,122	s - s	100,000 \$	\$ 47,429	1159.3% ok	Burden too high - reallocate
			30,000										Builden too nign - reallocate
	8830-C26047	NH ARP Batts/Chargers Repl Prog	0	\$ - \$	- :	\$ - \$	- \$	- \$	\$ - \$	\$ - \$	ş -	0.0% ok	
	8830-C26061	NH ARP Relay & related	0	\$ - \$	- !	\$-\$	- \$	- 5	\$-\$	\$ - \$	\$-	0.0% ok	
	8830-C26263	NN D-Line Work Found by Insp.	50,000	\$ 100,000 \$	8,333	\$ 2,472 \$	(5,861) \$	14,834	\$ - \$	\$ 100,000 \$	\$ 2,472	100% Burden ok	Close Job and reallocate burden
	8830-C26663	Verizon GS Billing GIS Survey	n	\$ - \$						· - 9		0.0% ok	
	8830-C26838	01695 Mercury Vapor Replacement							š - š			0.0% ok	
			U				- 3		\$ - \$	s - s	-		
	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	0	\$ - \$	- :		- \$	- \$, - \$, - Ş	ş -	0.0% ok	
	8830-C31402	IE-NN URD Cable Replacement	0	\$ - \$	- :	\$ 401,069 \$	401,069 \$	2,406,415	\$ - \$	\$ 123,000 \$	\$ 109,322	37.5% NG	
	8830-C32029	01760 Regulator Repl- NE North NH	0	s - s		\$ 20,765 \$	20,765 \$	124,590	s - s	\$ 21,000 \$	\$ 20.765	100% Burden NG	Close Job and reallocate burden
	8830-C32279	01757 NN ARP Breakers & Reclosers	0	š - Š								95.4% High	
			0										Burden too nign - reallocate
	8830-C36092	Salem Depot#9 Repl 23/13kV Trans	0	\$ - \$			- \$		s - s		-	0.0% ok	
	8830-C36427	Feeder Getaway Cable Replacement	0	\$ - \$	- :	\$ 132,864 \$	132,864 \$	797,181	\$-\$	\$ 127,000 \$	\$ 127,852	2551.2% NG	Burden too high - reallocate
	8830-C36428	Amerductor replacement program	0	\$ - 9	- :	\$ 17,832 \$	17,832 \$	106,995	\$ - \$	\$ 18,000 \$	\$ 17.832	100% Burden NG	Burden too high - reallocate
	8830-C36429	Mt. Support 16L1 - Greensboro Rd Reconductoring (Lo	0	· - 9					S - S			1284.1% NG	Burden too high - reallocate
			. 0	\$ - \$					s - s			0.0% ok	burden too nign - reallocate
	8830-C36434	23kV Cable Inspection and Replacement Program	U			\$ - \$	- \$			\$ - \$			
	8830-C36480	Barron Ave- Upgrade 10L4 Tran & Reg	0	\$ - \$		\$ - \$	- \$,	, ,	, ,	~	0.0% ok	
	8830-C42850	Relocate Distribution Dulak St Lebanon	250,000	\$ 250,000 \$	20,833	\$ 813 \$	(20,020) \$	4,878	\$ - \$	\$ 250,000 \$	\$ 359	78.9% ok	
	8830-C42860	2014 NHE Route 99 Off Cycle AMR	0	\$ - \$	- :	7,584 \$	7,584 \$	45,501	s - \$	\$ 8,000 \$	\$ 5,156	212.4% ok	\$130,216 Budget from 2014
	8830-CAP041	Capital Overheads	0	\$ - 9					· · ·			0.0% ok	+/
								•	1 1		-		
	8830-CD0001	US Rt 4A DOT Project	0	\$ - \$		\$ - \$	- \$		s - s		-	0.0% ok	
	8830-CD0030	09282 Hayes Hill URD	0	\$ - \$	- :	\$ 32,335 \$	32,335 \$	194,013	\$ - \$	\$ 32,000 \$	\$ 32,335	100% Burden NG	Close Job and reallocate burden
	8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road	0	s - s		s - s	- 9		s - s	s - s	s -	0.0% ok	
	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	0	\$ - 9	-	13,660 \$	13,660 \$	81,961	s - s	14,000 \$	12660	100% Burden NG	Close Job and reallocate burden
			0					01,501					Close Job and reallocate burden
	8830-CD0164	11306 NH DOT Project, Route 123, Alstead	0	\$ - \$			- \$	- \$	\$ - \$			0.0% ok	
	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	0	\$ - \$	- :	\$ 1,661 \$	1,661 \$	9,965	\$ - \$	\$ 1,000 \$	\$ 312	23.1% NG	
	8830-CD0347	NHOS Broadband Fiber Project	0	s - s			- 9		s - s	s - s		0.0% ok	
	8830-CD0955	Lebanon Battery and Charger Replacement		š - \$								100% Burden NG	Close Job and reallocate burden
			0			,	- 4						
	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	0	\$ - \$		-, +	-, +					100% Burden NG	Close Job and reallocate burden
	8830-CN4104	01659 Granite St Meter Purchases	100,000	\$ 180,000 \$	15,000	\$ 2,120 \$	(12,880) \$	12,720	\$-\$	\$ 180,000 \$	\$ 2,120	100% Burden NG	Burden too high - reallocate
	8830-CN4120	01660 Granite St. Transformer Purchases	250,000	\$ 350,000 \$	29.167	s - s	(29,167) \$	- 9	\$ 68,000 \$	\$ 350,000 \$	\$ -	0.0% ok	
	8830-CNN002	01737 GSE-Dist-Subs Blanket		\$ 12,000 \$								5.5% ok	
	8830-CNN004	GSE-Dist-Meter Blanket	10,000	\$ 10,000 \$								100% Burden NG	None at present
	8830-CNN006	GSE-Dist-Genl Equip Blanket	0	\$ - \$	- :	\$ 41,569 \$	41,569 \$	249,414	\$ - \$	\$ 10,000 \$	\$ -	0.0% ok	
	8830-CNN007	GSE-Dist-Water Heater Blanket	50,000	\$ 50,000 \$	4,167	\$ 46,122 \$	41,955 \$	276,729	\$ - \$	\$ 100,000 \$	\$ 13,413	41.0% ok	
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket		\$ 5,000 \$			(417) \$		S - S			0.0% ok	
	8830-CNN012											210.0% ok	
		GSE-Dist-St Light Blanket											Burden too high - reallocate
	8830-CNN013	GSE-Dist-Public Require Blanket	125,000	\$ 150,000 \$	12,500	\$ 139,910 \$	127,410 \$	839,460	\$ - \$	\$ 750,000 \$	\$ -	0.0% ok	
	8830-CNN014	Dist-Damage&Failure Blanket	250,000	\$ 400,000 \$	33,333	627,073 \$	593,739 \$	3,762,436	\$ - \$	\$ 1,000,000 \$	\$ 409,217	187.8% ok	
	8830-CNN017	GSE-Dist-Asset Replace Blanket	50,000	\$ 50,000 \$	4,167	\$ 276,324 \$	272.157 \$	1,657,942	s - s	1,000,000 \$	\$ 208,663	308.4% ok	Burden too high - reallocate
			50,000										burden too nign - reallocate
	8830-CNN020	Dist-Transf/Capac Install Blanket		\$ 5,000 \$			(417) \$		\$ - \$	5,000 \$		0.0% ok	
	8830-CNN021	GSE-Dist-Telecomm Blanket		\$ 5,000 \$					\$ - \$	\$ 5,000 \$		32.1% ok	
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	100,000	\$ 100,000 \$	8,333	\$ 54,368 \$	46,035 \$	326,207	\$ - \$	\$ 1,000,000 \$	\$ 67,941	-500.5% NG	
		17 Reserve for Sub Asset Repl Specifics	0	\$ - \$					s - s			0.0% ok	
			0			, - ,			: :			0.0% ok	
										\$ - \$	> -		
	8830-CRSRVDF_01	4 Reserve for Damage/Failure Unidentified Specifics &	-	\$ - \$									
	8830-CRSRVDF_01 8830-CRSRVPR_01	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics	-	\$ - \$ \$ - \$	-	s - \$	- \$	- 5	\$ - \$	\$ - \$	\$ -	0.0% ok	
	8830-CRSRVDF_01	4 Reserve for Damage/Failure Unidentified Specifics &	-	\$ - \$	-	s - \$	- \$	- 5	s - \$		\$ - \$ (2,151,545)	0.0% ok 287.0% ok	
888	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual	s 0 0	\$ - \$ \$ - \$ \$ - \$	-	\$ - \$ \$ (2,901,151) \$	- \$ (2,901,151) \$	- (17,406,909)	\$ - \$ \$ - \$	· \$ - \$		287.0% ok	
883	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations	-	\$ - \$ \$ - \$ \$ - \$	- -	- \$ \$ (2,901,151) \$ \$ (136,537) \$	- \$ (2,901,151) \$ (136,537) \$	- (17,406,909) (1819,221)	- \$ 5 - \$ 5 40,000 \$	· \$ - \$	\$ (310,940)	287.0% ok -178.3% ok	Ourded to high conflicts
883	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance	0 0 0	\$ - \$ \$ - \$ \$ - \$ \$ - \$	- - -	- \$ \$ (2,901,151) \$ \$ (136,537) \$ \$ 155,723 \$	- \$ (2,901,151) \$ (136,537) \$ 155,723 \$	(17,406,909) \$ (819,221) \$ 934,337 \$	- S - S - S - S - S - S	- \$ 5 162,000 \$ 5 - \$	\$ (310,940) \$ 155,158	287.0% ok -178.3% ok 27467.4% NG	Burden too high - reallocate
883	8830-CRSRVDF_01- 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXO100	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations	0 0 0	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- - -	\$ (2,901,151) \$ \$ (136,537) \$ \$ 155,723 \$ \$ 26,098	- \$ (2,901,151) \$ (136,537) \$ 155,723 \$ \$26,098 \$	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$	- \$ - \$ - \$ - \$ - \$ - \$	5 - \$ 5 162,000 \$ 5 - \$ 5 - \$	\$ (310,940) \$ 155,158 \$ 77,129	287.0% ok -178.3% ok 27467.4% NG -151.1% NG	Burden too high - reallocate
883	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance	0 0 0 0	\$ - \$ \$ - \$ \$ - \$ \$ - \$	- - -	\$ - \$ \$ (2,901,151) \$ \$ (136,537) \$ \$ 155,723 \$ \$ 26,098	- \$ (2,901,151) \$ (136,537) \$ 155,723 \$	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$	- \$ - \$ - \$ - \$ - \$ - \$	5 - \$ 5 162,000 \$ 5 - \$ 5 - \$	\$ (310,940) \$ 155,158 \$ 77,129	287.0% ok -178.3% ok 27467.4% NG	
883	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXO100 8830-E06013	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accural Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project	0 0 0 0	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- - - -	\$ - \$ \$ (2,901,151) \$ \$ (136,537) \$ \$ 155,723 \$ \$ 26,098 \$ 4,512	- \$ (2,901,151) \$ (136,537) \$ 155,723 \$ \$26,098 \$ \$4,512 \$	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$ 27,070 \$	- \$ \$ - \$ \$ 40,000 \$ \$ - \$ \$ - \$	5 - \$ 5 162,000 \$ 5 - \$ 5 - \$	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG	Burden too high - reallocate Burden too high - reallocate
	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXO100 8830-E06013 8830-GSEVSR00	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations	0 0 0 0 0 0	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- - - - -	5 - \$ 5 (2,901,151) \$ 6 (136,537) \$ 7 155,723 \$ 8 26,098 \$ 4,512 \$ 167	- \$ (2,901,151) \$ (136,537) \$ 155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$	(17,406,909) \$ (819,221) \$ (819,221) \$ (934,337 \$ 156,590 \$ 27,070 \$ 1,004 \$	- \$ 5 - \$ 5 40,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$	- \$ \$ 162,000 \$ \$ - \$ \$ - \$ \$ - \$	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG	Burden too high - reallocate
GSE Replenishment Tota	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEX0100 8830-E06013 8830-GSEVSR00	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accural Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project	0 0 0 0 0 0 0 0 0 \$\frac{1}{2}\$	\$ - \$ \$ - \$		\$ - \$ (2,901,151) \$ (136,537) \$ (155,723 \$ 26,098 \$ 4,512 \$ 167 \$ (266,429) \$	(2,901,151) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$ (416,596) \$	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$ 27,070 \$ 1,004 \$ (1,598,574)	\$ - \$ \$ 40,000 \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- S 5 162,000 S 5 - S 5 - S 5 - S 5 - S 5 - S 5 - S	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326)	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG	Burden too high - reallocate Burden too high - reallocate
	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEX0100 8830-E06013 8830-GSEVSR00	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accural Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project	0 0 0 0 0 0	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$		\$ - \$ (2,901,151) \$ (136,537) \$ (155,723 \$ 26,098 \$ 4,512 \$ 167 \$ (266,429) \$	- \$ (2,901,151) \$ (136,537) \$ 155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$	(17,406,909) \$ (819,221) \$ (819,221) \$ (934,337 \$ 156,590 \$ 27,070 \$ 1,004 \$	- \$ 5 - \$ 5 40,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$	- \$ \$ 162,000 \$ \$ - \$ \$ - \$ \$ - \$	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG	Burden too high - reallocate Burden too high - reallocate
GSE Replenishment Tota	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEX0100 8830-E06013 8830-GSEVSR00	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accural Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project	0 0 0 0 0 0 0 0 0 \$\frac{1}{2}\$	\$ - \$ \$ - \$		\$ - \$ (2,901,151) \$ (136,537) \$ (155,723 \$ 26,098 \$ 4,512 \$ 167 \$ (266,429) \$	(2,901,151) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$ (416,596) \$	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$ 27,070 \$ 1,004 \$ (1,598,574)	\$ - \$ \$ 40,000 \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- S 5 162,000 S 5 - S 5 - S 5 - S 5 - S 5 - S 5 - S	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326)	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG	Burden too high - reallocate Burden too high - reallocate
GSE Replenishment Tota	8830-CRSRVDF_01 8830-CRSRVPR_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEX0100 8830-E06013 8830-GSEVSR00	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accural Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project	0 0 0 0 0 0 0 0 0 \$\frac{1}{2}\$	\$ - 5 \$	150,167 \$ 841,583 \$	\$ - \$ (2,901,151) \$ (136,537) \$ (155,723 \$ 26,098 \$ 4,512 \$ 167 \$ (266,429) \$	(2,901,151) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$ (416,596) \$	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$ 27,070 \$ 1,004 \$ (1,598,574)	\$ - \$ \$ 40,000 \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- S 5 162,000 S 5 - S 5 - S 5 - S 5 - S 5 - S 5 - S	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326)	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG	Burden too high - reallocate Burden too high - reallocate
GSE Replenishment Tot GSE Grand Tot Category	8830-CRSRVDF_01 8830-FINANCE 18830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXM100 8830-GSEXO00 all tal	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response	0 0 0 0 0 0 0 0 0 \$\frac{1}{2}\$	\$ - \$ \$ - \$	150,167 \$ 841,583 \$	5 (2,901,151) \$ (136,537) \$ (136,537) \$ (155,723) \$ (26,098) \$ (4,512) \$ (266,429) \$ (266,429) \$ (3,639,639)	(2,901,151) \$ (136,537) \$ (155,723 \$ \$ 26,098 \$ \$ 4,512 \$ \$ 167 \$ \$ (416,596) \$ \$ 2,798,056	(17,406,909) \$ (819,221) \$ 934,337 \$ 156,590 \$ 27,070 \$ 1,004 \$ (1,598,574)	\$ - \$ \$ 40,000 \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 - \$ 5 162,000 \$ 6 - \$ 6 - \$ 5 - \$ 5 - \$ 5 - \$ \$ 6,385,200 \$ \$16,283,200	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326)	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG -150.9% 38.2%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881	8830-CRSRVDF_01 8830-CRSRVDF_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXM100 8830-GSEXD010 8830-GSEVSR00 all lal	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response	0 0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- - - - - - - - - - - - - - - - - - -	\$ (2,901,151) \$ (136,537) \$ (136,537) \$ (136,537) \$ (155,723) \$ (26,098) \$ (4,512) \$ (167) \$ (266,429) \$ (3,639,639) \$ YTD Spend	(2,901,151) \$ (136,537) \$ (136,537) \$ (155,723) \$ (26,08) \$ (416,596) \$ (416,596) \$ (2,798,056) \$ Variance	(17,406,909) (819,221) (819,221) (934,337 (934,3	5 - \$ 5 - \$ 5 40,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$	- \$ 162,000 \$ 6 - \$ 5 6 - \$ 5 6 - \$ 5 6 6 - \$ 5 6 6 7 8 6 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG -150.9% 38.2%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881	8830-CRSRVDE_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXM100 8830-E96013 8830-E96013 al tal Project # 10 10 (blank)	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank)	0 0 0 0 0 0 0 0 0 \$\frac{1}{2}\$	\$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5		\$ (2,901,151) \$ \$ \$ \$ \$ (2,901,151) \$ \$ \$ (136,537) \$ \$ \$ (136,537) \$ \$ \$ 155,723 \$ \$ \$ 26,098 \$ \$ 4,512 \$ 167 \$ \$ (266,429) \$ \$ 3,639,639 \$ YTD Spend	(2,901,151) \$ (136,537) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$ \$167 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(17,406,909) \$ (819,221) \$ (819,221) \$ (934,337 \$ (156,590 \$ (27,070 \$ (1,598,574) \$ \$21,816,513	5 - \$ 5 - \$ 5 - \$ 6 - \$ 7 - \$	- S 5 162,000 S 5 - S 5	\$ (310,940) \$ 155,158 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG -150.9% 38.2%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881 881	8830-CRSRVDE_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEVSR00 al tal Project # 10 (blank) 8810-C00011	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project SCE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road	0 0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (136,537) \$ (155,723) \$ 26,098 \$ 4,512 \$ 167 \$ (266,429) \$ 3,639,639 \$ YTD Spend	(2,901,151) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$ (416,596) \$ \$2,798,056 Variance (13) \$ 368,945 \$	(17,406,909) (1819,221	5 - \$ 5 40,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6	5 - 5 5 5 - 5 5 5 - 5 5 5 - 5 5 5 - 5 5 5 - 5 5 5 - 5 5 5 6,385,200 5 \$16,283,200 PYE 5 (61,000) \$ 380,000 \$ 5 6,380,000 \$ 5 6,000 \$ 5 6,000 \$ 5 6 6,	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734 \$ - \$ 63 \$ -	287.0% ok -178.3% ok 27467.4% NG -151.1% NG NG 225.2% NG -150.9% 38.2%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881	8830-CRSRVDE_01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXM100 8830-E96013 8830-E96013 al tal Project # 10 10 (blank)	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank)	0 0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (136,537) \$ (155,723) \$ 26,098 \$ 4,512 \$ 167 \$ (266,429) \$ 3,639,639 \$ YTD Spend	(2,901,151) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$ (416,596) \$ \$2,798,056 Variance (13) \$ 368,945 \$	(17,406,909) (1819,221	5 - \$ 5 40,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734 \$ - \$ 63 \$ -	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG -150.9% 38.2%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881 881	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEM100 8830-GSEM100 8830-GSEM100 8830-GSEX0100 8830-GSEX0100 8830-GSEX0100 10 10 10 10 10 10 10 10 10 10 10 10	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation	0 0 0 0 0 0 51,397,000 57,172,000	\$ - \$ 5 5 5 - \$ 5 5 5 5 5 5 5 5 5 5 5 5	5 150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (5 (2,901,151) \$ (5 (136,537) \$ (5 155,723) \$ (5 26,998) \$ (266,429) \$ (66,429) \$ (70,500) \$ ((2,901,151) (136,537) (155,723) \$26,098 \$4,512 \$167 (416,596) \$2,798,056 Variance (13) 368,945 29,012	(17,405,909) (1819,221	5 - 5 5 40,000 \$ 5 - 5 6 - 5 6 - 5 6 - 5 8 305,000 \$ \$ 438,486	5 162,000 S 5 - S	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734 \$ - \$ 63 \$ -	287.0% ok -178.3% ok 27467.4% NG -151.11% NG 100% Burden NG 225.2% NG -150.9% 38.2%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881 881	8830-CRSRVDF, 0.0 8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVM100 8830-GSEVM100 8830-GSEV0100 8830-GSEVSR00 at a to the state of the stat	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-9EN9903 Project	0 0 0 0 0 0 51,397,000 57,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (5 (2,901,151) \$ (5 (136,537) \$ (5 (136,537) \$ (5 (136,537) \$ (5 (136,537) \$ (136,537) \$ (266,429) \$ (136,429)	(2,901,151) \$ (136,537) \$ (136,537) \$ (155,723) \$ (26,098) \$ (4,512) \$ (416,596) \$ (2,798,056) \$ (13) \$ (368,945) \$ (29,012) \$ (33) \$ ((17,406,909) (1819,221	\$ - \$ \$ 40,000 \$ \$ \$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 162,000 \$ 5 162,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 5 - \$ 5 5 - \$ 5 6,385,200 \$ PYE 5 (61,000) \$ 5 380,000 \$ 5 (105,000) \$ 5 (180,000) \$ 5 (180,000) \$	\$ (310,940) 155,158 \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734 \$ - \$ 63 \$ - \$ 5	287.0% ok -178.3% ok 27467.4% ok 151.11% NG 100% Burden NG 225.2% NG -150.9% -82.6% NG 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-SEXM100 8830-SEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 10 (blank) 8810-C000011 8830-C18780 8840-BEN9903 8840-BEN9903 8840-BEN9903	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual	0 0 0 0 0 0 \$1,397,000 \$7,172,000	\$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- 150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (5 (3,637) \$ (5 (136,537) \$ (5 (136,537) \$ (5 (155,723) \$ (5 (166,429) \$ (167,536) \$ (266,429) \$ (167,536) \$ (266,429) \$ (13)	(2,901,151) (136,537) (136,537) (155,723) (155,723) (155,723) (156,724) (165,596) (165,596) (176	(17,406,909) (1819,221	\$ 40,000 \$ \$ \$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S	\$ (310,940) 155,158 \$ 155,158 \$ 155,158 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ -	287.0% ok -178.3% ok 27467.4% NG -151.11% NG 100% Burden NG -225.2% NG -150.9% 38.2% 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881 881	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-SEXM100 8830-SEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 10 (blank) 8810-C000011 8830-C18780 8840-BEN9903 8840-BEN9903 8840-BEN9903	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual	0 0 0 0 0 0 51,397,000 57,172,000	\$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- 150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (5 (3,601,151) \$ (5 (3,601,151) \$ (5 (3,603) \$ (5 (3,603) \$ (5 (3,603) \$ (5 (3,603) \$ (7 (3,6	(2,901,151) (136,537) (136,537) (155,723) (155,723) (155,723) (156,759) (166,596) (176	(17,406,909) (1819,221	\$ 40,000 \$ \$ \$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 162,000 \$ 5 162,000 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 5 - \$ 5 5 - \$ 5 6,385,200 \$ PYE 5 (61,000) \$ 5 380,000 \$ 5 (105,000) \$ 5 (180,000) \$ 5 (180,000) \$	\$ (310,940) 155,158 \$ 155,158 \$ 155,158 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ -	287.0% ok -178.3% ok 27467.4% ok 151.11% NG 100% Burden NG 225.2% NG -150.9% -82.6% NG 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-SEXM100 8830-SEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 10 (blank) 8810-C000011 8830-C18780 8840-BEN9903 8840-BEN9903 8840-BEN9903	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual	0 0 0 0 0 0 \$1,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ (2,901,151) \$ (5 (3,901,151) \$ (5 (3,901,151) \$ (5 (3,901,151) \$ (5 (3,901,151) \$ (7 (3,9	(2,901,151) (136,537) (136,537) (155,723) (155,723) (155,723) (156,724) (165,596) (165,596) (176	(17,406,909) (1819,221	\$ 40,000 \$ \$ \$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S	\$ (310,940) 155,158 \$ 155,158 \$ 155,158 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ -	287.0% ok -178.3% ok 27467.4% NG -151.11% NG 100% Burden NG -225.2% NG -150.9% 38.2% 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-SEXM100 8830-SEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 8830-GSEXM100 10 (blank) 8810-C000011 8830-C18780 8840-BEN9903 8840-BEN9903 8840-BEN9903	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual	0 0 0 0 0 0 \$1,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ (2,901,151) \$ (5 (3,901,151) \$ (5 (3,901,151) \$ (5 (3,901,151) \$ (5 (3,901,151) \$ (7 (3,9	(2,901,151) (136,537) (136,537) (155,723) (155,723) (155,723) (156,724) (165,596) (165,596) (176	(17,406,909) (1819,221	\$ 40,000 \$ \$ \$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S	\$ (310,940) 155,158 \$ 155,158 \$ 155,158 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ -	287.0% ok -178.3% ok 27467.4% NG -151.11% NG 100% Burden NG -225.2% NG -150.9% 38.2% 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project?
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEXM100 8830-GSEXM1000 8830-GSEXM10000 8830-GSEXM1000 8830-GSEXM1000 8830-GSEXM1000 8830-GSEXM1000 8830-GSEXM1000 8830-GSEXM1000 8830-GSEXM1000 8830-GSEXM1000 8830-GS	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual	0 0 0 0 0 0 \$1,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 - 841,583 - YTD Budget	\$ (2,901,151) \$ \$ (2,901,151) \$ \$ (3,6)37) \$ \$ (3,6)37) \$ \$ (3,6)38 \$ \$ (26,098) \$ \$ (26,6,29) \$ \$ (36,29) \$ \$ (36,29) \$ \$ (36,29) \$ \$ (36,945) \$ \$ (36,945) \$ \$ (36,945) \$ \$ (39,945) \$ \$	(2,901,151) (136,537) (155,723 § 526,098 § 54,512 § 54,512 § 5167 § (416,596) § 52,798,056 Variance (13) § 368,945 § 29,012 § 339 § 913 § 398,296 §	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,231) (819,231) (819,231) (819,231) (819,231) (819,231) (79) (819,231) (79) (819,231) (79) (819,231) (79) (819,231) (819,2	\$ 40,000 \$ \$ \$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 5 5	\$ (310,940) \$ 155,158 \$ 577,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ - \$ 63 \$ - \$ 5 - \$	287.0% ok -178.3% ok 27467.4% NG -151.1% NG 100% Burden NG 225.2% NG -150.9% 38.2% 0.0% ok 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884	8830-CRSRVDF, 0.0 8830-FIRNANCE 30 Operations 8830-GSEVM100 8830-FIRNANCE 30 Operations 8830-GSEVM100 8830-GSEV000 8830-GSEV000 8830-GSEV000 at a	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-681993 Project Finance Accrual	0 0 0 0 0 0 \$1,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 150,167 : 841,583 : YTD Budget	\$ (2,901,151) \$ (1,901,15) \$ (2,901,151) \$ (1,901,15) \$ ((2,901,151) (136,537) (136,537) (155,723) (155,723) (155,723) (156,908) (156,908) (156,906) (166	(17,406,909) (1819,221) (1819,221) (1819,221) (1819,221) (1819,221) (1819,221) (1819,231	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S - S - S - S - S - S - S - S - S - S -	\$ (310,940) \$ 155,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$1,005,734 \$ - \$ 63 \$ - \$ 5 \$ - \$ -	287.0% ok -178.3% ok 27467.4% ok 151.11% NG 100% Burden NG 225.2% NG -150.9% ok -82.6% NG 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEXM100	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	150,167 841,583 YTD Budget	(2,901,151) § (2,609,151) § (2,609,8 § 4,512 § (266,429) § (266,42	(2,901,151) \$ (136,537) \$ (155,723 \$ (26,098 \$ (34,512 \$ (316,596) \$ (416,596) \$ (27,98,056) Variance (13) \$ 368,945 \$ 29,012 \$ 339 \$ 913 \$ 398,296 \$ Variance	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,231	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Column C	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ - \$ 63 \$ - \$ 5 - \$	287.0% ok -178.3% ok 27467.4% NG -151.11% NG 100% Burden NG 225.2% NG -150.9% -82.6% NG 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884	8830-CRSRVDF, 0.0 8830-FIRNANCE 30 Operations 8830-GSEVM100 8830-FIRNANCE 30 Operations 8830-GSEVM100 8830-GSEV000 8830-GSEV000 8830-GSEV000 at a	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-681993 Project Finance Accrual	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	(2,901,151) § (2,609,151) § (2,609,8 § 4,512 § (266,429) § (266,42	(2,901,151) \$ (136,537) \$ (155,723 \$ \$26,098 \$ \$4,512 \$ \$167 \$ (1416,396) \$ \$2,798,056 Variance (13) \$ 368,945 \$ 29,012 \$ 339 \$ 913 \$ 398,296 \$ Variance	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,231	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Column C	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ - \$ 63 \$ - \$ 5 - \$	287.0% ok -178.3% ok 27467.4% ok 151.11% NG 100% Burden NG 225.2% NG -150.9% ok -82.6% NG 0.0% ok 0.0% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement	8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVSR00 at a	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8E N993 Project Finance Accrual Project Description IT-Software,Equipment & Infrastructure Main Replacement LPP	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 : 841,583 : YTD Budget :	\$ (2,901,15); \$ (2,901,15); \$ (13,65,37) \$ (5,60,98); \$ (26,60,98); \$ (26,6429) \$ (5,60,98); \$ (266,429) \$ (5,60,429); \$ (336,945) \$ (7,90,94); \$ (338,945) \$ (7,90,94); \$ (339,945) \$ (7,90,94); \$	(2,901,15) (2,901,15) (13(5,572) (2,57	(17,406,909) (819,221) (81	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 5	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ - \$ 63 \$ - \$ 5 - \$	287.0% ok -178.3% ok 27467.4% ok 100% Burden 100% Burden 151.1% NG 225.2% NG -150.9% -82.6% NG 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEM100 8830-GSEW100	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LIPP Finance Accrual	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	\$ (2,901,151) \$ \$ (2,901,151) \$ \$ (130,537) \$ \$ (155,723 \$ \$ (266,829) \$ \$ 4,512 \$ \$ (266,429) \$ \$ (266,429) \$ \$ (339,639) YTD Spend \$ (13) \$ \$ (286,45) \$ \$ (29,012) \$ \$ (399,210) \$ YTD Spend \$ (33) \$ \$ (389,45) \$ \$ (399,210) \$ YTD Spend \$ (33) \$ \$ (389,45) \$ \$ (399,210) \$ YTD Spend \$ (33) \$ \$ (339,63) \$ YTD Spend \$ (33,63) \$ \$ (33,63)	(2,901,151) (136,537) (155,723 § 526,098 § 4,512 § 167 § (416,596) 52,798,056 (416,596) 52,798,056 (13) § 368,945 § 29,012 § 339 § 913 § 398,296 § Variance	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,231) (1598,574) (1,5	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Column C	\$ (310,940) \$ (310,940) \$ (310,940) \$ (310,940) \$ (55,158) \$ (770,326) \$ (790,	287.0% ok -178.3% NG 27467.4% NG -178.11% NG 100% Burden NG 225.2% NG -150.9% 38.2% 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tote GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment	8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVAMIO0 8830-FINANCE 30 Operations 8830-GSEVAMIO0 8830-GSEVAMIO0 8830-GSEVAMIO0 8830-GSEVSROOI al al 10 10 (blank) 8810-C000011 8830-C187800 8830-E187800 8830-E187800 8830-FINANCE 10 10 10 10 10 10 10 10 10 11 11 11 11	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	\$ (2,901,155,723 \$ (5,573 \$ (1,55,723 \$ (1	(2,901,15) (136,537) (136,537) (155,723 (26,098 (25,098 (25,798,056 (25,798,056 (25,098) (25,098) (25,098) (25,098) (25,567) (25,567) (25,567) (25,567) (2,767) (2,767) (2,767) (25,567) (25,567) (25,567) (2,767) (2,	(17,406,909) (819,221) (81	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 5 5 6 162,000 5 6 61,000 5 61,000 5	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ \$ -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5	287.0% ok -178.3% NG -178.3% NG -178.3% NG -155.11% NG -155.0% NG -150.9% 38.2% NG -0.0% ok -	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment	8830-CRSRVPD, 01 8830-FIRANCE 30 Operations 8830-GSRVPR_01 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVSR00 at at at Project # 10 (blank) 8810-C00011 8830-C18780 8840-BEN9903 8810-FINANCE ata Project # 38 8843-BH117 8843-FINIT17 8843-FINIT17 8843-FINIT17	4 Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Distribution OH Maintenance Distribution OH Operations Storm Expense Project OSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-BEN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LIPP Finance Accrual	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	\$ (2,901,151) \$ \$ (2,901,151) \$ \$ (130,537) \$ \$ (155,723 \$ \$ (266,829) \$ \$ 4,512 \$ \$ (266,429) \$ \$ (266,429) \$ \$ (339,639) YTD Spend \$ (13) \$ \$ (286,45) \$ \$ (29,012) \$ \$ (399,210) \$ YTD Spend \$ (33) \$ \$ (389,45) \$ \$ (399,210) \$ YTD Spend \$ (33) \$ \$ (389,45) \$ \$ (399,210) \$ YTD Spend \$ (33) \$ \$ (339,63) \$ YTD Spend \$ (33,63) \$ \$ (33,63)	(2,901,15) (136,537) (136,537) (155,723 (26,098 (25,098 (25,798,056 (25,798,056 (25,098) (25,098) (25,098) (25,098) (25,567) (25,567) (25,567) (25,567) (2,767) (2,767) (2,767) (25,567) (25,567) (25,567) (2,767) (2,	(17,406,909) (1819,221	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Column C	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ \$ -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5	287.0% ok -178.3% NG 27467.4% NG -178.11% NG 100% Burden NG 225.2% NG -150.9% 38.2% 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT"
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment	8830-CRSRVPD, 01 8830-FIRANCE 30 Operations 8830-GSRVPR_01 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVSR00 at at at Project # 10 (blank) 8810-C00011 8830-C18780 8840-BEN9903 8810-FINANCE ata Project # 38 8843-BH117 8843-FINIT17 8843-FINIT17 8843-FINIT17	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 51,397,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ (2,901,51)\$ \$ (2,901,51)\$ \$ (136,537) \$ \$ (155,723 \$ \$ (266,988 \$ \$ (4,512 \$ \$ (266,429) \$ \$ (339,639)\$ **TD Spend** \$ (13) \$ \$ (368,945 \$ \$ (399,010 \$ \$ (39	(2,901,151) (136,537) (136,537) (136,537) (155,723) (155,723) (155,723) (156,73) (166,98) (16	(17,406,909) (1819,221	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ \$ -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5 -\$ 5	287.0% ok -178.3% ok 27467.4% ok 1151.1% NG 100% Burden NG 225.2% NG -150.9% 38.2% -82.6% NG 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tote GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment	8830-CRSRVPD, 01 8830-FIRANCE 30 Operations 8830-GSRVPR_01 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVSR00 at at at Project # 10 (blank) 8810-C00011 8830-C18780 8840-BEN9903 8810-FINANCE ata Project # 38 8843-BH117 8843-FINIT17 8843-FINIT17 8843-FINIT17	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 51,397,000 57,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ (2,901,51)\$ \$ (2,901,51)\$ \$ (136,537) \$ \$ (155,723 \$ \$ (266,988 \$ \$ (4,512 \$ \$ (266,429) \$ \$ (339,639)\$ **TD Spend** \$ (13) \$ \$ (368,945 \$ \$ (399,010 \$ \$ (39	(2,901,15) (136,537) (136,537) (155,723 (26,098 (25,098 (25,798,056 (25,798,056 (25,098) (25,098) (25,098) (25,098) (25,567) (25,567) (25,567) (25,567) (2,767) (2,767) (2,767) (25,567) (25,567) (25,567) (2,767) (2,	(17,406,909) (1819,221	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 5 5 6 162,000 5 6 61,000 5 61,000 5	\$ (310,940) \$ (310,940) \$ (310,940) \$ (310,940) \$ (55,158) \$ (770,326) \$ (790,	287.0% ok -178.3% NG -178.3% NG -178.3% NG -155.11% NG -155.0% NG -150.9% 38.2% NG -0.0% ok -	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tota GSE Grand Tot Category Serv Co - 881 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment 884 Keene Grand Tot	8830-CRSRVDF, 0.1 8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVSR00 at a	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TISO,167 : 841,583 : YTD Budget	\$ (2,901,15) \$ (2,901,15) \$ (136,537) \$ (136,537) \$ (136,537) \$ (136,537) \$ (266,098 \$ (266,429) \$ (389,465 \$ (266,429) \$ (389,465 \$ (389,465 \$ (399,210 \$ (399,2	(2,901,151) (136,537) (136,537) (136,537) (155,723 (155,723 (156,98 (156,98 (156,996)	(17,406,909) (819,221) (81	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S - S S S S S S S S	\$ (310,940) \$ (310,940) \$ (155,158) \$ (155,158) \$ (770,326) \$ (790	287.0% ok -178.3% ok -178.3% ok -178.1% NG 100% Burden NG 100% Burden NG -151.1% NG -150.9% NG -225.2% NG -150.9% -82.6% NG 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment 884 Keene Grand Tot	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEVM100 8830-GSEM100 8830-GSEM	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 51,397,000 \$7,172,000 0 0 0 213,400 0 28,600 0 \$242,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	(2,901,151) § (3,601,151) § (3,603,37) § (136,537) § (155,723 § (266,429) § (2	(2,901,15) (136,537) (15,723 § (26,098 § 4,512 § (16,596) (2,798,056) (416,596) (32,798,056) (416,596) (33,945) (29,012 § 339 § 913 § 398,296 § (35,567) (33,567) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967)	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (1,598,574) (1,598,	\$ - \$ \$ 40,000 \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ 5 -	Column C	\$ (310,940) \$ 155,158 \$ 5 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ 5 - 5	287.0% ok -178.3% NG -178.47 NR -178.47 NR -178.47 NR -151.1% NG -151.1% NG -150.9% NG -150.9% -82.6% NG -0.0% ok -7.0% NG -7.0% NG	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tote GSE Grand Tot Category Serv Co - 881 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment Revene Grand Tot Serv Co Tote Keene Tot	8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVAM100 8830-FINANCE 30 Operations 8830-GSEVAM100 8830-GSEVAM100 8830-GSEVAM100 8830-GSEVSR00 at at at at at at at a second s	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 51,397,000 57,172,000 0 0 0 213,400 0 28,600 0 5 242,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TID Budget YTD Budget YTD Budget YTD Budget 40,334	S	(2,901,15) (136,537) (136,537) (136,537) (155,723 (155,723 (155,723 (156,98 (155,723 (156,98 (155,996) (155,996) (155,996) (155,996) (155,567) (156,567) (15	(17,406,909) (819,221) (81	S - S S 40,000 S S - S S - S S - S S 305,000 S S438,486	- 5	\$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ \$ - \$ 63 \$ - \$ 5 -	287.0% ok -178.3% ok -178.3% ok -178.1% NG 100% Burden NG 100% Burden NG -150.9% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment 884 Keene Grand Tot	8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVAM100 8830-FINANCE 30 Operations 8830-GSEVAM100 8830-GSEVAM100 8830-GSEVAM100 8830-GSEVSR00 at at at at at at at a second s	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 51,397,000 \$7,172,000 0 0 0 213,400 0 28,600 0 \$242,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	(2,901,151) § (3,601,151) § (3,603,37) § (136,537) § (155,723 § (266,429) § (2	(2,901,15) (136,537) (15,723 § (26,098 § 4,512 § (16,596) (2,798,056) (416,596) (32,798,056) (416,596) (33,945) (29,012 § 339 § 913 § 398,296 § (35,567) (33,567) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967) (33,967)	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (1,598,574) (1,598,	\$ - \$ \$ 40,000 \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ 5 -	Column C	\$ (310,940) \$ 155,158 \$ 5 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ 5 - 5	287.0% ok -178.3% NG -178.47 NR -178.47 NR -178.47 NR -151.1% NG -151.1% NG -150.9% NG -150.9% -82.6% NG -0.0% ok -7.0% NG -7.0% NG	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment 884 Keene Grand Tot Serv Co Tot Keene Tot EN Tot	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVM100 8830-GSEVSR00 at at ata Project # 10 (blank) 8810-C00011 8830-C18780 8840-BEN9903 8810-FINANCE ata Project # 38843-EN1117 3843-EN1117 3843-EN1117 3843-EN1117 3840-BEN9903 8843-EN1117 3843-EN1117	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	150,167 841,583 YTD Budget	S	(2,901,151) (136,537) (155,723) (26,098) (24,512) (167) (416,596) (27,798,056) Variance (13) (33) (36,8945) (29,012) (33) (39,906) (35,567) (35,567) (47,67) (839) (7,338) (7,338) (7,338)	(17,406,909) (819,221) (819,221) (819,221) (94,337 (156,590) (1,004) (1,598,574) (21,816,513 (79) (1,598,574) (21,816,513 (79) (1,798,574)	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S 16,200 S 5 6,385,200 S 16,283,200 S 16,283,200 S 16,283,200 S 16,283,200 S 1,200,200 S 1	\$ (310,940) \$ (310,940) \$ (310,940) \$ (310,940) \$ (310,940) \$ (770,326) \$ (790,326) \$ (790,326) \$ (310,05,734) \$ (310,940) \$ (287.0% ok -178.3% ok -178.3% ok -178.1% NG 100% Burden NG 100% Burden NG -150.9% ok 0.0% ok	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tote GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment Replenishment Serv Co Tot Keene Grand Tot GSE Tot	8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVAMIO0 8830-FINANCE 3830-GSEVAMIO0 8830-GSEVAMIO0 8830-GSEVAMIO0 8830-GSEVSROO all all 101 (blank) 8810-C00011 8830-C187800 8840-BEN9903 8810-FINANCE 102 103 104 105 105 105 105 105 105 105 105 105 105	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 0 0 0 57,172,000 0 0 0 0 213,400 0 28,600 0 5 242,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TID Budget YTD Budget YTD Budget YTD 841,583 YTD 841,583	\$ (2,901,15); \$ (2,901,15); \$ (13,65,37) \$ (26,698); \$ (26,6,429) \$ (26,6429) \$ (36,845); \$ (266,429) \$ (36,845); \$ (29,012) \$ (38,945); \$ (39,912) \$ (39,912);	(2,901,15) (136,537) (155,723 § 526,098 § 4,512 § 54,512 § 54,512 § 5167 § 52,798,056 (416,596) § 52,798,056 (435,945 § 29,012 § 339 § 339,296 § (35,567) § (4,767) § (839) § (7,338) § 5398,296 (7,338) § 5398,296 (7,338) §	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,231) (81	\$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S 16,283,200 PYE S (61,000) S (8,385,200 S (18,000) S (180,000) S	\$ (310,940) \$ (515,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$	287.0% ok -178.3% ok -178.1% NG -178.1% NG 100% Burden 225.2% NG -150.9% 38.2% 0.0% ok 0.0% o	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tot GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment 884 Keene Grand Tot Serv Co Tot Keene Tot EN Tot	8830-CRSRVDF, 0.0 8830-FINANCE 30 Operations 8830-GSEVAMIO0 8830-FINANCE 3830-GSEVAMIO0 8830-GSEVAMIO0 8830-GSEVAMIO0 8830-GSEVSROO all all 101 (blank) 8810-C00011 8830-C187800 8840-BEN9903 8810-FINANCE 102 103 104 105 105 105 105 105 105 105 105 105 105	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TID Budget YTD Budget YTD Budget YTD 841,583 YTD 841,583	\$ (2,901,15); \$ (2,901,15); \$ (13,65,37) \$ (26,698); \$ (26,6,429) \$ (26,6429) \$ (36,845); \$ (266,429) \$ (36,845); \$ (29,012) \$ (38,945); \$ (39,912) \$ (39,912);	(2,901,151) (136,537) (155,723) (26,098) (24,512) (167) (416,596) (27,798,056) Variance (13) (33) (36,8945) (29,012) (33) (39,906) (35,567) (35,567) (47,67) (839) (7,338) (7,338) (7,338)	(17,406,909) (819,221) (819,221) (819,221) (94,337 (156,590) (1,004) (1,598,574) (21,816,513 (79) (1,598,574) (21,816,513 (79) (1,798,574)	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S 16,200 S 5 6,385,200 S 16,283,200 S 16,283,200 S 16,283,200 S 16,283,200 S 1,200,200 S 1	\$ (310,940) \$ (310,940) \$ (310,940) \$ (310,940) \$ (310,940) \$ (770,326) \$ (790,326) \$ (790,326) \$ (310,05,734) \$ (310,940) \$ (287.0% ok -178.3% ok -178.3% ok -178.4% ok -151.1% NG 100% Burden NG 225.2% NG -150.9% -82.6% NG 0.0% ok 0.0%	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tot. GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment Replenishment Serv Co Tot Keene Tot EN Tot GSE Tot Grand Tota	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEVM100	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	YTD Budget YTD Budget YTD 841,583 YTD Budget 4,767 40,334 33,058,179 \$841,583 3,940,097	(266,429) \$ (266,4	(2,901,151) (136,537) (136,537) (155,723) (26,098) (34,512) (3167) (416,596) (416,596) (435,96) (435,96) (435,96) (435,96) (435,96) (435,96) (435,96) (435,96) (436,96)	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,221) (819,231) (81	\$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S 16,2000 S 5 16,283,200 S 105,000 S 105,283,200 S 1	\$ (310,940) \$ (310,940) \$ (55,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$ 5 - 5 5 - 5 5 - 5 5 - 5 5 - 5 5 - 5 5 - 5 5	287.0% ok -178.3% ok -178.3% ok -178.3% ok -178.1% NG -151.1% NG -150.9% 38.2% -150.9% ok -0.0% ok -0.0% ok -0.0% ok -0.0% ok -0.0% ok -7.0% ok -7.0% NG -7.	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes
GSE Replenishment Tote GSE Grand Tot Category Serv Co - 881 Improvement Serv Co Grand Tot Category Keene - 884 Improvement Replenishment Replenishment Replenishment Serv Co Tot Keene Grand Tot GSE Tot	8830-CRSRVPD, 01 8830-FINANCE 30 Operations 8830-GSEVM100	Reserve for Damage/Failure Unidentified Specifics & 3 Reserve for Public Requirements Unidentified Specifics Finance Accrual Operations Ustribution OH Maintenance Distribution OH Operations Storm Expense Project GSE Vegetation Management Storm Response Project Description (blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 8840-8EN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement LPP	0 0 0 0 0 0 0 0 0 57,172,000 0 0 0 0 213,400 0 28,600 0 5 242,000 \$7,172,000	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TID Budget YTD Budget YTD Budget YTD 841,583 YTD 841,583	\$ (2,901,15); \$ (2,901,15); \$ (13,65,37) \$ (26,698); \$ (26,6,429) \$ (26,6429) \$ (36,845); \$ (266,429) \$ (36,845); \$ (29,012) \$ (38,945); \$ (39,912) \$ (39,912);	(2,901,15) (136,537) (155,723 § 526,098 § 4,512 § 54,512 § 54,512 § 5167 § 52,798,056 (416,596) § 52,798,056 (435,945 § 29,012 § 339 § 339,296 § (35,567) § (4,767) § (839) § (7,338) § 5398,296 (7,338) § 5398,296 (7,338) §	(17,406,909) (819,221) (819,221) (819,221) (819,221) (819,221) (819,231) (81	\$ 40,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	S 16,283,200 PYE S (61,000) S (8,385,200 S (18,000) S (180,000) S	\$ (310,940) \$ (515,158 \$ 77,129 \$ 4,512 \$ 116 \$ (790,326) \$ 1,005,734 \$	287.0% ok -178.3% ok -178.1% NG -178.1% NG 100% Burden 225.2% NG -150.9% 38.2% 0.0% ok 0.0% o	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Notes What is this project? Nets to zero; the credit is under "TEMP PROJECT" Notes Notes

- \$ 3,803 \$ 3,803 \$ 22,819 \$ - \$ - \$ 3,803 100% Burden NG

Close Job and reallocate burden

8830-C20193 01648 DOT--Brookdale Bridge relo (I-93)

Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-7b

							Liberty Utilitie	es - NH Ops & En	ng 2015 CAPEX S	pend - May YTD								Testimony of Jay Dudley
			Work Plan	2015 Adjusted				v	ariance PYE to				Voucher/		Burden/	Net	Burden % on Direct Charges	Attachment JED 2-7b
Category Project #	Project Description	Project Owner	Complete %	Budget	Net YTD	SL Run Rate	PYE I		djusted Budget	Total Direct	Labor	Materials		Total Indirect		Burden/AFUDC	YTD Burden Note	s Notes age 17 of 45
Growth - EN 8840-C188		Bill Clark		\$ 500,000	\$ 1,839,780 \$	4,415,473 \$	2,000,000 \$, ,		11,321	- :	1,792,729	35,730 \$	35,730	\$ 35,730	2.0% ok	Vendor Driven - expected
8840-C1883 8840-ENI10		Chris Brouillard Gwyn Cassetty	100% 20%	\$ 3,000,000 \$ 1,050,000	\$ - \$ \$ 147,538 \$	- Ş 354,091 Ş	3,000,000 \$ 1,000,000 \$	3,000,000 \$ 4,374,089 \$	(50,000)		10,877	9,142	283,156 S	- Ş (155,636) Ş	124,719	5 - 5 124,719	0.0% ok 42.5% ok	Seems high for early in the year
8840-ENI10			42%	\$ (200,000)	\$ - \$	- \$	- \$	- \$	200,000	\$ - \$	- 5	- :	5 - 5	- \$	5	\$ -	0.0% ok	
8840-ENI10		Gwyn Cassetty	0%	\$ 160,000	\$ 21,656 \$		160,000 \$	154,382 \$	- :	\$ 9,133 \$	472 \$	- :	8,661	12,523 \$	12,523	\$ 12,523	137.1% ok	
8840-ENI15	•	Lisa DeGregory		\$ 150,000	\$ (12,970) \$		150,000 \$	139,607 \$	- :	\$ (15,443) \$	(17,335) \$	- :	1,892	2,473 \$	2,473	\$ 2,473	-16.0% ok	
8840-ENI16 8840-PCN1		Gwyn Cassetty Gwyn Cassetty		\$ 270,000 \$ 2,100,000	\$ 345,453 \$ \$ 432.017 \$		500,000 \$ 3,500,000 \$	448,415 \$ 4,276,491 \$	230,000 S		93,033 \$ 21,729 \$		\$ 18,129 \$ \$ 907,625 \$		234,291 \$ 276,486 \$		210.8% High 29.1% ok	None at present Vendor charges seem high this early in the year
8840-PCN1		Gwyn Cassetty		\$ 800,000	\$ 135,561	,,.	1,500,000 \$	1,207,000 \$	700,000		- 5	- 15,652	5 (0) 5		270,460 5	\$ 270,400 \$ -	0.0% ok	vertuor charges seem night this early in the year
8840-PCN1		Lisa DeGregory		\$ 3,500,000	\$ - \$	- \$	- \$	- \$			- \$	- :	· - · ·	- \$, \$ -	0.0% ok	
Emergent 8840-C188		Gwyn Cassetty		\$ - :	\$ 447,110 \$	1,073,063 \$	1,300,000 \$		1,220,000		- 9	- :	- 9	447,110 \$		\$ -	0.0% ok	4000 ft
Emergent 8840-C188: Emergent 8840-C188:		Gwyn Cassetty Norm Gallagher		\$ - : \$ - :	\$ - \$	- \$	200,000 \$ 300,000 \$	200,000 \ 300,000 \$	300,000	\$ - \$ \$ - \$	- 9	-	\$ - \$ \$ - \$		- 9	· -	0.0% ok 0.0% ok	1000 ft. main and 200 ft service line 1000 ft. main and 200 ft service line
EN Growth Total	Tarenase Taponice: Titton Area Growth	Worm Guildgiler	0,0	\$11,330,000	\$3.356.144	\$8,054,745	\$13,610,000	\$18,069,720	\$1,700,000	\$3,155,262	\$120,097	\$22,974	\$3,012,191	\$200.882	\$686,222	\$686,222	17.2%	\$3.8M for services and \$3.6M for main, = \$7.4, exclusive of
Improvement - EN 8840-C187	Misc Capital Improvements EN Facilities	Steve Szczechura	100%	\$ -	\$ 688,662 \$	1,652,788 \$	700,000 \$	1,789,990 \$	700,000		5,115		\$ 1,538,156 \$		13,391		0.9% ok	Should there be a corresponding accrual credit?
8840-C187			100%	\$ - :	\$ 101 \$	241 \$	100 \$	117 \$	100	\$ 1 \$	1 \$		\$ - \$	99 \$	99 \$	\$ 99	7640.0% ok	
8840-C187- 8840-C187		Steve Szczechura Steve Szczechura	100% 40%	\$ 35,000	\$ (215) \$ \$ 11,557 \$	(515) \$ 27,738 \$	100 \$ 35,000 \$	(173) \$ 37,232 \$		\$ (285) \$ \$ 10,571 \$	40 \$ 1,321 \$		\$ (325) \$ \$ 9,250 \$	5 71 \$ 5 986 \$	71 S	\$ 71 \$ 986	-24.8% ok 9.3% ok	
8840-C187		Steve Szczechura	100%	\$ 1,400,000	\$ 1.877.343 S		2.000.000 \$	2,734,549 \$			21,462		\$ 1.828.830 S	27,051 \$			1.5% ok	Overrun is expected but must be taken into account in PYE
8840-C187		Steve Szczechura	100%	\$ -	\$ (23)	(55) \$	- \$	(23) \$			- \$	- :	s - s	(23) \$	(23)		100% Burden ok	
Emergent 8840-C188		Andy Bernier	0%	\$ - :	\$ - \$	- \$	200,000 \$	- \$	200,000	\$ - \$	- 9	- :	\$ - \$	- \$	- 9	\$ -	0.0% ok	
8840-C188 8840-C188		Ryan Burns	0% 0%	\$ - : \$ -	\$ - \$	- Ş	- \$	- Ş	-	\$ - \$	- 9	-	\$ - \$ \$ - \$		- 9	· -	0.0% ok 0.0% ok	
8840-C188			100%	\$ -	\$ - \$	\$	- \$	- \$	-	š - š	- 3	-	š - \$	š - \$		š -	0.0% ok	
8840-C188	D8 PURCHASE VEROTRACK LEAK SURVEY APPLICATION	N A Rich MacDonald	100%	\$ -	\$ - \$	- \$	- \$	- \$	- :	\$ - \$	- \$	- :	\$ - \$	- \$	- 5	\$ -	0.0% ok	
8840-C188		Ryan Burns	0%	\$ -	ş - <u>ş</u>	- \$	- \$	- \$	- :	s - \$	- \$	- :	\$ - \$	- \$	- 5	5 -	0.0% ok	
8840-C188 8840-C188		Steve Szczechura Steve Szczechura	0% 0%	\$ - : \$ - :	, - S S - S	- \$ - ¢	- \$ - \$	- \$ - \$	-	, - \$ \$ - \$	- 5	-	5 - S S - S	- 5	- 9	, - \$ -	0.0% ok 0.0% ok	
8840-C188	14 Repave Parking Lot - Tilton	Steve Szczechura	0%	\$ -	\$ - \$; - \$	- \$	- \$	- :	\$ - \$	- \$	-	š - š	\$ - \$		\$ -	0.0% ok	
8840-C188		Steve Szczechura	0%	\$ - :	\$ - \$	- \$	- \$	- \$	- :	\$ - \$	- \$	- :	s - s	- \$	- 5	\$ -	0.0% ok	
8840-C188 8840-C188		Steve Szczechura Steve Szczechura	100% 0%	\$ - : \$ -	\$ - \$	- \$ - \$	- \$	- \$ - \$	- :	\$ - \$	- 9	-	\$ - \$ \$ - \$	- \$	- 9	\$ -	0.0% ok 0.0% ok	
8840-C188		Chris Brouillard	100%	\$ -	\$ - S	- ,	- ş	- ,	-	, . , \$ - \$	- 9	-	s - s	, . ,		, . \$ -	0.0% ok	
8840-C188		Shawn Furey	0%	\$ 100,000	, \$ - \$	· - \$	100,000 \$	100,000 \$	- :	, \$ - \$	- \$	- :	\$ - \$	- \$		\$ -	0.0% ok	
Emergent 8840-C188		,		\$ -	\$ - \$		45,000 \$	45,000 \$	45,000		- \$	- :	\$ - \$		- 9	\$ -	0.0%	
8840-ENI00	5 Inactive Service Program	Rich MacDonald	0%	\$ 160,000	\$ 0 \$	0 \$	160,000 \$	354,400 \$	- :	\$ - \$	- \$	- :	s - s	0 \$	0 \$	\$ 01	100% Burden ok	Expect to be about \$1M short vs. budget Already high this
8840-ENI10	3 Main Replacement City/State Construction	Gwyn Cassetty	50%	\$ 2,000,000	\$ 335,677	805,625 \$	3.300.000 S	3.833.098 Ś	1,300,000	\$ 820,232 \$	17,266	27,471	775,495	(484,555) \$	50,008	\$ 50,008	6.3% ok	early in the year.
8840-ENI13		Gwyn Cassetty		\$ 500,000	\$ 43,564	104,553 \$	500,000 \$	452,248 \$	- :	\$ 106,546 \$	(418)		103,506	(62,982) \$			6.0% ok	carry in the year.
8840-ENI16	3 Service Replacement Fitting City/State Construction	on Andy Bernier	50%	\$ 50,000	\$ - \$	- \$	50,000 \$	50,000 \$	- :	\$ - \$	- \$	- :	\$ - \$	\$ - \$	<u>\$</u>	\$ -	0.0% ok	
8840 FACILITIES	Facility Equipment & Renovation	Steve Szczechura	100%		\$ 3,079 \$	7,391 \$	3,100 \$	3,453 \$	3,100		1 \$		\$ - \$	3,078 \$	3,078	\$ 3,078	290410.4% ok	
8840-OTH-: 8840-OTH-:		Steve Szczechura Kevin McCarthy		\$ - : \$ - :	\$ - \$ \$ 818,530 \$	- Ş 1,964,472 \$	700,000 \$	975,088 \$	700,000	\$ - \$ \$ 771,564 \$	23,166	- :	5 - 5 5 748,398 5	- Ş 3 46,966 \$	49,084	5 - 5 49,084	0.0% ok 6.4% ok	This is running very high. What are these charges?
8840-PCS1		Gwyn Cassetty		\$ -	\$ 616,330 \$	1,904,472 \$	500 \$	416 \$			188 \$		\$ 740,330 ; \$ - \$	257 \$	257		136.9% NG	None at present
8840-REL10		Rich MacDonald		\$ 100,000	\$ 31,002 \$								28,958				4.1% ok	
8840-REL10		Norm Gallagher	100%	T	\$ 157,898 \$	378,954 \$	141,000 \$		141,000	\$ 101,607 \$		1,377	99,422	56,291 \$	63,606	\$ 63,606	67.5% ok	Running very high
8840-REL10		Norm Gallagher		\$ 50,000	\$ - \$	- \$	50,000 \$:	- \$				- 5	\$ -	0.0% ok	
8840-8121! Improvement Total	58 Project 8840-812158 for initialization	Rich MacDonald	0%	\$ - \$4,395,000	\$3,967,621	\$9,522,290	- \$ \$8,084,800	- \$ \$10,587,077	\$3,689,800	\$ - \$ \$5.232.946	\$68,950	\$32,306	\$ - \$ \$5,131,690	- \$1,265,325	\$214,983	\$214,983	0.0% ok 4.1%	
improvement rotal				Ų-1,555,000	\$3,307,021	\$3,322,230	\$0,004,000	\$10,507,077	\$3,003,000	Ų3,232,340	400,530	Ų32,300	\$3,131,030	V1,203,323	\$214,505	\$224,505	4.270	Why are vendor charges so high? We have not changed
Replenishment - EN 8840-C188		Gwyn Cassetty	100%	\$ 50,000	\$ 239,432 \$		250,000 \$		200,000	\$ 219,054 \$	1,783 \$	(17,865)	\$ 235,136 \$		22,894	\$ 22,894	10.6% ok	out any meters.
8840-C188		Rich MacDonald	0%	\$ - :	\$ 1,306 \$	3,134 \$	- \$	1,502 \$	- :	\$ - \$	- 5	- :	\$ - \$	1,306 \$	- 5	\$ -	0.0% ok	
8840-C188 8840-C188		Norm Gallagher Michael Knott	100% 100%	\$ - : \$ - :	\$ 6,629 \$	15,909 \$	6,600 \$ - \$	7,623 \$	6,600	\$ 5,961 \$	- 9	- :	5,961	668 \$	668 \$	\$ 668	11.2% ok 0.0% ok	
8840-C188		Michael Knott		\$ -	\$ - 5	- \$	- \$	- \$	-	\$ - \$	- 5	-	s - s	, . ,	- 5	š -	0.0% ok	
8840-C188		Chris Brouillard	100%	\$ 1,512,000	\$ - \$	- \$	- \$	- \$	(1,512,000)	\$ - \$	- \$	- :	\$ - \$	\$ - \$	<u>\$</u>	\$ -	0.0% ok	
8840-C188		Chris Brouillard	0%	\$ 50,000	\$ 28,683 \$	68,840 \$	5,000 \$								11,027	\$ 11,027	62.4% ok	
Emergent 8840-C188: Emergent 8840-C188:		Kelly Goodwin Norm Gallagher	0% 0%	\$ - : \$ -	\$ - \$	· - \$	94,000 \$ 80,000 \$				- 9	- :	\$ - \$ \$ - \$	s - \$	- 9	\$ - \$ -	0.0% ok 0.0% ok	
Emergent 8840-C188		Kelly Goodwin	0%	Ţ	\$ 2,508	, ,	7,000 \$	- \$			- 5	-	s - s	2,508 \$	- 5	s -	0.0% ok	
8840-ENIO	6 Cathodic Protection Program	Shawn Furey		\$ 750,000	\$ 119,300 \$		750,000 \$	224,435 \$.,	\$ (233,949) \$	(353,956)	2,780	117,227		(514,751)	\$ (514,751)	220.0% ok	Why the credit to this job?
8840-ENI00		Rich MacDonald		\$ 450,000	\$ 0 \$	0 \$	450,000 \$	450,000 \$	- :	\$ 0 \$	0 \$	- :	\$ - \$	- \$	- 5	\$ -	0.0% ok	
8840-ENI07 8840-ENI10		Rich MacDonald Rich MacDonald		\$ 300,000 \$ 250,000	\$ 74,645 \$ \$ 24,249 \$		300,000 \$ 250,000 \$	151,526 \$	- :	\$ 52,719 \$ \$ 6,325 \$	13,398 \$ 257 \$	611	\$ 38,711 \$ \$ 6,068 \$		21,924 \$ 17,923 \$		41.6% ok 283.4% ok	
8840-ENI10 8840-ENI10		Rich MacDonald Rich Foley		\$ 250,000 \$ 1,221,150	\$ 24,249 \$ \$ 378.060 \$		250,000 \$ 1.400.000 \$	14,192 \$ 1,299,569 \$	178,850		25/ \$	-	5 6,068 \$ 5 378,060 \$	17,923 \$	17,923 \$, 17,923 \$ -	283.4% ok 0.0% ok	
8840-ENI00		Rich MacDonald		\$ 1,221,150	\$ 68,742	, - ,	50,000 \$	129,953 \$	50,000	\$ 25,500 \$	11,294	-	\$ 14,205	43,242 \$	43,241	\$ 43,241	169.6% ok	
8840-ENI10	6 130 ELM ST, MNC, REG ABANDONME	Gwyn Cassetty		\$ -	\$ 116 \$	277 \$	1,000 \$	106 \$	1,000	\$ 42 \$	42 \$		\$ - \$	73 \$	80 \$	\$ 80	228.9% ok	
8840-ENI10		Gwyn Cassetty		\$ 8,500,000					(1,000,000)			19,419					14.0% ok	Appears high year to date, even with accrual
8840-ENI00 8840-ENI11		Rich MacDonald Rich MacDonald	0% 0%	\$ - \$ 150,000	\$ 17,229 \$		10,000 \$ 150,000 \$	4,081 \$ - \$	10,000	\$ 5,450 \$ \$ - \$	10 \$	- :	5,440 \$	11,779 \$	13,688	\$ 13,688	386.6% ok 0.0% ok	None at present
8840-EN11	* * * *	Gwyn Cassetty		\$ 1,500,000	,					· · ·	,		\$ 432,116 \$	(263,096) \$,		5.6% ok	Running very high this early in the year.
8840-ENI12		Rich MacDonald		\$ -			5,000 \$										267.5% ok	None at present
8840-ENI12		Rich MacDonald		\$ -	\$ 1,769 \$		2,000 \$	4,249 \$	2,000	\$ 1,780 \$			\$ 1,780 \$				-0.6% ok	
0040 5114	O Corrosion & Missollanana Sitting	Rich MacDeseld	00/	ė	6 45.054.0	27 570 ^	E0 000 Å	E10 F03 A	E0.000	6 4575 ^	4575 /			11.000 0	11 000	11.000	242 20/ =1-	Funding from ENI111 - Meter Work Project (Replacements)
8840-ENI16 8840-ENI16		Rich MacDonald Gwyn Cassetty	0% 60%	\$ - \$ 170,000	\$ 15,654 \$ \$ 467,342 \$		50,000 \$ 450,000 \$							11,080 \$ 324,997 \$			242.2% ok 228.3% ok	Running high, probably due to accrual in 2014
8840-ENI16		Gwyn Cassetty		\$ 170,000	\$ 97,861										1,897		2.0% ok	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
8840-ENI32	Gas Field Operations C&M	Rich MacDonald	0%	\$ -	\$ (332) \$	(796) \$	- \$	(332) \$	- :	\$ - \$	- \$	- :	\$ - \$	(332) \$	(338) \$	\$ (338)	-5096.4% ok	
8840-FINA!		Paul Kinch		\$ -			(661,000) \$				184,507						-39.4% ok	
8840 Finance 8840-OTH-:	Finance Accrual 111 Dispatch and Control Center	Paul Kinch Norm Gallagher		\$ - : \$ - :	\$ 15,006 \$ \$ - \$	36,015 \$	(150,000) \$ - \$	(604,517) \$ - \$			11,070 \$		\$ (627,377) \$ \$ - \$		65,919	\$ 65,919 \$ -	-10.7% ok 0.0% ok	
8840-01H-		Rich MacDonald		\$ - \$ -		- 5 104,345 \$											0.0% ok -0.5% ok	
8840-OTH-		Michael Knott		\$ -													0.0% ok	
																		Assume that this is a clearing account for labor charges?
8840 Operations		Paul Kinch	0%	\$ -	\$ 852,040 \$		830,000 \$		830,000				28,832				-31.1% ok	What is this?
8840 Procureme 8840-REL10		Rich Foley Ryan Burns		\$ - : \$ - :	\$ 685 \$ \$ - 5	1,645 \$ - \$	700 \$ - \$	788 \$ - \$				- :		685 \$ - \$	685 \$	5 685 1 5 -	100% Burden ok 0.0% ok	000255
8840-REL10		Norm Gallagher	0%													5 639	248.3% ok	
30-10 NEET			3,0		, 555 ,	2,250 9	1,000 9	J. 2	1,000	. 23. 9	23, 4		,		000			

