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Aquarion Water Company of New Hampshire, Inc. **Test Year: Twelve Months Ended 12/31/11**
Case No. DW 12-085

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COMPUTATION OF REVENUE DEFICIENCY - TEMPORARY RATES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. A

Line No.			Actual Test Year	Required Increase	Pro Forma
1					
2	1	Rate Base	$ 21,765,071		$ 22,319,760
3					
4	2	Rate of Return	5.41%		7.66%
5					
6	3	Income Required [L1 x L2]	$ 1,177,916	$ 531,778	$ 1,709,694
7					
8	4	Adjusted net Operating Income			
9		at Present Rates			1,274,290
10					
11	5	Deficiency			$ 435,403
12					
13	6	Tax Effect*			59.48%
14					
15	7	Revenue Deficiency [L5 / L6]			$ 732,078
16					
17	8	Revenues at Present Rates			$ 6,086,688
18					
19	9	Proposed Revenue Increase [L7 / L8]			12.03%
20					
21					
22					
23					
24					
25		*Requested return of equity of 10.25%. A one percent change in requested			
26		equity return is equal to approximately $155K in revenues calculated			
27		as follows:			
28					
29		Rate base			$ 22,319,760
30		Change in Equity (1% x 41.26%)			0.4126%
31					
32		Change in Operating Income			$ 92,091
33		Conversion Factor			1.68
34					
35		Change in revenue requested			$ 154,840
36					
37					
38					
39					
40					

STATEMENT OF NET INCOME

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1

Line No.	Account Description	12 Mos. 12/31/2009	12 Mos. 12/31/2010	12 Mos. 12/31/2011	Pro Forma Adjustments	Supp. Sched.	Pro Forma 12/31/2011	Proposed Increase	Proposed 12/31/2011
1									
2	Operating Revenues:								
3	Revenues - Water	$ 5,533,758	$ 5,869,329	$5,800,460	$ 105,529	A	$5,905,989	$ 732,078	$ 6,638,067
4	Revenues - Other	89,157	140,126	169,170	11,529	A	180,699		180,699
5	Net Operating Revenues	$ 5,622,915	$ 6,009,455	$ 5,969,630	$ 117,058		$ 6,086,688	$ 732,078	$ 6,818,766
6									-
7	Operating Expenses								-
8	Source of Supply	$ 52,630	$ 89,815	$ 127,522			$ 127,522		$ 127,522
9	Pumping	329,941	351,703	363,730			363,730		363,730
10	Treatment	186,487	162,731	142,293			142,293		142,293
11	Transmission & Distribution	529,702	510,645	584,817			584,817		584,817
12	Customer Accounting	129,272	137,022	133,783			133,783		133,783
13	Information Technology	242,853	232,907	229,970			229,970		229,970
14	Administrative & General	1,279,956	1,517,621	1,433,387			1,433,387		1,433,387
15		$ 2,750,841	$ 3,002,444	$ 3,015,502	$ -		$ 3,015,502	$ -	$ 3,015,502
16									-
17	Depreciation	$ 928,949	$ 933,715	$ 932,338			$ 932,338		$ 932,338
18	Taxes Other	497,038	443,961	584,916			584,916		584,916
19		$ 1,425,987	$ 1,377,676	$ 1,517,254	$ -		$ 1,517,254		$ 1,517,254
20									-
21	Total Operating expenses	$ 4,176,828	$ 4,380,120	$ 4,532,756	$ -		$ 4,532,756	$ -	$ 4,532,756
22									-
23	Operating Income	$ 1,446,087	$ 1,629,335	$ 1,436,874	$ 117,058		$ 1,553,932	$ 732,078	$ 2,286,010
24									-
25	Other income & Expense	(89,045)	(52,454)	(63,040)			(63,040)		(63,040)
26	AFUDC	-	-	-			-		-
27									
28	PBIT	$ 1,535,132	$ 1,681,789	$ 1,499,914	$ 117,058		$ 1,616,972	$ 732,078	$ 2,349,050
29									-
30	Interest Expense	$ 666,638	$ 767,580	$ 792,198	$ 6,826	B	$ 799,024		$ 799,024
31	Current Income Tax - State	19,908	85,242	58,605	9,370	C	67,975	62,227	130,201
32	Current Income Tax - Federal	367,641	326,956	246,698	11,314	D	258,012	234,448	492,460
33	Deferred Income Tax - State	(12,440)	(10,440)	335			335		335
34	Deferred Income Tax - Federal	(38,050)	(23,122)	18,603			18,603		18,603
35									-
36	Net Income	$ 531,435	$ 535,573	$ 383,475	$ 89,549		$ 473,024	$ 435,403	$ 908,427
37									-
38	Utility Operating Income	$ 1,200,940	$ 1,305,321	$ 1,177,916	$ 96,375		$ 1,274,290	$ 435,403	$ 1,709,694
39	(see page 2 for calculation)								
40									

STATEMENT OF UTILITY OPERATING INCOME

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1

Line No.	Account Description	12 Mos. 12/31/2009	12 Mos. 12/31/2010	12 Mos. 12/31/2011	Pro Forma Adjustments	Supp. Sched.	Pro Forma 12/31/2011	Proposed Increase	Proposed 12/31/2011
1									
2	Operating Revenues:								
3	Revenues - Water	$ 5,533,758	$ 5,869,329	$ 5,800,460	$ 105,529	A	$5,905,989	$ 732,078	$ 6,638,067
4	Revenues - Other	89,157	140,126	169,170	11,529	A	180,699		180,699
5	Net Operating Revenues	$ 5,622,915	$ 6,009,455	$ 5,969,630	$ 117,058		$ 6,086,688	$ 732,078	$ 6,818,766
6									-
7	Operating Expenses								-
8	Source of Supply	$ 52,630	$ 89,815	$ 127,522			$ 127,522		$ 127,522
9	Pumping	329,941	351,703	363,730			363,730		363,730
10	Treatment	186,487	162,731	142,293			142,293		142,293
11	Transmission & Distribution	529,702	510,645	584,817			584,817		584,817
12	Customer Accounting	129,272	137,022	133,783			133,783		133,783
13	Information Technology	242,853	232,907	229,970			229,970		229,970
14	Administrative & General	1,279,956	1,517,621	1,433,387			1,433,387		1,433,387
15		$ 2,750,841	$ 3,002,444	$ 3,015,502	$ -		$ 3,015,502	$ -	$ 3,015,502
16									-
17	Depreciation	$ 928,949	$ 933,715	$ 932,338			$ 932,338		$ 932,338
18	Taxes Other	497,038	443,961	584,916			584,916		584,916
19		$ 1,425,987	$ 1,377,676	$ 1,517,254	$ -		$ 1,517,254		$ 1,517,254
20									-
21	Total Operating expenses	$ 4,176,828	$ 4,380,120	$ 4,532,756	$ -		$ 4,532,756	$ -	$ 4,532,756
22									-
23	Operating Income	$ 1,446,087	$ 1,629,335	$ 1,436,874	$ 117,058		$ 1,553,932	$ 732,078	$ 2,286,010
24									-
25	Other income & Expense	(93,865)	(56,099)	(66,811)			(66,811)	-	(66,811)
26									
27									
28	PBIT	$ 1,539,952	$ 1,685,434	$ 1,503,685	$ 117,058		$ 1,620,743	$ 732,078	$ 2,352,821
29									-
30	Current Income Tax - State	$ 19,908	$ 85,242	$ 58,605	$ 9,370	C	$ 67,975	$ 62,227	$ 130,201
31	Current Income Tax - Federal	367,641	326,956	246,698	11,314	D	258,012	234,448	492,460
32	Deferred Income Tax - State	(12,440)	(10,440)	335			335		335
33	Deferred Income Tax - Federal	(38,050)	(23,122)	18,603			18,603		18,603
34	Income Tax Allocated to Non-Utilty Inc/Exp	1,953	1,477	1,528	-		1,528	-	1,528
35									-
36	Utility Operating Income	$ 1,200,940	$ 1,305,321	$ 1,177,916	$ 96,375		$ 1,274,290	$ 435,403	$ 1,709,694
37									
38									
39									
40									

QUARTERLY CONSUMPTION & CUSTOMERS FOR TEST YEAR

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1

Line No.		Q1 2011	Q2 2011	Q3 2011	Q4 2011
1					
2	Consumption (KG)				
3					
4	Residential	79,011	84,454	150,335	114,961
5	Commercial	38,568	36,681	55,283	44,517
6	Industrial	1,452	1,044	1,166	895
7	Public Authority	1,907	2,026	2,940	3,064
8					
9	Total	120,938	124,205	209,724	163,437
10					
11					
12					
13					
14	Customers				
15					
16	Residential	8,010	8,019	8,041	8,042
17	Commercial	678	680	679	678
18	Industrial	3	3	3	3
19	Public Authority	61	62	62	62
20					
21	Total	8,752	8,764	8,785	8,785
22					
23					
24					
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PRO FORMA REVENUES AT PRESENT & PROPOSED RATES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1A

