### **TAB 15**

**Summary of Full Rate Case Documents Under Puc 1604.01(a)** 

Authority	Item	Disposition
Puc 1604(a)(1)	Internal Financial Reports	Waiver Motion Tab 4
Puc 1604(a)(2)	Annual Reports to Stockholders	Waiver Motion Tab 4
Puc 1604(a)(3)	Federal Income Tax Reconciliation	Tab 16
Puc 1604(a)(4)	Detailed Tax Factor Computation	Tab 17
Puc 1604(a)(5)	Charitable Contributions	Waiver Motion Tab 4
Puc 1604(a)(6)	Advertising Charges	Waiver Motion Tab 4
Puc 1604(a)(7)	Recent Cost of Service Study	Waiver Motion Tab 4
Puc 1604(a)(8)	Construction Budget	Tab 18
Puc 1604(a)(9)	Chart of Accounts, if different	Waiver Motion Tab 4
Puc 1604(a)(10)	SEC Filings	Waiver Motion Tab 4
Puc 1604(a)(11)	Membership Fees, Dues, Lobbying Expenses	Waiver Motion Tab 4
Puc 1604(a)(12)	Recent Depreciation Study	Waiver Motion Tab 4
Puc 1604(a)(13)	Management and Finanical Audits	Waiver Motion Tab 4
Puc 1604(a)(14)	Officer and Director Compensation	Waiver Motion Tab 4
Puc 1604(a)(15)	Officer and Executive Incentive Plans	Waiver Motion Tab 4
Puc 1604(a)(16)	Voting Stock Controlled by Officers or Directors	Waiver Motion Tab 4
Puc 1604(a)(17)	Material Contract Payments	Tab 20
Puc 1604(a)(18)	Non-Utility Cost Allocations	Waiver Motion Tab 4
Puc 1604(a)(19)	Balance Sheets and Income Statements	Waiver Motion Tab 4
Puc 1604(a)(20)	Quarterly Income Statements	Waiver Motion Tab 4
Puc 1604(a)(21)	Quarterly Sales Volumes	Tab 21
Puc 1604(a)(22)	Projected Need for External Capital	Tab 22
Puc 1604(a)(23)	Capital Budget - Sources and Uses	Tab 23
Puc 1604(a)(24)	Short-Term Debt	Included in Tab 13 at Schedule 6
Puc 1604(a)(25)	Certificate of Management Fee Information	Tab 24
Puc 1604(a)(26)	Support for Testimony	See Testimony and Schedules
Puc 1905.01	Estimated Rate Case Expenses	Tab 25

## **TAB 16**

Federal Income Tax Reconciliation

#### Pennichuck East Utilities, Inc. Federal Income Tax Reconciliation For the Twelve Months Ended December 31, 2016

#### Provided pursuant to NHPUC Rule 1604.01(3)

Net income per books for the test year	\$	(128,251)
Addback provision for Federal and State income taxes		47,319
Pretax Book Income before permanent items		(80,932)
Permanent Items:		
50% meals & entertainment expenses		:e:
Amortization of Municipal Acquisition Regulatory Asset (MARA		200,394
Disqualifying Dispositions (ISO's)		340
		200,394
Taxable Income		119,461
NHBPT		10,154
Federal Income Tax		37,165
Amortization of Investment Tax Credit		-
Total Income Taxes	\$	47,319
The following are temporary differences (Schedule M-1 items) in Deferred Income Taxes:	that are	recorded
Accelerated depreciation/Amortization of CIAC		(646,553)
Book/Tax Difference on disposal of assets		(248,451)
Prior Year's Charitable Contributions		
Prepaid Expenses		~
A/R Reserve		;€0
Deferred Debits		4,460
		(890,544)
	Addback provision for Federal and State income taxes Pretax Book Income before permanent items  Permanent Items: 50% meals & entertainment expenses Amortization of Municipal Acquisition Regulatory Asset (MARA Disqualifying Dispositions (ISO's)  Taxable Income  NHBPT Federal Income Tax Amortization of Investment Tax Credit Total Income Taxes  The following are temporary differences (Schedule M-1 items) in Deferred Income Taxes: Accelerated depreciation/Amortization of CIAC Book/Tax Difference on disposal of assets Prior Year's Charitable Contributions Prepaid Expenses A/R Reserve	Addback provision for Federal and State income taxes Pretax Book Income before permanent items  Permanent Items: 50% meals & entertainment expenses Amortization of Municipal Acquisition Regulatory Asset (MARA Disqualifying Dispositions (ISO's)  Taxable Income  NHBPT Federal Income Tax Amortization of Investment Tax Credit Total Income Taxes  \$ The following are temporary differences (Schedule M-1 items) that are in Deferred Income Taxes: Accelerated depreciation/Amortization of CIAC Book/Tax Difference on disposal of assets Prior Year's Charitable Contributions Prepaid Expenses A/R Reserve

## F-56 RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- 1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computations of such tax accruals. The reconciliation shall be submitted even though there is no taxab income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- If the utility is a member of group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

		r —	
Line	Particulars		Amount
No.	(a)		(b)
2	Net income for the year per Income Statement, schedule F-2 Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	\$	(128,251) 47,319
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional	Ψ	47,319
١٦	deductions and nontaxable income):	î	
4	Temporary Differences:		
5	Temporary Differences.		
6			
ŏ			
8	Charitable Contributions	\$	3 <b>2</b> 88
۱ ğ	Prepaid Expenses	Š	
10	A/R Reserve	\$	(6,545)
11	Deferred Debits	\$	4,460
12	Accelerated depreciation	\$	(646,553)
13	AFUDC	\$	7-2-0-2-6 3 <b>-</b> 35
14	Book/Tax Difference on disposal of assets	<i>••••••••</i>	(248,451)
15	Total Temporary Differences	\$	(897,089)
16		li ce	25 57 19
17			
18		l.	
19	New Hampshire Taxable Income	\$	(978,021)
20			
21			
22	New Hampshire Business Profits Tax	\$	-
23 24	New Hampshire Business Enterprise Tax	\$	-
25			
26	The state of the s		
27			1
28	Federal taxable net	\$	(978,021)
29	Computation of tax:	Ψ	(370,021)
30	Somption of text		1
	Pre Tax Income	\$	(80,932)
32		Ψ	(00,002)
33	New Hampshire Business Profits Tax @ 8.5% and Business Enterprise Tax	\$	10,154
	Federal Income Tax @ 34%	\$	37,165
35		ľ	,
	Amortization of Investment Tax Credit		I
37			ı
38			
39			18.00
40	Total Income Taxes	\$	47,319

#### Pennichuck East Utilities, Inc Analysis of Income Tax Provisions for PEU For the Twelve Months Ended December 31, 2016

For the Twelve Months Ended December 31, 2016		PEU
(a) VTD Not Income (Loss)	\$	
(a) YTD Net Income (Loss) Adjustment for permanent Book/Tax Differences:	4	(80,932)
	e e	
50% of meals and entertainment expenses		200.204
Amortization of MARA		200,394
Disqualifying Dispositions (ISO's)	2	.50
NH book taxable income (loss)	\$	119,462
(b) NHBPT 8.2% (adj for credit by entity) - benefit (provision)	\$	(9,796)
Federal book taxable income (loss)	\$	109,666
Federal tax at 34%	\$	(37,286)
Plus: amortization of ITC	\$	₩.
(c) Net Federal Tax Provision - benefit (provision)	\$	(37,286)
Net Income (a)+(b)+(c)	\$	(128,014)
(a) Non-Utility Expense - gross	\$	(R) (#3)
(b) NHBPT 8.2% (adj credit by entity) - benefit (provision)	\$	-2
Federal book taxable income (loss)	\$	
(c) Federal tax at 34% - benefit (provision)	\$	-
Net Non-Utility Expense (a)+(b)+(c)	\$	
Total Federal Benefit (Provision)	\$	(37,286)
Less: Federal Benefit applicable to Non-utility Expense (netted against that value		(57,200)
Less: ITC credit	\$	-
(A) Net Federal Provision included in Operating Expenses	\$	(37,286)
Total State Benefit (Provision)	\$	(9,796)
Total State Delicite (110 vision)		(2,720)
Less: State Renefit applicable to Non-utility Expense (netted against that value on		770
		(0.706)
Less: State Benefit applicable to Non-utility Expense (netted against that value on (B) Net State Provision included in Operating Expenses	\$	(9,796)
(B) Net State Provision included in Operating Expenses	\$	
		(37,286) (106,380)

\$ (277,019)

(B) Net State Provision included in Operating Expenses Less: Change in State deferred taxes 12/31/16 versus 12/31/15 Net Amount applicable to current taxes

\$ (9,796)
\$ (19,333)
\$ 9,537

\$ (15,239)

### **TAB 17**

**Detailed Tax Factor Computation** 

Computation of Detailed Tax Factor Pennichuck East Utility, Inc. December 31, 2016

### Provided pursuant to NHPUC Rule 1604.01(4)

Taxable Income	100.00%
Less: NH Business Profits Tax	8.20% Updated from 8.5 to 8.2 per George.
Federal Taxable Income	91.80%
Federal Income Tax Rate	34.00%
Effective Federal Income Tax Rate	31.21%
Add: NH Business Profits Tax	8.20%
Effective Tax Rate	39.41%
Percent of Income Available if No Tax	100.00%
Effective Tax Rate	39.41%
Percent Used as a Divisor in Determining	(O. 500)
the Revenue Requirement	60.59%