	8840-REL110 8840-REL-111 8840-K06072 340 8840-TEMP 8840-IT 8840-IR 8840-IR	Valve Installation/Replacement Ferry St Regulator Station Replacement O&M Miscellaneous Header Work TEMPORARY JOB IT I&R (blank)	Rich MacDonald Rich MacDonald Rich MacDonald Paul Kinch Kevin McCarthy Norm Gallagher Paul Kinch	10% \$ 0% \$ 0% \$ 0% \$ 0% \$ 0% \$ 0% \$ 0% \$	5 150,000 \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 6 - \$ 7 - \$ 7 - \$ 7 - \$ 7 - \$ 7 - \$		(963,805) \$ 1,468 \$ 10,656 \$ 94,923 \$ 69,847 \$ - \$ (32) \$	(250,000) \$ 1,000 \$ 5,000 \$ (428,000) \$ 50,000 \$ - \$ (10,000) \$	(35,673) \$ 704 \$ 5,106 \$ (1,828,598) \$ 33,468 \$ - \$ (76) \$	(400,000) \$ 1,000 \$ 5,000 \$ (428,000) \$ 50,000 \$ - \$ (10,000) \$	(149,122) \$ 121 \$ 4,440 \$ (1,851,773) \$ 29,103 \$ - \$	(141,590) \$ - \$ 0 \$ 22,608 \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$	(7,532) \$ 121 \$ 4,440 \$ (1,874,381) \$ 29,103 \$ - \$	(252,464) \$ 491 \$ - \$ 1,891,325 \$ - \$ (13) \$	(252,464) \$ 491 \$ - \$ 401,129 \$ - \$ - \$ 63 \$	(252,464) 491 - 401,129 - - 63	169.3% ok 405.4% ok 0.0% ok -21.7% ok 0.0% ok 0.0% ok	Why the massive credit? 572K budget estimony of Jay Dudley What are these Artta an imeant JED 2-7b Accruals? What are these charges and what are these charges and what is this project?
Replenishment To		(Dialik)	Faul Kilicii	0/6 3	\$15,053,150	\$2,927,705	\$7,026,492	\$12,877,300	\$9,861,379	-\$2,175,850	-\$1,321,505	\$113,449	\$25,089	-\$1,460,043	\$4,249,210	\$564,787	\$564,787	-144.4%	what is this project:
EN Grand To	tal			W. J. Bl	\$30,778,150	\$10,251,470	\$24,603,527	\$34,572,100	\$38,518,177	\$3,213,950	\$7,066,702	\$302,496	\$80,369	\$6,683,838	\$3,184,767	\$1,465,991	\$1,465,991	16.7%	
Category	Project #	Project Description		Work Plan Complete %	2015 Budget		SL Run Rate	PYE											Notes
	SSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG	Paul Kinch	100% \$	- \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-CD0291 8830-CD0525	Sky View URD - Salem, NH Hypertherm	Paul Kinch Paul Kinch	100% \$ 100% \$	5 - \$ 5 - \$		- \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	8,196 \$ 0 \$	-	0.0% NG 0.0% ok	Close Job and reallocate burden Close Job and reallocate burden
	8830-CD0785	Whelen Engineering Charlestown, NH	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	19,254 \$	-	0.0% NG	Close Job and reallocate burden
																			Reallocate Burden; very high charges to date, mostly all
	8830-CNN010 8830-CNN011	GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket	Robert Blank Robert Blank	40% \$ 0% \$	775,000 \$ 575,000 \$	202,696 \$ 482,121 \$	486,471 \$ 1.157.091 \$	775,000 \$ 1.100.000 \$	1,246,990 \$ 775,000 \$	- Ş 525.000 \$	87,994 \$ 171 \$	49,825 \$	1,674 \$	36,495 \$ 171 \$	114,703 \$ 481,950 \$	392,932 \$	141,742 (113,654)	43.4% High -15.9% ok	due to burden.
		01Reserve for New Business Residential	Chris Brouillard	0% \$	5 - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
		01Reserve for New Business Commercial Unident spec		0% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
GSE Growth To	8830-GSE1854	Install Service to Wheelan Engineering	Paul Kinch	100% \$	1.350.000 \$	684.817 \$	1.643.562 \$	1.875.000 \$	2,021,990 \$	525.000 \$	88,165 \$	49,825 \$	1,674 \$	- \$ 36,666 \$	596.653 \$	420.383 \$	28,089	0.0% ok 2.6%	
Improvement - G		Spicket River Feeder Reclosers	Paul Kinch	100% \$	- \$	- \$	- \$	500 \$	- \$	500 \$	- \$	- \$	- \$	- \$	- \$	519 \$	-	0.0% NG	Close Job and reallocate burden
	8830-C18603	Bare Conductor Replacement Program	Robert Blank	0% \$	1,200,000 \$	349,473 \$	838,735 \$	1,500,000 \$	1,300,000 \$	300,000 \$	378,382 \$	6,740 \$	87,055 \$	284,586 \$	(28,909) \$	283,319 \$	71,251	12.1% ok	Charles and a collection beauty
	8830-C18610 8830-C18650	Install 23kV Supply Capacitors - Salem Salem area Study	Paul Kinch Joel Rivera	100% \$ 50% \$	- 5	- \$ - \$	- \$ - \$	- \$ - \$	- Ş	- \$ - \$	- Ş	- \$ - \$	- \$	- Ş	- \$ - \$	19,425 \$ - \$	-	0.0% NG 0.0% ok	Close Job and reallocate burden
	8830-C18710	RTU Installations - LU/NG Substations	Paul Kinch	100% \$	- \$	35,306 \$	84,735 \$	22,000 \$	42,357 \$	22,000 \$	16,738 \$	- \$	- \$	16,738 \$	18,569 \$	23,211 \$	21,069	111.6% ok	
	8830-C18720	Refreshing Existing Buildings GSE(Capital	Steve Szczechura	100% \$	- \$	915,024 \$	2,196,058 \$	915,000 \$	854,791 \$	915,000 \$	962,590 \$	24,709 \$	18,065 \$	919,815 \$	(47,566) \$	367,517 \$	225,964	27.2% ok	Should not be any charges in 2015; result of accrual?
	8830-C18730 8830-C18740	Misc Capital Improvements GSE Facilities Customer Walk In Centers (Salem & Lebanon)	Steve Szczechura Steve Szczechura	100% \$ 100% \$	- 5 - 5	(286,763) \$ (467,664) \$	(688,232) \$ (1,122,394) \$	(290,000) \$ (467,000) \$	(217,831) \$ (420,497) \$	(290,000) \$ (467,000) \$	(208,770) \$ (412,838) \$	(20,203) \$ (135) \$	- \$ (18,065) \$	(188,567) \$ (394,637) \$	(77,993) \$ (54,826) \$	(71,596) \$ (50,258) \$	(77,993) (54,826)	38.5% ok 13.4% ok	
	8830-C18750	Security Conversion GSE	Steve Szczechura	40% \$	25,000 \$	(3,923) \$	(9,416) \$	(3,000) \$	7,362 \$	(28,000) \$	(11,588) \$	(13,016) \$	2,200 \$	(772) \$	7,665 \$	52,760 \$	7,665	22.9% NG	Burden too high - reallocate
	8830-C18760 8830-11 N E BLVD	9 Lowell Rd. Salem Build Out	Steve Szczechura	100% \$ 100% \$	- \$	73,815 \$	177,155 \$	74,000 \$ (1,000) \$	72,926 \$ - \$	74,000 \$	92,083 \$ - \$	54 \$	- \$ - \$	92,029 \$	(18,268) \$	12,296 \$ - \$	11,863	19.0% ok	
	8840-C18808	Renovations 11 NE Blvd 2012 VeroTrack Leak Survey Equipment	Steve Szczechura Paul Kinch	100% \$ 100% \$	· - \$	(947) \$ - \$	(2,273) \$	(1,000) \$	- \$	(1,000) \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	(947) \$ - \$	- \$ - \$	(947)	0.0% ok 0.0% ok	
	8830-C18820	Purchase IT Systems and Equipment	Kevin McCarthy	100% \$	- \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C20473 8830-C22214	IE - NN Recloser Installations NN ERR/Pockets of Poor Perf	Robert Blank Robert Blank	60% \$ 100% \$	200,000 \$ 50,000 \$		252,432 \$ 380,745 \$	300,000 \$ 133,000 \$	200,000 \$ 136,497 \$	100,000 \$ 83,000 \$	45,346 \$ 98,751 \$	21,324 \$ 16,096 \$	13,419 \$ 926 \$	10,603 \$ 81,728 \$	59,834 \$ 59,893 \$	102,429 \$ 87,849 \$	59,834 59,893	68.0% ok 47.3% ok	Burden too high - reallocate
	8830-C24023	01640 2352 Line Reconductoring-Salem, N.H	Paul Kinch	100% \$	5 - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C32399	Slaton Hill Sub- Add new Cap Bank	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	5 \$	-	0.0% NG	Close Job and reallocate burden
	8830-C33766 8830-C36324	NEN-NH Electric Fence FY10 MICHEAL AVE SUBSTATION	Paul Kinch Paul Kinch	100% \$ 100% \$	- Ş - S	- \$ (1,150) \$	(2,760) \$	- \$ - \$	- \$ (1,150) \$	- \$ - \$	- \$ (1,150) \$	- \$ - \$	- \$ - \$	- \$ (1,150) \$	- \$ - \$	410 \$ 34,413 \$	-	0.0% NG 0.0% NG	Close Job and reallocate burden Close Job and reallocate burden
	8830-C36411	Install 11L1 Regulators Craft Hill Sub	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	close 300 dila rediocate burden
	8830-C36413	Install Regulators 6L2 Hanover	Paul Kinch	100% \$	- \$	30 \$	73 \$	30 \$	- \$	30 \$	- \$	- \$	- \$	- \$	30 \$	4,257 \$	30	0.7% NG	Close Job and reallocate burden
	8830-C36423 8830-C36424	Mt Support Sub- New LP Fdr Pos Mt Support-New 16L3 Feeder	Anthony Strabone Anthony Strabone	0% \$ 5% \$	1,200,000 \$ 1,050,000 \$	- \$ 9,393 \$	- \$ 22,543 \$	1,200,000 \$ 1,050,000 \$	1,380,000 \$ 1,218,574 \$	- \$ - \$	- \$ 7,758 \$	- \$ 2,020 \$	- \$ - \$	- \$ 5,737 \$	- \$ 1,635 \$	- Ş 3,084 Ş	1,635	0.0% ok 17.8% ok	
	8830-C36425	Mt Support-New 16L5 Feeder	Anthony Strabone	0% \$	200,000 \$		- \$	200,000 \$	230,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C36426 8830-C36430	SCADA and Distribution Automation Pelham Sub-Add 2nd Xfmr and Fdr Pos	Anthony Strabone	100% \$	- \$ 1,800,000 \$	1,274 \$ 47,790 \$	3,057 \$	1,300 \$ 900,000 \$	446 \$	1,300 \$	388 \$ 27,232 \$	- \$	- \$ - \$	388 \$ 23,749 \$	886 \$ 20,558 \$	905 \$ 21,317 \$	886	218.3% ok 73.4% ok	None at present
	8830-C36431	Pelham-New 14L4 Fdr	Anthony Strabone Anthony Strabone	0% \$ 0% \$	200,000 \$		114,696 \$ 21,072 \$	200,000 \$	534,932 \$ 592,683 \$	(900,000) \$ - \$	5,072 \$	3,483 \$ 609 \$	- \$ - \$	4,462 \$	3,708 \$	4,577 \$	20,558 3,708	62.4% ok	
	8830-C36432	Feeder Demarcation Point Switching Locations with	NPaul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	1,427 \$	-	0.0% NG	Close Job and reallocate burden
	8830-C36433 8830-C36435	Distribution Feeder Power Factor Correction	Robert Blank Robert Blank	80% \$ 100% \$	5 25,000 \$ 5 50,000 \$	14,199 \$	34,078 \$ 976,948 \$	9,100 \$ 375,000 \$	29,711 \$ 341,051 \$	(15,900) \$ 325,000 \$	3,440 \$ 286,212 \$	2,792 \$ 7,627 \$	(500) \$ (1,499) \$	1,148 \$ 280,084 \$	10,759 \$	15,362 \$	10,759 120,849	133.8% ok	A 20142
	8830-C36436	Lebanon Area Low Voltage Mitigation Remove 1303 Line - Wilder Junction to Mt. Support		0% \$	5 - \$	407,061 \$ - \$	976,948 \$	375,000 \$	- \$	325,000 \$	- \$	- \$	- \$	280,084 \$	120,849 \$ - \$	174,881 \$ - \$	120,849	35.5% ok 0.0% ok	Accrual from 2014?
	8830-C36437	Old Bridge North St Pelham - Reliability Improvemen		0% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C42829 8830-C42847	IN 3295D Intrusion Detection Sys INVP 3202O - NH Elect Phys Securit	Paul Kinch Paul Kinch	100% \$ 100% \$	·	- Ş	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- Ş	- Ş	-	0.0% ok 0.0% ok	
	8830-C42851	Enhanced Bare Conductor Replacement	Robert Blank	0% \$	500,000 \$	35,079 \$	84,189 \$	500,000 \$	500,000 \$	- \$	39,500 \$	3,610 \$	3,706 \$	32,185 \$	(4,421) \$	45,239 \$	37,659	80.0% ok	
	8830-C42852	Pelham-New 14L5 Fdr	Anthony Strabone	0% \$	50,000 \$		- \$	50,000 \$	575,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C42853 8830-C42854	Purchase and Renovate New Building - Walpole Repave Parking Lot - 9 Lowell Rd Salem	Steve Szczechura Steve Szczechura	0% \$ 0% \$	- 5	- \$ - \$	- \$ - \$	- Ş	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$	- \$ - \$	- Ş - S	- \$ - \$	-	0.0% ok 0.0% ok	
	8830-C42855	Upfit 13 Buttrick Rd - GSE Allocation	Steve Szczechura	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-C42856	Install Solar Panels - GSE Buildings	Steve Szczechura	0% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		0.0% ok	
Emergent	8830-C42901 8830-C42911	Underperforming Feeder Program Install Furniture and Cubicles Granite State	Robert Blank Steve Szczechura	50% \$ 0% \$	- \$	57,066 \$ - \$	136,958 \$	43,000 \$ 2,000 \$	110,191 \$	43,000 \$ 2,000 \$	17,111 \$ - \$	11,796 \$ - \$	456 \$ - \$	4,859 \$ - \$	39,955 \$ - \$	39,955 \$ - \$	39,955	233.5% ok 0.0% ok	
Emergent	8830-C42910	Cogsdale Modification Gas Bill Template - Electric	Kelly Goodwin	0% \$	- \$	- \$	- \$	30,000 \$	- \$	30,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
Emergent	8830-C42902 8830-GSEXO400	Replace Failed Ice Machine - Charlestown NH Distribution Outdoor Lighting Operations	Steve Szczechura Paul Kinch	100% \$ 100% \$	· - \$	5,970 \$ - \$	14,328 \$ - \$	6,000 \$ - \$	6,866 \$ - \$	6,000 \$ - \$	5,970 \$ - \$	- \$ - \$	- \$ - \$	5,970 \$ - \$	- \$ - \$	- \$ 436 \$	-	0.0% ok 0.0% NG	Close Job and reallocate burden
	8830-GSEV-GSE	Spot Tree Trimming - Unplanned - GSE	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	26 \$	-	0.0% NG	Close Job and reallocate burden
	8830-CD0701	Darthmouth College: Hanover, MA	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	5,986 \$	-	0.0% NG	Close Job and reallocate burden
	8830-E10972 8830-E11771	Capacitor Insp Program FY12 - NH FAC_Lebanon, NH 407 Mircle Mile	Paul Kinch Paul Kinch	100% \$ 0% \$	- Ş - \$	- \$ (38,191) \$	- \$ (91,658) \$	(37,000) \$	- \$ (27,727) \$	(37,000) \$	- \$ (28,015) \$	- \$ (2,770) \$	- \$ - \$	- \$ (25,245) \$	- \$ (10,176) \$	291 \$ (10,176) \$	(10,176)	0.0% NG 36.3% NG	Close Job and reallocate burden Close Job and reallocate burden
	8830-E11796	FAC_Salem, NH 9 Lowell Rd	Paul Kinch	0% \$	· - \$			- \$	(3,628) \$	- \$	(3,628) \$	- \$	- \$	(3,628) \$	- \$	140 \$	-	0.0% NG	Close Job and reallocate burden
	8830-CD0873 8830-ENN002	Spicket River Feeder Reclosers GSE - Dist - Corr Maint	Paul Kinch Paul Kinch	100% \$ 100% \$	- \$ - \$		- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	2,897 \$ 677 \$	-	0.0% NG 0.0% NG	Close Job and reallocate burden Close Job and reallocate burden
	8830-CD0094	10869 NH Third Party - Large Projects	Paul Kinch	100% \$	- \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,475 \$	-	0.0% NG	Close Job and reallocate burden
	8830-CD0272	11255 Michael Ave Getaway	Paul Kinch	100% \$	- \$	(8) \$	(19) \$	- \$	(8) \$	- \$	(8) \$	- \$	- \$	(8) \$	- \$	36,903 \$	-	0.0% NG	Close Job and reallocate burden
	8830-CD0332 8830-CD0376	Sherburne RD,Pelham 3 phase extension ENFIELD SUPPLY	Robert Blank Anthony Strabone	100% \$ 100% \$	- Ş - S	111,660 \$ 5,254 \$	267,983 \$ 12,609 \$	86,000 \$ 7,500 \$	68,814 \$ 5,791 \$	86,000 \$ 7,500 \$	44,943 \$ 4,989 \$	16,084 \$ 50 \$	4,427 \$ - \$	24,432 \$ 4,938 \$	66,717 \$ 265 \$	74,777 \$ 32,361 \$	66,717 265	125.9% NG 0.7% NG	Close Job and reallocate burden Close Job and reallocate burden
	8830-CNN015	GSE-Dist-Reliability Blanket	Robert Blank	40% \$	100,000 \$			700,000 \$	397,521 \$	600,000 \$	167,955 \$	77,111 \$	36,658 \$	54,186 \$	186,079 \$	221,635 \$	186,079	91.4% ok	
	8830-CNN016	GSE-Dist-Load Relief Blanket	Robert Blank	40% \$ 40% \$	50,000 \$ 50,000 \$		96,439 \$	60,000 \$ 200,000 \$	110,982 \$	10,000 \$	19,169 \$ 58,588 \$	10,317 \$	4,932 \$ 946 \$	3,920 \$ 50,794 \$	21,014 \$	34,729 \$	21,014 43,479	63.9% ok	Burden too high - reallocate
	8830-CNN023 8830-CNN025	GSE Distributed Generation Blanket IT Systems & Equipment Blanket	Joel Rivera Kevin McCarthy	40% \$ 0% \$	25,000 \$	96,772 \$ - \$	232,252 \$	200,000 \$	285,180 \$ 28,750 \$	150,000 \$ (25,000) \$	58,588 \$	6,848 \$ - \$	946 Ş - \$	50,794 \$	38,184 \$ - \$	44,547 \$ - \$	43,479	80.0% ok 0.0% ok	Burden too high - reallocate
	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	Steve Szczechura	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-CNN027	Transportation Fleet & Equip. Blanket 16 Reserve for Load Relief Unidentified Specifics	Michael Knott Chris Brouillard	100% \$ 40% \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-	0.0% ok 0.0% ok	
		1f Reserve for Load Relief Unidentified Specifics 1f Reserve for Substation Load Relief Specifics	Chris Brouillard Chris Brouillard	40% \$ 40% \$	· - \$		- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-	0.0% ok 0.0% ok	
	8830-CRSRVRL_01	5 Reserve for Reliability Unidentified Specifics	Chris Brouillard	40% \$	100,000 \$	- \$	- \$	- \$	- \$	(100,000) \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	8830-GSE1834 8830-GSE18601	7L1 Line Regulator Upgrade - Canaan Install 23kV Supply Capacitors - Salem	Paul Kinch Paul Kinch	100% \$ 100% \$	- \$ - \$		- \$ - \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	- \$ _ ¢	- \$	- \$ - \$	- \$ - \$	- \$ 519 \$	-	0.0% ok 0.0% NG	Close Job and reallocate burden
		M Misc Discretionary Purch Equipment	Paul Kinch	100% \$	\$: - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	454 \$	-	0.0% NG	Close Job and reallocate burden Cancel this project - unfunded and unapproved What are these charges and who?
	8830-ITRON-FCS	Purchase Meter Data Mobile Collector and Laptop	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	1,477 \$	-	0.0% ok	What are these charges and who?
88	oou ooou-ivietek SHUI	P Meter Shop & Meter Test Board Lowll Rd Sal	Robert Blank	100% \$	s - Ş	892 \$	2,141 \$	1,000 \$	- \$	1,000 \$	- \$	- \$	- \$	- \$	892 \$	3,554 \$	892	33.5% NG	

8830 (bla	30-IT	IT (blank)	Kevin McCarthy	0% 0%	\$ - \$ \$ - \$. , ,	1,084,801 \$ 296,090 \$	700,000 \$ 70,000 \$	761,086 \$ (76) \$	700,000 \$ 70,000 \$	387,991 \$ - \$	25,142 \$ - \$	- \$ - \$	362,850 \$ - \$	64,009 \$ 123,371 \$	73,494 \$ 63 \$	64,009 63	16.1% ok 0.1% NG	Docket No. DE 16-3 What are these charges and who? What is this nest imony of Jay Dudl
ement Total	ianK)	(Didlik)	Paul Kinch		\$ - \$ \$6,875,000	123,3/1 \$ \$2,482,604	\$5,958,250	\$8,467,430	\$9,120,667	\$1,592,430	\$2,004,209	\$200,291	\$152,727	\$1,651,192	123,3/1 \$ \$478,395	\$1,700,502	\$932,090	0.1% NG 37.8%	Attachment JED 2-
Day.	-!	Project Description		Work Plan	2015 Dd			PYE											NoRage 19 of
y Proj hment - GSE 883	oject # 30-18602	Project Description Pelham Double Rotary NH DOT	Paul Kinch	Complete % 100%	2015 Budget \$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	88,133 \$	-	0.0% NG	Close Job and reallocate burden
883	30-C05456	01653 FH - NN Feeder Hardening	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,615 \$	-	0.0% NG	Close Job and reallocate burden
	30-C06318	Co 41 Acctg Entries, Accruals, etc	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	30-C10285 30-C13968	IE - NN Cutout Replacements PS&I Activity - New Hampshire	Paul Kinch Joel Rivera	100% 40%	\$ - \$ \$ 15,000 \$	- \$ - \$	- Ş	- \$ 15,000 \$	- \$ 15,505 \$	- Ş	- \$	- \$	- Ş	- Ş	- Ş - S	- Ş	-	0.0% ok 0.0% ok	
	30-C13508 30-C14646	IE-NN UG Structures and Equipment	Robert Blank		\$ 5,000 \$	- s	- ş	5,000 \$	5,750 \$	- \$ - \$	- ş	- \$	- ş	- \$	- ş	- \$ - \$	-	0.0% ok	
	30-C18620	Charlestown 32 Dline	Joel Rivera	0%	\$ 5,000 \$	- \$	- \$	5,000 \$	5,538 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	30-C18630	Charlestown DSub	Joel Rivera	0%	s - s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- ·	0.0% ok	
	30-C18810	Vehicle Purchases	Michael Knott	100% 100%	\$ - \$			135,000 \$		135,000 \$	136,371 \$	- \$ - \$	- \$ - \$	136,371 \$	219 \$	350 \$	219	0.2% ok	
	30-C18819 30-C20193	Balancing Placeholder 01648 DOTBrookdale Bridge relo (I-93)	Chris Brouillard Paul Kinch	100%	\$ - \$ \$ - \$	- \$ - \$	- \$ - \$	- Ş - \$	- Ş - S	- \$ - \$	- Ş	- \$	- Ş - S	- \$ - \$	- Ş - S	- Ş 3,803 \$	-	0.0% ok 0.0% NG	Close Job and reallocate burden
	30-C20153	01687 IE - NN Targeted Pole Replace	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	close Job and reallocate burden
	30-C21093	IE-NN Dist Transformer upgrades	Anthony Strabone	100%	\$ - \$	52,855 \$	126,852 \$	20,000 \$	30,967 \$	20,000 \$	18,932 \$	9,009 \$	9,059 \$	864 \$	33,923 \$	35,877 \$	34,282	170.0% ok	
	30-C21595	01663 GS Storm Program Proj	Robert Blank	40%	\$ 50,000 \$	12,286 \$	29,487 \$	50,000 \$	64,033 \$	- \$	3,582 \$	2,267 \$	646 \$	669 \$	8,704 \$	47,617 \$	8,704	20.5% ok	Burden too high - reallocate
	30-C26047	NH ARP Batts/Chargers Repl Prog NH ARP Relay & related	Joel Rivera Joel Rivera	100% 100%	\$ - \$ \$ - \$	- \$	- \$ - \$	- Ş	- S	- \$ - \$	- \$	- \$ - \$	- Ş	- Ş	- \$ - \$	- \$ - \$	-	0.0% ok 0.0% ok	
	30-C26061 30-C26263	NN D-Line Work Found by Insp.	Robert Blank	5%	\$ 100,000 \$	1,809 \$	4,342 \$	50,000 \$		(50,000) \$	1,809 \$	721 \$	1,089 \$	- \$	- ş	2,472 \$	-	0.0% ok	Close Job and reallocate burden
	30-C26663	Verizon GS Billing GIS Survey	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
883	30-C26838	01695 Mercury Vapor Replacement	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	30-C27906	6L4 LEBANON ST UG - DARTMOUTH	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	30-C31402	IE-NN URD Cable Replacement	Anthony Strabone Paul Kinch	100% 100%	\$ - \$ \$ - \$	313,450 \$ - \$		400,000 \$	380,076 \$	400,000 \$	298,223 \$	2,422 \$	40,418 \$	255,383 \$	15,227 \$	109,349 \$	15,227	3.9% NG 0.0% NG	Close Joh and reallocate hurden
	30-C32029 30-C32279	01760 Regulator Repl- NE North NH 01757 NN ARP Breakers & Reclosers	Anthony Strabone	100%	\$ - \$ \$ - \$	239,802 \$	- Ş 575,525 \$	21,000 \$, ,	21,000 \$	- \$ 162,293 \$	- \$ 6,160 \$	- Ş - \$	- \$ 156,133 \$	- \$ 77,509 \$	20,765 \$ 128,599 \$	92,509	46.6% High	Close Job and reallocate burden Burden too high - reallocate
	30-C36092	Salem Depot#9 Repl 23/13kV Trans	Joel Rivera	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- /	0.0% ok	
883	30-C36427	Feeder Getaway Cable Replacement	Robert Blank	100%	\$ - \$	6,830 \$	16,393 \$	1,000 \$	12,416 \$	1,000 \$	10,797 \$	- \$	2,435 \$	8,361 \$	(3,966) \$	127,852 \$	(3,966)	-2.8% NG	Burden too high - reallocate
	30-C36428	Amerductor replacement program	Anthony Strabone	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	17,832 \$	-	0.0% NG	Burden too high - reallocate
	30-C36429 30-C36434	Mt. Support 16L1 – Greensboro Rd Reconductoring	(LAnthony Strabone Anthony Strabone	100% 100%	\$ - \$ \$ - \$	1,826 \$	4,382 \$ - \$	1,200 \$	2,100 \$	1,200 \$	1,826 \$	- \$	- \$ - \$	1,826 \$ - \$	0 \$ - \$	16,476 \$ - \$		0.0% NG 0.0% ok	Burden too high - reallocate
	30-C36434 30-C36480	23kV Cable Inspection and Replacement Program Barron Ave- Upgrade 10L4 Tran & Reg	Joel Rivera	0%	\$ - \$ \$ - \$	- \$	- \$ - \$	- \$ - \$	- \$	- \$	- \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-	0.0% ok	
	30-C42850	Relocate Distribution Dulak St Lebanon	Robert Blank	100%	\$ 250,000 \$	813 \$	1,951 \$	250,000 \$	250,000 \$	- \$	454 \$	50 \$	- \$	404 \$	359 \$	359 \$	359	79.0% ok	
883	30-C42860	2014 NHE Route 99 Off Cycle AMR	Robert Blank	100%	\$ - \$	7,584 \$	18,201 \$	7,500 \$	2,791 \$	7,500 \$	2,427 \$	- \$	- \$	2,427 \$	5,156 \$	5,156 \$	5,156	212.4% ok	\$130,216 Budget from 2014
	30-CAP041	Capital Overheads	Paul Kinch	0%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	30-CD0001 30-CD0030	US Rt 4A DOT Project 09282 Hayes Hill URD	Paul Kinch Paul Kinch	100% 100%	\$ - \$ \$ - \$	- Ş - S	- \$ - \$	- \$ - \$; - \$; - \$	- \$ - \$	- \$	- \$	- \$ - \$	- \$ - \$	- \$ - \$	- Ş 32,335 \$	-	0.0% ok 0.0% NG	Close Job and reallocate burden
	30-CD0030	09061 DOT-NHDOT-13933 Lowell Road	Paul Kinch	100%	s - s	- s	- ş	- \$	- 5	- s	- ş	- ş	- ş	- ş	- ş	- Ś	-	0.0% NG	close Job and reallocate burden
	30-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	Paul Kinch	100%	s - s	- š	- \$	- Ś	- \$	- \$	- \$	- \$	- Š	- \$	- \$	13,660 \$	-	0.0% NG	Close Job and reallocate burden
883	30-CD0164	11306 NH DOT Project, Route 123, Alstead	Paul Kinch	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
	30-CD0188	NHDOT#13933E Exit 2 Pelham RD in	Robert Blank	100%	\$ - \$	1,358 \$	3,260 \$	7,500 \$	1,551 \$	7,500 \$	1,349 \$	- \$	1,349 \$	- \$	9 \$	321 \$	9	0.6% NG	
	30-CD0347 30-CD0955	NHOS Broadband Fiber Project	Paul Kinch Paul Kinch	#N/A #N/A	\$ - \$ \$ - \$	- Ş - S	- \$ - \$	- Ş	- Ş - S	- Ş - S	- Ş	- Ş	- Ş - Ś	- \$ - \$	- Ş - S	- Ş 1 S	-	0.0% ok 0.0% NG	Close Job and reallocate burden
	30-CD0933	Lebanon Battery and Charger Replacement Mt Support Rd, Lebanon - Pole Reloc	Paul Kinch	#N/A	s - s	- 5	- ş	- \$	- 5	- s	- ş	- ş	- ş	- ş	- ş	6,897 \$	-	0.0% NG	Close Job and reallocate burden
	30-CN4104	01659 Granite St. Meter Purchases	Rich Foley		\$ 180,000 \$	1,770 \$	4,248 \$	100,000 \$		(80,000) \$	- \$	- \$	- Š	- \$	1,770 \$	2,120 \$	1,770	505.5% NG	Burden too high - reallocate
883	30-CN4120	01660 Granite St Transformer Purchases	Rich Foley	40%	\$ 350,000 \$	22,645 \$	54,347 \$	200,000 \$		(150,000) \$	22,645 \$	- \$	- \$	22,645 \$	- \$	- \$	-	0.0% ok	
	30-CNN002	01737 GSE-Dist-Subs Blanket	Robert Blank		\$ 12,000 \$	64,600 \$	155,041 \$	35,000 \$		23,000 \$	27,068 \$	3,140 \$	8,216 \$	15,712 \$	37,532 \$	37,532 \$	37,532	138.7% ok	
	30-CNN004 30-CNN006	GSE-Dist-Meter Blanket GSE-Dist-Genl Equip Blanket	Robert Blank Robert Blank		\$ 10,000 \$ \$ - \$	- \$ 45,303 \$	- Ş 108,728 \$	10,000 \$ 50,000 \$	· - \$ · (18,000) \$	50,000 \$	- \$ (18,000) \$	- \$ - \$	- \$ (18,000) \$	- \$ - \$	- \$ 63,303 \$	1 \$ - \$	(1,808)	0.0% NG -3.7% ok	None at present
	30-CNN007	GSE-Dist-Water Heater Blanket	Chris Brouillard		\$ 50,000 \$		111,343 \$	95,000 \$		45,000 \$	35,081 \$	- \$	- \$	35,081 \$	11,312 \$	14,288 \$	11,312	29.7% ok	
	30-CNN009	GSE-Dist-Land/Land Rights Blanket	Chris Brouillard		\$ 5,000 \$		- \$	5,000 \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$,	0.0% ok	
883	30-CNN012	GSE-Dist-St Light Blanket	Robert Blank	40%	\$ 60,000 \$	129,644 \$	311,145 \$	200,000 \$	173,299 \$	140,000 \$	56,852 \$	18,139 \$	- \$	38,713 \$	72,792 \$	123,101 \$	72,792	67.9% ok	Burden too high - reallocate
	30-CNN013	GSE-Dist-Public Require Blanket	Robert Blank	40%	\$ 150,000 \$	124,422 \$	298,613 \$	250,000 \$	98 \$	100,000 \$	85 \$	- \$	- \$	85 \$	124,337 \$	- \$	(51,940)	-22.8% ok	
	30-CNN014 30-CNN017	Dist-Damage&Failure Blanket GSE-Dist-Asset Replace Blanket	Robert Blank Robert Blank	40% 40%	\$ 400,000 \$ \$ 50,000 \$	747,112 \$ 196.082 \$	1,793,069 \$	1,500,000 \$ 450,000 \$	973,276 \$ 262,379 \$	1,100,000 \$ 400,000 \$	299,425 \$ 82,721 \$	147,593 \$ 42,254 \$	76,026 \$ (943) \$	75,806 \$ 41,411 \$	447,687 \$ 113,360 \$	539,206 \$ 233,828 \$	447,687 113,360	114.5% ok 55.8% ok	Durden too high spellagets
	30-CNN020	Dist-Transf/Capac Install Blanket	Robert Blank	40%	\$ 5,000 \$	- \$	470,596 \$ - \$	5,000 \$	5,538 \$	- \$	- \$	42,234 Ş	(543) \$	- S	- \$	- \$	-	0.0% ok	Burden too high - reallocate
	30-CNN021	GSE-Dist-Telecomm Blanket	Chris Brouillard		\$ 5,000 \$	947 \$	2,272 \$	5,000 \$	5,830 \$	- \$	717 \$	- \$	- \$	717 \$	230 \$	230 \$	230	32.1% ok	
883	30-CNN022	GSE-Dist-3rd Party Attach Blanket	Anthony Strabone	40%	\$ 100,000 \$	15,131 \$	36,314 \$	50,000 \$	99,025 \$	(50,000) \$	47,689 \$	11,787 \$	- \$	35,903 \$	(32,559) \$	77,930 \$	35,959	117.3% NG	
		1 Reserve for Sub Asset Repl Specifics	Chris Brouillard		\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
		4 Reserve for Damage/Failure Unidentified Specifics 8		40% 40%	\$ - \$ \$ - \$	- \$ - \$	- \$	- \$ - \$; - \$; - \$	- \$ - \$	- \$	- \$	- \$	- \$ - \$	- \$ - \$	- \$	-	0.0% ok 0.0% ok	
	30-CRSRVPR_U1:	3 Reserve for Public Requirements Unidentified Speci Finance Accrual	Paul Kinch	40% 0%	\$ - \$ \$ - \$	(604,606) \$	(1,451,055) \$	(604,606) \$		(604,606) \$	(730,905) \$	319,304 \$	24,224 \$	(1,074,433) \$	- \$ 126,299 \$	- Ş (2,165,292) \$	(60,541)	0.0% ok 2.1% ok	
8830 Ope		Operations	Paul Kinch	0%	\$ - \$	32,792 \$	78,701 \$	32,792 \$		32,792 \$	244,320 \$	215,488 \$	- \$	28,832 \$	(211,528) \$	(383,943) \$	(211,528)	-294.2% ok	
	30-GSEXM100	Distribution OH Maintenance	Paul Kinch	0%	\$ - \$	4,043 \$	9,703 \$	3,600 \$	4,046 \$	3,600 \$	(302) \$	3,353 \$	- \$	(3,655) \$	4,345 \$	156,424 \$	4,345	2.9% NG	Burden too high - reallocate
	30-GSEXO100	Distribution OH Operations	Paul Kinch	0%	\$ - \$	(64,839) \$	(155,613) \$	(64,000) \$	(51,031) \$	(64,000) \$	(51,031) \$	- \$	- \$	(51,031) \$	(13,807) \$	76,626 \$	(13,807)	-35.0% NG	Burden too high - reallocate
	30-E06013 30-GSEVSR00	Storm Expense Project GSE Vegetation Management Storm Response	Paul Kinch Paul Kinch	40% 0%	\$ - \$	(4,438) \$ 167 \$	(10,652) \$ 402 \$	37 \$ 167 \$	- \$ - 114 \$	37 \$ 167 \$	- \$ 51 \$	- \$ 51 \$	- \$	- \$	(4,438) \$ 116 \$	37 \$ 116 \$	(4,438) 116	-99.2% NG 225.2% NG	Burden too high - reallocate Burden too high - reallocate
ment Total	30-03EV31100	dae vegetation Management atom Response	Tadi Kilicii	070	\$1,802,000	\$1,532,371	\$3,677,691	\$3,291,190	\$3,321,049	\$1,489,190	\$654,480	\$781,738	\$144,519	-\$271,777	\$877,891	-\$627,324	\$533,540	-164.5%	Burden too nign - reallocate
irand Total					\$10,027,000	\$4,699,793		\$13,633,620	\$14,463,706	\$3,606,620	\$2,746,854	\$1,031,854	\$298,920	\$1,416,080	\$1,952,939	\$1,493,561	\$1,493,719	46.6%	
				Work Plan															
	oject#	Project Description		Complete %	2015 Budget			PYE					_		,			0.0%	Notes
7 Co - 8810 8810 (blai	lank)	(blank)	Paul Kinch	0% 0%	\$ \$ - \$	- \$ (13) \$	(32) \$	(61,000) \$		- \$ (61,000) \$		- Ş - S	- \$ - \$	- Ş - S	- \$ (13) \$	- \$ 63 \$	63	0.0% -82.6% NG	What is this project?
	10-C00011	Install Roof Top Solar System - 15 Buttrick Road	Steve Szczechura		\$ - \$	(0) \$	(0) \$			380,000 \$		- \$	- \$	(0) \$	- \$	- \$	-	0.0% ok	Nets to zero; the credit is under "TEMP PROJEC"
ent 883	30-C18780	Upfit Londonderry - GSE Allocation	Steve Szczechura	100%	, \$ - \$	29,012 \$	69,629 \$	105,000 \$	33,421 \$	105,000 \$	6,212 \$	54 \$		6,158 \$	22,800 \$	- \$	-	0.0% ok	
	40-BEN9903	8840-BEN9903 Project	Paul Kinch	0%	\$ - \$		815 \$	(180,000) \$		(180,000) \$		- \$	339 \$	- \$	- \$	- \$	-	0.0% ok	
	10-FINANCE	Finance Accrual	Paul Kinch	40%	\$ - \$	800 \$	1,919 \$	450 \$		450 \$		- \$	800 \$	- \$	- \$	- \$	-	0.0% ok	
	olect #	Project Posseintion		Work Plan	\$ - \$	29,338 \$	70,412 \$		33,736 \$	244,000 \$	6,551 \$	54 \$	339 \$	6,158 \$	22,787 \$	63 \$	63	0.2%	Notes
		Project Description		Complete %	2015 Budget	- \$		PYE	- 5	- Ś	- \$	- Ś	- Ś	- \$	- Ś	- Ś	-	0.0%	Notes
Proj	ojece ii			0%	\$ - \$			9,100 \$		9,100 \$		- \$	- ş - \$	- \$	34,591 \$	- \$	-	0.0% ok	Nets to zero; the credit is under "TEMP PROJEC"
Proj ene - 8843		IT- Software, Equipment & Infrastructure	Kevin McCarthy								- Š	- š		*		T.			
Proj ene - 8843 ent 884		IT- Software, Equipment & Infrastructure Main Replacement LPP	Kevin McCarthy Steve Rokes		\$ 213,400 \$	- \$	- \$	214,000 \$	139,150 \$	600 \$	- >	- >	- \$	- \$	- \$	- \$	-	0.0% ok	
Proj ene - 8843 ent 884 ment 884	43-OTH-115 43-ENI107 43-FINANCE	Main Replacement LPP Finance Accrual	Steve Rokes Paul Kinch	43% 0%	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	0.0% ok	
ene - 8843 ent 884 ment 884 ment 884 ment 884	43-OTH-115 43-ENI107 43-FINANCE 43-ENI117	Main Replacement LPP Finance Accrual Service Replacement LPP	Steve Rokes	43% 0% 10%	\$ - \$ \$ 28,600 \$	- \$ - \$	- \$ - \$	- \$ 29,000 \$	- \$ 30,015 \$	- \$ 400 \$	- \$ - \$		- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- - -	0.0% ok 0.0% ok	W
Project - 8843 ent 8843 nent 8844 nent 8843 (blai	43-OTH-115 43-ENI107 43-FINANCE 43-ENI117	Main Replacement LPP Finance Accrual	Steve Rokes Paul Kinch	43% 0% 10%	\$ - \$ \$ 28,600 \$ \$ - \$	- \$ - \$ (13) \$	- \$ - \$ (32) \$	- \$ 29,000 \$ (61,000) \$	- \$ 30,015 \$ (76) \$	- \$ 400 \$ (61,000) \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ (13) \$	- \$ - \$ - \$		0.0% ok 0.0% ok 0.0% NG	What is this project?
Projene - 8843 ent 884 ment 884 ment 884	43-OTH-115 43-ENI107 43-FINANCE 43-ENI117	Main Replacement LPP Finance Accrual Service Replacement LPP	Steve Rokes Paul Kinch	43% 0% 10%	\$ - \$ \$ 28,600 \$	- \$ - \$ (13) \$	- \$ - \$ (32) \$	- \$ 29,000 \$ (61,000) \$	- \$ 30,015 \$ (76) \$	- \$ 400 \$	- \$ - \$ - \$	- \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-	0.0% ok 0.0% ok	What is this project?

															Docket No. DE 16-383
EN Total	\$30,778,150	\$10,251,470	\$24,603,527	\$34,572,100	\$38,518,177	\$3,213,950	\$7,066,702	\$302,496	\$80,369	\$6,683,838	\$3,184,767	\$1,465,991	\$1,465,991	16.7%	
GSE Total	\$10,027,000	\$4,699,793	\$11,279,503	\$13,633,620	\$14,463,706	\$3,606,620	\$2,746,854	\$1,031,854	\$298,920	\$1,416,080	\$1,952,939	\$1,493,561	\$1,493,719	46.6%	Testimony of Jay Dudley
Grand Totals	\$41,047,150	\$15,015,191	\$36,036,459	\$48,701,820	\$53,290,449	\$7,074,670	\$9,820,108	\$1,334,403	\$379,629	\$8,106,076	\$5,195,083	\$2,959,615	\$2,959,772	24.6%	Attachment JED 2-7b
Emergent Total	\$1	\$6	\$8	\$10	\$10	\$11	\$12	\$13	\$14	\$15	\$16	\$17	\$18	\$0	Page 20 of 45

Docket No. DE 16-38
Testimony of Jay Dudle
Attachment JED 2-7

							Liberty Othic	es - NH Ops & Elig	2013 CAPEX Spe	ilu - Julie 11D			Voucher/Services			Attachment JED 2-7b
													Remaining or			
							PYE From Ops -		Variance PYE				DIRECT ENTRY if			Page 21 of 45
				Work Plan	2015 Adjusted		May Forecast	PYE From Ops -	from Ops to		Total Direct	Labor Materi		Total Indirect	Total Indirect	Burden/
Follow Up - Chris & Paul Cate		Project Description	Project Owner	Complete %		TD Spend 6/30	(Updated)			Total Direct YTD	Remaining	Remaining Remain		YTD	Remaining	AFUDC YTD Notes
	Growth - EN 8840-C18806 8840-C18822	INAT Gas NH Gas	Bill Clark Chris Brouillard	75% 100%	\$ 500,000 \$ \$ 3,000,000 \$	1,899,140 \$ 3,100,000 \$		3,100,000	\$ 1,969,290 \$ \$ 100,000 \$	\$ 1,809,762	\$ 495,000	\$ 20,000 \$ 175,	000 \$ 300,000	\$ 89,378 \$ 3,100,000	75,150	89,378 Vendor Driven - expected
	8840-ENI101	Growth New Main	Gwyn Cassetty	20%	\$ 1,050,000 \$	521,136				\$ 385,710	\$ 2,709,922		\$ 2,709,922		406,488	144,839 Seems high for early in the year
	8840-ENI101C	Growth Customer Contribution Budget Placeholder	Lisa DeGregory	42%	\$ (200,000) \$	- 9	- 1,571,005	- 5,057,517	\$ 200,000	\$ -	\$ -		\$ 2,703,322	\$ (112,501)	5 - 5	-
	8840-ENI102	New Reinforcement Main for Growth	Gwyn Cassetty	0%	\$ 160,000 \$	21,656	154,382	21,656		\$ 9,133	\$ -		\$ -	\$ 12,523		12,523
	8840-ENI158	Marketing & Sales	Lisa DeGregory	42%	\$ 150,000 \$	(29,274) \$						\$ 50,000	\$ -	\$ (31,588)		
	8840-ENI161	Growth Fitting	Gwyn Cassetty	16%	\$ 270,000 \$	(438,618) \$	448,415	(34,218)	\$ (304,218) \$	\$ 127,829	\$ 220,000	\$ 170,000 \$ 50,) <mark>00 \$ - </mark>	\$ (566,447)	184,400 \$	(566,447) None at present
	8840-PCN150	New Service Residential	Gwyn Cassetty	20%	\$ 2,100,000 \$	1,454,800 \$	4,276,491	5,679,320	\$ 3,579,320 \$	\$ 1,088,493	\$ 3,673,496		\$ 3,673,496	\$ (410,892)	551,024 \$	366,738 Vendor charges seem high this early in the year
	8840-PCN152	New Service Comm/Industrial	Gwyn Cassetty	20%	\$ 800,000 \$	482,281 \$	1,207,000		\$ 257,281 \$	\$ 390,523			\$ 500,000			
	8840-PCN153	Growth (Scott Owen)	Lisa DeGregory	16%	\$ 3,500,000 \$	- \$	-		\$ (3,270,000) \$	\$ - :	,		\$ 200,000		, ,	
	Emergent 8840-C18832	Rt 101 System Expansion - Bedford	Gwyn Cassetty	75%	\$ - \$	541,289 \$			\$ 1,723,233 \$	\$ 242,454			\$ 1,027,778			298,835
	Emergent 8840-C18833 Emergent 8840-C18836	Loudon Greens Tilton Expansion Purchase Vaporizer - Tilton Area Growth	Gwyn Cassetty Norm Gallagher	0% 0%	\$ - \$	- \$	200,000 300,000	201,250	\$ 201,250 \$ \$ 100,000 \$	\$ - : \$ - :	\$ 175,000 \$ 50,000		\$ 175,000 \$ 50,000		26,250 \$ 7,500 \$	 1000 ft. main and 200 ft service line 1000 ft. main and 200 ft service line
	EN Growth Total	Purchase Vaporizer - Tilton Area Growth	North Gallagher	0%	\$11,330,000	\$7,552,410	\$18,169,720	\$18,259,585	\$6,929,585	\$4,056,219	\$9,101,196		\$ 50,000		\$1,555,979	\$409,224 \$3.8M for services and \$3.6M for main, = \$7.4, exclusive of
\$1,897,000 in total EN	EN GIOWIII IOIAI			076	\$11,330,000	37,332,410	\$18,105,720	310,233,363	30,323,383	34,030,213	35,101,150		30	\$2,102,930	\$1,333,575	3403,224 33.6W for services and 33.6W for main, - 37.4, exclusive of
and GS facilities accrual																
	mprovement - EN 8840-C18730	Misc Capital Improvements EN Facilities	Steve Szczechura	100%	\$ - \$	1,567,208 \$	1,570,000	1,567,208	\$ 1,567,208 \$	\$ 1,549,344	\$ -		\$ -	\$ (850,136)	s - s	17,864 Should there be a corresponding accrual credit?
	8840-C18720	Refreshing Existing Buildings - Energy North (Capital		100%	\$ - \$	101	117	101	\$ 101 \$	\$ 1			\$ -	\$ 99		
	8840-C18741	Customer Walkin Centers (Tilton)	Steve Szczechura	100%	\$ - \$	(215) \$	(173)	(215)	\$ (215) \$	\$ (285)	\$ -	\$ -	\$ -	\$ 71	\$ - \$	71
	8840-C18750	Install Security Equipment - EN Facilities	Steve Szczechura	75%	\$ 35,000 \$	11,557 \$	37,232	34,557	\$ (443) \$	\$ 10,571	\$ 20,000		\$ 20,000			
	8840-C18772	Install Training Center	Steve Szczechura	95%	\$ 1,400,000 \$	-,, +		2,417,989			\$ 125,000		\$ 125,000			
_	8840-C18780	Upfit Londonderry - EN Allocation	Steve Szczechura	100%	\$ - \$	(23) \$				\$ - :	\$ -		4 200 000	\$ (23)		· - /
Eme	ergent 8840-C18800 8840-C18823	Upgrade Hi Line - Concord to Tilton	Andy Bernier	5% 0%	\$ 100,000 \$	12,445 \$	100,000	,-,-	\$ 343,645 \$ \$ 3,500 \$	\$ 12,445 \$ -			\$ 288,000 \$ 90,000			
Fme	ergent 8840-C18831	Pre-Code Stee Pipe Protection Program Stoner Model Business Case - LU East - GIS and Cust	Shawn Furey	0%	\$ 100,000 \$	- 3	45,000	5 51,750		\$ -	\$ 45,000		\$ 45,000		6,750	
Lille	8840-ENI005	Inactive Service Program	Rich MacDonald	0%	\$ 160,000 \$	0 9				\$ -	\$ 45,000 \$ -		\$ 43,000	\$ 0		
					,				, (===,===, ,	•	-		*	•	•	Expect to be about \$1M short vs. budget Already high this
	8840-ENI103	Main Replacement City/State Construction	Gwyn Cassetty	51%	\$ 2,000,000 \$	997,271 \$	3,833,098	4,206,820	\$ 2,206,820 \$	\$ 930,740	\$ 2,790,913		\$ 2,790,913	\$ (440,989)	418,637	104,199 early in the year.
	8840-ENI137	Service Replacement City/State Construction	Gwyn Cassetty	50%	\$ 500,000 \$	128,293	452,248	128,293	\$ (371,707) \$	\$ 123,047	\$ -		\$ -	\$ (60,043)	\$ - \$	9,392
	8840-ENI163	Service Replacement Fitting City/State Construction		50%	\$ 50,000 \$	- \$	50,000		\$ 95,221 \$	\$ - :	\$ 74,836	\$ 65,336 \$ 9,	00	\$ = :	70,385	
	8840 FACILITIES	Facility Equipment & Renovation	Steve Szczechura	100%	\$ - \$	3,079	3,453		\$ 3,079 \$	\$ 1:	\$ -			\$ 3,078	- 9	3,078
	8840-OTH-113	Facility Improvements & Additions - Various	Steve Szczechura	100%	\$ - \$	- \$	-	-	\$ - \$	\$ - :	\$ -		4 200 000	\$ - :	- 5	-
	8840-OTH-115	IT - Software, Equipment & Infrastructure	Kevin McCarthy	0%	\$ - \$	765,848 \$	975,088	995,848	\$ 995,848 \$	\$ 747,988	\$ 200,000		\$ 200,000			19,979 This is running very high. What are these charges?
	8840-PCS150	8840-PCS150 Project	Gwyn Cassetty	0%	\$ - \$	445 \$	416	445	\$ 445 \$	\$ 188	> -		> - /	\$ 257	5 - 5	257 None at present
	9940 BEL10E	Cas Sustana Diagning & Daliability	Dich MacDonald	100/	ć 100.000 ć	20.005 6	102 102	06.505	¢ (2.40E) ¢	¢ 20.050	ć F0.000		¢ 50,000	ć 10.137	7 500 6	0.202
	8840-REL105	Gas System Planning & Reliability	Rich MacDonald	10%	\$ 100,000 \$	39,095 \$		96,595	\$ (3,405) \$				\$ 50,000			9,302
	8840-REL106	Gas System Control & Regulation	Norm Gallagher	100%	\$ - \$	214,142 \$	215,000	214,142	\$ 214,142 \$	\$ 150,377			\$ -	\$ 63,766	\$ - \$	76,021 Running very high
									\$ 214,142 \$				\$ - \$ -	\$ 63,766	- \$	76,021 Running very high
EN Im	8840-REL106 8840-REL108	Gas System Control & Regulation LNG/LPG Capital Improvements	Norm Gallagher Norm Gallagher	100% 100%	\$ - \$ \$ 50,000 \$	214,142 \$ - \$	215,000	214,142	\$ 214,142 \$	\$ 150,377 \$ -			\$ - \$ -	\$ 63,766 \$	s - \$	76,021 Running very high \$295,998
	8840-REL106 8840-REL108 8840-812158 nprovement Total	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization	Norm Gallagher Norm Gallagher Rich MacDonald	100% 100% 0%	\$ - \$ \$ 50,000 \$ \$ - \$ \$4,395,000	214,142 \$ - \$ - \$ \$6,013,487	215,000 - 5 - \$ - \$10,472,506	\$ 214,142	\$ 214,142 \$ \$ (50,000) \$ \$ - \$ \$5,913,958	\$ 150,377 \$ - \$ - \$ \$5,772,842	\$ - \$ - \$ - \$3,683,749		\$ - \$ -	\$ 63,766 \$ - \$ - \$-\$1,200,164	\$ - \$ \$ - \$ \$ - \$ \$ - \$	76,021 Running very high
	8840-REL106 8840-REL108 8840-812158 nprovement Total	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty	100% 100% 0%	\$ - \$ \$ 50,000 \$ \$ - \$	214,142 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	215,000 - 5 - \$10,472,506	\$10,308,958 \$294,914	\$ 214,142 \$ (50,000) \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ - \$ - \$5,772,842 \$ 203,626	\$ - \$ - \$ - \$ \$3,683,749 \$ 50,000		\$ - \$ -	\$ 63,766 \$ - \$ - \$-\$1,200,164	\$ - \$ \$ - \$ \$ - \$ \$611,721	76,021 Running very high \$295,998
	8840-REL106 8840-REL108 8840-812158 nprovement Total eplenishment - EN 8840-C18801 8840-C18807	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald	100% 100% 0% 0%	\$ - \$ \$ 50,000 \$ \$ - \$ \$4,395,000 \$ - \$	214,142 \$	\$ 215,000 \$ - \$ 10,472,506 \$ 250,000 \$ 1,502	\$ 214,142 \$ - \$10,308,958 \$ 294,914 \$ 1,306	\$ 214,142 \$ (50,000) \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ - \$ - \$ 55,772,842 \$ 203,626 \$ 1,306	\$ - \$ - \$ - \$ \$3,683,749 \$ 50,000		\$ - \$ -	\$ 63,766 \$ - \$ - \$- \$1,200,164 \$ 33,788 \$ -	\$ - \$ \$ - \$ \$ - \$ \$611,721	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters.
	8840-REL106 8840-REL108 8840-812158 Inprovement Total eplenishment - EN 8840-C18801 8840-C18809	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher	100% 100% 0% 0%	\$ - \$ \$ 50,000 \$ \$ - \$ \$4,395,000	214,142 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	215,000 - 5 - \$10,472,506	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$18,841	\$ 214,142 \$ (50,000) \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ - \$ \$ \$5,772,842 \$ 203,626 \$ 1,306 \$ 15,395	\$ - \$ - \$ - \$ \$3,683,749 \$ 50,000		\$ - \$ - \$ 50,000 \$ - \$ -	\$ 63,766 \$ - \$ - \$-\$1,200,164	\$ - \$ \$ - \$ \$ - \$ \$611,721	76,021 Running very high
	8840-REL106 8840-REL108 8840-812158 nprovement Total eplenishment - EN 8840-C18801 8840-C18807 8840-C18810	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott	100% 100% 0% 0% 100% 100% 100%	\$ - \$ \$ 50,000 \$ \$ - \$ \$4,395,000 \$ - \$	214,142 \$	\$ 215,000 \$ - \$ 10,472,506 \$ 250,000 \$ 1,502	\$ 214,142 \$ - \$10,308,958 \$ 294,914 \$ 1,306 \$ 18,841	\$ 214,142 \$ (50,000) \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ - \$ - \$ 55,772,842 \$ 203,626 \$ 1,306	\$ - \$ - \$ - \$ \$3,683,749 \$ 50,000		\$ - \$ -	\$ 63,766 \$ - \$ - \$- \$1,200,164 \$ 33,788 \$ -	\$ - \$ \$ - \$ \$ - \$ \$611,721	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters.
	8840-REL106 8840-REL108 8840-812158 nprovement Total eplenishment - EN 8840-C18801 8840-C18807 8840-C18809 8840-C18810 8840-C18818	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott	100% 100% 0% 0%	\$	214,142 \$ - \$ \$ (5,013,487) 237,414 \$ 1,306 \$ 18,841 \$ - \$ \$	\$10,472,506 \$ 250,000 \$ 1,502 \$ 20,000 \$ -	\$ 214,142 \$ - \$10,308,958 \$ 294,914 \$ 1,306 \$ 18,841 \$ -	\$ 214,142 \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ - \$ - \$ 5,772,842 \$ 203,626 \$ 1,306 \$ 15,395 \$ -	\$ - \$ - \$ - \$ \$3,683,749 \$ 50,000		\$ - \$ - \$ 50,000 \$ - \$ - \$ -	\$ 63,766 \$ 5 \$ -\$1,200,164 \$ 33,788 \$ 5 \$ 3,446 \$	\$611,721 \$611,721 \$6 7,500 \$6 - \$	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters.
	8840-REL106 8840-REL108 8840-812158 nprovement Total eplenishment - EN 8840-C18801 8840-C18807 8840-C18810	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott	0% 100% 0% 0% 100% 100% 100% 0%	\$ - \$ \$ 50,000 \$ \$ - \$ \$4,395,000 \$ - \$	214,142 \$ - \$ \$ (5,013,487) 237,414 \$ 1,306 \$ 18,841 \$ - \$ \$	\$10,472,506 \$10,472,506 \$250,000 \$1,502 20,000 \$- \$- \$-	\$10,308,958 \$10,308,958 \$294,914 5 1,306 18,841 6 -	\$ 214,142 \$ \$ (50,000) \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ - \$ 5,772,842 \$ 203,626 \$ 1,306 \$ 15,395 \$ - \$ -	\$ - \$ - \$ - \$3,683,749 \$ 50,000 \$ - \$ - \$ - \$ - \$ -		\$ - \$ - \$ 50,000 \$ - \$ - \$ -	\$ 63,766 \$ 5 \$ -\$1,200,164 \$ 33,788 \$ 5 \$ 3,446 \$	\$6 - \$5 \$611,721 \$6 - \$5 \$6 - \$5 \$6 - \$5 \$6 - \$5 \$6 - \$5 \$6 - \$5	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. - 3,446
	8840-REL106 8840-REL108 8840-812158 Inprovement Total seplenishment - EN 8840-C18801 8840-C18809 8840-C18810 8840-C18818 8840-C18818	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover)	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard	100% 100% 0% 0% 100% 100% 100% 0% 0%	\$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	\$10,472,506 \$10,472,506 \$250,000 1,502 20,000 5 - 6 - 6 -	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$18,841	\$ 214,142 \$ \$ (50,000) \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 \$ \$ \$ \$\$,772,842 \$ 203,626 \$ 1,306 \$ 15,395 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$3,683,749 \$ \$0,000 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5		\$ - \$ - \$ 50,000 \$ - \$ - \$ -	\$ 63,766 \$ - \$ - \$ - \$ -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ -	\$6 - \$5 \$611,721 \$6 - \$5 \$6 - \$5 \$6 - \$5 \$6 - \$5 \$6 - \$5 \$6 - \$5	76,021 Running very high 5295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. - 3,446 26,590
	8840-REL106 8840-REL108 8840-812158 nprovement Total eplenishment - EN 8840-C18801 8840-C18809 8840-C18810 8840-C18818 8840-C18819 8840-C18819 Emergent 8840-C18834 Emergent 8840-C18834	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Böller EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher	100% 100% 0% 0% 100% 100% 100% 0% 100% 0% 100%	\$ 50,000 \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 5 5 5 \$ 5 5 \$ 5 5 5 \$ 5 5 5 5 5	214,142	215,000	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$18,841 \$1,006 \$1,	\$ 214,142 (\$ (50,000) (\$ (50,0	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ -	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out any meters. - 3,446 - 26,590 Costs will likely be in overall IT allocation???
Reş	8840-REL106 8840-812158 8840-812158 eplenishment - EN 8840-C18801 8840-C18807 8840-C18810 8840-C18818 8840-C18818 8840-C18824 Emergent 8840-C18824 Emergent 8840-C18834 Emergent 8840-C18834	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin	100% 100% 0% 0% 100% 100% 100% 0% 100% 0% 100%	\$ 50,000 \$ 50,000 \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	\$ 215,000	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$18,841 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.	\$ 214,142 \$ \$ \$ (5,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,		\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5	\$ 63,766 \$ - \$ - \$ - \$ -\$1,200,164 \$ \$ 33,788 \$ \$ - \$ \$ 5 \$ - \$ 5 \$ 21,042 \$ - \$ - \$ -	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	76,021 Running very high S295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446 - 26,590 Costs will likely be in overall IT allocation???
	8840-REL106 8840-812158 8840-812158 8840-812158 8840-81807 8840-C18807 8840-C18809 8840-C18818 8840-C18818 8840-C18818 8840-C18818 Emergent 8840-C18830 Emergent 8840-C18834 Emergent 8840-C18835	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey	100% 100% 0% 0% 100% 100% 100% 0% 0% 100% 0% 100% 0% 30%	\$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	215,000	214,142 5 5 5 5 5 5 5 5 5 6 6 7 8 8 8 1,306 18,841 - - - - - - - - - - - - -	\$ 214,142 (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (50,000) (\$ (60,000) (\$ (1,444,712)	\$ 150,377 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 50,000 \$ 50,000 \$ 5 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$	\$ 30,000 \$ 10,	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ 21,042 \$ - \$ - \$ 21,042 \$ - \$ - \$ (125,369)	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	76,021 Running very high 5295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446
Reş	8840-REL106 8840-REL108 8840-812158 ***nprovement Total ***splenishment - EN 8840-C18801 8840-C18807 8840-C18809 8840-C18818 8840-C18818 8840-C18818 8840-C18830 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18835	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks)	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald	100% 100% 0% 0% 100% 100% 100% 0% 100% 0% 30% 0%	\$ 50,000 \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	215,000	214,142 5 - \$10,308,958 6 294,914 6 1,306 6 18,841 - 6 - 6 - 6 50,719 6 623 6,900 (694,712) 771,571	\$ 214,142 (\$ (50,000) (\$ (50,0	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 5,0000 \$ 50,000 \$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ - \$ 5 -	\$ 250,000	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ 21,042 \$ - \$ 5 - \$ (125,369) \$ 131,931	\$611,721 \$611,721 \$7,500 \$ \$6 - \$	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out any meters. 3,446 - 26,590 Costs will likely be in overall IT allocation??? - (993,369) Why the credit to this job?
Reş	### 8840-REL106 ### 8840-812158 ### 15840-812158 ### 15840-812158 ### 15840-812158 ### 15840-81801 ### 15840-8180 ### 15840-8180 ### 15840-818	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks)	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 00 100% 00%	\$ 50,000 \$ 50,000 \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142 \$ - \$ \$6,013,487 237,414 \$ 1,306 \$ 18,841 \$ - \$ - \$ 50,719 \$ - \$ 623 \$ (1,198,562) \$ (254,071 \$ 311,960 \$	\$10,472,506 \$10,472,506 \$250,000 \$1,502 20,000 \$5 - \$5 - \$5 - \$5 - \$5 - \$6 (800,000) \$450,000 \$151,526	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$1,306 \$18,841 \$5 \$5 \$5 \$6 \$6,900 \$6,623 \$6,900 \$6,694,712 \$7,1571 \$6,41760	\$ 214,142 \$ \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 50,000 \$ 50,000 \$ 50,000 \$ 50,000 \$ 50,000 \$ 140,000 \$ 120,000 \$ 120,000	\$ 250,000 \$ 140,000	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ 125,369) \$ 131,931 \$ 69,547	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high The state of the s
Reş	8840-REL106 8840-REL108 8840-812158 speed - EN 8840-812158 eplenishment - EN 8840-81807 8840-C18807 8840-C18810 8840-C18818 8840-C18818 8840-C18818 8840-C18818 Emergent 8840-C18830 Emergent 8840-C18835 Emergent 8840-C18835 dits 8840-ENI006 8840-ENI007 8840-ENI007	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes)	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 30% 0% 26% 0%	\$ 50,000 \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	\$ 215,000	\$10,308,958\$ \$10,308,958\$ \$294,914\$ \$1,306\$ \$18,841\$ \$	\$ 214,142 \$ \$ \$ (5,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 250,000 \$ 140,000 \$ 100,000	\$ 50,000 \$ - \$ 5 \$ - \$ - \$ - \$ - \$ - \$ - \$ 3 \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ 21,042 \$ - \$ 5 - \$ (125,369) \$ 131,931	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446 26,590 - Costs will likely be in overall IT allocation??? - (993,369) Why the credit to this job? 132,352 69,545 18,042
Reş	8840-REL106 8840-REL108 8840-812158 splenishment - EN 8840-C18801 8840-C18807 8840-C18810 8840-C18810 8840-C18818 8840-C18814 Emergent 8840-C18824 Emergent 8840-C18834 Emergent 8840-C18836 Emergent 8840-C18836 Emergent 8840-ENI007 8840-ENI007 8840-ENI007	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG/H Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases)	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Rich Foley	100% 100% 0% 100% 100% 100% 0% 100% 0% 0% 0% 0% 26% 0% 26%	\$ 50,000 \$ 50,000 \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 750,000 \$ \$ \$ 750,000 \$ \$ \$ 450,000 \$ \$ \$ 300,000 \$ \$ \$ 250,000 \$ \$	214,142	\$ 215,000	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$18,841 \$1,506 \$1,507,19 \$1,507,19 \$1,609,000 \$1,609,000 \$1,609,000 \$1,000,	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 50,000 \$ - \$ - \$ 5 - \$ 5 - \$ 5 6,000 \$ 375,000	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ - \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ -	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high The state of the s
Reş	8840-REL106 8840-REL108 8840-812158 speed - EN 8840-812158 eplenishment - EN 8840-81807 8840-C18807 8840-C18810 8840-C18818 8840-C18818 8840-C18818 8840-C18818 Emergent 8840-C18830 Emergent 8840-C18835 Emergent 8840-C18835 dits 8840-ENI006 8840-ENI007 8840-ENI007	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Protection Program	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 30% 0% 26% 0%	\$ 50,000 \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	\$ 215,000	\$10,308,958\$ \$10,308,958\$ \$294,914\$ \$1,306\$ \$18,841\$ \$	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 5	\$ 250,000 \$ 140,000 \$ 100,000	\$ 50,000 \$ - \$ 5 50,000 \$ - \$ - \$ 5 - \$ 5 - \$ 5 6,000 \$ 375,000	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ -	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446 26,590 - Costs will likely be in overall IT allocation??? - (993,369) Why the credit to this job? 132,352 69,545 18,042
Reş	### 8840-REL106 ### 8840-REL108 ### 8840-812158 ### 8840-812158 ### 8840-81801 ### 8840-C18801 ### 8840-C18810 ### 8840-C18810 ### 8840-C18810 ### 8840-C18814 ### 8840-C18824 ### Emergent ### 8840-C18834 ### Emergent ### 8840-C18834 ### 8840-ENI006 ### 8840-ENI007 ### 8840-ENI007 ### 8840-ENI007 ### 8840-ENI007 ### 8840-ENI000 ### 8840-ENI000 ### 8840-ENI000	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG/H Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases)	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich Foley Rich MacDonald Rich Foley Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 100% 0% 100% 0% 30% 0% 26% 0% 33% 0% 20%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$1,306 \$18,841 \$1,50 \$1,50 \$1,50 \$1,719 \$1,50 \$1,719	\$ 214,142 \$ \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 140,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 5 5 5 6 600,000 \$ 5 5 600,000 \$	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 50,000 \$ - \$ - \$ 5 - \$ 5 - \$ 5 6,000 \$ 375,000	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ 21,042 \$ - \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ 18,042 \$ - \$ 73	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	76,021 Running very high - \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446 - 26,590 - Costs will likely be in overall IT allocation??? - (993,369) Why the credit to this job? 132,352 69,545 18,042 - 51,293 80
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-812158 8840-812158 8840-8182158 8840-C18807 8840-C18807 8840-C18809 8840-C18818 8840-C18818 8840-C18818 8840-C18818 8840-C18818 8840-C18818 8840-C18818 8840-C18818 8840-C18818 8840-E18830 Emergent 8840-C18830 Emergent 8840-C18830 Emergent 8840-C18830 Emergent 8840-C18830 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI100 8840-ENI100 8840-ENI100	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 0% 30% 0% 30% 0% 26% 20% 100% 27% 100%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958\$ \$10,308,958\$ \$294,914\$ \$1,306 \$18,841\$ \$1,306	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 140,000 \$ 125,000 \$ 50,000 \$	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ 375,000	\$ 63,766 \$ - \$ - -\$1,200,164 \$ 33,788 \$ - \$ 3,446 \$ - \$ 21,042 \$ - \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ 18,042 \$ - \$ 73	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high Topic Suppose Suppos
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-812158 8840-812158 8840-812158 8840-618807 8840-618807 8840-618810 8840-618818 8840-618818 8840-618818 8840-618818 Emergent 8840-618830 Emergent 8840-618834 Emergent 8840-618836 dits 8840-ENI007 8840-ENI007 8840-ENI000 8840-ENI100	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Meter Work Project (Changes) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements)	Norm Gallagher Norm Gallagher Rich MacDonald Gwyn Cassetty Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich Foley Rich MacDonald Gwyn Cassetty Gwyn Cassetty Gwyn Cassetty Rich MacDonald Rich MacDonald Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 0% 0% 0% 26% 20% 20% 100% 27% 0%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	214,142 5 10,308,958 5 294,914 6 1,306 6 18,841 6 5 7,719 6 623 6 6,900 (694,712) 771,571 421,760 231,794 1,183,086 131,672 116 7,707,552 17,229 17,229	\$ 214,142 \$ \$ \$ (5,000) \$ \$ \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 140,000 \$ 125,000 \$ 50,000 \$	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 \$ - \$ - \$ - \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 6,000 \$ 5 \$ 75,000 \$ 75,00	\$ 63,766 \$ - \$ - \$ -51,200,164 \$ 33,788 \$ 5 3,446 \$ - \$ 21,042 \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ 18,042 \$ - \$ (712,900) \$ 11,779 \$ -	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high S295,998 Why are vendor charges so high? We have not changed out any meters. 3,446 26,590 Costs will likely be in overall IT allocation??? (993,369) Why the credit to this job? 132,352 69,545 18,042 51,293 80 183,216 Appears high year to date, even with accrual 13,688 None at present
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-REL108 8840-812158 8840-812158 8840-C18801 8840-C18807 8840-C18810 8840-C18810 8840-C18812 Emergent 8840-C18832 Emergent 8840-C18835 8840-ENIO07 8840-ENIO07 8840-ENIO07 8840-ENIO00 8840-ENIO00	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG/H Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 0% 100% 0% 26% 0% 26% 0% 22% 0% 100% 27%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$294,914 \$1,308 \$18,841 \$1,308 \$18,841 \$1,308 \$1,308 \$1,308 \$1,139	\$ 214,142 \$ \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 140,000 \$ 125,000 \$ 50,000 \$	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 \$ - \$ - \$ - \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 6,000 \$ 5 \$ 75,000 \$ 75,00	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ - \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ - \$ 17,290 \$ 11,779 \$ (712,900) \$ 11,779 \$ (244,934)	56 - 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	76,021 Running very high The state of the s
Rita to factor out burden credi	### 8840-REL106 ### 8840-REL108 ### 8840-REL108 ### 8840-REL108 ### 8840-C18801 ### 8840-C18801 ### 8840-C18810 ### 8840-C18810 ### 8840-C18810 ### 8840-C18810 ### 8840-C18814 ### 8840-C18824 ### Emergent ### 8840-C18834 ### Emergent ### 8840-C18834 ### Emergent ### 8840-C18834 ### 8840-ENI006 ### 8840-ENI007 ### 8840-ENI007 ### 8840-ENI000 ### ### ### ### ### ### ### ### ###	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich Foley Rich MacDonald Gwyn Cassetty Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 100% 0% 30% 0% 26% 0% 20% 100% 27% 0%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$294,914 \$1,306 \$18,841 \$5,50,719 \$6,623 \$6,900 \$6,694,712 \$771,571 \$6,1183,086 \$1,183,	\$ 214,142 \$ (50,000) \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ 5,000 \$ 375,000	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ 5, 73 \$ (712,900) \$ 11,779 \$ - \$ (244,934) \$ (33,163)	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high Type State
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-REL108 8840-812158 8840-812158 8840-C18801 8840-C18807 8840-C18810 8840-C18810 8840-C18812 Emergent 8840-C18832 Emergent 8840-C18835 8840-ENIO07 8840-ENIO07 8840-ENIO07 8840-ENIO00 8840-ENIO00	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG/H Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 100% 0% 30% 0% 26% 0% 20% 100% 27% 0%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$294,914 \$1,306 \$18,841 \$5,50,719 \$6,623 \$6,900 \$6,694,712 \$771,571 \$6,1183,086 \$1,183,	\$ 214,142 \$ (50,000) \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ 5,000 \$ 375,000	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ - \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ - \$ 17,290 \$ 11,779 \$ (712,900) \$ 11,779 \$ (244,934)	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high Type State
Rita to factor out burden credi	8840-RL106 8840-R12158 8840-812158 8840-812158 8840-812158 8840-C18801 8840-C18807 8840-C18810 8840-C18810 8840-C18812 Emergent 8840-C18832 Emergent 8840-C18835 Emergent 8840-C18835 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI100 8840-ENI107 8840-ENI107 8840-ENI108 8840-ENI111 8840-ENI117 8840-ENI117 8840-ENI117 8840-ENI127 8840-ENI129	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 0% 26% 0% 26% 0% 22% 0% 100% 27% 0% 0%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$10,472,506 \$10,472,506 \$250,000 \$1,502 \$20,000 \$5 - \$5 - \$5 - \$5 - \$5 - \$5 - \$5 - \$5 -	\$10,308,958 \$294,914 \$1,306 \$18,841 \$ \$5,0719 \$ \$6,694,712) \$71,571 \$6,421,760 \$131,672 \$116 \$7,707,552 \$17,229 \$6,476,631 \$13,539) \$1,873	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 5 5,383,935 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 \$ - \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ 3,446 \$ - \$ - \$ 21,042 \$ - \$ - \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (712,900) \$ 11,779 \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (3,653)	\$611,721 \$611,721 \$7,500 \$611,721	76,021 Running very high The state of the s
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-REL108 8840-812158 8840-812158 8840-812158 8840-C18801 8840-C18809 8840-C18810 8840-C18810 8840-C18818 8840-C18818 8840-C18824 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI008 8840-ENI107 8840-ENI100	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 100% 0% 30% 0% 26% 0% 20% 100% 27% 0% 0% 0%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$10,308,958 \$294,914 \$1,306 \$18,841 \$5,50,719 \$6,623 \$6,900 \$6(694,712) \$77,1571 \$641,183,086 \$131,672 \$116 \$7,707,552 \$17,229 \$17,229 \$17,229 \$1,835 \$1,835	\$ 214,142 \$ (50,000) \$ \$ \$ (1,02),66 \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ \$ \$ \$ (1,100) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 50,000 \$ 140,000 \$ 140,000 \$ 25,000 \$ 5 3,883,935 \$ 5,388,935 \$ 5 5,588,000 \$ 5 5,388,935 \$ 5 5,588,000 \$ 5 5,588,000 \$ 5 5,588,000 \$ 5 5,588,000 \$ 5 5,588,000 \$ 5 5,588,000 \$ 5 5,588,000 \$ 5 5,5883,935 \$ 5 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,5883,935 \$ 5 5,	\$ 250,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 600,	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ 5,000 \$ 375,000 \$ - \$ 5,383,935 \$ - \$ 5,383,935	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ 5 1,294 \$ 73 \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (33,653) \$ (118,157)	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high Type State
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-812158 8840-812158 8840-812158 8840-81807 8840-618807 8840-618809 8840-618810 8840-618818 8840-618818 8840-618818 8840-618818 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI008 8840-ENI110 8840-ENI111 8840-ENI111 8840-ENI111 8840-ENI117 8840-ENI127 8840-ENI129	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG41 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting Main Replacement Fitting LPP	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 0% 0% 30% 0% 26% 20% 100% 27% 0% 27% 0% 0% 27% 0%	\$ 50,000 \$ 50,000 \$ 5	214,142	\$ 215,000	214,142 510,308,958 510,308,958 510,308,958 510,308,958 510,306 510,719 510,507 510,5	\$ 214,142 \$ (50,000) \$ \$ (50,000) \$ \$ \$ \$,5,913,958 \$ \$ 244,914 \$ \$ 1,306 \$ \$ \$ \$ 1,306 \$ \$ \$ \$ 1,306 \$ \$ \$ \$ 1,306 \$ \$ \$ \$ 1,306 \$ \$ \$ \$ 1,306 \$ \$ \$ \$ \$ 1,306 \$ \$ \$ \$ \$ 1,306 \$ \$ \$ \$ \$ \$ 1,306 \$ \$ \$ \$ \$ \$ \$ \$ \$ 1,306 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 600,	\$ 50,000 \$ - \$ 5 50,000 \$ - \$ - \$ - \$ - \$ 5 - \$	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ 3,446 \$ - \$ 21,042 \$ - \$ 21,042 \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (3,653) \$ (118,157) \$ (943,420)	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high Tops: \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446 Costs will likely be in overall IT allocation??? (993,369) Why the credit to this job? 132,352 69,545 18,042 51,293 80 183,216 Appears high year to date, even with accrual 13,688 None at present 32,651 Running very high this early in the year. (33,163) None at present (3,653) (118,157) Funding from ENI111 - Meter Work Project (Replacements) (943,420) Running high, probably due to accrual in 2014
Rita to factor out burden credi	8840-RL106 8840-812158 8840-812158 8840-812158 8840-812158 8840-18801 8840-18801 8840-18810 8840-18810 8840-18818 8840-18818 8840-18818 8840-18824 Emergent 8840-18834 Emergent 8840-18834 Emergent 8840-18835 Edits 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI100	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Changes) Meter Work Project (Changes) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting Main Replacement Fitting LPP Main Replacement Fitting LPP Main Replacement Fitting	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald Rich Rich Rich Rich Rich Rich Rich Rich	100% 100% 0% 100% 100% 0% 100% 0% 100% 0% 26% 0% 26% 0% 20% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	\$ 50,000 \$ 50,000 \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ 50,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	214,142	\$ 215,000	\$10,308,958 \$294,914 \$1,306 \$18,841 \$1,306 \$1,841 \$1,306 \$1,841 \$1,306 \$1,307	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ \$ \$ (50,000) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 600,	\$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ 5,000 \$ 375,000 \$ - \$ 5,383,935 \$ - \$ 5,383,935	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ - \$ 3,446 \$ - \$ - \$ 21,042 \$ - \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (712,900) \$ 11,779 \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (244,934) \$ (33,653) \$ (118,157) \$ (943,420) \$ (943,420) \$ (943,420) \$ (943,420) \$ (943,420) \$ (120	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high The state of the s
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-812158 8840-812158 8840-812158 8840-81807 8840-618807 8840-618809 8840-618810 8840-618818 8840-618818 8840-618818 8840-618818 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 Emergent 8840-618830 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI008 8840-ENI110 8840-ENI111 8840-ENI111 8840-ENI111 8840-ENI117 8840-ENI127 8840-ENI129	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG41 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting Main Replacement Fitting LPP	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Gwyn Cassetty Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 0% 0% 30% 0% 26% 20% 100% 27% 0% 27% 0% 0% 27% 0%	\$ 50,000 \$ 5 50,000 \$ 5 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$294,914 \$1,306 \$18,841 \$1,306 \$18,841 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,306 \$1,707,552 \$1,707,552 \$1,707,552 \$1,729 \$1,729 \$1,729 \$1,729 \$1,729 \$1,729 \$1,729 \$1,729 \$1,730 \$1,835	\$ 214,142 \$ (50,000) \$ \$ \$.14,142 \$ \$ \$ \$.5 \$.7 \$ \$ \$.7 \$ \$ \$.7 \$ \$ \$.7 \$ \$ \$.7 \$ \$ \$.7 \$ \$ \$.7 \$ \$ \$.7 \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 100,000 \$ 5,383,935 \$ 5,383,935 \$ 5,50,000 \$ 290,000 \$ 5,0	\$ 250,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 600,	\$ 50,000 \$ 50,000 \$ 7 \$ 7 \$ 7 \$ 7 \$ 6,000 \$ 375,000 \$ 5 \$ 5,383,935 \$ 7	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ 3,446 \$ - \$ 21,042 \$ - \$ 21,042 \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (3,653) \$ (118,157) \$ (943,420)	56 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	76,021 Running very high Type State
Rita to factor out burden credi	8840-RL106 8840-RL108 8840-R12158 8840-812158 8840-812158 8840-C18801 8840-C18807 8840-C18810 8840-C18810 8840-C18818 8840-C18818 8840-C18818 8840-C18824 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI107 8840-ENI100 8840-ENI106 8840-ENI106 8840-ENI117 8840-ENI117 8840-ENI117	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester LP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting Main Replacement Fitting LPP Main Replacement Reactive Gas Field Operations C&M	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 0% 0% 100% 0% 26% 0% 33% 0% 0% 27% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	\$ 50,000 \$ 5 50,000 \$ 5 \$ 50,000 \$ 5	214,142	\$ 215,000	\$10,308,958 \$294,914 \$1,306 \$18,841 \$1,306 \$18,841 \$1,306 \$1,308,958 \$	\$ 214,142 \$ (50,000) \$ \$ (5,000) \$ (5,000) \$ (1,000) \$ (\$ 150,377	\$ 5,0000 \$ 5,0000 \$ 140,000 \$ 25,000 \$ 5,383,935 \$ 5,3	\$ 250,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 600,	\$ 50,000 \$ 5,000 \$ - \$ - \$ - \$ - \$ - \$ 5,000 \$ 375,000	\$ 63,766 \$ - \$ - \$ - \$ - \$ 33,788 \$ 3,446 \$ - \$ - \$ - \$ 21,042 \$ - \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ 5 - \$ (224,934) \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (33,653) \$ (118,157) \$ (943,420) \$ 120 \$ (332)	56 - 56 - 56 - 56 - 56 - 56 - 56 - 56 -	76,021 Running very high Tops: \$295,998 Why are vendor charges so high? We have not changed out 36,422 any meters. 3,446
Rita to factor out burden credi	8840-REL106 8840-REL108 8840-REL108 8840-REL108 8840-S12158 8840-S1801 8840-C18801 8840-C18809 8840-C18810 8840-C18810 8840-C18819 8840-C18814 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18834 Emergent 8840-C18836 8840-ENI000 8840-ENI007 8840-ENI007 8840-ENI007 8840-ENI100 8840-ENI106 8840-ENI106 8840-ENI117 8840-ENI117 8840-ENI117 8840-ENI117 8840-ENI118	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG/H Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Meter Purchases) Meter Work Project (Meter Purchases) Meter Protection Program 130 ELM ST, MNC, REG ABANDONME Main Replacement LPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting Main Replacement Fitting LPP Main Replacement Reactive Gas Field Operations C&M Finance Accrual	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald	100% 100% 0% 100% 100% 100% 0% 100% 0% 0% 0% 0% 30% 0% 26% 0% 20% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0	\$ 50,000 \$ 5 50,000 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	214,142	\$ 215,000	\$10,308,958 \$294,914 1,306 18,841 5,507,19 6,609 6,694,712) 771,571 6,715,707,552 6,7707,552	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ \$ \$	\$ 150,377 5 5 5 5 5 5 5 5 5	\$ 50,000 \$ 50,000 \$ 100,000 \$ 50,000 \$ 50,000 \$ 5 5,5 \$ 5,5	\$ 250,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 600,	\$ 50,000 \$ 50,000 \$ 7 \$ 7 \$ 7 \$ 7 \$ 6,000 \$ 375,000 \$ 5,383,935 \$ 7 \$ 50,000	\$ 63,766 \$ - -\$1,200,164 \$ 33,788 \$ 3,446 \$ - \$ 21,042 \$ - \$ 21,042 \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (244,934) \$ (712,900) \$ 11,779 \$ (244,934) \$ (33,163) \$ (33,653) \$ (118,157) \$ (943,420) \$ (289,242) \$ (332) \$ (889,242) \$ 1,244,527	\$611,721 \$611,721 \$611,721 \$6 7,500 \$6 - \$6 \$6 - \$6	76,021 Running very high
Rita to factor out burden credi	8840-RL106 8840-812158 splenishment - EN 8840-C18801 8840-C18801 8840-C18807 8840-C18810 8840-C18810 8840-C18810 8840-C18812 Emergent 8840-C18824 Emergent 8840-C18835 Emergent 8840-C18835 Emergent 8840-C18835 Emergent 8840-ENI006 8840-ENI006 8840-ENI007 8840-ENI007 8840-ENI006 8840-ENI100	Gas System Control & Regulation LNG/LPG Capital Improvements Project 8840-812158 for initialization K Meter Replacement Program Purchase TD Williamson Tapping Equipment Tilton LNG#1 Boiler EHSS Vehicle Purchase - Nissan Pathfinder AFV Vehicles Balancing Placeholder (2014-2015 Spillover) Aldyl-A Replacement Program Cogsdale Modification Gas Bill Template Manchester IP Vaporizer #3 Repair Furniture and Cubicles - Customer Service Cathodic Protection Program Replacement Services Random (Non Leaks) Replacement Services Random (Due to Leaks) Meter Work Project (Changes) Meter Work Project (Changes) Meter Work Project (Changes) Meter Work Project (Replacement JPP Relocate Services Cust. Request (Billable) Meter Work Project (Replacements) Service Replacement LPP Leaks Customer Piping Leak Repairs Corrosion & Miscellaneous Fitting Main Replacement HPP Main Replacement TPP Main Replacement HPP Main Replacement Reactive Gas Field Operations C&M Finance Accrual Finance Accrual	Norm Gallagher Norm Gallagher Rich MacDonald Rich MacDonald Norm Gallagher Michael Knott Michael Knott Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Kelly Goodwin Norm Gallagher Kelly Goodwin Shawn Furey Rich MacDonald Rich MacDonald Rich MacDonald Rich MacDonald Gwyn Cassetty Rich MacDonald Paul Kinch Paul Kinch	100% 100% 0% 100% 100% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 26% 0% 33% 20% 100% 0% 0% 60% 60% 60% 60%	\$ 50,000 \$ 50,000 \$ 5	214,142 5 - 56,013,487 237,414 1,306 5 18,841 - 5 - 56,0719 5 - 623 5 (1,198,562) 5 (254,071 131,960 6 24,794 5 553,086 79,922 5 116 6 1,516,027 17,229 5 476,631 5 (31,539) 6 (1,873) 5 (113,165) 6 (759,434) 100,106 6 (332) 5 (150,536) 5 612,126 6 (550,536) 5 - 47,042 5	\$ 215,000	\$10,308,958 \$294,914 \$1,306 \$18,841 \$1,306 \$18,841 \$1,306 \$1,831 \$1,308 \$1,30	\$ 214,142 \$ (50,000) \$ (50,000) \$ \$ \$ 244,914 \$ \$ \$ 1,306 \$ \$ \$ 18,841 \$ \$ 1,512,000 \$ \$ \$ (1,512,000) \$ \$ \$ (1,512,000) \$ \$ \$ (3,512,511 \$ \$ 121,760 \$ \$ (1,512,000) \$ \$ (1,5	\$ 150,377	\$ 5,0000 \$ 50,000 \$ \$ 50,000 \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$ \$ 50,000 \$	\$ 250,000 \$ 140,000 \$ 100,000 \$ 25,000 \$ 600,	\$ 50,000 \$ - \$ 5 - \$ - \$ - \$ 6,000 \$ 375,000 \$ 5,383,935 \$ - \$ 50,000	\$ 63,766 \$ - -\$1,200,164 \$ 33,788 \$ 3,446 \$ - \$ 21,042 \$ - \$ 21,042 \$ - \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (125,369) \$ 131,931 \$ 69,547 \$ 18,042 \$ - \$ (244,934) \$ (33,163) \$ (33,163) \$ (33,163) \$ (33,653) \$ (118,157) \$ (943,420) \$ (244,934) \$ (33,253) \$ (118,157) \$ (943,420) \$ (332) \$ (889,242) \$ (889,242) \$ 1,244,527	56 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	76,021 Running very high The state of the s