Line No.		Per Books Year Ended 12/31/2011	Pro Forma at Present Rates Adjustment	Pro Forma at Present Rates Total	Pro Forma at Proposed Rates Adjustment	Pro Forma at Proposed Rates Total
1						
2	Metered Sales to General Customers					
3	Quarterly and Monthly Billing					
4	Residential	3,226,739	$76,232	$ 3,302,971	$406,056	$3,709,027
5	Commercial	1,041,258	$18,532	1,059,790	130,285	1,190,075
6	Industrial	24,174	$690	24,864	3,060	27,924
7	Other Public Authority	80,010	($12,653)	67,357	8,281	75,638
8						
9	Seasonal Billing					
10	Residential	278,031	$5,900	283,931	34,868	318,798
11	Commercial	123,577	2,622	126,199	15,517	141,716
12	Public Authority	22,590	479	23,070	2,837	25,906
13						
14	Total Metered Sales	4,796,379	$91,803	$4,888,182	$600,903	$5,489,085
15						
16	Private Fire (Unmetered Sales)	$299,808	$5,612	$305,420	$37,553	$342,973
17	Public Fire	704,273	8,114	712,387	87,597	799,984
18						
19	Total Water Revenue	$5,800,460	$105,529	$5,905,989	$726,053	$6,632,042
20						
21	Other Water Revenues					
22	Late Payment Fees	$46,993	$855	$ 47,848	$5,883	$53,731
23	Antenna Rental Income	76,200	10,674	86,874	-	86,874
24	Miscellaneous Operating Revenue	45,977	0	45,977	-	45,977
25						
26	Total Other Water Revenues	$169,170	$11,530	$180,699	$5,883	$186,583
27						
28	Total Operating Revenue	$5,969,630	$117,059	$6,086,688	$731,936	$6,818,624
29						
30						
31						
32						
33						
34						
35						
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PRO FORMA REVENUES AT PRESENT & PROPOSED RATES - ADJUSTMENT DETAIL

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1A

Line No.		Unbilled Elimination		WICA Adjustment		MISC		Total Adjustments
1								
2	Metered Sales to General Customers							
3	Quarterly and Monthly Billing							
4	Residential	$ (3,128)	**(1)**	$ 68,634	**(2)**	10,726	**(3)**	$76,232
5	Commercial	(5,423)	**(1)**	22,022	**(2)**	1,933	**(3)**	$18,532
6	Industrial	42	**(1)**	517	**(2)**	131	**(3)**	$690
7	Other Public Authority	(14,215)	**(1)**	1,400	**(2)**	163	**(3)**	($12,653)
8								
9	Seasonal Billing							
10	Residential			5,900	**(2)**	-		5,900
11	Commercial			2,622	**(2)**	-		2,622
12	Public Authority			479	**(2)**	-		479
13								
14	Total Metered Sales	$ (22,725)		$ 101,574		$ 12,954		$91,803
15								
16	Private Fire (Unmetered Sales)			6,346	**(2)**	$ (734)	**(3)**	$ 5,612
17	Public Fire			14,803	**(2)**	(6,689)	**(3)**	8,114
18								
19	Total Water Revenue	$ (22,725)		$ 122,724		$ 5,531		$ 105,529
20								
21	Other Water Revenues							
22	Late Payment Fees					$ 855	**(4)**	$855
23	Antenna Rental Income					10,674	**(5)**	10,674
24	Miscellaneous Operating Revenue (1)							0
25								
26	Total Other Water Revenues	$ -		$ -		$ 11,529		$ 11,530
27								
28	Total Operating Revenue	$ (22,725)		$ 122,724		$ 17,060		$ 117,059
29								
30								
31	**(1)** Eliminates impact of net change between beginning and ending unbilled revenues.							
32	**(2)** Adjusts for WICA rates in effect 01/01/2012.							
33	**(3)** Reflects variance between billing analysis and billed revenues.							
34	**(4)** Adjusts late payment fees for changes to pro forma revenues.							
35	**(5)** Adjusts antenna rental income for known increases.							
36								
37								
38								
39								
40								

INTEREST EXPENSE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1B

Line No.			
1			
2			
3	Interest Expense		
4	Long Term-Sched 4D	$	799,024
5	Intercompany - Sched 4E		-
6	Total Pro Forma Interest Expense	$	799,024
7			
8	Interest Expense per Test Year		792,198
9			
10	Pro Forma Adjustment	$	6,826
11			
12			
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STATE INCOME TAXES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1C

Line No.		12/31/2011	Adj	Pro Forma	Increase	Proposed
1						
2	Revenue	$ 5,969,630	$ 117,058	$ 6,086,688	$ 732,078	$ 6,818,766
3						
4	O&M Expense	$ 3,015,502	$ -	$ 3,015,502	$ -	$ 3,015,502
5	Depreciation	932,338	-	932,338	-	932,338
6	Other Taxes	584,916	-	584,916	-	584,916
7	Interest Expense	792,198	6,826	799,024	-	799,024
8	Net Other Income	(63,040)	-	(63,040)	-	(63,040)
9		$ 5,261,914	$ 6,826	$ 5,268,740	$ -	$ 5,268,740
10						
11	Pre-Tax Income	707,716	110,233	817,949	732,078	1,550,027
12						
13	Timing Differences	(20,883)		(20,883)		(20,883)
14	Provision to Return Adjustment	-		-		-
15	Flowthrough Differences	8,595	-	8,595	-	8,595
16						
17	Taxable Income	$ 695,428	$ 110,233	$ 805,661	$ 732,078	$ 1,537,739
18						
19	State Tax Expense (8.5%)	$ 59,111	$ 9,370	$ 68,481	$ 62,227	$ 130,708
20						
21	Tie to Books	(171)		(171)		(171)
22	Net Tax Per Books	$ 58,940	$ 9,370	$ 68,310	$ 62,227	$ 130,536
23						
24						
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26						
27						
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FEDERAL INCOME TAXES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 1D

Line No.		12/31/2011	Adj	Pro Forma	Increase	Proposed
1						
2						
3						
4						
5	State Taxable Income	$ 695,428	$ 110,233	$ 805,661	$ 732,078	$ 1,537,739
6						
7	Less NH Tax Expense	(59,111)	(9,370)	(68,481)	(62,227)	(130,708)
8						
9	Taxable FIT Income	$ 636,317	$ 100,863	$ 737,180	$ 669,851	$ 1,407,031
10						
11	Tax @ 35%	222,711	35,302	258,013	234,448	492,461
12	Provision to Return Adjustment	23,988	(23,988)	-		-
13	Deferred FIT	6,688		6,688		6,688
14	American Water-Regulatory Asset	11,914		11,914		11,914
15						
16		$ 265,301	$ 11,314	$ 276,615	$ 234,448	$ 511,063
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COMPARATIVE BALANCE SHEET

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2

Line No.		Det. Sched.	12/31/2011	12/31/2010	12/31/2009	13 Mo. Avg
1						
2	**ASSETS AND OTHER DEBITS**					
3						
4	Property, Plant & Equipment					
5	Utility Plant	B,C	$ 35,554,341	$ 34,164,799	$ 34,625,614	$ 34,600,629
6	Work in Progress		145,519	93,273	315,216	319,649
7	Accumulated Depreciation	D	(9,165,775)	(8,258,049)	(9,291,553)	(8,745,242)
8	Net Utility Plant		26,534,085	26,000,023	25,649,277	26,175,036
9						
10	Non-Utility Property & Equipment		96,642	96,642	96,642	96,642
11	Less: Reserve for Depreciation		(96,642)	(96,642)	(96,642)	(96,642)
12	Net non-Utility Plant		-	0	-	0
13						
14	Current and Accrued Assets:					
15	Cash		16,636	43,655	50,467	(16,237)
16	Accounts Receivable		362,855	381,113	370,328	428,114
17	Miscellaneous Receivables		34,016	64,991	93,846	51,971
18	Reserve for Uncollectibles		(40,897)	(33,536)	(23,429)	(36,832)
19	Receivables from Associated Companies		100,000	200,000	(27,725)	265,037
20	Accrued Revenues		445,063	422,338	846,568	609,554
21	Materials & supplies, at cost	E	133,351	94,065	104,841	112,510
22	Prepayments		151,621	116,116	89,373	42,758
23	Total Current Assets		1,202,645	1,288,742	1,504,269	1,456,876
24						
25	Deferred Debits:					
26	Unamortized Debt Discount and Expense		173,742	182,282	190,822	178,012
27	Unfunded Deferred Taxes	F	505,712	522,259	536,769	521,570
28	Unrecognized pension and other postretirement obligations.		243,426	242,187	1,121,618	216,143
29	Other Deferred Debits	G	1,970,658	1,262,078	416,114	1,291,604
30	Total Deferred Debits		2,893,539	2,208,806	2,265,323	2,207,328
31						
32						
33						
34						
35						
36	TOTAL ASSETS AND OTHER DEBITS		**$ 30,630,269**	**$ 29,497,572**	**$ 29,418,869**	**$ 29,839,240**
37						
38						
39						
40						
41						
42						