## **TAB 18**

**Most Recent Construction Budget** 

TAD - PEU   TAD	Department	2016 Carryover/Multi-year Projects	Project Description	Total 2017 incl O/H
Department   New 2017 Projects   Project Description   Project Description   Department   New 2017 Projects   Project Description   Project Description   O/H	TAD DELL			320
Department   New 2017 Projects   Project Description   Description   OH				
Department   New 2017 Projects   Project Description   O/H			Subtotal 2016 Carryover/Multi-year Projects	V2V
Department   New 2017 Projects   Project Description   O/H				Total 2017 incl
10   PEU   10   Renewed Services   10   Renewed Services   2   Hydrants   10   10   10   10   10   10   10   1	Department	New 2017 Projects	Project Description	
10   PEU   10   Renewed Services   10   Renewed Services   2   Hydrants   10   10   10   10   10   10   10   1	T&D - PEU	5 New Services	5 New Services	22.00
T&D - PEU         2 Hydrants         10,000           T&D - PEU         10 Valve Replacements         22,000           T&D - PEU         15 New Meters (growth) 5/8"-2"         75 New Meters (growth) 5/8"-2"         14,00           T&D - PEU         441 New Meters for Lead Meter exchanges 5/8"-6"         441 New Meters for Lead Meter exchanges 5/8"-6"         94,50           Department         2016 Carryover/Multi-year Projects         Subtotal New 2017 Projects Budget         197,50           Total 2017 Capital Projects Budget         197,50           Total 2017 Capital Project Bescription         O/H           Engineering Engineering Engineering Engineering Locke Lake New Source         Design and Permitting Permitting Permitting & Construction         100,00           Engineering Engineering Engineering Locke Lake New Source         Permitting & Construction         50,00           Department         New 2017 Projects         250,00           Engineering Engineering PWW-PEU Interconnection         Subtotal 2016 Carryover/Multi-year Projects         250,00           Engineering Engineering PWW-PEU Interconnection         Subtotal 2016 Carryover/Multi-year Projects				
T&D - PEU         10 Valve Replacements         24.00           T&D - PEU         75 New Meters (growth) 5/8"-2"         14.00           T&D - PEU         441 New Meters for Lead Meter exchanges 5/8"-6"         34.50           Subtotal New 2017 Projects         197.50           Total 2017 Capital Projects Budget         197.50           Department         2016 Carryover/Multi-year Projects         Project Description           Engineering Engineering Engineering Engineering Locke Lake New Source         Design and Permitting & Construction         100.00           Engineering Engineerin				
T&D - PEU 441 New Meters for Lead Meter exchanges 5/8*-6'  Subtotal New 2017 Projects  Total 2017 Capital Projects Budget  197.50  Total 2017 Capital Projects Budget  197.50  Project Description  Total 2017 incl O/H  Engineering Engin				24.00
Subtotal New 2017 Projects 197.50  Total 2017 Capital Projects Budget 197.50  Total 2017 Capital Projects Budget 197.50  Engineering Engineering Engineering Engineering Locke Lake New Source Permitting & Construction Permitting & Construction Fermitting & Construction Follow Fermitting & Construction Fermitting & Con				
Department 2016 Carryover/Multi-year Projects Project Description O/H  Engineering PWW-PEU Interconnection Permitting & Construction Subtotal 2016 Carryover/Multi-year Projects 250.00  Engineering Maple Hills Projects Project Description O/H  Engineering Maple Hills Project Description Construction Construction Substitution Subs	T&D - PEU	441 New Meters for Lead Meter exchanges 5/8"-6'	441 New Meters for Lead Meter exchanges 5/8"-6'	94.50
Department 2016 Carryover/Multi-year Projects Project Description O/H  Engineering PWW-PEU Interconnection Permitting & Construction Subtotal 2016 Carryover/Multi-year Projects 250.00  Engineering Maple Hills Projects Project Description O/H  Engineering Maple Hills Project Description Construction Construction Substitution Subs				
Department 2016 Carryover/Multi-year Projects Project Description O/H  Engineering PWW-PEU Interconnection Permitting & Construction Subtotal 2016 Carryover/Multi-year Projects 250.00  Engineering Maple Hills Projects Project Description O/H  Engineering Maple Hills Project Description Construction Construction Substitution Subs				
Department 2016 Carryover/Multi-year Projects Project Description O/H  Engineering PWW-PEU Interconnection Permitting & Construction Subtotal 2016 Carryover/Multi-year Projects 250.00  Engineering Maple Hills Projects Project Description O/H  Engineering Maple Hills Project Description Construction Construction Substitution Subs				
Department     2016 Carryover/Multi-year Projects     Project Description     Total 2017 incl O/H       Engineering Hills Engineering Hills Engineering Hills Engineering Engineering Engineering Hills Engineering Engineering Hills Engineering Engineering Hills Engineering Engineering Engineering Engineering Hills Engineering Engineering Hills Engineering Engineerin			Subtotal New 2017 Projects	197.50
Department     2016 Carryover/Multi-year Projects     Project Description     Total 2017 incl O/H       Engineering Hills Engineering Hills Engineering Hills Engineering Engineering Engineering Hills Engineering Engineering Hills Engineering Engineering Hills Engineering Engineering Engineering Engineering Hills Engineering Engineering Hills Engineering Engineerin				
Department     2016 Carryover/Multi-year Projects     Project Description     O/H       Engineering Hillcreast Road Replacement Engineering Hillcreast Road Replacement Engineering Hillcreast Road Replacement Engineering Engineer			Total 2017 Capital Projects Budget	197.50
Department     2016 Carryover/Multi-year Projects     Project Description     O/H       Engineering Hillcreast Road Replacement Engineering Hillcreast Road Replacement Engineering Hillcreast Road Replacement Engineering Engineer				
Engineering Engineering Hardwood New Source Permitting & Construction Subtotal 2016 Carryover/Multi-year Projects 250.00    Department   New 2017 Projects   Project Description   O/H				Total 2017 incl
Engineering Hardwood New Source Permitting & Construction 100.00 Permitting & Construction 50.00  Subtotal 2016 Carryover/Multi-year Projects 250.00  Department New 2017 Projects Project Description O/H  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00	Department	2016 Carryover/Multi-year Projects	Project Description	O/H
Engineering Hardwood New Source Permitting & Construction 100.00 Permitting & Construction 50.00  Subtotal 2016 Carryover/Multi-year Projects 250.00  Department New 2017 Projects Project Description O/H  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00	Fusionation	DAMA DELL'International	Dealers and Description	400.00
Engineering Locke Lake New Source  Subtotal 2016 Carryover/Multi-year Projects  Subtotal 2016 Carryover/Multi-year Projects  Total 2017 incl O/H  Engineering Maple Hills Engineering PWW-PEU Interconnection Engineering Hillcreast Road Replacement Construction Construction Construction Construction 240.00				
Subtotal 2016 Carryover/Multi-year Projects  Department New 2017 Projects Project Description  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00				
Department New 2017 Projects Project Description O/H  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction Construction Hillcreast Road Replacement Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00	Linginicering	Education Total Course	r crimining a constitution	00.00
Department New 2017 Projects Project Description O/H  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction Construction Engineering Hillcreast Road Replacement Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00				
Department New 2017 Projects Project Description O/H  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction Construction Engineering Hillcreast Road Replacement Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00				
Department New 2017 Projects Project Description O/H  Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction Construction Hillcreast Road Replacement Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00			Subtotal 2016 Carryover/Multi-year Projects	250.00
DepartmentNew 2017 ProjectsProject DescriptionO/HEngineering Engineering Engi			Subtotal 2010 Surry Overmitality Seal F10 Jests	230,00
Engineering Maple Hills Brady Avenue Main Replacement 570.00 Engineering PWW-PEU Interconnection Construction 2,377.00 Engineering Hillcreast Road Replacement Construction 240.00				Total 2017 incl
Engineering     PWW-PEU Interconnection     Construction       Engineering     Hillcreast Road Replacement     Construction       240.00	Department	New 2017 Projects	Project Description	O/H
Engineering     PWW-PEU Interconnection     Construction       Engineering     Hillcreast Road Replacement     Construction       2,377.00       240.00	Engineering	Manla Lilla	Produ Avanua Main Replacement	570.00
Engineering Hillcreast Road Replacement Construction 240.00				

Department	2016 Carryover/Multi-year Projects	Project Description	Total 2017 incl O/H
Engineering	Locke Lake	New Source Construction	800.00
		Subtotal New 2017 Projects	4,187.00
		Total 2017 Capital Projects Budget	4,437.00
Department	2016 Carryover/Multi-year Projects	Project Description	Total 2017 incl O/H
		The Town of Hudson is rehabbing the Weinstein Well PEU is contracturally	2.00
Water Supply	Weinstein Well Rehab	obligated to pay 15% of the cost of this rehab.	70.00
			1
			-
			1
		Subtotal 2016 Carryover/Multi-year Projects	70.00
Department	New 2017 Projects	Project Description	Total 2017 incl O/H
Water Supply	Booster/Well/Chemical Feed pump replacements	Booster/Well/Chemical Feed pump replacements	60.00
Water Supply	Miscellaneous Structural Improvements	Miscellaneous Structural Improvements	20.00
Water Supply	Install/replace treatment systems	Install/replace treatment systems	40.00
Water Supply	PEU well rehabilitation (4 locations)	PEU well rehabilitation (4 locations)	25.00
Water Supply Water Supply	replace various instrumentation Miscellaneous Mechanical Improvements	replace various instrumentation Miscellaneous Mechanical Improvements	40.00 40.00
Water Supply	New Garage/Office - North Country Operations	New Garage/Office - North Country Operations	320.00
		Subtotal New 2017 Projects	545.00
		Total 2017 Capital Projects Budget	615.00

#### Provided pursuant to NHPUC Rule 1604.01(8)

Department	2016 Carryover/Multi-year Projects	Project Description	Total 2017 incl O/H
	2016 Carryover/Multi-year Projects - Total PEU New 2017 Projects - Total PEU		320.00 4,929.50
	Total Capital Budget - PEU		5,249.50
		<u>Breakout</u> Land	
		Buildings Equipment & software	340.00 4,909.50 5,249.50

#### Department

#### 2017 Carryover/Multi-year Projects

Engineering	Paving and Restoration

### Department

#### **New 2018 Projects**

Engineering	Station Rebuilds
Engineering	Pelham
Engineering	Gage Hill
Engineering	Londonderry main replacement

#### Department

### 2017 Carryover/Multi-year Projects

### Water Supply

#### Department

### **New 2018 Projects**

Water Supply	Booster/Well/Chemical Feed pump replacements
Water Supply	Miscellaneous Structural Improvements
Water Supply	Install/replace treatment systems
Water Supply	PEU well rehabilitation (4 locations)
Water Supply	replace various instrumentation
Water Supply	Miscellaneous Mechanical Improvements
Water Supply	Rehabilitate 2 wells, White Rock Stattion

Department	2017 Carryover/Multi-year Projects			
T&D				

Department	New 2018 Projects
T&D	5 New Services
T&D	10 Renewed Services
T&D	2 Hydrants
T&D	10 Valve Replacements
T&D	75 New Meters (growth) 5/8"-2"
T&D	401 New Meters for Lead Meter exchanges 5/8"-6'

2017 Carryover/Multi-year Projects - Total PEU

New 2018 Projects - Total PEU Total Capital Budget - PEU

### Provided pursuant to NHPUC Rule 1604.01(8)

**Project Description** 

,	
	50.00
	55.55
Culatotal 2047 Commerced/Multi-vacy Projects	50.00
Subtotal 2017 Carryover/Multi-year Projects	50.00
Project Description	Total 2018 incl O/H
Collection MODE TO POLE	
Goldenbrook MOVE TO 2019	550.00
Monticello & Lane Road 2,400 lf	550.00
Main Replacement	600.00
Londonderry main replacement	500.00
Subtotal New 2018 Projects	1,650.00
Total 2018 Capital Projects Budget	1,700.00
Total 2016 Capital Projects Budget	1,700.00
	T (-1.0040 !1.0/11
Project Description	lotal 2018 Incl O/H
Project Description	Total 2018 incl O/H
Project Description	1 otal 2018 Inci O/H
Project Description	Total 2018 Inci O/H
Project Description	- Total 2018 Inci O/H
Subtotal 2017 Carryover/Multi-year Projects	
Subtotal 2017 Carryover/Multi-year Projects	-
	Total 2018 incl O/H
Subtotal 2017 Carryover/Multi-year Projects  Project Description	Total 2018 incl O/H
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements	Total 2018 incl O/H
Subtotal 2017 Carryover/Multi-year Projects  Project Description	Total 2018 incl O/H  60.00 20.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements	Total 2018 incl O/H
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems	Total 2018 incl O/H  60.00 20.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations)	Total 2018 incl O/H  60.00 20.00 40.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation	- Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations)	Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation	- Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements	Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation	- Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00 40.00 -
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements  Rehabilitate 2 wells, White Rock Stattion	Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements	- Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00 40.00 -
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements  Rehabilitate 2 wells, White Rock Stattion	Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00 40.00 25.00 20.00 40.00 40.00
Subtotal 2017 Carryover/Multi-year Projects  Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements  Rehabilitate 2 wells, White Rock Stattion	Total 2018 incl O/H  60.00 20.00 40.00 25.00 20.00 40.00 40.00

Total 2018 incl O/H

### **Project Description**

Total 2018 incl O/H

	Total 2018 incl O/H
5 New Services	24
10 Renewed Services	35
2 Hydrants	11
10 Valve Replacements	61
75 New Meters (growth) 5/8"-2"	14
401 New Meters for Lead Meter exchanges 5/8"-6'	95
	-
	-
Subtotal New 2018 Projects	239.00
·	
Total 2018 Capital Projects Budget	239.00

Breakout	
Land	0.00
Buildings	20.00
Equipment & software	2,164.00

2,134.00 2,184.00

2,184.00

#### Department

#### 2018 Carryover/Multi-year Projects

Engineering Misc Paving and Restoration

#### Department

#### **New 2019 Projects**

Engineering Various systems
Engineering Locke Lake
Engineering Station Rebuilds

Engineering Londonderry main replacement

#### Department

#### 2018 Carryover/Multi-year Projects

#### Water Supply

#### Department

#### **New 2019 Projects**

Water Supply	Booster/Well/Chemical Feed pump replacements	
Water Supply	Miscellaneous Structural Improvements	
Water Supply	Install/replace treatment systems	
Water Supply	PEU well rehabilitation (4 locations)	
Water Supply	replace various instrumentation	
Water Supply	Remote Cellular Alarming (3 locations)	
Water Supply	Miscellaneous Electrical/SCADA improvements	
Water Supply	Rehabilitate 2 wells, White Rock Stattion	
Water Supply	Miscellaneous Mechanical Improvements	

Department	2018 Carryover/Multi-year Projects			
T&D				

Department	New 2019 Projects
T&D	5 New Services
T&D	10 Renewed Services
T&D	2 Hydrants
T&D	10 Valve Replacements
T&D	75 New Meters (growth) 5/8"-2"
T&D	705 New Meters for Lead Meter exchanges 5/8"-6'

2018 Carryover/Multi-year Projects - Total PEU

New 2019 Projects - Total PEU Total Capital Budget - PEU

### Provided pursuant to NHPUC Rule 1604.01(8)

Total 2019 incl

Project Description	O/H
Misc Paving and Restoration	50.00
Subtotal 2018 Carryover/Multi-year Projects	50.00
Project Description	Total 2019 incl O/H
Main Replacement Source related improvements Goldenbrook Londonderry main replacement	700.00 200.00 800.00 500.00
Subtotal New 2019 Projects	2,200.00
Total 2019 Capital Projects Budget	2,250.00
Project Description	Total 2019 incl O/H
n/a	
	O/H
n/a	

	280.00
Subtotal New 2019 Projects	
Total 2019 Capital Projects Budget	280.00

Project Description	Total 2019 incl O/H
n/a	* 1
Subtotal 2018 Carryover/Multi-year Projects	-
	Total 2019 incl
Project Description	O/H
5 New Services	25.00
10 Renewed Services	37.00
2 Hydrants	12.00
10 Valve Replacements	64.00
75 New Meters (growth) 5/8"-2"	14.70
705 New Meters for Lead Meter exchanges 5/8"-6'	140.70
Subtotal New 2019 Projects	293.40
	000.40
Total 2019 Capital Projects Budget	293.40
	50.00
	2,773.40
	2,823.40
Breakout Land Buildings	0.00 15.00
Equipment & software	2,808.40
	2,823.40