Double Count with 8830 Paul to determine which project should get the credit - Chris cannot find project in GP.	8840 Operations 8840 Procurement 8840-REL107 8840-REL109 8840-REL110 8840-REL111 8840-K06072 8840 8840-TEMP 8840-IT 8840-IRE387	Operations Procurement/Supply Chain Heater Program SCADA Capital Improvements Valve Installation/Replacement Ferry St Regulator Station Replacement O&M Miscellaneous Header Work TEMPORARY JOB IT I&R	Paul Kinch Rich Foley Ryan Burns Norm Gallagher Rich MacDonald Rich MacDonald Paul Kinch Kevin McCarthy Norm Gallagher	10% 0% 0% 0% 0%	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 150,000 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	685 \$ - \$ 905 \$ (401,586) \$ 612 \$ (4,649) \$ (1,450,644) \$ 36,624 \$	788 \$ - \$ 572 \$ (250,000) \$ 704 \$ 5,106 \$	671,678 \$ 685 \$ - \$ 905 \$ (315,336) \$ 612 \$ (4,649) \$ (1,450,644) \$ 36,624 \$	671,678 \$ 685 \$ - \$ 905 \$ 612 \$ (4,639) \$ (1,450,644) \$ 36,624 \$ - \$	667,002 \$ - \$ - \$ 5 (149,122) \$ 121 \$ 4,440 \$ (1,851,773) \$ 36,624 \$ - \$	- - - 75,000 - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 75,000 - - - - - -	\$ 4,676 \$ \$ \$ 685 \$ \$ \$ 685 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ 11,250 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Testimony of Jay Dudley Attachment JED 2-7b Page 22 of 45 Assume that this is a clearing account for labor charges? 4,676 What is this? 685 648 (252,464) Why the massive credit? 491 \$72K budget from 2014 (9,089) What are these charges and who? 401,129 Accruals? What are these charges and who?
Double Count with 8830 Paul to determine which project should get the credit - Chris cannot find project in GP.	8840 (blank) Replenishment Total EN Grand Total	(blank)	Paul Kinch	0%	\$ - \$ \$15,053,150 \$30,778,150	2,815,627 \$ \$3,258,294 \$16,824,191	(76) \$ \$10,625,898 \$39,268,124	2,815,627 \$ \$12,630,670 \$41,199,212	2,815,627 \$ -\$2,422,480 \$10,421,062	(110,557) \$ \$1,305,259 \$11,134,319	\$7,534,935 \$20,319,880	s	_	\$ 2,926,184 \$ \$4,707,099 \$5,689,872	- \$ \$1,837,440 \$4,005,141	3,040,094 What is this project? \$2,151,835 \$2,857,057
	EN Grand Total				\$30,770,130	\$10,02-1,131	\$33,200,12	V-12/133/L1L	410)421)002	V11,104,013	\$20 (\$15)000			\$3,003,07 2	Ų-1,000),1-11	<u> </u>
	Category Project #	Project Description		Work Plan Complete %	2015 Budget	YTD Spend										Notes
	Growth - GSE 8830-C22157	Pine Tree Cemetery Devl. OH & UG	Paul Kinch	100%	\$ - \$		- \$	- \$	- \$	- \$	-			\$ - \$	- \$	
	8830-CD0291 8830-CD0525	Sky View URD - Salem, NH Hypertherm	Paul Kinch Paul Kinch		\$ - \$ \$ - \$			9,217 \$ 0 \$	9,217 \$ 0 \$	1,021 \$ - \$	-			\$ - \$ \$ - \$	- \$ - \$	8,196 Close Job and reallocate burden 0 Close Job and reallocate burden
Burdens on completed job	8830-CD0785	Whelen Engineering Charlestown, NH	Paul Kinch	100%	\$ - \$	19,254 \$	19,000 \$	19,254 \$	19,254 \$	- \$	-			\$ - \$	- \$	19,254 Close Job and reallocate burden
	0020 CNN040	CCE Dist New Day Deald Display	A - Ah Chh	400/	ć 775.000 ć	540 204 ¢	4 245 000 6	1 002 201 6	240 204 . 6	407.400 €	500.000	,	500,000	£ 445.502.£	75.000 6	Reallocate Burden; very high charges to date, mostly all due
	8830-CNN010 8830-CNN011	GSE-Dist-New Bus-Resid Blanket GSE-Dist-New Bus-Comm Blanket	Anthony Strabone Anthony Strabone		\$ 775,000 \$ \$ 575,000 \$		1,246,990 \$ 975,000 \$	1,093,381 \$ 1,714,024 \$	318,381 \$ 1,139,024 \$	107,408 \$ 361,500 \$	500,000 800,000	\$ \$	500,000 800,000			424,313 to burden. 494,443
		01 Reserve for New Business Residential	Chris Brouillard	50%	\$ - \$	- \$	- \$	- \$	- \$	- \$				\$ - \$	- \$	· -
	8830-CRSRVNBC_ 8830-GSE1854	_01 Reserve for New Business Commercial Unident spe Install Service to Wheelan Engineering	ecific Chris Brouillard Paul Kinch		\$ - \$	- \$ - \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	-			\$ - \$	- \$	- -
	GSE Growth Total	install service to wheelah Engineering	1 dui Kilicii	100%	\$ 1,350,000 \$	· · ·	Ŷ	2,835,877 \$	1,485,877 \$	469,929 \$	1,300,000			\$ 461,053 \$	195,000 \$	946,206
	Improvement - GSE 8830-12886	Spicket River Feeder Reclosers	Paul Kinch	100%	\$ - \$	7	- \$	519 \$	519 \$	- \$	-		550.000	\$ - \$	- \$	519 Close Job and reallocate burden
	8830-C18603 8830-C18610	Bare Conductor Replacement Program Install 23kV Supply Capacitors - Salem	Anthony Strabone Paul Kinch		\$ 1,200,000 \$ \$ - \$	783,016 \$ 19,425 \$		1,530,516 \$ 19,425 \$	330,516 \$ 19,425 \$	478,467 \$ - \$	650,000 -	\$	650,000	\$ (7,679) \$ \$ - \$	97,500 \$ - \$	304,549 19,425 Close Job and reallocate burden
	8830-C18650	Salem area Study	Joel Rivera		\$ - \$		- \$	28,750 \$	28,750 \$	- \$	25,000	\$	25,000		3,750 \$	-
\$1,897,000 in total EN	8830-C18710	RTU Installations - LU/NG Substations	Paul Kinch	100%	\$ - \$	60,955 \$	61,000 \$	60,955 \$	60,955 \$	16,738 \$	-			\$ 39,575 \$	- \$	44,218
and GS facilities accrual credits \$1,897,000 in total EN	8830-C18720	Refreshing Existing Buildings GSE(Capital	Steve Szczechura	100%	\$ - \$	1,066,527 \$	1,066,000 \$	1,066,527 \$	1,066,527 \$	962,590 \$	-	\$	-	\$ (37,616) \$	- \$	377,467 Should not be any charges in 2015; result of accrual?
and GS facilities accrual credits \$1,897,000 in total EN	8830-C18730	Misc Capital Improvements GSE Facilities	Steve Szczechura	100%	\$ - \$	(274,481) \$	(275,000) \$	(274,481) \$	(274,481) \$	(206,266) \$	-	\$	-	\$ (74,612) \$	- \$	(68,214)
and GS facilities accrual credits	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	Steve Szczechura	100%	\$ - \$	(459,852) \$	(450,000) \$	(459,852) \$	(459,852) \$	(412,838) \$	_	¢		\$ (51,583) \$	- s	(47,015)
credits	8830-C18750	Security Conversion GSE	Steve Szczechura		\$ 25,000 \$			52,112 \$	27,112 \$	(11,588) \$	10,000	\$	10,000		1,500 \$	52,200 Burden too high - reallocate
\$1,897,000 in total EN and GS facilities accrual																
credits	8830-C18760	9 Lowell Rd. Salem Build Out	Steve Szczechura	100%	\$ - \$	90,828 \$	91,000 \$	90,828 \$	90,828 \$	107,149 \$	-	\$	-	\$ (16,753) \$	- \$	13,810
	8830-11 N E BLVI 8840-C18808	O Renovations 11 NE Blvd 2012 VeroTrack Leak Survey Equipment	Steve Szczechura Paul Kinch	100% 100%	\$ - \$ \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-			\$ (947) \$ \$ - \$	- \$ - \$	- -
	8830-C18820	Purchase IT Systems and Equipment	Kevin McCarthy	100%	\$ - \$		- \$	- \$	- \$	- \$	-			\$ - \$	- \$	-
	8830-C20473	IE - NN Recloser Installations	Anthony Strabone	60%	\$ 200,000 \$			237,173 \$	37,173 \$	45,398 \$	50,000	\$	50,000		7,500 \$	134,275 Burden too high - reallocate
	8830-C22214 8830-C24023	NN ERR/Pockets of Poor Perf 01640 2352 Line Reconductoring-Salem, N.H	Anthony Strabone Paul Kinch	100% 100%	\$ 50,000 \$ \$ - \$		200,000 \$	197,643 \$ - \$	147,643 \$ - \$	100,948 \$ - \$	-	\$	-	\$ 68,739 \$ \$ - \$	- \$	96,695 -
	8830-C32399	Slaton Hill Sub- Add new Cap Bank	Paul Kinch	100%	\$ - \$	5 \$	- \$	5 \$	5 \$	- \$	-			\$ - \$	- \$	5 Close Job and reallocate burden
	8830-C33766	NEN-NH Electric Fence FY10	Paul Kinch	100%	\$ - \$	+		410 \$	410 \$	- \$	-			\$ - \$	- \$	410 Close Job and reallocate burden
	8830-C36324 8830-C36411	MICHEAL AVE SUBSTATION Install 11L1 Regulators Craft Hill Sub	Paul Kinch Paul Kinch	100% 100%	\$ - \$ \$ - \$	33,263 \$	33,000 \$ - \$	33,263 \$ - \$	33,263 \$ - \$	(1,150) \$	-			\$ - \$ \$ - \$	- \$ - \$	34,413 Close Job and reallocate burden
	8830-C36413	Install Regulators 6L2 Hanover	Paul Kinch		\$ - \$			4,257 \$	4,257 \$	- \$	-			\$ 30 \$	- \$	4,257 Close Job and reallocate burden
	8830-C36423	Mt Support Sub- New LP Fdr Pos	Anthony Strabone		\$ 1,200,000 \$			1,253,874 \$	53,874 \$	37,739 \$	1,100,000	\$ 500,000 \$	600,000			1,135
	8830-C36424 8830-C36425	Mt Support-New 16L3 Feeder Mt Support-New 16L5 Feeder	Anthony Strabone Anthony Strabone		\$ 1,050,000 \$ \$ 200,000 \$			1,066,842 \$ 266,400 \$	16,842 \$ 66,400 \$	7,758 \$ - \$		\$ 50,000 \$ 250,000 \$ \$ 20,000 \$ 50,000 \$	600,000 150,000			3,084
	8830-C36426	SCADA and Distribution Automation	Anthony Strabone	100%	\$ - \$		446 \$	1,292 \$	1,292 \$	388 \$	-	\$	-		- \$	905 None at present
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	Anthony Strabone		\$ 1,800,000 \$			120,321 \$	(1,679,679) \$	27,333 \$		\$ 5,000 \$ 50,000		\$ 29,378 \$	7,850 \$	30,138
	8830-C36431 8830-C36432	Pelham-New 14L4 Fdr Feeder Demarcation Point Switching Locations with	Anthony Strabone h NC Paul Kinch		\$ 200,000 \$ \$ - \$			68,405 \$ 1,427 \$	(131,595) \$ 1,427 \$	5,173 \$ - \$	45,000	\$ 5,000 \$	40,000	\$ 6,014 \$ \$ - \$	11,350 \$ - \$	6,882 1,427 Close Job and reallocate burden
	8830-C36433	Distribution Feeder Power Factor Correction	Anthony Strabone	80%	\$ 25,000 \$	20,539 \$	29,711 \$	20,539 \$	(4,461) \$	3,649 \$	-			\$ 12,288 \$	- \$	16,890
	8830-C36435	Lebanon Area Low Voltage Mitigation	Anthony Strabone		\$ 50,000 \$			496,793 \$	446,793 \$	286,611 \$	=	\$		\$ 156,151 \$	- \$	210,182 Accrual from 2014?
	8830-C36436 8830-C36437	Remove 1303 Line - Wilder Junction to Mt. Support Old Bridge North St Pelham - Reliability Improvement			\$ - \$ \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-	\$		\$ - \$ \$ - \$	- \$ - \$	÷
	8830-C42829	IN 3295D Intrusion Detection Sys	Paul Kinch	100%	\$ - \$		- \$	- \$	- \$	- \$	-			\$ - \$	- \$	-
	8830-C42847	INVP 32020 - NH Elect Phys Securit	Paul Kinch		\$ - \$		- \$	- \$	- \$	- \$	-		250.000	\$ - \$	- \$	- F0 614
	8830-C42851 8830-C42852	Enhanced Bare Conductor Replacement Pelham-New 14L5 Fdr	Anthony Strabone Anthony Strabone		\$ 500,000 \$ \$ 50,000 \$		500,000 \$ 50,000 \$	532,570 \$ 21,850 \$	32,570 \$ (28,150) \$	70,456 \$ - \$	350,000 15,000	\$ 5,000 \$	350,000 10,000			59,614 - 000260
	8830-C42853	Purchase and Renovate New Building - Walpole	Steve Szczechura		\$ - \$			- \$	- \$	- \$	-	· · · · · · · · · · · · · · · · · · ·	,,,,,,	\$ - \$		- 000200

Emergent 8830-C42911 Install Furniture and Cubicles Grante State Emergent 8830-C42902 Cogstade Modification scale Important - Exercise Cascedura (wile) 5 - \$ 5 -	Docket No. DE 16-383 - \$ - \$ \$ Testimony of Jay Dudley - \$ - \$ Attachment JED 2-7b - Attachment
8830-GSE1834 7L1 Line Regulator Upgrade - Canaan Paul Kinch 100% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- š - š -
job 8830-GSE18601 Install 23kV Supply Capacitors - Salem Paul Kinch 100% \$ - \$ 519 \$ - \$ 519 \$ - \$ 519 \$ - \$ - \$ 519 \$ - \$ 510	- \$ - \$ 519 Close Job and reallocate burden
job 8830-MISC EQUIPM' Misc Discretionary Purch Equipment Paul Kinch 100% \$ - \$ 454 \$ - \$ 454 \$ - \$ - \$ 5 454 \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ - \$ 5 454 \$ - \$ - \$ 5 454 \$ - \$	- \$ - \$ 454 Cancel this project - unfunded and unapproved
job 8830-ITRON-FCS Purchase Meter Data Mobile Collector and Laptop Paul Kinch 100% \$ - \$ 1,477 \$ - \$ 1,477 \$ - \$ - \$ - \$ 5	- \$ - \$ 1,477 What are these charges and who?
job 8830 8830-METER SHOP Meter Shop & Meter Test Board Lowll Rd Sal Anthony Strabone 100% \$ - \$ 3,554 \$ - \$ 3,554 \$ - \$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	892 \$ - \$ 3,554 88,426 \$ - \$ 47,911 What are these charges and who?
GSE Improvement Total \$6,875,000 \$6,700,437 \$11,658,675 \$8,585,387 \$1,710,387 \$2,140,133 \$1,345,000 \$3,64	26,184 \$ (367,500) \$ 3,040,094 What is this project? 47,152 \$539,950 \$5,037,750
Work Plan Category Project # Project Description Complete % 2015 Budget YTD Spend	Notes
Replenishment - GSE 8830-C05456 Pelham Double Rotary NH DOT Paul Kinch 100% \$ - \$ 88,133 \$ -	- \$ - \$ 88,133 Close Job and reallocate burden - \$ - \$ 2,615 Close Job and reallocate burden
8830-C06318 Co 41 Acctg Entries, Accruals, etc Paul Kinch 100% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - - \$ - \$ -
8830-C13968 PS&I Activity - New Hampshire Joel Rivera 50% \$ 15,000 \$ - \$ 15,505 \$ 10,350 \$ (4,650) \$ - \$ 5,000 <mark>\$ 5,000</mark> \$	- \$ 5,350 \$ -
8830-C14646 IE-NN UG Structures and Equipment Anthony Strabone 40% \$ 5,000 \$ - \$ 5,750 \$ - \$ (5,000) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5,750 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - - \$ - \$ -
8830-C18630 Charlestown DSub Joel Rivera <mark>0%</mark> \$ - \$ - \$ - \$ 4,140 \$ - \$ 2,000 <mark>\$ 2,000</mark> \$	- \$ 2,140 \$ -
8830-C18810 Vehicle Purchases Michael Knott 100% \$ - \$ 136,721 \$ 136,721 \$ 136,721 \$ 136,721 \$ 136,371 \$ - \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	219 \$ - \$ 350 - \$ - \$ -
8830-C20193 01648 DOT-Brookdale Bridge relo (I-93) Paul Kinch 100% \$ - \$ 3,803 \$ 3,900 \$ 3,803 \$ - \$ - \$ - \$ 5 - \$	- \$ - \$ 3,803 Close Job and reallocate burden
8830-C21051 01687 IE - NN Targeted Pole Replace Paul Kinch 10% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ -
	37,757 \$ - \$ 39,711
	8,789 \$ 10,700 \$ 47,702 Burden too high - reallocate
8830-C26047 NH ARP Batts/Chargers Repl Prog Joel Rivera	- \$ - \$ - - \$ - \$ -
8830-C26263 NN D-Line Work Found by Insp. Anthony Strabone 5% \$ 100,000 \$ 12,281 \$ 102,947 \$ 41,031 \$ (58,969) \$ 6,432 \$ 25,000 \$ 25,000 \$	3,376 \$ 3,750 \$ 5,848 Close Job and reallocate burden
8830-C26663	- \$ - \$ - - \$ - \$ -
8830-C27906 6L4 LEBANON ST UG - DARTMOUTH Paul Kinch 100% \$ - \$ 600 \$ 600 \$ 600 \$ 600 \$ - \$	- \$ - \$ -
the state of the s	16,137 \$ 7,500 \$ 110,259 - \$ - \$ 20,765 Close Job and reallocate burden
Burdens on completed	000261 92,261 \$ - \$ 143,351 Burden too high - reallocate

	8830-C36092	Salem Depot#9 Repl 23/13kV Trans	Joel Rivera	0% \$	- \$	- \$	- \$	- Ś	- \$	- \$	_			Ś	- \$	- Ś	Docket No. DE 16-383
	8830-C36427		Anthony Strabone	100% \$		139,361 \$	140,000 \$	139,361 \$	139,361 \$	10,797 \$	-			\$	(3,253) \$	- \$	128,5 Testimony ingf-JaycDudley
	8830-C36428	Amerductor replacement program	Anthony Strabone	100% \$	- \$	17,832 \$	18,000 \$	17,832 \$	17,832 \$	- \$	=		\$	- \$	- \$	- \$	17,832 PAttachment JED 2-7b
	8830-C36429			100% \$	- \$	18,302 \$	19,000 \$	18,302 \$	18,302 \$	1,826 \$	-		\$	- \$	0 \$	- \$	16,476 Burden too high- reallocate Page 24 of 45
	8830-C36434		Anthony Strabone	100% \$		- \$	- \$	- \$	- \$	- \$	-		\$	- \$	- \$	- \$	- Fage 24 01 45
	8830-C36480		Joel Rivera	0% \$		- \$	- \$	- \$	- \$	- \$	-		<u>,</u>	300.000 \$	- \$	- \$	-
Burdens on completed	8830-C42850	Relocate Distribution Dulak St Lebanon	Anthony Strabone	100% \$	250,000 \$	827 \$	250,000 \$	230,827 \$	(19,173) \$	454 \$	200,000		\$	200,000 \$	372 \$	30,000 \$	372
job	8830-C42860	2014 NHE Route 99 Off Cycle AMR	Anthony Strabone	100% \$	- \$	7,584 \$	2,791 \$	7,584 \$	7,584 \$	2,427 \$	_			5	5,156 \$	- \$	5,156 \$130,216 Budget from 2014
job	8830-CAP041		Paul Kinch	0% \$		- \$	- \$	- \$	- \$	- \$	_			Ś	- \$	- \$	-
	8830-CD0001	US Rt 4A DOT Project	Paul Kinch	100% \$		- \$	- \$	- \$	- \$	- \$	-			\$	- \$	- \$	-
	8830-CD0030		Paul Kinch	100% \$	- \$	32,335 \$	33,000 \$	32,335 \$	32,335 \$	- \$	-			\$	- \$	- \$	32,335 Close Job and reallocate burden
	8830-CD0032	09061 DOT-NHDOT-13933 Lowell Road	Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	-			\$	- \$	- \$	-
	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	Paul Kinch	100% \$	- \$	13,660 \$	14,000 \$	13,660 \$	13,660 \$	- \$	-			\$	- \$	- \$	13,660 Close Job and reallocate burden
	8830-CD0164		Paul Kinch	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	-			\$	- \$	- \$	-
	8830-CD0188		Anthony Strabone	100% \$		1,670 \$	1,551 \$	1,670 \$	1,670 \$	1,349 \$	-			\$	9 \$	- \$	321
	8830-CD0347	· · · · · · · · · · · · · · · · · · ·	Paul Kinch	#N/A \$		- \$	- \$	- \$	- \$	- \$	-			\$	- \$ - \$	- \$ - \$	1. Class lab and scalleaghs bonder
	8830-CD0955 8830-CD0982		Paul Kinch Paul Kinch	#N/A \$ #N/A \$		1 \$ 6,897 \$	1 \$ 6,900 \$	1 \$ 6,897 \$	1 \$ 6,897 \$	- \$ - \$	-			\$	- \$ - \$	- \$ - \$	Close Job and reallocate burden G.897 Close Job and reallocate burden
	8830-CN4104	The state of the s	Rich Foley	40% \$		2,225 \$	100,000 \$	209,225 \$	29,225 \$	105 \$	180,000		Ś	180,000 \$	1,770 \$	27,000 \$	2,120 Burden too high - reallocate
	8830-CN4120		Rich Foley	40% \$		34,890 \$	302,042 \$	264,890 \$	(85,110) \$	34,890 \$	200,000		Š	200,000 \$	- \$	30,000 \$	2,120 Burden too nign - reallocate
	8830-CNN002		Anthony Strabone	40% \$,	70,711 \$	71,000 \$	122,461 \$	110,461 \$	33,046 \$	25,000	\$ 25,000	Ý	\$	37,666 \$	26,750 \$	37,666
	8830-CNN004		Anthony Strabone	40% \$		1 \$	- \$	1 \$	(9,999) \$	- \$	-	25,000		Ś	- \$	- \$	1 None at present
	8830-CNN006		Anthony Strabone	100% \$		34,975 \$	35,000 \$	34,975 \$	34,975 \$	10,964 \$	-			\$	22,204 \$	- \$	24,011
	8830-CNN007		Chris Brouillard	50% \$	50,000 \$	60,750 \$	151,093 \$	152,750 \$	102,750 \$	46,046 \$	80,000		\$	80,000 \$		12,000 \$	14,704
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	Chris Brouillard	50% \$	5,000 \$	- \$	5,538 \$	4,140 \$	(860) \$	- \$	2,000	\$ 2,000		\$	- \$	2,140 \$	=
	8830-CNN012	GSE-Dist-St Light Blanket	Anthony Strabone	40% \$	60,000 \$	185,043 \$	225,000 \$	340,293 \$	280,293 \$	58,881 \$	75,000	\$ 75,000		\$	75,853 \$	80,250 \$	126,163 Burden too high - reallocate
	8830-CNN013		Anthony Strabone	40% \$		237,127 \$	240,000 \$	547,627 \$	397,627 \$	87,690 \$	150,000	\$ 150,000		\$	97,497 \$	160,500 \$	149,436
	8830-CNN014		Anthony Strabone	40% \$		1,039,682 \$	1,500,000 \$	1,867,682 \$	1,467,682 \$	345,015 \$	400,000	\$ 400,000		\$	603,149 \$	428,000 \$	694,668
	8830-CNN017		Anthony Strabone	40% \$		360,517 \$	361,000 \$	774,517 \$	724,517 \$	97,078 \$	200,000	\$ 200,000		\$	142,971 \$	214,000 \$	263,439 Burden too high - reallocate
	8830-CNN020		Anthony Strabone	40% \$.,	- \$	5,538 \$	- \$	(5,000) \$	- \$		\$ -		\$	- \$	- \$	-
	8830-CNN021		Chris Brouillard	50% \$		947 \$	5,830 \$	5,087 \$	87 \$	717 \$	2,000	\$ 2,000		5	230 \$	2,140 \$	230
	8830-CNN022		Anthony Strabone	50% \$		91,742 \$	99,025 \$	160,742 \$	60,742 \$	54,868 \$	60,000		\$	60,000 \$	(14,597) \$	9,000 \$	95,891
		RS_01: Reserve for Sub Asset Repl Specifics F_014 Reserve for Damage/Failure Unidentified Specifics	Chris Brouillard & Chris Brouillard	50% \$ 50% \$		- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	-			\$	- \$ - \$	- \$ - \$	
		R 013 Reserve for Public Requirements Unidentified Specifics		50% \$		- \$	- \$	- \$	- ş	- \$				\$	- ş	- ş	-
	8830-FINANC		Paul Kinch	0% \$		· ·	7	(3,030,992) \$		(683,645) \$	_			Ś	(55,756) \$	- \$	(2,347,347)
Double Count with 8840																	
Paul to determine which project should get the credit - Chris cannot find			2 100	DY A		574 570 A	570.000 A	CT4 CT0 A	674 670 A	557.000 4					477.000 4		
project in GP. Expense Project - should not be any capital	8830 Operations	Operations	Paul Kinch	0% \$		671,678 \$	672,000 \$	671,678 \$	671,678 \$	667,002 \$	-			,	177,090 \$	- 3	4,676
charges Expense Project - should not be any capital		100 Distribution OH Maintenance	Paul Kinch	0% \$	- \$	156,317 \$	156,000 \$	156,317 \$	156,317 \$	(802) \$	-			\$	5,039 \$	- \$	157,119 Burden too high - reallocate
charges Expense Project - should not be any capital	8830-GSEXO1	00 Distribution OH Operations	Paul Kinch	0% \$	- \$	30,928 \$	31,000 \$	30,928 \$	30,928 \$	(47,190) \$	-			\$	(12,316) \$	- \$	78,118 Burden too high - reallocate
charges Expense Project - should not be any capital	8830-E06013	Storm Expense Project	Paul Kinch	40% \$	- \$	37 \$	40 \$	37 \$	37 \$	- \$	-			\$	(4,438) \$	- \$	37 Burden too high - reallocate
charges	8830-GSEVSR	00 GSE Vegetation Management Storm Response	Paul Kinch	0% \$		167 \$	167 \$	167 \$	167 \$	51 \$	-			\$	116 \$	- \$	116 Burden too high - reallocate
GSI	Replenishment Total				\$1,802,000	\$1,280,252	\$2,659,316	\$3,997,472	\$2,195,472	\$1,354,427	\$1,666,000						
	GSE Grand Total							C1E 410 72E			¢4 244 000				\$1,249,028	\$1,051,220	-\$14,799
					\$10,027,000	\$9,321,565	\$16,568,181	\$15,418,735	\$5,391,735	\$3,964,490	\$4,311,000				\$5,357,233	\$1,051,220 \$1,786,170	\$5,969,156
				Work Plan	\$10,027,000	\$9,321,565	\$16,568,181	\$15,418,735	\$5,391,735	\$3,964,490	\$4,311,000						
	Category Project #	Project Description		Work Plan Complete %		\$9,321,565 YTD Spend	\$16,568,181	\$15,418,735	\$5,391,735	\$3,964,490	\$4,311,000						
	Category Project # Serv Co - 8810	Project Description					\$16,568,181 - \$	\$15,418,735 - \$	\$ 5,391,735	\$3,964,490 - \$	\$4,311,000 -			\$			\$5,969,156
	Serv Co - 8810 8810 (blank)	(blank)	Paul Kinch	Complete %	2015 Budget \$ - \$	YTD Spend - \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	\$4,311,000 - -			\$ \$	\$ 5,357,233 - \$ - \$	\$ 1,786,170 - \$ - \$	\$5,969,156 Notes - What is this project?
	Serv Co - 8810 8810 (blank) 8810-C00011	(blank) Install Roof Top Solar System - 15 Buttrick Road	Steve Szczechura	0% \$ 100% \$	2015 Budget \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$	- \$ - \$ (0) \$	- \$ - \$ 368,945 \$	- \$ - \$ 368,945 \$	- \$ - \$ 368,945 \$	\$4,311,000 - - - -			\$ \$ \$	\$5,357,233 - \$ - \$ - \$	\$1,786,170 - \$	\$5,969,156 Notes - - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT"
	Serv Co - 8810 8810 (blank) 8810-C00011 Improvement 8830-C18780	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation	Steve Szczechura Steve Szczechura	0% \$ 100% \$ 100% \$	2015 Budget \$ - \$ - \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$ 58,249 \$	- \$ - \$ (0) \$ 33,421 \$	- \$ - \$ 368,945 \$ 58,249 \$	- \$ - \$ 368,945 \$ 58,249 \$	- \$ - \$ 368,945 \$ 35,292 \$	\$4,311,000 - - - - -			\$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$	\$1,786,170 - \$ - \$ - \$ - \$	\$5,969,156 Notes - - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157
	Serv Co - 8810 8810 (blank) 8810-C00011 Improvement 8830-C18780 8840-BEN990	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project	Steve Szczechura Steve Szczechura Paul Kinch	0% \$ 100% \$ 100% \$ 0% \$	2015 Budget \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$	- \$ - \$ (0) \$ 33,421 \$ 390 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$	- \$ - \$ 368,945 \$ 35,292 \$ (187,388) \$	\$4,311,000 - - - - - - -			\$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$	\$5,969,156 Notes - - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157
	Serv Co - 8810 8810 (blank) 8810-C00011 Improvement 8830-C18780 8840-BEN990 8810-FINANC	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project	Steve Szczechura Steve Szczechura	0% \$ 100% \$ 100% \$ 0% \$ 40% \$	2015 Budget \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ (0) \$ 33,421 \$ 390 \$ 920 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$	\$4,311,000 - - - - - - - -			\$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324
	Serv Co - 8810 8810 (blank) 8810-C00011 Improvement 8830-C18780 8840-BEN990	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project	Steve Szczechura Steve Szczechura Paul Kinch	0% \$ 100% \$ 100% \$ 0% \$	2015 Budget \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$	- \$ - \$ (0) \$ 33,421 \$ 390 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 35,292 \$ (187,388) \$	\$4,311,000 - - - - - - - -			\$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324
	Serv Co - 8810 8810 (blank) 8810-C00011 Improvement 8830-C18780 8840-BEN990 8810-FINANC	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project	Steve Szczechura Steve Szczechura Paul Kinch	0% \$ 100% \$ 100% \$ 40% \$ \$	2015 Budget \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ (0) \$ 33,421 \$ 390 \$ 920 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$	\$4,311,000 - - - - - - - - - -			\$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324
	Serv Co - 8810 8810 (blank) 8810-C00011 8810-C18780 8840-BEN990 8810-FINANC Serv Co Grand Total	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project	Steve Szczechura Steve Szczechura Paul Kinch	0% \$ 100% \$ 100% \$ 0% \$ 40% \$	2015 Budget \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	YTD Spend - \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$	- \$ - \$ (0) \$ 33,421 \$ 390 \$ 920 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$	\$4,311,000 - - - - - - - - - - - - - - - -			\$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324
	Serv Co - 8810 8810 (blank) 8810-C00011 Improvement 8830-C18780 8840-BEN990 8810-FINANC	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual	Steve Szczechura Steve Szczechura Paul Kinch	0% \$ 100% \$ 100% \$ 40% \$ \$ Work Plan	2015 Budget \$	YTD Spend - \$ - \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$	- \$ - \$ (0) \$ 33,421 \$ 390 \$ 920 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$	- \$ - \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$	\$4,311,000			\$ \$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$	\$5,969,156 Notes
	Serv Co - 8810 8810 (blank) 8810-C00011 8830-C18780 8840-BEN990 8810-FINANC Serv Co Grand Total Category Project #	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description	Steve Szczechura Steve Szczechura Paul Kinch	O% \$ 100% \$ 100% \$ \$ 40% \$ \$ \$ Work Plan Complete %	2015 Budget \$	YTD Spend - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ YTD Spend - \$ 34,591 \$	- \$ (0) \$ 33,421 \$ 920 \$ 33,811 \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 247,130 \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$:			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ - \$ 2,957 \$ 7,324 \$ 30,281 \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes
	Serv Co - 8810 8810 (blank) 8810-C00011 8830-C18780 8840-BEN990 8810-FINANC Serv Co Grand Total Category	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT- Software, Equipment & Infrastructure Main Replacement LPP	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes	Complete % 0% \$ 100% \$ 100% \$ 40% \$ Work Plan Complete % 0% \$ 100% \$ 5 5	2015 Budget \$ - \$ - \$ - \$ - \$ - \$ 2015 Budget 2015 Budget \$ 213,400 \$	YTD Spend - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ (0) \$ 33,421 \$ 390 \$ \$ 220 \$ \$ 33,811 \$ \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 247,130 \$	368,945 \$ 368,945 \$ 58,249 \$ (180,064) \$ 247,130 \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$: : : : :		\$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ - \$ 22,957 7,324 \$ - \$ 30,281 \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes - Nets to zero; the credit is under "TEMP PROJECT"
	Serv Co - 8810 8810 (blank) 8810 - C00011 Improvement	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT-Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch	O% \$ 100% \$ 100% \$ \$ 40% \$ \$ Work Plan Complete %	2015 Budget	YTD Spend - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - (0) \$ 33,421 \$ 390 \$ 920 \$ 33,811 \$ - \$ 105,666 \$ 139,150 \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$	-			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ - \$ 22,957 7,324 5 - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes - Nets to zero; the credit is under "TEMP PROJECT"
	Serv Co - 8810 8810 (blank) 8810-C00011 8830-C18780 8840-BEN990 8810-FINANC Serv Co Grand Total	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT- Software, Equipment & Infrastructure Main Replacement LPP E Finance Accrual Service Replacement LPP	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes	Complete % 0% \$ 100% \$ 100% \$ \$ 0% \$ \$ Work Plan Complete % 0% \$ 100% \$ 100% \$ 65% \$	2015 Budget \$	YTD Spend - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ YTD Spend - \$ 34,591 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ (0) \$ 33,421 \$ 920 \$ 390 \$ 5 33,811 \$	368,945 \$ \$68,249 \$ (180,064) \$ \$12 \$ 247,130 \$ - \$ 34,591 \$ - \$ 34,590 \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- - - - - - - - - - - - - - - - - - -		\$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$5,357,233 - \$ - \$ - \$ - \$ 22,957 \$ 7,324 \$ 30,281 \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324
	Serv Co - 8810 8810 (blank) 8810-C00011 8830-C18780 8840-ENP90 8810-FINANC Serv Co Grand Total Category	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP E Finance Accrual Service Replacement LPP Main Replacement LPP Main Replacement LTP/State Construction	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes Steve Rokes Steve Rokes	O% \$ 100% \$ 100% \$ 40% \$ Work Plan Complete % 0% \$ 100% \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 Budget \$ - \$ - \$ - \$ 2015 Budget 2015 Budget \$ - \$ 213,400 \$ - \$ 28,600 \$ \$ \$	YTD Spend - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ (0) \$ 33,421 \$ 390 \$ \$ 220 \$ \$ 33,811 \$ \$ \$ \$ 105,666 \$ \$ 139,150 \$ \$ - \$ \$ 30,015 \$ \$. \$ \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 247,130 \$ - \$ 34,591 \$ - \$ 34,591 \$ - \$ 34,500 \$ 34,500 \$ 34,500 \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 80,064) \$ 247,130 \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- - - - - - - - - - - - - - - - - - -		\$ \$	5,000	\$5,357,233 - \$ - \$ - \$ - \$ 22,957 7,324 5 - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes Notes Nets to zero; the credit is under "TEMP PROJECT"
	Serv Co - 8810 8810 (blank) 8810-C00011 8830-C18780 8840-BEN990 8810-FINANC Serv Co Grand Total	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement City/State Construction Service Replacement City/State Construction	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes	O% \$ 100% \$ \$ 40% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 Budget \$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$ 2015 Budget \$ \$ 213,400 \$ -\$ \$ 28,600 \$ \$ \$ \$ \$	YTD Spend	- \$ (0) \$ 33,421 \$ \$ 920 \$ \$ 920 \$ \$ 33,811 \$ \$ \$ 105,666 \$ 139,150 \$ \$ \$ 0.5	- \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ (213,400) \$ 5,900 \$ 67,924 \$ 9,806	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	- - - - - - - - - - - - - - - - - - -		\$		\$5,357,233 - \$ - \$ - \$ - \$ 22,957 7,324 5 - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes - Nets to zero; the credit is under "TEMP PROJECT"
	Serv Co - 8810 8810 (blank) 8810-C00011 8810-C18780 8840-E8840 8810-FINANC 8810-FINANC 8810-FINANC 8810-FINANC 8843-FINANC 8843-FINANC	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description IT- Software, Equipment & Infrastructure Main Replacement LPP E Finance Accrual Service Replacement LPP Main Replacement LPP Main Replacement LTP/State Construction	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes Steve Rokes Steve Rokes	Complete % 0% \$ 100% \$ 100% \$ \$ 0% \$ \$ Work Plan Complete % 0% \$ 100% \$ \$ 65% \$ 98% \$ 35% 0% \$	2015 Budget \$. \$. \$ \$ \$ \$ \$ \$ \$. \$	YTD Spend - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ YTD Spend - \$ 34,591 \$ - \$ - \$ 62,174 \$ 2,906 \$ - \$ 2,906 \$ - \$ - \$	- \$ (0) \$ 33,421 \$ 390 \$ 5 920 \$ 33,811 \$ \$ 105,666 \$ 139,150 \$ - \$ 30,015 \$ - \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$. \$ \$. \$. \$ \$. \$. \$. \$.	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ - \$ 34,500 \$ 67,924 \$ 9,806 \$ - \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ (213,400) \$ - \$ 5,900 \$ 67,924 9,806 - \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- - - - - - - - - - - - - - - - - - -		\$ \$	5,000	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 7,481 Notes - Nets to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT" - Use to zero; the credit is under "TEMP PROJECT"
	Serv Co - 8810 8810 (blank) 8810-C00011 8830-C18780 8840-BEN990 8810-FINANC Serv Co Grand Total	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement City/State Construction Service Replacement City/State Construction	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes Steve Rokes Steve Rokes	O% \$ 100% \$ \$ 40% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 Budget	YTD Spend - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ YTD Spend - \$ 34,591 \$ - \$ - \$ 62,174 \$ 2,906 \$ 99,670 \$	- \$ (0) \$ 33,421 \$ 390 \$ \$ 920 \$ 33,811 \$ \$ 105,666 \$ 139,150 \$ \$. \$ \$ 30,015 \$ \$. \$ \$. \$ \$. \$ \$. \$ \$ 274,831 \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ - \$ 34,590 \$ 69,991 \$	- \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ (213,400) \$ 5,900 \$ 67,924 9,806 - \$ (172,910) \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ 5 34,591 \$	- - - - - - - - - - - - - - - - - - -		\$ \$	5,000	\$5,357,233 - \$ - \$ - \$ 2,957 7,324 \$ - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes - Nets to zero; the credit is under "TEMP PROJECT" - What is this project? - What is this project?
	Serv Co - 8810 8810 (blank) 8810-C00011 8810-C18780 8840-E8840 8810-FINANC 8810-FINANC 8810-FINANC 8810-FINANC 8843-FINANC 8843-FINANC	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement City/State Construction Service Replacement City/State Construction	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes Steve Rokes Steve Rokes	Complete % 100% \$ 100% \$ \$ 100% \$ \$ 40% \$ \$ Work Plan Complete % 0% \$ \$ 100% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 Budget	YTD Spend - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ YTD Spend - \$ 34,591 \$ - \$ 62,174 \$ 2,906 \$ 99,670 \$	- \$ (0) \$ 33,421 \$ 390 \$ 5920 \$ 33,811 \$ 5 105,666 \$ 139,150 \$ - \$ \$ 30,015 \$ - \$ \$ \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ - \$ 34,500 \$ 67,924 \$ 9,806 \$ - \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ (213,400) \$ - \$ 5,900 \$ 67,924 9,806 - \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- - - - - - - - - - - - - - - - - - -		\$ \$	5,000	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 7,481 Notes Notes Nets to zero; the credit is under "TEMP PROJECT" What is this project?
	Serv Co - 8810 8810 (blank) 8810-C00011 8810-C18780 8810-E18780 8810-E18780 8810-E18780 8810-E18780 8810-E18780 8810-FINANC Serv Co Grand Total Serv Co Grand Total Category	(blank) Install Roof Top Solar System - 15 Buttrick Road Upfit Londonderry - GSE Allocation 3 8840-BEN9903 Project Finance Accrual Project Description 5 IT- Software, Equipment & Infrastructure Main Replacement LPP Finance Accrual Service Replacement City/State Construction Service Replacement City/State Construction	Steve Szczechura Steve Szczechura Paul Kinch Paul Kinch Kevin McCarthy Steve Rokes Paul Kinch Steve Rokes Steve Rokes Steve Rokes	Complete % 100% \$ 100% \$ \$ 100% \$ \$ 40% \$ \$ Work Plan Complete % 0% \$ \$ 100% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 Budget S	YTD Spend - \$ 368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ YTD Spend - \$ 34,591 \$ - \$ 62,174 \$ 2,906 \$ 99,670 \$	- \$ (0) \$ 33,421 \$ 390 \$ 5920 \$ 33,811 \$ 5 105,666 \$ 139,150 \$ - \$ \$ 30,015 \$ - \$ \$ \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ - \$ 34,500 \$ 67,924 \$ 9,806 \$ - \$ 69,091 \$	368,945 \$ 58,249 \$ (180,064) \$ 812 \$ 247,130 \$ - \$ 34,591 \$ (213,400) \$ - \$ 5,900 \$ 67,924 \$ 9,806 \$ (172,910) \$ 247,130 \$ (172,910) \$	- \$ 368,945 \$ 35,292 \$ (187,388) \$ 812 \$ 216,849 \$ - \$ 34,591 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- - - - - - - - 30,000 5,000 6,000		\$ \$	5,000	\$5,357,233 - \$ - \$ - \$ 22,957 \$ 7,324 \$ - \$ 30,281 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$1,786,170 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,969,156 Notes - What is this project? (0) Nets to zero; the credit is under "TEMP PROJECT" 157 7,324 - 7,481 Notes - Nets to zero; the credit is under "TEMP PROJECT" - What is this project? - What is this project?

										Docket No. DE 16-383
Grand Totals	\$41,047,150	\$26,492,556	\$56,144,947	\$56,934,168	\$15,887,018	\$15,350,248	\$24,660,880	\$11,077,386	\$5,795,811	S8 833 694
										Testimony of Jay Dudley
Emergent Total	\$1	\$3	\$10	\$10	\$11	\$12		\$16		\$17 Attachment JED 2-7b
										Page 25 of 45