		Det. Sched.	12/31/2011	12/31/2010	12/31/2009	13 Mo. Avg
	LIABILITIES AND OTHER CREDITS					
	Stockholder's Equity					
	Preferred Stock		$ 2,300	$ 2,300	$ 2,300	$ 2,300
	Common Stock		2,187,075	2,187,075	2,187,075	2,187,075
	Paid in Capital		3,557,940	3,557,940	3,557,940	3,557,940
	Contributed Capital		480,250	480,250	480,250	480,250
	Retained Earnings		2,837,734	2,454,763	2,329,030	2,700,197
	Total Stockholder's Equity		9,065,299	8,682,328	8,556,595	8,927,762
	Long-term Debt - Bonds		12,900,000	12,900,000	8,900,000	12,900,000
	Notes Payable					
	To Associated Companies		-	100,000	4,400,000	62,500
	Total Notes Payable		-	100,000	4,400,000	62,500
	Current and Accrued Liabilities:					
	Accounts Payable & Accrued Liabilities		325,515	230,425	270,566	174,516
	Payable to associated companies		9,125	11,381	1,164	1,810
	Accrued Bond Interest		233,538	233,538	171,938	205,127
	Accrued State Income Taxes		-	-	-	-
	Total Current Liabilities		568,178	475,344	443,668	381,453
	Deferred Credits					
	Deferred Taxes	F	2,869,091	2,866,700	2,914,772	2,854,966
	Customer Advances for Construction		5,600	2,000	16,206	3,792
	Accrued Pension Cost		1,356,504	982,599	831,445	1,010,015
	Accrued Postretirement expenses		1,582,208	1,172,711	1,025,280	1,180,104
	Other Deferred Credits		-	-	-	219,012
	Total Deferred Credits		5,813,403	5,024,010	4,787,703	5,267,889
	Contributions in Aid of Construction	H	2,283,388	2,315,890	2,330,903	2,299,636
	TOTAL LIABILITIES AND OTHER CREDITS		**$ 30,630,269**	**$ 29,497,572**	**$ 29,418,869**	**$ 29,839,240**

COMPARATIVE BALANCE SHEET - 13 MONTHS

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2A

Line No.		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1															
2	**ASSETS AND OTHER DEBITS**														
3															
4	Property, Plant & Equipment														
5	Utility Plant	$ 34,164,799	$ 34,187,122	$ 34,216,693	$ 34,219,817	$ 34,256,208	$ 34,300,663	$ 34,402,166	$ 34,441,816	$ 34,876,601	$ 35,131,091	$ 35,120,671	$ 35,195,132	$ 35,554,341	$ 34,600,629
6	Work in Progress	93,273	93,423	94,247	157,047	333,110	449,897	561,946	630,353	276,818	301,288	399,027	419,235	145,519	319,649
7	Accumulated Depreciation	(8,258,049)	(8,337,050)	(8,416,050)	(8,495,050)	(8,573,221)	(8,652,221)	(8,785,079)	(8,864,079)	(8,943,079)	(8,976,054)	(9,055,054)	(9,134,054)	(9,165,775)	(8,745,242)
8	Net Utility Plant	26,000,023	25,943,495	25,894,890	25,881,814	26,016,097	26,098,339	26,179,033	26,208,090	26,210,340	26,456,325	26,464,644	26,480,313	26,534,085	26,175,036
9															
10	Non-Utility Property & Equipment	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642	96,642
11	Less: Reserve for Depreciation	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)	(96,642)
12	Net non-Utility Plant	0	0	0	0	0	0	0	0	-	-	-	-	-	0
13															
14	Current and Accrued Assets:														
15	Cash	43,655	(8,768)	(25,192)	13,511	(13,669)	(77,467)	10,450	2,528	19,703	(139,027)	(19,463)	12,408	16,636	(16,237)
16	Accounts Receivable	381,113	789,918	407,198	406,932	285,243	346,917	436,562	308,463	476,273	602,676	438,236	266,961	362,855	428,114
17	Miscellaneous Receivables	64,991	62,148	50,679	50,879	50,879	50,879	50,944	50,944	50,964	52,164	51,994	51,674	34,016	51,971
18	Reserve for Uncollectibles	(33,536)	(34,060)	(32,726)	(32,378)	(34,839)	(36,124)	(37,549)	(38,377)	(38,907)	(39,405)	(39,807)	(40,591)	(40,897)	(36,832)
19	Receivables from Associated Companies	200,000	164,675	404,195	475,922	488,417	364,472	45,526	209,919	154,548	117,735	251,447	353,584	100,000	265,037
20	Accrued Revenues	422,338	445,035	525,439	380,084	516,000	682,898	635,146	974,600	818,752	684,289	600,548	618,156	445,063	609,554
21	Materials & supplies, at cost	94,065	123,284	127,268	109,762	114,127	115,918	107,421	110,315	104,593	100,396	108,641	114,690	133,351	112,510
22	Prepayments	116,116	90,752	54,562	48,544	14,748	(21,457)	116,993	76,250	33,674	54,098	10,183	(99,114)	151,621	42,758
23	Total Current Assets	1,288,742	1,632,984	1,511,423	1,453,256	1,420,906	1,426,036	1,365,493	1,694,642	1,619,600	1,432,926	1,401,779	1,277,768	1,202,645	1,456,876
24															
25	Deferred Debits:														
26	Unamortized Debt Discount and Expense	182,282	181,570	180,859	180,147	179,435	178,724	178,012	177,301	176,589	175,877	175,166	174,454	173,742	178,012
27	Unfunded Deferred Taxes	522,259	522,259	522,259	522,259	522,259	522,259	522,259	522,259	522,259	522,259	522,259	522,259	505,712	521,570
28	Other Deferred Debits	242,187	237,539	232,248	227,601	222,954	218,307	213,660	209,013	204,366	199,719	195,072	190,425	243,426	216,143
29	Deferred Pension and OPEB	1,262,078	1,262,080	1,262,079	1,262,079	1,262,080	1,262,078	1,262,080	1,262,079	1,262,080	1,262,080	1,262,080	1,262,080	1,970,658	1,291,604
30	Total Deferred Debits	2,208,806	2,203,448	2,197,445	2,192,086	2,186,728	2,181,368	2,176,011	2,170,652	2,165,294	2,159,935	2,154,577	2,149,218	2,893,539	2,207,328
31															
32															
33	TOTAL ASSETS AND OTHER DEBITS	**$ 29,497,571**	**$ 29,779,929**	**$ 29,603,760**	**$ 29,527,158**	**$ 29,623,732**	**$ 29,705,744**	**$ 29,720,537**	**$ 30,073,385**	**$ 29,995,234**	**$ 30,049,188**	**$ 30,021,001**	**$ 29,907,299**	**$ 30,630,269**	**$ 29,839,240**
34															
35	**LIABILITIES AND OTHER CREDITS**														
36															
37	Stockholder's Equity														
38	Preferred Stock	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)	$ (2,300)
39	Common Stock	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)	(2,187,075)
40	Paid in Capital	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)	(3,557,940)
41	Contributed Capital	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)	(480,250)
42	Retained Earnings	(2,454,762)	(2,457,713)	(2,447,023)	(2,450,283)	(2,455,413)	(2,549,157)	(2,655,751)	(2,819,858)	(2,928,184)	(2,995,302)	(3,039,521)	(2,957,915)	(2,837,735)	(2,700,197)
43	Total Stockholder's Equity	(8,682,327)	(8,685,278)	(8,674,588)	(8,677,848)	(8,682,978)	(8,776,722)	(8,883,316)	(9,047,423)	(9,155,749)	(9,222,867)	(9,267,086)	(9,185,480)	(9,065,300)	(8,927,762)
44															
45	Long-term Debt - Bonds	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)	(12,900,000)
46															
47	Notes Payable														
48	To Associated Companies	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(200,000)	-	-	-	-	-	-	(62,500)
49	Total Notes Payable	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(200,000)	-	-	-	-	-	-	(62,500)
50															
51	Current and Accrued Liabilities:														
52	Accounts Payable & Accrued Liabilities	(230,425)	(120,815)	(131,841)	(156,430)	(211,661)	(149,859)	(127,470)	(169,769)	(133,578)	(210,695)	(215,903)	(188,206)	(325,515)	(174,516)
53	Payable to Associated Company	(11,381)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(1,048)	(1,014)	(1,014)	(1,014)	(979)	(979)	(9,125)	(1,810)
54	Accrued Bond Interest	(233,538)	(298,745)	(180,758)	(153,565)	(218,773)	(191,580)	(141,138)	(206,345)	(180,758)	(153,565)	(218,773)	(283,980)	(233,538)	(205,127)
55	Accrued State Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Total Current Liabilities	(475,344)	(420,643)	(313,682)	(311,078)	(431,517)	(342,522)	(269,656)	(377,128)	(315,350)	(365,274)	(435,655)	(473,165)	(568,178)	(381,453)
57															
58	Deferred Credits														
59	Deferred Taxes	(2,866,700)	(2,866,700)	(2,866,700)	(2,866,700)	(2,866,700)	(2,861,700)	(2,856,700)	(2,847,700)	(2,842,700)	(2,838,700)	(2,836,700)	(2,840,700)	(2,869,091)	(2,854,966)
60	Customer Advances for Construction	(2,000)	(1,500)	(1,500)	(2,900)	(2,900)	(2,900)	(4,400)	(4,400)	(4,400)	(5,600)	(5,600)	(5,600)	(5,600)	(3,792)
61	Accrued Pension Cost	(982,599)	(990,932)	(999,265)	(1,007,598)	(993,252)	(1,001,585)	(1,009,918)	(995,572)	(1,003,905)	(990,052)	(975,706)	(982,846)	(1,356,504)	(1,010,015)
62	Accrued Other Postretirement	(1,172,711)	(1,167,250)	(1,184,482)	(1,181,573)	(1,173,573)	(1,168,567)	(1,162,784)	(1,156,933)	(1,149,624)	(1,147,893)	(1,142,279)	(1,148,830)	(1,582,208)	(1,180,104)
63	Other Deferred Credits	-	(334,445)	(253,071)	(171,698)	(167,758)	(249,403)	(134,126)	(447,302)	(329,287)	(287,293)	(169,175)	(84,587)	-	(219,012)
64	Total Deferred Credits	(5,024,010)	(5,360,827)	(5,305,018)	(5,230,469)	(5,204,183)	(5,284,155)	(5,167,928)	(5,451,907)	(5,329,916)	(5,269,538)	(5,129,460)	(5,062,563)	(5,813,403)	(5,267,889)
65															
66	Contributions in Aid of Construction	(2,315,890)	(2,313,181)	(2,310,472)	(2,307,763)	(2,305,054)	(2,302,345)	(2,299,636)	(2,296,927)	(2,294,218)	(2,291,509)	(2,288,800)	(2,286,091)	(2,283,388)	(2,299,636)
67															
68	TOTAL LIABILITIES AND OTHER CREDITS	**$ (29,497,571)**	**$ (29,779,929)**	**$ (29,603,760)**	**$ (29,527,158)**	**$ (29,623,732)**	**$ (29,705,744)**	**$ (29,720,537)**	**$ (30,073,385)**	**$ (29,995,234)**	**$ (30,049,188)**	**$ (30,021,001)**	**$ (29,907,299)**	**$ (30,630,269)**	**$ (29,839,240)**