## **TAB 19**

Officer and Director Compensation

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# **TAB 20**

Payments for Contractual Services in Excess of \$10,000.00

#### Pennichuck East Utilities, Inc. Contractual Services over \$10,000 For the Twelve Months Ended December 31, 2016

#### Provided pursuant to NHPUC Rule 1604.01(17)

				$\neg \neg$		
	Name	Address			Amount	Purpose
American Excavating Corp	American Excavating Corp	5 MADDEN ROAD		NH	25,154	Construction Services - Water main installation
Bigg Dawg Landscaping	Bigg Dawg Landscaping	57 HILBREN ROAD	WEARE	NH	31,200	Landscaping Services - Station Grounds maintenance
Constellation NewEnergy Inc. 78454	Constellation NewEnergy Inc. 78454	14217 COLLECTIONS CENTER DR	CHICAGO		13,108	Electricity Supply Provider
CSSI Corp	CSSI	513 DONALD STREET	BEDFORD	NH	22,840	Construction Services - Water main installation
DBU Construction	DBU Construction	PO BOX 984	EPSOM	NH	61,619	Construction Services - Water main installation
ELECTRICAL INSTALLATIONS, INC	ELECTRICAL INSTALLATIONS, INC	397 WHITTIER HWY	MOULTONBORO	NH	36,633	Electrical Installations & Maintenance Services
EnergyNorth Propance	ENERGYNORTH PROPANE	75 REGIONAL DRIVE	CONCORD	NH	22,633	Fuel Supplier - Booster Stations Heat and Gensets
Eversource	Eversource	PO BOX 650047	DALLAS	TX	149,915	Electricity Distribution Services
Fences Unlimited Inc	Fences Unlimited Inc	25 INDIAN ROCK ROAD	WINDHAM	NH	24,115	Construction Services - Security Fence
Francoeur Bros., Inc	FRANCOEUR BROS., INC.	220 DERRY ROAD	HUDSON	NH	57,645	Water Delivery - Emergency trucked water
Granite State Analytical, Inc.	GRANITE STATE ANALYTICAL INC	22 MANCHESTER ROAD	DERRY	NH	24,160	Laboratory Services - Water Analysis
HARCROS CHEMICALS, INC. 77256	HARCROS CHEMICALS, INC.	PO BOX 74583	CHICAGO	IL	10,881	Chemical Supplier - Water Treatment chemicals
Hickory Woods	Hickory Woods	15 DARTMOUTH DR #102	AUBURN	NH	18,722	One times Revenue Investment in Main Extension
Hooksett Village Water District	Hooksett Village Water District	PO BOX 16383	HOOKSETT	NH	38,451	Purchased Water
HydroSource Associates, Inc	HydroSource Associates, Inc	P.O. BOX 609	ASHLAND	NH	35,190	Hydrological services - new well location and permitting
John H. Lyman & Sons, Inc	John H. Lyman & Sons, Inc	310 HOYT ROAD	GILFORD	NH	2,093,226	Construction Services - Water main installation
Joseph P. Cardillo & Son, Inc	Joseph P. Cardillo & Son, Inc	ONE MELVIN STREET	WAKEFIELD	MA	304,686	Construction Services - Water main installation
L.C. Engineering Co., LLC	L.C. Engineering Co., LLC	8 SAVAGE COURT	PEMBROKE	NH	59,085	Construction Services
Liberty Utilities	LIBERTY UTILITIES	PO BOX 11738	NEWARK	נא	59,523	Electricity Distribution Services
Manchester Water Works	MANCHESTER WATER WORKS	PO BOX 9677	MANCHESTER	NH	345,956	Purchased Water
Manchester Water Works	Manchester Water Works	281 LINCOLN ST	MANCHESTER	NH	230,747	MSDC Charge
N. Granese & Sons, Inc	N. Granese & Sons, Inc	59 JEFFERSON AVENUE	SALEM	MA	1,070,721	Construction Services - Water main installation
NH Electric Cooperative, Inc.	NH ELECTRIC COOPERATIVE, INC.	PO BOX 9612	MANCHESTER	NH	26,999	Electricity Distribution Services
North Conway Water Precinct	NORTH CONWAY WATER PRECINCT	104 SAWMILL LANE	NORTH CONWAY	NH	44,638	Purchased Water
Northeast Earth Mechanics, Inc	Northeast Earth Mechanics, Inc	159 BARNSTEAD ROAD	PITTSFIELD	NH	214,486	Construction Services - Water main installation
Parsons Brinckerhoff, Inc	Parsons Brinckerhoff, Inc	PO BOX 732476	DALLAS	TX	16,055	
Pinnacle Towers, Inc.	Pinnacle Towers, Inc.	PO BOX 409250	ATLANTA	GA	11,785	Tower Rental for SCADA Radio Antenna
Power Up Generator Service LLC	Power Up Generator Service LLC	8 PRISCILLA LANE	AUBURN	NH	15,067	Emergency Genset Maintenance Services
Rath Young & Pignatelli PC	Rath Young & Pignatelli PC	PO BOX 1500	CONCORD	NH	15,390	Legal Services
RE Prescott	R.E. PRESCOTT CO., INC.	10 RAILROAD AVE	EXETER	NH	13,963	Water Treatment Equipment & Media
RH White Construction	R H WHITE CONSTRUCTION CO., INC.	41 CENTRAL STREET	AUBURN	MA	10,966	Construction Services
S.U.R. Construction West, Inc	S.U.R. Construction West, Inc	51 PAYNE ROAD	WINCHESTER	NH	749,029	Construction Services - Water main installation
Smith Pump, Inc.	SMITH PUMP, INC	48 LONDONDERRY TURNPIKE	HOOKSETT	NH	20,770	Installer and Supplier- pumps, pipes, wires
TI SALES INC 77585	TI SALES INC 77585	36 HUDSON ROAD ROUTE 27	SUDBURY	MA	41,543	Inventory Provider - Meters
Town of Derry	TOWN OF DERRY - WATER BILL	TAX COLLECTOR	DERRY	NH	120,156	Purchased Water
Town of Hudson	TOWN OF HUDSON - WATER UTILITY	12 SCHOOL STREET	HUDSON	NH	379,716	Purchased Water
Unitil Energy Systems	UNITIL ENERGY SYSTEMS	PO BOX 981010	BOSTON	MA	29,487	Electricity Distribution Services
Weston & Sampson Engineers, Inc	Weston & Sampson Engineers, Inc	5 CENTENNIAL DRIVE	PEABODY	МА	20,860	Construction Services
Wind River Environmental LLC 77900	Wind River Environmental LLC 77900	577 MAIN STREET	HUDSON	МА	18,917	Commercial Pumping

Total Contractual Services 6,486,036

#### A-7 PAYMENTS TO INDIVIDUALS

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Line No.	Nome		Address			4
NO.	Name Name	E MADDEN DOAD	Address	DCDDY NIII	03038	Amount 25,153,91
1 1	American Excavating Corp	5 MADDEN ROAD		DERRY NH		
2	Bigg Dawg Landscaping	57 HILBREN ROAD		WEARE NH	03281	31,200,00
3	Constellation NewEnergy Inc. 78454	14217 COLLECTIONS CENTER DR		CHICAG IL	60693-0142	13,108,04
4	CSSI Corp	513 DONALD STREET		BEDFOR NH	03110	22,840,24
5	DBU Construction	PO BOX 984		EPSOM NH	03234-0984	61,618,50
6	ELECTRICAL INSTALLATIONS, INC	397 WHITTIER HWY		MOULT( NH	03254	36,632,56
7	EnergyNorth Propance	75 REGIONAL DRIVE		CONCOF NH	03301-8504	22,632,97
8	Eversource	PO BOX 650047		DALLAS TX	75265-0047	149,915,06
9	Fences Unlimited Inc	THE COMMONS	25 INDIAN ROCK RO		03087	24,115.00
10	Francoeur Bros., Inc	220 DERRY ROAD		HUDSOI NH	03051	57,645.00
11	Granite State Analytical, Inc.	ACCOUNTS RECEIVABLE	22 MANCHESTER RO		03038	24,159.80
12	HARCROS CHEMICALS, INC. 77256	PO BOX 74583	BR 0029	CHICAG IL	60690	10,880,99
13	Hickory Woods	15 DARTMOUTH DR #102		AUBURN NH	03032	18,722,24
14	Hooksett Village Water District	PO BOX 16383		HOOKSE NH	03106-6383	38,451.00
15	HydroSource Associates, Inc	P.O. BOX 609		ASHLAN NH	03217	35,190.44
16	John H. Lyman & Sons, Inc	310 HOYT ROAD		GILFORI NH	03249	2,093,226.17
17	Joseph P. Cardillo & Son, Inc	ONE MELVIN STREET		WAKEFI MA	01880	304,686.00
18	L.C. Engineering Co., LLC	8 SAVAGE COURT		PEMBRC NH	03275-1313	59,085.00
19	Liberty Utilities	75 REMITTANCE DRIVE	SUITE 1032	CHICAG IL	60675-1032	59,522.67
20	Manchester Water Works	PO BOX 9677	00112 1002	MANCHE NH	03108-9677	345,955.94
	Manchester Water Works	281 LINCOLN ST		MANCHENH	03108-9677	230,747.00
	N. Granese & Sons, Inc	59 JEFFERSON AVENUE		SALEM MA	01970	1,070,721.45
23	NH Electric Cooperative, Inc.	IPO BOX 9612		MANCHE NH	03108-9612	26,998.78
24	North Conway Water Precinct	104 SAWMILL LANE	PO BOX 630	NORTH NH	03860-0630	44,637.54
25	Northeast Earth Mechanics, Inc	159 BARNSTEAD ROAD	PO BOX 630	PITTSFI NH	03263	214,485.73
				DALLAS TX	75373-2476	16,055.00
26	Parsons Brinckerhoff, Inc	PO BOX 732476			30384-9250	11,785.36
	Pinnacle Towers, Inc.	PO BOX 409250	1 IN UT 110	ATLANT GA		
	Power Up Generator Service LLC	8 PRISCILLA LANE	UNIT #6	AUBURI NH	03032	15,067.27
29	Rath Young & Pignatelli PC	PO BOX 1500		CONCOFNH	03302-1500	15,389.50
30	RE Prescott	10 RAILROAD AVE		EXETER NH	03833	13,963.14
31	RH White Construction	PO BOX 404	41 CENTRAL STREE		01501	10,966.14
	S.U.R. Construction West, Inc	51 PAYNE ROAD		WINCHE NH	03470	749,028.57
33	Smith Pump, Inc.	48 LONDONDERRY TURNPIKE	PO BOX 16358	HOOKSE NH	03106	20,770.40
34	State of NH	DEPT OF REVENUE ADMINISTRATION	PO BOX 637	CONCOFNH	03302-0637	212,712.00
35	State of NH	PUBLIC UTILITIES COMMISSION	21 S FRUIT ST, STE	CONCOFNH	03301	22,490.00
36	TI SALES INC 77585	36 HUDSON ROAD ROUTE 27		SUDBUF MA	01776-2097	41,543.08
37	Town of Barnstead	PO BOX 11	108 SO BARNSTEAD	CENTER NH	03225	192,120.69
38	Town oF Bow	CATE DE VASTO - TAX COLLECTOR	10 GRANDVIEW ROA	BOW NH	03304	19,924.00
39	Town of Conway	1634 EAST MAIN STREET		CENTER NH	03813	24,264.00
40	Town of Derry	TAX COLLECTOR	14 MANNING STREE	DERRY NH	03038	120,156,21
41	Town of Derry	TAX COLLECTOR	PO BOX 9673	MANCHENH	03108-9673	27,695.81
42	Town of Hooksett	35 MAIN STREET		HOOKSE NH	03106	16,784.00
43	Town of Hudson	WATER UTILITY	12 SCHOOL STREET		03051	379,715.75
44	Town of Litchfield	TAX COLLECTOR	2 LIBERTY WAY, SUI		03052	204,759.00
45	Town of Londonderry	OFFICE OF TAX COLLECTOR	268B MAMMOTH RD		03053	149,228.81
46	Town of Middleton	182 KINGS HIGHWAY	200D WANNING TITLE	MIDDLE NH	03887	19,582.00
47	Town of Pelham	TAX COLLECTOR	6 VILLAGE GREEN	PELHAM NH	03076	140,690.00
47	Town of Raymond		4 EPPING STREET	RAYMO! NH	03076	108,089.57
		TAX COLLECTOR		TILTON NH	03077	11,798.00
49	Town of Tilton	TAX COLLECTOR	257 MAIN STREET			76,346.71
50	Town of Windham	TAX COLLECTOR	3 NORTH LOWELL		03087-1605	
51	Unitil Energy Systems	PO BOX 981010		BOSTON MA	02298-1010	29,487-12
52	Weston & Sampson Engineers, Inc	5 CENTENNIAL DRIVE		PEABOD MA	01960-7985	20,859.80
53	Wind River Environmental LLC 77900	577 MAIN STREET	SUITE 110	HUDSOI MA	01749	18,916.94
54	Total					7,712.520.90