July 2015

Monthly Report Not Available - see August tab for YTD spend through July

															Voucher/Services Remaining or	•						Testimony of Jay Dudley
Follow Up - Chri	s		Upda	te Work Plan	2015 Adjusted					SL Run PYE From Ops	- PYE From Ops -		Total Direct		DIRECT ENTRY if Labor Materials BREAKDOWN		Total Indirect	Burden/			Potential	Attachment JED 2-7b
& Paul	Priority 3. Growth	Project # Project Description 8840-C18806 INAT Gas	Project Owner Com Bill Clark	Complete %	\$ 2,700,000 \$	1,917,000 \$	TD Spend 7/31 Au 3,565,433 \$	218,461 \$ 3	3,783,894 \$ 5,6	575,841 \$ 3,100,00	0 \$ 3,783,894			or YTD Re 48,218	maining Remaining UNKNOWN	YTD \$ 143,206 \$	Remaining \$ - \$	AFUDC YTD 143,206 Ver	Notes ndor Driven - expected	Candidate (Y/N) N	Reduction	Potential Reduction Notes Project 75% complete, Committed Page 27 of 45
	3. Growth 3. Growth	8840-C18822 NH Gas 8840-ENI101 Growth New Main	Chris Brouillard Gwyn Cassetty	100% 20%	\$ 3,000,000 \$ \$ 1,050,000 \$	2,130,000 \$ 745,500 \$	3,100,000 \$ 627,098 \$			550,000 \$ 3,100,00 317,135 \$ 3,743,50			S - S S - S	164,277		\$ - \$ \$ 203,314 \$	\$ - \$ \$ - \$	203,314 See	ems high for early in the year	N Y	\$1,300,0	Remove from EN Budget - corporate acquisition O Would cut Growth New Main in half - would not meet customer commitments
	3. Growth 3. Growth	8840-ENI101C Growth Customer Contribution Budget Place 8840-ENI102 New Reinforcement Main for Growth	ceholderLisa DeGregory Gwyn Cassetty	58% 0%	\$ (200,000) \$ \$ 160,000 \$	(142,000) \$ 113,600 \$	- \$ 22,685 \$	- \$ 659 \$	- \$ 23,344 \$	- \$ - 35,016 \$ 22,68	\$ - 15 \$ 23,344	\$ - : \$ 472 :	\$ - \$ \$ - \$	472		\$ - \$ \$ 13,181 \$	\$ - \$ \$ - \$	13,181		N N		
	3. Growth 3. Growth	8840-ENI158 Marketing & Sales 8840-ENI161 Growth Fitting	Lisa DeGregory Gwyn Cassetty	90% 16%	\$ 150,000 \$ \$ 270,000 \$	106,500 \$ 191,700 \$	(17,406) \$ (360,861) \$	29,471 \$ 958,835 \$		18,098 \$ 28,59 896,960 \$ (308,36			s - s s - s	66,570 203,336		\$ (59,237) \$ \$ 352,959 \$	s - s s - s	(59,237) 352,959 No	ne at present	Y N		00 Would terminate any new marketing and sales beyond what is already in flight Would cut Growth Fitting in half - would not meet customer commitments
	3. Growth 3. Growth	8840-PCN150 New Service Residential 8840-PCN152 New Service Comm/Industrial	Gwyn Cassetty Gwyn Cassetty	20%	\$ 2,100,000 \$		1,817,952 \$ 588,631 \$	762,687 \$ 2	2,580,639 \$ 3,8	870,959 \$ 6,001,65 226,408 \$ 991,13	2 \$ 2,580,639	\$ 346,655	s - s	346,655 177,665		\$ 687,985 \$ \$ 174,345 \$	s - s s - s	687,985 Ver	ndor charges seem high this early in the year	Y N	\$1,800,0	00 Would cut Growth New Residential Services in half - would not meet customer commitments Would cut Growth New Commercial/Industrial Services in half - would not meet customer commitments
	3. Growth 3. Growth	8840-PCN153 Growth (Scott Owen) 8840-C18832 Rt 101 System Expansion - Bedford	Lisa DeGregory Gwyn Cassetty	20% 16% 75%	\$ 1,300,000 \$	2,485,000 \$ 1,500,000 \$	- \$	- \$	- \$	- \$ - 977,696 \$ 1,407,48	\$ - 17 \$ 651,797	\$ - !	\$ - \$	417		\$ - \$ \$ 312,073 \$	\$ - \$ \$ - \$	312,073		N N		75% Complete, customer contract
	3. Growth 3. Growth	8840-C18833 Loudon Greens Tilton Expansion 8840-C18836 Purchase Vaporizer - Tilton Area Growth	Gwyn Cassetty Norm Gallagher	0% 0%	\$ 200,000 \$ \$ 300,000 \$	200,000 \$ 244,000 \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ 201,25 - \$ 100,00	0 \$ - 10 \$ -	\$ - : \$ - :	s - s s - s	- 1		\$ - \$ \$ - \$	\$ - \$ \$ - \$	- 100 - 100	00 ft. main and 200 ft service line 00 ft. main and 200 ft service line	N		Customer Contract PUC Commitment
	3. Growth EN Growth Total	Balance Line EN Growth		0%	\$ 3,070,000 \$18,400,000	\$11,550,300	\$9,894,284	- \$ \$2,551,124 \$1	- \$ 2,445,409 \$18,1	- \$ - ,668,113 \$18,387,9	\$ - 47 \$12,445,409		\$0 \$:	1,007,609	\$0 \$0 \$0	\$1,827,828	\$0	\$1,827,828 is \$:1.2M = \$8.6M; Leave us with \$1.5M over due to Inat Ga		\$3,120,00	10
	2. Mandated 2. Mandated	8840-C18750 Install Security Equipment - EN Facilities 8840-C18837 Install Expansion Joint - Taylor Falls Bridge -		75%	\$ 35,000 \$ \$ - \$	24,850 \$ - \$	11,557 \$	748 \$ 16,022 \$	16,022 \$	18,457 \$ 34,55 24,033 \$ 34,55	8 \$ 16,022		\$ - \$ \$ - \$	2,068 2,563		\$ 986 \$ \$ 344 \$	s - s s - s	986		N		Project 75% complete
	2. Mandated	8840-ENI005 Inactive Service Program	Rich MacDonald	30%	\$ 160,000 \$	113,600 \$	0 \$ 1.365.970 \$	- \$	0 \$		0 \$ 0		s - s	-		\$ 0 \$		0 Ret Exp 268.328 ear	rements only sect to be about \$1M short vs. budget Already high this	N		Mandated Program Mandated Resoonse to Encroachments
	2. Mandated 2. Mandated 2. Mandated	8840-ENI103 Main Replacement City/State Construction 8840-ENI137 Service Replacement City/State Construction 8840-ENI163 Service Replacement Fitting City/State Const	on Gwyn Cassetty	83% 83% 50%	\$ 2,000,000 \$ \$ 500,000 \$ \$ 50,000 \$	355,000 \$ 35,500 \$	284,493 \$			564,210 \$ 4,244,88 591,411 \$ 284,49 - \$ 145.22	394,274			129,451 24,728		\$ 268,328 \$ \$ 86,750 \$		268,328 ear 86,750	ly in the year.	N N		Mandated Response to Encroachments Mandated Response to Encroachments Mandated Response to Encroachments
	2. Mandated 2. Mandated 2. Mandated	8840-REL108 LNG/LPG Capital Improvements 8840-ENH469 Gas Production Propane/LNG	Norm Gallagher Norm Gallagher	100%	\$ 50,000 \$	35,500 \$	- \$	- \$ 19,789 \$	- \$ 19,789 \$	- \$ 143,22 - \$ - 29,684 \$ -	\$ -	\$ - :	\$ - \$			\$ - \$ \$ 1 \$	\$ - \$			N		Project 100% Complete
Rita to factor ou		8840-ENI006 Cathodic Protection Program 8840-ENI007 Replacement Services Random (Non Leaks)	Shawn Furey	50%	\$ 750,000 \$ \$ 450.000 \$	532,500 \$ 319.500 \$	471,963 \$ 328.644 \$	115,153 \$	587,116 \$ 8	880,674 \$ 952,81 542,266 \$ 846,14	3 \$ 587,116	\$ (253,050)	\$ - \$ \$ - \$	(253,050)		\$ (366,392) \$ \$ 200.017 \$	\$ - \$ \$ - \$	(366,392) Wh	y the credit to this job?	N N		Mandated Work Mandated Work
	2. Mandated 2. Mandated	8840-ENI077 Replacement Services Random (Due to Leak 8840-ENI100 Meter Work Project (Changes)		50% 60% 60%	\$ 300,000 \$ \$ 250,000 \$	213,000 \$ 177,500 \$	15,688 \$	15,840 \$ - \$	168,355 \$ 2	252,533 \$ 442,31 23,532 \$ 222,68	6 \$ 168,355		\$ - \$	29,645		\$ 87,599 \$ \$ 17,467 \$		87,599 17,467		N N		Mandated Work Mandated Work
	2. Mandated 2. Mandated	8840-ENI100P Meter Work Project (Meter Purchases) 8840-ENI111 Meter Work Project (Replacements)	Rich Foley Rich MacDonald	33% 0%	\$ 1,221,150 \$ \$ 150,000 \$	867,017 \$ 106,500 \$	773,292 \$	71,588 \$	844,880 \$ 1,2 - \$	267,320 \$ 1,403,29	92 \$ 844,880 \$ -	\$ - : \$ - :	s - s s - s			\$ - \$ \$ - \$	\$ - \$ \$ - \$	-		N N		Mandated Replacements and Suppprt pf Growth Budgeted Elsewhere
Something is no	t c 2. Mandated	8840-ENI160 Corrosion & Miscellaneous Fitting	Rich MacDonald	50%	s - s	- \$				36,776 \$ 150,00				8,979		\$ 15,538 \$			nding from ENI111 - Meter Work Project (Replacements)	N		Mandated response to corrosion on fittings. Funding from ENI111 - Meter Work Project (Replacements)
	2. Mandated 2. Mandated	8840-REL110 Valve Installation/Replacement 8840-ENI002 Meter Protection Program	Rich MacDonald Rich MacDonald	75% 44%	\$ 150,000 \$ \$ - \$	106,500 \$	4,307 \$ 87,775 \$		108,159 \$ 1	7,641 \$ 90,55 162,239 \$ 139,52	5 \$ 108,159	\$ 27,637	s - s	(141,590) 27,637		\$ (251,696) \$ \$ 59,714 \$	s - s	59,714	ty the massive credit?	N N		Project 75% Complete Mandated Work
	2. Mandated 2. Mandated	8840-ENI008 Relocate Services Cust. Request (Billable) 8840-ENI127 Leaks Customer Piping	Rich MacDonald Rich MacDonald	50% 50%	\$ - \$ \$ - \$	- \$ - \$	17,229 \$ (30,416) \$	- \$ 39,399 \$		25,843 \$ 17,22 13,475 \$ (30,41				10 3,169		\$ 13,688 \$ \$ 5,814 \$			ne at present ne at present	N N		Customer requests Response to Leaks in Customer Piping
	2. Mandated 2. Mandated	8840-ENI129 Leak Repairs 8840-FINANCE Finance Accrual	Rich MacDonald Paul Kinch	0% 0%		- \$ - \$	(1,873) \$ (98,262) \$	5,506 \$ 434,453 \$		5,449 \$ (1,87 504,287 \$ (98,26				1,863		\$ (10) \$ \$ - \$	\$ - \$ \$ - \$	(10)		N N		Response to Leak Repairs
	2. Mandated	Finance Accrual	Paul Kinch	0%	\$ - \$	- \$	(547,612) \$	547,612 \$	- \$	- \$ (547,61	2) \$ -	\$ - :	s - s	-		\$ - \$	\$ - \$	-		N		
Double Count with 8830																						
Paul to determine whic	h																					
project should get the credit -																						
Chris cannot fin project in GP.	d 2. Mandated	Operations Operations	Paul Kinch	0%	s - s	- \$		(653,082) \$	- \$	- \$ 653,08	12 \$ -	s - :	s - s			s - s	s - s		sume that this is a clearing account for labor charges? nat is this?	N		
	2. Mandated 2. Mandated	8840-TEMP TEMPORARY JOB Procurement Procurement/Supply Chain	Paul Kinch Rich Foley	0% 100%	\$ - \$ \$ - \$	- \$ - \$	(1,827,597) \$ 685 \$	1,827,597 \$ (685) \$	- \$ - \$	- \$ (1,827,59 - \$ 68	97) \$ - 15 \$ -	\$ - : \$ - :	s - s s - s			\$ - \$ \$ - \$	\$ - \$ \$ - \$	- Acc	cruals?	N N		
Double Count																						
with 8830 Paul to																						
determine whic project should	h																					
get the credit - Chris cannot fin	1																					
project in GP.	2. Mandated 2. Mandated	(blank) (blank) Balance Line EN Mandated	Paul Kinch Paul Kinch	0%	\$ - \$ \$ (6,166,150) \$	- \$ (4,377,967) \$	(255,100) \$	250,128 \$	(4,972) \$	(7,457) \$ (255,10	(4,972) \$ -	s - :	s - s s - s			\$ - \$ \$ - \$		- Wh	nat is this project?	N		
	2. Mandated 2. Mandated	8840-PRACCR Payroll Accrual 8840-FACILITIES Facility Equipment & Renovation	Paul Kinch Paul Kinch		\$ - \$ \$ - \$	- \$ - \$	- \$			(26,427) \$ (17,61 15,809 \$ 10,53			s - s s - s			\$ - \$ \$ 3,078 \$	s - s s - s					
	2. Mandated 2. Mandated	8840-UNALLOC I Finance Unalloc Burden 8840-TOPSIDE JI Finance Topside JE	Paul Kinch Paul Kinch		\$ - \$ \$ - \$	- \$ - \$	- \$	(3,260,498) \$ (3 73,243 \$	73,243 \$ 1	890,748) \$ (3,260,49 109,864 \$ 73,24		s - :	s - s s - s			\$ (362,116) \$ \$ - \$	s - s	-				
	2. Mandated 2. Mandated	8840-Procureme 8840-Procurement/Supply Chain 8840-BROKE BRI BROKEN BRIDGE-CONCORD	Paul Kinch Paul Kinch		s - s s - s	- \$ - \$	- \$ - \$	685 \$ 2,462 \$	2,462 \$	3,694 \$ 50,00	15 \$ 685 10 \$ 2,462		s - s s - s	- 1		\$ 685 \$ \$ - \$	s - s s - s	· -				
	2. Mandated EN Mandated Total	8840-METER SHI 8840-METER SHOP UPGRADE al	Paul Kinch	0%	\$ - \$ -\$100,000	- \$ -\$71,000	\$2,673,846	974 \$ \$2,021,068 \$		1,461 \$ 50,00 ,257,053 \$3,807,5			\$ - \$ \$0 -	-\$102,912	\$0 \$0 \$0	\$ - \$ 0 -\$220,204	\$ - \$ \$0	\$137,804 is \$	1.2M = \$8.6M; Leave us with \$1.5M over due to Inat Ga		\$	0
		gran 8840-C18801 K Meter Replacement Program	Gwyn Cassetty	0%	\$ 50,000 \$	35,500 \$				408,849 \$ 298,06			s - s	48,987		\$ 39,831 \$	s - s		y are vendor charges so high? We have not changed any meters.	N		Project Already Cut to minimum to complete current work
Redeployment t	o 4. Regulatory Prog	grar 8840-C18824 Aldyl-A Replacement Program grar 8840-ENI107 Main Replacement LPP	Chris Brouillard Gwyn Cassetty	0% 27%	\$ 8,500,000 \$	6,035,000 \$	2,028,279 \$	510,587 \$ 2	2,538,867 \$ 3,8	105,644 \$ 62,05 808,300 \$ 5,925,28	7 \$ 2,538,867	\$ 224,145	s - s	5,352 224,145		\$ 35,666 \$ \$ 294,618 \$	s - s		pears high year to date, even with accrual	N N		Project Already Cut to minimum to complete current work CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester
Factor out burd		grar 8840-ENI117 Service Replacement LPP grar 8840-ENI162 Main Replacement Fitting LPP	Gwyn Cassetty Gwyn Cassetty	27% 60%	\$ 170,000 \$					200,887 \$ 522,58 390,155 \$ (16,47				150,972 330,672		\$ 68,281 \$ \$ 591,897 \$	\$ - \$ \$ - \$		nning very high this early in the year. nning high, probably due to accrual in 2014	N N		CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester
	4. Regulatory Prog EN Regulatory Pro			0%	\$ (1,670,000) \$8,600,000	\$7,291,700	\$2,236,709	- \$ \$2,372,513 \$4	- \$ 4,609,222 \$6,9	- \$ - .913,834 \$6,791,5	\$ - 17 \$4,609,222	\$760,128	\$0	\$760,128	\$0 \$0 \$0	\$1,030,294	\$0	\$1,030,294	\$0	\$0		\$0 \$0
\$1,897,000 in total EN and GS																						
facilities accrual credits	5. Discretionary	8840-C18730 Misc Capital Improvements EN Facilities	Steve Szczechura	100%	s - s	- \$		34,599 \$ 1		448,923 \$ 1,598,01			s - s	139,214		\$ 17,864 \$	s - s	17,864 Sho	ould there be a corresponding accrual credit?	N		Project 100% Complete
	DiscretionaryDiscretionary	8840-C18720 Refreshing Existing Buildings - Energy North 8840-C18741 Customer Walkin Centers (Tilton)	Steve Szczechura	100% 100%	\$ - \$ \$ - \$	- \$ - \$	101 \$	- \$ - \$	101 \$ (215) \$	(322) \$ (21	1 \$ 101 .5) \$ (215)	\$ 40 5		1 40		\$ 99 \$ \$ 71 \$	s - s	99		N N		
	 Discretionary Discretionary 	8840-C18780 Upfit Londonderry - EN Allocation 8840-C18800 Upgrade Hi Line - Concord to Tilton	Steve Szczechura Andy Bernier	100% 5%	\$ - \$ \$ - \$	- \$ 20,000 \$	(23) \$ 12,445 \$	285 \$	262 \$ 12,445 \$	393 \$ (2 18,668 \$ 395,39	(3) \$ 262 (5 \$ 12,445		\$ - \$ \$ - \$	- 1		\$ 262 \$ \$ - \$	\$ - \$ \$ - \$	262		N N		PUC Commitment
	DiscretionaryDiscretionary	8840-C18802 Install Main Baboosic Lake Merrimack 8840-C18803 Londonderry Turnpike Relay - Hooksett TS to		0% 0%	\$ - \$ \$ - \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	- \$ - - \$ -	\$ - \$ -	\$ - : \$ - :	\$ - \$ \$ - \$	- 1		\$ - \$ \$ - \$	\$ - \$ \$ - \$					
	DiscretionaryDiscretionary	8840-C18805 GPS DATA CAPTURING - PURCHASE ADDITIO 8840-C18808 PURCHASE VEROTRACK LEAK SURVEY APPLI	ICATIONRich MacDonald	100% 100%	\$ - \$ \$ - \$	- \$ - \$	· - \$	- \$ - \$	- \$ - \$	- \$ -	\$ - \$ -	\$ - : \$ - :	\$ - \$ \$ - \$			\$ - \$ \$ - \$	s - s	· -				No Reduction - PUC Commitment to purchase leak detection management equipment
	5. Discretionary	8840-C18811 Northeast Expansion	Ryan Burns	0%	s - s	- \$	- \$	- \$	- \$	- \$ -	\$ -	\$ - :	s - s			s - s						
	DiscretionaryDiscretionary	8840-C18772 Install Training Center 8840-C18812 Repave Parking Lot - Nashua	Steve Szczechura Steve Szczechura	95% 0%	\$ 1,400,000 \$ \$ - \$	994,000 \$	2,534,308 \$	139,800 \$ 2	2,674,108 \$ 4,0 - \$	011,162 \$ 2,670,00 - \$ -	18 \$ 2,674,108 \$ -	\$ 164,109 S	s - s s - s	164,109		\$ 58,607 \$ \$ - \$	s - s s - s	58,607 Ove	errun is expected but must be taken into account in PYE	N		Project 95% complete
	5. Discretionary 5. Discretionary	8840-C18813 Repave Parking Lot - Manchester 8840-C18814 Repave Parking Lot - Tilton	Steve Szczechura Steve Szczechura	0% 0%	\$ - \$ \$ - \$	- \$ - \$	· - \$	- \$ - \$	- \$ - \$	- \$ -	\$ - \$ -	\$ - : \$ - :	s - s s - s			\$ - \$ \$ - \$	\$ - \$ \$ - \$	· -				
	5. Discretionary 5. Discretionary	8840-C18815 Construct Warehouse - Manchester 8840-C18816 Upfit 13 Buttrick Rd - EN Allocation	Steve Szczechura Steve Szczechura	0% 0%	s - s s - s	- \$ - \$	- s	- \$ - \$	- \$ - \$	- \$ - - \$ -	\$ - \$ -	\$ - :	s - s s - s	- 1		\$ - \$ \$ - \$	s - s s - s	-				Defer Warehouse Temp const to absolute minimum or use conex boxes
	5. Discretionary 5. Discretionary	8840-C18817 Install Solar Panels - EN Buildings 8840-C18820 AMI/AMR	Steve Szczechura Chris Brouillard	100%	\$ - \$	- \$	- \$	- \$	- \$	- \$ -	\$ -	\$ -	s - s s - s	- 1		\$ - \$	s - s					
	5. Discretionary 5. Discretionary	8840-C18823 Pre-Code Stee Pipe Protection Program 8840-C18831 Stoner Model Business Case - LU East - GIS a		0% 0%	\$ 100,000 \$ \$ - \$	71,000 \$ 45,000 \$	84 \$	58 \$ - \$	142 \$	214 \$ 108,83 - \$ 51,75	0 \$ -	s - :	s - s s - s	- 1		\$ 58 \$				N N	\$50,0	00 PUC Commitment Software Application Order Placed
	5. Discretionary 5. Discretionary	FACILITIES Facility Equipment & Renovation 8840-OTH-113 Facility Improvements & Additions - Various		100% 100%	\$ - \$ \$ - \$	- \$ - \$	3,079 \$	(3,079) \$	- \$ - \$	- \$ 3,07 - \$ 8,62	5 \$ -	\$ - :	s - s s - s	- 1		\$ - \$ \$ - \$	s - s - s	#N/A		N N		
	DiscretionaryDiscretionary	8840-OTH-115 IT - Software, Equipment & Infrastructure 8840-PCS150 8840-PCS150 Project	Kevin McCarthy Gwyn Cassetty	0% 0%	\$ - \$ \$ - \$	- \$ - \$	804,449 \$ 445 \$	- \$	445 \$		5 \$ 445	\$ 188	\$ - \$	11,272 188		\$ 30,758 \$ \$ 257 \$	s - s	257 No	s is running very high. What are these charges? ne at present	N N		
	5. Discretionary 5. Discretionary	8840-REL105 Gas System Planning & Reliability 8840-REL106 Gas System Control & Regulation	Rich MacDonald Norm Gallagher	50% 100%	\$ 100,000 \$ \$ - \$	71,000 \$	41,143 \$ 292,654 \$	32,437 \$ 104,929 \$		110,370 \$ 98,64 596,373 \$ 292,65				30,358 86,978		\$ 13,429 \$ \$ 141,568 \$	\$ - \$	13,429 141,568 Rur	nning very high	N N		Required response to projected Winter Demand Project 100% Complete
	5. Discretionary 5. Discretionary	8840-812158 Project 8840-812158 for initialization Balance Line EN Improvement	Rich MacDonald	0%	\$ - \$ \$ 5,450,000 \$	- \$ 3,869,500	- \$	- \$ - \$	- \$ - \$	- \$ - - \$ -	\$ - \$ -	\$ - :	s - \$			s - s	s - \$			N N		
	5. Discretionary 5. Discretionary	8840-C18807 Purchase TD Williamson Tapping Equipment 8840-C18809 Tilton LNG#1 Boiler	Norm Gallagher	100% 100%	s - \$	- \$ - \$	1,306 \$ 30,481 \$	(1,306) \$ 5,688 \$	- \$ 36,170 \$	- \$ 1,30 54,254 \$ 30,48		\$ - ! \$ 5,959 !	s - \$	5,959		\$ - \$ \$ 11,787 \$	> - \$ \$ - \$	11,787		N N		Project 100% Complete Project 100% Complete
	5. Discretionary 5. Discretionary	8840-C18810 EHSS Vehicle Purchase - Nissan Pathfinder 8840-C18818 AFV Vehicles	Michael Knott Michael Knott	100% 0%	s - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - - \$ -	s -	s - :	s - \$			s - s	> - \$ \$ - \$	-		N N		Project 100% Complete
	5. Discretionary 5. Discretionary	8840-C18819 Balancing Placeholder (2014-2015 Spillover) 8840-C18830 Cogsdale Modification Gas Bill Template	Kelly Goodwin	100% 0%	\$ 1,512,000 \$ \$ - \$	94,000 \$	- \$	- \$ - \$	- \$ - \$	- \$ -	\$ - \$ -	\$ - :	s - \$ s - \$			\$ - \$ \$ - \$	s - s s - s	- Cos	sts will likely be in overall IT allocation???	N N		Customer Service Billing Project
	5. Discretionary 5. Discretionary	8840-C18834 Manchester LP Vaporizer #3 Repair 8840-C18835 Furniture and Cubicles - Customer Service	Norm Gallagher Kelly Goodwin	100% 0%	s - \$	80,000 \$ 46,000 \$	6,777 \$ 714 \$	15,355 \$	714 \$		4 \$ 714	\$ - :	s - \$			\$ 651 \$ \$ - \$	s - s	-		N N		Project 100% Complete Customer Service Billing Resource Space
	 Discretionary Discretionary 	8840-ENI106 130 ELM ST, MNC, REG ABANDONME 8840-ENI164 Main Replacement Reactive	Gwyn Cassetty Gwyn Cassetty	100% 100%	s - \$ \$ - \$	- \$ - \$	116 \$ 99,953 \$	- \$ 13,737 \$		170,534 \$ 157,45		\$ 14,656		42 14,656		\$ 80 \$ \$ 2,822 \$	s - s	80 2,822		N N		Project 100% Complete 100% Complete
	5. Discretionary 5. Discretionary	8840-ENI323 Gas Field Operations C&M 8840-OTH-111 Dispatch and Control Center	Rich MacDonald Norm Gallagher	0% 0%	s - \$ \$ - \$	- \$ - \$	(332) \$	- \$ - \$	(332) \$	- \$ -	(332)	\$ - :	s - \$ s - \$			\$ (338) \$	\$ - \$	(338)		N N		000005
	5. Discretionary 5. Discretionary	8840-OTH-112 Purchase Misc Capital Equipment & Tools 8840-OTH-114 Transportation Fleet and Equipment Purchase		100%	s - s	- \$ - \$	47,042 \$ 122,470 \$	(33,524) \$		72,877 \$ 58,54 133,419 \$ 122,47			s - \$			\$ (202) \$ \$ 12,695 \$	\$ - \$	12,695	ton Tool Accrual for \$44,032 made in 2014.	N N		Accrual payment from 2014 - Project 100% Complete Accrual payment from 2014 - Project 100% Complete
	5. Discretionary	8840-REL107 Heater Program	Ryan Burns	0%	· - \$	- \$	- \$	- \$	- \$	- \$ -	\$ -	> - :	s - \$	-		» - \$	s - s			N		

	5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary EN Discretionary	8840-RE1109 SCADA Capital Improvements 8840-RE111 Ferry St Regulator Station Replacement 8840-R06272 OM Miscellameous Header Work 8840-FT IT 8840-RE387 IR Balance Line EN Discretionary dtal	Norm Gallagher Rich MacDonald Rich MacDonald Kevin McCarthy Norm Gallagher	0% \$ 0% \$ 0% \$ 0% \$ 0% \$		\$2,814,020	910 \$ 612 \$ (4,649) \$ 50,232 \$ - \$ \$ \$ \$5,642,118	6 \$ - \$ 13,738 \$ 5,110 \$ - \$ - \$ 5	- \$ - \$ \$6,007,675 \$9	- \$ - \$ 9,011,513 \$6			257 \$ - \$ 4,649 \$ - \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		257 - 4,649 - - - \$457,723	\$0 \$0 \$0	\$ - \$ - \$ - \$ - \$ - \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	659 \$72K budget from 2014 0 What are these charges and who? What are these charges and who?	N N N N N	Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-7b Page 28 of 45
	EN Grand Total			Work Plan	\$30,462,000	\$21,585,020 \$	20,446,958	\$7,310,263 \$2	24,567,008 \$36	6,850,513 \$35	5,617,038 \$2	7,827,507 \$	\$2,122,548	\$0	\$2,122,548	\$0 \$0 \$0	\$2,929,534	\$0	in/A \$0	\$0	\$3,170,000
Burdens on	3. Growth 3. Growth 3. Growth 3. Growth	Project # Project Description	Chris Brouillard Anthony Strabone Anthony Strabone Chris Brouillard	Complete % 100% \$ 100% \$ 100% \$ 100% \$	2015 Budget Y - \$ - \$ - \$ - \$	TD Budget YT - \$ - \$ - \$ - \$ - \$	TD Spend - \$ 11,908 \$ 124,826 \$ 0 \$	- \$ 1,052 \$	- \$ 12,961 \$		- \$ 11,908 \$ 124,826 \$ 0 \$	- \$ 12,961 \$ 125,342 \$ 0 \$	- \$ 1,816 \$ 16,363 \$ - \$	- \$ - \$ - \$	1,816 16,363		\$ - \$ - \$ 11,145 \$ - \$ 79,220 \$ - \$ 0 \$ -	\$ \$ \$ \$	Notes 11.145 Close Job and reallocate burden 79.200 Close Job and reallocate burden 0 Close Job and reallocate burden	N N N	Project 100% Complete
completed job	3. Growth	8830-CD0785 Whelen Engineering Charlestown, NH	Chris Brouillard	100% S	- \$	- \$	19,254 \$	- s	19,254 \$	28,882 \$	19,254 \$	19,254 \$	- \$	- \$	-			\$	19,254 Close Job and reallocate burden Reallocate Burden; very high charges to date, mostly all due	N	
	3. Growth 3. Growth 3. Growth	8830-CNN010 GSE-Dist-New Bus-Resid Blanket 8830-CNN011 GSE-Dist-New Bus-Comm Blanket 8830-CRSRVNBC Reserve for New Business Residential	Anthony Strabone Anthony Strabone Chris Brouillard	60% \$ 60% \$ 50% \$	1,250,000 \$ 750,000 \$	837,500 \$ 502,500 \$	599,444 \$ 963,206 \$					685,073 \$ 1,049,245 \$	- \$ 162,466 \$ - \$	- \$ - \$ - \$	121,367 162,466		,	\$ \$	531,964 to burden. 670,636	N N	Mandatory - Growth - New Business Residential Mandatory Growth - New Business Commercial
	3. Growth 3. Growth	8830-CRSRVNBC Reserve for New Business Commercial Unident s 8830-GSE1854 Install Service to Wheelan Engineering		50% \$ 100% \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$				\$	•	N N	
	5. Discretionary GSE Growth Total 2. Mandated	8830-18602 Pelham Double Rotary NH DOT	Paul Kinch	100% \$	\$2,000,000	- \$	\$1,718,638 88,133 \$	\$173,236 \$			2,903,138 \$ 88,133 \$	1,891,874 88,133 \$	\$180,645 - \$	\$0 - \$	\$302,011	\$0 \$0 \$0	\$1,312,219 \$ 88,133 \$ -	\$0 :	\$1,312,219 \$0 88,133 Close Job and reallocate burden	N \$0 N	\$0 \$0
	2. Mandated 2. Mandated	8830-CNN007 GSE-Dist-Water Heater Blanket 8830-CNN009 GSE-Dist-Land/Land Rights Blanket	Chris Brouillard Chris Brouillard	50% \$ 50% \$	50,000 \$ 5,000 \$	33,500 \$ 3,350 \$	65,422 \$	10,994 \$ - \$	- \$	- \$	157,422 \$ 4,140 \$	76,415 \$	- \$ - \$	- \$ - \$			\$ 16,761 \$ - \$ - \$ -	\$	16,761	N N	No-Tariff requires Replacement for existing units that fail Bare Minumum
Burdens out of si	2. Mandated 2. Mandated of 2. Mandated	8830-CNN012 GSE-Dist-St Light Blanket 8830-CNN013 GSE-Dist-Public Require Blanket 8830-CNN014 Dist-Damage&Failure Blanket	Anthony Strabone Anthony Strabone Anthony Strabone	60% \$ 60% \$ 60% \$	60,000 \$ 150,000 \$ 400,000 \$	40,200 \$ 100,500 \$ 268,000 \$	202,613 \$ 266,207 \$ 1,208,789 \$	30,637 \$	296,845 \$	445,267 \$	473,207 \$	216,146 \$ 296,845 \$ 1,347,964 \$	23,984 \$ 39,526 \$ 254,888 \$	- \$ - \$	23,984 39,526 254,888		\$ 141,877 \$ - \$ 185,742 \$ - \$ 888,639 \$ -	\$ \$ \$	141,877 Burden too high - reallocate 185,742 888,639	N N	Reasonable level for remainder of year - mandated work SO Already at Projected Minimum SO Already at Projected Minimum
Burdens out of si	igi 2. Mandated 2. Mandated	8830-CNN017 GSE-Dist-Asset Replace Blanket 8830-CNN020 Dist-Transf/Capac Install Blanket	Anthony Strabone Anthony Strabone	60% S	50,000 \$ 5,000 \$	33,500 \$ 3,350 \$	403,722 \$		446,233 \$	669,349 \$	714,222 \$	446,233 \$	79,491 \$ - \$	- \$ - \$	79,491		\$ 319,006 \$ - \$ - \$ -	\$	319,006 Burden too high - reallocate -	N N	\$0 Already at Projected Minimum
Bd	2. Mandated 2. Mandated	8830-CNN021 GSE-Dist-Telecomm Blanket 8830-CNN022 GSE-Dist-3rd Party Attach Blanket	Chris Brouillard Anthony Strabone	50% \$ 60% \$	5,000 \$ 100,000 \$	3,350 \$ 67,000 \$	947 \$ 107,121 \$	- \$ 6,587 \$	947 \$ 113,708 \$	1,420 \$ 170,563 \$	5,087 \$ 176,121 \$	947 \$ 113,708 \$	- \$ 15,623 \$	- \$ - \$	15,623		\$ 230 \$ - \$ 109,074 \$ -	\$	230 109,074	N N	Response to 3rd Party Attachment Requests
Burdens on completed job	2. Mandated 2. Mandated	8830-CD0982 Mt Support Rd, Lebanon - Pole Reloc 8830-CN4104 01659 Granite St Meter Purchases	Paul Kinch Rich Foley	100% S 40% S	- \$ 180.000 \$	- \$ 120.600 \$	6,897 \$ 2,486 \$	- \$ 6.242 \$	6,897 \$ 8,728 \$	10,346 \$ 13,092 \$	6,897 \$ 209,486 \$	6,897 \$ 8,728 \$	- \$ 105 \$	- \$ - \$	105		\$ 6,897 \$ - \$ 2,383 \$ -	\$ \$	6,897 Close Job and reallocate burden 2,383 Burden too high - reallocate	N N	No - new business and mandated meter change outs
	2. Mandated 2. Mandated	8830-CN4120 01660 Granite St Transformer Purchases 8830-CNN002 01737 GSE-Dist-Subs Blanket	Rich Foley Anthony Strabone	40% \$ 60% \$	350,000 \$ 12,000 \$	234,500 \$ 8,040 \$	100,336 \$ 74,556 \$	27,655 \$ - \$	127,991 \$ 74,556 \$	191,986 \$ 111,834 \$	330,336 \$ 95,256 \$	127,991 \$ 74,556 \$	- \$ 3,140 \$	- \$ - \$	3,140		\$ - \$ - \$ 41,511 \$ -	\$	41,511	N N	Purchases required to maintain transformer stock, replacements, and growth
	2. Mandated 2. Mandated	8830-CNN004 GSE-Dist-Meter Blanket 8830-CD0032 09061 DOT-NHDOT-13933 Lowell Road	Anthony Strabone Chris Brouillard	60% \$ 100% \$	10,000 \$	6,700 \$ - \$	1 \$ - \$	- \$ - \$	1 \$	2 \$ - \$	4,601 \$ - \$	1 \$ - \$	- \$ - \$	- \$ - \$	- 1		\$ 1 \$ - \$ - \$ -	\$	1 None at present	N N	No- Meter Replacement Installs
Burdens on completed job	2. Mandated 2. Mandated	8830-CD0120 11113 NH DOT Lighting Request, I-89 Exit 20 8830-CD0164 11306 NH DOT Project. Route 123. Alstead	Paul Kinch Chris Brouillard	100% S	- s	- s	13,660 \$	- s	13,660 \$	20,490 \$	13,660 \$	13,660 \$	- s	- \$ - \$	- :		\$ 13,660 \$ -	\$	13,660 Close Job and reallocate burden	N N	
	2. Mandated 2. Mandated	8830-CD0188 NHDOT#13933E Exit 2 Pelham RD in 8830-CD0347 NHOS Broadband Fiber Project	Anthony Strabone Chris Brouillard	100% \$ 100% \$	- \$ - \$	- \$ - \$	5,180 \$ - \$	3,020 \$ - \$	8,200 \$ - \$	12,299 \$	5,180 \$ - \$	8,200 \$ - \$	2,280 \$ - \$	- \$ - \$	2,280		\$ 3,341 \$ - \$ - \$ -	\$	3,341	N N	
	2. Mandated 2. Mandated	8830-C42850 Relocate Distribution Dulak St Lebanon 8830-CAP041 Capital Overheads	Anthony Strabone Paul Kinch	100% \$ 0% \$	250,000 \$ - \$	167,500 \$ - \$	832 \$ - \$	5 \$ - \$	837 \$	1,256 \$ - \$	230,832 \$	837 \$ - \$	50 \$ - \$	- \$ - \$	50		\$ 383 \$ - \$ - \$ -	\$	383	N N	Public Requirement
Burdens on	2. Mandated 2. Mandated	8830-CD0001 US Rt 4A DOT Project 8830-C26838 01695 Mercury Vapor Replacement	Chris Brouillard Chris Brouillard	100% S 100% S	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- 1		s - s - s - s -	\$	-	N N	
completed job	2. Mandated 2. Mandated	8830-C27906 6L4 LEBANON ST UG - DARTMOUTH 8830-C26263 NN D-Line Work Found by Insp.	Paul Kinch Anthony Strabone	100% S 5% S	- \$ 100,000 \$	- \$ 67,000 \$	600 \$ 25,027 \$	- \$ 12,992 \$	600 \$ 38,019 \$	900 \$ 57,028 \$	600 \$ 53,777 \$	600 \$ 38,019 \$	- \$ 16,637 \$	- \$ - \$	16,637		\$ - \$ - \$ 20,293 \$ -	\$ \$	20,293 Close Job and reallocate burden	N N	Mininum Response to Inspections
Burdens on	2. Mandated	8830-C21595 01663 GS Storm Program Proj	Anthony Strabone	60% \$	50,000 \$	33,500 \$	77,482 \$		100,123 \$	150,184 \$	139,582 \$	100,123 \$	25,342 \$	- \$	25,342		\$ 73,110 \$ -	\$	73,110 Burden too high - reallocate	N	Storm Response Driven
completed job	2. Mandated	8830-C20193 01648 DOT-Brookdale Bridge relo (I-93) 8830-C14646 IE-NN UG Structures and Equipment	Paul Kinch Anthony Strabone	100% \$ 100% \$	- \$ 5,000 \$	- \$ 3,350 \$	3,803 \$	- \$ - \$	3,803 \$	5,705 \$	3,803 \$	3,803 \$	- \$ - \$	- \$ - \$	- 1		\$ 3,803 \$ - \$ - \$ -	\$	3,803 Close Job and reallocate burden	N N	No - Compliance related inspection
Burdens out of si	2. Mandated igl 2. Mandated 2. Mandated	8830-C06318 Co 41 Acctg Entries, Accruals, etc 8830-CNN015 GSE-Dist-Reliability Blanket 8830-CNN016 GSE-Dist-Load Relief Blanket	Chris Brouillard Anthony Strabone Anthony Strabone	100% \$ 60% \$ 60% \$	- \$ 100,000 \$ 50,000 \$	67,000 \$ 33,500 \$	599,450 \$ 54,557 \$	77,429 \$	676,879 \$ 1, 54,557 \$.013,450 \$ 95,957 \$	- \$ 676,879 \$ 54,557 \$	- \$ 133,519 \$ 10,317 \$	- \$ - \$	133,519		\$ 413,750 \$ - \$ 35,388 \$ -	\$	413,750 35,388 Burden too high - reallocate	N N	\$0 Already at Projected Minimum \$0 Internal Construction Labor - will result in Capex to Opex Shift
	2. Mandated 2. Mandated	8830-CNN023 GSE Distributed Generation Blanket 8830-C18750 Security Conversion GSE	Joel Rivera Steve Szczechura	60% S 40% S	50,000 \$ 25,000 \$	33,500 \$ 16,750 \$	48,351 \$ 41,620 \$	(17,895) \$ 118 \$	30,456 \$ 41,738 \$	45,684 \$	100,101 \$ 53,120 \$	30,456 \$ 41,738 \$	20,321 \$ (13,016) \$	- \$ - \$	20,321 (13,016)		\$ 78,274 \$ - \$ 52,318 \$ -	\$	78,274 Burden too high - reallocate 52,318 Burden too high - reallocate	N N	Mandated response to Distributed Generation Mandated NFRC Security Requirements
	2. Mandated 2. Mandated	8830-C36432 Feeder Demarcation Point Switching Locations v 8830-C36433 Distribution Feeder Power Factor Correction	Anthony Strabone	100% S 80% S	- \$ 25,000 \$	- \$ 16,750 \$	1,427 \$ 21,243 \$	- \$ 755 \$	1,427 \$ 21,998 \$	2,140 \$ 32,997 \$	1,427 \$ 51,513 \$	1,427 \$ 21,998 \$	- \$ 3,504 \$	- \$ - \$	3,504		\$ 1,427 \$ - \$ 17,847 \$ -	\$	1,427 Close Job and reallocate burden 17,847	N N	Project 80% Complete - will be complete by end of Aug.
Burdens on completed job	Mandated Mandated	8830-C36435 Lebanon Area Low Voltage Mitigation 8830-CD0701 Darthmouth College: Hanover, MA	Anthony Strabone Paul Kinch	100% \$	50,000 \$	33,500 \$	502,711 \$	3,377 \$	506,088 \$	759,132 \$ 8,979 \$	502,711 \$ 5,986 \$	506,088 \$	9,313 \$	- \$	9,313			s s	222,191 Accrual from 2014? 5,986 Close Job and reallocate burden	N N	No - PUC Compliance Requirement
Burdens on completed job		8830-CD094 10869 NH Third Party - Large Projects	Paul Kinch	100% \$	- \$	- s	2,475 \$	- s	2,475 \$	3,712 \$	2,475 \$	2,475 \$	- \$	- \$				\$	2,475 Close Job and reallocate burden	N	
Expense Project should not be	-																				
any capital charges	2. Mandated 2. Mandated	8830-E06013 Storm Expense Project 8830-FINANCE Finance Accrual	Paul Kinch Paul Kinch	40% S	- \$	- s	37 \$	- \$	37 \$ (1,024,170) \$ (1	55 \$	37 \$	37 \$ 1,024,170) \$	- s	- s	-		\$ 37 \$ - \$ - \$ -	ş	37 Burden too high - reallocate	N	
Double Count	2. Mandated	8830-FINANCE FINANCE ACCTUBI	Paul Kinch	0% \$	- \$	- >	(3,047,718) \$	2,023,548 \$ (1,024,170) \$ (1	1,536,255) \$ (3,	,047,718) \$ (1	1,024,170) \$	- >	- \$	-			• >	-	N	
with 8840 Paul to determine which project should get the credit - Chris cannot find project in GP. Double Count with 8840 Paul to determine which project should get the credit -	d 2. Mandated	Operations Operations	Paul Kinch	0% S	- s	- s	653,082 \$	(653,082) \$	- s	- \$	653,082 \$	- \$	- \$	- \$	-		s - s -		MN/A	N	
Chris cannot find project in GP.	2. Mandated	(blank) (blank)	Paul Kinch	0% \$	- ş	- \$	(255,100) \$	255,100 \$	- \$	- s ((255,100) \$	- \$	- \$	- \$	-			\$	- What is this project?	N	
	2. Mandated 2. Mandated 2. Mandated	Balance Line GSE Mandated 8830-UNALLOC I Finance Unalloc Burden 8830-TOPSIDEJE Finance Topside JE	Paul Kinch Paul Kinch Paul Kinch	\$	- \$ 1 \$ 2 \$	1	\$ \$		- \$ 2,074,464) \$ (2 (19.889) \$			2,074,464) (19.889)					\$ - \$ - \$ - \$ - \$ - \$ -		IN/A IN/A	N	
	2. Mandated GSE Mandated To	8830-PRACCR Payroll Accrual	Paul Kinch	S	3 \$	2 \$1,394,940	\$ \$1,281,936	52,537 \$	52,537 \$	52,537 \$	52,537 \$	52,537	\$625,022	\$0	\$625,022	\$0 \$0 \$0	\$ - \$ -		IN/A	\$0	\$0 \$0
	4. Regulatory Pro	ran 8830-C18603 Bare Conductor Replacement Program ran 8830-C20473 IE - NN Recloser Installations rams Balance Line GSE Regulatory Programs	Anthony Strabone Anthony Strabone	40% S 70% S	1,200,000 \$ 200,000 \$	804,000 \$ 134,000 \$	927,306 \$ 189,710 \$		992,309 \$ 1 194,725 \$	1,488,463 \$ 1, 292,088 \$		992,309 \$ 194,725 \$	12,241 \$ 25,094 \$	- \$ - \$	12,241 25,094		\$ 405,633 \$ - \$ 142,866 \$ -	\$	405,633 142,866 Burden too high - reallocate	N N	Rate Case Settlement Required REP Expenditure Rate Case Settlement Required REP Expenditure
	4. Regulatory Pro GSE Regulatory Pro 5. Discretionary	ograms Total 8830-12886 Spicket River Feeder Reclosers	Chris Brouillard	\$ 100% \$	1,400,000 \$	938,000 \$	1,117,016 \$ 519 \$	70,019 \$:	1,187,034 \$ 1, 519 \$	1,780,551 \$ 1, 779 \$,600,016 \$ 1 519 \$	1,187,034 \$ 519 \$	37,335 \$	- \$	37,335 \$	- \$ - \$ -	\$ 548,500 \$ - \$ 519 \$ -	\$	548,500 \$ - \$ 519 Close Job and reallocate burden	- \$	· \$
		8830-C18610 Install 23kV Supply Capacitors - Salem 8830-C18650 Salem area Study	Chris Brouillard Joel Rivera	100% \$ 75% \$	- \$ - \$	- \$ - \$	19,425 \$	- \$ - \$	19,425 \$	29,137 \$	19,425 \$ 28,750 \$	19,425 \$	- \$ - \$	- \$ - \$	- :		\$ 19,425 \$ - \$ - \$ -	\$	19,425 Close Job and reallocate burden	N N	75% Complete
\$1,897,000 in	5. Discretionary	8830-C18710 RTU Installations - LU/NG Substations	Chris Brouillard	100% \$	- \$	- \$	65,933 \$	5,110 \$	71,043 \$	106,565 \$	65,933 \$	71,043 \$	- \$	- \$	-		\$ 54,306 \$ -	\$	54,306	N	
total EN and GS facilities accrual			G	4000			(35 0CO) A		(75.000) 4	443 700) 4	(75.050) 4	(75.000) 4					A 455 575 A	,	455 575 50-14-14-14-14-14-14-14-14-14-14-14-14-14-		
credits \$1,897,000 in total EN and GS		8830-C18720 Refreshing Existing Buildings GSE(Capital	Steve Szczechura	100% S	- \$	- s	(75,860) \$	- s	(75,860) \$	(113,790) \$	(15,860) \$	(75,860) \$	- \$	- \$	-		> 165,675 \$ -	\$	165,675 Should not be any charges in 2015; result of accrual?	N	
facilities accrual	5. Discretionary	8830-C18730 Misc Capital Improvements GSE Facilities	Steve Szczechura	100% \$	- \$	- \$	357,809 \$	(1,177) \$	356,632 \$	534,947 \$	357,809 \$	356,632 \$	944 \$	- \$	944		\$ 72,295 \$ -	\$	72,295	N	
facilities accrual credits \$1,897,000 in total EN and GS	5. Discretionary	8830-C18740 Customer Walk In Centers (Salem & Lebanon)	Steve Szczechura	100% \$	- \$	- \$	56,211 \$	- \$	56,211 \$	84,317 \$	56,211 \$	56,211 \$	- \$	- \$	-		\$ 29,421 \$ -	\$	29,421	N	
facilities accrual credits	5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary	8830-C18760 9 Lowell Rd. Salem Build Out 8830-11 N E BU Removations 13 IN Elbed 2012 8840-C18880 Verifords Leek Survey Equipment 8830-C18820 Purchase IT Systems and Equipment 8830-C22214 N BERP/Octobed Pole Polis 8830-C22214 N BERP/Octobed Pole Polis 8830-C2230 G1860-2532 Live Reconductoring Salem, N.H 8830-C23076 N Elbert Reconductoring Salem, N.H	Steve Szczechura Steve Szczechura Chris Brouillard Kevim McCarthy Anthony Strabone Chris Brouillard Chris Brouillard Chris Brouillard	100% \$ 100% \$ 100% \$ 100% \$ 100% \$ 100% \$ 100% \$ 100% \$ 100% \$	- \$ - \$ - \$ - \$ 50,000 \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ 33,500 \$ - \$ - \$	90,828 \$ - \$ - \$ - \$ 202,552 \$ - \$ 5 \$ 410 \$	- \$ - \$ - \$ - \$ 3,702 \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	90,828 \$ - \$ - \$ - \$ 202,552 \$ - \$ 5 \$ 410 \$	90,828 \$ - \$ - \$ - \$ 206,254 \$ - \$ 5 \$ 410 \$	54 \$ - \$ - \$ - \$ 20,825 \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	54 - - - 20,825 - -		\$ - \$ - \$ - \$ - \$ - \$ - \$ 102,394 \$ - \$ - \$ - \$ 5 \$ -	\$ \$ \$ \$ \$ \$ \$ \$	13,810 . 102,394 5 Close Job and mallocate burden 410 Close Job and mallocate burden	N N N N N N	000266 Defer all to 2016

5. Dis	cretionary	8830-C36324 MICHEAL AVE SUBSTATION	Paul Kinch	100% \$	- s	- \$	33,263 \$	- \$	33,263 \$	49,894 \$	33,263 \$	33,263 \$	- \$	- \$			\$ 34,413 \$	- \$	34,413 Close Job and reallocate burden	N		Docket No.	DE 16-383
5. Dis	cretionary cretionary	8830-C36411 Install 11L1 Regulators Craft Hill Sub 8830-C36413 Install Regulators 6L2 Hanover	Chris Brouillard Paul Kinch	100% S 100% S	- \$	- \$	- \$ 4,257 \$	- s	- \$ 4,257 \$	- \$ 6,386 \$	- \$ 4,257 \$	- \$ 4,257 \$	- \$	- \$	-		\$ - \$ \$ 4,257 \$	- \$	4,257 Close Job and reallocate burden	N		Testimony of	lav Dudlev
5. Dis	cretionary	8830-C36423 Mt Support Sub- New LP Fdr Pos	Anthony Strabone	10% \$	1,550,000 \$	1,038,500 \$	62,839 \$	38,868 \$	101,707 \$	152,560 \$	1,277,839 \$	101,707 \$	- \$	- \$			\$ 5,632 \$	- \$	· ·	Y	\$1,000,000	Test Year for GSE - Defer substation material purchases until 2016 Need to ausment Test Year for GSE - Defer feeder material purchases and Okassa Comment	
5. Dis	cretionary cretionary	8830-C36424 Mt Support-New 16L3 Feeder 8830-C36425 Mt Support-New 16L5 Feeder	Anthony Strabone Anthony Strabone	5% \$ 5% \$	1,050,000 \$ 200,000 \$	703,500 \$ 134,000 \$	11,044 \$	1,041 \$ - \$	12,084 \$	18,127 \$	1,067,044 \$ 266,400 \$	12,084 \$	2,996 \$	- \$ - \$	2,996		\$ 3,351 \$ \$ - \$	- \$ - \$	3,351	Y N	\$750,000		
5. Dis	cretionary cretionary	8830-C36426 SCADA and Distribution Automation 8830-C36430 Pelham Sub-Add 2nd Xfmr and Fdr Pos	Anthony Strabone Anthony Strabone	100% \$ 5% \$	- \$ 130.000 \$	- \$ 87,100 \$	1,292 \$ 65,845 \$	- \$ 1,397 \$	1,292 \$ 67,242 \$	1,939 \$ 100.863 \$	1,292 \$ 128,695 \$	1,292 \$ 67,242 \$	- \$ 4.442 \$	- \$	4,442		\$ 905 \$ \$ 34,030 \$	- \$	905 None at present 34,030	N N		Funding already reduced to minimum	je 29 of 45
5. Dis	cretionary	8830-C36431 Pelham-New 14L4 Fdr 8830-C36436 Remove 1303 Line - Wilder Junction to Mt. Sup	Anthony Strabone	5% \$	35,000 \$	23,450 \$	12,336 \$	181 \$	12,517 \$	18,776 \$	34,186 \$	12,517 \$	710 \$	- \$	710		\$ 7,344 \$	- \$	7,344	N		Funding already reduced to minimum	
5. Dis	cretionary	8830-C36437 Old Bridge North St Pelham - Reliability Improve	emeJoel Rivera	0% S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$			\$ - \$	- \$	-	N N			
	cretionary cretionary	8830-C42829 IN 3295D Intrusion Detection Sys 8830-C42847 INVP 3202O - NH Elect Phys Securit	Chris Brouillard Chris Brouillard	100% \$ 100% \$	- S	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- 1		\$ - \$	- \$ - \$	- -	N N			
5. Dis	cretionary	8830-C42851 Enhanced Bare Conductor Replacement	Anthony Strabone	10% \$	500.000 S	335.000 \$	202.380 S	31.000 S	233.380 Ś	350.070 \$	612.730 \$	233.380 \$	9.067 \$	- s	9.067		\$ 112.320 \$	- s	112.320	Y		Job is scheduled to start in one week by contractor, awarded construction package; C Jan. 2016	ould shift Brady Ave Billing to
	cretionary	8830-C42852 Pelham-New 14L5 Fdr 8830-C42853 Purchase and Renovate New Building - Walpole	Anthony Strabone e Steve Szczechura	5% S	25,000 \$	16,750 \$	- \$	- s	- \$	- \$	21,850 \$	- \$	- \$	- \$	-		s - s	- \$	7-1	N		Minimum funding for 2015	
5. Dis	cretionary	8830-C42854 Repave Parking Lot - 9 Lowell Rd Salem	Steve Szczechura	0% \$	- \$	- \$	- \$	- \$	- \$	- \$	- s	- \$	- \$	- \$			\$ - \$	- \$	-	N N			
	cretionary cretionary	8830-C42855 Upfit 13 Buttrick Rd - GSE Allocation 8830-C42856 Install Solar Panels - GSE Buildings	Steve Szczechura Steve Szczechura	100% \$ 0% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$			\$ - \$	- \$	-	N N		Defer installation to 2018	
	cretionary	8830-C42901 Underperforming Feeder Program 8830-C42911 Install Furniture and Cubicles Granite State	Anthony Strabone Steve Szczechura	50% S	- \$ - \$	- \$ 2,000 \$	89,645 \$ 306 \$	6,056 \$ 36 \$	95,701 \$ 342 \$	143,552 \$ 513 \$	162,395 \$ 306 \$	95,701 \$ 342 \$	13,217 \$	- \$ - \$	13,217		\$ 58,499 \$ \$ 36 \$	- \$ - \$	58,499	N N		Job will be more than 67% complete by early Sept. Funiture and Cubicles for Billing Reps.	
	cretionary	8830-C42910 Cogsdale Modification Gas Bill Template - Electr 8830-C42902 Replace Failed Ice Machine - Charlestown NH		0% S 100% S	- \$ - \$	30,000 \$ 6,000 \$	- \$ 5,970 \$	- \$ - \$	- \$ 5,970 \$	- \$ 8,955 \$	- \$ 5,970 \$	- \$ 5,970 \$	- \$ - \$	- \$	-		\$ - \$ \$ - \$	- \$	-	N N		Billing Template modifications Project 100% Complete	
Burdens on	cretionary	8830-GSEXO400 Distribution Outdoor Lighting Operations	Paul Kinch	100% S	- s	- \$	436 \$		436 \$	655 \$	436 \$	436 \$	- \$				\$ 436 \$		436 Close Job and reallocate burden				
Burdens on	crecional y													- ,									
completed job 5. Dis Burdens on	cretionary	8830-GSEV-GSE Spot Tree Trimming - Unplanned - GSE	Paul Kinch	100% \$	- \$	- \$	26 \$	- \$	26 \$	40 \$	26 \$	26 \$	- \$	- \$	-		\$ 26 \$	- \$	26 Close Job and reallocate burden	N			
completed job 5. Dis Burdens on	cretionary	8830-E10972 Capacitor Insp Program FY12 - NH	Paul Kinch	100% \$	- \$	- \$	291 \$	- \$	291 \$	436 \$	291 \$	291 \$	- \$	- \$	-		\$ 291 \$	- \$	291 Close Job and reallocate burden	N			
completed job 5. Dis Burdens on	cretionary	8830-E11771 FAC_Lebanon, NH 407 Mircle Mile	Paul Kinch	0% \$	- \$	- \$	(8,366) \$	- \$	(8,366) \$	(12,549) \$	(8,366) \$	(8,366) \$	658 \$	- \$	658		\$ (10,176) \$	- \$	(10,176) Close Job and reallocate burden	N			
completed job 5. Dis	cretionary	8830-E11796 FAC_Salem, NH 9 Lowell Rd	Paul Kinch	0% \$	- \$	- \$	(3,488) \$	- \$	(3,488) \$	(5,232) \$	(3,488) \$	(3,488) \$	- \$	- \$	-		\$ 140 \$	- \$	140 Close Job and reallocate burden	N			
Burdens on completed job 5. Dis	cretionary	8830-CD0873 Spicket River Feeder Reclosers	Paul Kinch	100% \$	- \$	- \$	2,897 \$	- \$	2,897 \$	4,346 \$	2,897 \$	2,897 \$	- \$	- \$	-		\$ 2,897 \$	- \$	2,897 Close Job and reallocate burden	N			
	cretionary	8830-ENN002 GSE - Dist - Corr Maint	Paul Kinch	100% S	- \$	- \$	677 \$	- \$	677 \$	1,016 \$	677 \$	677 \$	- \$	- \$	-		\$ 677 \$	- \$	677 Close Job and reallocate burden	N			
Burdens on completed job 5. Dis	cretionary	8830-CD0272 11255 Michael Ave Getaway	Paul Kinch	100% S	- \$	- \$	36,895 \$	- \$	36,895 \$	55,343 \$	36,895 \$	36,895 \$	- \$	- s			\$ 36,903 \$	- \$	36,903 Close Job and reallocate burden	N			
Burdens on completed job 5. Dis-		8830-CD0376 ENFIELD SUPPLY	Anthony Strabone	100% S			37.349 S	(29.266) S	8.083 S	12.125 \$	37.349 \$	8.083 S	50 S		so		\$ 32.361 \$		32 361. Close lob and reallocate burden			Project 100% Complete	
5. Dis	cretionary	8830-CNN025 IT Systems & Equipment Blanket	Kevin McCarthy	0% \$ 100% \$	25,000 \$	16,750 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-		\$ - \$	- \$		N N		***************************************	
5. Dis	cretionary cretionary	8830-CNN026 Misc Capital Imprvmnts GSE Facilities Blanket 8830-CNN027 Transportation Fleet & Equip. Blanket	Steve Szczechura Michael Knott	100% \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$	- \$	- \$ - \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	- 1		s - s	- \$ - \$	-	N N		Project 100% Complete Accrual payment from 2014 - Project 100% Complete	
	cretionary cretionary	8830-CRSRVLRL_Reserve for Load Relief Unidentified Specifics 8830-CRSRVLRS_Reserve for Substation Load Relief Specifics	Chris Brouillard Chris Brouillard	50% S	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$			\$ - \$ \$ - \$	- \$ - \$	- -	N N		No - budget credit line	
	cretionary	8830-CRSRVRL_(Reserve for Reliability Unidentified Specifics 8830-GSE1834 7L1 Line Regulator Upgrade - Canaan	Chris Brouillard Paul Kinch	50% S 100% S	100,000 \$ - S	67,000 \$ - \$	- \$	- \$ - \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	-		\$ - \$ \$ - \$	- \$	-	N N		Reduce to zero budget for reliability emergents	
Burdens on	cretionary	8830-GSE18601 Install 23kV Supply Capacitors - Salem	Paul Kinch	100% \$	- s		519 \$		519 \$	778 \$	519 \$	519 \$	- \$				\$ 519 \$	- \$	519 Close Job and reallocate burden				
Burdens on						. ,		. ,						- ,				- ,					
Burdens on	cretionary	8830-MISC EQUI Misc Discretionary Purch Equipment	Paul Kinch	100% \$	- \$	- \$	454 \$	- \$	454 \$	682 \$	454 \$	454 \$	- \$	- \$	-		\$ 454 \$	- \$	454 Cancel this project - unfunded and unapproved	N			
completed job 5. Dis Burdens on	cretionary	8830-ITRON-FCS Purchase Meter Data Mobile Collector and Lapt	top Paul Kinch	100% \$	- \$	- \$	1,477 \$	- \$	1,477 \$	2,215 \$	1,477 \$	1,477 \$	- \$	- \$	-		\$ 1,477 \$	- \$	1,477 What are these charges and who?	N			
completed job 5. Dis	cretionary cretionary	8830-METER SHI Meter Shop & Meter Test Board Lowll Rd Sal 8830-IT IT	Anthony Strabone Kevin McCarthy	100% \$ 0% \$	- \$ 700,000 \$	- \$ 469,000 \$	3,554 \$ 430,128 \$	- \$ 30,644 \$	3,554 \$ 460.772 \$	5,330 \$ 691,158 \$	3,554 \$ 430,128 \$	3,554 \$ 460.772 \$	- \$ 10,766 \$	- \$	10,766		\$ 3,554 \$ \$ 47,911 \$	- \$	3,554 47,911 What are these charges and who?	N N			
5. Dis	cretionary	8830-C05456 01653 FH - NN Feeder Hardening 8830-C10285 IE - NN Cutout Replacements	Paul Kinch Chris Brouillard	100% \$	- \$	- \$	2,615 \$	- \$	2,615 \$	3,923 \$	2,615 \$	2,615 \$	- \$	- \$			\$ 2,615 \$	- \$	2,615 Close Job and reallocate burden	N			
5. Dis	cretionary cretionary	8830-C13968 PS&I Activity - New Hampshire	Joel Rivera	100% \$ 50% \$	15,000 \$	10,050 \$	- \$	- \$	- \$	- \$	10,350 \$	- \$	- \$	- \$			\$ - \$	- \$	-	N N			
5. Dis 5. Dis	cretionary cretionary	8830-C18620 Charlestown 32 Dline 8830-C18630 Charlestown DSub	Joel Rivera Joel Rivera	0% \$ 0% \$	5,000 \$ - \$	3,350 \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ 4,140 \$	- \$ - \$	- \$ - \$	- \$ - \$			\$ - \$ \$ - \$	- \$ - \$	- -	N N		No - Study & Pre-eng NG driven No - Study & Pre-eng NG driven	
	cretionary	8830-C18810 Vehicle Purchases 8830-C18819 Balancing Placeholder	Michael Knott Chris Brouillard	100% \$ 100% \$	- \$ - \$	- \$ - \$	136,721 \$ - \$	- \$ - \$	136,721 \$ - \$	205,081 \$	136,721 \$ - \$	136,721 \$	- \$ - \$	- \$ - \$	- 1		\$ 350 \$ \$ - \$	- \$ - \$	350	N N			
5. Dis	cretionary	8830-C21051 01687 IE - NN Targeted Pole Replace	Chris Brouillard	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-		s - s	- \$	-	N			
completed job 5. Dis	cretionary	8830-C21093 IE-NN Dist Transformer upgrades	Anthony Strabone	100% \$ 0% \$	- s	- \$	59,657 \$	110 \$	59,766 \$	89,649 \$	59,657 \$	59,766 \$	9,009 \$	- \$	9,009		\$ 40,484 \$	- s	40,484	N			
5. Dis	cretionary cretionary	8830-C26047 NH ARP Batts/Chargers Repl Prog 8830-C26061 NH ARP Relay & related	Joel Rivera Joel Rivera	0% \$	- ş - ş	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 1		\$ - \$	- \$	-	N N		Mininum Response to Inspections	
5. Dis Burdens on	cretionary	8830-C26663 Verizon GS Billing GIS Survey	Chris Brouillard	100% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-		s - s	- \$	-	N			
completed job 5. Dis Burdens on	cretionary	8830-C31402 IE-NN URD Cable Replacement	Anthony Strabone	100% \$	- \$	- \$	458,757 \$	- \$	458,757 \$	688,136 \$	516,257 \$	458,757 \$	2,422 \$	- \$	2,422		\$ 110,259 \$	- \$	110,259	N		Replace URDs on damage/failure basis	
completed job 5. Dis Burdens on	cretionary	8830-C32029 01760 Regulator Repl- NE North NH	Paul Kinch	100% \$	- \$	- \$	20,765 \$	- \$	20,765 \$	31,147 \$	20,765 \$	20,765 \$	- \$	- \$	-		\$ 20,765 \$	- \$	20,765 Close Job and reallocate burden	N			
completed job 5. Dis	cretionary	8830-C32279 01757 NN ARP Breakers & Reclosers	Anthony Strabone Joel Rivera	100% S	- \$	- \$	303,815 \$	- \$	303,815 \$	455,722 \$	303,815 \$	303,815 \$	6,160 \$	- \$	6,160		\$ 141,522 \$	- \$	141,522 Burden too high - reallocate	N			
5. Dis	cretionary cretionary	8830-C36092 Salem Depot#9 Repl 23/13kV Trans 8830-C36427 Feeder Getaway Cable Replacement	Anthony Strabone	100% \$	- \$	- \$	139,361 \$	4,397 \$	143,758 \$	215,637 \$	139,361 \$	143,758 \$	- \$	- \$			\$ 130,462 \$	- \$	130,462 Burden too high - reallocate	N N		Will encur emergent project charges for response to Baron Ave. Cable failure	
5. Dis	cretionary cretionary	8830-C36428 Amerductor replacement program 8830-C36429 Mt. Support 16L1 – Greensboro Rd Reconducto		100% \$ 100% \$	- \$ - \$	- \$ - \$	17,832 \$ 18,302 \$	- \$ - \$	17,832 \$ 18,302 \$	26,749 \$ 27,453 \$	17,832 \$ 18,302 \$	17,832 \$ 18,302 \$	- \$ - \$	- \$ - \$			\$ 17,832 \$ \$ 16,476 \$	- \$ - \$	17,832 Burden too high - reallocate 16,476 Burden too high - reallocate	N N			
	cretionary	8830-C36434 23kV Cable Inspection and Replacement Progra 8830-C36480 Barron Ave- Upgrade 10L4 Tran & Reg	am Anthony Strabone Joel Rivera	100% \$ 0% \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$			\$ - \$ \$ - \$	- \$ - \$	- -	N N		No - cable supply system to Salem NH	
Burdens on completed job 5. Dis	cretionary	8830-C42860 2014 NHE Route 99 Off Cycle AMR	Anthony Strabone	100% \$	- (- \$	7.584 S	- 5	7,584 \$	11,375 \$	7.584 \$	7.584 \$	- 9	- \$			\$ 5,156 \$	- 9	5,156 \$130,216 Budget from 2014	N			
5. Dis	cretionary	8830-CD0030 09282 Hayes Hill URD 8830-CD0955 Lebanon Battery and Charger Replacement	Paul Kinch Chris Brouillard	100% \$	- \$	- \$	32,335 \$	- \$	32,335 \$	48,503 \$	32,335 \$	32,335 \$	- \$	- \$	-		\$ 32,335 \$	- š	32,335 Close Job and reallocate burden 1 Close Job and reallocate burden	N.			
5. Dis	cretionary	8830-CNN006 GSE-Dist-Genl Equip Blanket	Anthony Strabone	100% S 100% S	- \$	- \$	34,396 \$	- \$	34,396 \$	51,594 \$	34,396 \$	34,396 \$	- \$	- \$			\$ 23,432 \$	- \$	23,432	N N			
5. Dis	cretionary cretionary	8830-CRSRVARS Reserve for Sub Asset Repl Specifics 8830-CRSRVDF_I Reserve for Damage/Failure Unidentified Specif		50% \$ 50% \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- 1		s - \$	- \$ - \$	-	N N			
5. Dis Expense Project -	cretionary	8830-CRSRVPR_I Reserve for Public Requirements Unidentified S	Spec Chris Brouillard	50% \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-		s - s	- \$	-	N			
should not be any capital																							
	cretionary	8830-GSEXM100 Distribution OH Maintenance	Paul Kinch	0 % \$	- \$	- \$	156,317 \$	- \$	156,317 \$	234,475 \$	156,317 \$	156,317 \$	3,353 \$	- \$	3,353		\$ 157,119 \$	- \$	157,119 Burden too high - reallocate	N			
should not be																							
any capital charges 5. Dis Expense Project -	cretionary	8830-GSEXO100 Distribution OH Operations	Paul Kinch	0% \$	- \$	- \$	33,998 \$	411 \$	34,409 \$	51,614 \$	33,998 \$	34,409 \$	1,621 \$	- \$	1,621		\$ 81,192 \$	- \$	81,192 Burden too high - reallocate	N			
Expense Project - should not be																							
any capital	cretionar	8830-GSEVSR00 GSE Vegetation Management Storm Response	Paul Kinch	0% S		- \$	167 ¢		167 \$	251 \$	167 \$	167 \$	51 \$	- \$	51		\$ 116 \$	- \$	116 Burden too high - reallocate				
5. Dis	cretionary iscretionary 1	Balance Line GSE Discretionary	T BUT KINCH	\$	- S	\$2,975,950	Ś	- S	- Ś	- S	- Ś		\$86,345	\$0			\$1,616,634		\$1,610,965	N N	\$0 \$1,850,000		
GSE G	rand Total	iotai			\$9,867,000	\$6,648,890	\$7,250,073	\$2,341,105	\$7,549,363	\$14,386,767 \$	14,836,963	\$9,591,178	\$929,347	\$0	\$1,050,713	\$0 \$0 \$0	\$6,221,889	\$0	#N/A	\$0	\$0 \$1,850,000		\$0 \$0
				Work Plan																			
		Project # Project Description		Complete %	2015 Budget 1	YTD Budget Y	- \$	- \$	FD Spend - \$	- \$	- \$	- \$	- \$	- s	-		\$ - S	- S	Notes				
2. Ma 2. Ma	ndated ndated	(blank) (blank) 8840-BEN9903 8840-BEN9903 Project	Paul Kinch Paul Kinch	0% \$ 0% \$	- \$	- \$	(255,100) \$ (187,271) \$	255,100 \$ 187,271 \$	- \$ - \$	- \$ - \$	(255,100) \$ (187,271) \$	- \$ - \$	- \$ - \$	- \$	en/A		\$ - \$ \$ - \$	- \$	- What is this project?				
2. Ma	ndated ndated ndated	8810-FINANCE Finance Accrual 8810-PRACCR Payroll Accrual	Paul Kinch Paul Kinch Paul Kinch	0% 40% \$	- \$	- \$ - \$	812 \$ 58.249 \$	(812) \$ (58.325) \$	- \$ - \$ (76) \$	- \$ - \$ (114) \$	812 \$ (76) \$	- \$ - \$ (76) \$	- \$ - \$	- 1	BN/A BN/A		\$ - \$ \$ - \$	-	#N/A				
2. Ma	ndated	8810-UNALLOC I Finance Unalloc Burden	Paul Kinch	\$	- ş - ş	- \$	58,249 \$	(57,025) \$	1,224 \$	1,836 \$	1,224 \$	1,224 \$	- \$		#N/A #N/A		\$ 63 \$		#N/A #N/A				
	cretionary cretionary	8810-C00011 Install Roof Top Solar System - 15 Buttrick Road 8830-C18780 Upfit Londonderry - GSE Allocation	d Steve Szczechura Steve Szczechura	100% \$ 100% \$	- \$ - \$	- \$ - \$			368,945 \$ 56,933 \$		368,945 \$ 58,249 \$	368,945 \$ 56,933 \$	- \$ 108 \$	- \$ - \$	- 54		\$ (0) \$ \$ (128) \$	- \$ - \$					
5. Dis Serv C	cretionary to Grand Tota	Balance Line Serv Co		\$ \$	- \$	- \$ - \$	58,249 \$ 160,382 \$	(58,249) \$ 266,643 \$	427,026 \$	- \$ 640,539 \$	- \$ (13,217) \$	- \$ 427,026 \$	- \$ 108 \$		#N/A \$	\$ - \$ -	\$ - \$		#N/A \$	- \$	- \$ -	\$	
2017				Work Plan			,										(, 7						
		Project # Project Description		Complete %	2015 Budget			YT	TD Spend										Notes				
2. Ma	ndated	8843-ENI107 Main Replacement LPP	Steve Rokes	100% \$	213,400 \$	- \$ 151,514 \$	- \$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$			\$ - \$	- \$	<u> </u>				
2. Ma		8843-FINANCE Finance Accrual 8843-PRACCR Payroll Accrual	Paul Kinch Paul Kinch	65% \$ \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ (8,055) \$	- \$ (8,055) \$	- \$ (12,082) \$	- \$ (8,055) \$	- \$ (8,055) \$	- \$ - \$		±N/A		\$ - \$ \$ - \$	- \$ -	#N/A				
2. Ma		8843-ENI117 Service Replacement LPP 8843-ENI103 Main Replacement City/State Construction	Steve Rokes Steve Rokes	65% \$ 98%	28,600 \$ \$	20,306 \$	94,934 \$	- \$ 11,183 \$	- \$ 106,117 \$	- \$ 159,175 \$	34,500 \$ 100,684 \$	- \$ 106,117	- \$ \$	- \$ - \$	25,763		\$ - \$ \$ - \$	- \$ - \$	- -			City/State Construction Driven. Already reduced budget by 10% from 2014	000267
2. Ma		8843-ENI137 Service Replacement City/State Construction	Steve Rokes	35%	\$	- \$		7,630 \$	20,395 \$	30,593 \$	19,665 \$	20,395	\$	- \$	13,348		s - s	- \$	-			City/State Construction Driven. Already reduced budget by 50% from 2014	

2. Mandated (blank)	(blank)		0% \$	- \$	- s	(255,100) \$	255,100 \$	- \$	- s	(255,100) \$	- \$	- \$		ş -				\$	- ş	- \$		What is this project?		Docket No. DE 16-383
5. Discretionary 8843-OT	H-115 IT- Software, Equipment & Infrastructure Kevir	n McCarthy	0% \$	- \$	- s	34,591 \$	- \$	34,591 \$	51,886 \$	34,591 \$	34,591 \$	4,635 \$	-	\$ 4,635				\$	- \$	- \$	-	Nets to zero; the credit is under "TEMP PROJECT"	To	etimony of Jay Dudloy
5. Discretionary	Balance Line Keene		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	#N/A				\$	- \$	-	#N/A	N	16	estimony of Jay Dudley
Keene Grand Total			\$	242,000 \$	171,820 \$	(147,401) \$	265,858 \$	153,048 \$	177,686 \$	(108,306) \$	118,457 \$	- \$		#N/A	5 - \$	- \$		\$	- \$		#N/A	\$ - \$ - \$		Attachment JFD 2-7b
																								Attachment JED 2-70
Serv Co Total			\$	- \$	- \$	(15,176) \$	266,643 \$	427,026 \$	640,539 \$	(15,176) \$	427,026 \$	108 \$		#N/A	\$ - \$	- \$		\$	(65) \$		#N/A	\$0		D 00 - f 45
Keene Total			\$	242,000 \$	171,820 \$	(112,811) \$	265,858 \$	153,048 \$	177,686 \$	69,091 \$	118,457 \$	- \$		#N/A	\$ - \$	- \$		\$	- \$		#N/A	\$0		Page 30 of 45
EN Total				\$30,462,000	\$21,585,020	\$20,446,958	\$7,310,263	\$24,567,008	\$36,850,513	\$35,617,038	\$27,827,507	\$2,122,548	\$0	\$2,122,548	\$0	\$0	\$0	0 \$2,92	29,534	\$0	#N/A	\$3,170,000		· ·
GSE Total				\$9,867,000	\$6,648,890	\$7,250,073	\$2,341,105	\$7,549,363	\$14,386,767	\$14,836,963	\$9,591,178	\$929,347	\$0	\$1,050,713	\$0	\$0	\$0	0 \$6,22	21,889	\$0	#N/A	\$1,850,000		
Grand Totals				\$40,571,000	\$28,405,730	\$27,569,044	\$10,183,869	\$32,696,445	\$52,055,504	\$50,507,916	\$37,964,168	\$3,052,003	\$0	#N/A	\$0	\$0	\$0	0 \$9,15	51,357	\$0	#N/A	\$5,020,000		

Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-7b

Follow Ua-	1000	Voucher/Services Remaining or DRIECT DRIVER #	Testimony of Jay Dudley Attachment JED 2-7b
Chris & Update Work Plan	** Budget YTD Budget YTD Spend 8/31 Sept Spend YTD Spend 9/31 Rate Sept Forecast Oct Forecast \$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	iaining - Total Direct Labor Materials Voucher/ BREAKDOWN Total Indirect Total Indirect Re	duction Potential date (V/N) Reduction Potential Reduction Notes Project 75% complete, Committed Page 62 of 150 of 45
3. Growth		5 5 27,717 \$ 1,079,562 \$ 164,812 \$ 118,410 \$ 644,495 \$ 1,079,562 \$ 25,161 \$ 161,934 Seems high for early in the year \$ 5 . \$. \$. \$. \$. \$. \$. \$. \$. \$	N Remove from EN Budget - corporate acquisition 8840-C18122 Y \$1,300,000 Would cut Growth New Main in half - would not meet customer commitments 8840-EN10101 N 8840-EN10101 N 8840-EN10102
3. Growth 8840-ENISB Marketing & Sales Lisa DeGregory x 90% 3. Growth 8840-ENISD Growth Fitting Gwyn Cassetty x 77% 3. Growth 8840-PCNISO New Service Residential Gwyn Cassetty x 44%	\$ 150,000 \$ 124,500 \$ 12,066 \$ 36,674 \$ 48,739 \$ 73,109 \$ 22,416 \$ 79,789 \$ 270,000 \$ 224,100 \$ 597,974 \$ 63,026 \$ 660,999 \$ 991,699 \$ 616,811 \$ 675,489 \$ 2,100,000 \$ 1,743,000 \$ 2,580,639 \$ 561,739 \$ 3,142,268 \$ 4,713,552 \$ 4,340,555 \$ 4,488,888	\$ 124641 \$ 15,000 \$ 118,729 \$ 15,000 \$. \$ 5,512 \$ (75,902) \$ 16,050 \$ (75,902) \$ 16,050 \$. \$ 5,0441 \$ 7,000 \$ 221,744 \$ 7,000 \$ 2,500 \$ 40,547 \$ 5,045,000 \$ 1144,000 \$ 1818,400 \$ 171,720 Vendor charges seem high this early in the year	Y \$20,000 Would terminate any new marketing and sales beyond what is already in flight 8840 ENISS N Would cut Growth Fitting in half-would not meet customer commitments 8840 ENISG Y \$1,800,000 Would cut Growth New Residential Services in half-would not meet customer commitments 8840 FONISO
3. Growth 8840-PCN152 New Service Comm/Industrial Gwyn Cassetty x 44% 3. Growth 8840-PCN152 New Service Comm/Industrial Lisa DeGregory x 0% 3. Growth 8840-PCN152 Rt 101 System Expansion - Bedford Gwyn Cassetty x 100% 3. Growth 8840-C18822 Rt 101 System Expansion - Bedford Gwyn Cassetty x 100%	\$ 1,300,000 \$ 1,500,000 \$ 651,797 \$ 46,938 \$ 698,735 \$ 1,048,103 \$ 1,562,138 \$ 915,363	\$ 768,658 \$ \$ 177,554 \$ \$ 26,284 \$ \$ 564,820 \$ 195,309 \$. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	N Would cut Growth New Commercial/Industrial Services in half - would not meet customer commitments 8840-PCN152 N 75% Complete, customer contract 8N/A
3. Growth 8840-C18833 Loudon Green Tillon Epansion Gwyn Cassetty x 0% crowth 840-C18836 Purchase Aponter Tillon Area Growth Norm Gallagher x 0% 840-C1845 Balance Line EN Growth Tillon Area Growth Norm Gallagher x 0% 840-C1845 Balance Line EN Growth Tillon Area Growth Norm Gallagher x 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	\$ 3,070,000 \$ 2,548,100 \$ - \$ - \$ - \$ - \$ - \$ - \$	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .	N Customer Contract # #N/A PUC Commitment # #N/A #N/A
2. Mandated 8840 C18750 Install Security Equipment - EN Facilities Steve Szczechura x 90% 2. Mandated 8840 C18837 Install Expansion Joint - Taylor Falls Bridge - Nashuu-Gwyn Cassestry x 100% 2. Mandated 8840 C18837 Install Expansion Joint - Taylor Falls Bridge - Nashuu-Gwyn Cassestry x 67% 67%	\$ 35,000 \$ 29,050 \$ 12,305 \$ - \$ 12,305 \$ 18,457 \$ 35,000 \$ 18,055 \$ \$ - \$ - \$ 16,022 \$ 21,787 \$ 37,809 \$ 56,713 \$ 91,347 \$ 113,134	\$ 11,319 \$ 5,000 \$ 2,068 \$ 5 - \$ 9,250 \$ 5,000 \$ 985 \$ 750 \$ 254 0 \$ 65,000 \$ 9,873 \$ 221 \$ 15,800 \$ 66,500 \$ 9,875 \$ 5 - \$ 5	N Project 75% complete 8840 C18750 m/N N Mandated Program 8840 ENIOS
Mandated 8840-ENI103 Main Replacement City/State Construction Gwyn Cassetty x 88% Mandated 8840-ENI137 Service Replacement City/State Construction Gwyn Cassetty x 88%	\$ 500,000 \$ 415,000 \$ 394,274 \$ 70,900 \$ 465,174 \$ 697,761 \$ 394,274 \$ 465,174	Expect to be about \$1M short vs. budget Already high this \$ 2,208,425 \$ 584,718 \$ 120,605 \$ 111,19 \$ 1,976,711 \$ 584,718 \$ 319,197 \$ 87,708 early in the year: \$ 99,673 \$. \$ 24,728 \$ 82,726 \$ 99,724 \$. \$ 97,724 \$.	N Mandated Respons to Encrachments 8840-ENI03 N Mandated Respons to Encrachments 8840-ENI27 N Mandated Respons to Encrachments 8840-ENI27
2. Mandated 38-0E-NIIS Service Replacement Fitting City/State Constructio Andy Bernier 50% 2. Mandated 38-0F-RIIS SI (A)/PIGP Capital Improvements Norm Gallagher x 100% 2. Mandated 38-0F-RIVEH (A)/PIGP Capital Improvements Norm Gallagher x 100% Bits 16 SI 2. Mandated 38-0F-RIVEH (A)/PIGP (A)/PIGP (A)	\$ 50,000 \$ 41,500 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .	N Mandated Response to Encroachments 8840-EN163 N Project 100% et al. 8840-EN1469 N Mandated Work 8840-EN1469 N Mandated Work 8840-EN166
2. Mandated 8840-ENIO07 Replacement Services Random (Non Leaks) Rich MacDonald x 67% 2. Mandated 8840-ENIO07 Replacement Services Random (Due to Leaks) Rich MacDonald x 67% 2. Mandated 8840-ENIO0 Meter Work Project (Changes) Rich MacDonald x 67%	\$ 450,000 \$ 373,500 \$ 361,511 \$ 65,027 \$ 426,538 \$ 639,807 \$ 475,000 \$ 633,338 \$ 5 300,000 \$ 249,000 \$ 168,355 \$ 22,898 \$ 191,253 \$ 286,879 \$ 200,000 \$ 243,003 \$ 5 250,000 \$ 207,500 \$ 15,688 \$ - \$ 15,688 \$ 23,332 \$ 175,000 \$ 15,688	\$ 213,445 \$ 100,000 \$ 73,668 \$ 100,000 \$ 2,782 \$ 136,665 \$ 211,513 \$ 107,000 \$ 5 8,821 \$ 99,573 \$ 25,000 \$ 13,467 \$ 25,000 \$ 1,390 \$ \$ 8,821 \$ 99,573 \$ 26,750 \$	N Mandated Work 8840-ENI007 N Mandated Work 8840-ENI007 N Mandated Work 8840-ENI00
2. Mandated 8840-ENILOP Meter Work Project (Meter Purchases) Rich Foley 80% 2. Mandated 8840-ENILI1 Meter Work Project (Replacements) Rich MacDonald x 0%	\$ 1,221,150 \$ 1,013,555 \$ 844,880 \$ 48,118 \$ 892,998 \$ 1,339,498 \$ 1,474,880 \$ 1,102,998 \$ 150,000 \$ 124,500 \$. \$. \$. \$. \$. \$	210,000 \$ 892,998 \$ 350,000 \$ · 5 5 · 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	N Mandated Replacements and Support of Growth 8840-NI100P N Budgeted Elsewhere 8840-ENI111
Somethik 2. Namdated	\$ 150,000 \$ 124,500 \$ 5,094 \$ 10,048 \$ 15,142 \$ 22,713 \$ 10,000 \$ 20,892 \$ - \$ - \$ 108,159 \$ 11,378 \$ 119,537 \$ 179,306 \$ 140,000 \$ 140,237	\$ 10,782 \$ 10,000 \$ 10,702 \$ 10,000 \$ 5 . \$. \$. \$ 16,843 \$ 5 10,700 Finding from PMILI*-Meter Work Project (Replacements) \$ 196,701 \$ 50,00 \$ 103,771 \$ 5 2,29 \$ 12,873 \$ 5,000 \$ 111,769 \$ 75,000 Why the massive credit? \$ 54,933 \$ 10,000 \$ 28,200 \$ 10,000 \$ - \$ 26,728 \$ 64,603 \$ 10,700 \$ 1	N Mandated response to corrosion on fittings. Funding from ENIII1 - Meter Work Project (Replacements) 884-0-81150 N Project 73fb. Condet N Mandated Work 8840-E11000 N Mandated Work 8840-E11000
2. Mandated 38-0E-NIXOB Relocate Services Cust. Request (Billable) Rich MacDonald x 67% 2. Mandated ABAGE-RIVIZI Leak Customer Piping Rich MacDonald x 67% 2. Mandated 38-0E-NIXIZE Leak Repairs Rich MacDonald x 0% 3. Mandated 38-0F-NIXIZE Finance Accrual Paul Kinch x 0%		\$ 5,440 \$ 13,885 \$ None at present \$ 5,440 \$ 13,885 \$ None at present \$ 5 3,23 \$ \$ \$ 5 \$ \$ 5 \$ \$ 6,565 \$ None at present \$ 5 3,643 \$ \$ \$ 1,663 \$ 5 \$ 1,780 \$ \$ (10) \$ \$ None at present \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 \$ 5 758,351 \$ \$ 5 \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ \$ 5 758,351 \$ \$ \$ \$ 5 758,351 \$ \$ \$ \$	N Customer requests mN/A N Response to Leak Repairs mN/A N Response to Leak Repairs mN/A N MN/A
2. Mandated Finance Finance Accrual Paul Kinch x 0%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .	N #N/A N
Count with 8830 Paul to determine			
Paul to determi			
which project Should note the			
project should get the credit - Chris cannot			
find project n GP, 2. Mandated Operations Operations Paul Kinch x 0%		Assume that this is a clearing account for labor charges? 5	N #N/A
2. Mandated 8840-TEMP TEMPORARY JOB Paul Kinch x 0% 2. Mandated Procurement Procurement/Supply Chain Rich Foley x 100% 100%	S · S · S · S · S · S · S · S · S · S ·	5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 ·	n
Count with 8830 Paul to determi			
Paul to determi			
which project should			
which project should get the crefit - Chris cannot find			
project			
n GP. 2. Mandated (blank) (blank) (blank) Paul Kinch x O% 2. Mandated Salance Line EN Mandated Paul Kinch x 2. Mandated S840-PRACE Pavol Recrual Paul Kinch x 2. Mandated S840-PRACE Pavol Recrual Paul Kinch x 2. Mandated S840-PRACE Pavol Recrual Paul Kinch x 3. Mandated S840-PRACE Paul Kinch x 3. Mandated S840-PRACE Paul Kinch x 3. Mandated S840-PRACE Paul Kinch x 3. Mandated Paul Kinch x 3. Mandate	\$. \$. \$ (4,972) \$ 4,972 \$. \$. \$ (4,972) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	\$ 4,973 \$ · \$ 4,973 \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$	N #tV/A #tV/A #tV/A #tV/A
2. Mandated 8840-FACILITIES Facility Equipment & Renovation Paul Kinch x 2. Mandated 3840-UNALLOC Efinance Unalloc Burden Paul Kinch x 2. Mandated 3840-TOPSIDE Finance Topicide IE Paul Kinch x	\$ - \$ - \$ 10,539 \$ - \$ 10,539 \$ 15,609 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,539 \$ 10,530	\$ 7,461 \$ · \$ 1 \$ · \$ 5 7,460 \$ \$ 3,078 \$ · \$ 5 (255,689) \$ \$ (955,689) \$ \$ (955,689) \$ \$ (955,689) \$ \$. \$	#74/A #74/A #74/A
2. Mandated 8840-Procuremeet/Supply (halin Paul Kinch x 2. Mandated 8840-BROKE BRIBOKEN BRIDGE-CONCORD Paul Kinch x 2. Mandated 8840-METER SHR5840-METER SHOP UPGRADE Paul Kinch x	5 - \$ - \$ 685 \$ - \$ 685 \$ 1,028 \$ 685 \$ 685 5 - \$ - \$ 2,462 \$ - \$ 2,462 \$ 3,694 \$ 2,462 \$ 2,462 5 - \$ - \$ 974 \$ - \$ 974 \$ 1,461 \$ 974 \$ 974	5 .5 .5 .5 .5 .685 .5 5 .5 .5 .5 .5 .129 .5 .2781 .5 5 .5 .5 .7 .5 .7 .5 .7 .5 .7 .5 .7 .5 .7 .	#M/A #M/A #M/A
EN Mandated Total 0% 4. Regulatory Prog 8840-C18801 K Meter Replacement Program Gwyn Cassetty x 0%	\$ 50,000 \$ 41,500 \$ 272,566 \$ · \$ 272,566 \$ 408,849 \$ 272,566 \$ 272,566	\$210,000 \$2,155,868 \$1,208,218 \$602,871 \$155,000 \$28,474 \$3,000 \$2,748,098 \$1,050,218 \$1,103,480 \$312,533 \$51.0h \$58.0h Leave us with \$1.550 over due to load Gas. Why are vendor charges on high? We have not changed \$ 235,584 \$ \$ \$ 48,987 \$ \$ (20,947) \$ \$ 207,544 \$ \$ 3,983 \$ \$ \$ 0 out any meters.	\$0 #N/A N Project Already Cut to minimum to complete current work 8840-C18801
4. Regulatory Prog 8840-ENIO? Aldyl-A Replacement Program Chris Brouillard x 0% Redeploy 4. Regulatory Prog 8840-ENIO? Main Replacement IPP Gwyn Cassetty x 93% 4. Regulatory Prog 8840-ENIO? Service Replacement IPP Gwyn Cassetty x 93% 4. Regulatory Prog 8840-ENIO? Service Replacement IPP Gwyn Cassetty x 93%	\$ 1,500,000 \$ 1,245,000 \$ 800,591 \$ 164,879 \$ 965,471 \$ 1,448,206 \$ 800,591 \$ 965,471	5 85,428 5 5 5.23,22 5 1.2,899 5 67,487 5 3.5,664 5 - 5 3.5,664 5 - 8,790,384 6 5 2,200,061 5 38,664 5 - 8,000,000 6 3,000,000 6 3,000,000 6 4,000,000 6 4,000,000 6 7,000,000 7,000,000 6 7,000,000 7,	N Project Already Cut to minimum to complete current work 8840 C18824 N CIRS virtually shut down except for jobs committed to municipalities in Concord and Manchester 8840 ENI107 N CIRS virtually shut down except for jobs committed to municipalities in Concord and Manchester 8840 ENI117
Factorou 4. Regulatory Prog 8840-K1162 Main Replacement Fitting LPP Gwyn Cassetty x 93% A. Regulatory Programs Balance Line EN Regulatory Programs x EN Regulatory Programs Total 60%	\$ (1,670,000) \$ (1,386,100) \$ - \$ - \$ - \$ - \$ - \$ -	\$ 390,301 \$ 5 385,560 \$ 5 \$ 4,741 \$ 696,696 \$ Running high, probably due to accrual in 2014 \$ 5 696,696 \$ 5 \$ 4,397,252 \$ 5,910,561 \$ \$15,850 \$ 105,504 \$ 50 \$ 5,476,658 \$ 2,900,661 \$ 51,262,041 \$ 546,244 \$ 50	N CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester 8840-ENISC att/A \$0 \$0 \$0 \$0 att/A
\$1,897,0			
O0 in total EN and GS			
facilities accrual credits S. Discretionary 8840-C18730 Misc Capital Improvements EN Facilities Steve Szczechura x 100%	\$ - \$ - \$ 1,632,615 \$ 68 \$ 1,632,683 \$ 2,449,025 \$ 1,632,615 \$ 1,632,683	\$ 1,614,819 \$ · \$ 139,283 \$ · \$ 1,475,537 \$ 17,864 \$ · Should there be a corresponding accrual credit?	N Project 100% Complete \$840-CL8730 N 8840-CL8730
5. Discretionary 8404-C1870 Refreshing Exiting Buildings - Energy North (Capitz Stew Szczechura x 100% 5. Discretionary 8404-C1874 (Listoner Walkin Centers (1 filton) 5 tewe Szczechura x 100% 5. Discretionary 8404-C18740 Ujeft Londonderry - EN Allication 5 tewe Szczechura x 100% 5. Discretionary 8404-C18700 Ujeft Londonderry - EN Allication 5 tewe Szczechura x 100% 5. Discretionary 8404-C18700 Ujeft Londonderry - EN Allication 5 tewe Szczechura x 100% 5. Discretionary 8404-C18700 Ujeft Londonderry - EN Allication 5 tewer	\$ - \$ - \$ (215) \$ - \$ (215) \$ (225) \$ (215) \$	5 1 \$ · \$ 1 5 · \$ · \$ 5 9 \$ · \$ 5 (28) \$ · \$ 40 5 · \$ 5 (325) \$ 5 71 \$ · \$ 5 · \$ 5 (325) \$ 5 71 \$ · \$ 5 · \$	N 8840-C18741 N 8840-C18780
Discretionary 8840-C18802 Install Main Baboosic Lake Merrimack Ryan Burns x O% Discretionary 8840-C18803 Londonderry Turnpike Relay - Hooksett TS to Farm Ryan Burns x	\$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	N PUC Commitment 8840-C18800 8840-C18802 8840-C18802
5. Discretionary 8840-12885 GPS DATA CAPTURING - PURCHASE ADDITIONAL GIAn Crabtree x 100% 5. Discretionary 8840-12888 PURCHASE VEROTRACK LEAK SURVEY APPLICATION Rich Machonal x 100% 5. Discretionary 8840-12881 Northeast Expansion Ryan Burns x 0%	<mark>. </mark>	\$ 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	8840-C18805 No Reduction - PUC Commitment to purchase leak detection management equipment 8840-C18808 8840-C18811
S. Discretionary 8840-C18772 Install Training Center Steve Screechura x 95% S. Discretionary 8840-C18812 Repave Parking Lat - Nachus Steve Screechura x 0% S. Discretionary 8840-C18813 Repave Parking Lat - Manchester Steve Screechura x 0%	\$ 1,400,000 \$ 1,162,000 \$ 2,674,108 \$ 34,926 \$ 2,799,034 \$ 4,063,550 \$ 2,745,318 \$ 2,996,534 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 2,546,315 \$ 250,000 \$ 164,470 \$ \$ 2,481,845 \$ 250,000 \$ 62,718 \$ 37,500 Overrun is expected but must be taken into account in PFE \$ 5 \$ 5 \$ 5	N Project 95% complete 8840-CL8772 8840-CL8812 8840-CL8813
5. Discretionary 8840-C18814 Repave Parking Lot - Tilton Steve Szczechura x 0% 5. Discretionary 8840-C18815 Construct Warehouse - Manchester Steve Szczechura x 0%	5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 ·	5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 ·	8840-C18313 8840-C18314 Defer Warehouse Temp const to absolute minimum or use conex boxes 8840-C18315 8840-C18315
S. Discretionary 8840-C18817 Install Solar Panels - EN Buildings Steve Szczechura x 0% 5. Discretionary 8840-C18820 AMI/AMR Chris Brouillard x 100%		5	8840-C18817 8840-C18820
S. Discretionary 8.840-C18323 Pre-Code Size Pipe Protection Program Shawn Furrey 100% S. Discretionary 8.840-C18331 Shawn Furrey 100% S. Discretionary FACILITIES Facility Equipment & Renovation Steve Szzechura 100%	\$ - \$ 45,000 \$ - \$ - \$ - \$ - \$ 28,750 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	S	N Software Application Order Placed #N/A N #N/A
5. Discretionary 8840-OTH-111 Facility improvements & Additions - Various Steve Sezzechura 100% 5. Discretionary 8840-OTH-115 Forbitume, Fourburg Kevin MCcarthy X 5. Discretionary 8840-PCS150 8840-PCS150 Project Guyn Cassetty X 5. Discretionary 8840-RELIDS 632 System Planning & Reliability Rich MscDonal x	\$ - \$ - \$ 840,633 \$ 13,237 \$ 853,870 \$ 1,280,804 \$ 875,000 \$ 876,870 \$ \$ - \$ - \$ 445 \$ - \$ 445 \$ 667 \$ 445 \$ 445	\$ 10,824 \$. \$. \$ 10,824 \$. \$. \$. \$ 10,824 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	N 8840-0TH-113 N 8840-0TH-115 N 8840-0TH-115 N 8940-0TH-115 #W/A 840-8ELUS
5. Discretionary \$840-RELIOS Gas System Pinning & Relability Rich MacDonald x 90% 5. Discretionary \$840-RELIOS Gas System Control & Regulation Regulation Norm Gallagher x 100% 5. Discretionary \$840-8121S Project 8840-8121S for initialization Rich MacDonald x 0% 5. Discretionary Use of the control of the	\$ 100,000 \$ 83,000 \$ 73,580 \$ 2,091 \$ 75,671 \$ 113,507 \$ 100,000 \$ 75,671 \$. \$. \$.937,582 \$ 45,850 \$ 443,412 \$ 665,148 \$ 397,582 \$ 454,912 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	\$ 5,93,16 \$. \$ 20,38 \$. \$ 28,58 \$. \$ 15,20 \$. \$ 10,000 \$ 1,500 \$ mining very high \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	N Required response to projected Winter Demand 884/9481105 N Project 100% Complete 884/9481106 N 8M/A N 8M/A
S. Discretionary 8840-C18807 Purchase TD Williamson Tapping Equipment Rich MacDonald x 100% S. Discretionary 8840-C18809 Tilton LNG#1 Boiler Norm Gallagher x 100%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	5	N Project 100% Complete 8840-C18807 N Project 100% Complete 9840-C18909
S. Diccretionary 840-C18310 EHSS Vehicle Furchase - Nissan Fathfinder Michael Knott x 100% S. Diccretionary 840-C18318 APV Pehicles More 100% S. Diccretionary 840-C18319 Balancing Flaceholder (2014-2015 Spillover) Chris Brouillard x 100% S. Diccretionary 840-C18310 Cogdels Modification Gall Elimphate Kelly Goodwin x 0% 100% Section 100% Sect	\$ 1,512,000 \$ 1,254,960 \$ - \$ - \$ - \$ - \$ - \$ -	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .	1 1 1 1 1 1 1 1 1 1
UR VICE CONTROL X			, marenine and come mining is a speed.

5. Discretionary 8.80-C18834 Manchester LP Vaporitier #3 Repair 5. Discretionary 8.80-C18835 Furniture and Cubicles - Customer Service 5. Discretionary 8.80-C18835 Furniture and Cubicles - Customer Service 5. Discretionary 8.80-C18835 Furniture and Cubicles - Customer Service 8.0 Discretionary 8.0	Norm Gallagher x 120% Color Color	\$ - \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ - \$	- \$ 113,69 - \$ (33 - \$ (35 - \$	14 \$ (714) \$ (714) \$ (80) \$ (8	. \$ 116 \$ 114,255 \$ 171 (332) \$	1,574 \$ 22,131 \$ 714 \$ 173 \$ 116 \$ 1383 \$ 113,690 \$ 6 \$ 1327 \$ 5 16,693 \$ 6 16,767 \$ 6 16,767 \$ 16,767	47,049 . 116 114,255 (332) . 55,845 88,946 20,445 9,089 65,737 	\$. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$	588 - 42 - 42 - 14,656	\$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	45,722 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	739 \$. \$ 80 \$ 2,822 \$ (338) \$. \$ (202) \$ 12,695 \$. \$ 664 \$ 491 \$ 0 \$. \$. \$. \$. \$	Feiton Tool Acrual for \$44,032 made in 2014. 2,250 \$72K budget from 2014 What are these charges and who? What are these charges and who?	N N N N N N N N N N	Project 100% Complete Customer Service Billing Resource Space Project 100% Complete 100% Complete 100% Complete Accrual payment from 2014 - Project 100% Complete Accrual payment from 2014 - Project 100% Complete Accrual payment from 2014 - Project 100% Complete	Docket No. DE 16-383 Testimony of Jay Dudley Attachmen 2-7b Page 30 of 45 880-81107 880-81107 880-81107 880-81107 880-81107 880-81107 880-81107 880-81107 880-81107
EN Discretionary Total EN Grand Total	Work Pla	\$30,462,000	\$3,241,460 \$6,007,6: \$26,018,460 \$23,643,1:		\$6,162,326 \$9,243 27,031,427 \$40,547			\$0 \$5,803,647 10,000 \$19,558,870		\$466,661 \$ \$1,761,381 \$187,50			\$5,393,717 \$17,428,744	\$295,000 \$7,333,013	\$335,775 \$4,829,070	\$44,250 \$0 \$1,300,727 \$0		50,000 70,000	\$0 #N/A \$0 #N/A
Project B Project B Project Description	Complete Chris Brouillard 100%	\$ - \$ \$ - \$ \$ - \$	- \$ - - \$ 12,96 - \$ 125,34	S - S 61 S - S	*** SL Run Ra - \$ 12,961 \$ 19 125,610 \$ 188 0 \$	- \$ - \$ 0,441 \$ 12,961 \$ 0,415 \$ 125,342 \$ 0 \$ 0 \$	12,961 125,610 0	\$ - \$ \$ 1,816 \$ \$ 46,390 \$ \$ - \$	- \$ - \$ - \$	1,816 16,363 50	\$ - \$ - \$ 4,427 \$ -	\$0 \$0 \$0 \$ \$ \$	25,600	\$0 \$0 \$0 \$	- \$ 11,145 \$ 79,220 \$ 0 \$	Notes Close Job and reallocate burden	N N N	Project 100% Complete	#N/A 883 C-2157 883 C-00391 883 C-00332 883 C-00525
on complet spin 2. Growth SESO COD/SS Whelen Engineering Charlestown, NM spin 2. Growth SESO CMOID GSC Disk New Bus Read Blanket 3. Growth SESO CMOID GSC Disk New Bus Comm Blanket 4. Growth SESO CMOID GROWTH Reserve for the Busines Readenated and Second	Anthony Strabone 75% Anthony Strabone 75% Chris Brouillard 75% Chris Brouillard 75% Chris Brouillard 100% 75%	\$ 750,000 \$ \$ - \$ \$ - \$ \$ - \$	962,500 \$ 685,07 577,500 \$ 1,049,24 - \$ - \$ - - \$ -	73 \$ 98,819 \$ 45 \$ 160,590 \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$. \$ \$.	783,892 \$ 1,175 1,209,835 \$ 1,814 - \$ - \$ - \$	1,882 \$ 19,254 \$ 1,100,000 \$ 1,753 \$ 1,600,000 \$ - \$ - \$ - \$ 5 - \$	19,254 1,084,042 1,669,835	\$ - \$ \$ - \$ \$ 565,512 \$ \$ - \$ \$ - \$	261,000 \$ 400,000 \$ - \$ - \$ - \$	155,274 \$0 192,952 \$0	\$ 6,696 \$ 135,650 \$ - \$ - \$ -	\$0 S S S S S S S S S S S S S S S S S S S	48,994 236,910 - - -	\$261,000 \$ \$400,000 \$ \$ \$	19,254 \$ 587,768 \$ 738,277 \$. \$. \$. \$	Close Job and reallocate burden Reallocate Burden, very high charges to date, mostly all 39,150 due to burden. 60,000	N N N N N	Mandatory - Growth - New Business Residential Mandatory Growth - New Business Commercial	8830-CNO785 8830-CNN010 8830-CNN011 8830-CNSWNRG_010 8830-GSSWNRG_011 8830-GSSWNRG_011 8830-GSSWNRG_011 8830-GSSWNRG_011
OSS Growth Total 2. Mandeted 8830-18602 Pelham Double Rotary No DOT 2. Mandeted 8830-CHM007 GSS-E-Water Hearter Blanket 2. Mandeted 8830-CHM009 GSS-E-Siz-Landf-Landf-Bight Blanket 2. Mandeted 8830-CHM003 GSS-E-Siz-Landf-Landf-Bight Blanket 2. Mandeted 8830-CHM012 GSS-E-Siz-Landf-Landf-Bight Blanket 2. Mandeted 8830-CHM012 GSS-E-Siz-Landf-Landf-Landf-Bight Blanket 2. Mandeted 8830-CHM012 GSS-E-Siz-Landf-Landf-Landf-Landf-Bight-B	Paul Kinch 75%. Chris Broullard 100% Chris Broullard 100% Anthony Strabone 75%. Anthony Strabone 75%. Anthony Strabone 75%. Anthony Strabone 75%. Anthony Strabone 100% Anthony Strabone 100% Anthony Strabone 100% Anthony Strabone 75% Anthony Strabone 75% Anthony Strabone 75%	\$ 5,000 \$ \$ 5,000 \$ \$ 60,000 \$ \$ 150,000 \$ \$ 400,000 \$ \$ 5,000 \$ \$ 5,000 \$	\$1,540,000 \$1,891,8' \$8,13 38,500 \$ 76,41 115,500 \$ 296,84 308,000 \$1,347,96 38,500 \$ 446,23 3,850 \$ 947,000 \$ 113,700 \$ 113,700	33 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	85,937 \$ 128 - \$ 333 327,020 \$ 490 1,549,812 \$ 2,324 505,058 \$ 757 - \$ 947 \$ 1	7,228 \$2,857,557 2,200 \$ 88,133 \$,905 \$ 100,000 \$ \$,	243,117 430,520 2,067,312 671,808	\$0 \$613,717 \$0,000 \$ 67,081 \$ \$ 76,061 \$ \$ 74,371 \$ \$ 125,564 \$ \$ 588,591 \$ \$ 146,160 \$ \$ 76,065 \$	- \$ - \$ - \$ 18,000 \$ 90,000 \$ 450,000 \$ 145,000 \$ - \$	\$366,404 \$ 24,086 \$0 45,592 \$0 303,386 \$0 88,240 \$0 18,501 \$0	\$ \$146,773 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.		5311,504 - 67,081 - 50,285 72,911 178,602 53,020 - 717 55,678	\$661,000 \$ 18,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$1,435,664 88,133 18,855 5 148,046 201,456 961,222 361,042 5 230 114,502	S99,150 59 Close tob and reallocate burden 2,000 Burden too high - reallocate 13,500 67,500 21,750 Burden too high - reallocate 4,500 4,500	SD N N N N N N N N N N N N N N N N N N N	No Tariff requires Replacement for existing units that fail Barr Minamum Reasonable level for remander of year -mandated work 50 Alexaly at Projected Minimum 00 Alexaly at Projected Minimum 00 Alexaly at Projected Minimum Response to 3rd Party Attachment Requests	\$0 #1/A 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840 883-1840
complet edge 2. Mandated 8830-C0092 Mr. Support Rd, Lebanon - Pole Reloc 2. Mandated 8830-CM10 01559 Grant St. Meter Purchases 2. Mandated 8830-CM10 01559 Grant St. Meter Purchases 2. Mandated 8830-CM00 01576-Cites Sept. S	Paul Kinch ON Rich Foley 90% Rich Foley 90% Anthony Strabone 75% Anthony Strabone 75% Chris Brouillard 5%	\$ 350,000 \$ \$ 12,000 \$ \$ 10,000 \$	- \$ 6,89 138,600 \$ 8,72 269,500 \$ 127,99 9,240 \$ 74,55 7,700 \$	28 S (2.383) S	6,345 \$ 9 127,991 \$ 191 77,809 \$ 116	0,346 \$ 6,897 \$ 1,517 \$ 125,000 \$ 1,986 \$ 330,000 \$ 5,714 \$ 95,256 \$ 2 \$ 4,601 \$ - \$ \$ \$	6,897 116,345 210,991 89,309	\$. \$ 0,000 \$ 6,345 \$ \$. \$ \$ 34,238 \$ \$. \$ \$. \$	- \$	105 4,332 50 50	\$ - \$ - \$ 8,216 \$ - \$ -	\$0 \$0 \$0 \$	6,240 127,991 21,689	\$10,000 \$0 \$	6,897 \$ (0) \$. \$ 43,572 \$ 1 \$. \$	Close Job and reallocate burden Burden too high - reallocate None at present None at present	N N N N N	No - new business and mandated meter change outs Purchases required to maintain transformer stock, replacements, and grow No: Meter Replacement Installs	8830 CD0982 8830 CM1010 8830 CM1010 8830 CM0002 8830 CM0004 8830 CM0007 8830 CM0007
Complet Comp	Paul Kinch Chris Brouillard Anthony Strabone 100% Anthony Strabone 100% Chris Brouillard Anthony Strabone 100% Paul Kinch Chris Brouillard 5% Chris Brouillard 50%	\$ - \$ \$ 250,000 \$ \$ - \$ \$ - \$	- \$ 13,666 - \$ - \$ - \$ 8,20 - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$	- \$ 17,554 \$ 26 - \$	0,490 \$ 13,660 \$.	13,660 23,419	\$. \$ \$. \$ \$ 14,213 \$ \$. \$ \$. 454 \$ \$. \$ \$. \$	- \$ - \$ 5,100 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	2,280 \$0	\$ - \$ 1,349 \$ - \$ - \$ - \$ -	\$0 \$ \$0 \$ \$0 \$ \$	10,584 - 404 	\$5,100 \$5 \$0 \$ \$	13,660 \$ - \$ 3,341 \$ - \$ 389 \$ - \$ - \$	Close Job and reallocate burden 765	N N N N N N	Public Requirement	8810 CD0120 8830 CD0164 8830 CD0188 8830 CD0347 8830 CZ2500 8830 CZ4701 8830 CZ4701 8830 CZ4701
2. Mandated	Paul Kinch 100% Anthony Strabone 5% Anthony Strabone 75%	\$ 100,000 \$	- \$ 60 77,000 \$ 38,01 38,500 \$ 100,12		63,908 \$ 95	900 \$ 600 \$;862 \$ 66,769 \$ 7,996 \$ 150,000 \$	600 86,908 156,997 \$ 2:	\$ - \$ \$ 19,752 \$ \$,000 \$ 29,724 \$	- \$ 20,000 \$ 45,000 \$	16,742 \$0 25,342 \$0	\$ - \$ 2,428 \$ 646	\$0 \$0 \$0	600 582 3,737	\$20,000 \$45,000 \$	- \$ 44,156 \$ 102,273 \$	3,000 Close Job and reallocate burden 6,750 Burden too high - reallocate	N N N	Mininum Response to Inspections Storm Response Driven	8830-C27906 8830-C26263 8830-C21595
Burdens On Complete 2. Mandated SED C 20133	Paul Kinch Anthony Strabone LOOK Chris Broullard LOOK Anthony Strabone Anthony Strabone LOOK Anthony Strabone LOOK Stew Stacechura LOOK Anthony Strabone Anthony Strabone Anthony Strabone LOOK Anthony Strabone LOOK Anthony Strabone LOOK LOOK LOOK LOOK LOOK LOOK LOOK LOO	\$ 5,000 \$ \$ \$ \$ 100,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 50,000 \$ \$ \$ 25,000 \$ \$ \$ \$ 25,000 \$ \$. \$ 3,80 3,850 \$. 77,000 \$ 676,87 38,500 \$ 54,00 38,500 \$ 40,73 19,250 \$ 41,73 . \$ 1,42 19,250 \$ 21,99 38,500 \$ 506,08	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	- \$ - \$ 818,922 \$ 1,228 54,557 \$ 81 27,668 \$ 41 41,738 \$ 62 20,756 \$ 31 23,080 \$ 34	,705 \$ 3,803 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$		\$. \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$ \$ \$. \$	10,000 \$ - \$ - \$ - \$ - \$. \$0 149,211 \$0 10,317 \$0 23,107 (13,016) . \$0 11,840 \$10,000	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	\$0 S S S S S S S S S S S S S S S S S S S	32,450 236 - 1,148	\$0 \$ \$220,000 \$ \$10,000 \$ \$ \$0 \$ \$0 \$	3,803 \$.	Close Job and reallocate burden Burden too high, reallocate Burden too high, reallocate Burden too high, reallocate Burden too high, reallocate Close Job and reallocate burden 10,700 Accrual from 2014?	N N N N N N N	No - Compliance related inspection 50 Alondy of Projected Melisman 50 Interest Compliance will result in Capter to Opes Shift Melisman Compliance will result in Capter to Opes Shift Melisman Compliance of Description	8810 C20193 8830 C24646 8830 C05118 8830 CMU15 8830 CMU15 8830 CMU23 8830 CMU23 8830 CMU23 8830 C1870 8830 C16412 8830 C3643
complet ed job 2. Mandated 8830-CD0701 Darthmouth College: Hanover, MA Burdens on	Paul Kinch	s - s	- \$ 5,98	86 S - S	5,986 \$ 8	1,979 \$ 5,986 \$	5,986	s - s	- \$		s -	s	-	s	5,986 \$	- Close Job and reallocate burden	N		πN/A.
complet ed bb 2. Mandated 8830-C00914 10869 NH Third Party - Large Projects 2. Mandated 8830-C47913 Golden Rock Damage Palure Project - should	Paul Kinch Anthony Strabone 100% 0%	s - s s - s	- \$ 2,47 - \$ -	75 \$ - \$ \$ 11,272 \$	2,475 \$ 3 11,272 \$ 16	1,712 \$ 2,475 \$ 5,908 \$ - \$	2,475	\$ - \$ \$ 11,272 \$	- \$ 40,000 \$	11,272 \$0	\$ - \$ -	\$0 \$	1	\$40,000 \$	2,475 \$	Close Job and reallocate burden 6,000	N N		BN/A BN/A
not be any captal any captal SESD-CGG013 Scorn Expense Project Charges 2. Mandated SESD-CGG013 Scorn Expense Project Charge 3. Mandated SESD-FRMANCE Finance Accrual Double SESD-FRMANCE Finance Accrual Mattheward Country With SESD-CGG013 Scorn Expense Project Charge Country Coun	Paul Kinch 40% Paul Kinch 0%	\$ - \$ \$ - \$	- \$ 3 - \$ (1,024,17	37 \$ (37) \$ 770) \$ (126,587) \$ (0 \$ (1,150,757) \$ (1,726	0 \$ 37 \$ 5,136) \$ (1,024,170) \$	0 (1,150,757)	\$. \$ \$ (1,150,757) \$	- \$ - \$	1	\$ - \$ -	s s	(1,150,757)	s s	0 \$	Burden too high - reallocate	N N		BN/A BN/A
Paul to inchemic project should get the control of	Paul Kinch O%	s - s	- s -	s · s	- \$	- s - s		s · s	- \$		s -	s		ş	. \$		N		#N/A
Chois cannot field project in GP. 2. Mandated (blank) (blank) (blank) Salance Line GSE Mandated 2. Man	Paul Kinch 0% Paul Kinch Paul Kinch Paul Kinch Paul Kinch	\$ - \$ \$ - \$ \$ 1 5 \$ 2 \$ \$ 3 \$	- \$ -	89) \$ 51,094 \$	· \$ (1,766,264) \$ (2,649 31,205 \$ 46	1,192) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(201,461) - (1,766,264) 31,205 38,819	\$ 4,973 \$	s		\$ - \$ - \$ 33,947 \$ - \$ -	s s s s	294,116 - -	\$ \$ \$ \$ \$	- \$ - \$ (3,006,800,8) - \$	What is this project?	N N		#N/A #000270 #N/A #N/A

GSE Mandated Total			\$1,603,140 \$1,245,463					\$716,386 \$1,09				\$0			\$3,063,983		50 \$0	50	Docket No _{so} DE _{N/A} 16-383
Regulatory Prog 8830-C18603 Bare Conductor Replacement Program Anthony Strabo Regulatory Prog 8830-C20473 IE - NN Recloser Installations Anthony Strabo Regulatory Programs Balance Line GSE Regulatory Programs	ne 90% 100%	\$ - \$	924,000 \$ 992,309 \$ 154,000 \$ 194,725 \$ - \$ - \$	4,962 \$ 199,68	\$ - \$	223,475 \$ 220,10	\$	52,339 \$ 12	0,000 \$ 16, 2,500 \$ 25, \$	094 \$7,000	\$ -	\$4,000 S	13,772	\$110,000	\$ 438,223 \$ \$ 147,348 \$ \$ -	16,500 7,915 Burden too high - reallocate	N N	Rate Case Settlement Required REP Expenditure Rate Case Settlement Required REP Expenditure	Testimony of Jay Dudley Attachment JED 2-7b
GSE Regulatory Programs Total 5. Discretionary 8330-12886 Spicket River Feeder Reciosers Chris Brouillard 5. Discretionary 830-12810 Install 234V Supply Capacitors - Salem Chris Brouillard 5. Discretionary 8330-128650 Salem area Study Joel Rivera	100% 80%	s - s s - s s - s	1,078,000 \$ 1,187,034 \$ 519 \$ 519 \$ 5 19,425 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 - \$ 51 5 - \$ 19,42 5 - \$ -	9 \$ 779 \$ 5 \$ 29,137 \$ \$ - \$	519 \$ 51! 19,425 \$ 19,42! 11,500 \$ -	\$ \$	- \$ - \$ - \$	2,500 \$ 41, - \$ - \$ - \$	132 \$ 7,000 - -	\$ 130,058 \$. \$.	\$ 4,000 \$	- 1	111,500	\$ 519 \$ \$ 19,425 \$ \$ - \$	24,415 \$ Close Job and reallocate burden Close Job and reallocate burden	5 - : N N	75% Complete	Page 33 of 45
5. Discretionary 8830-C18710 RTU Installations - LU/NG Substations Chris Brouillard 51,897,0	100%	\$ - \$	- \$ 71,043 S	5,332 \$ 76,37	6 \$ 114,563 \$	71,043 \$ 76,37	5	16,738 \$	- 5		5 -	s	16,738		\$ 59,638 \$	•	N		8830-C18710
31.697,0 OD in total EN and GS																			
facilities accrual credits 5. Discretionary 8830-C18720 Refreshing Existing Buildings GSE(Capital Steve Szczechur	ra 100%	s - s	- \$ (75,860) \$	· \$ (75,86	D) \$ (113,790) \$	(75,860) \$ (75,86)	p) s	31,995 \$	- \$		s -	s	31,995		\$ 165,675 \$	Should not be any charges in 2015; result of accrual?	N		8830-C18720
\$1,897,0																, , , , , , , , , , , , , , , , , , , ,			
00 in total EN and GS																			
facilities accrual credits 5. Discretionary 8830-C18730 Misc Capital Improvements GSE Facilities Steve Szczechur	ra 100%	s - s	- \$ 356,632 \$	· \$ 356,63	2 \$ 534,947 \$	356,632 \$ 356,633	\$	284,337 \$	- \$	944	s -	s	283,393		\$ 72,295 \$		N		8830-C18730
\$1,897,0 00 in																			
total EN and GS facilities																			
accrual credits 5. Discretionary 8830-C18740 Customer Walk in Centers (Salem & Lebanon) Steve Szczechus	ra 100%	s - s	- \$ 56,211 \$	\$ - \$ 56,21	1 \$ 84,317 \$	56,211 \$ 56,21	1 \$	26,790 \$	- \$	-	s -	s	26,790		\$ 29,421 \$		N		8830-C18740
\$1,897,0 00 in total EN																			
ona Ev and GS facilities accrual																			
credits 5. Discretionary 8830-C18760 9 Lowell Rd. Salem Build Out Steve Szczechu 5. Discretionary 8830-11 N E BLV Renovations 11 NE Bbvd 2012 Steve Szczechu 5. Discretionary 8840-C18808 VeroTrack Leak Survey Equipment Chris Brouilland	ra 100%	s - s s - s	- \$ 90,828 \$ - \$ - \$	- \$ 90,82 - \$ - \$	8 \$ 136,243 \$ \$ - \$ \$ - \$	90,828 \$ 90,828 - \$ - - \$ -	\$ \$ \$	107,149 \$ - \$ - \$	- \$ - \$ - \$	54	\$ - \$ - \$ -	s s s	107,095		\$ 13,810 \$ \$ - \$ \$ - \$:	N N N		8830-C18760 #N/A 8840-C18808
5. Discretionary 8830-C18820 Purchase IT Systems and Equipment Kevin McCarthy 5. Discretionary 8830-C2214 Ni FerR/Pockets of Poor Perf Anthony Strabo 5. Discretionary 8830-C24023 01640-2352 Line Reconductoring-Salem, NI-H	ne 100%	\$ 50,000 \$	- \$ - \$ 38,500 \$ 206,254 \$ - \$ - \$	7,438 \$ 213,69	\$ - \$ 2 \$ 320,538 \$ \$ - \$	- \$ - 206,254 \$ 213,69: - \$ -	\$ \$ \$. \$ 103,859 \$. \$	- \$ - \$ 20,	- 825 \$0	\$ - \$ 926 \$ -	\$0 S	82,108	\$0	\$ - \$ \$ 109,833 \$ \$ - \$:	N N N		8830-C18820 8830-C22214 8830-C24023
5. Discretionary 8830-C32399 Slaton Mill Sub- Add new Cap Bank Chris Brouillard 5. Discretionary 8830-C33766 NEN-NH Electric Fence FY10 Chris Brouillard 5. Discretionary 8830-C35234 MICHEAL AVE SUBSTATION Paul Kinch	100% 100%	s - s s - s	- \$ 5 \$ - \$ 410 \$ - \$ 33,263 \$	- \$ 1,183 \$ 1,59 - \$ 33,26	5 \$ 8 \$ 3 \$ 2,389 \$ 3 \$ 49,894 \$	5 \$ 9 410 \$ 1,590 33,263 \$ 33,260	\$ 3 5 5	· \$ · \$ (1,150) \$	- \$ - \$ - \$:	\$ - \$ - \$ -	s s s	(1,150)		\$ 5 \$ \$ 1,593 \$ \$ 34,413 \$	Close Job and reallocate burden Close Job and reallocate burden Close Job and reallocate burden	N N N	Defer all to 2016	#N/A 8830-C33766 8830-C36324
5. Discretionary 8380~63411 Install 1111 Regulators Craft Hill Sub Chris Brouillard 5. Discretionary 8380~63412 Install Regulators (62 Hanower Paul Kinch 5. Discretionary 8830~63423 Mt Support Sub- New LP Fdr Pos Anthony Strabo	100% ine 10%	\$ - \$ \$ 1,550,000 \$	- \$ 4,257 \$ 1,193,500 \$ 101,707 \$	· \$ 4,25 · \$ 4,25 56,517 \$ 158,22	3 \$ 237,335 \$	- \$ - 4,257 \$ 4,257 556,707 \$ 394,573 163,684 \$ 343,951	3 \$			069 \$5,000	s - s -	\$40,000 \$30,000 \$		\$160,000	\$ 4,257 \$ \$ 7,557 \$	- Close Job and reallocate burden 31,350	N N Y	\$1,000,000 Test Year for GSE - Defer substation material purchases until 2016 \$750,000 Test Year for GSE - Defer feeder material purchases and OH Contr	8830-C36411 8830-C36413 Need to augment 2016 budget by \$1M to keep prc8830-C36423
5. Discretionary 8830-C36424 Mt Support-New 16.3 Feeder Anthony Strabo 5. Discretionary 8830-C36425 Mt Support-New 16.3 Feeder Anthony Strabo 5. Discretionary 8830-C36426 SCADA and Distribution Automation Anthony Strabo 5. Discretionary 8830-C36430 Pellam Sub-Add 2nd Ximr and Fd Pos Anthony Strabo	one 5%	S 200,000 S	808,500 \$ 12,084 \$ 154,000 \$ - \$ 1,292 \$ 100,100 \$ 67,242 \$	1,372 \$ 13,45	\$ - \$ 2 \$ 1,939 \$	163,684 \$ 343,95 151,600 \$ - 1,292 \$ 1,29 87,942 \$ 84,68	2 \$	- \$ 388 \$	- \$ - \$	996 \$0 - \$0 - \$0 594 \$5,000	s -	\$0 \$0 \$0 \$	5,737 - 388 28,770	\$0 \$0 \$0 \$5,000	\$ 4,723 \$ \$ - \$ \$ 905 \$ \$ 35,221 \$	40,500 . None at present 6,100	N N	5/50,000 Test rear for GSE - Defer reeder material purchases and OH Contr. Funding already reduced to minimum Funding already reduced to minimum	ector work until 2016- Need to augment 2016 blogt 8530-159424 8830-136425 8830-136426 8830-136430
S. Discretionary 8830-C36431 Pelham-New 14L4 Fdr S. Discretionary 8830-C36436 Remove 1303 Line - Wilder Junction to Mt. SupportAnthony Strabo S. Discretionary 8830-C36437 Old Brides North 5t Pelham - Reliability Improvemented Rivera	ne 5%	\$ 35,000 \$ \$ - \$ \$ - \$	26,950 \$ 12,517 \$ - \$ - \$	286 \$ 12,80	3 \$ 19,204 \$ \$ - \$	22,867 \$ 12,800 - \$ - - \$ -	\$ \$	5,274 \$ - \$		811 \$0 - \$0	s - s -	\$0 S S	4,462	\$0 \$0	5 7,529 S S - S S - S	0,100	N N	Funding already reduced to minimum	8830-C36431 8830-C36436 8830-C36437
5. Discretionary 8830-C42829 IN 3295D Intrusion Detection Sys Chris Brouillard 5. Discretionary 8830-C42847 INVP 32020 - NH Elect Phys. Securit Chris Brouillard	100%	s - s	- \$ - \$ - \$ - \$	· \$ ·	\$ - \$ \$ - \$	- \$ - - \$	s s	- \$ - \$	- \$ - \$:	s - s -	s	i i		s - s s - s	:	N N	Job is scheduled to start in one week by contractor, awarded cons	8830-C42829 8830-C42847
S. Discretionary 8830-C42851 Enhanced Bare Conductor Replacement Anthony Strabo Discretionary 8830-C42852 Pelham-New 1415 Fdf S. Discretionary 8830-C42853 Purchase and Renovate New Building - Walpole S. Discretionary 8830-C42853 Purchase and Renovate New Building - Walpole	ne 5% ra 0%	\$ 500,000 \$ \$ 25,000 \$ \$ - \$	385,000 \$ 233,380 \$ 19,250 \$ - \$ - \$	53,700 \$ 287,08 - \$ - - \$ -	0 \$ 430,620 \$ \$ - \$ \$ - \$	643,730 \$ 469,48 21,850 \$ - - \$ -	s s s	155,545 \$ 150 · \$ · \$	0,000 \$ 10, - \$ - \$	200 \$20,000 - \$0	\$ 15,090 \$. \$.	\$85,000 S \$0 S	130,254	\$45,000	\$ 131,535 \$ \$ · \$ \$ · \$	32,400	Y N N	\$100,000 Jan. 2016 Minimum funding for 2015	8830-C42851 8830-C42852 8830-C42853
S. Discretionary 8330-C42854 Repawe Parking Lot - 9 Lowell Rd Salem Stewe Szczechum S. Discretionary 8330-C42855 Upfit 13 Buttrick Rd - GSE Allocation Stewe Szczechum S. Discretionary 8330-C42856 Install Solar Panels - GSE Buildings Stewe Szczechum	ra 100% ra 0%	s - s	- \$ - \$ - \$ - \$	· \$ · .	\$ - \$ \$ - \$ \$ - \$	- \$ - - \$ - - \$ -	\$ \$	- \$ - \$ - \$	- \$ - \$		\$ - \$ -	\$ \$ \$			s - s s - s	:	N N	Defer installation to 2018	8830-C42854 8830-C42855 8830-C42856
S. Discretionary 830-C4290 Underperforming Feeder Program Anthony Strate S. Discretionary 830-C4291 In Install Furniture and Cubicles Granite State Stree Screechu S. Discretionary 830-C4291 Capdale Modification Gas Bill Template - Electric Kelly Goodwin S. Discretionary 830-C42902 Replace Failed (to Marhime - Charlestown N1 Street Screech	7a 0% 0%	s - s s - s	- \$ 95,701 \$ 2,000 \$ 342 \$ 30,000 \$ - \$ 6,000 \$ 5,970 \$	5 560 \$ 96,26 5 - \$ 34 5 - \$ - 5 - \$ 5,97	\$ 513 \$	168,451 \$ 96,26 342 \$ 34 - \$ - 5,970 \$ 5,97	\$ \$	37,408 \$ 306 \$ - \$ 5,970 \$	- \$ 13, - \$	422 \$0	\$ 456 \$ - \$ -	\$0 S	23,529 306 - 5.970	\$0	\$ 58,854 \$ \$ 36 \$ \$ - \$		N N	Job will be more than 67% complete by early Sept. Funiture and Cubicles for Billing Reps. Billing Template modifications Project 100% Complete	8830-C42901 #N/A #N/A #N/A
S. Discretionary 883/0-429/02 Replace Falled ICe Machine - Chainestown NH Steve Sizzerhul on complet	100%		6,000 \$ 5,970 \$	5 5,97	J \$ 8,955 \$	5,970 \$ 5,97	\$	5,970 \$	- >		· ·	\$	5,970		, ,		N	Project 100% Complete	πN/A
ed Job S. Discretionary 8830-GSEXO400 Distribution Outdoor Lighting Operations Paul Kinch Burdens on	100%	s - s	- \$ 436 S	- \$ 43	5 \$ 655 \$	436 \$ 431	\$	- \$	- \$	-	\$ -	s			\$ 436 \$	- Close Job and reallocate burden	N		#N/A
complet ed job S. Discretionary 8830-GSEV-GSE Spot Tree Trimming - Unplanned - GSE Paul Kinch Burdens	100%	s - s	- \$ 26 S	· \$ 2	5 \$ 40 \$	26 \$ 26	s s	- \$	- s	-	s -	s			\$ 26 \$	- Close Job and reallocate burden	N		#N/A
on complet ed job S. Discretionary 8830-E10972 Capacitor Insp Program FY12 - NH Paul Kinch	100%	s - s	- \$ 291 \$. \$ 29	1 \$ 436 \$	291 \$ 29	1 \$	- \$	- \$		s -	s			\$ 291 \$	- Close Job and reallocate burden	N		πN/A
surrens on complet ed job 5. Discretionary 8830-£11771 FAC_Lebanon, NH 407 Mirde Mile Paul Kinch	0%		- \$ (8,366) \$	s - \$ (8,36	5) \$ (12,549) \$	(8,366) \$ (8,36	n e	1,810 \$		658			1,152		\$ (10,176) \$	Close Job and reallocate burden	N		#N/A
Burdens on complet	0.0		- 3 (0,500) 4	, , , , (0,30) J (11,545) J	(0,300) 3 (0,30	3	1,010 9		0.50			1,131		(10,170) 3	- Close and man remodelle. Surveil			TO A
ed job S. Discretionary 8830-E11796 FAC_Salem, NH 9 Lowell Rd Paul Kinch Burdens on	0%	s - s	- \$ (3,488) \$	\$ - \$ (3,48	8) \$ (5,232) \$	(3,488) \$ (3,488	s) s	(3,628) \$	- \$	-	\$ -	s	(3,628)		\$ 140 \$	- Close Job and reallocate burden	N		#N/A
complet ed job S. Discretionary 8830-CD0873 Spicket River Feeder Reclosers Paul Kinch Burdens	100%	s - s	- \$ 2,897 \$	· \$ 2,89	7 \$ 4,346 \$	2,897 \$ 2,89	s s	- \$	- \$	-	s -	s			\$ 2,897 \$	- Close Job and reallocate burden	N		#N/A
on complet ed job S. Discretionary 8830-ENN002 GSE - Dist - Corr Maint Paul Kinch Burdens:	100%	s - s	- \$ 677 \$	- \$ 67	7 \$ 1,016 \$	677 \$ 67	s s	· s	- \$		s -	s			\$ 677 \$	- Close Job and reallocate burden	N		#N/A
on complet ed job S. Discretionary 8830-CD0272 11255 Michael Ave Getaway Paul Kinch	100%	s - s	- \$ 36,895 \$	s - \$ 36,89	5 \$ 55,343 \$	36,895 \$ 36,89	5 5	(8) \$	- s		s -	s	(8)		\$ 36,903 \$	Close Job and reallocate burden	N		8830-CD0272
Burdens on complet																			
ed job S. Discretionary 8830-CM0376 ENFIELD SUPPLY Anthony Strabe S. Discretionary 8830-CNN025 IT Systems & Equipment Blanket Kevin McCarth, S. Discretionary 8830-CNN026 Misc Capital Improvements GSE Facilities Blanket Stews Screechus	7 0% ra 100%	\$ 25,000 \$ \$ - \$	- \$ 8,083 \$ 19,250 \$ - \$ - \$	(0) \$ 8,08 - \$ - 4,639 \$ 4,63	\$ - \$	8,083 \$ 8,08 - \$ - - \$ 4,63	\$	(24,277) \$ · \$ 4,639 \$	- \$ - \$ - \$	50 \$0	\$ - \$ - \$ -	\$0 S S S S	(24,328) - 4,639	\$0	\$ 32,361 \$ \$ · \$ \$ · \$	Close Job and reallocate burden	N N N	Project 100% Complete Project 100% Complete	8830-CD0376 8830-CNN025 8830-CNN026
5. Discretionary 8330 C-NN027 Transportation Fleet & Equip, Blanket Michael Knott 5. Discretionary 8330 C-SRVIR.S Reserve for Load Relief Unidentified Specifics Chris Brouillard 5. Discretionary 8330 C-RSRVIR.S Reserve for Substation Load Relief Specifics Chris Brouillard	50%	s - s s - s	- S - S - S - S	· \$ ·	\$ - \$ \$ - \$	- \$ - - \$ - - \$ -	\$ \$	- \$ - \$	- s - s	:	s - s -	\$ \$ \$	- :		s - s s - s		N N	Accrual payment from 2014 - Project 100% Complete No - budget credit line	8830-CNN027 8830-CRSRVLRI_016 8830-CRSRVLRS_016
Dizzetionary 8830-CRSNVRL (Reserve for Reliability Unidentified Specifics Chris Broullard S	50% 100%	\$ 100,000 \$ \$ - \$	77,000 \$ - \$ - \$ - \$		\$ - \$	- \$ -	\$	- \$	- \$:	\$ -	s	:		\$ - \$:	N N	Reduce to zero budget for reliability emergents	8830-GSR1834 8830-GSE1834
on complet ed job 5. Discretionary 8830-GSE18601 Install 23kV Supply Capacitors - Sallem Paul Kinch Burdens	100%	s - s	- \$ 519 \$	s - \$ 51	9 \$ 778 \$	519 \$ 519	s	- \$	- s		s -	s	-		\$ 519 \$	- Close Job and reallocate burden	N		#N/A
on complet ed job 5. Discretionary 8830-MISC EQUI Misc Discretionary Purch Equipment Paul Kinch	100%	s - s	- \$ 454 \$	s - \$ 45	4 \$ 682 \$	454 \$ 454	\$	- \$	- \$		s -	s			\$ 454 \$	Cancel this project - unfunded and unapproved	N		#N/A
Burdens on complet																What workers to the Control of the C			
ed job S. Discretionary 8830-1TRON-FCS Purchase Meter Data Mobile Collector and Laptop Paul Kinch Burdens on	100%	s - s	- \$ 1,477 \$	S - \$ 1,47	7 \$ 2,215 \$	1,477 \$ 1,47	\$	- \$	- \$		\$ -	\$			\$ 1,477 \$	What are these charges and who?	N		#N/A
complet cdjob 5. Discretionary 6. Discretionary 8.30-METER SH-Meter Shop 8. Meter Test Board Lowil Rd Sal Anthony Strabo S. Discretionary 8.30-0T S. Discretionary 8.30-0T S. Discretionary 8.30-0T S. Discretionary 8.30-0T Paul Kincht Paul Kincht	0%	\$ - \$	- \$ 3,554 \$ 539,000 \$ 460,772 \$ - \$ 2,615 \$	5 - \$ 3,55 5 8,633 \$ 469,40 6 - \$ 2,61	5 \$ 704,107 \$	3,554 \$ 3,55- 480,000 \$ 479,40: 2,615 \$ 2,61:	5 \$ 10,000 \$	- \$ 420,794 \$ - \$	- \$ - \$ 10,	- \$0 766	s - s -	\$0 s	410,028	\$0	\$ 3,554 \$ \$ 47,911 \$ \$ 2,615 \$	What are these charges and who? Close Job and reallocate burden	N N N		#N/A 8830-IT 8830-CD5456
5. Discretionary 8830-C1285 IE - NN Cutout Replacements Chris Brouillard 5. Discretionary 8830-C13968 PS&I Activity - New Hampshire Joel Rivera 5. Discretionary 8830-C13620 Charlestown 32 Dline Joel Rivera	100%	\$ - \$ \$ 15,000 \$	- \$ - \$ 11,550 \$ - \$ 3,850 \$ - \$	- S - S - S - S - S - S - S - S - S - S	\$ - \$ \$ - \$ \$ - \$	- \$ - - \$ - - \$ -	\$ \$ \$	- \$ - \$	- \$ - \$		s - s -	\$ \$ \$			s - s s - s	S S S S S S S S S S S S S S S S S S S	N N N	No - Study & Pre-eng NG driven	8830-C1398 00271 8830-C1398 0
S. Discretionary 8830-C18630 Charlestown DSub Joel Rivera	0% 0%	s - s	- s - s	- \$ -	\$ - \$	- \$ -	\$	- \$	- \$		\$ -	Ś			s - s		N	No - Study & Pre-eng NG driven	8830-C18630

5. Discretionary 8830 C.18810 Vs. S. Discretionary 8830 C.18810 a. S. Discretionary 8830 C.18910 a. S. Discretionary 8830 C.1091 d. S. Discretionary 8830 C.1093 d. S. Discretionary 8830 C.1093 d. S. Discretionary 8830 C.10643 Vs. Discretionary 8830 C.10643 Vs. Buderios	alancing Placeholder 1687 IE - NN Targeted Pole Replace -NN Dist Transformer upgrades IH ARP Batts/Chargers Repl Prog IH ARP Relay & related	Michael Knott Chris Brouillard Chris Brouillard Anthony Strabone Joel Rivera Joel Rivera Chris Brouillard	100% S 100% S 100% S	- \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	136,721 \$ - \$ - \$ - \$ - \$	112 \$ - \$ - \$ - \$	136,721 \$ - \$ - \$ 59,878 \$ - \$ - \$	205,081 \$ - \$ - \$ 89,817 \$ - \$ - \$	136,721 \$ - \$ - \$ - \$ 59,766 \$ - \$ - \$ - \$	136,721 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	136,371 \$ - \$ - \$ 19,642 \$ - \$ - \$ - \$	- \$ \$ - \$ \$ - \$ \$ - \$ \$	9,009	s s s s s s s s s s s s s s s s s s s	9,722 \$0	\$ 136, \$ \$ \$ \$ \$ \$	911 \$0		50 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		N N N N N		Mininum Response to Inspections	Docket No. DE 16 Testimony of Jay Do Attachment JED Page 340 880 C4661	udley 2-7b
on complet ed job 5. Discretionary 8830-C31402 IE- Burdens	E-NN URD Cable Replacement	Anthony Strabone	100% \$	- \$	- s	458,757 \$	329 \$	459,087 \$	688,630 S	516,257 \$	459,087	s	348,828 \$	- \$	2,422 \$	s	40,747 \$0	S 305,	,658 \$0	\$ 110,259	59 \$		N		Replace URDs on damage/failure basis	8830-C31402	
complet ed job S. Discretionary 8830-C32029 01 Burdens	1760 Regulator Repl- NE North NH	Paul Kinch	100% \$	- \$	- \$	20,765 \$	- \$	20,765 \$	31,147 \$	20,765 \$	20,765	ş	- \$	- \$	-	\$		s		\$ 20,76	65 \$	- Close Job and reallocate: burden	N			8830-C32029	
complet ed job S. Discretionary 8830-C32279 01 S. Discretionary 8830-C36092 51 S. Discretionary 8830-C36427 Fe S. Discretionary 8830-C36428 An S. Discretionary 8830-C36429 M	alem Depot#9 Repl 23/13kV Trans eeder Getaway Cable Replacement merductor replacement program frt. Support 16L1 – Greensboro Rd Reconducto 3kV Cable Inspection and Replacement Progra		100% S 0% S 100% S 100% S 100% S 100% S 50% S	- \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	303,815 \$ - \$ 143,758 \$ 17,832 \$ 18,302 \$ - \$ \$	- \$ - \$ 656 \$ - \$ - \$ - \$	303,815 \$ - \$ 144,415 \$ 17,832 \$ 18,302 \$ - \$	455,722 \$ - \$ 216,622 \$ 26,749 \$ 27,453 \$ - \$	303,815 \$ - \$ 143,758 \$ 17,832 \$ 18,302 \$ - \$ - \$	303,815 - 144,415 17,832 18,302	\$ \$ \$ \$ \$ \$ \$	162,293 \$ - \$ 13,936 \$ - \$ 1,826 \$ - \$	- \$ - \$ - \$ - \$ - \$	6,160 \$1 - 199 \$ - \$ - \$	\$ \$ \$ \$ \$ \$	- \$0 - 2,435 \$0 - \$0 - \$0 - 50	\$ \$ 11,	,133 \$0 -,302 \$0 -,826 \$0 -,50	\$ 141,52; \$ - \$ 130,47; \$ 17,83; \$ 16,47; \$.	\$ 78 \$ 32 \$	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate	N N N N N		Will encur emergent project charges for response to Baron Ave. Cable failure No - cable supply system to Salem NH	8830-C32279 8830-C32092 8830-C36427 8830-C36428 8830-C36429 8830-C36438 8830-C36480	
5. Discretionary 8830-CNN006 GS 5. Discretionary 8830-CRSRVARS, Re 5. Discretionary 8830-CRSRVDF_IRe	9282 Hayes Hill URD ebanon Battery and Charger Replacement ISE-Dist-Genl Equip Blanket		100% S 100% S 100% S 100% S 50% S 50% S 50% S	- \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	7,584 \$ 32,335 \$ 1 \$ 34,396 \$ - \$ - \$ - \$	- \$ - \$ - \$ 15,510 \$ - \$ - \$	7,584 \$ 32,335 \$ 1 \$ 49,906 \$ - \$ - \$	11,375 \$ 48,503 \$ 1 \$ 74,859 \$ - \$ - \$ - \$	7,584 \$ 32,335 \$ 1 \$ 34,396 \$ - \$ - \$ - \$	7,584 32,335 1 49,906	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,427 \$ - \$ - \$ 26,474 \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$	- \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$0 - 10,964 - 50	s s	,427 \$0 - - - 5,510 \$0 - -	\$ 23,433 \$ - \$ -	35 \$ 1 \$	5130,216 Budget from 2014 Close Job and reallocate burden Close Job and reallocate burden	N N N N N			8310 CX0930 83810 CX0935 83810 CX0955 83810 CX55VAV5 83810 CX55VAV5 83810 CX55VAV5 83810 CX55VAV5	014
should not be any capital charges 5. Discretionary 8830-GSEMM100De Expense Project - should not be	listribution OH Maintenance	Paul Kinch	0% s	- s	- s	156,317 \$	- \$	156,317 \$	234,475 \$	156,317 \$	156,317	s	(802) \$	- \$	3,353	s		S (4,	,155)	\$ 157,119	19 \$	- Burden too high - reallocate	N			sN/A	
any capital charges 5. Discretionary 8830-GSEX0100 Dis Expense Project should not be	listribution OH Operations	Paul Kinch	0% \$	- \$	- s	34,409 \$	207 \$	34,616 \$	51,924 \$	34,409 \$	34,616	s	(46,782) \$	- \$	1,621	s		\$ (48,	,403)	\$ 81,399	98 \$	- Burden too high - reallocate	N			sn/a	
any capital charges 5. Discretionary 8830-GSEVSR00 GS	SE Vegetation Management Storm Response alance Line GSE Discretionary	Paul Kinch	0% s	- \$	- \$	167 \$	- \$	167 \$	251 \$	167 S	167	\$	51 \$	- \$	51	ş	1	s	:	\$ 116	16 \$	- Burden too high - reallocate	N N			≡N/A ≡N/A	
GSE Discretionary Total GSE Grand Total				\$4,385,000 \$9,867,000	\$3,414,450 \$7,635,590	\$3,224,991 \$7,549,363	\$157,817 \$835,138	\$3,382,808 \$8,730,076	\$5,074,213 \$13,095,114	\$4,607,420 \$12,159,391	\$4,158,158 \$11,942,506	\$10,000 \$325,500	\$1,880,297 \$4,011,329	\$655,000 \$2,531,600	\$94,205 \$3 \$2,144,086 \$4	0,000 : 7,000 \$	\$80,341 \$155 \$550,925 \$159	5,000 \$1,856 9,000 \$2,719	6,418 \$470 9,021 \$2,32	0,000 \$1,655,16 5,600 \$6,740,38			\$0 \$0	\$0 \$1,850,00 \$0 \$1,850,00	00 10	\$0 #N/A \$0 #N/A	
Project #	Project Description		Work Plan Complete %	2015 Budget YT	D Budget Y	rTD Spend	· s	TD Spend	- \$	- s		s	· \$	- \$		\$		s		s -	s	Notes .				mn/A mn/A	
2. Mandated 8840-BEN9903 88 2. Mandated 8810-FINANCE Fin 2. Mandated 8810-FINANCE FIN 5. Discretionary 8810-C00011 ins 5. Discretionary 8830-C18780 Up	ayroll Accrual Inance Unalloc Burden Istall Roof Top Solar System - 15 Buttrick Road	Paul Kinch Paul Kinch Paul Kinch Paul Kinch Paul Kinch Paul Kinch Steve Szczechura Steve Szczechura	0% \$ 0% \$ \$ 40% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- S - S - S - S - S - S - S - S	- \$ - \$ (76) \$ 1,224 \$ - \$ - \$	(201,461) \$ -	(201,461) \$ - \$ 17 \$ (76) \$ 1,224 \$ 368,945 \$ 56,933 \$ - \$ 225,582 \$	(302,192) \$ - \$ 25 \$ (114) \$ 1,836 \$ 553,417 \$ 85,400 \$ - \$ 338,372 \$	- \$ - \$ - \$ (76) \$ 1,224 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(201,461) 17 (76) 1,224 368,945 56,933 225,582 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ 368,945 \$ 57,061 \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	4,973 - - - - 54 - 5,027 \$	s s	17	\$ 57,		\$ - \$ - \$ 6: \$ (0 \$ (12) \$ -	\$ \$ \$ \$ 63 \$ (0) \$ 28) \$ \$	What is this project? Nets to zero; the credit is under "TEMP PROJECT" S	N - \$	- \$ -	5	#N/A #N/A #N/A #N/A #N/A #830-118780	
Project #	Project Description		Work Plan Complete %	2015 Budget YT	D Budget Y	rTD Spend	Y	TD Spend														Notes				#N/A	
2. Mandated 8843-ENI103 Ma 2. Mandated 8843-ENI137 Se 2. Mandated (blank) (bl 5. Discretionary 8843-OTH-115 IT-	inance Accrual ayroll Accrual ervice Replacement LPP fain Replacement City/State Construction ervice Replacement City/State Construction laink)	Steve Rokes Paul Kinch Paul Kinch Steve Rokes Steve Rokes Steve Rokes Kevin McCarthy	100% \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 213,400 \$	- \$ 164,318 \$ - \$ - \$ 22,022 \$ - \$ - \$ - \$ - \$ - \$ - \$ 186,340 \$	- \$ - \$ - \$ (8.055) \$ - \$ 106,117 \$ 20,395 \$ - \$ 34,591 \$ 90,000 \$	- \$ - \$ - \$ - \$ 9,440 \$ - \$ 37,969 \$ 4,144 \$ (201,461) \$ - \$ (90,000) \$ (149,908) \$	- \$ - \$ - \$ 1,386 \$ - \$ 144,085 \$ 24,539 \$ (201,461) \$ 34,591 \$ - \$ 3,140 \$	- \$ - \$ - \$ - \$ 2,079 \$ \$ 216,128 \$ 36,809 \$ (302,192) \$ 51,886 \$ - \$ 4,709 \$	- \$ - \$ - \$ (8,055) \$ - \$ 160,000 \$ 30,000 \$ - \$ 52,000 \$ - \$ 233,945 \$	(201,461)	35,000 25,000 5 15,000 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	25,609 16,164 4,973 4,635	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	30,580 1,328 -	\$ \$ \$ \$ 87, \$ 7, \$ \$ 29, \$ \$ \$ 94,		\$ - \$ 5 - \$ 7 - 5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	What is this project? Nest to zero; the credit is under "TEMP PROJECT" 5	- S	- \$ -	City/State Construction Driven. Already reduced budget by 10% from 2014 City/State Construction Driven. Already reduced budget by 50% from 2014 5	884-5 (HI) 27 884-5 (NI) 27 81/A 884-5 (MI) 28 884-5 (MI) 38 884-5 (MI) 38 884-5 (MI) 38 884-5 (MI) 4 884-5 (MI) 4	
Serv Co Total Keene Total EN Total GSE Total Grand Totals			\$	\$30,462,000 \$ \$9,867,000	186,340 \$ \$26,018,460 \$7,635,590	\$23,643,115 \$7,549,363	(149,908) \$ \$3,388,313 \$ \$835,138	3,140 \$ \$27,031,427 \$8,730,076	4,709 \$ \$40,547,141 \$13,095,114	\$12,159,391	\$35,663,167 \$11,942,506	75,000 \$ \$210,000 \$325,500	\$19,558,870 \$4,011,329	\$7,523,513 \$2,531,600	\$2,144,086 \$4	- \$ 17,500 \$4 17,000 \$1	\$445,234 \$3 \$550,925 \$159	\$ 94, 3,000 \$17,428 9,000 \$2,719	8,744 \$7,333 9,021 \$2,325	. \$ (6: 3,013 \$4,829,07 5,600 \$6,740,38 8,613 \$11,569,38	383 \$40	17,080		\$1,850,000 \$5,020,000	0		