UTILITY PLANT

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2B

Line No.	Description		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1																
2																
3	**Utility Plant**															
4	101301	Organization	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700
5	101303	Miscellaneous Intangible Plant	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727
6	101310	Source Land and Land Rights	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299
7	101311	Source Structures and Improvements	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	685,658	631,312
8	101312	Collecting & Impounding Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	101314	Wells and Springs	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,410,360	2,256,011
10	101316	Supply Mains	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689
11	101317	Other Water Source Plant	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121
12	101320	Pumping Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	101321	Pumping Structures and Improvements	1,493,272	1,493,272	1,493,272	1,493,272	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,901
14	101325	Electric Pumping Equipment	670,171	670,171	670,171	670,171	670,171	670,171	670,171	670,171	671,877	679,851	679,851	679,851	686,369	673,408
15	101326	Diesel Pumping Equipment	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297
16	101328	Other Pumping Equipment	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	20,528	24,468
17	101331	Treatment Structures and Improvements	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407
18	101332	Treatment Equipment	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706
19	101340	T&D Land and Land Rights	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551
20	101341	T&D Structures and Improvements	68,067	68,067	68,067	68,067	67,873	67,873	67,873	67,873	67,873	67,873	67,873	67,873	67,873	67,930
21	101342	Distribution Reservoirs and Standpipes	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559
22	101343	Transmission and Distribution Mains	14,825,967	14,825,967	14,825,967	14,825,967	14,825,857	14,825,857	14,825,857	14,825,857	15,217,658	15,458,294	15,422,948	15,458,294	15,507,342	15,042,098
23	101345	Services	4,748,826	4,748,826	4,749,521	4,749,521	4,753,286	4,770,108	4,789,254	4,810,617	4,828,996	4,845,443	4,848,955	4,864,983	4,885,868	4,798,072
24	101346	Meters	810,492	820,712	831,917	831,917	862,253	875,533	892,851	905,091	916,931	899,646	912,594	924,230	935,294	878,881
25	101347	Meter Installations	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719
26	101348	Hydrants	627,328	627,328	631,546	631,546	637,640	640,422	647,580	651,178	653,021	653,021	653,021	654,803	649,580	643,296
27	101349	Other T&D Plant	117,216	117,216	117,965	117,965	117,965	118,365	122,915	123,525	128,822	137,677	144,994	152,288	154,069	127,945
28	101390	General Structures and Improvements	511,220	511,220	511,220	511,220	511,220	511,220	511,220	511,220	511,220	515,440	515,440	515,440	531,155	513,106
29	101391	Office Furniture and Equipment	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453
30	101391H	Computer Equipment - Hardware	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	442,883	376,315
31	101391S	Computer Equipment - Software	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581
32	101392	Transportation Equipment	364,870	364,870	364,870	364,870	364,870	364,870	418,728	418,728	418,728	418,728	418,728	418,728	418,728	394,043
33	101393	Stores Equipment	331	331	331	331	331	331	331	331	331	331	331	331	331	331
34	101394	Tools, Shop, and Garage Equipment	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190
35	101395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	101396	Power Operated Equipment	149,144	149,144	149,144	149,144	149,144	160,989	160,989	160,989	160,989	160,989	160,989	160,989	160,989	156,547
37	101397	Communications Equipment	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033
38	101398	Miscellaneous Equipment	39,775	39,775	39,775	39,775	39,775	39,775	39,775	39,775	39,775	42,756	42,756	42,756	42,756	40,645
39																
40			$ 34,160,020	$ 34,170,241	$ 34,187,109	$ 34,187,109	$ 34,226,476	$ 34,271,605	$ 34,373,635	$ 34,411,446	$ 34,842,312	$ 35,106,139	$ 35,094,571	$ 35,166,657	$ 35,549,563	$ 34,574,341

PROPERTY HELD FOR FUTURE USE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2C

Line No.	Description	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1															
2															
3	**Property Held for Future Use**														
4	105000 Property Held for Future Use	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779
5		$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779	$ 4,779
6															
7															
8	Represents expenditures incurred in 1997 toward the development of an additional source of supply and storage tank.														
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ACCUMULATED DEPRECIATION

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2D

Line No.	Account Number	Account Description	December-09	December-10	December-11
1					
2		*Source of Supply Plant*			
3	301	Organization Cost	235	1,120	2,005
4	339	Miscellaneous Intangible Plant	5,851	6,334	6,817
5	303	Land & Land Rights (Supply)	-	-	-
6	304	Structures & Improvements	44,067	65,874	89,702
7	305	Collecting & Impounding Reservoirs	-	-	-
8	306	Lake, River, & Other Intakes	-	-	-
9	307	Wells & Springs	559,837	(38,835)	92,599
10	308	Infiltration Galleries and Tunnels	-	-	-
11	309	Supply Mains	66,197	44,918	47,739
12	339	Other Water Source Plant	118,185	201,088	284,194
13		**Total Source of Supply**	**794,372**	**280,499**	**523,056**
14		*Pumping Plant*			
15	303	Land & Land Rights (Pumping)	-	-	-
16	304	Structures & Improvements	447,214	481,367	533,368
17	311	Other Power Production Equipment	-	-	-
18	311	Electric Pumping Equipment	574,694	174,705	175,167
19	311	Diesel Pumping Equipment	25,929	27,884	29,839
20	311	Hydraulic Pumping Equipment	-	-	-
21	311	Other Pumping Equipment	29,166	19,273	16,495
22		**Total Pumping Plant**	**1,077,003**	**703,229**	**754,869**
23		*Water Treatment Plant*			
24	303	Land & Land Rights (Treatment)	-	-	-
25	304	Structures & Improvements	38,535	38,483	43,992
26	320	Water Treatment Equipment - New	222,905	111,977	111,470
27		**Total Water Treatment Plant**	**261,440**	**150,460**	**155,462**
28		*Transmission & Distribution Plant*			
29	303	Land & Land Rights (T & D)	13,179	13,179	13,179
30	304	Structures & Improvements	154,002	149,758	142,229
31	330	Distribution Reservoirs & Standpipes	649,974	668,761	725,015
32	331	Transmission & Distribution Mains	2,969,899	3,017,517	3,183,115
33	331	Fire Mains	-	-	-
34	333	Services	1,599,404	1,659,094	1,729,389
35	334	Meters	52,768	18,457	19,140
36	334	Meter Installation	28,513	45,142	60,919
37	335	Hydrants	240,911	231,912	245,494
38	339	Other T & D Plant	6,045	13,031	21,096
39		**Total T & D Plant**	**5,714,695**	**5,816,851**	**6,139,576**
40		*General Plant*			
41	303	Land & Land Rights(General)	-	-	-
42	304	Structures & Improvements	147,491	83,763	102,057
43	340	Office Furniture & Equipment	19,022	(21,964)	(13,906)
44	340	Computer Equipment	537,432	489,840	577,265
45	340	Computer Equipment	48,750	69,749	96,661
46	341	Transportation Equipment	167,946	189,127	289,765
47	342	Stores Equipment	3,068	2,024	3,033
48	343	Tools, Shop & Garage Equipment	71,903	54,345	61,666
49	344	Laboratory Equipment	20,331	(2,551)	(2,324)
50	345	Power Operated Equipment	55,897	54,180	66,200
51	346	Communications Equipment	360,326	376,251	397,471
52	347	Miscellaneous Equipment	11,876	12,246	14,924
53	348	Other Tangible Property	-	-	-
		Total General Plant	**1,444,042**	**1,307,010**	**1,592,812**
		Total Accumulated Depreciation	**9,291,552**	**8,258,049**	**9,165,775**

Individual Retirements over $5,000

refer to pags 2 & 3 of 3.