#### A-7 PAYMENTS TO INDIVIDUALS

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Name	Line							
3 John H. Lyman & Sons, Inc   519 HOYF ROAD   50 JEFFERSON AVENUE   51 PAYNE ROAD   51 JEFFERSON AVENUE   51 JEFFERSON		Nama		Address				
2   N. Granteire & Soris, Inc   SSUERCINSTRUCION WEST, Inc   STPATYNE ROAD   1707-72-145   1707-72	_		310 HOYT BOAD	Address	ICTI FORD	NIL	02340	
3   SLR Construction West, Inc   ST PAYNE ROAD   7490285   74902	100							
4 Town of Hudson								
5   Manchester Water Works   PO BOX 9977   SASSESSE   SASSESSE   PO BOX 9977   SASSESSE   SASSESS				12 SCHOOL STREET				
5   Joseph P. Cardillo & Son. Inc   ONE MELIVIN STREET   Manchester Water Works   PO BOX 9877   Manchester Water				12 SCHOOL STREET				
7								
B   Northeast Earth Mechanics, inc   198 BARNSTEAD ROAD   OPT OF REVENUE ADMINISTRATION   OPT OF REVENUE ADMINISTRATION   2 LIBERTY WAY, SUITE #1   LTCHFIELD   MH   03852   2017-2010   10 mor of Litchfield   TAX COLLECTOR   2 LIBERTY WAY, SUITE #1   LTCHFIELD   MH   03852   2017-2010   10 mor of Litchfield   TAX COLLECTOR   DEBOX 65047   2 LIBERTY WAY, SUITE #1   LTCHFIELD   MH   03852   2017-2010								
9   State of Nit								
10   Town of Barmstead   PO 80X 11   108 SO Barmstead   No. 105 SO Barmstead   PO 80X 11   108 SO Barmstead   No. 108 SO Barmstead   No				DO DOV 627				
11   Town of Barnstead								
12   Eversource							-	
13   Town of Londonderry				108 SO BARNS LEAD ROAD				
14   Town of Pelham								
15   Town of Derry								
16   Town of Raymond								
17   Town of Windham								
BB   DBU Construction								
19   Liberty Utilities				3 NORTH LOWELL RD				
20   L.C. Engineering Co., LLC   S. SAWAGE COURT   PENBROKE N. 0.2275-13.13   S.90.85.00					EPSOM	NH	03234-0984	
21   Francoeur Bross, Inc		Liberty Utilities	75 REMITTANCE DRIVE	SUITE 1032	CHICAGO		60675-1032	59,522.67
22   North Conway Water Precinct   104 SAWMILL LANE   PO BOX 630   North Conway N N	20	L.C. Engineering Co., LLC	8 SAVAGE COURT		PEMBROKE	NH	03275-1313	59,085,00
23   TI SALES INC 77585   38 HUDSON ROAD ROUTE 27   41,543.08   42 Hooksetf Willage Water District   PO BOX 45833   34,543.08   42 Hooksetf Willage Water District   PO BOX 45833   36,522.58   42 HodroSource Associates, line   PO BOX 45833   36,522.58   43,543.08   44,147.05   47,047.05   47,	21	Francoeur Bros., Inc	220 DERRY ROAD		HUDSON	NH	03051	57,645,00
24   Nooksett Village Water District   PO BOX 16383   38.451.05	22	North Conway Water Precinct	104 SAWMILL LANE	PO BOX 630	NORTH CONWAY	NH	03860-0630	44,637,54
ELECTRICAL INSTALLATIONS, INC   397 WHITTER HWY   MOUTONBORO NH   03254   36,822,56	23	TI SALES INC 77585	36 HUDSON ROAD ROUTE 27		SUDBURY	MA	01776-2097	41,543,08
26	24	Hooksett Village Water District	PO BOX 16383		HOOKSETT	NH	03106-6383	38,451.00
26	25	ELECTRICAL INSTALLATIONS, INC	397 WHITTIER HWY		MOULTONBORO	NH	03254	36,632.56
27   Bigg Dawg Landscaping   57 HILBREN ROAD   WEARE   NH   0.3281   31,200.00   22,801.01   22,801.	26		P.O. BOX 609		ASHLAND	NH	03217	35,190,44
28   Unitil Energy Systems	27		57 HILBREN ROAD		WEARE	NH	03281	31,200.00
29   Town of Derry   TAX COLLECTOR   PO BOX 9673   MANCHESTER   NH   03108-9673   27,695.81	28		PO BOX 981010		BOSTON	MA	02298-1010	29,487,12
30   NH Electric Cooperative, Inc.   PO BOX 9612   26.998.78   31   American Excavaling Corp   5 MADDEN ROAD   CERTY   NH 03108-9612   26.998.78   32   Town of Cornway   1634 EAST MAIN STREET   CERTIFE COMMAY   NH 03083   24.549.80   24.159.80				PO BOX 9673		NH		
American Excavaling Corp   SMADDEN ROAD   DERRY   NH   03038   25,153.91								
1834 EAST MAIN STREET								
33   Granite State Ánalytical, Inc.   ACCOUNTS RECEIVABLE   22 MANCHESTER ROAD   DERRY   NH   03038   24,159,80     34   Fences Unlimited inc   THE COMMONS   25 INDIAN ROCK ROAD   WINDHAM   NH   03087   24,115,00     35   CSSI Corp   513 DONALD STREET   BEDFORD   NH   03301   22,840,24     36   EnergyNorth Propance   75 REGIONAL DRIVE   CONCORD   NH   03301   22,490,00     37   State of NH   PUBLIC UTILITIES COMMISSION   21 S FRUIT ST, STE 10   CONCORD   NH   03301   22,490,00     38   Weston & Sampson Engineers, Inc   5 CENTENNIAL DRIVE   PABODY   MA   01960-7985   20,859,60     39   Smith Pump, Inc.   48 LONDONDERRY TURNPIKE   PO BOX 16358   HOOKSETT   NH   03106   20,770,40     40   Town of Bow   CATE DE VASTO - TAX COLLECTOR   10 GRANDVIEW ROAD   BOW   NH   03304   19,592,40     41   Town of Middleton   182 KINGS HIGHWAY   MIDDLETON   NH   03887   19,592,40     42   Wind River Environmental LLC 77900   577 MAIN STREET   SUITE 110   HUDSON   MA   01,749   18,916,94     43   Hickory Woods   15 DARTMOUTH DR #102   MUBURN   NH   03032   18,722,24     44   Town of Hooksett   35 MAIN STREET   HOOKSETT   NH   03106   16,784,04     45   Parsons Brinckerhoff, Inc   PO BOX 1500   ENTIRE   UNIT #6   AUBURN   NH   03032   15,067,27     46   Rath Young & Pignatelli PC   PO BOX 1500   SPRISCILLA LANE   UNIT #6   AUBURN   NH   03032   15,067,27     47   POWER DE Generator Service LLC   8 PRISCILLA LANE   UNIT #6   AUBURN   NH   03032   15,067,27     48   RE Prescott   Constellation NewEnergy Inc. 78454   14217 COLLECTION CENTER DR   257 MAIN STREET   TILTON   NH   03276   11,785,36     49   Constellation NewEnergy Inc. 78454   14217 COLLECTION CENTER DR   257 MAIN STREET   TILTON   NH   03276   11,785,36     40   Constellation NewEnergy Inc. 78454   14217 COLLECTION CENTER DR   257 MAIN STREET   TILTON   NH   03327   11,785,36     41   CENTER OR STREET   PO BOX 4044   41 CENTRAL STREET   AUBURN   MA   01501   10,866,48     58   HARCROS CHEMICALS, INC, 77256   PO BOX 74583   BR 0029   CHICAGO   IL   66690   10,860,88								
Fences Unlimited Inc   THE COMMONS   25 INDIAN ROCK ROAD   WINDHAM   NH   03087   24,115,00				22 MANCHESTER ROAD				
35   CSSI Corp   S13 DONALD STREET   BEDFORD   NH   03110   22,840,24								101
Second				23 INDIAN NOOK NOAD				
37   State of NH   PUBLIC UTILITIES COMMISSION   21 S FRUIT ST, STE 10   CONCORD   NH   03301   22,490,00								
38   Weston & Sampson Engineers, Inc   5 CENTENNIAL DRIVE   PO BOX 16358   HOKSETT   NH 03106   20,770.40				24 C EDILLE CT CTE 40				
39   Smith Pump, Inc.   48 LONDONDERRY TURNPIKE   PO BOX 16358   HOOKSETT   NH   03106   20,770.40				ZISTRUIISI, SIE IU			_	
Town of Bow				DO DOY 16350				
41   Town of Middleton   182 KINGS HIGHWAY   MIDDLETON   NH   03887   19,582,00     42   Wind River Environmental LLC 77900   577 MAIN STREET   SUITE 110   HUDSON   MA   01749   18,916,34     43   Hickory Woods   15 DARTMOUTH DR #102   AUBURN   NH   03032   18,722,24     44   Town of Hooksett   35 MAIN STREET   HOOKSETT   NH   03106   16,784,00     45   Parsons Brinckerhoff, Inc   PO BOX 732476   DALLAS   TX   75373-2476   16,055,00     46   Rath Young & Pignatelli PC   PO BOX 1500   CONCORD   NH   03032-1500   15,389,50     47   Power Up Generator Service LLC   8 PRISCILLA LANE   UNIT #6   AUBURN   NH   03032   15,067,27     48   RE Prescott   EXETER   NH   03833   13,963,14     49   Constellation NewEnergy Inc, 78454   14217 COLLECTIONS CENTER DR   CHICAGO   IL   60693-0142   13,108,04     50   Town of Tilton   TAX COLLECTOR   257 MAIN STREET   TILTON   NH   03276   11,798,00     51   Pinnacle Towers, Inc.   PO BOX 4044   41 CENTRAL STREET   AUBURN   MA   01501   10,966,14     52   RH White Construction   PO BOX 74583   BR 0029   CHICAGO   IL   60690   10,880,99								11 12 1
42       Wind River Environmental LLC 77900       577 MAIN STREET       SUITE 110       HUDSON       MA       01749       18,916,94         43       Hickory Woods       15 DARTMOUTH DR #102       AUBURN       NH       03032       18,722,24         44       Town of Hooksett       35 MAIN STREET       HOKSETT       NH       03106       16,784,00         45       Parsons Brinckerhoff, Inc       PO BOX 732476       DALLAS       TX       75373-2476       16,055,00         46       Rath Young & Pignatelli PC       PO BOX 1500       CONCORD       NH       03302-1500       15,389,50         47       Power Up Generator Service LLC       8 PRISCILLA LANE       UNIT #6       AUBURN       NH       03032       15,067,27         48       RE Prescott       10 RAILROAD AVE       EXETER       NH       03833       13,963,14         49       Constellation NewEnergy Inc, 78454       14217 COLLECTIONS CENTER DR       CHICAGO       IL       60693-0142       13,108,04         50       Town of Tilton       TAX COLLECTOR       257 MAIN STREET       TILTON       NH       03226       11,788,06         51       Pinnacle Towers, Inc,       PO BOX 409250       ATLANTA       GA       30384-9250       11,789,06				IU GRANDVIEW KOAD				
43       Hickory Woods       15 DARTMOUTH DR #102       AUBURN       NH       03032       18,722.24         44       Town of Hooksett       35 MAIN STREET       HOOKSETT       NH       03106       16,784.00         45       Parsons Brinckerhoff, Inc       PO BOX 732476       DALLAS       TX       75373-2476       16,055.00         46       Rath Young & Pignatelli PC       PO BOX 1500       CONCORD       NH       03302-1500       15,389.50         47       Power Up Generator Service LLC       8 PRISCILLA LANE       UNIT #6       AUBURN       NH       03032       15,067.27         48       RE Prescott       10 RAILROAD AVE       EXER       NH       03833       13,963.14         49       Constellation NewEnergy Inc, 78454       14217 COLLECTIONS CENTER DR       CHICAGO       IL       60693-0142       13,108.04         50       Town of Tilton       TAX COLLECTOR       257 MAIN STREET       TILTON       NH       03276       11,798.00         51       Pinnacle Towers, Inc.       PO BOX 409250       ATLANTA       GA       30384-9250       11,798.00         52       RH White Construction       PO BOX 4044       41 CENTRAL STREET       AUBURN       MA       01501       10,986.14				DI NTE 440				
44       Town of Hooksett       35 MAIN STREET       HOCKSETT       NH       03106       16,784,00         45       Parsons Brinckerhoff, Inc       PO BOX 732476       DALLAS       TX       75373-2476       16,055,00         46       Rath Young & Pignatelli PC       PO BOX 1500       CONCORD       NH       0302-1500       15,389.50         47       Power Up Generator Service LLC       8 PRISCILLA LANE       UNIT #6       AUBURN       NH       03032       15,067.27         48       RE Prescott       10 RAILROAD AVE       EXETER       NH       03833       13,963.14         40       Constellation NewEnergy Inc, 78454       14217 COLLECTIONS CENTER DR       CHICAGO       IL       60693-0.0142       13,108.04         50       Town of Tilton       TAX COLLECTIONS       257 MAIN STREET       TILTON       NH       03276       11,798.00         51       Pinnacle Towers, Inc.       PO BOX 403250       ATLANTA       GA       30384-9250       11,798.00         52       RH White Construction       PO BOX 74583       BR 0029       CHICAGO       IL       60690       10,880.99         54       HARCROS CHEMICALS, INC. 77256       PO BOX 74583       BR 0029       CHICAGO       IL       60690       10,880				SUITE 110				
45 Parsons Brinckerhoff, Inc PO BOX 732476 16,055,00 46 Rath Young & Pignatelli PC PO BOX 1500 CONCORD NH 03302-1500 15,389.50 47 Power Up Generator Service LLC 8 PRISCILLA LANE UNIT #6 AUBURN NH 03032 15,067.50 48 RE Prescott 10 RAILROAD AVE EXETER NH 03833 13,963,14 49 Constellation NewEnergy Inc, 78454 14217 COLLECTIONS CENTER DR CHICAGO IL 60693-0142 13,108.04 50 Town of Tilton NH 03276 11,788.06 51 Poinacle Towers, Inc, PO BOX 409250 ATLANTA GA 30384-9250 11,785.36 52 RH White Construction PO BOX 404 41 CENTRAL STREET AUBURN MA 01501 10,966.14 53 HARCROS CHEMICALS, INC, 77256 PO BOX 74583 BR 0029 CHICAGO IL 60690 10,880.99								
46         Rath Young & Pignatelli PC         PO BOX 1500         15,389.50           47         Power Up Generator Service LLC         8 PRISCILLA LANE         UNIT #6         AUBURN         NH         03032         15,097.27           48         RE Prescott         10 RAILROAD AVE         EXER         NH         03833         13,963.14           49         Constellation NewEnergy Inc. 78454         14217 COLLECTIONS CENTER DR         CHICAGO         IL         60693-0142         13,108.04           50         Town of Tilton         TAX COLLECTOR         257 MAIN STREET         TILTON         NH         03276         11,788.00           51         Pinnacle Towers, Inc.         PO BOX 409250         ATLANTA         GA         30384-9250         11,785.00           2         RH White Construction         PO BOX 404         41 CENTRAL STREET         AUBURN         MA         01501         10,966.14           53         HARCROS CHEMICALS, INC. 77256         PO BOX 74583         BR 0029         CHICAGO         IL         60690         10.880.99			1					
47         Power Up Generator Service LLC         8 PRISCILLA LANE         UNIT #6         AUBURN         NH         03032         15,067.27           48         RE Prescott         10 RAILROAD AVE         EXETER         NH         03833         13,963.14           9C Onstellation NewEnergy Inc, 78454         14217 COLLECTIONS CENTER DR         CHICAGO         IL         60693-0142         13,108.04           50         Town of Tilton         TAX COLLECTOR         257 MAIN STREET         TILTON         NH         03276         11,798.00           51         Pinnacle Towers, Inc.         PO BOX 409250         ATLANTA         GA         30384-9250         11,798.00           2R HW Mite Construction         PO BOX 404         41 CENTRAL STREET         AUBURN         MA         01501         10,966.14           53         HARCROS CHEMICALS, INC, 77256         PO BOX 74583         BR 0029         CHICAGO         IL         60690         10,880.99								
48     RE Prescott     10 RAILROAD AVE     EXETER     NH     03833     13,963,14       49     Constellation NewEnergy Inc, 78454     14217 COLLECTIONS CENTER DR     CHICAGO     IL     60693-0142     13,108,04       50     Town of Tilton     TAX COLLECTOR     257 MAIN STREET     TILTON     NH     03276     11,798,00       51     Pinnacle Towers, Inc.     PO BOX 409250     ATLANTA     GA     30384-9250     11,785,36       52     RH White Construction     PO BOX 404     41 CENTRAL STREET     AUBURN     MA     01501     10,966,14       53     HARCROS CHEMICALS, INC, 77256     PO BOX 74583     BR 0029     CHICAGO     IL     60690     10,880,99								
49     Constellation NewEnergy Inc, 78454     14217 COLLECTIONS CENTER DR     CHICAGO     IL 60693-0142     13,108.04       50     Town of Tilton     TAX COLLECTOR     257 MAIN STREET     TILTON     NH 03276     11,798.00       51     Pinnacle Towers, Inc.     PO BOX 409250     ALBUTA     GA 30384-9250     11,785.36       52     RH White Construction     PO BOX 404     41 CENTRAL STREET     AUBURN     MA 01501     10,966.14       53     HARCROS CHEMICALS, INC. 77256     PO BOX 74583     BR 0029     CHICAGO     IL 60690     10,880.99				UNIT#6				
50         Town of Tilton         TAX COLLECTOR         257 MAIN STREET         TILTON         NH         03276         11,798.00           51         Pinnacle Towers, Inc.         PO BOX 409250         ATLANTA         GA         30384-9250         11,795.00           2         RH White Construction         PO BOX 404         41 CENTRAL STREET         AUBURN         MA         01501         10,966.14           53         HARCROS CHEMICALS, INC. 77256         PO BOX 74583         BR 0029         CHICAGO         1L         60690         10,880.99								
51         Pinnacle Towers, Inc.         PO BOX 409250         ATLANTA         GA 30384-9250         11,785.36           52         RH White Construction         PO BOX 404         41 CENTRAL STREET         AUBURN         MA 01501         10,966.14           53         HARCROS CHEMICALS, INC, 77256         PO BOX 74583         BR 0029         CHICAGO         IL 60690         10,880.99								13,108,04
52         RH White Construction         PO BOX 404         41 CENTRAL STREET         AUBURN         Ma 01501         10,966,14           53         HARCROS CHEMICALS, INC, 77256         PO BOX 74583         BR 0029         CHICAGO         IL 60690         10,880,99				257 MAIN STREET				11,798.00
53 HARCROS CHEMICALS, INC. 77256 PO BOX 74583 BR 0029 CHICAGO IL 60690 10,880.99								11,785.36
	52	RH White Construction	PO BOX 404	41 CENTRAL STREET	AUBURN	MA	01501	10,966.14
54 Total 77/12/590 90	53	HARCROS CHEMICALS, INC. 77256	PO BOX 74583	BR 0029	CHICAGO	IL	60690	10,880.99
	54	Total						7,712,520.90