Octo	ober 2015				Testimony of Jay Dudley
rouow Up - Chris & Update Work		YTD Spend PYE from SL Run PYE From Ops - PYE From Ops - Remaining -	Total Direct Labor	Materials Voucher/ Voucher/Servi Total Indirect Total Indirect	Reduction Potential Attachment JED 2-7b
Paul Priority Project # Project Description Project Owner Compl Compl 3. Growth	% \$ 2,700,000 \$ 2,241,000 \$ 2,580,246 \$	t Spend 10/31 Rate Sept Forecast Oct Forecast 49,021 \$ 2,629,267 \$ 3,943,900 \$ 4,193,000 \$ 3,405,517 \$ 5,3000,000 \$ 4,500,000 \$ 3,100,000 \$ 3,000,000	Total Direct YTD Remaining Labor YTD Remaining Material	Is YTD Remaining Services YTD ces Remaining YTD Remaining Notes - \$ 2,385,373 \$ 6,675,000 \$ 194,443 \$ 101,250 Vendor Driven - expected	Candidate (V/N) Reduction Potential Reduction Notes N Project 75% complete, Committed N Remove from 6H Budget - corporate acquisition Page 405 - 125
3. Growth 8840-ENII01 Growth New Main Gwyn Casetty x 3. Growth 8840-ENII01 Growth Customer Contribution Budget PlaceholdesLisa DeGregory x 58	% \$ 1,050,000 \$ 871,500 \$ 1,170,011 \$	316,273 \$ 1,486,284 \$ 2,229,426 \$ 3,507,894 \$ 3,036,284 \$ 1,550,000	0 \$ 1,190,777 \$ 2,169,258 \$ 165,563 \$ - \$ 15	36,733 \$ 27,000 \$ 888,480 \$ 2,142,258 \$ 310,362 \$ 322,689 Seems high for early in the year	Y \$1,300,000 Would cut Growth New Main in half - would not meet customer commitments 8840-ENII01 N 8840-ENII01C
3. Growth 8840-ENI102 New Reinforcement Main for Growth Gwyn Cassetty x 09 3. Growth 8840-ENI158 Marketing & Sales Lisa DeGregory x 900	\$ 160,000 \$ 132,800 \$ 23,344 \$ % \$ 150,000 \$ 124,500 \$ 48,739 \$	- \$ 23,344 \$ 35,016 \$ 23,344 \$ 23,344 (14,997) \$ 33,742 \$ 50,613 \$ 22,416 \$ 64,792	\$ 162,187 \$ 15,000 \$ 154,804 \$ 15,000 \$	1,030	N 8840-ENI102 Y \$20,000 Would terminate any new marketing and sales beyond what is already in flight 8840-ENI158
3. Growth 8840-ENI161 Growth Fitting Gwyn Cassetty x 3. Growth 8840-PCNI50 New Service Residential Gwyn Cassetty x 64	% \$ 2,100,000 \$ 1,743,000 \$ 3,142,368 \$ (55,333 \$ 716,333 \$ 1,074,499 \$ 616,811 \$ 730,823 (1,821,669) \$ 1,320,699 \$ 1,981,048 \$ 4,340,565 \$ 2,815,699	\$ 2,355,400 \$ 1,300,000 \$ 349,000 \$ - \$ 1:	2,817 \$ - \$ 40,547 \$ - \$ 425,924 \$ 7,490 None at present 11,400 \$ - \$ 1,895,000 \$ 1,300,000 \$ 818,469 \$ 195,000 Vendor charges seem high this early in the year	N Would cut Growth Fitting in half - would not meet customer commitments 8840-EN161 Y \$1,800,000 Would cut Growth New Residential Services in half - would not meet customer commitments 8840-PCN150
3. Growth 8840-PCNIS2 New Service Comm/Industrial Gwyn Cassetty x 3. Growth 8840-PCNIS3 Reserve for Unidentified Growth Lisa DeGregory x 3. Growth 8840-CIS832 Rt 101 System Expansion - Bedford Gwyn Cassetty x 100 Gwyn Cassetty x 100	% \$ 3,500,000 \$ 2,905,000 \$ - \$	(717,452) \$ 239,705 \$ 359,557 \$ 1,382,453 \$ 239,705 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	s - s - s - s	26,224	N Would cut Growth New Commercial/Industrial Services in half - would not meet customer commitments 8840 PCN152 N 8840 PCN153 N 75% Complete, customer contract #N/A
3. Growth 8840-C18833 Loudon Greens Tilton Expansion Gwyn Cassetty x 09 3. Growth 8840-C18836 Purchase Vaporizer - Tilton Area Growth Norm Gallagher x 09	\$ 200,000 \$ 200,000 \$ - \$ \$ 300,000 \$ 244,000 \$ - \$	- \$ - \$ - \$ 201,250 \$ \$ - \$ - \$ 50,000 \$	\$ - \$ - \$ - \$ - \$ S	- \$ - \$ - \$ - \$ - \$ - \$ - 1000 ft. main and 200 ft service line \$ - \$ - \$ - \$ - 1000 ft. main and 200 ft service line	N Customer Contract #N/A PUC Commitment #N/A
3. Growth Balance Line EN Growth EN Growth Total 09	\$ 3,070,000 \$ 2,548,100 \$. \$ % \$18,400,000 \$15,722,000 \$12,281,600 .5	\$2,059,137 \$10,222,463 \$15,333,694 \$18,999,870 \$14,339,253 \$1,800,00	\$ \$ \$ 10 \$7,629,449 \$4,618,384 \$1,144,707 \$22,000 \$3	. S . \$. \$. \$. \$. \$. \$. \$. \$. \$	#h/A \$3,120,000 #h/A
Mandated 8840-C18750 Install Security Equipment - EN Facilities Steve Szczechura x 90 2. Mandated 8840-C18837 Install Expansion Joint - Taylor Falls Bridge - Nashusüwyn Cassetty x 1.00 2. Mandated 8840-ENI005 Inactive Service Program Rich MacDonald x 677		- \$ 12,305 \$ 18,457 \$ 35,000 \$ 18,055 17,993 \$ 55,802 \$ 83,703 \$ 91,347 \$ 85,802 \$ 30,000 - \$ 0 \$ 0 \$ 0 \$ 0 \$	\$ 11,319 \$ 5,000 \$ 2,068 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 9,250 \$ 5,000 \$ 986 \$ 750 221 \$ - \$ 20,991 \$ 65,500 \$ 24,717 \$ 9,825 \$ 0 \$ - Retirements only	N Project 75% complete 8849-C18750 N Mandated Program 8849-ENIOS
2. Mandated 8840-ENI103 Main Replacement City/State Construction Gwyn Cassetty x 98	% S 2.000.000 S 1.660.000 S 2.408.402 S	509,013 \$ 2,917,414 \$ 4,376,121 \$ 4,473,266 \$ 4,137,414 \$ 1,220,000		Expect to be about \$1M short vs. budget Already high this 24,140 \$ 47,000 \$ 2,415,603 \$ 1,621,243 \$ 419,749 \$ 245,536 early in the year.	N Mandated Response to Encroachments 8840-ENI103
Mandated 8840-EN137 Service Replacement City/State Construction Gwyn Cassetty x Mandated 8840-EN163 Service Replacement Fitting City/State Constructio Andy Bernier x Mandated 8840-EN163 LNG/IPG Capital Improvements Norm Gallagher x		98,509 \$ 563,683 \$ 845,524 \$ 394,274 \$ 563,683 1,375 \$ 1,375 \$ 2,063 \$ - \$ 1,375	\$ 485,390 \$ - \$ 24,728 \$ - \$ \$	7,181 5 - 5 453,480 5 - 5 113,355 5 - 5 5 -	N Mandated Response to Encroachments 8840-ENI37 N Mandated Response to Encroachments 8840-ENI63 N Project IOMS Complete 8840-RELI08
2. Mandated 8840-ENH469 Gas Production Propane/LNG Norm Gallagher x 100 Rita to fa 2. Mandated 8840-ENI006 Cathodic Protection Program Shawn Furey x 85'	5 - \$ - \$ 19,789 \$ 5 750,000 \$ 622,500 \$ 697,261 \$	- \$ 19,789 \$ 29,684 \$ 19,789 \$ 19,789 (923,019) \$ (225,758) \$ (338,637) \$ 878,216 \$ (157,483)		1,609 \$ 1,500 \$ 2,66,000 \$ 40,000 \$ 667,504 \$ 16,775 Why the credit to this job?	8840-€NH469 N Mandated Work 8840-€NI006
Mandated 8840-ENI007 Replacement Services Random (Non Leaks) Rich MacDonald x Mandated 8840-ENI077 Replacement Services Random (Due to Leaks) Rich MacDonald x 67	% \$ 450,000 \$ 373,500 \$ 426,538 \$ % \$ 300,000 \$ 249,000 \$ 191,253 \$	70,838 \$ 497,375 \$ 746,063 \$ 475,000 \$ 704,375 17,277 \$ 208,530 \$ 312,795 \$ 200,000 \$ 260,280	\$ 102,854 \$ 25,000 \$ 38,450 \$ 25,000 \$	\$ 167,098 \$ 242,857 \$ 107,000 \$ 2,702 \$ 105,674 \$ 26,750	N Mandated Work 8840-EN1007 N Mandated Work 8840-EN1077
2. Mandated 8840-ENI100 Meter Work Project (Changes) Rich MacDonald x 677 2. Mandated 8840-ENI10P Meter Work Project (Meter Purchases) Rich Foley 8940-ENI110F Meter Work Project (Replacements) Rich MacDonald x 709 2. Mandated 8840-ENII11 Meter Work Project (Replacements) Rich MacDonald x 709	% \$ 1.221.150 \$ 1.013.555 \$ 892.998 \$	(586) \$ 15,102 \$ 22,653 \$ 175,000 \$ 15,102 114,150 \$ 1,007,148 \$ 1,510,723 \$ 1,474,880 \$ 1,409,648 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ (2,365) \$ - \$ (192) \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ (2,173) \$ 1,007,148	N Mandated Work 8840-ENILDO N Mandated Replacements and Support of Growth 8840-ENILDOP N Budgeted Elsewhere 8840-ENILDI
Somethir 2. Mandated 8840-ENI160 Corrosion & Miscellaneous Fitting Rich MacDonald x 67	% \$ - \$ - \$ 27,604 \$	4,573 \$ 32,177 \$ 48,265 \$ 50,000 \$ 52,877	\$ 12,527 \$ 10,000 \$ 12,527 <mark>\$ 10,000</mark> \$	- \$ 19,650 \$ 10,700 Funding from ENI111 - Meter Work Project (Replacements)	N Mandated response to corrosion on fittings. Funding from ENI111 - Meter Work Project (Replacements) 8840-ENI160
2. Mandated 8840-ER100 Valve Installation/Replacement Rich MacDonald x 2. Mandated 8840-EN0002 Meter Protection Program Rich MacDonald x 75 2. Mandated 8840-EN0008 Relocate Services Cust. Request (Billable) Rich MacDonald x 67	% \$ - \$ - \$ 119,537 \$	(389,427) \$ (374,285) \$ (561,428) \$ 10,000 \$ (368,535) 9,293 \$ 128,831 \$ 193,246 \$ 140,000 \$ 149,531 - \$ 17,229 \$ 25,843 \$ 17,229 \$ 17,229	\$ (98,416) \$ 5,000 \$ (133,772) \$ 61,538 \$ 10,000 \$ 29,476 \$ 5,450 \$ - \$ 10	2,483	N Project 75% Complete 8840 REL10 N Mandated Work 8840 ENDO2 N Customer requests #N/A
2. Mandated 8840-EN127 Leaks Customer Piping Rich MacDonald x 67 2. Mandated 8840-EN129 Leak Repairs Rich MacDonald x 09	% \$ - \$ - \$ 9,888 \$ 6 \$ - \$ - \$ 3,633 \$	396 \$ 10,284 \$ 15,426 \$ 8,983 \$ 10,284 - \$ 3,633 \$ 5,449 \$ 3,633 \$ 3,633	\$ 3,478 \$ - \$ 3,478 \$ \$ \$ 3,643 \$ - \$ 1,863 \$	- \$ - \$ 6,807 \$ - None at present - \$ 1,780 \$ (10) \$ -	N Response to Leaks in Customer Pipling #N/A N Response to Leak Repairs #N/A
2. Mandated 8840-FINANCE Finance Accrual Paul Kinch x 2. Mandated Finance Finance Accrual Paul Kinch x 09	% \$ - \$ - \$ 758,351 \$	456,012 \$ 1,214,363 \$ 1,821,545 \$ 336,191 \$ 1,214,363	\$ 1,214,363 \$ - \$ - \$ 5 \$ - \$ - \$ - \$	5 1,214,363 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	N #N/A N #N/A
Count with 8380 Faul to determi ne					
8830 Paul to					
which					
orgical should get the credit - Chris cannot					
get the credit -					
Chris cannot					
project in GP. 2. Mandated Operations Operations Paul Kinch x 09				Assume that this is a clearing account for labor charges?	N #M/A
In GP. 2. Mandated	6 \$ - \$ - \$ - \$ 206 \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ s s s	\$ - \$ - Accruals?	N
Count					
8830 Paul to determi					
determi					
project should					
get the credit -					
or oper should get the create cannot fand					
project		(9,118) \$ (9,118) \$ (13,676) \$ (4,972) \$ (9,118)		- S - S - What is this project?	N #N/A
2. Mandated Balance Line EN Mandated Paul Kinch x 2. Mandated 8840-PRACCR Payroll Accrual Paul Kinch x	\$ (6,166,150) \$ (5,117,905) \$ - \$ \$ - \$ - \$ 70,018 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ 5 \$ - \$ - \$ - \$ 5		m\/A m\/A
2. Mandated 8840-FACILITIES Facility Equipment & Renovation Paul Kinch x 2. Mandated 8840-UNALLOC Efinance Unalloc Burden Paul Kinch x	\$ - \$ - \$ 10,539 \$ \$ - \$ - \$ (3,092,651) \$	- \$ 10,539 \$ 15,809 \$ 10,539 \$ 10,539 (65,956) \$ (3,158,608) \$ (4,737,912) \$ (3,260,498) \$ (3,158,608)	\$ 7,461 \$ - \$ 1 \$ (2,511,566) \$ - \$ (595,257) \$ \$ (95,257)	- \$ 7,460 \$ 3,078 \$ - 97,839) \$ (1,818,469) \$ (562,032) \$ -	#N/A #N/A
2. Mandated 8840-TOPSDE IFFinance Topside IE Paul Kinch x 2. Mandated 8840-Procureme 8840-Procurement/Supply Chain Paul Kinch x 2. Mandated 8840-BROKE BRIBROKEN BRIDGE-CONCORD Paul Kinch x	\$ - \$ - \$ 35,264 \$ \$ - \$ - \$ 685 \$ \$ - \$ - \$ 2,462 \$	(1,454) \$ 33,810 \$ 50,715 \$ 73,243 \$ 33,810 - \$ 685 \$ 1,028 \$ 685 \$ 685 - \$ 2,462 \$ 3,694 \$ 2,462 \$ 2,462	\$ - \$ - 5 - 5 \$ - \$ - \$ - \$ \$ (319) \$ - \$ -	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .	하시,A 회사(A 회사(A
2. Mandated 8840-METER SHK8840-METER SHOP UPGRADE Paul Kinch x EN Mandated Total 09	\$ - \$ - \$ 974 \$	- \$ 974 \$ 1,461 \$ 974 \$ 974 -\$108,651 \$3,037,241 \$4,555,861 \$5,587,624 \$5,069,666 \$1,250,00	\$ - \$ - \$ - \$	\$ 974 \$ \$48,500 \$3,882,022 \$2,086,743 \$1,259,046 \$481,286 \$1.2M = \$8.6M; Leave us with \$1.5M over due to Inat Gas.	#N/A #N/A
4. Regulatory Prog 8840-C18801 K Meter Replacement Program Gwyn Cassetty x 09		385 \$ 272,951 \$ 409,426 \$ 272,566 \$ 272,951		Why are vendor charges so high? We have not changed 20,519 \$ - \$ 39,831 \$ - out any meters.	N Project Already Cut to minimum to complete current work 8840-C18801
4. Regulatory Prog 8940-C18824 Aldyl-A Replacement Program Chris Brouillard x Program Chris Brouillard x Redeploy, 4. Regulatory Prog 8940-ENILO7 Main Replacement LPP Gwyn Cassetty x 95:	% \$ 8,500,000 \$ 7,055,000 \$ 3,007,457 \$	- \$ 109,119 \$ 163,678 \$ 80,000 \$ 109,119 272,192 \$ 3,279,649 \$ 4,919,474 \$ 7,017,554 \$ 4,189,649 \$ 910,000 137,867 \$ 1,103,338 \$ 1,655,007 \$ 800,591 \$ 1,103,338 \$ 910,000	0 \$ 3,072,582 \$ 2,627,340 \$ 226,176 \$ 10,500 \$ 10	12,589	N Project Already Cut to minimum to complete current work 8840-C18824 N CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester 8840-EN1107 N CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester 8840-EN1117
Factor ou 4. Regulatory Prog 8840-ENI162 Main Replacement Fitting LPP Gwyn Cassetty x 95 4. Regulatory Programs Balance Line EN Regulatory Programs x	% \$ 170,000 \$ 141,100 \$ 1,086,997 \$ \$ (1,670,000) \$ (1,386,100) \$ - \$	162,639 \$ 1,249,635 \$ 1,874,453 \$ 955,025 \$ 1,249,635	\$ 466,320 \$ - \$ 459,955 \$ - \$ \$	638 \$ - \$ 5,728 \$ - \$ 783,315 \$ - Running high, probably due to accrual in 2014	N CIBS virtually shut down except for jobs committed to municipalities in Concord and Manchester 8840-EN1162 ##N/A
EN Regulatory Programs Total 0) \$1,897,0	% \$8,600,000 \$7,138,000 \$5,441,609	\$573,083 \$6,014,692 \$9,022,038 \$9,125,737 \$6,924,692 \$910,00	0 \$4,899,910 \$2,627,340 \$891,566 \$10,500 \$1	\$27,533 \$98,000 \$3,880,812 \$2,518,840 \$1,421,281 \$393,961 \$0	\$0 \$0 \$0
00 in total EN					
and GS facilities					
accrual credits S. Discretionary 8840-C18730 Misc Capital improvements EN Facilities Steve Sczechura x 100 S. Discretionary 8840-C18720 Refreshing Existing Buildings - Energy North (CapitaSteve Sczechura x 100		1,487 \$ 1,634,170 \$ 2,451,255 \$ 1,632,615 \$ 1,634,170	\$ 1,616,219 \$ - \$ 139,283	- \$ 1,476,937 \$ 17,951 \$ - Should there be a corresponding accrual credit?	N Project 100% Complete 8840-C18730
5. Discretionary 8840-C18741 Customer Walkin Centers (Tilton) Steve Szczechura x 100 5. Discretionary 8840-C18780 Upfit Londonderry - EN Allocation Steve Szczechura x 100	5 - \$ - \$ (215) \$ 5 - \$ - \$ 262 \$	- \$ 101 \$ 151 \$ 101 \$ 101 - \$ (215) \$ (322) \$ (215) \$ (215) - \$ 262 \$ 393 \$ 262 \$ 262	\$ 1 \$ - \$ 1 \$ (285) \$ - \$ 40 \$ - \$ - \$ -	S 99 S - S (325) S 71 S - S 262 S -	N 8840-C18720 N 8840-C18721 N 8840-C18780
5. Discretionary 8840-C18800 Upgrade Hi Line - Concord to Tilton Andy Bernier x 59 5. Discretionary 8840-C18802 Install Main Baboosic Lake Merrimack Ryan Burns x 09	5 - \$ 20,000 \$ 12,445 \$ 6 5 - \$ - \$ - \$	- \$ 12,445 \$ 18,668 \$ 271,195 \$ 12,445 - \$ - \$ - \$ - \$ - \$	s - s - s - s - s - s -	\$ 12,445 \$ · \$ · \$ · \$ · \$	N PUC Commitment 8840-C18800 8840-C18802
5. Discretionary 8840-C18803 Londonderry Turnplike Relay - Hooksett TS to Farm Ryan Burns x 00 S. Discretionary 8840-C18805 GPS DATA CAPTURING - PURCHASE ADDITIONAL G Ian Crabtree x 100 September 2010 CHAPTURING - PURCHASE ADDITIONAL G IAN CRABTIC RELATION CONTROL OF THE CONT		- \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ S	s · s · s · s · s · s · s · s · s · s ·	8840-C18803 8840-C18805 No Reduction - PUC Commitment to purchase leak detection management equipment 8840-C18808
5. Discretionary 8840-C18808 PURCHAS VEROTRACK LEAK SURVEY APPLICATION Rich MacDonald x 100 5. Discretionary 8840-C18811 Northeast Expansion Ryan Burms x 0 5. Discretionary 8840-C18772 Install Training Center Steve Szczechura x 95	7% 5 - 5 - 5 - 5 \$ - \$ - \$ - \$ % \$ 1,400,000 \$ 1,162,000 \$ 2,709,034 \$	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	\$ - \$ - \$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .	No Reduction - PUC Commitment to purchase leak detection management equipment 8840-C18808 8840-C18811 N Project 95% complete 8840-C18772
5. Discretionary 8840-C18812 Repave Parking Lot - Nashua Steve Szczechura x 09 5. Discretionary 8840-C18813 Repave Parking Lot - Manchester Steve Szczechura x 09	<mark>6 </mark>	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	s - s - s - s s - s - s -	s - s - s - s - s - s - s - s - s - s -	8840-C18812 8840-C18813
S. Discretionary 8840-C18814 Repaive Parking Lot - Tilton Steve Szczechura x Discretionary 8840-C18815 Construct Warehouse - Manchester Steve Szczechura x	6 S - S - S - S 6 S - S - S	- \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8840-C18814 Defer Warehouse Temp const to absolute minimum or use conex boxes 8840-C18815
5. Discretionary 8840-C18816 Upfit 13 Buttrick Rd - EN Allocation Steve Sczechura x 09 5. Discretionary 8840-C18817 Install Solar Panels - EN Buildings Steve Sczechura x 09 5. Discretionary 8840-C18820 AMI/AMR Chris Brouillard x 100		- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ 5	5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 ·	844-018816 8840-018817 8840-018820
5. Discretionary 8840-C18823 Pre-Code Stee Pipe Protection Program Shawn Furey x 100 5. Discretionary 8840-C18831 Stoner Model Business Case - LU East - GIS and Cu Ryan Burns x 09	6 \$ - \$ 45,000 \$ - \$	365 \$ 1,666 \$ 2,499 \$ 51,892 \$ 1,666 - \$ - \$ - \$ 28,750 \$	\$ 1,243 \$ - \$ - \$ - \$ 5 \$ 5 \$ 5	129 S - S 1,114 S - S 423 S - S S S S S S S S S S S S S S S S S	Y \$50,000 PUC Commitment 8840-C18823 N Software Application Order Placed #N/A
5. Discretionary FACILITIES Facility Equipment & Renovation Steve Szczechura x 100 5. Discretionary 8840-OTH-113 Facility Improvements & Additions - Various Steve Szczechura x 100	996 S - S - S - S 996 S - S - S 10,824 S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5	S S S S S S S S S S S S S S S S S S S	N #N/A N \$840 0TH-113 N \$840 0TH-115
5. Discretionary 8840-PCS150 8840-PCS150 Project Gwyn Cassetty x 09 5. Discretionary 8840-REL105 Gas System Planning & Reliability Rich MacDonald x 90	6 S - S - S 445 S	(3,277) \$ 850,593 \$ 1,275,889 \$ 875,000 \$ 873,593 - \$ 445 \$ 667 \$ 445 \$ 445 2,104 \$ 77,775 \$ 116,663 \$ 100,000 \$ 77,775	\$ 816,151 \$ 20,000 \$ 11,272 \$ 188 \$ - \$ 188 \$ 5,93,16 \$ - \$ 30,358	- \$ - \$ - \$ - \$ 257 \$ - None at present - \$ 28,958 \$ 17,624 \$ -	N 8840-OTH-115 N Required response to projected Winter Demand 8840-RELID5
5. Discretionary 8840-REL106 Gas System Control & Regulation Norm Gallagher x 100 5. Discretionary 8840-812158 Project 8840-812158 for initialization Rich MacDonald x 09	206 S - S - S 443,432 S 6 S - S - S - S	53,196 \$ 496,628 \$ 744,941 \$ 397,582 \$ 508,128		16,343 \$ 225,903 \$ 10,000 \$ 188,792 \$ 1,500 Running very high	N Project 100% Complete 8840-REL106 N #N/A
5. Discretionary Balance Line EN Improvement x 5. Discretionary 8840-C18807 Unionate TO Williamson Tapping Equipment Rich MacDonald x 5. Discretionary 8840-C18809 Tilton INGS1 Boller Norm Gallacher x 100	\$ 5,450,000 \$ 4,523,500 \$ - \$ 5 - \$ - \$ - \$ 706 \$ - \$ - \$ 37,041 \$	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	\$ - \$ - \$ 5 \$ 24383 \$ - \$ 5.959	S S S S S S S S S S S S S S S S S S S	N #N/A N Project 100% Complete 8840-C18807 N Project 100% Complete 8840-C18809
5. Discretionary 8840-C18810 EHSS Vehicle Purchase - Nissan Pathfinder Michael Knott x 100 5. Discretionary 8840-C18818 AFV Vehicles Michael Knott x 09	796 \$ - \$ - \$ - \$ 6 \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ s \$ - \$ - \$ - \$	\$ \$. \$. \$ \$	N Project 100% Complete 8840-C18810 N 8840-C18818
Discretionary 8840-C18819 Balancing Placeholder (2014-2015 Spillover) Chris Brouillard x 100 S. Discretionary 8840-C18830 Cogyadale Modification Gas Bill Template Kelly Goodwin x 09 S. Discretionary 8840-C18834 Manchester LY Paporiser 8 Repair Norm Gallasher x 100 Sept.	% \$ - \$ 94,000 \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ 588	- \$ - \$ - \$ - Costs will likely be in overall IT allocation??? \$ 5.0376 \$ 95.0 \$ -	N 8840-C18819 N Customer Service Billing Project #N/A N Project 100% Complete #N/A
5. Discretionary 8840-C18835 Furniture and Cubicles - Customer Service Kelly Goodwin x 00 S. Discretionary 8840-ENI106 130 ELM ST. MNC. REG ABANDONME Gwyn Cassetty x 100	\$ - \$ 46,000 \$ - \$ 76 \$ - \$ - \$ 116 \$	- \$ - \$ - \$ 714 \$ - - \$ 116 \$ 173 \$ 116 \$ 116	\$ - \$ - \$ - \$ \$ 42 \$ - \$ 42 \$ - \$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	N Customer Service Billing Resource Space #N/A N Project 100% Complete #N/A
Discretionary 8840-ENI164 Main Replacement Reactive Gwyn Cassetty x 100 Discretionary 8840-ENI323 Gas Field Operations C&M Rich MacDonald x 09	0% \$ - \$ - \$ 114,255 \$	174 \$ 114,429 \$ 171,644 \$ 113,690 \$ 114,429 - \$ (332) \$ (498) \$ (332) \$ (332)	\$ 114,526 \$ - \$ 14,656 \$ - \$ \$ 5 - \$ \$	(34) \$ - \$ 99,904 \$ - \$ 2,822 \$ - \$ 5 (338) \$ -	N 100% Complete 8840- 000 0273
Discretionary 8840-OTH-111 Dispatch and Control Center Norm Gallagher x 09 Discretionary 8840-OTH-112 Purchase Misc Capital Equipment & Tools Rich MacDonald x 100	% \$ - \$ - \$ - \$ 206 \$ - \$ - \$ 55,845 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,358 \$ 57,203 \$ 85,804 \$ 55,000 \$ 57,203	\$ - \$ - \$ - \$ \$ 57,404 \$ - \$ -	S - \$ - \$ - Felton Tool Accrual for \$44,032 made in 2014.	N 8840-OTH-111 N Accrual payment from 2014 - Project 100% Complete 8840-OTH-112

S. Discretionary 8840-07H-114 Transportation Fleet and Equipment Purchar 5. Discretionary 8840-81ELD? Houter Program S. Discretionary 8840-81ELD? SCADA Capital Improvements 5. Discretionary 8840-86ELD SCADA Capital Improvements 5. Discretionary 8840-86ELD GMA MicroElements Header Work 5. Discretionary 8840-8851-887 S. Discretionary 8840-8851-887 S. Discretionary 7840-8851-887 Balance Line BN Discretionary BN Discretionary Yorks	ses Michael Knott x Ryan Burns x Norm Gallagher x Rich MasChonald x Rich MasChonald x Keven McCarthy x Norm Gallagher x x	100% 50% 0% 0% 0% 0% 0% 0%	\$3,562,000		9,089 \$ 65,737 \$. \$. \$ \$66,162,326	- \$ 3,1 6 \$ 5 (72,600) \$ (71,5 - \$ 9,0 4,766 \$ 70,5 - \$ 5 - \$ \$		\$ \$ \$ 916 \$ \$ 612 \$ \$ 9,089 \$ \$ 55,342 \$ \$ \$ \$ \$ \$		\$ 76,250 \$ 3,195 \$ 257 \$ (72,479) \$ 9,089 \$ 70,503 \$	\$ 15,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	257 4,649 - \$476,019	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$16,439	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	76,250 3,195 5 (72,479) 4,440 70,503 55,443,951	\$ 15,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,695 \$ -5 \$ 670 \$ 491 \$ 0 \$ -5 \$ -5 \$ -5 \$ \$355,932	2,259 572k budget from 2014 What are these charges and who? What are these charges and who? \$44,250	N N N N N N N	\$0 \$50	Accrual payment from 2014 - Project 100% Complete	Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-7b Page 36 of 45
EN Grand Total Project 8 Project Description 3. Growth 8830-C22157 Pine Tree Cemetery Devl. OH & UG 3. Growth 8830-C0291 Sky View URD - Salem, NJ	Chris Brouillard Anthony Strabone	Work Plan Complete % 100% 100% 100%	\$30,462,000 2015 Budget \$ - \$ \$ - \$	YTD Budget YTD	D Spend - \$ 12,961 \$,507,559 \$25,523, YTD Spen - \$. - \$ 12,5	d SL Run Rate - \$ - 961 \$ 19,441	\$ · \$ \$ 12,961 \$	\$32,922,333 \$3,960	\$ - \$ 1,816	\$ - \$ \$ - \$	1,816	\$187,500	\$527,138	\$173,500 \$0 \$		\$9,469,967	- \$ 11,145 \$	\$1,629,795 Notes Close Job and reallocate burden	\$0 N N	\$0 \$3,170		\$0 #N/A #N/A 8830-C2157 8830-C0291
1. Growth	Anthony Strabone Chris Brouillard Chris Brouillard Anthony Strabone Anthony Strabone Chris Brouillard	100% 85% 85% 85% 85% 85%	\$ - \$ \$ - \$ \$ 1,250,000 \$ \$ 750,000 \$	- \$ - \$ - 962,500 \$	783,892 \$	- \$ 19,2	337 \$ 1,404,506	\$ 0 \$ \$ 19,254 \$ \$ 1,100,000 \$	19,254 1,149,087 1,640,654	\$ 46,626 \$ - \$ - \$ 623,607	s - s	- s	so - s - s so s	4,427 - \$ - \$ 9,194 141,448	- s - s so s		\$0 \$ \$ \$ \$ \$185,000 \$ \$200,000 \$	79,424 \$ 0 \$ 19,254 \$ 685,004 \$ 881,001 \$	Close Job and reallocate burden Reallocate Burden; very high charges to date, mostly a 27,750 due to burden. 30,000	N N N N		Project 100% Complete Mandatory - Growth - New Business Residential Mandatory - Growth - New Business Commercial	8830-CD0525 8830-CD0525 8830-CD0785 8830-CH0810 8830-CH08101 8830-CR587408-CD0
3. Growth 8830-GSENSVNER Reserve for New Business Commercial Unide 3. Growth 8830-GSENSVNER Reserve for New Business Commercial Unide 5. Discretionary 8alance Line GSE Growth Total		85% 100% 85% 85%	\$ - \$ \$ - \$ \$ - \$ \$ - \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. s . s . s	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. \$. . \$. . \$. . \$.	\$. \$	\$2.948.007	\$ 5 50 \$672,048	\$ - \$ \$ \$ \$ \$ \$ \$ \$	\$436,496	- S - S - S	\$155,069	- S - S - S - S	\$347.157	\$385,000	\$1,675,828	\$57,750	N N N	\$0	50	8830-CRSRVINEC_011 8830-CSE1854 mN/A \$0 mN/A
2. Mandated 883 D-18002 Gibes National Plant In State 18002 (2014) Control of State National Plant In State 1800 (2014) Control of State National Plant In State 1800 (2014) Control of State National Plant In State 1800 (2014) Control of State National Plant In State 1800 (2014) Control of State National Plant In State 1800 (2014) Control of State 1800 (2014) Con	Paul Kinch Chris Brouillard Chris Brouillard Anthony Strabone Anthony Strabone Anthony Strabone Anthony Strabone Anthony Strabone Anthony Strabone Chris Brouillard Anthony Strabone	85% 100% 100% 85% 85% 85% 100% 85%	\$ 50,000 \$ 5 5,000 \$ 5 5,000 \$ 5 5,000 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	38,500 \$ 3,850 \$ 46,200 \$ 115,500 \$ 308,000 \$ 3,850 \$ 3,850 \$ 3,850 \$	88,133 \$ 85,937 \$ \$ 222,417 \$ 327,020 \$ 1,549,812 \$ \$ 505,058 \$ \$ 947 \$	- \$ 88,1 4,018 \$ 89,5 - \$ 2,015 \$ 224,4 33,648 \$ 360,6 275,236 \$ 1,825,6 61,485 \$ 566,5 - \$ \$	133 \$ 132,200 955 \$ 134,933 - \$ - 432 \$ 336,649 967 \$ 541,001 048 \$ 2,737,572	\$ 88,133 \$ \$ 100,000 \$ \$ \$. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,133 129,955 \$ 40, 235,932 412,417 2,141,298 664,294 3,447 \$ 2,	\$ -	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	24,536 54,322 348,286 95,010	- S - S - S - S - S - S - S - S - S - S	7,061 118,036 5,519 - 1,886	- S - S - S - S - S - S - S - S - S - S	70,023 50,285 73,142 203,551 64,372 717	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,133 \$ 19,932 \$	Close Job and reallocate burden 1,500 Burden too high - reallocate 6,750 12,750 Burden too high - reallocate 3,450	N N N N N N N		No- Tariff requires Replacement for existing units that fall Bare Minimum Resonable level for remainder of year - mandated work 50 Airesdy a Projected Minimum 50 Airesdy a Projected Minimum 51 Airesdy at Projected Minimum Response to 3rd Party Attachment Requests	8830-13602 8830-CNN0009 8830-CNN0009 8830-CNN0012 8830-CNN0013 8830-CNN0013 8830-CNN0012 8830-CNN0020 8830-CNN0021
Compilet	Paul Kinch Rich Foley Rich Foley Anthony Strabone Anthony Strabone Chris Brouillard	75% 100% 100% 85% 85% 5%	\$ - \$ \$ 180,000 \$ \$ 350,000 \$ \$ 12,000 \$ \$ - \$	138,600 \$ 269,500 \$ 9,240 \$ 7,700 \$	6,897 \$ 6,345 \$ 127,991 \$ 77,809 \$ 1 \$. \$	(86) \$ 127,5 3,725 \$ 81,5	397 \$ 10,346 345 \$ 9,517 304 \$ 191,856 534 \$ 122,301 1 \$ 2	\$ 330,000 \$ \$ 95,256 \$		\$ - \$ 6,345 \$ - \$ 34,238 \$ - \$ -	\$ 11,000 \$	- \$ 105 \$ - \$ 4,332 - \$	- S - S 7,000 S S0 S S	- \$ - \$ 8,216	- S - S 4,000 S S0 S S0 S	6,240 127,991 21,689	\$10,000 \$0 \$ \$	6,897 \$ (0) \$ (86) \$ 47,296 \$ 1 \$ - \$	Close Job and reallocate burden Burden too high - reallocate 7,690 1,500 None at present .	N N N N		No - new business and mandated meter change outs Purchases required to maintain transformer stock, replacements, and g No-Meter Replacement Installs	8830-CD0882 8830-CH1014 8830-CH1210 8830-CH4002 8830-CH4002 8830-CH0004 8830-CD0032
Mandated SED CO0120 11113 NH DOT Lighting Request, 1-85 List 20 1110 NH DOT Lighting Request, 1-85 List	Paul Kinch Chris Brouillard Anthony Strabone Chris Brouillard Anthony Strabone Paul Kinch Chris Brouillard Chris Brouillard	5% 100% 100% 5% 100% 66% 5% 100%	\$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ 250,000 \$ \$ - \$ \$ - \$. \$. \$. \$. \$. 192,500 \$. \$. \$	13,660 \$ - \$ 17,554 \$ - \$ 843 \$ - \$ - \$ - \$	- \$ 13,6 4,890 \$ 22,4 - \$ 6 6 \$ 8 - \$ - \$ - \$	- \$ -	\$. \$ \$ 8,200 \$ \$. \$	13,660 22,444 	\$ - \$ 19,103 \$ - \$ 454 \$ - \$ - \$ -	s - s	- \$	50 S S S S S S S S S S S S S S S S S S S	2,635 - S - S - S - S	- SO - S S S S S S S S S S S S S S S S S	14,188	\$0 \$0 \$0 \$ \$ \$ \$ \$ \$ \$ \$ \$	13,660 \$ - \$ 3,341 \$ - \$ 394 \$ - \$ - \$ - \$	Close Job and reallocate burden	N N N N N N		Public Requirement	8810-C00120 8830-C00188 8830-C00188 8830-C00347 8830-C4250 88310-C44041 8830-C40001 8830-C40001
complet 8830-C27906 6L4 LEBANON ST LIG - DARTMOUTH 2. Mandated 8830-C27906 6L4 LEBANON ST LIG - DARTMOUTH 2. Mandated 8830-C2563 NN D-Line Work Found by Insp. Burdens on 0 0 0 0 0	Paul Kinch Anthony Strabone Anthony Strabone	100% 85% 75%	\$ - \$ \$ 100,000 \$ \$ 50,000 \$		600 \$ 63,908 \$ 131,997 \$	- \$ 6 5,667 \$ 69,5 2,935 \$ 134,5	500 \$ 900 575 \$ 104,363 932 \$ 202,398	\$ 66,769 \$	600 84,525 146,432	\$ - \$ 21,507 \$ 29,632		- 17,995 24,683	- s so so	- 2,930 646	- s so s		\$13,000 \$10,000 \$	- \$ 48,068 \$ 105,300 \$	1,950 Close Job and reallocate burden 1,500 Burden too high - reallocate	N N N		Milninum Response to Inspections Storm Response Driven	8830-C27906 8830-C26263 8830-C21595
complex of job J. Mandated of plant	Paul Kinch Anthony Strabone Chris Brouillard Anthony Strabone Anthony Strabone Anthony Strabone Joel Rivera Steve Szczechura uss with Paul Kinch Anthony Strabone Anthony Strabone Anthony Strabone	100% 100% 85% 85% 100% 100% 100% 100% 85% 100%	\$ 5,000 \$ 5,000 \$ 5 5,000 \$ 5 5,000 \$ 5 5,000 \$ 5 5,000 \$ 5 5 5,000 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	77,000 \$ 38,500 \$ 38,500 \$ 19,250 \$	54,557 \$ 27,668 \$ 41,738 \$ 20,756 \$ 23,080 \$	- \$ - \$ - \$ 94,775 \$ 913,6 584 \$ 55,1 19,750 \$ 47,4	142 \$ 82,713 418 \$ 71,128 738 \$ 62,607 756 \$ 31,134 335 \$ 35,003	\$. \$ \$. \$ \$. \$ \$. 950,000 \$ \$. 90,000 \$ \$. 60,000 \$ \$. 45,000 \$ \$. 1,427 \$ \$. 52,268 \$		\$. \$. \$ 330,483 \$ 19,754 000 \$ 70,200 000 \$ (10,580) \$ 4,152 \$ 288,122	\$ 5,000 S S - S S - S	- S	50 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- \$ - \$ 55,233 4,932 4,213 5 2,200 \$ (500) (1,499)	50	123,715 4,252 42,006 236 - 1,148 276,727	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,803 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Close Job and reallocate burden 18,750 750 Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Close Job ard reallocate Burden too high - reallocate Across of reallocate Across of rea	N N N N N N N		No - Compliance related impection 50 Aready at Projected Minimum 50 Internal Construction Labor - Will result in Capex to Opex Shift Mandated response to Distributed Generation Mandated NRC Security Requirements Project RNS Conspire will be complete by and of Aug. No - PUC Compliance Requirement	8830 C 20193 8830 C 14446 8830 C 201318 8830 C 201318 8830 C 201318 8830 C 18750 8830 C 18750 8830 C 18432 8830 C 18432 8830 C 18433
on complet ed job 2. Mandated 8830-CD0701 Darthmouth College: Hanover, MA Burdens on	Paul Kinch	100%	s - s	- \$	5,986 \$	- \$ 5,5	986 \$ 8,979	\$ 5,986 \$	5,986	s -	s - s		s		s		\$	5,986 \$	- Close Job and reallocate burden	N			#N/A
complet edjob 2. Mandated 8830-C00994 10869 NH Third Party - Large Projects 2. Mandated 8830-C42913 Golden Rock Damage Failure Project- should note be	Paul Kinch Anthony Strabone	100% 75%	\$ - \$ \$ - \$	- \$	2,475 \$ 11,272 \$		475 \$ 3,712 257 \$ 136,586		2,475 137,057	\$ - \$ -	\$ - \$ \$ 40,000 \$:	so s	:	so s	:	\$40,000	2,475 \$ - \$	Close Job and reallocate burden 6,000	N N			#M/A #N/A
any carpia 1. Mandated 8830-EMANCE Finance Accrual 2. Mandated 8830-EMANCE Finance Accrual 8830-EMANCE Finance Finance Finance 8830-EMANCE Finance Finance 8830-EMANCE Finance Finance 8830-EMANCE Finance Finance 8830-EMANCE Finance Finance	Paul Kinch Paul Kinch	40% 0%	\$ - 5 \$ - \$; - \$; - \$ (I	0 \$ 1,150,757) \$	- \$ 144,429 \$ (1,006,5	0 \$ 0 328) \$ (1,509,492)	\$ 37 \$ \$ (1,024,170) \$	0 (1,006,328)	\$ - \$ (1,007,812)	s - s s - s	:	s s	÷	ss	(1,007,812)	s s	0 S 1,484 \$. Burden too high - reallocate	N N			BN/A BN/A
project structure credit- Chris cannot surject in GP 2, Mandated Operations Count with Sea So of determine which get the credit- Chris Chris Count Mill Mandated Operations Count With Sea So of determine project determine get the credit- Chris Chris Mind Mind Mind Mind Mind Mind Mind Mind	Paul Kinch	0% :	s - s	\$	- \$	- \$ ·	- s -	s - s	·	s -	s - s		s		s	-	\$	- \$		N			en/A
should get the credit get the credit connot ind 2. Mandated 3830-DVALUC Finance trialloc furders 3830-DVALUC Finance trialloc furders 4. Regulatory Program 5. **NR Accident	Paul Kinch Paul Kinch Paul Kinch Paul Kinch Paul Kinch Paul Kinch Anthony Strabone Anthony Strabone	0% 100% 100%	\$ 1,200,000 \$	1 \$ (1 2 \$ 2 \$ 2 \$ \$1,603,140 \$. \$ 1,766,264) \$ 31,205 \$ 38,819 \$ 51,809,217 \$ 1,186,812 \$	1.165 \$ 32.3	- \$ - 170) \$ (2,635,755) 369 \$ 48,554 472 \$ 8,208 .032 \$4,117,548 667 \$ 2,078,501	\$. \$ \$ (2,074,464) \$ \$ (19,889) \$ \$ 52,537 \$ \$3,121,380	(1,757,170) 32,369 5,472 \$3,924,182 \$407	\$ - 1,500 \$1,002,496 \$ 810,346 \$ \$3,911	\$ \$ \$ \$ \$ \$ \$682,000	\$1,781,007 16.594	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	295,080 : : \$139,187	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ (3,086,812) \$ - \$ - \$. What is this project? \$300,340 7915 Burden too high - reallocate	N N N N N	\$0	SO Rate Case Settlement Required SEP Expanditure Rate Case Settlement Required SEP Expanditure	8N/A 8N/A 8N/A 8N/A 8N/A 80 8N/A 803-CEEGO 803-CEEGO 803-CEEGO
4. Regulatory Programs Balance Line GSE Regulatory Programs GSE Regulatory Programs Total 5. Discretionary 8830-12886 Spicket River Feeder Reclosers 5. Discretionary 8830-C18610 Install 23kV Supply Capacitors - Salem	Chris Brouillard Chris Brouillard	100%	\$ - \$	154,000 \$. \$. \$. \$. \$. \$. \$	- \$	201,734 \$ 1,588,2	- ś -	\$. \$ \$ 1,573,034 \$ \$ 519 \$ \$ 19,425 \$	1,608,648 \$		Ś		\$	1.	4,000 \$ \$ \$ \$		\$	723,976 \$ 519 \$ 19,425 \$	7,915 surreen too nign - reallocate 7,915 \$ - Close Job and reallocate burden - Close Job and reallocate burden	- \$. \$. \$	#N/A #N/A 8830-12886 8830-128610
5. Discretionary 8830-C18650 Salem area Study 5. Discretionary 8830-C18710 RTU Installations - LU/NG Substations	Joel Rivera Chris Brouillard	100% 80% 100%	s - s s - s	- s - s	- ś	- ś ·	- \$ - 948 \$ 122,922	S 11.500 S	81,948	\$ - \$ 16,738	\$ - \$ \$ - \$	1	\$ \$		\$	16,738	\$	- \$ 65,211 \$:	N N		75% Complete	8830-C18650 8830-C18710

\$1.897.0 Oil total EN and GS facilities credits - Solverthonary 8830 C18720 Refreshing Existing Buildings GMECapital Steve Scrzechura	100%	s - s	. \$ (75,860) \$	(18.065) \$ (93	975) \$ (140,888) \$	(75.860) \$ (93.92	251	\$ 13,929 \$	- s		4 .		\$ 13,929	s	165,675 \$. Should not be any charges in 2015; result of accrual?	N	Tes	timony of Jay Dudley Attachment JED 2-7b Page 37-of 45
\$1,897.0 00 in total EN and GS			. ,, .		, , , , , , , , , , , , , , , , , , , ,	,,,,,,													3 3 2 3 3 3
facilities accrual credit S. Discretionary 8830-C18730 Misc Capital Improvements GSE Facilities Steve Scrzechura	100%	s - s	- \$ 356,632 \$	600 \$ 357,	,232 \$ 535,847 \$	356,632 \$ 357,23	32	\$ 284,937 \$	- s	944	s -		\$ 283,993	\$	72,295 \$		N		8830-C18730
5.1897.0 Oin total EN and GS facilities sacround																			
crefits 5, Discretionary 8830-C18740 Customer Walk in Centers (Salem & Lebanon) Steve Scrzechura 51,897.0 Oli totul EN and GS	100%	s - s	· \$ 56,211 \$	(18,065) \$ 38,	,146 \$ 57,219 \$	56,211 \$ 38,14	46	\$ 8,725 \$	- \$		\$ (18,06	5)	\$ 26,790	s	29,421 \$	•	N		8830-€18740
Academic	100% 100% 100% 100% 100% 100% 100% 100%	\$ 5 0,000 \$ 5 1 5 0,000 \$ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$ 90,028 5 90,028 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- S - S - S - S - S - S - S - S - S - S	,828 \$ 136,243 \$.	90,828 5 90,	5 5 5 1 3 3 3 3 3 5 7 7 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	\$ 107,149 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	7,401 \$5,000,000 3,115 \$0 5,000,000 5,009 \$5,000,000 5,009 \$5,000,000 5,000 \$5,000 5,000 \$	\$ \$ \$ \$ \$ \$ \$ \$ -	S - S - S - S - S - S - S - S - S - S -	\$ 107,095 \$ 2,08 \$ 2,108 \$ 2,08 \$ 3 \$ 1,50 \$ 1,50 \$ 5 \$ 1,50 \$ 5 \$ 1,50 \$ 2,108 \$ 2,108 \$ 3,208 \$ 3,208 \$ 4,462 \$ 5 \$ 5 \$ 5 \$ 7,732 \$ 5 \$ 5 \$ 5 \$ 7,732 \$ 5 \$ 5 \$ 5 \$ 7,732 \$	\$160,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,723 \$ 905 \$ 905 \$ 36,399 \$ 7,991 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Close Job and reallocate burden 29,350 None at present 6,100		Defer all to 2016 \$1,000,000 Test Year for GSS - Defer substation material purchases until 2016- Need to augment 2 \$750,000 Test Year for GSS - Defer feeder material purchases and OH Contractor work until 2016 \$750,000 Test Year for GSS - Defer feeder material purchases and OH Contractor work until 2016 \$750,000 Test Year for GSS - Defer feeder material purchases and OH Contractor work until 2016 Funding already reduced to minimum Funding already reduced to minimum Job is scheduled to start in one week by contractor, awarded construction package; Co \$100,000 Jan 2016 Minimum funding for 2015 Defer installation to 2018 Job will be more than 67% complete by early Sept.	Need to augment 2016 budge 8880 C56425 8880 C56425 8880 C56425 8880 C56431 8880 C56431 8880 C56431 8880 C56437 8880 C5226 8880 C5226 8880 C5226 8880 C5225 8880 C5255 8880 C5255 8880 C5255 8880 C5255 8880 C5255
S. Discretionary 8830-C52931 Intelligentury and Guideling Granter State S. Discretionary 8830-C52931 (Septides Medication Gas Bill Trenditor Excellent Code Society Brown S. Discretionary 8830-C42902 Replace Failed Ize Machine - Charlestown NH Steve Sczechura Brown Complet Griph S. Discretionary 8830-G5000400 Discribution Outdoor Lighting Operations Paul Kinch	0% 0% 0% 100%	s - s :	2,000 \$ 342 \$ 30,000 \$. \$ 5,970 \$	- \$ - \$ - \$ 5,	342 \$ 513 \$ - \$ - \$ 970 \$ 8,955 \$	342 \$ 34 - \$ - 5,970 \$ 5,97	70	\$ 306 \$ \$ - \$ \$ 5,970 \$	- \$	-	\$ - \$ - \$ -	s -	\$ 306 \$ - \$ 5,970	\$ \$	36 \$ - \$ - \$	Close Job and reallocate burden	N N N	Funture and Cubelots for Billing Reps. Billing Template modifications Project 100% Complete	201/A 201/A 201/A 201/A
Burrooms on complet ed.job S. Discretionary 8830-GSEV-GSE Spot Tree Trimming - Unplanned - GSE Paul Kinch	100%	s - s	- \$ 26 \$	- \$	26 \$ 40 \$	26 \$ 2	26	s - s	- s		s -	s -	s -	s	26 \$	- Close Job and reallocate burden	N		#N/A
Burdens on complet ed job S. Discretionary 8830-£10972 Capacitor Insp Program FY12 - NH Paul Kinch Burdens	100%	s - s	· \$ 291 \$	- \$	291 \$ 436 \$	291 \$ 29	91	s - s	- \$		s -	s -	s -	s	291 \$	- Close Job and reallocate burden	N		#N/A
on complet ed job 5. Discretionary 8830-E11771 FAC_Lebanon, NH 407 Mircle Mile Paul Kinch	0%	s - s	- \$ (8,366) \$	- \$ (8,	,366) \$ (12,549) \$	(8,366) \$ (8,36	66)	\$ 1,810 \$	- \$	658	s -	s -	\$ 1,152	s	(10,176) \$	- Close Job and reallocate burden	N		m/A
on complet ed job 5. Discretionary 8830-£11796 FAC_Salem, NH9 Lowell Rd Paul Kinch Burdens on	0%	s - s	- \$ (3,488) \$	- \$ (3,	,488) \$ (5,232) \$	(3,488) \$ (3,48	88)	\$ (3,628) \$	- \$		s -	s -	\$ (3,628)	s	140 \$	- Close Job and reallocate burden	N		an/A
complet ed job S. Discretionary 8830-CD0873 Spicket River Feeder Reclosers Paul Kinch Burdens	100%	s - s	- \$ 2,897 \$	- \$ 2,	,897 \$ 4,346 \$	2,897 \$ 2,89	97	s - s	- \$	-	s -	s -	s -	s	2,897 \$	- Close Job and reallocate burden	N		#N/A
on complet complet ed.job 5. Discretionary 8830-ENN002 GSE - Dist - Corr Maint Paul Kinch Burdens	100%	s - s	- \$ 677 \$	- \$	677 \$ 1,016 \$	677 \$ 67	77	s - s	- \$		s -	\$ -	\$ -	\$	677 \$	- Close Job and reallocate burden	N		#N/A
complet ed jbb s. Discretionary 8830-CD0272 11255 Michael Ave Getaway Paul Kinch Burdens on	100%	s - s	- \$ 36,895 \$	- \$ 36,	,895 \$ 55,343 \$	36,895 \$ 36,89	95	\$ (8) \$	- s		s -	\$ -	\$ (8)	\$	36,903 \$	- Close Job and reallocate burden	N		8830-CD0272
complet complet complet complet self-complet complet c	100% 0% 100% 100% 50% 50% 50% 100%	\$ - \$ \$ - \$ \$ - \$ \$ - \$. \$ 8,083 \$ 19,250 \$. \$ \$. \$. \$. \$. \$. \$. \$. \$.	- \$	083 \$ 12,125 \$	8,083 \$ 8,08 - \$ - \$ - \$ 5,26 - \$ - \$ - \$ - \$ - \$ - \$		\$ (24,277) \$ \$ - \$ \$ \$ 4,639 \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$	50 \$0	\$	\$0 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ (24,328) \$ - \$ 4,639 \$ - \$ - \$ - \$ - \$ - \$ -	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	32,361 \$ - \$ 626 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Close Job and reallocate burden	N N N N N N	Project 100% Complete Project 100% Complete Project 100% Complete Accrual project from 2014 - Project 100% Complete No - Indiget credit line Reduce to zero budget for reliability emergents	8830-CD0376 8830-CN0025 8830-CN0026 8830-CN00276 8830-CSNNLE_016 8830-CSNNLE_016 8830-CSNNLE_015 8830-CSNLE_015
complet ed.job 5. Discretionary 8830-GSE18601 Install 23kV Supply Capacitors - Salem Paul Kinch Burdens	100%	s - s	- \$ 519 \$	- \$	519 \$ 778 \$	519 \$ 51	19	s - s	- s	-	s -	s -	s -	s	519 \$	- Close Job and reallocate burden	N		#N/A
on complet el job S. Discretionary 8830-MISC EQUI Misc Discretionary Purch Equipment Paul Kinch Blooms	100%	s - s	- \$ 454 \$	- \$	454 \$ 682 \$	454 \$ 45	54	s - s	- \$	-	s -	s -	s -	s	454 \$	- Cancel this project - unfunded and unapproved	N		sn/A
complet ed job 5, Discretionary 8830-TRON-FCS Purchase Meter Data Mobile Collector and Laptop Paul Kinch Burdens on	100%	s - s	- \$ 1,477 \$	- \$ 1,	,477 \$ 2,215 \$	1,477 \$ 1,47	77	s - s	- \$		s -	\$ -	s -	s	1,477 \$	- What are these charges and who?	N		#N/A
complet cdp bb . Discretionary . BBD METER SHEMeter Stop & Meter Test Board Lowill Rd Sal	100% 0% 100% 100% 50% 0% 100% 100%	\$ - \$ \$ - \$ \$ 15,000 \$ \$ 5,000 \$ \$ - \$	3,554 \$ 39,000 \$ 469,405 \$. \$ 2,615 \$. \$ 2,615 \$. \$. \$ 11,550 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	340 \$ 469, - \$ 2, - \$ - \$ - \$,554 \$ 5,330 \$ 704,618 \$ 6,615 \$ 3,923 \$	3,554 \$ 3,55 480,000 \$ 479,74 2,615 \$ 2,61 \$ 5 5 \$ 5 5 \$ 5 5 \$ 136,721 \$ 136,72 \$ 5 7	\$ 10,000	\$ - \$ \$ 421,135 \$ \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$0 10,766 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$0 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - 10,369 \$ - 5 \$	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,554 \$ 47,911 \$ 2,615 \$ - \$ - \$ - \$ 350 \$ - \$ - \$ - \$ - \$ - \$	What are these charges and who? Close lob and reallocate: Burden	N N N N N N N	No - Study & Pre-eng NG driven No - Study & Pre-eng NG driven	BN/A BBIOCOMS6 B
complet ed-pibs 5. Discretionary 8830 C11099 E-RN Dist Transformer suggrades 5. Discretionary 8830 C15047 NI-APP Batts/Chargen Repi Prog 5. Discretionary 8830 C15001 NI-APP Betts/Pargen Repi Prog 10 C100 C100 NI-APP Program Progra	100% 0% 0% 0% 100%	\$ - \$ \$ - \$ \$ - \$	- \$ 59,878 \$ - \$ - \$ - \$ - \$	138 \$ 60, - \$ - \$,016 \$ 90,024 \$ - \$ - \$ 5 - \$ - \$ - \$ 5 - \$	59,766 \$ 60,01 - \$ - - \$ - - \$ -	16	\$ 19,667 \$ \$ - \$ \$ - \$ \$ - \$	- s - s - s	9,009 50	\$ 9,72 \$ - \$ - \$ -	\$ \$0 \$ - \$ - \$ -	\$ 936 \$ - \$ - \$ -	\$0 \$ \$ \$ \$ \$	40,709 \$ - \$ - \$ - \$:	N N N	Mininum Response to Inspections	8830-C21093 8830-C26047 8830-C26061 8830-C26663
complet complet ed job s. Discretionary 8830-C31402 IE-NN URD Cable Replacement Anthony Strabone Burdens	100%	s - s	- \$ 459,087 \$	5 \$ 459,	,092 \$ 688,638 \$	516,257 \$ 459,09	92	\$ 348,828 \$	- \$	2,422 \$0	\$ 40,74	7 \$0	\$ 305,658	\$0 \$	110,264 \$		N	Replace URDs on damage/failure basis	8830-C31402
on complet ed job 5, Discretionary 8830-C32029 01760 Regulator Repl- NE North NH Paul Kinch	100%	s - s	- \$ 20,765 \$	- \$ 20,	,765 \$ 31,147 \$	20,765 \$ 20,76	65	\$ - \$	- \$		s -	\$ -	s -	\$	20,765 \$	- Close Job and reallocate burden	N		ssso QQ0275

Rurdens																			Docket No. DE 16-383
complet comple	100% \$ 0% \$ 100% \$ 100% \$ 100% \$ 100% \$ 0% \$	- S - S - S - S	- \$ - \$	03,815 \$ - \$ - 44,415 \$ 557 17,832 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 17,832 \$ \$ 18,302 \$ \$ - \$	- \$ -	\$ - 58 \$ 144,972	\$ \$ \$ \$ \$ \$	1,826 S	- \$ 6,16 - \$ - 19 - \$ - 5 - \$ - 5 - \$ - 5	\$		50 \$ 156,13 - 5 - 5 50 \$ 11,30 50 \$ 1,83 50 \$ - 5	\$0 \$ \$0 \$	141,522 \$ 131,036 \$ 17,832 \$ 16,476 \$. \$	Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate Burden too high - reallocate	N N N N N		Attachment Day Dudley Attachment Day Dudley Page 300 of 45
complet of pb 5. Discretionary 8830 C42860 2014 NHE Route 99 Off Cycle AMR Anthony Strabone pc 5. Discretionary 8830 C40030 00323 Steps HII USD Part Strabone Part Strab	100% \$ 100% \$ 100% \$ 100% \$ 50% \$ 50% \$ 50% \$	- S - S - S	- \$	7,584 \$ - 32,335 \$ - 1 \$ - 49,906 \$ 11,822 - \$ - \$ - \$ - \$	\$ 1 S \$ 61,728 S \$ - S \$ - S	48,503 \$ 32,3 1 \$ 92,592 \$ 34,3 - \$ -	84 \$ 7,584 35 \$ 32,335 1 \$ 1 96 \$ 61,728 \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	26,474 \$ - \$ - \$	- \$	\$0	- s - s	\$ 2,42 \$ - \$ 5 \$ 15,51 \$ - \$ 15,51	\$	5,156 \$ 32,335 \$ 1 \$ 35,254 \$ - \$ - \$	5130,216 Budget from 2014 Close Job and reallocate burden Close Job and reallocate burden	N N N N N		#N/A 8830 CD0010 8830 CD0955 8830 CHN006 8830 CHSWAS, 917 8830 CHSW0F 014 8830 CHSW0F 013
S. Discretionary 8830 CSSRVPR_Reserve for Public Requirements Unidentified Spec Chris Bouilland Project inhouse on the capital capital capital S. Discretionary 8830 GSEXMIGO Distribution OH Maintenance Paul Kinch Froject inhouse on the capital ca	0% s	· - \$	- \$:	56,317 \$ (1,132)	\$ 155,184 \$	232,777 \$ 156,3	17 \$ 155,184	s	(1,018) \$	- \$ 3,35	53 \$		\$ (4,37	11) s	156,203 \$	- Burden too high - reallocate	N		ant/A
capital datages. S. Discretionary 8830-GSEXO100 Distribution OH Operations Paul Kinch Project should see the second of the secon	0% s	- \$	- \$	34,616 \$ 53	\$ 34,669 \$	52,003 \$ 34,4	09 \$ 34,669	s	(46,782) \$	- \$ 1,62	21 \$		\$ (48,40	\$ \$	81,451 \$	- Burden too high - reallocate	N		#N/A
capital charges S. Discretionary 8830-GSEVSR00 GSE Vegetation Management Storm Response Paul Kinch S. Discretionary Balance Line GSE Discretionary	0% S	- \$	- s - s	167 \$ -	\$ 167 \$ \$ - \$	- \$ -	67 \$ 167 \$ -	s		\$ -	S1 S	:	s - s -	s	116 \$	- Burden too high - reallocate	N N		sn/A sn/A
GSE Discretionary Total GSE Grand Total		\$4,385,000 \$9,867,000	\$3,414,450 \$3, \$7,635,590 \$8,	882,808 \$132,682 730,076 \$1,647,024		\$5,273,235 \$4,607, \$15,531,019 \$12,159,	120 \$3,856,690 191 \$12,337,527	\$10,000 \$417,500	\$1,933,886 \$28 \$4,472,687 \$1,35	30,000 \$115,31 59,500 \$2,375,31	\$10,000 \$24,000	\$66,781 \$574,194	\$0 \$1,920,0 \$8,000 \$3,087,3		\$1,716,546 \$7,565,128	\$51,200 \$225,205	\$0 \$0 \$0 \$0	\$1,850,000 \$1.850,000	\$0 #N/A \$0 #N/A
	Work Plan					\$15,551,015 \$12,155,	31 31,337,327	3417,500	34,412,007 31,31	33,300 32,313,3.	324,000	9314,234	30,000 33,007,3	33 31,327,300	\$7,505,120		30 30	72,030,000	
Project # Project Description	0% \$ 0% \$ 40% \$ 100% \$	- S - S - S - S - S	- \$ - \$ - \$	oend - \$ - 01,461) \$ 192,343 - \$ - 17 \$ - (76) \$ - 1,224 \$ - 68,945 \$ -	\$ - \$ \$ 17 \$ \$ (76) \$ \$ 1,224 \$	25 \$ - (114) \$ (1,836 \$ 1,2	\$ - \$ (9,118) \$ - \$ 17 76) \$ (76) 24 \$ 1,224 \$ 368,945	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$	- \$ - - \$ - - \$ - - \$ - - \$ -	\$ \$ \$ \$ \$ \$		\$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$	Notes - What is this project?			#N/A #N/A #N/A #N/A #N/A #N/A #N/A
5. Discretionary 8830-C18780 Upfit Londonderry - GSE Allocation Steve Szczechura 5. Discretionary Balance Line Serv Co	100% S	- \$	- \$	56,933 \$ -		85,400 \$ -	\$ 56,933	\$ \$	368,945 \$ 57,061 \$ - \$	- \$ - - \$ 5	54 S	- :	\$ 368,94 \$ 57,00 \$ -		(0) \$ (128) \$ - \$	 Nets to zero; the credit is under "TEMP PROJECT" . 	N		#N/A 8830-C18780 #N/A
	\$	- \$ - \$		- \$ -		85,400 \$ - - \$ -	\$ 56,933	\$ \$ \$		- \$ - 5 - 5 - 5 - \$ - \$ 5	54 \$ - \$	1,178 \$		17 \$ \$	(128) \$	Nets to zero; the credit is under "TEMP PROJECT" - - \$	- \$ -	\$ · \$	8830-C18780
5. Discretionary Balance Line Serv Co		- \$ - \$	- \$	25,582 \$ 192,343	\$ - \$	85,400 \$ - - \$ -	\$ 56,933 \$ -	\$ \$ \$	57,061 \$ - \$	- \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5	54 \$ - \$	1,178 \$	\$ 57,00 \$ -	17 \$ \$	(128) \$	Nets to zero; the credit is under "TEMP PROJECT" S Notes		s , s	8830-C18780 #N/A #N/A #N/A
S. Discretionary Balance Line Serv Co Serv Co Grand Total	\$ Work Plan	- S 2015 Budget VT - S - 213,400 S - S - 28,600 S - S - S - S	TD Budget YTD S 164,318 S 164,318 S 22,022 S 22,022 S 3 S 5 S 164,518	25,582 \$ 192,343	\$ - \$ \$ 417,925 \$ \[\text{VTD Spend} \] \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 261 \$ \$ - \$ \$ 149,677 \$ \$ 25,517 \$ \$ (9,118) \$	85,400 \$	\$ 56,933 \$ - 48 \$ 417,925 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$	57,061 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	- \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	42 \$	1,178 \$	\$ 57,00 \$ -	\$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(128) \$	· •		City/State Construction Driven. Already reduced budget by 10% from 2014 City/State Construction Driven. Already reduced budget by 50% from 2014 S - \$	8830-C18780 #N/A #N/A
S. Discretionary Balance Line Serv Co Serv Co Grand Total Project B. Project Description 2. Mandated (S845-ENLID)CE Main Replacement LPP Steve Robes 2. Mandated S845-ENLID CE Payroll Accrual 2. Mandated S845-ENLID Service Replacement LPP Steve Robes 3. Mandated S845-ENLID Service Replacement LPP Steve Robes 4. Mandated S845-ENLID Service Replacement LPP Steve Robes 5. Mandated S845-ENLID Service Replacement Cey/Date Contraction 5. Mandated (S845-ENLID Service Replacement Cey/Date Contraction 5. Discretionary 6. Discretionary 6	S S S Work Plan Complete % 100% 55% 5 5 5	- S 2015 Budget VT - S - 213,400 S - S - 28,600 S - S - S - S	- S : S : S : S : S : S : S : S : S : S	25,582 \$ 192,343 cend - \$ - \$ 1,386 \$ (1,125) - \$ - \$ 44,085 \$ 5,591 61,461) \$ 192,343 34,591 \$ 209 3,140 \$ 197,788	\$ 417,925 \$ VTD Spend \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ 149,677 \$ \$ (9,118) \$ \$ 34,800 \$ \$ 34,800 \$ \$ - \$ \$ 201,137 \$	85,400 \$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -	\$ 56,933 \$ 17,925 \$ 17,925 \$ 1,551 \$ 261 \$ 50,517 \$ (9,118) \$ 49,800 \$ 49,800 \$ 276,137	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	57,051 \$ - \$ 426,006 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - - \$ - - \$ 30,61 - \$ 17,14	42 \$	30,580	\$ 57,00 \$ 425,95 \$ - \$ 425,95 \$ - \$ 5 \$ - \$ 5 \$ 88,48 \$ 7,04 \$ 7,05 \$ 30,02 \$ 5 \$ 95,53	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(128) \$ - \$ \$ (65) \$	Notes What is this project?		City/State Construction Driven. Already reduced budget by 10% from 2014	8830-C18780 **********************************
S. Discretionary Balance Line Serv Co Servi Co Grand Total Project # Project Description 2. Mandated 88.48-RNIGT Main Registerment LIP Steve Roles 2. Mandated 88.48-RNIGT Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Steve Roles 3. Main Registerment LIP Service Registerment LIP Service Registerment LIP 3. Discretionary Service LIP Service Registerment LIP Service Registerment LIP 3. Discretionary Service LIP Service Registerment LIP Service Registerment LIP 3. Discretionary Service LIP Service Registerment LIP Service Registerment LIP 3. Discretionary Service LIP Service Registerment LIP 4. Service Registerment LIP Service Registerment LIP 4. Service Registerment LIP Service Registerment LIP 5. Discretionary Service Registerment LI	S S S Work Plan Complete % 100% 55% 5 5 5	2015 Budget Y1 2015 Budget Y1 213,400 \$ 228,600 \$ 28,600 \$ 242,000 \$ 30,462,000 \$	TD Budget YTD S 164.318 \$ 164.318 \$ 22,022 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. \$	\$ 11,925 \$ VTD Spend \$ 5 5 5 5 5 5 5 5 5 5 5 6 5 5 6 5 6 5 6	85,400 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 56,933 \$ - 417,925 \$ - 5 \$ - 5 \$ - 7 \$ -	\$ 35,000 \$ 25,000 \$ 15,000 \$ 75,000 \$ 5 \$ 75,000 \$ \$ 3,860,000 \$417,500	57,061 5 5 426,006 5	- \$ - - \$ - - \$ 30,61 - \$ 17,14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	30,580 1,328 31,908 \$ 1,178 \$ 31,908 \$ \$527,138	\$ 57,000 \$ 425,95 \$ 25,95 \$ 5 7,00 \$ 30,00 \$ 30,00 \$ 95,53 \$ 1273,500 \$ 53,087,30 \$ 593,534 \$ 593,535 \$ 59	77	1.28) \$ 1.28) \$ 2.5 \$ 3.6 \$ 3.6 \$ 3.7 \$ 3.	Notes What is this propect? Notes o zero, the credit is under "ITEMP PROJECT" 5		City/State Construction Driven. Already reduced budget by 10% from 2014	8830-C18780 **********************************