ACCUMULATED DEPRECIATION

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2D

Line No.	Individual Retirements over $5,000	
1		
2	To Monitor the Wet Lands,Rivers, Private Wells and General Hydrological Analysis of the new Source of Supply Wells 17, 18, 19	$ 183,855
3	Purchase System of Salt Water Mains from Hampton Beach Precinct	103,849
4	Design, Well, Well House & Main, Hampton	87,551
5	Pump Evaluation for Well # 14, Hampton	74,400
6	Mill Road main extension	73,621
7	Control Equip -Tanks Control Bldg, N Hampton	68,482
8	Purchase & Install Wide area Network (WAN) and Personal Computer Work Stations -Main Office	66,201
9	Electric Pump Equip Well # 14, Dalton, N Hampton	58,078
10	Investigation for new Well N Hampton	49,193
11	Design. Well, Structure & Main., Well # 15, N Hamp	49,004
12	Explore for supply, Rock Well # 13, N Hampton	42,391
13	Electric Pump Equip Rock Well # 13, N Hampton	37,146
14	2002 Truck F550 @Hampton	35,399
15	Preliminary Design of Office Building, Mill Rd, Norh Hampton	34,092
16	Puchase & Install Puirification Equipment for Pumping Station at Well # 14, Dalton, North Hampton	32,695
17	Explore for Supply - Winnlicut Rd, N Hampton.	32,088
18	Drill Bed Rock Wells on Coakley Land - BCI	31,444
19	Explore for Supply, N Hampton	30,549
20	Booster Pump -Jenness Beach Booster Sta. #2	28,787
21	20 HP Elect Pump -Coakley Well #12, N Hampton	24,542
22	Engineering Design & Supervision - new well	24,036
23	New Storage Tank, North Hampton	23,348
24	Purchase & Install Variable Frequency Drive, Low Level cut off, Vault Sump Pump, for Well # 16 in Stratham	21,153
25	Variable Frequency Drive-Well#16	21,153
26	Engineering Serv-standard Well Pumping Station	21,000
27	Surge Controls Well 7-9 & 11 (Parco's)	20,849
28	Relocate chemical feed lines at 5 Wells, for optimum water treatment, Hampton	20,367
29	Renovate and re-equip Marston Springs Well #8 Pumping Equipment, North Hampton	18,681
30	1999 Ford Contour	17,414
31	Mill Rd eleation 250, Pumping Equipment	16,806
32	Purchase 2001 Ford Ranger Extended Cab, gross vehicle weight 4600lbs purchase order #3368	16,624
33	Purchase and Instal Y2K Compliant SCADA Computer	16,497
34	PRV Station on Tide Mill Rd, Hampton (1)	16,012
35	1998 Ford Ranger	14,958
36	Replace Chemical Metering Pump @Hampton	14,604
37	24" x 18" gravel packed well, 65' deep on Leavitt	13,384
38	Variable Speed Drive for Well #11 Hampton,	12,994
39	Well #13A - eliminate Aeration	12,521
40	2900' of 8" transite Atlantic Ave, N Hampton	12,464
41	Purchase and install 1000 gpm variable speed pumping unit and auto equipment, booster station #2, Jenness Beach	12,188
42	Explore for supply, Hampton, N Hampton, Rye	12,093
43	RTU for SCADA - Kings Highway PRV Unitl	11,951
44	Additional Improvements to the middle meeting room at the Distribution Shop, North Hampton	11,678
45	Whites Field Well pump and Motor	11,168
46	Installation of 3225' of 8" transite pipe in pine road, No. Hampton.	10,959
47	Replace 6 Mathew Hydrants on 12" Salt Water Line units Waterous Hydrants # 179,180,181,182, 183, 185	10,678
48	Purchase & Install Wide area Network (WAN) and Personal Computer Work Stations -Shop	10,410
49	Renovate and re-equip Marston Springs Well #8 Pumping Structure, North Hampton	10,321
50	Well Pump at Jenness Beach , Well #5, Rye	9,435
51	Extension of 3679' of 6" transite on Leavitt Rd,Holly Ln, Morningside Dr. and Tucker Ln, Hampton	9,420
52	Purchase System of Salt Water Hydrants from Hampton Beach Precinct	9,416
53	Revamp Mill Road booster station, Hampton	9,307

ACCUMULATED DEPRECIATION

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2D

Line No.	Individual Retirements over $5,000	
1		
2	Ocean Blvd/Highland extenstion	9,197
3	Electric pumping equip Scammon Well, Hampton	8,586
4	SCADA Chem Feed Pump Hampton wells #6, 7,9, & 11	8,428
5	2000' of 8" transite Atlantic Ave, N Hampton	8,185
6	New Laptop & Flat Pannel Upgrade @Hampto	8,084
7	Water Quality Equipment, Hampton	8,075
8	RTU for SCADA -Maple Ave PRV N Hampton,	7,915
9	Pump at Well #11 on Sicard St, Hampton	7,711
10	Purchase of new Conference Table with Chairs, Credenza, Lunch Table and Chairs and additional stacking Chairs	7,573
11	Install new Fuel Tank and Containment at Distribution Shop, North Hampton	7,563
12	Purchase Emergency Portable Generators (4) & Polyethylene Containment Pallets to Store Fuel for the Generators, Hampton	7,252
13	SCADA EFT Meter/Recorder Pump Stations #6 & 9, Ha	7,000
14	2100' pf 8" Main at Atlantic Ave, N Hampton	6,941
15	PRV Station Tide Mill Rd Controls Glade Path Tank	6,599
16	Purchase & Install 3 Desktop Computers & 1 Laser Printer for Customer Service & 1 Personal Computer for Secretary	6,427
17	Purchase additional Meter Reading Equipment to eliminate the need for Radix Equipment, Hampton	6,350
18	Purchase 2 Advance Meter Readers, 2 Proread /ARB Adapters plus 3 days training & Upgrade for Software	6,266
19	Pump Column & Center Guide Well # 11, Sicard St, H	5,940
20	50 HP Motor & Starter Well # 6, White's Field, Ham	5,919
21	Renovations to Lunch and Locker room at Distribution Shop, North Hampton	5,865
22	Preliminary Design of Office Building, Mill Rd, Hampton	5,515
23	SCADA Chem Feed Pump N Hampton wells #9, 10, & 14	5,227
24	Installation of new pump and motor in Bowler Well at Marston Springs, Hampton	5,167
25	Install Chemical Feed pumps, Scales & Accessories for Corrosion Control at Well #5 , Rye	5,154
26		$1,784,196
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MATERIALS & SUPPLIES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2E

Line No.		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1															
2	**MATERIALS & SUPPLIES - MONTHLY**														
3															
4	154000 - SUPPLIES INVENTORY	$ 279,395	$ 310,329	$ 317,010	$ 301,779	$ 308,803	$ 315,161	$ 310,537	$ 320,117	$ 320,434	$ 322,417	$ 337,692	$ 346,851	$ 370,336	$ 319,666
6	154002- SUPPLIES INVENTORY	(185,330)	(187,045)	(189,742)	(192,017)	(194,676)	(199,243)	(203,116)	(209,802)	(215,841)	(222,021)	(229,051)	(232,161)	(236,984)	(207,156)
8															
9		$ 94,065	$ 123,284	$ 127,268	$ 109,762	$ 114,127	$ 115,918	$ 107,421	$ 110,315	$ 104,593	$ 100,396	$ 108,641	$ 114,690	$ 133,351	$ 112,510
10															
11															
12															
13		December-11	December-10	December-09	13 Mo. Avg										
14															
15	**MATERIALS & SUPPLIES - YEARLY**														
16															
17	154000 - SUPPLIES INVENTORY	$ 370,336	$ 279,395	$ 259,860	$ 319,666										
19	154002- SUPPLIES INVENTORY	(236,984)	(185,330)	(155,019)	(207,156)										
21															
22		$ 133,351	$ 94,065	$ 104,841	$ 112,510										
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DEFERRED TAXES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2F