# **TAB 21**

**Quarterly Sales Volumes** 

# Pennichuck East Utility, Inc. Quarterly Sales Volume Schedule for For the Period January 1, 2014 to December 31, 2015

### Provided pursuant to NHPUC Rule 1604.01(21)

Customer Type	Marc	:h \$	March Cons.	June	\$	June Cons.	Sep	tember \$	September Cons.	De	cember \$	December Cons.	Total \$		Total Cons.
Residential	\$	1,148,951	111,784	\$	1,211,849	122,038	\$	1,645,415	194,109	\$	1,230,528	124,947	\$	5,236,743	552,878
Commercial	\$	184,181	16,610	\$	189,506	17,768	\$	223,645	22,989	\$	208,740	20,228	\$	806,072	77,595
Industrial	\$	· iæi	380	\$	*	( <b>1</b> 5)	\$	(•:	-	\$	3		\$	=	=
Municipal	\$	171,983	1,421	\$	173,727	1,696	\$	170,733	1,263	\$	182,096	1,606	\$	698,540	5,986
	\$	1,505,116	129,815	\$	1,575,083	141,502	\$	2,039,793	218,361	\$	1,621,364	146,781	\$	(3,356)	Abatements
	*	.,,	,	,									\$	(4,444)	Other Adjustments
													\$	6,733,555	Total Water Billed
													\$	(2,793)	Unbilled Revenue
													\$	216,480	Recoupment
													\$	6,947,242	636,459

2	n	4	_
Z	u	1	Э

Customer Type	March	ı \$	March Cons.	June :	\$	June Cons	Sept	tember \$	September Cons.	Dec	ember \$	December Cons.	Total \$		Total Cons.
Residential	\$	1,143,999	111,657	\$	1,366,832	147,423	\$	1,744,489	205,983	\$	1,336,048	139,961	\$	5,591,368	605,024
Commercial	\$	181,515	15,753	\$	200,512	18,788	\$	240,336	24,994	\$	218,296	21,471	\$	840,659	81,006
Industrial	\$	<del>5</del>	-	\$	*	-	\$	12	2 <b>4</b>	\$	*	*	\$	-	-
Municipal	\$	177,564	1,255	\$	181,698	1,662	\$	176,098	874	\$	180,910	1,553	\$	716,270	5,344
	\$	1,503,079	128,665	\$	1,749,042	167,873	\$	2,160,922	231,851	\$	1,735,254	162,985	\$	2,785	Abatements
	•	.,,	·	·	, , , ,								\$	851	Other Adjustments
													\$	7,151,933	Total Water Billed
													\$	35,128	Unbilled Revenue
													\$	1	Recoupment
													\$	7,187,062	691,374

## **TAB 22**

**Projected Need for External Capital, 2017-2018** 

# Pennichuck East Utility, Inc. Projected Need for External Capital - 2017 and 2018

#### Provided pursuant to NHPUC Rule 1604.01(22)

<u>Description</u> <u>Funding Source</u>	Total
<u>2017</u>	
Replace aging water main infrastructure in Derry and Litchfield and provide an interconnection under the Merrimack River and installation of a related pumping facility to connect the town of	
Litchfield to its system.	3,215,000
Fund 2017 capital projects not funded by SRF loans.  Co-Bank (term loan up to \$1M)	1,000,000_
Total	4,215,000
<u>2018</u>	
Pelham - Monticello & Lane Road 2,400 lf CoBank	550,000
Gage Hill - Main Replacement CoBank	600,000
Londonderry main replacement CoBank	500,000
Paving and Restoration Carryover CoBank	50,000
1 dying and Nestoration Sarryston	= 35,333
Total	1,700,000

### **TAB 23**

Capital Budget - Sources and Uses, 2017-2018

#### Pennichuck East Utilities, Inc. Capital Expenditure Budget - 2017

Provided pursuant to NHPUC Rule 1604,01(23)

	2016 Carryover/Mulli-year Projects	Project Description	Total 2017 incl O/H	Funding Source
T&D - PEU T&D - PEU	The second second			
100-120		Subtotal 2016 Carryover/Multi-year Projects		
Department	New 2017 Projects	Project Description	Total 2017 incl O/H	Funding Source
T&D - PEU T&D - PEU	5 New Services 10 Renewed Services	5 New Services 10 Renewed Services	32,00	CoBank CoBank
T&D - PEU T&D - PEU	2 Hydrants 10 Valve Replacements	2 Hydrants 10 Valve Replacements	10,00 24,00	CoBank CoBank
Γ&D - PEU	75 New Melers (growth) 5/8"-2"	75 New Meters (growth) 5/8"-2"	14,00	CoBank
T&D - PEU	441 New Meters for Lead Meter exchanges 5/8"-6"	441 New Melers for Lead Meter exchanges 5/8"-6"	84.50	CoBank
		Subtotal New 2017 Projects	197.50	
		Total 2017 Capital Projects Budget	197.50	
		Total 2017 Capital Projects Budget	137.50	
Department	2016 Carryover/Multi-year Projects	Project Description	Total 2017 incl O/H	Funding Source
	PWW-PEU Interconnection Hardwood New Source	Design and Permitting Permitting & Construction	100,00 100,00	CoBank
	Locke Lake New Source	Permitting & Construction	50 00	SRF
		Subtotal 2016 Carryover/Multi-year Projects	250.00	
		Subtotal 2016 Carryoverimulii-year Projects	250.00	Funding
epartment	New 2017 Projects	Project Description	Total 2017 incl O/H	Source
ngineering	Maple Hills: PWW-PEU Interconnection	Brady Avenue Main Replacement Construction	2,377.00	SRF. CoBank
	Hillcreast Road Replacement Hardwood New Source	Construction Additional New source	240.00 200.00	
	Locke Lake	New Source Construction	800.00	SRF
		Subtotal New 2017 Projects	4,187.00	
		Total 2017 Capital Projects Budget	4,437,00	
				Funding
Department	2016 Carryover/Mulli-year Projects	Project Description	Total 2017 incl O/H	Source
aler Supply	Weinstein Well Rehab	The Town of Hudson is rehabbing the Weinstein Well PEU is contracturally obligated to pay 15% of the cost of this rehab.	70.00	CoBank
ака сарру		•	8	
			1	
		Subjectal 2016 Carryover/Multi-year Projects	70.00	
		Sublotal 2016 Carryover/Multi-year Projects	70.00	Fundin
Sinc Cineti	New 2017 Projects	Project Description	70.00 Tetal 2017 incl O/H	
aler Supply aler Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements	Project Description  Booster/Well/Chemical Feed pump replacements  Miscellaneous Structural Improvements	Total 2017 incl O/H 60.00 20.00	Source CoBank CoBank
aler Supply aler Supply aler Supply	Booster/Well/Chemical Feed pump replacements	Project Description  Booster/Well/Chemical Feed pump replacements	Total 2017 incl O/H 60.00 20.00 40.00	Source CoBank
aler Supply aler Supply aler Supply aler Supply aler Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU weil rehabilitation (4 locations) replace various instrumentation	Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation	Total 2017 incl O/H 60.00 20.00 40.00 25.00 40.00	Source CoBank CoBank CoBank CoBank CoBank
aler Supply aler Supply aler Supply ater Supply ater Supply ater Supply	BoosterWell/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations)	Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations)	Total 2017 incl O/H 60.00 20.00 40.00 25.00 40.00	Source CoBank CoBank CoBank CoBank CoBank CoBank
faler Supply faler Supply fater Supply fater Supply fater Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical improvements	Project Description  Boosler/Well/Chemical Feed pump replacements  Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements	Total 2017 incl O/H 60.00 20.00 40.00 25.00 40.00 40.00	CoBank CoBank CoBank CoBank
aler Supply aler Supply aler Supply ater Supply ater Supply ater Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical improvements	Project Description  Boosler/Well/Chemical Feed pump replacements  Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical Improvements	Total 2017 incl O/H 60.00 20.00 40.00 25.00 40.00 320.00	Source CoBank CoBank CoBank CoBank CoBank CoBank
faler Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical improvements	Project Description  Booster/Well/Chemical Feed pump replacements Miscelaneous Structural Improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscelaneous Mechanical Improvements New Garage/Office - North Country Operations	Total 2017 incl O/H	Source CoBank CoBank CoBank CoBank CoBank CoBank
aler Supply aler Supply aler Supply ater Supply ater Supply ater Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical improvements	Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilisation (4 locallons) replace various instrumentation Miscellaneous Mechanical Improvements New Garage/Office - North Country Operations  Subtotal New 2017 Projects	Total 2017 Incl O/H 60.00 20.00 40.00 25.00 40.00 40.00 320.00	Source CoBank CoBank CoBank CoBank CoBank CoBank
ider Supply ater Supply ater Supply ater Supply ater Supply ater Supply ater Supply	Booster/Well/Chemical Feed pump replacements Miscellaneous Structural improvements Install/replace treatment systems PEU well rehabilitation (4 locations) replace various instrumentation Miscellaneous Mechanical improvements	Project Description  Booster/Well/Chemical Feed pump replacements Miscellaneous Structural Improvements Install/replace treatment systems PEU well rehabilisation (4 locallons) replace various instrumentation Miscellaneous Mechanical Improvements New Garage/Office - North Country Operations  Subtotal New 2017 Projects	Total 2017 Incl O/H 60.00 20.00 40.00 25.00 40.00 40.00 320.00	Source CoBank CoBank CoBank CoBank CoBank CoBank