Docket No. DE 16-383 Testimony of Jay Dudley

Foliow Up		November	2015																		Reduction		Testimon		
Chris & Project Approx Project Approx Project Description Date		work Plan complete % x 77% x 100%	2015 Adjusted Budget \$ 2,700,000 \$ \$ 3,000,000 \$	YTD Budget 2,619,000 \$	7TD Spend 10/31 No 2,629,267 \$ 3,000,000 \$	v Spend 11/31 139,221 \$ 2,768	A88 \$ 3,020,168 000 \$ 3,272,727	Oct Forecast No. 5 3,544,738 \$	3,544,738 3,000,000	rect Entry S	otal Direct YTD 2,554,314 \$	Total Direct Remaining 675,000 \$ - \$	49,452	Remaining 5	Materials YTD Ren	terials Vouch saining Services \$ 2,5		ng Y	Indirect Total Indirect YTD Remaining 214,173 \$ 101,25 \$	Notes So Vendor Driven - expected	(Y/N) Redu N N	action Potential Reduction Notes Project 75% complete, Committed Remove from EN Budget - corporate acquisition		ment JED Page 39	
3. Growth 8840-ENI101 Growth New Malin 3. Growth 8840-ENI101 Growth Customer Contribution Budget Placeholder 3. Growth 8840-ENI102 New Reinforcement Malin for Growth	Gwyn Cassetty Lisa DeGregory Gwyn Cassetty	x 93% x 58% x 0% x 90%	\$ 1,050,000 \$ \$ (200,000) \$ \$ 160,000 \$	1,018,500 \$ (194,000) \$ 5 155,200 \$	1,486,284 \$ - \$ 23,344 \$ 33,742 \$	153,232 \$ 1,639	516 \$ 1,788,563 • \$ - 344 \$ 25,466 910 \$ 34,811	\$ 3,189,516 \$ \$ - \$ \$ 23,344 \$	4,038,053	\$ \$ \$	1,302,197 \$ - \$ 10,163 \$	2,087,945 \$ - \$ - \$ 15,000 \$	166,765 \$ 472 \$	- \$ \$ - \$	143,252 \$	- \$	92,180 \$ 2,061, 8,661 \$. \$ \$	- \$ - 13,181 \$ -	92 Seems high for early in the year	N N	800,000 Would cut Growth New Main in half - would not me		· ·	8840-ENI101 8840-ENI101C 8840-ENI102
3. Growth 8840-ENI1.61 Growth Fitting 3. Growth 8840-PCN152 New Service Residential 3. Growth 8840-PCN152 New Service Comm/Industrial	Lisa DeGregory Gwyn Cassetty Gwyn Cassetty Gwyn Cassetty	x 93% x 70% x 70%	\$ 150,000 \$ \$ 270,000 \$ \$ 2,100,000 \$ \$ 800,000 \$	261,900 \$ 2,037,000 \$ 776,000 \$	716,333 \$	73,603 \$ 789 3,088,970 \$ 4,409 960,250 \$ 1,199	936 \$ 861,748 669 \$ 4,810,548	\$ 804,426 \$ \$ 5,904,669 \$	48,910 804,426 4,984,669 1,199,955	17,000 \$	196,959 \$ 322,906 \$ 2,355,400 \$ 768,658 \$	7,000 \$ 7,000 \$ 500,000 \$	188,361 \$ 274,795 \$ 349,000 \$ 177,954 \$	7,000 S	5,391 \$ 111,400 \$ 26,284 \$	· \$ 1,8	8,598 12,721 \$ 95,000 \$ 500, 54,420 \$	- s 0,000 s	(165,049) \$ 16,05 467,030 \$ 7,45 818,469 \$ 75,00 195,309 \$ -	190 None at present 100 Vendor charges seem high this early in the year	N	Would cut Growth Fitting in half - would not meet o Would cut Growth New Residential Services in half - Would cut Growth New Commercial/Industrial Servi	stomer commitments would not meet customer commit		8840-ENI158 8840-ENI161 8840-PCN150 8840-PCN152
3. Growth 8840-PCN153 Reserve for Unidentified Growth 3. Growth 8840-C18832 Rt 101 System Expansion - Bedford 3. Growth 8840-C18833 Loudon Greens Tilton Expansion	Lisa DeGregory Gwyn Cassetty Gwyn Cassetty	x 0% x 100% x 70%	\$ 3,500,000 \$ \$ 1,300,000 \$ \$ 200,000 \$	3,395,000 \$ 1,500,000 \$ 200,000 \$	773,090 \$	- \$	- \$ - 809 \$ 867,064 - \$ -	s - s	1,891,099	\$ \$ \$	424,733 \$	953,296 \$ - \$	417 \$	- s - s	59,291 - \$	\$	55,025 5 953,	\$	370,076 \$ 142,95 - \$	194 1000 ft. main and 200 ft service line 1000 ft. main and 200 ft service line	N N N	75% Complete, customer contract Customer Contract PUC Commitment			8840-PCN153 #N/A #N/A
3. Growth Balance Line EN Growth EN Growth Total 2. Mandated 8840-C18750 Install Security Equipment - EN Facilities	Norm Gallagher Steve Szczechura	x 0% 0% x 90%	\$ 300,000 \$ \$ 3,070,000 \$ \$18,400,000 \$ 35,000 \$	\$ 244,000 \$ 2,977,900 \$ \$ 18,046,000 \$ 33,950 \$	12,305 \$	\$ \$ \$4,435,163 \$14,655 \$ \$ 12	305 \$ 13,424	\$ - \$ \$18,760,365 \$ 18,055 \$	18,055	\$17,000	\$7,935,329 11,319 \$	\$4,238,241 5,000 \$	\$1,207,216 2,068	\$22,000 \$		\$	81,466 \$4,190 9,250 \$ 5,	,000 \$	986 \$ 75	376 \$1.2M = \$8.6M; Leave us with \$1.5M over due to Inat Gas.	\$3,1: N				#N/A #N/A #N/A 8840-C18750
Mandated 8840-C18337 Install Expansion Joint - Taylor Falls Bridge - Nashua Mandated 8840-EN005 Inactive Service Program Mandated 8840-EN103 Main Replacement City/State Construction	Gwyn Cassetty Rich MacDonald Gwyn Cassetty	x 100% x 67%	\$ - \$ \$ 160,000 \$		55,802 \$ 0 \$	1,924 \$ 57 - \$	726 \$ 62,974 0 \$ 0 799 \$ 3,875,780	s 0 s	133,051 0 5.020.111	\$	31,085 \$ - \$	65,500 \$ - \$	9,873 \$	- 5	221 \$	\$	\$ 65, 35,595 \$ 1,238,	s	26,641 \$ 9,82 0 \$ -	225 Retirements only Expect to be about \$1M short vs. budget Already high this carly in the year.	N	Mandated Program Mandated Response to Encroachments			#N/A 8840-ENI005 8840-ENI103
Mandated 8840-ENI37 Service Replacement City/State Construction Mandated 8400-ENI63 Service Replacement Fitting City/State Construction Mandated 8404-RELS LING/IVE Capital Improvements	Gwyn Cassetty Andy Bernier Norm Gallagher	x 111% x 50% x 100%	\$ 500,000 \$ \$ 50,000 \$ \$ 50,000 \$	485,000 \$ 48,500 \$	563,683 \$ 1,375 \$	16,973 \$ 580 465 \$ 1	655 \$ 633,442 840 \$ 2,008	\$ 580,655 \$ \$ 1,840 \$ \$ - \$	580,655 1,840	\$ \$ \$	3,284,636 \$ 488,748 \$ 1,375 \$	1,279,498 \$ - \$ - \$	24,842	- 5	7,154	- \$ 45 \$ \$	66,751 \$ 1,375		131,099 \$ - 465 \$ - \$ -	is early in the year.	N N N	Mandated Response to Encroachments Mandated Response to Encroachments Project 100% Complete			8840-ENI137 8840-ENI163 8840-REL108
2. Mandated 8840-ENM469 Gas Production Propane/LNG Nata to 55. Anadated 8840-ENM00 Cathodic Protection Program 2. Mandated 8840-ENM007 Replacement Services Random (Non Leaks) 2. Mandated 8840-ENM07 Replacement Services Random (Due to Leaks)	Norm Gallagher Shawn Furey Rich MacDonald Rich MacDonald	x 100% x 85% x 67% x 67%	\$ - \$ \$ 750,000 \$ \$ 450,000 \$ \$ 300,000 \$	436,500 \$	19,789 \$ (225,758) \$ 497,375 \$ 208,530 \$	146,046 \$ (79 75,017 \$ 572	789 \$ 21,588 712) \$ (86,959) 393 \$ 624,428 769 \$ 251,748	\$ (11,437) \$ \$ 779,393 \$	19,789 (11,437) 779,393 282,519	\$ \$ \$	1 \$ 103,089 \$ 310,516 \$ 109.762 \$	51,500 \$ 100,000 \$	(162,318) \$ 93,768 \$ 40,092 \$	\$ 10,000 \$ 100,000 \$ 25,000 \$	9,407 9,667 3,684	1,500 \$ 2	17,733 56,000 57,081 55,985	\$	2,056 \$ - 667,504 \$ 16,77 262,304 \$ 107,00 121,005 \$ 26,75		N N	Mandated Work Mandated Work Mandated Work			8840-ENH469 8840-ENI006 8840-ENI007 8840-ENI077
Mandated	Rich MacDonald Rich Foley Rich MacDonald	x 67% x 67% 75% x 0%	\$ 250,000 \$ \$ 1,221,150 \$ \$ 150,000 \$	242,500 \$ 1,184,516 \$	15,102 \$	- \$ 15	102 \$ 16,475 028 \$ 1,098,576	\$ 15,102 \$	15,102	100,000 \$	(2,365) \$ 1,007,028 \$	25,000 \$ - \$ 350,000 \$ - \$	(192)	23,000 3	3,004	\$	(2,173)	0,000 S S	17,467 \$ - - \$ 52,50		N N N	Mandated Work Mandated Replacements and Support pf Growth Budgeted Elsewhere			8840-ENI100 8840-ENI100P 8840-ENI111
Somethir 2. Mandated 8840-ENI160 Corrosion & Miscellaneous Fitting 2. Mandated 8840-ERL110 Valve Installation/Replacement 2. Mandated 8840-ENIOS Weter Protection Program	Rich MacDonald Rich MacDonald Rich MacDonald	× 67% × 80% × 75%	\$ - \$ \$ 150,000 \$	- \$ 5 145,500 \$	32,177 S (374,285) S 128.831 S	973 \$ (373	094 \$ 39,375 312) \$ (407,249) 336 \$ 153.093	\$ (367,562) \$	56,794 (367,562) 161.036	s s	13,587 \$ (97,870) \$ 69,182 \$	10,000 \$ 5,000 \$ 10,000 \$	13,587 \$ (133,772) 33,093 \$	10,000 \$	3,028		82,873 \$ 5,	,000 S		100 Funding from ENI111 - Meter Work Project (Replacements) 150 Why the massive credit?	N N	Mandated response to corrosion on fittings. Fundin Project 75% Complete Mandated Work	g from ENI111 - Meter Work Projec	t (Replacements)	8840-ENI160 8840-REL110 8840-ENI002
Mandated 8840-ENI008 Relocate Services Cust. Request (Billable) Mandated 8840-ENI27 Leaks Customer Piping Mandated 8840-ENI27 Leak Repairs	Rich MacDonald Rich MacDonald Rich MacDonald	x 67% x 67% x 0%	\$ - S \$ - S \$ - S	- \$ - \$ - \$	17,229 \$ 10,284 \$ 3,633 \$	- \$ 17 251 \$ 10 - \$ 3	229 \$ 18,795 535 \$ 11,493 633 \$ 3,963	\$ 17,229 \$ \$ 10,535 \$ \$ 3,633 \$	17,229 10,535 3,633	\$ \$	5,450 \$ 3,478 \$ 3,643 \$	- \$ - \$ - \$	10 3,478 1,863	\$ \$ \$ \$ \$		\$ \$	5,440 1,780	\$ \$ \$	13,688 \$ - 7,057 \$ - (10) \$ -	None at present None at present	N N N	Customer requests Response to Leaks in Customer Piping Response to Leak Repairs			#N/A #N/A
Mandated 8840-FINANCE Finance Accrual Mandated Finance Finance Accrual Count	Paul Kinch Paul Kinch	x 0% x 0%	s - s s - s	s - \$ 5 - \$	1,214,363 \$	(55,134) \$ 1,159 · \$	229 \$ 1,264,614	\$ 1,159,229 \$ \$ - \$	1,159,229	\$	5,767,919 \$	- \$ - \$:	\$:	\$ 5,7	57,919	s s	- \$ - - \$ -		N N				#N/A
with B330 Faul to determine which scropec should get the credit Chris cannot faul																				Assume that this is a clearing account for labor charges?					
n GP. 2. Mandated	Paul Kinch Paul Kinch Rich Foley	x 0% x 0% x 100%	s - s s - s s - s	- s - s - s	- s - s - s	- \$ - \$ - \$	- \$ - - \$ -	s - s s - s s - s	- :	\$ \$ \$	- s - s - s	- s - s	:	\$ \$ \$:	s s	1	s s s	- s - - s -	What is this? Accruals?	N N N				#N/A #N/A
Count with 8830 Petito Petito se se which project should connet c	Paul Kinch Paul Kinch Paul Kinch Paul Kinch	x 0% x	s - s	5 - S 5 (5,981,166) S 5 - S	(9,118) \$ - \$ 51,499 \$ 10,539 \$	- \$ 7,793 \$ 59	144) \$ (9,975)	\$ - \$ \$ 59,291 \$	(9,144) - 59,291 10,539	\$ \$ \$ \$	· - \$ · - \$ · · · \$ · · · \$ · · · · \$ · · · ·	- \$ - \$ - \$	į	\$ \$ \$ \$	i	\$ \$ \$ \$	7.660	\$ \$ \$ \$ \$	- \$ - - \$ - - \$ - 3.078 \$ -	What is this project?	N				enja enja enja
2. Mandated 2. Mandated 3. Mandated 3. Mandated 4. Mandated 5. Mandated 5. Mandated 6. Mandated 6. Mandated 6. Mandated 7. Mandated 8. Ma	Paul Kinch Paul Kinch Paul Kinch	* * *	\$ - S \$ - S \$ - S	5 - S 5 - S 5 - S		(141,953) \$ (3,300 (281) \$ 33		\$ (3,300,560) \$ \$ 33,529 \$	(3,300,560) 33,529 685	\$ \$	(2,222,952) \$ - \$	- s - s	(268,135)	\$ \$	(61,387)	\$ (1,8 \$		\$ \$ \$	(992,599) \$ - - \$ - 685 \$ -						#N/A #N/A #N/A
Mandated 8840-BROKE BREROKEN BRIDGE-CONCORD Mandated 8840-METER SHK8840-METER SHOP UPGRADE Mandated Total	Paul Kinch Paul Kinch	x x 0%	\$ - \$ \$ - \$	- \$ - \$ -\$97,000	2,462 \$ 974 \$	- \$ 2	462 \$ 2,686 974 \$ 1,062	\$ 2,462 \$ \$ 974 \$	2,462 974 \$5,784,776	\$ \$100,000	(319) \$ - \$ \$8,894,773	- \$ - \$ \$1,901,498	·\$211,510	\$155,000	\$140,586	\$ \$ \$42,600 \$8,5	(319) 83,430 \$1,703	\$ \$ \$	2,781 \$ - 974 \$ -	565 \$1.2M = \$8.6M; Leave us with \$1.5M over due to Inat Gas.		\$0			#N/A #N/A #N/A
4. Regulatory Prog 8840-C18801 K Meter Replacement Program 4. Regulatory Prog 8840-C18824 Adyl-A Replacement Program Redeploy. A Regulatory Prog 8840-ENIOZ Main Replacement Program	Gwyn Cassetty Chris Brouillard	x 30% x 0% x 104%	\$ 50,000 \$ \$ 50,000 \$ \$ 8,500,000 \$	48,500 \$	272,951 \$ 109,119 \$		460 \$ 298,320 119 \$ 119,039 477 \$ 3,922,338	\$ 109,119 \$	273,460 109,119	s s	236,442 \$ 85,428 \$ 3,414,637 \$	- \$ - \$ 2,197,420 \$	49,310 \$ 5,352 226,176 \$	·	(20,412) \$ 12,589 103,726 \$	\$ 1	57,544 \$ 57,487 34,734 \$ 2,102,	s	39,928 \$ - 35,666 \$ - 452,197 \$ 330,81	Why are vendor charges so high? We have not changed out any meters. 116 Appears high year to date, even with accrual	N N	Project Already Cut to minimum to complete curren Project Already Cut to minimum to complete curren CIBS virtually shut down except for jobs committed	t work		8840-C18801 8840-C18824 8840-ENI107
Receptor 4. Regulatory Prog 8840-E-NILI7 4. Regulatory Prog 8840-E-NILI7 Service Replacement LPP Factor ou. 4. Regulatory Prog 8840-E-NILI6 4. Regulatory Programs Balance Line Regulatory Programs Balance Line Regulatory Programs	Gwyn Cassetty Gwyn Cassetty Gwyn Cassetty	x 104% x 104% x 104%	\$ 1,500,000 \$ \$ 1,500,000 \$ \$ 170,000 \$ \$ (1,670,000) \$	1,455,000 \$ 164,900 \$	1,103,338 \$	77,960 \$ 1,181 166,340 \$ 1,415	298 \$ 1,288,688	\$ 1,181,298 \$	6,123,713 1,181,298 1,415,976	\$	1,086,301 \$ 511,641 \$	2,197,420 \$ - \$ - \$	151,096 \$ 504,380 \$	10,500 5	36,448 \$ 1,534 \$	- \$ 8:	98,757 5,728 5	- \$	180,553 \$ - 904,335 \$ -	Running very high this early in the year. Running high, probably due to accrual in 2014	N N	CIBS virtually shut down except for jobs committed CIBS virtually shut down except for jobs committed CIBS virtually shut down except for jobs committed	o municipalities in Concord and M	inchester	8840-ENI107 8840-ENI117 8840-ENI162 #N/A
EN Repulatory Programs Total \$1,897.0 Co in total EN and GS facilities		0%			\$6,014,692	\$560,637 \$6,57	,329 \$7,173,086	\$7,485,329	\$9,103,565	\$0	\$5,334,449	\$2,197,420	\$936,314	\$10,500	\$133,885	\$84,570 \$4,2	64,250 \$2,102	2,350 \$1	\$1,612,679 \$330,8	30 50	\$0	\$0			\$0 #N/A
accrual credit 5. Discretionary 8840-C18730 Misc Capital improvements EN Facilities 5. Discretionary 8840-C18730 Refreshing Existing Buildings - Energy North (Capital) 5. Discretionary 8840-C18741 Customer Walkin Centers (Titton)	Steve Szczechura Steve Szczechura Steve Szczechura	x 100% x 100% x 100%	\$ - \$ \$ - \$ \$ - \$	s - \$ 5 - \$ 5 - \$	1,634,170 \$ 101 \$ (215) \$	- \$	515 \$ 1,765,653 101 \$ 110 215) \$ (234)	\$ 101 \$	1,618,515 101 (215)	\$ \$ \$	1,600,564 \$ 1 \$ (285) \$	- s - s - s	139,283 1 40	\$ \$ \$		\$ 1,4 \$ \$	51,282	s s	17,951 \$ - 99 \$ - 71 \$ -	Should there be a corresponding accrual credit?	N N	Project 100% Complete			8840-C18730 8840-C18720 8840-C18741
Discretionary 8840-C18780 Upfit Londonderry - EN Allocation Discretionary 8440-C18800 Upgrade Hi Line - Concord to Tilton S. Discretionary 8840-C18800 Install Misin Baboosic Lake Merrimack	Steve Szczechura Andy Bernier Ryan Burns	x 100% x 5% x 0%	\$ - \$ \$ - \$ \$ - \$	20,000 S 5 - S	262 \$ 12,445 \$ - \$	9,589 \$ 9	851 \$ 10,747 445 \$ 13,577	\$ 9,851 \$	9,851 12,445	\$ \$	9,761 \$ - \$ - \$	- \$ - \$ - \$		\$ \$		\$ \$	9,761	\$ \$ \$	90 \$ - - \$ - - \$ -		N N	PUC Commitment			8840-C18780 8840-C18800 8840-C18802
5. Discretionary 8490-C18803 Londonderry Turnpiles Relay - Hooksett TS to Farmer Rd 5. Discretionary 8490-C18805 GP SD ATA CAPTURING F- PURCHASE ADMITIONAL GFS UNITS SIX 5. Discretionary 8490-C18810 PURCHASE VEROTRACK LEAK SURVEY APPLICATION AND EQUIPM 5. Discretionary 8490-C18811 On or other six Expansion	Ryan Burns Ian Crabtree IENT Rich MacDonald Ryan Burns	x 0% x 100% x 100% x 0%	\$ - \$ \$ - \$ \$ - \$	5 - \$ 5 - \$ 5 - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - - \$ - - \$ -	\$ - \$ \$ - \$ \$ - \$		\$ \$ \$	- S - S	- S - S - S		\$ \$ \$		\$ \$ \$	1	\$ \$ \$	- \$ - - \$ - - \$ -			No Reduction - PUC Commitment to purchase leak of	ietection management equipment		8840-C18803 8840-C18805 8840-C18808 8840-C18811
S. Discretionary 8840-C18772 Install Taning Center Discretionary 8840-C18772 Repaire Parking Lot - Nashus	Steve Szczechura Steve Szczechura	x 95% x 0%	\$ 1,400,000 \$ \$. \$	1,358,000 \$	2,802,846 \$	82,871 \$ 2,885 · \$	717 \$ 3,148,055	\$ 3,173,217 \$ \$ - \$	3,173,217	\$ \$	2,822,539 \$	250,000 \$	164,470	\$ \$	457	\$ 2,6	57,613 \$ 250,	0,000 s s	63,178 \$ 37,50 - \$	00 Overrun is expected but must be taken into account in PYE	N	Project 95% complete			8840-C18772 8840-C18812
S. Discretionary 8840-C18813 Repuve Parking Lot - Manchester Discretionary 8840-C18814 Repuve Parking Lot - Titton Discretionary 8840-C18815 Construct Warehouse - Manchester Discretionary 8840-C18815 Unif 18 Buttrick 86 - FL NA Ideation	Steve Szczechura Steve Szczechura Steve Szczechura	x 0% x 0% x	\$ - \$ \$ - \$	- S - S - S	- \$ - \$ - \$	- \$ - \$ - \$	· \$	\$ - \$ \$ - \$ \$ - \$	- :	\$ \$ \$	- \$ - \$	- \$ - \$:	\$ \$ \$:	\$ \$ \$	i	\$ \$ \$	- \$ - - \$ - - \$ -			Defer Warehouse Temp const to absolute minimur	n or use conex baxes		8840-C18813 8840-C18814 8840-C18815 8840-C18816
5. Discretionary 8840-L18816 Uprit 13 Suttrick 80 - EN Auccation 5. Discretionary 8840-L18817 in Install Solar Panels - EN Buildings 5. Discretionary 8840-L18820 AMI(AMR 5. Discretionary 8840-L18820 Pric Code Stee Pipe Protection Program	Steve Szczechura Steve Szczechura Chris Brouillard Shawn Furey	x 0% x 0% x 100% x 100%	\$ - \$ \$ - \$ \$ 100,000 \$	- S - S - S - S	- \$ - \$ - \$	· \$ · \$ · \$	· \$ ·	S - S S - S S 1666 S	1,666	\$ \$	- \$ - \$ - \$	- \$		\$	129 \$	\$ \$	1,114 \$	\$ \$	- \$ - - \$ - 423 \$ -		ν .	SSO 000 PUC Commitment			8840-C18816 8840-C18817 8840-C18820 8840-C18823
S. Discretionary 8840-C18831 Stoner Model Business Case - LU East - GIS and Customer Integra S. Discretionary 840-O71H-113 Facility Equipment & Renovation S. Discretionary 8840-O71H-131 Facility Improvements & Additions - Various	stion Ryan Burns Steve Szczechura Steve Szczechura	x 0% x 100% x 100%	\$ - \$ \$ - \$ \$ - \$	45,000 S - S - S	- \$ - \$ 10,824 \$	- \$ - \$ - \$ 10	· \$ · . · \$ · . 824 \$ 11,808	\$ - \$ \$ - \$ \$ 10,824 \$	10,824	\$ \$ \$	- \$ - \$ 10,824 \$	- \$ - \$ - \$		\$ \$		\$ \$ \$	10,824	\$ \$ \$	- \$ - - \$ - - \$ -		N N N	Software Application Order Placed			#N/A #N/A 8840-OTH-113
S. Discretionary 8840-071-115 IT - Software, Equipment & Infrastructure S. Discretionary 8840-PC5105 Policy S. Discretionary 8840-RE105 Gas System Planning & Reliability Discretionary 8840-RE1105 Gas System Control & Regulation	Kevin McCarthy Gwyn Cassetty Rich MacDonald Norm Gallagher	x 0% x 0% x 90% x 100%	\$ - \$ \$ - \$ \$ 100,000 \$ \$ - \$	5 - S 5 - S 6 97,000 S 5 - S	850,593 \$ 445 \$ 77,775 \$ 496,628 \$	· \$ 2,117 \$ 79	937 \$ 929,386 445 \$ 485 892 \$ 87,155 562 \$ 583,159	\$ 445 \$ \$ 79,892 \$	874,937 445 79,892 546,062	\$ \$ \$ \$	817,495 \$ 188 \$ 59,316 \$ 370,486 \$	20,000 \$ - \$ - \$ 10,000 \$	188 \$ 30,358	- \$ \$ \$	\$ 21,453	- \$ \$:	- \$	- s s	257 \$ - 19,741 \$ -	000 This is running very high. What are these charges? None at present	N N N	Required response to projected Winter Demand Project 100% Complete			8840-OTH-115 #N/A 8840-REL105 8840-REL106
Discretionary 8840-812158 Project 8840-812158 for initialization S. Discretionary S. Discretionary 8840-C18807 Purchase TD Williamson Tapping Equipment	Rich MacDonald Rich MacDonald	x 0% x 100%	\$ - \$ \$ 5,450,000 \$ \$ - \$	5 - S 5 5,286,500 S 5 - S	- \$ - \$	- s - s - s	- \$ - - \$ -	\$ - \$ \$ - \$ \$ - \$		s s	- \$	- s - s		\$ \$ \$	-	\$ \$ \$		\$ \$	- \$ - - \$ -		N N N	Project 100% Complete			#N/A #N/A 8840-C18807
S. Discretionary 8840-C18809 Tilton UNG91 Boiler Discretionary 8840-C18810 ENSS Whice Purchase - Nissan Pathfinder S. Discretionary 8840-C18818 AFV Vehicles Discretionary 8840-C18818 Balancing Placeholder (2014-2015 Spillover)	Norm Gallagher Michael Knott Michael Knott Chris Brouillard	x 100% x 100% x 0% x 100%	\$ - \$ \$ - \$ \$ - \$	5 - S 5 - S 5 - S 5 1.466.640 S	37,931 \$ - \$ - \$	896 \$ 38 - \$ - \$	828 \$ 42,357 - \$ - - \$ -	\$ 38,828 \$ \$ - \$ \$ - \$	38,828	\$ \$ \$	24,383 \$ - \$ - \$	- \$ - \$ - \$	5,959	\$ \$ \$		\$ \$	18,424	\$ \$ \$	14,445 \$ - - \$ - - \$ -		N N N	Project 100% Complete Project 100% Complete			8840-C18810 8840-C18818 8840-C18818
5. Discretionary 8840-C1839 Cogdish Modification Gas 181 Template 5. Discretionary 8840-C1839 for modification Gas 181 Template 5. Discretionary 8840-C1839 Furniture and Cubicles - Customer Service Template Service		x 0% x 100% x 0%	S - S S - S S - S	94,000 \$ 80,000 \$ 46,000 \$	- \$ 51,914 \$ - \$	301 \$ 52	- \$ - - \$ 56,962 - \$ -	\$ - \$ \$ 52,215 \$ \$ - \$	52,215	\$ \$ \$	- \$	- s - s - s	588	\$ \$ \$ \$		\$ \$ \$	50,376	s s s	1,251 \$ - - \$ -	Costs will likely be in overall IT allocation???	N N N	Customer Service Billing Project Project 100% Complete Customer Service Billing Resource Space		00	0027#/A #N/A #N/A

S. Discretionary SB40-EN106 S	Gwyn Cassethy x Gwyn Cassethy x Rich MacDonald x Norm Gallagher x Rich MacDonald x Michael Knott x Rynn Burns x Norm Gallagher x Rich MacDonald x Rich MacDonald x Rich MacDonald x Kevin McCarthy x Norm Gallagher x Norm Gallagher x Norm Gallagher x	100% S 100% S 0% S 0% S 100% S 100% S 100% S 100% S 0% S 0% S 0% S 0% S 0% S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 114,4 - \$ 3,5 - \$ 57,2 - \$ 88,9 - \$ 3,1 - \$ (71,9 - \$ 9,0 - \$ 70,5	132) \$	\$ (71,988) \$ \$ 9,089 \$	126 \$ 124,832 \$ (362) \$ - \$ 62,403 \$ 97,032 \$ 3,486 \$ 1,018 \$ (78,533) \$ 9,915 \$ 79,175 \$	(332) \$ - \$ 57,203 \$ 88,946 \$ 20,445 \$ 933 \$ (71,988) \$ 9,089 \$	116 14,429 (332) 	\$ 42 \$ \$ 114,526 \$ \$. \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$. \$ \$ \$. \$ \$. \$ \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$.	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	42 \$ 14,656 \$	* * * * * * * * * * * * * * * * * * * *	- (34) \$	\$ \$ \$ 5 \$ 7 \$: \$ \$ (7:	. \$ 904 \$	5 80 5 2,822 5 (338) 5 (202) 5 12,695 5 675 5 491 5 0 5 -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	N N N N N N N N	100% Complete Testin	ket No. DE 16-383, nony of Jay Dudiew Andrews
S. Discretionary Balance Line EN Discretionary EN Discretionary Total EN Grand Total	×	\$	(5,000,000) \$ (4, \$3,562,000 \$3 \$30,462,000 \$30	3,740,140 \$6,249, 0,031,140 \$25,523,					710,201 : 133,734 \$117,0			\$481,445 \$2,413,466	\$0 \$187,500		\$0 \$5,53 3,170 \$25,16		,000 \$374,951 ,489 \$5,223,908	\$44,250 \$ \$1,452,007 \$	0 \$0 0 \$0 \$3,	\$50,000 170,000	#N/A \$0 #N/A \$0 #N/A
Project 6		Work Plan Complete % 100% \$ 100% \$ 100% \$ \$ \$5% \$	2015 Budget YTD 8 - \$ - \$ - \$ - \$ - \$	- \$ - - \$ 12,9 - \$ 126,0	d	YTD Spend SL \$ - \$ \$ 12,961 \$ \$ 126,053 \$ \$ 0 \$	L Run Rate	- \$ 12,961 \$ 126,053 \$ 1 0 \$	12,961 26,053 0	\$ - \$ \$ 1,816 \$ \$ 46,626 \$ \$ - \$	- \$ - \$ - \$	1,816 16,363	\$0 \$0 \$0 \$	- - - 4,427 - \$	\$ \$ \$ \$ \$ \$		\$ - \$ 11,145 \$ 79,427 \$ 0	\$ - Close Job and reallocate burden	N N N	Project 100% Complete	BN/A 8880-C22157 8880-C0291 8880-C0332 8830-C0525
complet complet dip 3. Growth 8830-C00735 Whelen Engineering Charlestown, NH 1. Growth 8830-CWINI GSE-Dat-have fau-freid Binshelt 3. Growth 8830-CWINI GSE-Dat-have fau-freid Binshelt 3. Growth 8830-CRSWINI GSE-barre fau-freid Binshelt 3. Growth 8830-CRSWINI GSE-barre for New Business Residential 4. Growth 8830-CRSWINI GReaver for New Business Commercial Unident specific & SC 3. Growth 8830-GSINI GREAVER Growth G	Chris Brouillard Anthony Strabone Anthony Strabone Chris Brouillard Chris Brouillard Chris Brouillard	85% S 85% S 85% S 85% S 100% S 85% S	1,250,000 \$ 1, 750,000 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ 19,2 ,175,000 \$ 936,3 ,705,000 \$ 1,410,6 - \$ - \$ - - \$ - - \$ - 1,880,000 \$2,505,	337 \$ 70,317 554 \$ 241,713 - \$ - - \$ - - \$ -	\$ 1,006,655 \$ 1,652,367 \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$	1,098,169 \$ 1,802,582 \$ - \$ - \$ - \$ - \$	1,219,405 \$ 1,2 1,882,367 \$ 1,8 - \$ - \$ - \$ - \$	19,405 82,367	\$ - \$ \$ - 774,491 \$ \$ - \$ \$ - \$ \$ - \$	185,000 \$ 200,000 \$ - \$ - \$ - \$	- \$ 207,034 275,481 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- s \$0 \$0 50 - s - s - s - s	14,330 \$0 188,035 \$0 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 310 \$ \$ \$ \$ \$,989 \$185,000 ,975 \$200,000 -	\$ 19,254 \$ 737,171 \$ 971,830 \$ - \$ - \$ - \$ 5	Reallocate Burden; very high charges to date, mostly all \$ 27,750 due to burden. \$ 30,000 \$ \$. \$. \$. \$. \$. \$. \$. \$. \$	N N N N N N	Mandatory - Growth - New Business Residential Mandatory Growth - New Business Commercial	8830-CD0785 8830-CM0713 8830-CM0713 8830-CR5W102, 010 8830-CR5W102, 010 8830-CR5W102, 011 8830-GS1185-8 804, 041
2. Mondeted SSID-1802. Pelham Double Rosary NH OOT 2. Mandeted SSID-1802. See Side Side Side Side Side Side Side	Paul Kinch Chris Broulland Chris Broulland Anthony Strabone Chris Broullland Anthony Strabone	85% S 100% S 100% S 85% S 85% S 85% S 85% S 85% S	50,000 \$ 5,000 \$ 60,000 \$ 150,000 \$ 400,000 \$ 50,000 \$ 5,000 \$ 5,000 \$	- \$ 88,1 47,000 \$ 89,9 4,700 \$ 24, 56,400 \$ 224, 141,000 \$ 360,6 376,000 \$ 1,825,0 47,000 \$ 566,5 4,700 \$ - 4,700 \$ 9	133 \$ - 155 \$ 6,251 - \$ - 132 \$ 3,720 1667 \$ 11,474 148 \$ 126,360	\$ 88,133 \$ 96,206 \$ \$. \$ \$ 96,206 \$ \$. \$ \$ \$. \$ \$ \$ 228,153 \$ \$ 372,141 \$ \$ 1,951,408 \$ \$ 498,074 \$ \$. \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$. \$ \$. \$. \$. \$ \$.	96,145 \$ 104,952 \$ - \$ 248,894 \$ 405,972 \$	88,133 \$ 136,206 \$ 1 - \$ \$ 239,653 \$ 2 423,891 \$ 4 2,267,658 \$ 2,2 595,824 \$ 5 3,447 \$	88,133 36,206 \$ 40,00 39,653 23,891 67,658 95,824 3,447 \$ 2,50	\$ - \$	3363,000 - \$ - \$ 10,000 \$ 45,000 \$ 275,000 \$ 85,000 \$ - \$ - \$ 23,000 \$	5 - \$ 25,529 56,054 385,619 82,329 - \$ 22,261	\$0 \$ 5 \$ 5 \$ 5 \$ 50 \$ 50	1,495 \$0 7,061 \$0 123,890 \$0 13,329 \$0 1,886 \$0	- \$ 7 7 5 5 7 7 5 5 7 7 5 5 7 7 5 5 7 7 5 5 5 7 7 5 5 5 7 7 5 5 7 7 5 7	,273 ,273 ,285 \$10,000 ,430 \$45,000 ,566 \$275,000 \$85,000 ,50 \$0 ,717 ,280 \$23,000	\$ 18,133 \$ 19,932 \$ 1 150,843 \$ 240,239 \$ 1,230,343 \$ 353,591 \$ 230 \$ 129,399	Close Job and reallocate burden 1.50 Burden too high - reallocate 1.500 Burden too high - reallocate 1.2700 Burden too high - reallocate 2.2700 Burden too high - reallocate	N N N N N N N N N N N N N N N N N N N	No. Tariff requires Replacement for existing units that fall Bare Minumum Reasonable level for remainder of year - mandated work 50 Already at Projected Minimum 65 Already at Projected Minimum 65 Already at Projected Minimum Response to 3nd Parry Attachment Requests	880-1860 8830-18607 8830-CHN007 8830-CHN013 8830-CHN013 8830-CHN014 8830-CHN013 8830-CHN020 8830-CHN020 8830-CHN020
complet comple	Paul Kinch Rich Foley Rich Foley Anthony Strabone Anthony Strabone Chris Brouillard	75% S 100% S 100% S 5% S 5% S 5% S 5%	350,000 \$ 12,000 \$	169,200 \$ 6,3 329,000 \$ 127,9 11,280 \$ 81,5	897 \$	\$ 6,897 \$ 6,345 \$ \$ 136,344 \$ \$ \$ 81,850 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,524 \$ 6,921 \$ 148,739 \$ 89,291 \$ 2 \$ - \$	116,345 \$ 1 203,344 \$ 2	6,897 16,345 93,350 1		- \$ - \$ 11,000 \$ 10,000 \$ - \$ - \$		7,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ 4 8,216 \$0 - \$,000 \$ 13	,240 ,431 ,689 ,510,000 ,50	\$ 6,897 \$ (00) \$ (86) \$ 46,877 \$ 1	\$ - Burden too high - reallocate \$ 7,690 \$ 1,500 \$ - None at present	N N N N	No - new business and mandated meter change outs Purchases required to maintain transformer stock, replacements, and growth No: Meter Replacement Installs	8880-Ctx982 8880-Ctx1104 8880-Ctx120 8880-Ctx1002 8880-Ctx0003 8880-Ctx0032
Complet	Paul Kinch Chris Brouillard Anthony Strabone Chris Brouillard Anthony Strabone Paul Kinch Chris Brouillard Chris Brouillard	5% S 100% S 100% S 5% S 100% S 66% S 5% S 100% S	- \$ - \$ - \$ - \$ 250,000 \$ - \$ - \$ - \$	- \$ -	660 \$	\$ 13,660 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,902 \$ - \$ 24,599 \$ - \$ 926 \$ - \$ - \$ - \$	- \$	13,660 222,550 - 848 -	\$ - \$ \$ - \$ \$ 19,103 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$	- s - s - s - s - s - s - s	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$,188 S0 - 404 S0	\$ 13,660 \$ - \$ 3,446 \$ - \$ 394 \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	N N N N N	Public Requirement	8E80-C00120 8E80-C00164 8E80-C00188 8E80-C00188 8E80-C00047 8E80-C2E50 8E80-C4E901 8E80-C4E901 8E80-C4E901 8E80-C4E901
on complet ed job 2. Mandated 8830-C27906 664 LEBANON ST UG - DARTMOUTH 2. Mandated 8830-C2265 NN D-line Work Found by Irigo. 2. Mandated 8830-C2155 01663 GS Storm Program Proj Burdens	Paul Kinch Anthony Strabone Anthony Strabone	100% \$ 85% \$ 75% \$			500 \$ - 575 \$ 8,639 332 \$ (100,641)		655 \$ 85,324 \$ 37,408 \$	600 \$ 93,164 \$ 45,791 \$	93,164 45,791	\$ - \$ \$ 27,059 \$ \$ (70,368) \$		- \$ 21,787 24,683	- s \$0 \$0 \$	- 4,163 646 \$0		600 ,110 \$13,000 ,697) \$10,000	\$ - \$ 51,155 \$ 104,659		N N N	Mininum Response to Inspections Storm Response Driven	8830-C27906 8830-C26263 8830-C21595
on complet complet and substitution of the complete compl	Paul Kinch Anthony Strabone Chris Broullard Anthony Strabone Anthony Strabone Anthony Strabone Joel Rivera Steve Sczeschura Paul Kinch Anthony Strabone Anthony Strabone	100% \$ 100% \$ 100% \$ 85% \$ 100% \$ 100% \$ 100% \$ 100% \$ \$ 100% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ 100,000 \$ 50,000 \$ 50,000 \$ 25,000 \$ - \$ 25,000 \$	4,700 \$ - - \$ - 94,000 \$ 913,6 47,000 \$ 55,1 47,000 \$ 47,4 23,500 \$ 41,7	118 \$ 246,037 738 \$ - 756 \$ - 835 \$ 5,829		4,149 \$ - \$ 1,002,087 \$ 60,927 \$ 320,133 \$ 45,532 \$ 22,643 \$ 31,816 \$ 587,048 \$	- \$. \$ 1,062,329 \$ 1,0 61,600 \$ 343,455 \$ 3 46,738 \$ 20,756 \$ 63,665 \$	3,803 - - 62,329 61,600 46,738 \$ 5,00 20,756 63,665 38,127		- \$ - \$ - \$ 125,000 \$ 5,000 \$ - \$ - \$ 30,000 \$	- \$ 158,379	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ \$0 55,519 \$0 4,932 \$0 4,710 \$ 2,200 \$ 5,666 \$0 (1,499) \$0	\$ 4 \$ 5 \$ 5	50 .614 \$125,000 .252 \$5,000 .414 236 . .,148 \$30,000 .727 \$0	\$ 3,803 \$ - \$ 579,068 \$ 36,096 \$ 338,048 \$ 52,318 \$ 1,430 \$ 19,650 \$ 248,708	\$ -\$ \$ 18,750 \$ 18,750 Burden too high - reallocate \$ - Close bob and reallocate burden	N N N N N N N	No - Compliance related inspection 50. Aiready at Projected Minimum 50. Internal Construction Labor - will be suit in Capes to Opes Shift Mandated response to Distributed Generation Mandated Miss Scurilly Requirements Project 80% Complete - will be complete by end of Aug. No - PUC Compliance Requirement	880 C10183 888 C14646 888 C0618 889 CM015 889 CM015 889 CM015 889 CM023 889 C18730 889 C14433 889 C34433
complet ed job 2. Mandated 8830-CD0701 Darthmouth College: Hanover, MA Burdens	Paul Kinch	100% S	- \$	- \$ 5,9	986 \$ -	\$ 5,986 \$	6,530 \$	5,986 \$	5,986	s - s	- \$		s		s		\$ 5,986	\$ - Close Job and reallocate burden	N		#N/A
on complet ed job 2. Mandated 8830-C000H 10869 NH Third Party - Large Projects 2. Mandated 8830-C42913 Golden Rock Damage Failure Expense	Paul Kinch Anthony Strabone	100% \$ 75% \$	- \$ - \$		175 \$ - 157 \$ 28,856		2,700 \$ 130,814 \$		2,475	\$ - \$ \$ 71,771 \$	- \$ 40,000 \$	15,410	\$0 \$	2,503 \$0	\$ \$ 5	.,858 \$40,000	S 2,475 S 48,142		N N		mN/A mN/A
Project - should not be should not be capital charges 2. Mandated 8830-E00013 Storm Expense Project 2. Mandated 8830-E00013 Storm Expense Project Count Coun	Paul Kinch Paul Kinch	40% S 0% S	- \$ - \$	- \$ - \$ (1,006,3	0 \$ - 928) \$ (12,643)	\$ 0 \$ \$ (1,018,971) \$	0 \$ (1,111,605) \$	0 \$ (1,018,971) \$ (1,0	0 18,971)	\$ - \$ \$ 232,915 \$	- \$ - \$:	s s	:	\$ \$ 23	,915	s o s -	5 - Burden too high - reallocate 5 -	N N		BN/A BN/A
determine wheth project stoud a tredit - Chris project of the control of the cont	Paul Kinch	ом s	- s	· s ·	· s · :	s - s	- s	- s		s - s	· \$		s	·	s	-	s -	s ·	N		8N/A
credits - Chris Ch	Paul Kinch Anthony Strabone Anthony Strabone	0% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,200,000 \$ 1,	2 \$ 32,3	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 31,562 \$ \$ 19,986 \$ \$2,608,291 \$ 1,437,987 \$	- \$ (2,389,405) \$ (34,431 \$ 21,803 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	19,986 \$ \$3,654,441 \$3,6 1,437,987 \$ 1,4	90,288) 31,562 19,986 554,441 \$274,50		\$ \$682,000	\$2,002,250 17,652 34,013 \$5	\$ 57,000 \$ 57,000 \$ 57,000 \$ 50 \$ 5	\$232,341 \$ 126,778 \$0 23,070 \$4,00	\$ \$ \$ 8 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,648 \$671	\$ - \$ (3,496,260) \$ - \$ (39,525) \$ 589,952 \$ 154,989	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	N N 0 50 N	50 Sate Case Settlement Required REP Expenditure Rate Case Settlement Required REP Expenditure	BN/A BN/A BN/A BN/A BN/A BN/A BN/A BN/A

4. Regulatory Programs Balance Line GSE Regulatory Programs		s	- s	- s	- \$	- \$	- s	- s -	s -			\$		\$		\$				Docket No. DE 16-383 _M
4. Regulatory Programs GSE Regulatory Programs Balance Line GSE Regulatory Programs 5. Discretionary 880 C1886 5. Discretionary 880 C1886 5. Discretionary 880 C1886 5. Discretionary 880 C1886 7. Discretionary 880 C1886 7. Discretionary 880 C1886 7. Discretionary 880 C1886 8. Discretionary 8	Chris Brouillard Chris Brouillard Joel Rivera Chris Brouillard	100% S 100% S 100% S 80% S 100% S	1,400,000 \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$	519 \$ 19,425 \$ - \$	- \$ - \$:	519 \$ 19,425 \$ 21	5,088 \$ 1,684,24 566 \$ 51 1,190 \$ 19,42 - \$ - \$ 5,516 \$ 87,55	9 \$ 519 5 \$ 19,425 \$ -		\$ 918,890 \$ \$ - \$ \$ - \$ \$ - \$ \$ 22,346 \$	12,500 \$ - \$ - \$ - \$ - \$	51,665 \$ - - - 5,609	7,000 \$	149,848 \$	4,000 \$ 717,3 \$ \$ \$ \$ \$ \$ \$ \$ \$		744,941 \$ 5 519 \$ 6 19,425 \$ 7 5 65,211 \$	7,915 \$ Close Job and reallocate burden Close Job and reallocate burden .	Testimony of Jay DudleW Attachment JED 2805 Complete Attachment
\$1,897.0 Oil in total IN and GS felicities actual content of the C	Steve Szczechura	100% \$	- s	- \$	(93,925) \$	- \$ (5	93,925) \$ (102	2,464) \$ (93,92	5) \$ (93,925)		\$ 13,929 \$	- \$	ı.	\$		\$ 13,1	129	\$ 165,675 \$	Should not be any charges in 2015; result of accrual?	Page 41 of 45
\$1,897.0 00 in total EN and GS facilities accual accual \$5,00ccetionary\$ \$830.C18730 Misc Capital Improvements GSE facilities	Steve Szczechura	100% \$	- \$	- s	357,232 \$	- \$ 35	57,232 \$ 389	3,707 \$ 357,23	2 \$ 357,232		\$ 284,937 \$	- \$	944	\$		\$ 283,	193	\$ 72,295 \$		N 8830-C15730
\$1,897,0 00 in that IN and IS and IS facilities acrual credit s. Discretionary 880-C18740 Customer Walk in Centers (Salem & Lebanon)	Steve Szczechura	100% S	- s	- \$	38,146 \$	- \$:	38,146 \$ 41	1,614 \$ 38,14	6 \$ 38,146		\$ 8,725 \$	- \$		s	(18,065)	\$ 26,	90	5 29,421 S		N \$830-C15740
\$1,897.0 00 in total EN and GS																				
and GS [recilitis] credits	Steve Statechura Steve Statechura Chris Rossillard Kevin McCarthy Anthony Strabone Chris Torollard Chris Rossillard Chris Rossillard Chris Rossillard Chris Rossillard Anthony Strabone Chris Rossillard Chris Rossillard Chris Rossillard Chris Rossillard Chris Rossillard Chris Rossillard	100% S		- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,457,000 \$ 987,000 \$ 188,000 \$ - \$ 122,200 \$	13,576 \$ - \$ 1,292 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$. \$. \$. 15,612 \$ 235 . \$. \$. \$. \$. \$. \$. \$. \$. \$.	3,086 \$ 90,82 \$ - \$ \$ -	\$ \$		\$ 107,149 \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3,115 5,704 \$5	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		\$ 107,4 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	500 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5 13,810 S 5 - S 5 - S 5 - S 5 111,055 S 5 - S 5 111,055 S 5 - S 5 34,413 S 6 - S 6 4,296 S 7,955 S 7,95	Close Job and reallocate burden 19,350	N 8830-C1976 N 8840-C1808 N 8840-C1808 N 8850-C1808 N 9850-C1808 N 985
5. Discretionary 8830 C-4295. 5. Discretionary 8830 C-4295. 5. Discretionary 880 C-4295. 6. Discretiona	Anthony Strabone Anthony Strabone Steve Sczechura Steve Sczechura Steve Sczechura Steve Sczechura Anthony Strabone Steve Sczechura Kelly Goodwin Steve Sczechura	66% \$ 5% \$ 0% \$ 0% \$ 100% \$ 100% \$ 100% \$ 100% \$ 100% \$ \$ 100% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	500,000 S 25,000 S - S - S - S - S - S - S - S	470,000 \$ 23,500 \$ - \$ - \$ - \$ - \$ - \$ 2,000 \$ 30,000 \$	409,975 \$ -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	0,809 \$ 625,655 - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ - \$ 5 - \$ - \$ 5 - \$ - \$ 5 - \$ - \$ 5 - \$ 5 - \$ - \$ 5 - \$ - \$ 5 - \$ 5 - \$ - \$ 5 - \$ - \$ 5 - \$ 5 - \$ - \$ 5 - \$ 5 -	\$ - \$ - \$ - \$ - \$ - 7 \$ 98,137 2 \$ 342 5 -		\$ 274,119 \$	105,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	13,624	\$0	33,052 -	\$0 \$ 209,4 \$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$0	230,790 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	15,750	No bis scheduled to start in one week by contractor, awarded construction package; Could shift Brady Ave Billing to \$1500,000 Jan. 2016 Molecular
complet ed job 5. Discretionary 8830-GSEX/0400 Distribution Outdoor Lighting Operations Burdens:	Paul Kinch	100% S	- s	- \$	436 \$	- s	436 \$	476 \$ 43	6 \$ 436		s - s	- \$	-	\$	- \$	- s		436 \$	- Close Job and reallocate burden	N sh/A
complet complet ed job S. Discretionary 8830-GSEV-GSE Spot Tree Trimming - Unplanned - GSE Burdens	Paul Kinch	100% S	- \$	- \$	26 \$	(26) \$	- s	- s -	s -		s - s	- \$	-	s	- \$	- s ·		s - s	- Close Job and reallocate burden	N sh/A
on complet ed job 5. Discretionary 8830-£10972 Capacitor Insp Program FY12 - NH Burdens	Paul Kinch	100% s	- s	- \$	291 \$	- s	291 \$	317 \$ 29	1 \$ 291		s - s	- \$	-	s	- \$	- s		S 291 \$	- Close Job and reallocate burden	N #N/A
complet ed job 5. Discretionary 8830-£11771 FAC_Lebanon, NH 407 Mircle Mile Burdens	Paul Kinch	0% s	- \$	- s	(8,366) \$	- s	(8,366) \$ (9	3,127) \$ (8,36	6) \$ (8,366)		\$ 1,810 \$	- \$	658	s	- 5	- \$ 1,:	.52	(10,176) S	- Close Job and reallocate burden	N stylA
on complet ed job	Paul Kinch	0% s	- \$	- \$	(3,488) \$	- s	(3,488) \$ (3	3,805) \$ (3,48	8) \$ (3,488)		\$ (3,628) \$	- \$	-	s	- \$	- \$ (3,i	528)	5 140 \$	- Close Job and reallocate burden	N anyA
on complet ed job 5. Discretionary 8830-CD0873 Spicket River Feeder Reclosers Burdens	Paul Kinch	100% s	- s	- \$	2,897 \$	- s	2,897 \$ 3	3,161 \$ 2,89	7 \$ 2,897		s - s	- \$	-	s	- \$	- s		2,897 \$	- Close Job and reallocate burden	N #N/A
complet ed job 5. Discretionary 8830-ENN002 GSE - Dist - Corr Maint Burdens	Paul Kinch	100% s	- \$	- s	677 \$	- \$	677 \$	739 \$ 67	7 \$ 677		s - s	- \$	-	s	- 5	- s ·		677 \$	- Close Job and reallocate burden	N stylA
complet ed job 5. Discretionary 8830-CD0272 11255 Michael Ave Getaway Burdens	Paul Kinch	100% \$	- s	- s	36,895 \$	- s :	36,895 \$ 40	0,249 \$ 36,89	5 \$ 36,895		\$ (8) \$	- s		s	- s	- s	(8)	36,903 \$	- Close Job and reallocate burden	N 8830-CD0272
complet ed/pb 5. Discretionary 88.00-C0276 ENFILID SUPPLY 5. Discretionary 88.00-C00276 Experience Equipment Blanket 5. Discretionary 88.00-C00276 Mor. Capital improments CSE Facilities Blanket 5. Discretionary 88.00-C00276 Mor. Capital improments CSE Facilities Blanket 5. Discretionary 88.00-C00276 Mor. Capital improments CSE Facilities Blanket 5. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 5. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 5. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 5. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 88.00-C00276 Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Load Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Load Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Load Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Load Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Load Reserve for Substation Load Relief Specifics 9. Discretionary 88.00-C00276 Reserve for Load	Anthony Strabone Kevin McCarthy Steve Szczechura Michael Knott Chris Brouillard Chris Brouillard Chris Brouillard Chris Brouillard Paul Kinch	100% S 0% S 100% S 50% S 50% S 50% S 100% S 100% S 50%	- \$ 25,000 \$ - \$ - \$ - \$ - \$ - \$ 100,000 \$	- \$ 23,500 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	8,083 \$ - \$ 5,265 \$ - \$ - \$ - \$ - \$	- \$	- \$	3,818 S 8,08 - S - S 5,743 S 5,26 - S - S - S - S - S - S - S - S - S - S - S - S - S	\$ -		\$ (24,277) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	50 :	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	\$0 \$ (24,i		32,361 S - S - S - S - S - S - S - S - S - S -	Close Job and realocate burden	N Project 100% Complete \$88.0 CD3376 N Project 100% Complete \$88.0 CM0205 N Accrual payment from 2014 - Project 100% Complete \$83.0 CM0205 N Accrual payment from 2014 - Project 100% Complete \$83.0 CM0207 N No - budget credit line \$83.0 CMSWAR_016 N Reduce to zero budget for reliability emergents \$83.0 CMSWAR_016 N \$83.0 CMSWAR_016 \$83.0 CMSWAR_016
on complet ed job	Paul Kinch	100% \$	- \$	- \$	519 \$. \$	519 \$	566 \$ 51	9 \$ 519		\$ - \$	- \$		s	- \$	- s		5 519 \$	- Close Job and reallocate burden	N stay
on complet ed job 5. Discretionary 8830-MISC EQUI Misc Discretionary Purch Equipment Burdens	Paul Kinch	100% S	- \$	- \$	454 \$	- \$	454 \$	496 \$ 45	4 \$ 454		s - s	- \$		s	- \$	- s		\$ 454 \$	- Cancel this project - unfunded and unapproved	N BN/A
on complet ed job	Paul Kinch	100% \$	- \$	- \$	1,477 \$. \$	1,477 \$ 1	1,611 \$ 1,47	7 \$ 1,477		s - s	- \$		s	- \$	- s		1,477 \$	- What are these charges and who?	N #N/A
on Complet C	Anthony Strabone Kevin McCarthy Paul Kinch Chris Broullard Joel Rivera Joel Ri	100% \$ 0% \$ 100% \$ 100% \$ 50% \$ 0% \$ 0% \$ 100% \$ 100% \$ 100% \$ 100% \$	700,000 \$ - \$ - \$ 15,000 \$ 5,000 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ 14,100 \$ 4,700 \$ - \$	3,554 \$ 469,745 \$ 2,615 \$ - \$ - \$ - \$ 136,721 \$ - \$	4,364 \$ 47 - \$ - \$ - \$ - \$ - \$	74,109 \$ 517 2,615 \$ 2 - \$ - \$ - \$ - \$	3,877 \$ 3,55 7,210 \$ 484,10 8,853 \$ 2,61 - \$ - - \$ - - \$ - -,5 - -,150 \$ 136,72 - \$ -	9 \$ 484,109 5 \$ 2,615 5 - 5 - 5 - 5 -	\$ 10,000	\$ 2.5499 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	10,766	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	50		3,554 \$ 47,911 \$ 2,615 \$ 6 - \$ 6 - \$ 6 - \$ 7 - \$	What are these charges and who? Close sob and real-locate burden	N NA 5830-TI TA TI NA 5830-TI T

Burdens on complet 5. Discretionary 8830-C21053 85-94 (bit 1 transformer upgrades, ed/plo 5. Discretionary 8830-C21057 NH-ADP Battle (Shappy Prop. 5. Discretionary 8830-C210561 NH-ADP Battle (Shappy Prop. 07 Verticon GS Billing GS Survey	Anthony Strabone Joel Rivera Joel Rivera Chris Brouillard	100% 0% 0% 100%	\$ - : \$ - : \$ - :	s - s - s -	\$ 60,016 \$ \$ 5 - \$ \$ 5 - \$	124 \$ - \$ - \$ - \$	60,140 \$ - \$ - \$ - \$	65,608 \$ - \$ - \$ - \$	60,140 \$ - \$ - \$ - \$	60,140 - - -	\$ \$ \$ \$	19,667 \$ - \$ - \$ - \$	- \$ - \$ - \$	9,009 - - -	\$0 \$ \$ \$ \$ \$ \$ \$	9,722 - \$ - \$	\$0 \$ \$ - \$ \$ - \$ \$ 5	936	\$0 \$ \$ \$ \$ \$ \$ \$	40,833 : - : - :	s - s -		N N N	Mininum Response	to Inspections	Testimony Attachr	No. DE 16- of Jay Duo nent JED ຊື້ Page 42 ຕ	dley 2.70
complet ed Job S. Discretionary 8830-C31402 IE-NN URD Cable Replacement Burdens on	Anthony Strabone	100%	s - :	s -	\$ 459,092 \$	- \$	459,092 \$	500,828 \$	459,092 \$	459,092	s	348,828 \$	- s	2,422	\$0 s	40,747	\$0 s	305,658	\$0 s	110,264	\$ -		N	Replace URDs on da	mage/failure basis		8	3830-C31402
complet ed job 5. Discretionary 8830-C32029 01760 Regulator Repl+ NE North NH Burdens on	Paul Kinch	100%	s -	s -	\$ 20,765 \$	· \$	20,765 \$	22,653 \$	20,765 \$	20,765	s	- \$	- \$		s	- 5	s - s		s	20,765	\$ - Clo	ose Job and reallocate burden	N				8	3830-C32029
complet edpò à Discretionary 8830 CLIZ77 8 Discretionary 8830 CLIZ77 9 Discretionary 8830 CLIZ77 1 Discretionary 8830 CLIZ77 Burdon Burdon Burdon Burdon Discretionary 8830 CLIZ77	Anthony Strabone Joel Rivera Anthony Strabone Anthony Strabone Anthony Strabone Anthony Strabone Joel Rivera	100% 0% 100% 100% 100% 100% 0%	s - : s - : s - : s - : s - :		\$ 17,832 \$ \$ 18,302 \$ \$ - \$	103,975 \$ - \$ 4,304 \$ - \$ - \$ - \$ - \$	407,790 \$ - \$ 149,276 \$ 17,832 \$ 18,302 \$ - \$ - \$	444,861 \$ - \$ 162,846 \$ 19,454 \$ 19,966 \$ - \$ - \$	407,790 \$ - \$ 149,276 \$ 17,832 \$ 18,302 \$ - \$ - \$	407,790 149,276 17,832 18,302	* * * * * * *	201,172 \$ - \$ 17,781 \$ - \$ 1,826 \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	26,752	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	965 - 1,373 - - - -	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	173,456 11,302 1,826	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	206,618 : - 131,495 : 17,832 : 16,476 :	\$ - Bu \$ - Bu \$ - Bu \$ - C	rden too high - reallocate	N N N N N	Will encur emergen No - cable supply sy	t project charges for response to Ba stem to Salem NH	oron Ave. Cable failure	8 8 8 8	3830-C32279 3830-C36092 3830-C36427 3830-C36428 3830-C36429 3830-C36434 3830-C36480
complet Schercileury \$333.CSSS 233.8 NRF Enuts 99.0F Cycle ANR et plus 90.0F C	Anthony Strabone Paul Kinch Chris Brosullard Anthony Strabone Chris Brosullard Chris Brosullard Chris Brosullard Chris Brosullard	100% 100% 100% 100% 50% 50%	\$ -	s - s - s - s - s - s -	\$ 61,728 \$ \$ - \$	- \$ - \$ - \$ (19,666) \$ - \$ - \$	7,584 \$ 32,335 \$ 1 \$ 42,062 \$ - \$ - \$	8,273 \$ 35,275 \$ 1 \$ 45,886 \$ - \$ - \$ - \$	7,584 \$ 32,335 \$ 1 \$ 42,062 \$ - \$ - \$ - \$	7,584 32,335 1 42,062	\$ \$ \$ \$ \$ \$ \$ \$	2,427 \$ - \$ - \$ 26,474 \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$		\$0 \$ \$ \$0 \$ \$ \$ \$ \$ \$	- \$ - \$ 10,964	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,427 - 15,510 - -	\$0	5,156 32,335 1 15,589 -	\$ - Clc \$ - Clc \$ - \$ - \$ -	30,216 Budget from 2014 see Job and reallocate Burden see Job and reallocate Burden	N N N N N				8 8 8	#N/A 3830-CD0030 3830-CD0055 3830-CNN006 3830-CNN006 3830-CRSRVPF_014 3830-CRSRVPF_013
any capital charges 3. Discretionary 8830 GSDAMI00 Distribution CH Maintenance Regions Project - should not be separated to the control of th	Paul Kinch	0% \$	s - :	s -	\$ 155,184 \$	(4,568) \$		164,309 \$			s	1,008 \$	- \$		ş	-	s		s	149,609 ;	\$ - Bu	rden too high - reallocate	N					m/A
charges \$. Discretionary 8830 GSEXCI100 Distribution OH Operations Expense Project Project In the project Project In the project Project In the project Project Project In the project Project Project Project In the project	Paul Kinch	0% \$	s - :	s -	\$ 34,669 \$	42 \$	34,711 \$	37,866 \$	34,711 \$	34,711	s	(46,782) \$	- \$	1,621	s	-	s	(48,403)	s	80,641 :	\$ - Bu	rden too high - realfocate	N					#N/A
capital charges 5. Discretionary S. Discretionary Balance Line GSE Discretionary Balance Line GSE Discretionary	Paul Kinch	0%	s -	s -	S 167 S	(172) \$	(5) \$	(6) \$	(5) \$	(5)	\$	- \$	- \$		s		s		s	(5)	\$ - Bu	rden too high - reallocate	N					#N/A
Discretionary Balance Line GSE Discretionary GSE Discretionary Total GSE Grand Total			\$4,385,000 \$9,867,000	\$4,159,900 \$9,312,980	\$3,515,490 \$10.354,012			\$4,102,051 \$11,835,955	\$4,101,413	\$4,101,413 \$12,700,140	\$10,000 \$284,500	\$2,025,658 \$6.067,317	\$280,000 \$1,359,500	\$153,635 \$2,708,243	\$10,000 \$24,000	\$80,139	\$0 \$8,000	\$2,005,522	\$270,000	\$1,823,387 \$8,162,595	\$51,200 \$225,205			\$0 \$1,850,000 \$0 \$1,850,000			\$0 \$0	#N/A #N/A #N/A
Project # Project Description		Work Plan Complete %		YTD Budget	YTD Spend		(TD Spend	J11,033,333 ,	11,700,140	312,700,140	J204,300	30,007,317	41,333,300	32,700,243	324,000	3003,120	30,000	34,403,340	J1,327,300	30,102,333	3223,203	Notes	,,,	yo			~	#N/A
2. Mandated (blank) (blank) (blank) 2. Mandated 8410-BR9900 8400-BR9900 Project 2. Mandated 8410-BRACKE Flavore Acrosal 2. Mandated 8410-BRACKE Player Acrosal 2. Mandated 8410-BRACKE Player Acrosal 6410-BRACKE Player College Player College Player College Player 1.5 Butrick Road 6410-BRACKE Player College Player	Paul Kinch Paul Kinch Paul Kinch Paul Kinch Paul Kinch Steve Szczechura Steve Szczechura	0% 0% 40% 40%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	S - S - S - S - S - S - S - S - S - S -	\$. \$ (9,118) \$ \$. \$ \$ (9,118) \$ \$. \$ \$ \$. \$ \$ \$ \$ (76) \$ \$ \$ 1,224 \$ \$ 368,945 \$ \$ \$ 56,933 \$ \$ \$. \$ \$ \$. \$ \$	- \$ (26) \$ - \$ (17) \$ - \$ 17 \$ - \$ (24,697) \$ - \$. \$ (9,144) \$. \$. \$ (76) \$. 1,241 \$. 368,945 \$. 32,236 \$. \$	- \$ (9,975) \$ - \$ (83) \$ (83) \$ 1,353 \$ \$ 402,485 \$ 35,167 \$ - \$	- \$ (9,144) \$ - \$ - \$ (76) \$ 1,241 \$ 368,945 \$ 32,236 \$ - \$	(9,144) (76) 1,241 368,945 32,236	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	54	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,178	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	368,945 31,903	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - 63 (0) 279	\$ - \$ - \$ - \$ - \$ - \$ - Ne \$ -	ts to zero; the credit is under "TEMP PROJECT"	N				8	#N/A #N/A #N/A #N/A #N/A #N/A #N/A
Serv Co Grand Total		Work Plan	\$ - :		\$ 417,925 \$	(24,723) \$	393,202 \$	428,947 \$	393,202 \$	393,202 \$. \$	400,902 \$	- \$	54 \$		1,178 \$	\$ - \$	400,848 \$	- \$	342 ;	\$ - \$		- \$ -	\$ - \$				#N/A
Project Proj	Steve Rokes Paul Kinch Paul Kinch Steve Rokes Steve Rokes Steve Rokes Kevin McCarthy	100% 55% 55% 55% 55% 55% 55% 55% 55% 55%	2015 Budget \$ 213,400 \$ \$ 28,600 \$ \$ 28,600	\$ 200,596 \$ - \$ - \$ 26,884 \$ - \$ - \$ - \$ -	\$ - \$ \$ 261 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$ 3,401 \$ - \$ 3,468 \$ 121 \$ (26) \$ - \$ - \$	7TD Spend - \$ - \$ - \$ 3,662 \$ - \$ 153,145 \$ 25,639 \$ (9,144) \$ 34,800 \$ - \$ 208,102 \$	- \$ - \$ - \$ 3,995 \$ - \$ 167,067 \$ 27,969 \$ (9,975) \$ 37,964 \$ - \$ 227,020 \$	- \$ - \$ - \$ 3,662 \$ - \$ 188,145 \$ 50,639 \$ (9,144) \$ 49,800 \$ - \$ 283,102 \$	3,662 188,145 50,639 (9,144) 49,800 5	35,000 25,000 15,000 \$ 75,000 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	33,697 17,264 - 4,775 - 50,960 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	30,580 1,328	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,869 7,047 30,025	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- :		Notes hat is this project? ts to zero; the credit is under "TEMP PROJECT"	N • \$ -	City/State Construct City/State Construct \$ - \$	ion Driven. Already reduced budge dion Driven. Already reduced budge	et by 10% from 2014 tt by 50% from 2014	8 8 8	#N/A #N/A #N/A #N/A #N/A #N/A #N/A #N/A
Sev Co Todi Generated Generated GSS Total Grand Total Empegrat Total		4	\$30,462,000 \$9,867,000 \$40,571,000	\$30,031,140 \$9,312,980	\$ 201,137 \$ \$25,523,868 \$10,354,012 \$36,496,943	6,965 \$ \$5,842,251 \$915,025 \$6,739,517	\$31,366,119 \$10,849,625 \$42,817,048	227,020 \$ \$34,217,584 \$ \$11,835,955 \$ \$46,709,507 \$	283,102 \$ 39,187,138 12,700,140	\$41,133,734 \$12,700,140 \$54,510,179	\$117,000 \$284,500 \$476,500	\$28,141,929 \$6,067,317	\$8,632,159 \$1,359,500	\$2,708,243	\$187,500 \$24,000	\$669,120	\$. \$ \$153,170 \$8,000	\$4,489,346	\$8,291,489	\$5,223,908 \$8,162,595	\$ - \$1,452,007 \$225,205			\$0 \$3,170,000 \$1,850,000 \$5,020,000				