Line No.	Description		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1																
2																
3	**Deferred Taxes**															
4																
5	186901	UNFUND DEFERRED ASSET - FAS 109	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472
6	186904	FAS 158 Tax Effect Asset	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(888,728)	(613,541)
7	186905	FAS 158 Reg Asset	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	888,728	613,541
8	186909	Unfunded Deferred Asset- AS 109	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	505,240	521,098
8			$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 522,259	$ 505,712	$ 521,570
9																
10																
11	283004	Deferred Taxes - FAS 109	$ (2,654,438)	$ (2,654,438)	$ (2,654,438)	$ (2,654,438)	$ (2,654,438)	$ (2,649,438)	$ (2,644,438)	$ (2,635,438)	$ (2,630,438)	$ (2,626,438)	$ (2,624,438)	$ (2,628,438)	$ (2,662,901)	$ (2,642,957)
12	283019	Def Tax- Flow Other	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(206,190)	(212,009)
13			$ (2,866,700)	$ (2,866,700)	$ (2,866,700)	$ (2,866,700)	$ (2,866,700)	$ (2,861,700)	$ (2,856,700)	$ (2,847,700)	$ (2,842,700)	$ (2,838,700)	$ (2,836,700)	$ (2,840,700)	$ (2,869,091)	$ (2,854,966)
14																
15																
16		**Total Deferred Taxes**	$ (2,344,441)	$ (2,344,441)	$ (2,344,441)	$ (2,344,441)	$ (2,344,441)	$ (2,339,441)	$ (2,334,441)	$ (2,325,441)	$ (2,320,441)	$ (2,316,441)	$ (2,314,441)	$ (2,318,441)	$ (2,363,379)	$ (2,333,397)
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DEFERRED DEBITS

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2G

Line No.	Description		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1																
2																
3	**Deferred Expenses (net of amortization)**															
4	186015	Deferred Program Maintenance Costs	$ 155,133	$ 152,174	$ 149,215	$ 146,256	$ 143,297	$ 140,338	$ 137,379	$ 134,420	$ 131,461	$ 128,502	$ 125,543	$ 122,584	$ 176,625	$ 139,754
5	186023	Deferred Additional Security Costs	29,944	29,497	29,050	28,603	28,156	27,709	27,262	26,815	26,368	25,921	25,474	25,027	24,581	27,262
6	186032	Deferred Rate Case- AW Cos	8,333	7,916	7,499	7,082	6,665	6,248	5,831	5,414	4,997	4,580	4,163	3,746	3,333	5,831
7	186036	Deferred Water Restriction Costs	12,079	11,898	11,718	11,538	11,358	11,178	10,998	10,818	10,638	10,458	10,278	10,098	9,915	10,998
8	186042	FAS 158 Net (Gain) Loss	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,178,894	1,920,018	1,209,774
9	186043	FAS 158 Prior Service Costs	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	11,130	12,842
10	186044	FAS 158 Transition Obligation	70,269	70,269	70,269	70,269	70,269	70,269	70,269	70,269	70,269	70,269	70,269	70,269	39,511	68,987
11	186048	Def Rate Case - NH	36,698	36,054	34,766	34,122	33,478	32,834	32,190	31,546	30,902	30,258	29,614	28,970	28,972	32,297
12			$ 1,504,266	$1,499,618	$1,494,327	$1,489,680	$1,485,033	$1,480,386	$ 1,475,739	$1,471,092	$ 1,466,445	$ 1,461,798	$1,457,151	$ 1,452,504	$ 2,214,085	$ 1,507,746
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CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 2H

Line No.	Description		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1																
2																
3	**Contributions in Aid of Construction (CIAC)**															
4																
5	271000	Expired Customer Advances	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)
6	272000	Amort Contrib. in Aid of Construction	392,617	395,325	398,034	400,743	403,452	406,161	408,870	411,579	414,288	416,997	419,706	422,415	425,119	408,870
7			$ (2,315,890)	$ (2,313,181)	$ (2,310,472)	$ (2,307,763)	$ (2,305,054)	$ (2,302,345)	$ (2,299,636)	$ (2,296,927)	$ (2,294,218)	$ (2,291,509)	$ (2,288,800)	$ (2,286,091)	$ (2,283,388)	$ (2,299,636)
8																
9																
10																
11																
12		Hampton Balance at Acquisition	$ 1,802,893													
13		**Aquarion Activity**														
14		William Woods	14,123													
15		Hampton Meadows	133,047													
16		Ridgemont Realty, LLC	18,281													
17		Parkway Development	4,712													
18		14 Lafayette Road Reality	10,201													
19		Abenaqui Meadows	58,231													
20		Asset Title Holding Co, LLC	42,700													
21		DPG Development	6,157													
22		Exeter Oak Reality	14,889													
23		Green & Co.	3,046													
24		Love Lane Realty, LLC	28,980													
25		Majestic Pine LLC	43,480													
26		Meadow Pond Ext.	4,197													
27		Park Ave.	4,000													
28		Richard Fucci	9,906													
29		Robert McDermatt	16,977													
30		Tracy Emerick	6,544													
31		Winterberry	115,138													
32		Pre-acquisition adjustment	7,054													
33		The Seacoast LLC	28,656													
34		Platinum Fence	11,000													
35		North Hampton Properties	296,703													
36		Pilot Construction	5,256													
37		Village @ Hampton Center	4,129													
38		Thibeault Corp.	2,000													
39		Department of Environmental Services	16,206													
40		**December 31, 2011 Balance**	**2,708,506**													

RATE BASE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 3

Line No.	Description	12/31/2011	12/31/2010	12/31/2009	13 Month Average	Pro Forma Adjustments[1]	Pro Forma	Reference
1								
2								
3	Plant in Service	$ 35,549,563	$ 34,160,020	$ 34,625,614	$ 34,574,341	$ 975,222	$ 35,549,563	3A
4								
5	Accumulated Depreciation	(9,165,775)	(8,258,049)	(9,291,553)	(8,745,242)	(420,533)	(9,165,775)	3B
6								
7	Net Plant in Service	$ 26,383,788	$ 25,901,971	$ 25,334,061	$ 25,829,099	$ 554,689	$ 26,383,788	
8								
9								
10	Add:							
11	Materials & Supplies	133,351	94,065	104,841	112,510		112,510	3B
12	Prepayments	151,621	116,116	89,373	42,758		42,758	3B
13	Deferred Expenses (net of amortization)	243,426	242,187	416,114	216,143		216,143	3B
14	Working Capital Allowance	205,809	204,918	187,746	201,405		201,405	3D
15								
16	Total Additions	734,208	657,286	798,074	572,816	-	572,816	
17								
18								
19	Less:							
20	Customer Advances	(5,600)	(2,000)	(16,206)	(3,792)		(3,792)	3C
21	Contributions in Aid of Constructions	(2,283,388)	(2,315,890)	(2,330,903)	(2,299,636)		(2,299,636)	3C
22	Deferred Taxes	(2,363,851)	(2,344,441)	(2,378,003)	(2,333,416)		(2,333,416)	3C
23								
24	Total Deductions	(4,652,839)	(4,662,331)	(4,725,112)	(4,636,844)	-	(4,636,844)	
25								
26								
27	**Total Rate Base**	**$ 22,465,157**	**$ 21,896,926**	**$ 21,407,023**	**$ 21,765,071**	**$ 554,689**	**$ 22,319,760**	
28								
29	Utility Operating Income[2]	$ 1,177,916	$ 1,305,321	$ 1,200,940	$ 1,177,916		$ 1,177,916	Sch 1
30								
31	Return on Rate Base (RORB)	5.24%	5.96%	5.61%	5.41%		5.28%	
32								
33								
34	1) Pro Forma Adjustment adjusts 13 month average of Plant in Service to 12/31/2011 levels.							
35	2) Utility operating income is a rolling 12 month figure.							
36								
37								
38								
39								
40								