#### Pennichuck East Utilities, Inc. Capital Expenditure Budget - 2018

Provid

Department	2017 Carryover/Multi-year Projects	Project Description
Engineering	Paving and Restoration	
		Subtotal 2017 Carryover/Multi-year Projects
Department	New 2018 Projects	Project Description
ng italiung	Jiddy No. 4 L	THE PERSON NAMED IN COLUMN TO A STATE OF THE PERSON NAMED IN COLUMN TO A STATE
ngineering ngineering	Pelham Gage Hill	Pelham - Monticello & Lane Road 2,400 lf Gage Hill - Main Replacement
Engineering	Londonderry main replacement	Londonderry main replacement
	anianian, manipalanian	Subtotal New 2018 Projects

Total 2018 Capital Projects Budget

Department Vater Supply	2017 Carryover/Multi-year Projects	Project Description
така баррту		Subtotal 2017 Carryover/Multi-year Projects
Department	New 2018 Projects	Project Description
Water Supply	Booster/Well/Chemical Feed pump replacements	Booster/Well/Chemical Feed pump replacements
Water Supply	Miscellaneous Structural Improvements	Miscellaneous Structural Improvements
Nater Supply	Install/replace treatment systems	Install/replace treatment systems
Water Supply	PEU well rehabilitation (4 locations)	PEU well rehabilitation (4 locations)
Nater Supply	replace various instrumentation	replace various instrumentation
Water Supply	Miscellaneous Mechanical Improvements	Miscellaneous Mechanical Improvements
Water Supply	Rehabilitate 2 wells, White Rock Stattion	
		Rehabilitate 2 wells, White Rock Stattion
		Subtotal New 2018 Projects

Total 2018 Capital Projects Budget

Department	2017 Carryover/Multi-year Projects	Project Description
&D		
		Subtotal 2017 Carryover/Multi-year Projects
Department	New 2018 Projects	Project Description
80	5 New Services	5 New Services
&D	10 Renewed Services	10 Renewed Services
&D	2 Hydranis	2 Hydrants
&D	10 Valve Replacements	10 Valve Replacements
&D	75 New Meters (growth) 5/8"-2"	75 New Meters (growth) 5/8"-2"
&D	401 New Meters for Lead Meter exchanges 5/8"-6"	401 New Meters for Lead Meter exchanges 5/8"-6'
		Subtotal New 2018 Projects

Total 2018 Capital Projects Budget

2017 Carryover/Multi-year Projects - Total PEU New 2018 Projects - Total PEU Total Capital Budget - PEU

### **TAB 24**

Certificate of Details of Management Fee Information

							rs Applicable to:			
		Tier Allocation			Tier 2 (Regulated +	Tier 3 (PWW+PEU+	Tier 4			Wages & Fringes Only (budgeted
Full Year Amounts (to be allocated)	VZD EVDENGES	Required	Special Allocation	Tier 1 (All)	PWSC)	PWSC)	(Regulated)	PWSC Only	PAC Only	specifically on
Vages	YTD EXPENSES									
Officers Salaries & Wages	458,436	1		458,436	0.20					
Saleries - Engineering	1,091,218	i .		450,450			1,091,218			•
Office Salaries and Wages - IS	432,678	1		432,678			1,091,210			
Office Salaries and Wages - Acctg	646,458	1		646,458		150	3.53			
Office Salaries and Wages - Admin	180,621	4		180,621		•				·*
Office Salaries and Wages - C/S	775,264	,		100,021	775,264	- B	3.5	5	- 5	î
Office Salaries and Wages - BR	131,033	6			773,204	-	7.5	131,033		- 5
.ess: Capitalized Overhead - IS	(1,571)	1		(1,571)			-20	131,033		
ess: Capitalized Overhead Engineering	(402,848)	4		(1,571)			(402,848)		-	
							(,			
Benefits (Based on 12/31/15 Schedule)										
Officers Salaries & Wages	236,232	1		236,232	8.0	52.7				*
Salaries - Engineering	562,305	4			999		562,305	×	-	\$
Office Salaries and Wages - IS	222,959	1		222,959		±• )	0.00	*	-	*
Office Salaries and Wages - Acctg	333,120	1		333,120	3.86	( <b>*</b> 1)	5.00	*	÷	-
Office Salaries and Wages - Admin	93,074	1		93,074	200		1.5	*	35	*
Office Salaries and Wages - C/S	399,493	2			399,493	•	(e)	8	-	
Office Salaries and Wages - BR	67,521	6	0		-	-	•	67,521	-	
.ess: Capitalized Overhead IS	(810)	1		(810)						£ 1
Less: Capitalized Overhead Engineering	(207,588)	4					(207,588)	¥		·
					Tier 2		rs Applicable to:			Wages &
full Year Budgeted Amounts (to be allocated) - Tier		Tier Allocation			Tier 2	Tier 3				Wages & Fringes Only
full Year Budgeted Amounts (to be allocated) - Tier		Tier Allocation Required	Special Allocation	Tier 1 (All)	(Regulated +	Tier 3 (PWW+PEU+	Tier 4	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street			Special Allocation	Tier 1 (All)		Tier 3		PWSC Only	PAC Only	Wages & Fringes Only
Facilities - Manchester Street	48,572		Special Allocation	Tier 1 (All) 48,572	(Regulated +	Tier 3 (PWW+PEU+	Tier 4	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
I <u>- aolities - Manchester Street</u> Office Supplies & Expense Office Equipment Rental	48,572 38,821		Special Allocation		(Regulated +	Tier 3 (PWW+PEU+	<u>Tier 4</u> (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
1 Facilites - Manchester Street Office Supplies & Expense Office Equipment Rental			Special Allocation	48,572	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
1 Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone	38,821 305,974 51,032		Special Allocation	48,572 38,821	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
1 Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric	38,821 305,974 51,032 41,351		Special Allocation	48,572 38,821 305,974	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St	38,821 305,974 51,032		Special Allocation	48,572 38,821 305,974 51,032	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St	38,821 305,974 51,032 41,351		Special Allocation	48,572 38,621 305,974 51,032 41,351	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance	38,821 305,974 51,032 41,351 31,935		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Eachibes - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges	38,821 305,974 51,032 41,351 31,935		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Pacibles - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles	38,821 305,974 51,032 41,351 31,935		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased	38,821 305,974 51,032 41,351 31,935 3,992 4,406		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Vehicle Registrations	38,821 305,974 51,032 41,351 31,935		Special Allocation	48,572 38,621 305,974 51,032 41,351 31,935 - 3,992 4,406 923	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Eachibes - Manchester Street  Office Supplies & Expense  Office Equipment Rental  Rental Exp HECOP III  Manchester St Phone  Manchester St Electric  Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges  Senior Management Vehicles  Senior Management Fuel Purchased  Senior Management Fuel Purchased  Senior Management Vehicle Registrations  Courier & Express Mail Expense	38,821 305,974 51,032 41,351 31,935 3,992 4,408 923		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
acibites - Manchester Street  Office Supplies & Expense  Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges Senior Management Vehicles Senior Management Vehicle Registrations Courier & Express Mail Expense  Outside Svos (Supervision/Spec Svos)	38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,637	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street  Office Supplies & Expense  Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges Tenior Management Vehicles Senior Management Vehicle Registrations Courter & Express Mail Expense  Outside Sves (Supervision/Spec Sves) Meetings and Conventions	38,621 305,974 51,032 41,351 31,935 3,992 4,406 923 797		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
acities - Manchester Street  Office Supplies & Expense  Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges  Benior Management Vehicles  Senior Management Fuel Purchased  Senior Management Fuel Registrations  Courier & Express Mail Expense  Justide Svcs (Supervision/Spec Svcs)  Meetings and Conventions  Jones Fees	38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 - 3,992 4,406 923 797 413,837 29,674 9,649	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street  Office Supplies & Expense  Office Equipment Rental tental Exp HECOP III Manchester St Phone Manchester St Phone Manchester St Electric Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Vehicle Registrations Courier & Express Mail Expense Justide Svas (Supervision/Spec Svcs) Meetings and Conventions Jicense Fees Justide Fees	38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street  Office Supplies & Expense  Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges Tenior Management Vehicles Senior Management Vehicles Senior Management Vehicle Registrations Courtier & Express Mall Expense  Dutside Sves (Supervision/Spec Sves) Meetings and Conventions License Fees Meats  Recruiter Fees	38,621 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 - 3,992 4,406 923 797 413,837 29,674 9,649	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Facilities - Manchester Street  Office Supplies & Expense  Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St  Office Equipment maintenance  Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Fuel Purchased Senior Management Vehicle Registrations Courier & Express Mail Expense Outside Svec (Supervision/Spec Sves) Meetings and Conventions License Fees Meals Recruiter Fees Engineering Dept Expense	38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 777 413,837 29,674 9,649 3,087 8,907		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
I Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Phone Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance  Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Fuel Purchased Senior Management Vehicle Registrations Courier & Express Mail Expense Outside Svea (Supervision/Spec Sves) Meetings and Conventions License Fees Meats Recruiter Fees Engineering Dept Expense Engineering Dept Expense Engineering Vehicles	38,821 305,974 51,032 41,351 31,935 3,992 4,408 923 797 413,837 29,674 9,649 3,087 8,907 39,530		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
I Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles Senior Management Vehicle Registrations Courier & Express Mail Expense Outside Sves (Supervision/Spec Sves) Meetings and Conventions License Fees Meats Recruiter Fees Engineering Dept Expense Engineering Dept Expense Engineering - Fuel Purchased	38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087 8,907 8,907		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087	(Regulated +	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
1 Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Phone Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Fuel Purchased Senior Management Vehicle Registrations Courier & Express Mail Expense Outside Svcs (Supervision/Spec Svcs) Meetings and Conventions License Fees Meals Recruiter Fees Engineering Dept Expense Engineering Vehicles Engineering - Fuel Purchased Engineering - Vehicle Registration	38,821 305,974 51,032 41,351 31,935 - 3,992 4,406 923 797 413,837 29,674 9,649 3,087 8,907 39,530 15,158 19,682		Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087	(Regulated + PWSC)	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
Full Year Budgeted Amounts (to be allocated) - Tier 1 Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Fuel Purchased Senior Management Puel Purchased Sonior Management Puel Purchased Custer & Express Mail Expense Outside Svos (Supervision/Spec Svos) Meetings and Conventions License Fees Meals Recruiter Fees Engineering Dept Expense Engineering Dept Expense Engineering - Fuel Purchased Engineering - Fuel Purchased Engineering - Vehicle Registration Maint of Communication Equip Computer Maintenance	38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087 8,907 8,907 39,530 15,158 19,692 4,187 5,404	Required  1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 77 413,837 29,674 9,649 3,087 8,907	(Regulated + PWSC)	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted
1 Facilities - Manchester Street Office Supplies & Expense Office Equipment Rental Rental Exp HECOP III Manchester St Phone Manchester St Phone Manchester St Phone Manchester St Electric Maintenance Manchester St Office Equipment maintenance Miscellaneous Charges Senior Management Vehicles Senior Management Fuel Purchased Senior Management Fuel Purchased Senior Management Vehicle Registrations Courier & Express Mail Expense Outside Svcs (Supervision/Spec Svcs) Meetings and Convertions License Fees Meals Recruiter Fees Engineering Dept Expense Engineering Dept Expense Engineering - Fuel Purchased Engineering - Vehicles Engineering - Vehicle Registration Maint of Communication Equip	38,821 305,974 51,032 41,351 31,935 - 3,992 4,406 923 797 413,837 29,674 9,649 3,087 8,907 39,530 15,158 19,692 4,187	Required  1 1 1 1 1 1 1 1 1 1 1 1 1 1 4 4 4 4 4	Special Allocation	48,572 38,821 305,974 51,032 41,351 31,935 3,992 4,406 923 797 413,837 29,674 9,649 3,087	(Regulated + PWSC)	Tier 3 (PWW+PEU+	Tier 4 (Regulated)	PWSC Only	PAC Only	Wages & Fringes Only (budgeted

Comm Depreciation	62,333	2		62,333						
Computer Depreciation	552,572	1	552,572	349	- 23	2				
Office Furniture Depreciation	38,657	1	38,657	2.67	73 <b>-</b> 3	- 3	Ç.	•	2	
Leasehold Improvements-15 year property	3,168	1	3,168	1987		•6		340		
Union Negotiations - 2013		1	Sec. 2	1160	23400					
Union Negotiations - 2015	3,329	1	3,329							
Total Allocable Expenses	7,235,198		4,672,496	1,242,494		1,121,654	198,554			
The state of the s				The Control of Control						

Tier 1 - use the corporate expense allocation between TSC, PWSC and regulated utilities. The allocation among utilities will be based on total assets and customers.