No Report Available Janurary - November

December	2015

					Over/Underrun		Testimony of Jay Dudley
Priority	Project #	Project Description	2015 Budget	2015 Actual	2015 Variance (if >\$50,000 and 10%) Explanation	Attachment JED 2-7b
3. Growth	8830-CD0291	Sky View URD - Salem, NH	\$ -	\$ 12,961	\$ (12,961)	Actual spend was contige	nt upon customer schedule Page 44 of 45
3. Growth	8830-CD0332	Sherburne RD, Pelham 3 phase extension	\$ -	\$ 126,053	\$ (126,053) Overrun	Actual spend was contige	nt upon customer schedule
3. Growth	8830-CD0785	Whelen Engineering Charlestown, NH	\$ -	\$ 19,254			ere identified and released in support of growth strategy and GPM Guidelines
3. Growth	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	\$ 775.000	\$ 1,103,201			ere identified and released in support of growth strategy and GPM Guidelines
3. Growth	8830-CNN011	GSE-Dist-New Bus-Comm Blanket		\$ 1,848,086			ere identified and released in support of growth strategy and GPM Guidelines
Growth Total				\$ 3,109,555		, , , , , , , , , , , , , , , , , , ,	
2. Mandated	8830-18602	Pelham Double Rotary NH DOT	\$ -	\$ 88,133		Charges reflect carryover	of work and activities that were targeted for completion in prior year
2. Mandated	8830-CNN007	GSE-Dist-Water Heater Blanket	\$ 50,000				eater failed or required replacement
2. Mandated	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	\$ 5,000	. ,	\$ 5,000	Land rights charged to inc	·
2. Mandated	8830-CNN012	GSE-Dist-St Light Blanket	\$ 60,000		· ·		led in service and required replacement
2. Mandated	8830-CNN013	GSE-Dist-Public Require Blanket	\$ 150,000			-	ork was greater than anticipated when the budget was prepared
2. Mandated	8830-CNN014	Dist-Damage&Failure Blanket	+,	\$ 2,050,909	. , , ,	·	e beyond the budgeted amount. Replacement required to restore the system to normal operation configuration
2. Mandated	8830-CNN017	GSE-Dist-Asset Replace Blanket		\$ 535,187			evond the budgeted amount. Budget was significantly lower than historical average
2. Mandated	8830-CNN020	Dist-Transf/Capac Install Blanket	\$ 5,000	. ,	\$ 5,000	•	rged to individual capital projects.
2. Mandated	8830-CNN021	GSE-Dist-Telecomm Blanket	\$ 5,000	•	\$ 4,053	Activity was less than exp	
2. Mandated	8830-CNN022	GSE-Dist-Telecomm Blanket GSE-Dist-3rd Party Attach Blanket	\$ 100,000	•	\$ (45,184)		struction was greater than anticipated; timing of payments
2. Mandated	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	\$ 100,000		\$ (6,897)	Carryover work from 2014	
2. Mandated	8830-CN4104	01659 Granite St. Meter Purchases	\$ 180,000			•	less than anticipated in 2015
2. Mandated	8830-CN4120	01660 Granite St. Transformer Purchases	\$ 350,000			•	uirements were less than anticipated
2. Mandated	8830-CNN002	01737 GSE-Dist-Subs Blanket	\$ 12,000			•	ipement required replacement following visual or infrared inspection
2. Mandated	8830-CNN004	GSE-Dist-Meter Blanket	\$ 10,000			Meter install blanket not	
2. Mandated	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	\$ -	\$ 13,660		Carryover work from 2014	
2. Mandated	8830-CD0120	NHDOT#13933E Exit 2 Pelham RD in	\$ -	\$ 28,786		Carryover work from 2014	
2. Mandated	8830-C42850	Relocate Distribution Dulak St Lebanon	\$ 250,000	,	\$ 249,152 Underrun	•	014 after 2015 budget was prepared
2. Mandated	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	\$ -	•	\$ (600)	Carryover work from 2014	
2. Mandated	8830-C26263	NN D-Line Work Found by Insp.	\$ 100,000	•		•	n inspecitons was less than anticipated.
2. Mandated	8830-C21595	01663 GS Storm Program Proj	\$ 50,000				m storms was greater than anticipated
2. Mandated	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	\$ -	\$ 3,803		Carryover work from 2014	· · · · · · · · · · · · · · · · · · ·
2. Mandated	8830-C14646	IE-NN UG Structures and Equipment	\$ 5,000		\$ 5,000	•	dentified from underground equipment inspections in 2015
2. Mandated	8830-CNN015	GSE-Dist-Reliability Blanket	\$ 100,000	\$ 957,039	\$ (857,039) Overrun		e budgeted amount. Budget was significantly lower than historical average
2. Mandated	8830-CNN016	GSE-Dist-Load Relief Blanket	\$ 50,000			Charges approximate to b	
2. Mandated	8830-CNN023	GSE Distributed Generation Blanket	\$ 50,000	\$ 311,694	\$ (261,694) Overrun	Distributed Generation ac	tivity substantially greater than anticipated due to the expiration of the net metering cap and rush of developers to complete job:
2. Mandated	8830-C18750	Security Conversion GSE	\$ 25,000	\$ 51,729	\$ (26,729)	Compliance related secur	ity work as LU completed its transition from NG systems and upgraded for safety and compliance reasons.
2. Mandated	8830-C36432	Feeder Demarcation Point Switching Locations with NG	\$ -	\$ 20,756	\$ (20,756)	Carryover work from 2014	
2. Mandated	8830-C36433	Distribution Feeder Power Factor Correction	\$ 25,000	\$ 43,725	\$ (18,725)	Individual scope of multip	le installations required additional work to accept capacitor bank installations
2. Mandated	8830-C36435	Lebanon Area Low Voltage Mitigation	\$ 50,000	\$ 550,444	\$ (500,444) Overrun	Carryover work from 2014	for Potato Road
2. Mandated	8830-CD0701	Darthmouth College: Hanover, MA	\$ -	\$ 5,986	\$ (5,986)	Carryover work from 2014	1
2. Mandated	8830-CD0094	10869 NH Third Party - Large Projects	\$ -	\$ 2,475	\$ (2,475)	Carryover work from 2014	1
2. Mandated	8830-C42913	Golden Rock Damage Failure	\$ -	\$ 135,854		•	to complete the replacement of a failed 23kV circuit breaker at Golden Rock substation in Salem
2. Mandated	8830-FINANCE	Finance Accrual	\$ -	\$ (1,245,021)		Finance Project	
2. Mandated	8830-UNALLOC BRDN	Finance Unalloc Burden	\$ -	\$ (2,046,500)		Finance Project	
2. Mandated	8830-TOPSIDEJE	Finance Topside JE	\$ -	\$ 31,562		Finance Project	
2. Mandated	8830-PRACCR	Payroll Accrual	\$ -	\$ (35,366)		Finance Project	
Mandated Total				\$ 2,513,566			
4. Regulatory Programs	8830-C18603	Bare Conductor Replacement Program		\$ 1,473,533			resulted in additional charges in 2015; recoverable under terms of REP/VM plan
4. Regulatory Programs	8830-C20473	IE - NN Recloser Installations	\$ 200,000			Additional costs associate	d with the installation of pole top reclosers and trip saver fuses; recoverable under terms of REP/VM
Regulatory Programs Total			\$ 1,400,000	\$ 1,819,563			
5. Discretionary	8840-C18830	Cogsdale Modification Gas Bill Template	Ş -	•	\$ -		
5. Discretionary	8830-12886	Spicket River Feeder Reclosers	Ş -		\$ (519)	Carryover work from 2014	
5. Discretionary	8830-C18610	Install 23kV Supply Capacitors - Salem	Ş -	\$ 19,425		Carryover work from 2014	
5. Discretionary	8830-C18710	RTU Installations - LU/NG Substations	\$ -	\$ 93,202	4 (4444)	Carryover work from 2014	
5. Discretionary	8830-C18720	Refreshing Existing Buildings GSE(Capital	\$ -	\$ (93,925)		Carryover work from 2014	•
5. Discretionary	8830-C18730	Misc Capital Improvements GSE Facilities	\$ -	\$ 356,632		Emergent Project	
5. Discretionary	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$ -	\$ 38,146		Carryover work from 2014	
5. Discretionary	8830-C18760	9 Lowell Rd. Salem Build Out	\$ -	\$ 90,828		Carryover work from 2014	•
5. Discretionary	8830-C22214	NN ERR/Pockets of Poor Perf	\$ 50,000	\$ 219,770		Communication	
5. Discretionary	8830-C32399	Slaton Hill Sub- Add new Cap Bank	\$ -	\$ 5		Carryover work from 2014	
5. Discretionary	8830-C33766	NEN-NH Electric Fence FY10	> -	\$ 2,106		Carryover work from 2014	
5. Discretionary	8830-C36324	MICHEAL AVE SUBSTATION	> -		\$ (33,263)	Carryover work from 2014	
5. Discretionary	8830-C36413	Install Regulators 6L2 Hanover	ş -	\$ 4,257		Carryover work from 2014 Project delayed until 2016	
•	9920 (26/22		¢ 1 200 000				
5. Discretionary	8830-C36423	Mt Support-New 1613 Feeder	\$ 1,200,000				
5. Discretionary 5. Discretionary	8830-C36424	Mt Support-New 16L3 Feeder	\$ 1,050,000	\$ 24,030	\$ 1,025,970 Underrun	Project delayed until 2016	
5. Discretionary				\$ 24,030	\$ 1,025,970 Underrun \$ 200,000 Underrun		

5. Discretionary	8830-C36431	Pelham-New 14L4 Fdr	\$ 200,000		14,045		185,955		Project delayed until 2017
5. Discretionary	8830-C42851	Enhanced Bare Conductor Replacement	\$,	\$	665,382		(165,382)	Overrun	Increase in installation complexity and scope from original estimat
5. Discretionary	8830-C42852	Pelham-New 14L5 Fdr	\$ 50,000	\$		\$	50,000		Project delayed until 2017
5. Discretionary	8830-C42901	Underperforming Feeder Program	\$ -	\$	-,		(128,153)	Overrun	Reliability response project in 2015 to worst performing feeders.
5. Discretionary	8830-C42911	Install Furniture and Cubicles Granite State	\$ -	\$	342	\$	(342)		Emergent Project
5. Discretionary	8830-C42910	Cogsdale Modification Gas Bill Template - Electric	\$ -	\$		\$	-		Emergent Project
5. Discretionary	8830-C42902	Replace Failed Ice Machine - Charlestown NH	\$ -	\$	5,970	\$	(5,970)		Emergent Project
5. Discretionary	8830-GSEXO400	Distribution Outdoor Lighting Operations	\$ -	\$	436	\$	(436)		Expense Project
5. Discretionary	8830-E10972	Capacitor Insp Program FY12 - NH	\$ -	\$	291	\$	(291)		Expense Project
5. Discretionary	8830-E11771	FAC_Lebanon, NH 407 Mircle Mile	\$ -	\$	(8,366)	\$	8,366		Expense Project
5. Discretionary	8830-E11796	FAC_Salem, NH 9 Lowell Rd	\$ -	\$	(3,488)	\$	3,488		Expense Project
5. Discretionary	8830-CD0873	Spicket River Feeder Reclosers	\$ -	\$	2,897	\$	(2,897)		carryover work from 2014
5. Discretionary	8830-ENN002	GSE - Dist - Corr Maint	\$ -	\$	677	\$	(677)		Expense Project
5. Discretionary	8830-CD0272	11255 Michael Ave Getaway	\$ -	\$	36,895	\$	(36,895)		carryover work from 2014
5. Discretionary	8830-CD0376	ENFIELD SUPPLY	\$ -	\$	8,083	\$	(8,083)		carryover work from 2014
5. Discretionary	8830-CNN025	IT Systems & Equipment Blanket	\$ 25,000	\$	-	\$	25,000		Synergee softward purchase delayed until 2016
5. Discretionary	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	\$ -	\$	5,265	\$	(5,265)		carryover work from 2014
5. Discretionary	8830-CRSRVRL_015	Reserve for Reliability Unidentified Specifics	\$ 100,000	\$	-	\$	100,000	Underrun	Budget Placeholder for unidentified reliability work
5. Discretionary	8830-GSE18601	Install 23kV Supply Capacitors - Salem	\$ -	\$	519	\$	(519)		carryover work from 2014
5. Discretionary	8830-MISC EQUIPMT	Misc Discretionary Purch Equipment	\$ -	\$	454	\$	(454)		carryover work from 2014
5. Discretionary	8830-ITRON-FCS	Purchase Meter Data Mobile Collector and Laptop	\$ -	\$	1,477	\$	(1,477)		carryover work from 2014
5. Discretionary	8830-METER SHOP	Meter Shop & Meter Test Board Lowll Rd Sal	\$ -	\$	3,554	\$	(3,554)		carryover work from 2014
5. Discretionary	8830-IT	IT	\$ -	\$	506,293	\$	(506,293)	Overrun	Corporate IT based initiatives charged out to Operating company
5. Discretionary	8830-C05456	01653 FH - NN Feeder Hardening	\$ -	\$	2,615	\$	(2,615)		carryover work from 2014
5. Discretionary	8830-C13968	PS&I Activity - New Hampshire	\$ -	\$	-	\$	-		No PS&I activity in 2014
5. Discretionary	8830-C18620	Charlestown 32 Dline	\$ 5,000	\$	-	\$	5,000		Project deferred to 2017
5. Discretionary	8830-C18810	Vehicle Purchases	\$ -	\$	136,721	\$	(136,721)	Overrun	carryover work from 2014
5. Discretionary	8830-C21093	IE-NN Dist Transformer upgrades	\$ -	\$	60,683	\$	(60,683)	Overrun	carryover work from 2014
5. Discretionary	8830-C31402	IE-NN URD Cable Replacement	\$ -	\$	459,092	\$	(459,092)	Overrun	carryover work from 2014
5. Discretionary	8830-C32029	01760 Regulator Repl- NE North NH	\$ -	\$	20,765	\$	(20,765)		carryover work from 2014
5. Discretionary	8830-C32279	01757 NN ARP Breakers & Reclosers	\$ -	\$	407,790	\$	(407,790)	Overrun	carryover work from 2014
5. Discretionary	8830-C36427	Feeder Getaway Cable Replacement	\$ -	\$	211,969	\$	(211,969)	Overrun	carryover work from 2014
5. Discretionary	8830-C36428	Amerductor replacement program	\$ -	\$	17,832	\$	(17,832)		carryover work from 2014
5. Discretionary	8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)	\$ -	\$	18,302	\$	(18,302)		carryover work from 2014
5. Discretionary	8830-C42860	2014 NHE Route 99 Off Cycle AMR	\$ -	\$	7,584	\$	(7,584)		carryover work from 2014
5. Discretionary	8830-CD0030	09282 Hayes Hill URD	\$ -	\$	32,335	\$	(32,335)		carryover work from 2014
5. Discretionary	8830-CD0955	Lebanon Battery and Charger Replacement	\$ -	\$	1	\$	(1)		carryover work from 2014
5. Discretionary	8830-CNN006	GSE-Dist-Genl Equip Blanket	\$ -	\$	8,146	\$	(8,146)		carryover work from 2014
5. Discretionary	8830-GSEXM100	Distribution OH Maintenance	\$ -	\$	150,293	\$	(150,293)	Overrun	Expense Project
5. Discretionary	8830-GSEXO100	Distribution OH Operations	\$ -	\$	24,890	\$	(24,890)		Expense Project
5. Discretionary	8830-GSEVSR00	GSE Vegetation Management Storm Response	\$ -	\$	(5)	\$	5		Expense Project
5. Discretionary	8830-C18780	Upfit Londonderry - GSE Allocation	\$ -	\$	32,236		(32,236)		carryover work from 2014
Discretionary Total		•	\$ -	\$	32,231		(32,231)		•
•			\$ 5,180,000		4,079,212		1,100,788		
Grand Total			\$ 10,012,000	\$ 1	1,521,895		1,509,895)		
						,			

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Priority	Project #	Project Description	2015 Budget	2015 Actual	Over/Underrun 2015 Variance (if >\$50,000 and 10%)	Explanation
3. Growth	8830-CD0291	Sky View URD - Salem, NH	Ś -	\$ 12,961		Actual spend was contigent upon customer schedule
3. Growth	8830-CD0332	Sherburne RD, Pelham 3 phase extension		\$ 126,053		Actual spend was contigent upon customer schedule
3. Growth	8830-CD0785	Whelen Engineering Charlestown, NH	\$ -		\$ (19,254)	Additional growth jobs were identified and released in support of growth strategy and GPM Guidelines
3. Growth	8830-CNN010	GSE-Dist-New Bus-Resid Blanket		\$ 1,103,201		Additional growth jobs were identified and released in support of growth strategy and GPM Guidelines
3. Growth	8830-CNN011	GSE-Dist-New Bus-Comm Blanket		\$ 1,848,086		Additional growth jobs were identified and released in support of growth strategy and GPM Guidelines
Growth Total				\$ 3,109,555		
2. Mandated	8830-18602	Pelham Double Rotary NH DOT	\$ -	\$ 88,133	\$ (88,133) Overrun	Charges reflect carryover of work and activities that were targeted for completion in prior year
2. Mandated	8830-CNN007	GSE-Dist-Water Heater Blanket	\$ 50,000	\$ 119,914	\$ (69,914) Overrun	Additional rental water heater failed or required replacement
2. Mandated	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	\$ 5,000	\$ -	\$ 5,000	Land rights charged to individual capital projects.
2. Mandated	8830-CNN012	GSE-Dist-St Light Blanket	\$ 60,000	\$ 248,768	\$ (188,768) Overrun	Additional street lights failed in service and required replacement
2. Mandated	8830-CNN013	GSE-Dist-Public Require Blanket	\$ 150,000	\$ 289,370	\$ (139,370) Overrun	The public requirements work was greater than anticipated when the budget was prepared
2. Mandated	8830-CNN014	Dist-Damage&Failure Blanket	\$ 400,000	\$ 2,050,909	\$ (1,650,909) Overrun	Equipment failed in service beyond the budgeted amount. Replacement required to restore the system to normal operation configuration.
2. Mandated	8830-CNN017	GSE-Dist-Asset Replace Blanket	\$ 50,000	\$ 535,187	\$ (485,187) Overrun	Asset replacement work beyond the budgeted amount. Budget was significantly lower than historical average
2. Mandated	8830-CNN020	Dist-Transf/Capac Install Blanket	,		\$ 5,000	Capacitor install labor charged to individual capital projects.
2. Mandated	8830-CNN021	GSE-Dist-Telecomm Blanket			\$ 4,053	Activity was less than expected for 2015
2. Mandated	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	\$ 100,000	. ,	. , , ,	3rd party attachment construction was greater than anticipated; timing of payments
2. Mandated	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	\$ -	7 -,	\$ (6,897)	Carryover work from 2014
2. Mandated	8830-CN4104	01659 Granite St Meter Purchases		. ,	\$ 173,655 Underrun	Meter requirements were less than anticipated in 2015
2. Mandated	8830-CN4120	01660 Granite St. Transformer Purchases	\$ 350,000	. ,		Transformer purchase requirements were less than anticipated
2. Mandated	8830-CNN002	01737 GSE-Dist-Subs Blanket	, , , , , , , , , , , , , , , , , , , ,	+,	\$ (71,013) Overrun	Additional substation equipement required replacement following visual or infrared inspection
2. Mandated	8830-CNN004	GSE-Dist-Meter Blanket	,	\$ 1		Meter install blanket not utilized in 2015
2. Mandated	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20		\$ 13,660		Carryover work from 2014
2. Mandated	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	\$ -	Ψ 20,700	\$ (28,786)	Carryover work from 2014
2. Mandated	8830-C42850 8830-C27906	Relocate Distribution Dulak St Lebanon 6L4 LEBANON ST UG - DARTMOUTH	\$ 250,000 \$ -		\$ 249,152 Underrun \$ (600)	Completed work in later 2014 after 2015 budget was prepared
2. Mandated 2. Mandated	8830-C26263	NN D-Line Work Found by Insp.		1	\$ 10,593	Carryover work from 2014 Capital work resulting from inspecitons was less than anticipated.
2. Mandated	8830-C21595	01663 GS Storm Program Proj		\$ (119,444)		capital work resulting from storms was greater than anticipated Capitall work resulting from storms was greater than anticipated
2. Mandated	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	\$ 30,000 \$ -		\$ (3,803)	Carryover work from 2014
2. Mandated	8830-C14646	IE-NN UG Structures and Equipment			\$ 5,000	There was no capital work identified from underground equipment inspections in 2015
2. Mandated	8830-CNN015	GSE-Dist-Reliability Blanket	,		\$ (857,039) Overrun	Reliability work beyond the budgeted amount. Budget was significantly lower than historical average
2. Mandated	8830-CNN016	GSE-Dist-Load Relief Blanket			\$ (5,850)	Charges approximate to budget
2. Mandated	8830-CNN023	GSE Distributed Generation Blanket	,		\$ (261,694) Overrun	Distributed Generation activity substantially greater than anticipated due to the expiration of the net metering cap and rush of developers to complete jobs
2. Mandated	8830-C18750	Security Conversion GSE		\$ 51,729		Compliance related security work as LU completed its transition from NG systems and upgraded for safety and compliance reasons.
2. Mandated	8830-C36432	Feeder Demarcation Point Switching Locations with NG	\$ -	\$ 20,756	\$ (20,756)	Carryover work from 2014
2. Mandated	8830-C36433	Distribution Feeder Power Factor Correction	,	7,	\$ (18,725)	Individual scope of multiple installations required additional work to accept capacitor bank installations
2. Mandated	8830-C36435	Lebanon Area Low Voltage Mitigation	\$ 50,000		\$ (500,444) Overrun	Carryover work from 2014 for Potato Road
2. Mandated	8830-CD0701	Darthmouth College: Hanover, MA	\$ -	7 -,	\$ (5,986)	Carryover work from 2014
2. Mandated	8830-CD0094	10869 NH Third Party - Large Projects	\$ -	-,	\$ (2,475)	Carryover work from 2014
2. Mandated	8830-C42913 8830-FINANCE	Golden Rock Damage Failure	\$ - \$ -	\$ 135,854 \$ (1,245,021)	\$ (135,854) Overrun \$ 1,245,021 Underrun	carryover work from 2014 to complete the replacement of a failed 23kV circuit breaker at Golden Rock substation in Salem
2. Mandated 2. Mandated	8830-UNALLOC BRDN	Finance Accrual Finance Unalloc Burden	\$ - \$ -	\$ (2,046,500)		Finance Project Finance Project
2. Mandated	8830-TOPSIDEJE	Finance Topside JE	\$ -		\$ (31,562)	Finance Project
2. Mandated	8830-PRACCR	Payroll Accrual	\$ -	\$ (35,366)		Finance Project
Mandated Total		•	\$ 2,082,000		\$ (431,566)	,
4. Regulatory Programs	8830-C18603	Bare Conductor Replacement Program	\$ 1,200,000	\$ 1,473,533	\$ (273,533) Overrun	Carryover work from 2014 resulted in additional charges in 2015; recoverable under terms of REP/VM plan
4. Regulatory Programs	8830-C20473	IE - NN Recloser Installations	\$ 200,000	\$ 346,030	\$ (146,030) Overrun	Additional costs associated with the installation of pole top reclosers and trip saver fuses; recoverable under terms of REP/VM
Regulatory Programs Tot	al		\$ 1,400,000	\$ 1,819,563	\$ (419,563)	
5. Discretionary	8840-C18830	Cogsdale Modification Gas Bill Template	\$ -	T	\$ -	
5. Discretionary	8830-12886	Spicket River Feeder Reclosers	\$ -	\$ 519		Carryover work from 2014
5. Discretionary	8830-C18610	Install 23kV Supply Capacitors - Salem	\$ -	, -	\$ (19,425)	Carryover work from 2014
5. Discretionary	8830-C18710	RTU Installations - LU/NG Substations	\$ -	\$ 93,202		Carryover work from 2014
5. Discretionary	8830-C18720	Refreshing Existing Buildings GSE(Capital	\$ -	\$ (93,925)		Carryover work from 2014
5. Discretionary	8830-C18730	Misc Capital Improvements GSE Facilities	\$ -	\$ 356,632	. , , ,	Emergent Project
5. Discretionary	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$ -	\$ 38,146		Carryover work from 2014
5. Discretionary	8830-C18760	9 Lowell Rd. Salem Build Out	\$ -	+,	\$ (90,828) Overrun	Carryover work from 2014
5. Discretionary	8830-C22214	NN ERR/Pockets of Poor Perf	\$ 50,000 \$ -		, ,	Carpuniar work from 2014
5. Discretionary 5. Discretionary	8830-C32399 8830-C33766	Slaton Hill Sub- Add new Cap Bank NEN-NH Electric Fence FY10	\$ - \$ -	\$ 5 \$ 2,106	\$ (5) \$ (2,106)	Carryover work from 2014 Carryover work from 2014
5. Discretionary 5. Discretionary	8830-C33766 8830-C36324	MICHEAL AVE SUBSTATION	\$ - \$ -	\$ 2,106		Carryover work from 2014
5. Discretionary	8830-C36413	Install Regulators 6L2 Hanover	\$ - \$ -	7,	\$ (4,257)	Carryover work from 2014
5. Discretionary	8830-C36423	Mt Support Sub- New LP Fdr Pos		\$ 249,737		Project delayed until 2016
J. Discictionally	0030-C30423	Mic Support Sub- New Er Tul 1 03	7 1,200,000	y 243,131	y 550,205 Onucirum	Troject delayed until 2010

5. Discretionary	8830-C36424	Mt Support-New 16L3 Feeder	\$			24,030		1,025,970 Underru	
5. Discretionary	8830-C36425	Mt Support-New 16L5 Feeder	\$	200,000	-		\$	200,000 Underru	
5. Discretionary	8830-C36426	SCADA and Distribution Automation	\$	-	\$	1,292		(1,292)	Carryover work from 2014
5. Discretionary	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	\$, ,		79,794		1,720,206 Underru	
5. Discretionary	8830-C36431	Pelham-New 14L4 Fdr	\$ \$,	\$	14,045		185,955 Underrui	
5. Discretionary	8830-C42851	Enhanced Bare Conductor Replacement	\$ \$	500,000	-	665,382		(165,382) Overrun	Increase in installation complexity and scope from original estimate
5. Discretionary	8830-C42852	Pelham-New 14L5 Fdr	-		\$		\$	50,000	Project delayed until 2017
5. Discretionary	8830-C42901	Underperforming Feeder Program	\$	-	\$	128,153		(128,153) Overrun	Reliability response project in 2015 to worst performing feeders.
5. Discretionary	8830-C42911	Install Furniture and Cubicles Granite State	\$	-	\$	342		(342)	Emergent Project
5. Discretionary	8830-C42910	Cogsdale Modification Gas Bill Template - Electric	\$	-	\$ \$		\$	- (5.070)	Emergent Project
5. Discretionary	8830-C42902	Replace Failed Ice Machine - Charlestown NH	, ,	-	\$	5,970		(5,970)	Emergent Project
5. Discretionary	8830-GSEXO400	Distribution Outdoor Lighting Operations	\$	-	\$	436 291		(436)	Expense Project
5. Discretionary	8830-E10972	Capacitor Insp Program FY12 - NH	\$	-	\$			(291)	Expense Project
5. Discretionary	8830-E11771	FAC_Lebanon, NH 407 Mircle Mile	\$	-		(8,366)		8,366	Expense Project
5. Discretionary	8830-E11796	FAC_Salem, NH 9 Lowell Rd	, ,		\$ \$	(3,488)		3,488	Expense Project
5. Discretionary	8830-CD0873	Spicket River Feeder Reclosers	\$	-	\$	2,897 677		(2,897)	carryover work from 2014
5. Discretionary	8830-ENN002	GSE - Dist - Corr Maint	, ,	-	-			(677)	Expense Project
5. Discretionary	8830-CD0272	11255 Michael Ave Getaway ENFIELD SUPPLY	\$	-	\$ \$	36,895		(36,895)	carryover work from 2014
5. Discretionary	8830-CD0376 8830-CNN025		\$ \$	25,000	\$	8,083	\$ \$	(8,083)	carryover work from 2014
5. Discretionary		IT Systems & Equipment Blanket	ş Ś	25,000	\$	- 5,265		25,000	Synergee softward purchase delayed until 2016
5. Discretionary	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	\$	100,000	\$ \$		\$ \$	(5,265)	carryover work from 2014
5. Discretionary	8830-CRSRVRL_015	Reserve for Reliability Unidentified Specifics	ş Ś	100,000	\$		ş Ś	100,000 Underru	- · · · · · · · · · · · · · · · · · · ·
5. Discretionary 5. Discretionary	8830-GSE18601 8830-MISC EQUIPMT	Install 23kV Supply Capacitors - Salem	ڊ خ	-	\$	454		(519) (454)	carryover work from 2014 carryover work from 2014
•	8830-ITRON-FCS	Misc Discretionary Purch Equipment	ڊ خ	-	۶ \$	1,477		, ,	•
5. Discretionary 5. Discretionary	8830-METER SHOP	Purchase Meter Data Mobile Collector and Laptop	ڊ خ	-	\$ \$	3,554		(1,477) (3,554)	carryover work from 2014 carryover work from 2014
5. Discretionary	8830-IT	Meter Shop & Meter Test Board Lowll Rd Sal	ç	-	\$	506,293		(5,554) (506,293) Overrun	Corporate IT based initiatives charged out to Operating company
5. Discretionary	8830-C05456	01653 FH - NN Feeder Hardening	ڊ خ	-	\$	2,615		(2,615)	carryover work from 2014
5. Discretionary	8830-C13968	PS&I Activity - New Hampshire	Ś	_	\$		\$	(2,013)	No PS&I activity in 2014
5. Discretionary	8830-C18620	Charlestown 32 Dline	Ś	5,000	\$		\$	5.000	Project deferred to 2017
5. Discretionary	8830-C18810	Vehicle Purchases	Ś	3,000	\$	136,721		(136,721) Overrun	carryover work from 2014
5. Discretionary	8830-C21093	IE-NN Dist Transformer upgrades	Ś	_	\$	60,683		(60,683) Overrun	carryover work from 2014
5. Discretionary	8830-C31402	IE-NN URD Cable Replacement	Ś	_	\$	459,092		(459,092) Overrun	carryover work from 2014
5. Discretionary	8830-C32029	01760 Regulator Repl- NE North NH	Ś	_	\$	20,765		(20,765)	carryover work from 2014
5. Discretionary	8830-C32279	01757 NN ARP Breakers & Reclosers	Ś	_	\$	407,790		(407,790) Overrun	carryover work from 2014
5. Discretionary	8830-C36427	Feeder Getaway Cable Replacement	Ś	-	\$	211,969		(211,969) Overrun	carryover work from 2014
5. Discretionary	8830-C36428	Amerductor replacement program	Ś	-	\$	17,832		(17,832)	carryover work from 2014
5. Discretionary	8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)	Ś	-	\$	18,302		(18,302)	carryover work from 2014
5. Discretionary	8830-C42860	2014 NHE Route 99 Off Cycle AMR	Ś	-	\$	7,584		(7,584)	carryover work from 2014
5. Discretionary	8830-CD0030	09282 Hayes Hill URD	Ś	-	\$	32,335		(32,335)	carryover work from 2014
5. Discretionary	8830-CD0955	Lebanon Battery and Charger Replacement	Ś	-	\$	1		(1)	carryover work from 2014
5. Discretionary	8830-CNN006	GSE-Dist-Genl Equip Blanket	Ś	-	\$	8,146		(8,146)	carryover work from 2014
5. Discretionary	8830-GSEXM100	Distribution OH Maintenance	Ś	-	\$	150,293		(150,293) Overrun	Expense Project
5. Discretionary	8830-GSEXO100	Distribution OH Operations	Ś	-	\$	24,890		(24,890)	Expense Project
5. Discretionary	8830-GSEVSR00	GSE Vegetation Management Storm Response	Ś	-	\$	(5)		5	Expense Project
5. Discretionary	8830-C18780	Upfit Londonderry - GSE Allocation	Ś	-	\$	32,236		(32,236)	carryover work from 2014
Discretionary Total		,	\$	-	\$	32,231		(32,231)	, , , , , , , , , , , , , , , , , , , ,
. ,			\$	5,180,000				1,100,788	
Grand Total			\$					(1,509,895)	
								• •	

riority	Project #	Project Description	2015 Budg	et 2015	Actual 2	Over/Underrun 2015 Variance (if >\$50,000 and 10%)	Explanation
. Growth	8830-CD0291	Sky View URD - Salem, NH	Ś		12,961 \$	(12,961)	Actual spend was contigent upon customer schedule
. Growth	8830-CD0332	Sherburne RD,Pelham 3 phase extension	\$		26,053 \$	(126,053) Overrun	Actual spend was contigent upon customer schedule
. Growth	8830-CD0785	Whelen Engineering Charlestown, NH	\$		19,254 \$	(19,254)	Additional growth jobs were identified and released in support of growth strategy and GPM Guidelines
Growth	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	\$ 775.	000 \$ 1,10		(328,201) Overrun	Additional growth jobs were identified and released in support of growth strategy and GPM Guidelines
Growth	8830-CNN011	GSE-Dist-New Bus-Comm Blanket		000 \$ 1,84		, ,	Additional growth jobs were identified and released in support of growth strategy and GPM Guidelines
owth Total	0000 01111011	GOL BISK (YOM BUS GOMMIN BIAMMOK		000 \$ 3,1			, administrating of the figure and conduct in experience grown states of the conductance
Mandated	8830-18602	Pelham Double Rotary NH DOT	\$		38,133 \$	(88,133) Overrun	Charges reflect carryover of work and activities that were targeted for completion in prior year
Mandated	8830-CNN007	GSE-Dist-Water Heater Blanket	T		19,914 \$	(69,914) Overrun	Additional rental water heater failed or required replacement
Mandated	8830-CNN009	GSE-Dist-Water Fleater Blanket GSE-Dist-Land/Land Rights Blanket		000 \$	- \$	5,000	Land rights charged to individual capital projects.
Mandated	8830-CNN012	GSE-Dist-St Light Blanket			- \$ 48,768 \$	(188,768) Overrun	Additional street lights failed in service and required replacement
Mandated	8830-CNN013	GSE-Dist-Public Require Blanket			39,370 \$	(139,370) Overrun	The public requirements work was greater than anticipated when the budget was prepared
Viandated Viandated	8830-CNN014	Dist-Damage&Failure Blanket	+,	000 \$ 2,0			Equipment failed in service beyond the budgeted amount. Replacement required to restore the system to normal operation configuration.
nandated Nandated	8830-CNN017	GSE-Dist-Asset Replace Blanket			35,187 \$	(1,650,909) Overrun (485,187) Overrun	
		Dist-Transf/Capac Install Blanket				(485,187) Overrun 5,000	Asset replacement work beyond the budgeted amount. Budget was significantly lower than historical average
landated	8830-CNN020	•	,	000 \$	- \$		Capacitor install labor charged to individual capital projects.
landated	8830-CNN021	GSE-Dist-Telecomm Blanket		000 \$	947 \$	4,053	Activity was less than expected for 2015
landated	8830-CNN022	GSE-Dist-3rd Party Attach Blanket			45,184 \$	(45,184)	3rd party attachment construction was greater than anticipated; timing of payments
landated	8830-CD0982	Mt Support Rd, Lebanon - Pole Reloc	\$	- \$	6,897 \$	(6,897)	Carryover work from 2014
landated	8830-CN4104	01659 Granite St Meter Purchases		000 \$	6,345 \$	173,655 Underrun	Meter requirements were less than anticipated in 2015
landated	8830-CN4120	01660 Granite St Transformer Purchases			81,011 \$	268,989 Underrun	Transformer purchase requirements were less than anticipated
landated	8830-CNN002	01737 GSE-Dist-Subs Blanket			33,013 \$	(71,013) Overrun	Additional substation equipement required replacement following visual or infrared inspection
/landated	8830-CNN004	GSE-Dist-Meter Blanket	\$ 10,	000 \$	1 \$	9,999	Meter install blanket not utilized in 2015
/landated	8830-CD0120	11113 NH DOT Lighting Request, I-89 Exit 20	\$		13,660 \$	(13,660)	Carryover work from 2014
1andated	8830-CD0188	NHDOT#13933E Exit 2 Pelham RD in	\$	- \$ 2	28,786 \$	(28,786)	Carryover work from 2014
/landated	8830-C42850	Relocate Distribution Dulak St Lebanon	\$ 250,	000 \$	848 \$	249,152 Underrun	Completed work in later 2014 after 2015 budget was prepared
Nandated	8830-C27906	6L4 LEBANON ST UG - DARTMOUTH	\$	- \$	600 \$	(600)	Carryover work from 2014
landated	8830-C26263	NN D-Line Work Found by Insp.	\$ 100,	000 \$ 8	39,407 \$	10,593	Capital work resulting from inspecitons was less than anticipated.
landated	8830-C21595	01663 GS Storm Program Proj	\$ 50,	000 \$ (1	19,444) \$	169,444 Underrun	Capitall work resulting from storms was greater than anticipated
landated	8830-C20193	01648 DOTBrookdale Bridge relo (I-93)	\$	- \$	3,803 \$	(3,803)	Carryover work from 2014
landated	8830-C14646	IE-NN UG Structures and Equipment	\$ 5,	000 \$	- \$	5,000	There was no capital work identified from underground equipment inspections in 2015
andated	8830-CNN015	GSE-Dist-Reliability Blanket	\$ 100,	000 \$ 99	57,039 \$	(857,039) Overrun	Reliability work beyond the budgeted amount. Budget was significantly lower than historical average
andated	8830-CNN016	GSE-Dist-Load Relief Blanket	\$ 50,	000 \$	55,850 \$	(5,850)	Charges approximate to budget
/landated	8830-CNN023	GSE Distributed Generation Blanket	\$ 50,	000 \$ 3	11,694 \$	(261,694) Overrun	Distributed Generation activity substantially greater than anticipated due to the expiration of the net metering cap and rush of developers to
landated	8830-C18750	Security Conversion GSE	\$ 25,	000 \$	51,729 \$	(26,729)	Compliance related security work as LU completed its transition from NG systems and upgraded for safety and compliance reasons.
landated	8830-C36432	Feeder Demarcation Point Switching Locations with NG	\$	- \$ 2	20,756 \$	(20,756)	Carryover work from 2014
landated	8830-C36433	Distribution Feeder Power Factor Correction	\$ 25,	000 \$ 4	43,725 \$	(18,725)	Individual scope of multiple installations required additional work to accept capacitor bank installations
landated	8830-C36435	Lebanon Area Low Voltage Mitigation	\$ 50,		50,444 \$	(500,444) Overrun	Carryover work from 2014 for Potato Road
landated	8830-CD0701	Darthmouth College: Hanover, MA	\$	- \$	5.986 \$	(5,986)	Carryover work from 2014
landated	8830-CD0094	10869 NH Third Party - Large Projects	\$	- \$	2.475 \$	(2.475)	Carryover work from 2014
andated	8830-C42913	Golden Rock Damage Failure	Ś	- \$ 1;	35,854 \$	(135,854) Overrun	carryover work from 2014 to complete the replacement of a failed 23kV circuit breaker at Golden Rock substation in Salem
landated	8830-FINANCE	Finance Accrual	\$		45,021) \$	1,245,021 Underrun	Finance Project
landated	8830-UNALLOC BRDN	Finance Unalloc Burden	Ś		46,500) \$		Finance Project
landated landated	8830-TOPSIDEJE	Finance Topside JE	\$		31,562 \$	(31,562)	Finance Project
landated	8830-PRACCR	Payroll Accrual	\$		35,366) \$	35,366	Finance Project
ndated Total	2200	y	T	000 \$ 2,5	. , .	(431,566)	• • • • • • • • • • • • • • • • • • • •
egulatory Programs	8830-C18603	Bare Conductor Replacement Program	7 -,,	000 \$ 2,3		(273,533) Overrun	Carryover work from 2014 resulted in additional charges in 2015; recoverable under terms of REP/VM plan
	8830-C20473	IE - NN Recloser Installations	\$ 1,200,		46,030 \$	· · /	
Regulatory Programs		IF - 1414 L/GOIDSEL HISTORIATIONS				(146,030) Overrun (419,563)	Additional costs associated with the installation of pole top reclosers and trip saver fuses; recoverable under terms of REP/VM
ulatory Programs Tota		Canadala Madification Cas Bill Tamplata	\$ 1,400,		19,563 \$	(413,303)	
iscretionary	8840-C18830	Cogsdale Modification Gas Bill Template	\$	- \$ - \$	- \$	- (540)	Communication 2014
scretionary	8830-12886	Spicket River Feeder Reclosers	\$	Ψ	519 \$	(519)	Carryover work from 2014
scretionary	8830-C18610	Install 23kV Supply Capacitors - Salem	\$		19,425 \$	(19,425)	Carryover work from 2014
scretionary	8830-C18710	RTU Installations - LU/NG Substations	\$		93,202 \$		Carryover work from 2014
scretionary	8830-C18720	Refreshing Existing Buildings GSE(Capital	\$. ,	93,925) \$	93,925 Underrun	Carryover work from 2014
scretionary	8830-C18730	Misc Capital Improvements GSE Facilities	\$		56,632 \$	(356,632) Overrun	Emergent Project
scretionary	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$	- \$:	38,146 \$	(38,146)	Carryover work from 2014
iscretionary	8830-C18760	9 Lowell Rd. Salem Build Out	\$	- \$ 9	90,828 \$	(90,828) Overrun	Carryover work from 2014
iscretionary	8830-C22214	NN ERR/Pockets of Poor Perf	\$ 50,	000 \$ 2	19,770 \$	(169,770) Overrun	
iscretionary	8830-C32399	Slaton Hill Sub- Add new Cap Bank	\$	- \$	5 \$	(5)	Carryover work from 2014
Discretionary	8830-C33766	NEN-NH Electric Fence FY10	\$	- \$	2,106 \$	(2,106)	Carryover work from 2014

5. Discretionary	8830-C36413	Install Regulators 6L2 Hanover	\$	-	\$	4,257 \$. , ,		Carryover work from 2014
5. Discretionary	8830-C36423	Mt Support Sub- New LP Fdr Pos	\$	1,200,000	\$	249,737 \$	\$ 950,263	Underrun	Project delayed until 2016
5. Discretionary	8830-C36424	Mt Support-New 16L3 Feeder	\$	1,050,000	\$	24,030 \$	\$ 1,025,970	Underrun	Project delayed until 2016
5. Discretionary	8830-C36425	Mt Support-New 16L5 Feeder	\$	200,000	\$	- \$	\$ 200,000	Underrun	Project delayed until 2016
5. Discretionary	8830-C36426	SCADA and Distribution Automation	\$	-	\$	1,292 \$	\$ (1,292)		Carryover work from 2014
5. Discretionary	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	\$	1,800,000	\$	79,794 \$	\$ 1,720,206	Underrun	Project delayed, except for engineering, until 2016/2017
5. Discretionary	8830-C36431	Pelham-New 14L4 Fdr	\$	200,000	\$	14,045 \$	\$ 185,955	Underrun	Project delayed until 2017
5. Discretionary	8830-C42851	Enhanced Bare Conductor Replacement	\$	500,000	\$	665,382 \$	\$ (165,382)	Overrun	Increase in installation complexity and scope from original estimate
5. Discretionary	8830-C42852	Pelham-New 14L5 Fdr	\$	50,000	\$	- \$	\$ 50,000		Project delayed until 2017
5. Discretionary	8830-C42901	Underperforming Feeder Program	\$	-	\$	128,153	\$ (128,153)	Overrun	Reliability response project in 2015 to worst performing feeders.
5. Discretionary	8830-C42911	Install Furniture and Cubicles Granite State	\$	-	\$	342 \$	\$ (342)		Emergent Project
5. Discretionary	8830-C42910	Cogsdale Modification Gas Bill Template - Electric	\$	-	\$	- \$	\$ -		Emergent Project
5. Discretionary	8830-C42902	Replace Failed Ice Machine - Charlestown NH	\$	-	\$	5,970 \$	\$ (5,970)		Emergent Project
5. Discretionary	8830-GSEXO400	Distribution Outdoor Lighting Operations	\$	-	\$	436 \$	\$ (436)		Expense Project
5. Discretionary	8830-E10972	Capacitor Insp Program FY12 - NH	\$	-	\$	291 \$	\$ (291)		Expense Project
5. Discretionary	8830-E11771	FAC_Lebanon, NH 407 Mircle Mile	\$	-	\$	(8,366) \$	8,366		Expense Project
5. Discretionary	8830-E11796	FAC Salem, NH 9 Lowell Rd	\$	-	\$	(3,488) \$	3,488		Expense Project
5. Discretionary	8830-CD0873	Spicket River Feeder Reclosers	\$	-	\$	2,897 \$	\$ (2,897)		carryover work from 2014
5. Discretionary	8830-ENN002	GSE - Dist - Corr Maint	\$	-	\$	677 \$	(677)		Expense Project
5. Discretionary	8830-CD0272	11255 Michael Ave Getaway	\$	-	\$	36,895	(36,895)		carryover work from 2014
5. Discretionary	8830-CD0376	ENFIELD SUPPLY	Ś	_	\$	8,083 \$			carryover work from 2014
5. Discretionary	8830-CNN025	IT Systems & Equipment Blanket	Ś	25,000	\$	- \$. ,		Synergee softward purchase delayed until 2016
5. Discretionary	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	Ś	-	\$	5,265			carryover work from 2014
5. Discretionary	8830-CRSRVRL 015	Reserve for Reliability Unidentified Specifics	Ś	100,000	\$	- \$. ,	Underrun	Budget Placeholder for unidentified reliability work
5. Discretionary	8830-GSE18601	Install 23kV Supply Capacitors - Salem	Ś	-	\$	519 \$			carryover work from 2014
5. Discretionary	8830-MISC EQUIPMT	Misc Discretionary Purch Equipment	Ś	-	\$	454 \$. (/		carryover work from 2014
5. Discretionary	8830-ITRON-FCS	Purchase Meter Data Mobile Collector and Laptop	Ś	_	\$	1,477 \$,		carryover work from 2014
5. Discretionary	8830-METER SHOP	Meter Shop & Meter Test Board Lowll Rd Sal	Ś	-	\$	3,554	. ,		carryover work from 2014
5. Discretionary	8830-IT	IT	Ś	-	\$	506,293	. ,	Overrun	Corporate IT based initiatives charged out to Operating company
5. Discretionary	8830-C05456	01653 FH - NN Feeder Hardening	Ś	_	\$	2,615	. , ,		carryover work from 2014
5. Discretionary	8830-C13968	PS&I Activity - New Hampshire	Ś	_	\$	- \$. , ,		No PS&I activity in 2014
5. Discretionary	8830-C18620	Charlestown 32 Dline	Ś	5,000	\$	- 9	•		Project deferred to 2017
5. Discretionary	8830-C18810	Vehicle Purchases	Ś	-	\$	136,721		Overrun	carryover work from 2014
5. Discretionary	8830-C21093	IE-NN Dist Transformer upgrades	Ś		\$	60,683	. , ,		carryover work from 2014
5. Discretionary	8830-C31402	IE-NN URD Cable Replacement	Ś		\$	459,092	. , ,		carryover work from 2014
5. Discretionary	8830-C32029	01760 Regulator Repl- NE North NH	Ś	_	\$	20,765	. , ,	Overruit	carryover work from 2014
5. Discretionary	8830-C32279	01757 NN ARP Breakers & Reclosers	Ś	_	\$	407,790 \$. , ,	Overrun	carryover work from 2014
5. Discretionary	8830-C36427	Feeder Getaway Cable Replacement	Ś		\$	211,969			carryover work from 2014
5. Discretionary	8830-C36428	Amerductor replacement program	Ś	_	\$	17,832	. , ,	Overruit	carryover work from 2014
5. Discretionary	8830-C36429	Mt. Support 16L1 – Greensboro Rd Reconductoring (Load Relief)	Ś		\$	18,302 \$. , ,		carryover work from 2014
5. Discretionary	8830-C42860	2014 NHE Route 99 Off Cycle AMR	Ś		\$	7,584	. , ,		carryover work from 2014
5. Discretionary	8830-CD0030	09282 Hayes Hill URD	Ś		\$	32,335	. , ,		carryover work from 2014
5. Discretionary	8830-CD0955	Lebanon Battery and Charger Replacement	Ś		\$	1 \$. , ,		carryover work from 2014
5. Discretionary	8830-CNN006	GSE-Dist-Genl Equip Blanket	Ś	_	\$	8.146	. ,		carryover work from 2014
5. Discretionary	8830-GSEXM100	Distribution OH Maintenance	ş	-	\$	150,293	. (-, -,	Overrun	Expense Project
· · · · · · · · · · · · · · · · · · ·	8830-GSEXO100		\$ \$	-	\$	24,890 \$. , ,	Overtuil	
5. Discretionary		Distribution OH Operations	\$ \$	-	\$				Expense Project
5. Discretionary	8830-GSEVSR00	GSE Vegetation Management Storm Response	\$	-	\$	(5) \$			Expense Project
5. Discretionary	8830-C18780	Upfit Londonderry - GSE Allocation	\$	-	\$	32,236 \$. , ,		carryover work from 2014
Discretionary Total			\$ \$	- 5 190 000		32,231 \$ 4,079,212 \$			
Grand Total			\$				\$ 1,100,766 \$ (1,509,895)		
Jianu ividi			φ	10,012,000	φ	, 52 . , 555 4	v (1,505,655)		

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

DE 16-383 Distribution Service Rate Case

Staff Data Requests – Tech Session 1

Date Request Received: 11/18/16 Date of Response: 12/2/16

Request No. Staff Tech 1-17 Respondent: Christian Brouillard

REQUEST:

Reconcile the difference between the business case amount and the budgeted amount indicated on Staff Attachment 10-40.c, project 8830-C18720 with respect to the purchase orders and vendor charges.

RESPONSE:

Please refer to the Company's response to Audit Staff regarding Project 8830-C18720 along with other related facilities improvement projects. The response was provided to Audit Staff in an email from Steve Mullen to Karen Moran dated October 24, 2016. A copy of the e-mail is provided as Attachment Staff Tech 1-17. Copies of authorized purchase orders, payment summaries, and other documentation for the vendors with the three largest total costs; North Branch Construction, Lauer Architects, and GZA Environmental were also provided to Audit Staff in a separate e-mail from Cynthia Trottier to Karen Moran.

Attachment Staff Tech 1-17 Page 1 of 3

This was the explanation provided to the Audit Staff for the Facility Upgrades.

Steven Mullen | Liberty Utilities (New Hampshire) | Manager, Rates and Regulatory Affairs P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com VAT#123456

From: Steven Mullen

Sent: Monday, October 24, 2016 10:51 AM

To: Cynthia Trottier; 'Moran, Karen'

Cc: 'Nelson, Bridget'; Heather Tebbetts; Tisha Sanderson

Subject: RE: Response to: DE16-383 audit request #42 specific documentation for plant additions, 4

projects

Karen,

It appears that this may have slipped off the radar screen, but the following information is provided to complete the loop regarding authorizations and specific documentation for 8830-GSEC0027 "Refresh Exist Bldg 407 Miracle."

In 2014, approximately \$1.2 million was budgeted for GSEC facility renovations and upgrades. Approximately \$2.9 million was invested in the facilities. The bulk of the expenditures were allocated to upgrading the existing buildings in Salem and Lebanon. Neither building had seen a major upgrade since the early 1980s. There was a significant amount of unplanned construction due to asbestos abatement and other unforeseen and undocumented conditions encountered. Similar investments were undertaken to install the customer walk-in centers and to transition from National Grid to Liberty security systems at each location. Construction expenditures were managed through local project management with approvals channeled through purchase requisitions approved through the normal process, both locally and at the corporate level. The Lebanon project 8830-C18720, along with the other facilities projects, were reviewed for at the monthly capital meeting for scope, schedule, cost, and quality variances. The impact of these projects, in the context of the overall capital expenditure schedule for 2014, were likewise reviewed periodically with Oakville executive management. Due to the simultaneous nature of these projects, and the desire to minimize disruption to the workforce, the work was progressed as rapidly as possible during 2014. The project variance analysis and documentation was undertaken in early 2015 following completion of the work and accumulation of charges. See the below excerpt from the Company's 2014 year-end project variance report. Since 2014, the Company has reinforced its capital project approval, review, reauthorization, and documentation practices (see item #1 in the prior response provided on 10/12/16 @ 10:15 am).

As shown below, the total for Project #8830-C18720 (Job #8830-GSEC0027) as of 12/31/2014 was \$1,447,179. In early 2015, the costs of Project #8830-C18730 (Job #8830-GSEC0025) and Project #8830-C18740 (Job #8830-GSEC0023) were combined with Job #8830-GSEC0027 because the jobs were all for the building renovations but only Job #8830-GSEC0027 had units of property charged to it. The other two jobs had charges for contractor work such as engineering and environmental work but no assets had been charged to the jobs. As shown in the response to Audit Request #22, the total booked to plant at 3/31/2015 was \$2,477,618. That total includes the balances in 8830-C18720, 8830-C18730, and 8830-C18740 as of 12/31/2014 shown below as well as the following charges for all three jobs for the period 1/1/2015 – 3/31/2015:

Internal Labor	24,709.32
Invoices	919,815.42
Burden	309,995.24
Cost of Removal	(273,529.64)
AFUDC	31,353.29
Retainage	18,065.35
	1,030,408.98

Cynthia will be separately sending to you copies of authorized purchase orders, payment summaries and other documentation for the vendors with the three largest total costs: North Branch Construction, Lauer Architects and GZA Environmental. Due to the size of the attachments it will be more than one additional email.

For additional information please refer to the Company's responses to Staff Data Request 4-20 and 8-69.

Project #	Project_Description	GSE CY2014 Budgeted Capital	GSE CY2014 Actual Capital	GSE CY2014 Variance	Explanation
					Phase II of Lebanon Building rebuild was accelerated from 2015 to 2014 as part of available capital in-year. Construction was significantly more expensive due to the age of the building, foundation conditions, and asbestos abatement. This project likely captured some charges that were originally estimated
8830-C18720	Refreshing Existing Buildings GSE(Capital	\$250,000	\$1,447,179	-\$1,197,179	under project C18760.
8830-C18730	Misc Capital Improvements GSE Facilities	\$275,000	\$317,654	-\$42,654	
8830-C18740	Customer Walk In Centers (Salem & Lebanon)	\$100,000	\$483,410	-\$383,410	Construction proved to be more complex than originally estimated due to the age of the buildings relative to the last time that it was renovated, some 35 years ago.
					The complexity of the conversion from NG security system to the LU access control system caused the conversion to take longer than anticipated and the incompatible hardware drove
8830-C18750	Security Conversion GSE	\$130,000	\$455,844	-\$325,844	the cost to be significantly higher than expected.
8830-C18760	9 Lowell Rd. Salem Build Out	\$380,000	\$202,499	\$177,501	We believe that some charges for this project were captured under projects C-18720 and C18730.

Steven Mullen | Liberty Utilities (New Hampshire) | Manager, Rates and Regulatory Affairs P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com

Attachment Staff Tech 1-17 Page 3 of 3

4	A	В	С	D	E	F	
3				18,408,576.33	30,695,767.69	11,528,787.27	60,
4							
5	.,,			Values			
6	Job No	Project Number	Priority	Sum of 2013\$ 🔻	Sum of 2014\$ 🔻	Sum of 2015 ▼	Tota
528	8830-GSEC0020	8830-METER SHOP	5. Discretionary	31,041.05	350,978.38	3,553.66	
529	8830-GSEC0022	8830-C18780	5. Discretionary		193,510.17	28,048.99	
530	8830-GSEC0023	8830-C18740	5. Discretionary		473,277.85	-478,474.82	
531	8830-GSEC0024	8830-C18760	5. Discretionary		202,499.00	90,828.47	
532	8830-GSEC0025	8830-C18730	5. Discretionary		317,653.67	-269,692.00	
533	8830-GSEC0026	8830-C18740	5. Discretionary		10,132.08	557.08	
534	8830-GSEC0027	8830-C18720	5. Discretionary		1,447,178.91	1,048,461.71	2,
535	8830-GSEC0028	8830-C18750	2 - Mandated		58,583.86	4,133.17	
536	8830-GSEC0029	8830-C18750	2 - Mandated		25,079.29	2,006.51	
537	8830-GSECOO30	8830-C18810	5 Discretionary		110 874 60	131 11	

Attachment Staff 10-40

Docket No. DE 16-383 Testimony of Jay Dudley Attachment JED 2-11 Page 1 of 4

										Supplemental				Page 1 of 4
				2014	2015					Response				
PROJECTS	NUMBER	NAME	PRIORITY	COST	COST	Business Case	Capital Expenditure Summary (Note 1)	Spending Schedule (Note 2)	Work Orders	Purchase Orders	Change Orders (Note 5)	Over Spending Request Form (Note 3)	Summary Monthly Variance Report	Project Close Out Report (Note 4)
8830-CNN014						х	х	b,mcr			Blanket Project	yevr	x	yevr
Job No. 8830-16024098	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	35,085.55						No Po's				
8830-16242332	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	71,769.91						No Po's				
8830-16322821	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	66,280.98						2743 2745 2819 2827				
8830-16562087	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	51,071.57						No Po's				
8830-16692951	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	143,907.11						No Po's				
8830-16880470	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	77,456.21						No Po's				
8830-17063513 8830-17262408	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	108,339.60						No Po's				
8830-17262408 8830-18000021	8830-CNN014 8830-CNN014	Dist-Damage&Failure Blanket Dist-Damage&Failure Blanket	2 - Mandated 2 - Mandated	115,455.69 55,970.93	45,136.52					No Po's No Po's				
8830-18000021	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	81,520.50	43,130.32					No Po's				
8830-18000232	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	63,717.96						No Po's				
8830-18000387	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	67,045.76						No Po's				
8830-18000525	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	21,649.71	31,209.92					No Po's				
8830-18000591	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	13,832.04	79,962.52					4815				
8830-18000672	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		55,485.70					No Po's				
8830-18000747 8830-18000750	8830-CNN014 8830-CNN014	Dist-Damage&Failure Blanket Dist-Damage&Failure Blanket	2 - Mandated 2 - Mandated		119,454.81 46,228.74					No Po's No Po's				
8830-18000813	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		123,946.17					No Po's				
8830-18000895	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		134,562.60					No Po's				
8830-18001034	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		113,706.43					5612				
8830-18001139	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		88,059.99					No Po's				
8830-18001263	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		150,038.48					No Po's				
8830-18001451	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		97,497.91					No Po's				
8830-18001528 8830-18001625	8830-CNN014 8830-CNN014	Dist-Damage&Failure Blanket Dist-Damage&Failure Blanket	2 - Mandated 2 - Mandated		115,430.82 110,058.19					No Po's No Po's				
8830-18001025	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated		91,574.89					No Po's				
8830-25000018	8830-CNN014	Dist-Damage&Failure Blanket	2 - Mandated	142,329.42	,					3377 4101				
8830-CNN015						x	х	b,mcr			Blanket Project	yevr	x	yevr
Job No.														
8830-15711480	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	127,305.44						2491 2537				
8830-15711521	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	193,045.66						2537				
8830-15836462	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated		161,602.56					2539				
8830-15960717 8830-16399158	8830-CNN015 8830-CNN015	GSE-Dist-Reliability Blanket GSE-Dist-Reliability Blanket	2 - Mandated 2 - Mandated	22,525.43	116,845.90					2489 2539 No PO's				
8830-16619021	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	29,198.45	110,043.50					No PO's				
8830-16619023	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	28,043.07						No PO's				
8830-16660619	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	29,758.40						3823				
										3690 3881 4849 4856				
8830-16783216	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	81,226.66	57,820.15					4881				
8830-16974138	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	40,928.46	42.070.50					No PO's				
8830-18000072 8830-18000148	8830-CNN015 8830-CNN015	GSE-Dist-Reliability Blanket GSE-Dist-Reliability Blanket	2 - Mandated 2 - Mandated	70,458.00	43,878.58					No PO's 4282 4283				
8830-18000148	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	70,438.00	34,586.87					No PO's				
					- 1,2-2-1					5529 5530 5532 5536				
8830-18000786	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated		284,643.52					5589 6048				
8830-18001063	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated		79,738.22					5789 5790				
8830-200000034	8830-CNN015	GSE-Dist-Reliability Blanket	2 - Mandated	21,307.90						3442 3926				
8830-CNN016						х	x	b,mcr			Blanket Project	yevr	Х	yevr
Job No.														
8830-1302572		GSE-Dist-Load Relief Blanket	2 - Mandated		35,953.76					254 255				
8830-16427855	8830-CNN016	GSE-Dist-Load Relief Blanket	2 - Mandated	31,856.46						No Po's				
8830-CNN017						x	х	b,mcr			Blanket Project	yevr	х	yevr
Job No.														
8830-15298683	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated	62,675.43						2518 2519				
8830-16428337	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated	74,435.16						No PO's				
8830-17186869	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated	24,355.99						No PO's				
8830-17197723	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated	27,317.77						3622				
8830-17364147	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated	22,658.52	99,890.59					4927 4936				000292
8830-18000169	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated	53,883.86	18,569.33					4357 4358 4359				-

													INO. DE 16-383
8830-18000690	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated		59,866.62				5249 5619				y of Jay Dudley
8830-18001354	8830-CNN017	GSE-Dist-Asset Replace Blanket	2 - Mandated		21,023.66				No PO's			Attacl	nment JED 2-11
8830-18001434 8830-25000005	8830-CNN017 8830-CNN017	GSE-Dist-Asset Replace Blanket GSE-Dist-Asset Replace Blanket	2 - Mandated 2 - Mandated	23,417.90	34,677.01				No PO's 2981 3139 3274				Page 2 of 4
	5050 CIVIVOI7	OSE DISC ASSEC REPIGE DIGINET	2 Walldated	23,417.50					2301 3133 3214				
8830-C18750						x	х	b,mcr		None	None	х	None
Job No.													
8830-GSEC0028	8830-C18750	Security Conversion GSE	2 - Mandated	58,583.86					4482				
8830-GSEC0029	8830-C18750	Security Conversion GSE	2 - Mandated	25,079.29					4683 4845 4848				
8830-GSEC0031	8830-C18750	Security Conversion GSE	2 - Mandated	32,117.86					4866				
8830-GSEC0032 8830-GSEC0040	8830-C18750	Security Conversion GSE	2 - Mandated	135,919.87	34,497.28				4576 4840 4850 5040 1717 2044 2753				
8830-GSEC0040	8830-C18750	Security Conversion GSE	2 - Mandated	199,356.41					1/1/ 2044 2/53				
8830-FINANCE						Finance Project	Finance Project	mcr		Finance Project	Finance Project	х	Finance Project
1-1-1-													
Job No. 8830-TEMP CAP-AC	C 8830-FINANCE	Finance Accrual	2 - Mandated	1,251,885.43	-1,247,538.47				No Po's				
8830-TEMP CAP-BRI		Finance Accrual	2 - Mandated	1,019,864.69	-520,065.52				No Po's				
8830-TEMP CAP-LU		Finance Accrual	2 - Mandated	202,080.21	-160,856.04				No Po's				
8830-TEMP CAP-STO	8830-FINANCE	Finance Accrual	2 - Mandated	81,299.32	-71,153.57				No Po's				
8830-TEMP CAP-TRI			2 - Mandated	45,123.89					No Po's				
8830-TEMPCAP-APL	JC 8830-FINANCE	Finance Accrual	2 - Mandated	64,308.99	-64,275.35				No Po's				
8830-CD0291						x	x	b,mcr		None	None	X	None
								,					
Job No.													
									1519 2247 2248 2249 2250 2300 2430 2505				
8830-10850702	8830-CD0291	Sky View URD - Salem, NH	3. Growth	339,845.26	12,960.73				4918				
		,			, , , , , , , , , , , , , , , , , , , ,								
8830-CNN010						x	х	b,mcr		Blanket Project	yevr	Х	yevr
Job No. 8830-14946911	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	3. Growth	46,087.02	20,631.78				No Po's				
8830-14340311	8830-CNN010	G3E-Dist-New Bus-Resid Blanket	3. Glowaii	40,087.02	20,031.76				2034 2246 2393 2500				
8830-15133554	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	3. Growth	61,318.38					3416				
8830-16278549	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	3. Growth	18,385.67	76,757.36				4476 6462				
0020 CNN011								h		Displicat Dusinet			
8830-CNN011						x	х	b,mcr		Blanket Project	yevr	х	yevr
Job No.													
8830-15810262	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth	126,486.08	61,279.22				2719 4282 4902				
8830-17354942	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		49,216.01				No PO's				
8830-18000067 8830-18000095	8830-CNN011 8830-CNN011	GSE-Dist-New Bus-Comm Blanket GSE-Dist-New Bus-Comm Blanket	Growth Growth		63,785.33 227,286.74				No PO's 5219 5880 5942				
8830-18000093	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		62,932.31				No PO's				
8830-18000132	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		77,624.49				4573 4574 4586				
8830-18000198	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		56,255.07				5944 5955				
8830-18000520	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		82,126.73				No PO's				
8830-18000679	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		81,607.26				6491				
8830-18000699 8830-18000724	8830-CNN011 8830-CNN011	GSE-Dist-New Bus-Comm Blanket GSE-Dist-New Bus-Comm Blanket	Growth Growth		54,036.76 103,889.51				No PO's No PO's				
8830-18000724	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	3. Growth		67,935.99				No PO's				
8830-C36435	·				<u> </u>	х	х	b,wp,mcr		None	yevr	х	yevr
Job No.									3211 3268 3276 3337				
									3602 3650 4096 4135				
									4388 4523 4592 4594				
									4713 4727 4752 4761				
8830-15254188	8830-C36435	Lebanon Area Low Voltage / Overload Miti	igation 2 - Mandated		445,425.61				4813 4849 4360 4393 4849 4856				
8830-15990927	8830-C36435	Lebanon Area Low Voltage / Overload Miti	igation 2 - Mandated		50,608.08				4881				
1555 15550527	2000 200700		2		30,000.08				3518 3519 3694 3749				
8830-16399232	8830-C36435	Lebanon Area Low Voltage / Overload Miti	igation 2 - Mandated		27,054.89				4120				
8830-C18603						х	x	b,wp,mcr		None	yevr &	x	yevr &
						••		-,,-,			REP Recon. Report	, , , , , , , , , , , , , , , , , , ,	REP Recon. Report
Job No.									1740 1792 1794 1795				
									1749 1783 1784 1785 1787 1788 1789 1790				
8830-14915086	8830-C18603	Bare Conductor Replacement Program	4. Regulatory Programs	806,787.21					1791 1998 2200 2603				
									3133 5007 5027 5080				000293
8830-16675506	8830-C18603	Bare Conductor Replacement Program	Regulatory Programs		116,992.15				5128				

8830-16809134 8830-17078097 8830-17144884 8830-17385072 8830-18000311	8830-C18603 8830-C18603 8830-C18603 8830-C18603 8830-C18603	Bare Conductor Replacement Program	4. Regulatory Programs	264,019.93 86,325.72 325,327.92 340,376.21 62,620.13	71,933.21 19,275.65 79,336.19 364,385.48 43,026.49				3691 3825 3860 4052 4121 4122 3829 3991 4061 4204 3851 3858 4052 4091 4143 4211 4256 4509 3813 3880 4111 4116 4117 4122 4209 4607 4562			Testimon	No. DE 16-383 y of Jay Dudley Iment JED 2-11 Page 3 of 4
8830-18001058	8830-C18603	Bare Conductor Replacement Program	4. Regulatory Programs		483,714.67				4562 5669 5678 5777 5778 5779 5796 5874 6037 6203				
8830-18001100	8830-C18603	Bare Conductor Replacement Program	4. Regulatory Programs		192,670.64				5842 5843 5845 6131 6203				
8830-C18710						х	x	b,mcr		х	None	x	None
Job No. 8830-11103235 8830-35000001	8830-C18710 8830-C18710	RTU Installations - LU/NG Substations RTU Installations - LU/NG Substations	5. Discretionary 5. Discretionary	538,847.57 177,862.27	79,249.80				1454 2387 2212				
8830-C18720						х	х	b,wp,mcr					
Job No. 8830-GSEC0027	8830-C18720	Refreshing Existing Buildings GSE(Capital	5. Discretionary	1,447,178.91	1,048,461.71				4924	х	None	x	None
8830-C18740						х	х	b,wp,mcr					
Job No. 8830-GSEC0023	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	5. Discretionary	483,410.00					3162 3666 4781	х	None	x	None
8830-C36324						х	х	b,mcr		None		х	None
Job No. 8830-9000108743 8830-9000118858 8830-9000119264 8830-9980000162	8830-C36324 8830-C36324 8830-C36324 8830-C36324	MICHEAL AVE SUBSTATION MICHEAL AVE SUBSTATION MICHEAL AVE SUBSTATION MICHEAL AVE SUBSTATION	5. Discretionary 5. Discretionary 5. Discretionary 5. Discretionary	33,534.59 24,619.18 451,603.09	14,394.26 7,509.68 11,357.79				No PO's 354 No PO's 420 4865		None		
8830-CD0376						х	х	b,mcr					
Job No.	9939 CD0376	ENGIS D SUPPLY	5 Oissaniansan	2 021 950 99	4.454.749.50				1574 1590 1592 1593 1608 1709 1710 1727 1728 1734 1739 1917 2191 2196 2285 2286 2308 2312 2331 2362 2370 2375 2382 2385 2400 2401 2434 2485 2513 2527 2530 2531 2547 2552 2595 2629 2630 2854 2910 2977	x	Na-a	х	Partial -
8830-14984282	8830-CD0376	ENFIELD SUPPLY	5. Discretionary	2,021,859.88	1,464,748.69				1607 1710 1726 1729 1739 2214 2215 2224 2252 2257 2264 2315		None		Cost Analysis
8830-15142080	8830-CD0376	ENFIELD SUPPLY	5. Discretionary	237,122.75					2317 2370 2699				
8830-C32279						х	х	b,mcr		Х	Х	х	yevr
Job No.									4227 4988 5018 5067 6205 6336 6373 6663 6847 6968 6983 6984 6985 7021 7036 7080 7177 7630 7694 7815 7913 7965 8040 8206				
8830-25000019 8830-25000020	8830-C32279 8830-C32279	01757 NN ARP Breakers & Reclosers 01757 NN ARP Breakers & Reclosers	Discretionary S. Discretionary	78,791.49 731,477.72	323,805.10 318,846.97				8233 8390 8524 3436 3437 3780 4010 4438 4568 4621 4636 4760 4769 4770 4777 4802 4803 4890 4996				
8830-9000099367	8830-C32279	01757 NN ARP Breakers & Reclosers	5. Discretionary	24,271.85	-,				No PO's				
8830-C36427 Job No.						х	х	b,wp,mcr		None	yevr	x	000294 yevr

8830-15298088 8830-18001312	8830-c36427 8830-c36427	Feeder Direct Buried Cable Replacement Program 5. Discretionary Feeder Direct Buried Cable Replacement Program 5. Discretionary	1,049,360.34	121,828.03 87,998.34				3513 3615 3845 3846 4071 4098 4216 4356 4619 4698 4742 4990 6563			Testimo	et No. DE 16-383 ony of Jay Dudley chment JED 2-11 Page 4 of 4
8830-METER SHOP					x	×	mcr					
Job No. 8830-GSEC0020	8830-METER S	HO Meter Shop & Meter Test Board Lowll Rd Sal 5. Discretionary	350,978.38					2011	None	None	х	None

Note 1	The Capital Expenditure Summary is attached to the Business Case Document
Note 2	The Spending Schedule is reflected in the approved budget (b) with the project need date, the work plan (wp) for the year with completion milestones, and the monthly capital report (mcr)
	Individual jobs are reviewed at the weekly job status meeting in each location, Salem and Lebanon
Note 3	The Year End Variance Report (yevr) was used for blanket and program project overexepnditure documentation.
Note 4	The Year End Variance Report (yevr) was used for blanket and program project closure. The report also provides some insight into specific projects completed prior to the end of the year.
Note 5	Change Orders are provided as part of the Purchase Order document set. Purchase Orders that also reflect Change Orders are indicated with a "revision" as part of the file title.
	Blanket projects do not typically have individual jobs with change orders.