UTILITY PLANT IN SERVICE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 3A

Line No.	Description		December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1																
2																
3	**Plant in Service**															
4	101301	Organization	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700	$ 17,700
5	101303	Miscellaneous Intangible Plant	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727	20,727
6	101310	Source Land and Land Rights	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299	461,299
7	101311	Source Structures and Improvements	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	628,949	685,658	631,312
8	101312	Collecting & Impounding Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	101314	Wells and Springs	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,249,300	2,410,360	2,256,011
10	101316	Supply Mains	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689	158,689
11	101317	Other Water Source Plant	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121	1,662,121
12	101320	Pumping Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	101321	Pumping Structures and Improvements	1,493,272	1,493,272	1,493,272	1,493,272	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,749	1,492,901
14	101325	Electric Pumping Equipment	670,171	670,171	670,171	670,171	670,171	670,171	670,171	670,171	671,877	679,851	679,851	679,851	686,369	673,408
15	101326	Diesel Pumping Equipment	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297	32,297
16	101328	Other Pumping Equipment	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	24,639	20,528	24,468
17	101331	Treatment Structures and Improvements	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407	185,407
18	101332	Treatment Equipment	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706	184,706
19	101340	T&D Land and Land Rights	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551	314,551
20	101341	T&D Structures and Improvements	68,067	68,067	68,067	68,067	67,873	67,873	67,873	67,873	67,873	67,873	67,873	67,873	67,873	67,930
21	101342	Distribution Reservoirs and Standpipes	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559	2,671,559
22	101343	Transmission and Distribution Mains	14,825,967	14,825,967	14,825,967	14,825,967	14,825,857	14,825,857	14,825,857	14,825,857	15,217,658	15,458,294	15,422,948	15,458,294	15,507,342	15,042,098
23	101345	Services	4,748,826	4,748,826	4,749,521	4,749,521	4,753,286	4,770,108	4,789,254	4,810,617	4,828,996	4,845,443	4,848,955	4,864,983	4,885,868	4,798,072
24	101346	Meters	810,492	820,712	831,917	831,917	862,253	875,533	892,851	905,091	916,931	899,646	912,594	924,230	935,294	878,881
25	101347	Meter Installations	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719	198,719
26	101348	Hydrants	627,328	627,328	631,546	631,546	637,640	640,422	647,580	651,178	653,021	653,021	653,021	654,803	649,580	643,296
27	101349	Other T&D Plant	117,216	117,216	117,965	117,965	117,965	118,365	122,915	123,525	128,822	137,677	144,994	152,288	154,069	127,945
28	101390	General Structures and Improvements	511,220	511,220	511,220	511,220	511,220	511,220	511,220	511,220	511,220	515,440	515,440	515,440	531,155	513,106
29	101391	Office Furniture and Equipment	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453	29,453
30	101391H	Computer Equipment - Hardware	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	373,421	442,883	376,315
31	101391S	Computer Equipment - Software	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581	105,581
32	101392	Transportation Equipment	364,870	364,870	364,870	364,870	364,870	364,870	418,728	418,728	418,728	418,728	418,728	418,728	418,728	394,043
33	101393	Stores Equipment	331	331	331	331	331	331	331	331	331	331	331	331	331	331
34	101394	Tools, Shop, and Garage Equipment	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190	133,190
35	101395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	101396	Power Operated Equipment	149,144	149,144	149,144	149,144	149,144	160,989	160,989	160,989	160,989	160,989	160,989	160,989	160,989	156,547
37	101397	Communications Equipment	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033	281,033
38	101398	Miscellaneous Equipment	39,775	39,775	39,775	39,775	39,775	39,775	39,775	39,775	39,775	42,756	42,756	42,756	42,756	40,645
39																
40			$ 34,160,020	$ 34,170,241	$ 34,187,109	$ 34,187,109	$ 34,226,476	$ 34,271,605	$ 34,373,635	$ 34,411,446	$ 34,842,312	$ 35,106,139	$ 35,094,571	$ 35,166,657	$ 35,549,563	$ 34,574,341

RATE BASE ADDITIONS

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 3B

Line No.	Description	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1															
2															
3	**Accumulated Depreciation**														
4	111001 ACCUM DEPRECIATION - UTILITY PLANT	$ (11,031,075)	$ (11,110,075)	$ (11,189,075)	$ (11,268,075)	$ (11,347,075)	$ (11,426,075)	$ (11,505,075)	$ (11,584,075)	$ (11,663,075)	$ (11,742,075)	$ (11,821,075)	$ (11,900,075)	$ (11,963,413)	$ (11,504,422)
5	111002 ACCUM DEPR (PROCEEDS FROM SALE)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)	(20,796)
6	111003 COST OF REMOVAL OF UTILITY PLANT	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705	99,705
7	111010 ACCUM DEPR (A/D RETIREMENTS)	2,694,116	2,694,116	2,694,116	2,694,116	2,694,945	2,694,945	2,641,087	2,641,087	2,641,087	2,687,112	2,687,112	2,687,112	2,718,729	2,680,271
8		$ (8,258,049)	$ (8,337,050)	$ (8,416,050)	$ (8,495,050)	$ (8,573,221)	$ (8,652,221)	$ (8,785,079)	$ (8,864,079)	$ (8,943,079)	$ (8,976,054)	$ (9,055,054)	$ (9,134,054)	$ (9,165,775)	$ (8,745,242)
9															
10	**Net Utility Plant**	$ 25,901,971	$ 25,833,191	$ 25,771,059	$ 25,692,059	$ 25,653,255	$ 25,619,384	$ 25,588,556	$ 25,547,367	$ 25,899,233	$ 26,130,085	$ 26,039,517	$ 26,032,603	$ 26,383,788	$ 25,829,099
11															
12	**ADD:**														
13															
14	**Materials & Supplies**														
15	154000 SUPPLIES INVENTORY	$ 279,395	$ 310,329	$ 317,010	$ 301,779	$ 308,803	$ 315,161	$ 310,537	$ 320,117	$ 320,434	$ 322,417	$ 337,692	$ 346,851	$ 370,336	$ 319,666
16	154002 SUPPLIES INVENTORY	(185,330)	(187,045)	(189,742)	(192,017)	(194,676)	(199,243)	(203,116)	(209,802)	(215,841)	(222,021)	(229,051)	(232,161)	(236,984)	(207,156)
17		$ 94,065	$ 123,284	$ 127,268	$ 109,762	$ 114,127	$ 115,918	$ 107,421	$ 110,315	$ 104,593	$ 100,396	$ 108,641	$ 114,690	$ 133,351	$ 112,510
18															
19	**Prepayments**														
20	165000 MISC PREPAYMENTS	$ 19,051	$ 18,187	$ 17,322	$ 17,322	$ 21,442	$ 20,558	$ 19,673	$ 18,789	$ 17,905	$ 18,801	$ 17,916	$ 18,325	$ 18,506	$ 18,752
21	165002 PREPAID PROPERTY TAXES	74,658	38,527	3,667	-	(33,448)	(66,896)	75,472	36,020	1,143	1,715	(33,162)	(134,808)	121,626	(1,136)
22	165003 PREPAID INSURANCE	11,327	22,938	24,336	22,329	21,473	21,540	20,446	21,979	17,104	18,326	12,292	6,258	5	17,891
23	165004 PREPAID MAINTENANCE CONTRACTS	-	843	843	766	612	535	458	381	304	227	150	73	(4)	433
24	165005 PREPAID PUC (PURA) ASSESSMENT	9,823	8,227	6,631	6,631	3,439	1,843	247	(1,349)	(2,945)	14,866	13,270	11,674	10,057	6,040
25	165009 PREPAID D&O INSURANCE	-	952	865	778	691	604	517	430	343	343	256	82	(5)	488
26	165011 PREPAID BOND TRUSTEE FEES	1,257	1,078	898	718	539	359	180	-	(180)	(180)	(539)	(718)	1,437	292
27		$ 116,116	$ 90,752	$ 54,562	$ 48,544	$ 14,748	$ (21,457)	$ 116,993	$ 76,250	$ 33,674	$ 54,098	$ 10,183	$ (99,114)	$ 151,621	$ 42,758
28															
29	**Deferred Expenses (net of amortization)**														
30															
31	186015 Deferred Program Maintenance Costs	$ 155,133	$ 152,174	$ 149,215	$ 146,256	$ 143,297	$ 140,338	$ 137,379	$ 134,420	$ 131,461	$ 128,502	$ 125,543	$ 122,584	$ 176,625	$ 139,754
32	186023 Deferred Additional Security Costs	29,944	29,497	29,050	28,603	28,156	27,709	27,262	26,815	26,368	25,921	25,474	25,027	24,581	27,262
33	186032 Deferred Rate Case- AW Cos	8,333	7,916	7,499	7,082	6,665	6,248	5,831	5,414	4,997	4,580	4,163	3,746	3,333	5,831
34	186036 Deferred Water Restriction Costs	12,079	11,898	11,718	11,538	11,358	11,178	10,998	10,818	10,638	10,458	10,278	10,098	9,915	10,998
35	186048 Deferred Rate Case-NH	36,698	36,054	34,766	34,122	33,478	32,834	32,190	31,546	30,902	30,258	29,614	28,970	28,972	32,297
36		$ 242,187	$ 237,539	$ 232,248	$ 227,601	$ 222,954	$ 218,307	$ 213,660	$ 209,013	$ 204,366	$ 199,719	$ 195,072	$ 190,425	$ 243,426	$ 216,143
37															
38	**Working Capital Allowance**	$ 204,918	$ 204,768	$ 203,140	$ 202,047	$ 201,563	$ 200,838	$ 200,091	$ 200,008	$ 201,157	$ 202,351	$ 202,086	$ 203,146	$ 205,809	$ 201,405
39															
40	**Total Additions to Rate Base**	$ 657,286	$ 656,343	$ 617,218	$ 587,954	$ 553,392	$ 513,606	$ 638,165	$ 595,586	$ 543,790	$ 556,564	$ 515,982	$ 409,147	$ 734,208	$ 572,816
41															