Tier 2 - allocate to PWW, PEU, PAC and PWSC based on total assets and customers Tier 3 - allocate to PWW, PEU and PWSC based on total assets and customers

Tier 4 - allocate to the regulated utilities (PWW, PEU and PAC) based on total assets and customers.

<sup>(1)</sup> Retention/Bonus, Overtime, Ment increases and summer temp help are included in Officers' and Office Salaries

<sup>(2)</sup> Outside Services include temporary help from temporary services providers

<sup>(3)</sup> Effectively, all Admin & Gen Expense (incl. Engineering) are allocated less Insurance, Regulatory Commission, Memberships, Misc General, Public Relations and Charitable Contributions and Union Benefits

	PWW	PEU	Pittsfield	Total Regulated	Con Ops (PWS)1	(TSC) <sup>1</sup>	Total	
Revenues <sup>4</sup> s	30,922,560 \$	7,410,951 \$	788,926	\$ 39,122,437 91 63%	\$ 3,574,365 8 37%	\$ 0.00%	42,696,802 100.00%	
Employees (FTE's) - 2016 (including summer help)				112 99 12%	1 0.8 <b>8</b> %	0.00%	113 100.00%	
Square Footage - w/ addt'l lease space Manchester Street Facility <sup>5</sup>				17,891 91,91%	1,574 8,09%	0 00%	19,465 100.00%	
Total Assets <sup>2</sup> \$	259,710,598 \$1,68%	53,436,434 \$ 16,81%	4,795,630 1,51%	\$ 317,942,662 99.15%	\$ 362,226 0.11%	\$ 2,357,341 <b>\$</b> 0.74%	320,662,229 100.00%	
Customers <sup>3</sup>	28,193 77.79%	7,416 20,46%	633 1,75%	36,242 100.00%				
Average Percentage	79.74%	18 64%	1 63%	95.45%	4,36%	0.19%	100.00%	
Allocation of Allocable Expenses Effective Allocation %	3,555,876 76,10%	831,325 17.79%	72,696 1.56%	4,459,897	203,721 4 36%	8,878 \$ 0 19%	4,672,496	Check T
PWS - 100% of 1 employee  Based on December 2016 Preliminary Less Intercompany Based on December 2016 Actuals Based on December 2016 Preliminary	y Account Balances pe	r Charlie/Larry 5/07						

	PWW	PEU	Pittsfield	Total Regulated	Con Ops (PWS) 1	Real Estate (TSC)	Total	
otal Assets <sup>2</sup>	\$ 259,710,598 \$ 81,68%	53,436,434 \$ 16,81%	4,795,630 1.51%	\$ 317,942,662 99.89%	362,226 0,11%	\$ 0.00%	\$ 318,304,888 100.00%	
Sustamers <sup>3</sup>	28,193 77 79%	7,416 20.46%	633 1,75%	36,242 77 20%	10,705 22,80%	0	46,947	
verage Percentage	79,74%	18.64%	1 63%	88 55%	11,46%		100,01%	
flective Allocation %	877,113 70,59%	205,059 16,50%	17,932 1,44%	1,100,104	142,390 11.46%	0 N/A	\$ 1,242,494	Check To

Allocation Calculation - Tier 3 (PWW, PEU and PWS							
	PWW	PEU	Pittsfield	ı	Con Ops (PWS)	Real Estate (TSC)	Total
Total Assets <sup>2</sup>	\$ 259,710,598 82,84%	\$ 53,436,434 17.04%		\$	362,226 0.12%	1,	\$ 313,509,258 100 00%
Customers <sup>a</sup>	28,193 60.87%	7,416 16.01%			10,705 23_11%		46,314 99 99%

Average Percentage	71 86%	16.53%		11.62%	100.01%	
Allocation of Allocable Expenses Effective Allocation %	#DIV/0!	\$ #D{V/0!	0 N/A	\$ - 0 #DIV/0! N/A	\$	<u>Check Total</u> S

	_	PWW	PE	:U	Pittsfield	1	Con Ops (PWS)	Real Estate (TSC) <sup>1</sup>		Total	
Total Assets <sup>2</sup>	\$	259,710,598 81,68%	\$ 53,	,436,434 16.81%	\$ 4,7	795,630 1.51%		-	s	317,942,662 100,00%	
Customers <sup>3</sup>		28,193 77.79%		7,416 20.46%		633 1.75%				36,242 100.00%	
Average Percentage		79.74%		18 64%		1.63%				100,01%	
Allocation of Allocable Expenses Effective Allocation %	s	894,295 79,73%	5	209,076 18,64%	\$	18,283 1,63%	0 N/A	O N/A	s	1,121,654	Check To

Specific Allocation Calculations - Tier 5-7				Con Ops	Real Estate		
	PWW	PEU	Pittsfield	(PWS)	(TSC) <sup>1</sup>	Total	Check Tota
Direct Allocable Costs	0	0	141	198,554	0	198,554	\$ .
	N/A	N/A			N/A	·	

La Carte Line Control Control					Real Estate			1	and the second
Summary of Allocations	PWW	PEU	Pittsfield	Con Ops (PWS)	(TSC)	Totals			
Tier 1 Tier 2	3,555,876 877,113	831,325 205,059	72,696 17,932	203,721 142,390	8,878	4,672,496 1,242,494			
Tier 3 Tier 4	894,295	209,076	18,283		7.1	1,121,654			
PWSC only and PAC only			TRA A I	198,554		198,554	PAC/PEU	Total	Check Total
Total Allocations	5,327,285	1,245,460	108,911	544,665	8,878	7,235,198		7,235,198	100
	73.63%	17.21%	1.51%	7.53%	0.12%	100 00%		1999	

PWSC Customers	Operations	Water Supply	BIIIng	Cust Svc	Customers	Customers
Hudson	0.25	0.25	(4)	- 3	6.418	3,209
Salisbury	0,25	•	0,25	0.25	4,118	3,089
Amesbury		*	0.25	0,25	5,745	2,873
Rowley			0.25	0.25	1,869	935
Woodstock	0.25	0,25			1,200	600
Note: Customer Counts updated 02/29/2016						10,705

## Pennichuck Water Works Work Order Allocation of Operations and Production Expenses For Month Ending 12/31/16

Full Year Amounts (to be allocated)	
Wages	
Superintendence - WTP	265,101
Office Salaries & Wages: WTP	270,736
Purification Labor	212,999
Superintendence - Operations	225,900
Office Salaries - Operations	99,847
Benefits	
Superintendence - WTP	136,607
Office Salaries & Wages: WTP	139,510
Purification Labor	109,759
Superintendence - Operations	116,406
Office Salaries - Operations	51,451
Facilities - Will Street	
Maint: Meter Department	2,583
Will Street Parking	6,600
Will Street Office Supplies	12,922
Will Street Gas	5,792
Will Street Electric	9,568
Will Street Phone	34,654
Miscellaneous Charges	
Misc Gen Exp Ops	20,153
Misc T&D Materials & Supplies	16,060
Stores Expense	64,696
Small Tools Expense	22,914
OPS - Non-Union Vehicles	5,050
WTP - Non-Union Vehicles	1,437
Misc. Transport Expense	67,160
Non-Union Vehicle Fuel Costs	33,543
Misc Gen Equipment Exp	18,517
Depreciation - 2304	
Will Street Facility	4,459
Tools, Shop & Garage	35,922
Other Tangible Equipment-Misc Equip	23,477
Non-Union Transporation Depreciation	57,078
Total Allocable Expenses	2,070,904

					2016 Work	order Costs							
_	PWW Capital	070 WTP Maintenance	080 OPS Maintenance	Fleet	PWW Jobbing	PWS Maintenance	PWS Jobbing	PAC Capital	PAC Maintenance	PEU Capital	PEU Maintenance	Total	
Labor	134,212.12	733,699.96	1,176,007.14	85,687.60	44,456.18	538,262.94	82,822.06	2,215,74	67,868.07	36,681,44	535,912.67	3,437,825,92	
Contractor Clearing	182,576.92	10,101.93	1,021.81	165,346.61	6,791.03		832,554,90	7,369.59		106,595,08	62.96	1,312,420,83	
Inventory: Pipes & Fittings	69,508.13	234.64	48,149.77	4,57	75,634.26	834.16	24,441.11	10,626,77	1,254.35	14,093.38	22,678,31	267,659,45	
Inventory: Meters	176,718.32		5,805,28	2.00		349,61	39,993,43	799.30	36,80	52,122.53	960.82	276,786,09	
Inventory: Misc T&D	9,077.32	1,141,19	13,441.61	•	2,166.55	298.51	3,586.19	46,73	601.01	976.59	5,209,50	36,545.20	
Inventory: Chemicals	-	688,946,60	10.00	5.65	3€	-	20,526.15	2	751.65		55,897,78	766,122,18	
Inventory: Fleet	9.43	:•	(**)	2,085.53	26	-		9	191		50,057.70	2,085,53	
Inventory: Backup Gen Fuel				3411					197	120	ā		
Misc T&D Supplies	-			20		2	~				•	*	
Truck	51,130.00	65,261,00	193,569,25	1,217,25	18,756.00	149,151,00	24,799,25	1,191,50	11,087,00	13,405,75	159,015.75	688,583,75	
Backhoe	6,601.50	646.00	18,044,50	64.00	4,700.50	360,00	2,860,50	255.00	1,188.00	1,540,00	11,111.50	47,371,50	
Compressor	1,172.55	-	2,950.50		1,7 00.00	30,00	2,000,00	255.00			340.50	4,493.55	
Inspection Fees	52.5	- 9	1,000.00	<b>≅</b> /\	100,225,57	30,00	300.00	- 5	1.0				
Overhead	12,735,24	210.26	1985		49,551.06		300.00	205.63		3,253.79		100,525.57	
Labor Overhead	92,282.03	515,644.33	826,497,82	60,221.25	45,587.39	355,201.34	54,797.60	1,541,76	36,456,52	24,738,91	204 100 on	65,955.98	
Misc General Equipment	14/	- 1-10 1 1100	020,407.02	00,22,120	40,007.00	450.00	110.00		30,430,32	24,730,91	361,206.20	2,374,175.15	
Total Costs	736,014.13	2,015,885,91	2,285,487,68	314,626.81	347,868.54	1,044,937,56	1,086,791,19	24,252,02	440.040.40	200 700 10	230.00	790,00	
ital Costs w/o OH & CWIP	540,701.97	2,005,573,72	2,284,465,87	149,280.20	291,526.45	1,044,937.56	254,236,29		119,243.40	253,407.47	1,152,825.99	9,381,340.70	
	340,701.31	2,000,070.72	2,204,465.67	149,200.20	231,320.43	1,044,937.36	254,236.29	16,676.80	119,243.40	143,558.60	1,152,763.03	8,002,963.89	
of Total	7.85%	21.49%	24,36%	3.35%	3.71%	11.14%	11.58%	0.26%	1.27%	2.70%	12,29%	100.00%	
of Total w/o OH & CWIP hd Allocable to Work Orders	6.76%	25.06%	28.55%	1,87%	3.64%	13,06%	3.18%	0.21%	1.49%	1.79%	14.40%	100,00%	
2,070,904	162,473	445,001	504,516	69,453	76,791	230,667	239,906	5,354	26,323	55,939	254,483	2,070,906	
tals by Company:													
w	162,473	445,001	504,516	69,453	76,791							1,258,234	6
<b>EU</b>										55,939	254,483	310,422	1
AC								5,354	26,323		•	31,677	
ws						230,667	239,906					470,573	2
otal Overhead	162,473	445,001	504,516	69,453	76,791	230,667	239,906	5,354	26,323	55,939	254,483	2,070,906	10

\*\*070, 080 & Fleet Labor Overhead has been calculated per Charlie.

1.00

12

Effective Tax Rate - current

39.61%

UPDATE EVERY MONTH

	6.04%					Dollars	Applicable to:			
Full Year Amounts (to be allocated)	Rate of Return	Net Book Value	Tier Allocation Required	Tier 1 (All)	Tier 2 (Regulated + PWSC)	Tier 3 (PWW+PEU+ PWSC)	Tier 4 (Regulated)	PWSC Only	PAC Only	(budgeted specifically or TSC P/L)
Office Furniture & Equipment	4,111	68,056.90	1	4,111	124	-	6	4		
Transportation Equipment	105,139	1,740,706,40	2	E.V	105,139		2	.57.5		
Tools, Shop & Garage Equipment	19,948	330,264,71	3		2	19,948	1	27		31
Construction Meters	·*:	THE RESERVE THE PARTY OF THE PA	2	2	72	10,040	3			
Power Operated Equipment	13,832	229,009,65	2		13,832		3	200	:573	-
Communication Equipment	41,219	682,435.96	4		,,,,,,,		41,219	=	: ·	
Computer Equipment	180,036	2,980,733.76	1	180,036	120		41,210	-	2.5	
Other Plant and Misc Equipment	(1,571)	371,463.68	4				(1,571)	0		
Leasehold Improvements	831	13,765,33	1	831	1/2	- 5	(1,5/1)	•		
16 DW Highway	411,025	6,805,043.31	3	001	- 5	411,025		-	£50	
Will Street Expansion	817	13,529.34	3		è	817	â	•	:#:	*
Deferred Pension Costs	426,839	7,066,877	1	426,839						
Deferred Post Retirement Health	23,547	389,845	2	23,547	•	•	*		(#)	•
Deferred Post Employment Health	20,047	309,043		23,341	•		-		1.50	₹
Deferred SERP	42,642	705,998	2	40.040		•	₹.		4.€.0	
VEBA Trust - Union			1	42,642	•			::	(#)	
VEBA Trust - Non-union	25,539	422,836	1	25,539	•	8.55			5.00	
	9,867	163,360	1	9,867	•			:=	(#2)	•
Union Negotiations - 2013				3	1.00	3.5		· ·	<u>0</u> €?	*
Union Negotiations - 2015	190	3,144	1	190			•	=	(4)	*
Deferred Pension Costs Deferred Post Employment Health Deferred Post Retirement Health Deferred SERP Less: Accrued Liability Pension - ST		7,066,877 - 389,845 705,998								
Less: Accrued Liability Pension - LT Less: Post Employment Health Liability - ST Less: Post Employment Health Liability - LT		(9,009,643)								
Less: Accrued Liability SERP VEBA Trust - Union		(537,319)								
		422,836								
VEBA Trust - Non-union		163,360								
Less: Post Retirement Liability Health - ST Less: Post Retirement Liability Health - LT		(3,164,661)								
Subtotal		(3,962,707)								
Less: Tax Impact at current effective tax rate	N	1,569,628								
Net Impact Unfunded FAS 106 & FAS 158 Costs	(144,542)	(2,393,079)	1	(144,542)	£	Ē.		*	*	*
Total Allocable Expenses	1,159,469	19,593,990.93	_	569,060	118,971	431,790	39,648			
*Note: Rate of Return based on YTD NBV/12*#months										

Tier 1 - use the corporate expense allocation between TSC, PWSC and regulated utilities. The allocation among utilities will be based on total assets and customers. Tier 2 - allocate to PWW, PEU, PAC and PWSC based on total assets and customers

Tier 3 - allocate to PWW, PEU and PWSC based on total assets and customers

Tier 4 - allocate to the regulated utilities (PWW, PEU and PAC) based on total assets and customers.

Note: Laboratory Equipment not included. Currently, PWW charges a \$15 fee for all lab work which is considered to be a competitive price and \$5 higher than charged by the State of New Hampshire.

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location Calculation - Tier 1 (All Companies)							
				Total	Con Ops	Real Estate	
	PWW	PEU	Pittsfield	Regulated	(PWS)1	(TSC) <sup>1</sup>	Total
evenues <sup>4</sup>	30,922,560	7,410,951	788,926	\$ 39,122,437 91.63%	3,574,365 8.37%	0.00%	\$ 42,696,802 100,00%
mployees (FTE's) - 2016 ncluding summer help)				112 99.12%	1 0.88%	0.00%	113 100,00%
quare Footage - w/ addt'l lease space anchester Street Facility				17,891 91.91%	1,57 <b>4</b> 8,09%	0.00%	19,465 100,00%
otal Assets <sup>2</sup>	259,710,598 81.69%	53,436,434 16.81%	4,795,630 1.51%	317,942,662 99,15%	362,226 0.11%	\$ 2,359,577 0.74%	\$ 320,664,465 100.00%
stomers <sup>3</sup>	28,193 77.79%	7,416 20.46%	633 1.75%	36,242 100.00%			
erage Percentage	79.74%	18.63%	1.63%	95,45%	4.36%	0.19%	100,00%
ocation of Allocable Expenses ective Allocation %	433,122 76.11%	101,192 17.78%	8,854 1.56%	543,168	24,811 4.36%	1,081 0.19%	\$ 569,060
- PWS - 100% of 1 employee							
Based on December 2016 Preliminary Less Intercon	mpany Account Balances per C	harlie/Larry 5/07					
- Based on December 2016 Actuals							
	0						

					Total	Con Ops	Real Estate		
-	PWW	PEU	Pittsfield		Regulated	(PWS) 1	(TSC)	Total	
\$	259,710,598 \$ 81.68%	53,436,434 \$ 16.81%	4,795,630 1.51%		\$ 317,942,662 99.89%	\$ 362,226 0.11%	•	\$ 318,304,888 6 100.00%	
	28,193 77.79%	7,416 20.46%	633 1.75%	300	36,242 77.20%	10,705 22.80%		0 46,947	
	79.74%	18.64%	1.63%		88.55%	11.46%		100,01%	Check
	83,985 70.59%	19,635 16.50%	1,717 1.44%		105,337	13,634 11.46%	0 N/A	\$ 118,971	\$
	\$	\$ 259,710,598 \$ 81.68% 28,193 77.79% 79.74% 83,985	\$ 259,710,598 \$ 53,436,434 \$ 16.81%  28,193 7,416 77.79% 20,46%  79,74% 18,64%  83,985 19,635	\$ 259,710,598 \$ 53,436,434 \$ 4,795,630 81.68% 16.81% 1.51%	\$ 259,710,598 \$ 53,436,434 \$ 4,795,630 81.68% 16.81% 1.51%   28,193 7,416 633 77.79% 20,46% 1.75%   79,74% 18,64% 1.63% 83,985 19,635 1,717	pww         peu         Pittsfield         Regulated           \$ 259,710,598 81.68%         \$ 53,436,434 16.81%         \$ 4,795,630 1.51%         \$ 317,942,662 99.89%           28,193 7,416 77.79%         633 7.7,416 633 77.20%         77.20%           79,74%         18,64%         1.63%         88,55%           83,985         19,635         1,717         105,337	PWW         PEU         Pittsfield         Regulated         (PWS) 1           \$ 259,710,598 81.68%         \$ 53,436,434 16.81%         \$ 4,795,630 1.51%         \$ 317,942,662 99.89%         \$ 362,226 99.89%           28,193 7,416 777.79%         633 77,79%         36,242 10,705 77.20%         10,705 77.20%         22.80%           79.74%         18,64%         1.63%         88,55%         11,46%           83,985         19,635         1,717         105,337         13,634	PWW         PEU         Pittsfield         Regulated         (PWS) 1         (TSC)           \$ 259,710,598 81.68%         \$ 53,436,434 16.81%         \$ 4,795,630 15.51%         \$ 317,942,662 99.89%         \$ 362,226 90.11%         \$ 0.009           28,193 7,416 633 777.79%         20,46% 1.75%         36,242 10,705 77.20%         22.80%         1.77.79%         22.80%         1.63%         88.55%         11.46%         11.46%         83,985         19,635 1,717         105,337 13,634 0         0	PWW         PEU         Pittsfield         Regulated         (PWS) 1         (TSC)         Total           \$ 259,710,598 81.68%         \$ 53,436,434 16.81%         \$ 4,795,630 1.51%         \$ 317,942,662 99.89%         \$ 362,226 90.11%         \$ - 318,304,888 10.00%           28,193 77,79%         7,416 71,75%         633 77,20%         22,80%         100,00%           79,74%         18,64%         1,63%         88,55%         11,46%         100,01%           83,985         19,635         1,717         105,337         13,634         0         \$ 118,971

Allocation Calculation - Tier 3 (PWW, PEU and PWSC)

PWW		PEU	Pittsfield		-	Real Estate (TSC)	Total	
\$ 259,710,598 82,84%	\$	53,436,434 17,05%			52,226 0,12%		\$ 313,509,258 100.00%	
28,193 60.87%		7, <b>4</b> 16 16,01%					46,314 99,99%	
71.86%		16.53%		1	11.61%		100.00%	Qt 1 7.4.4
\$ 310,284 71.86%	\$	71,375 16.53%	O N/A			O N/A	\$ 431,790	Check Total \$
\$	\$ 259,710,598 82,84% 28,193 60,87% 71,86% \$ 310,284	\$ 259,710,598	\$ 259,710,598	\$ 259,710,598 \$ 53,436,434 82,84% 17,05% 28,193 7,416 60.87% 16,01% 71.86% 16,53% \$ 310,284 \$ 71,375 0	PWW         PEU         Pittsfield         (PW           \$ 259,710,598         \$ 53,436,434         \$ 36           \$ 28,193         7,416         60.87%         16.01%           71.86%         16.53%         \$ 310,284         \$ 71,375         0         \$ 35	PWW         PEU         Pittsfield         (PWS)           \$ 259,710,598 82,84%         \$ 53,436,434 17,05%         \$ 362,226 0,12%           29,193 60.87%         7,416 16,01%         10,705 23,11%           71.86%         16,53%         11.61%           \$ 310,284         \$ 71,375         0         \$ 50,131	\$ 259,710,598 \$ 53,436,434 \$ 362,226 0,12%  28,193 7,416 10,705 60.87% 16.01% 23.11%  71.86% 16.53% 11.61%  \$ 310,284 \$ 71,375 0 \$ 50,131 0	PWW         PEU         Pittsfield         (PWS)         (TSC)         Total           \$ 259,710,598 82,84%         \$ 53,436,434 17,05%         \$ 362,226 0,12%         \$ 313,509,258 100,00%           28,193 7,416 60.87%         10,705 23,11%         46,314 99,99%           71.86%         16,53%         11.61%         100,00%           \$ 310,284         \$ 71,375 0         \$ 50,131 0         \$ 431,790

	 PWW	P	EU	Pittsfield	Con Ops (PWS)	Real Estate (TSC) <sup>1</sup>		Total	
Total Assets <sup>2</sup>	\$ 259,710,598 81.69%	\$ 5	3,436,434 \$ 16,81%	4,795,630 1.51%			\$ 31	7,942,662 100.00%	
Customers <sup>3</sup>	28,193 77.79%		7,416 20.46%	633 1.75%				36,242 100.00%	
Average Percentage	79.74%		18.63%	1.63%				100.00%	Check Tota
Allocation of Allocable Expenses Effective Allocation %	\$ 31,616 79,74%	\$	7,386 \$ 18.63%	646 1.63%	0 N/A	0 N/A	\$	39,648	\$

Specific Allocation Calculations - Tier 5-7	PWW	PEU	Pittsfield	North Country	Con Ops (PWS)	Real Estate (TSC) <sup>1</sup>	Total	Check Total
Direct Allocable Costs	0 N/A	O N/A	- 1100000		(4)	0 N/A	747	\$ -

						Real Estate			
Summary of Allocations	PWW	PEU	Pittsfield	North Country	Con Ops (PWS)	(TSC)	Totals		
Tier 1	433,122	101,192	8,854	-	24,811	1,081	569,060		
Tier 2	83,985	19,635	1,717	-	13,634	-	118,971		
Tier 3	310,284	71,375	-	-	50,131	-	431,790		
Tier 4	31,616	7,386	646	-	-		39,648		
2001								unallocated	
PWSC only and PAC only	78					•		TSC	Check Tota
Total Allocations	859,007	199,588	11,217		88,576	1,081	1,159,469		
	74.09%	17.21%	0.97%	0.009	6 7.64%	0.09%	100,00%		=

Full Year Amounts	An	inual Amts	Monthly Amts		
PWW operating expense allocation - PWW	\$	(300,462)	\$	(25,038)	
PWW operating expense allocation - PEU	\$	199,588	\$	16,632	
PWW operating expense allocation - Pittsfield	\$	11,217	\$	935	
PWW operating expense allocation - PCP	\$		\$		
PWW operating expense allocation - PWS	\$	88,576	\$	7,381	
PWW operating expense allocation - TSC	\$	1,081	s	90	
Check Totals	\$	: •	\$		

Docket No. DW 17-128 Pennichuck East Utility, Inc. Request for Change in Rates

## **TAB 25**

**Estimated Rate Case Expenses** 

Re: DW 16-806 Pennichuck Water Works, Inc. Puc 1905 Rate Case Expense Report

Puc 1905.01 Estimated Rate Case Expenses

In accordance with N.H. Code Admin. Rule Puc 1905.01, Pennichuck East Utility, Inc. ("PEU") hereby files information related to its rate case expenses as of the filing of its rate case. PEU understands that it is required to file such reports every ninety (90) days during the pendency of the rate case. PEU filed its general rate case on October 18, 2017 and has calculated the 90-day deadlines to include the following: 1/18/2018; 4/18/2018; and 7/18/2018.

With respect to its rate case expenses, PEU sought and obtained a waiver from the Commission of the competitive bidding process to hire Rath, Young & Pignatelli, P.C. ("RYP") to assist it in preparing its general rate case. See Docket DW 17-059. RYP's preparation included research regarding issues raised in this case and the creation and review of documents included in PEU's general rate case filing. The legal expenses incurred as of the date of filing are approximately \$13,000.00 and have not yet been invoiced to PEU. Barring unforeseen events, PEU estimates that expenses for this rate case will be approximately \$100,000. At this time, PEU does not anticipate requiring the services of any other vendor to assist it in presenting the instant rate case. For that reason, it has not provided any expense information for any additional vendors.