RATE BASE DEDUCTIONS

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 3C

Line No.	Description	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1															
2															
3	**DEDUCT:**														
4															
5	**Customer Advances**														
6															
7	252000 Customer Advances - Deposit	(2,000)	(1,500)	(1,500)	(2,900)	(2,900)	(2,900)	(4,400)	(4,400)	(4,400)	(5,600)	(5,600)	(5,600)	(5,600)	$ (3,792)
8															
9	**Contributions in Aid of Construction (CIAC)**														
10															
11	271000 Expired Customer Advances	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)	$ (2,708,506)
12	272000 Amort Contrib. in Aid of Construction	$ 392,617	$ 395,325	$ 398,034	$ 400,743	$ 403,452	$ 406,161	$ 408,870	$ 411,579	$ 414,288	$ 416,997	$ 419,706	$ 422,415	$ 425,119	408,870
13		$ (2,315,890)	$ (2,313,181)	$ (2,310,472)	$ (2,307,763)	$ (2,305,054)	$ (2,302,345)	$ (2,299,636)	$ (2,296,927)	$ (2,294,218)	$ (2,291,509)	$ (2,288,800)	$ (2,286,091)	$ (2,283,388)	$ (2,299,636)
14															
15	**Deferred Taxes**														
16															
17	186901 UNFUND DEFERRED ASSET - FAS 109	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ 472	$ -	$ 452
18	186904 FAS 158 Tax Effect Asset	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(601,576)	(888,728)	(613,541)
19	186905 FAS 158 Reg Asset	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	601,576	888,728	613,541
20	186909 Unfunded Deferred Asset- AS 109	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	521,787	505,240	521,098
21	283004 Deferred Taxes - FAS 109	(2,654,438)	(2,654,438)	(2,654,438)	(2,654,438)	(2,654,438)	(2,649,438)	(2,644,438)	(2,635,438)	(2,630,438)	(2,626,438)	(2,624,438)	(2,628,438)	(2,662,901)	(2,642,957)
22	283019 Def Tax- Flow Other	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(212,262)	(206,190)	(212,009)
23		$ (2,344,441)	$ (2,344,441)	$ (2,344,441)	$ (2,344,441)	$ (2,344,441)	$ (2,339,441)	$ (2,334,441)	$ (2,325,441)	$ (2,320,441)	$ (2,316,441)	$ (2,314,441)	$ (2,318,441)	$ (2,363,851)	$ (2,333,416)
24															
25	**Total Deductions from Rate Base**	$ (4,662,331)	$ (4,659,122)	$ (4,656,413)	$ (4,655,104)	$ (4,652,395)	$ (4,644,686)	$ (4,638,477)	$ (4,626,768)	$ (4,619,059)	$ (4,613,550)	$ (4,608,841)	$ (4,610,132)	$ (4,652,839)	$ (4,636,844)
26															
27	**Total Rate Base**	$ 21,896,926	$ 21,830,411	$ 21,731,864	$ 21,624,909	$ 21,554,251	$ 21,488,303	$ 21,588,244	$ 21,516,185	$ 21,823,963	$ 22,073,099	$ 21,946,658	$ 21,831,617	$ 22,465,157	$ 21,765,071
28															
29															

WORKING CAPITAL

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 3D

Line No.	Description	Dec-09	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13 Mo. Average
1																
2	**Monthly O&M Expenses**															
3	Jan-09	$ 235,987														
4	Feb-09	199,102														
5	Mar-09	230,971														
6	Apr-09	227,889														
7	May-09	245,637														
8	Jun-09	210,427														
9	Jul-09	242,364														
10	Aug-09	222,411														
11	Sep-09	248,446														
12	Oct-09	220,266														
13	Nov-09	244,092														
14	Dec-09	223,247														
15	Jan-10		$ 224,990													
16	Feb-10		245,297	$ 245,297												
17	Mar-10		239,832	239,832	$ 239,832											
18	Apr-10		241,261	241,261	241,261	$ 241,261										
19	May-10		271,201	271,201	271,201	271,201	$ 271,201									
20	Jun-10		253,339	253,339	253,339	253,339	253,339	$ 253,339								
21	Jul-10		255,126	255,126	255,126	255,126	255,126	255,126	$ 255,126							
22	Aug-10		256,329	256,329	256,329	256,329	256,329	256,329	256,329	$ 256,329						
23	Sep-10		237,759	237,759	237,759	237,759	237,759	237,759	237,759	237,759	$ 237,759					
24	Oct-10		256,010	256,010	256,010	256,010	256,010	256,010	256,010	256,010	256,010	$ 256,010				
25	Nov-10		247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	$ 247,860			
26	Dec-10		273,441	273,441	273,441	273,441	273,441	273,441	273,441	273,441	273,441	273,441	273,441	$ 273,441		
27	Jan-11			222,780	222,780	222,780	222,780	222,780	222,780	222,780	222,780	222,780	222,780	222,780	$ 222,780	
28	Feb-11				221,451	221,451	221,451	221,451	221,451	221,451	221,451	221,451	221,451	221,451	221,451	
29	Mar-11					223,822	223,822	223,822	223,822	223,822	223,822	223,822	223,822	223,822	223,822	
30	Apr-11						234,156	234,156	234,156	234,156	234,156	234,156	234,156	234,156	234,156	
31	May-11							260,583	260,583	260,583	260,583	260,583	260,583	260,583	260,583	
32	Jun-11								242,393	242,393	242,393	242,393	242,393	242,393	242,393	
33	Jul-11									253,913	253,913	253,913	253,913	253,913	253,913	
34	Aug-11										273,162	273,162	273,162	273,162	273,162	
35	Sep-11											255,262	255,262	255,262	255,262	
36	Oct-11												252,122	252,122	252,122	
37	Nov-11													263,389	263,389	
38	Dec-11														312,467	
39																
40	Total O&M	$ 2,750,839	$ 3,002,445	$ 3,000,235	$ 2,976,389	$ 2,960,379	$ 2,953,274	$ 2,942,656	$ 2,931,710	$ 2,930,497	$ 2,947,330	$ 2,964,833	$ 2,960,945	$ 2,976,474	$ 3,015,500	$ 2,950,965
41																
42	Rate[1]	6.83%	6.83%												6.83%	6.83%
43																
44	Working Capita	$ 187,746	$ 204,918												$ 205,809	$ 201,405
45																
46																
47	1.) Rate based on lag study found in Standard Filing Requirements, response #28.															
48																
49																
50																

OVERALL RATE OF RETURN

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4

Line No.	Description	Component Ratio	Component Cost Rate	Weighted Average Cost Rate
1				
2		***Capital Structure as of 12/31/2011***		
3				
4	Long Term Debt	58.73%	6.19%	3.64%
5				
6	Preferred Stock	0.01%	6.00%	0.00%
7				
8	Common Equity	41.26%	9.75%	4.02%
9				
10	Total	100.00%		7.66%
11				
12				
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14				
15				
16				
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CAPITAL STRUCTURE FOR RATEMAKING PURPOSES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4A

Line No.	Description	12/31/2011	Adj	Adj 12/31/2011	Ratio	Component Cost	Weighted Cost
1							
2		***Capital Structure as of 12/31/2011 Per Books***					
3							
4	Long Term Debt	12,900,000		12,900,000	58.73%	6.19%	3.64%
5	Total Debt	$ 12,900,000		$ 12,900,000	58.73%	6.19%	3.64%
6							
7							
8	Preferred Stock	$ 2,300		$ 2,300	0.01%	6.00%	0.00%
9							
10	Stockholder's Equity:						
11	Common Stock	$ 2,187,075					
12	Paid in Capital	3,557,940					
13	Contributed Capital	480,250					
14	Retained Earnings	2,837,734					
15	Common Equity	$ 9,062,999	$ -	$ 9,062,999	41.26%	9.75%	4.02%
16							
17							
18							
19	Total Capitalization	$ 21,965,299	$ -	$ 21,965,299	100.00%		7.66%
20							
21							
22							
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HISTORICAL CAPITAL STRUCTURE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4B

Line No.	Description	Pro Forma	31-Dec 2011	31-Dec 2010	31-Dec 2009	31-Dec 2008	31-Dec 2007	31-Dec 2006
1								
2								
3	Inter-Company Debt	$ -	$ -	$ 100,000	$ 4,400,000	$ 4,100,000	$ 1,900,000	$ 1,700,000
4								
5	Long Term Debt	12,900,000	12,900,000	12,900,000	8,900,000	8,900,000	8,900,000	8,900,000
6								
7	Preferred Stock	2,300	2,300	2,300	2,300	2,800	2,800	2,800
8								
9	Common Stock	9,062,999	9,062,999	8,680,027	8,554,295	8,096,658	8,513,450	8,183,712
10								
11								
12		$ 21,965,299	$ 21,965,299	$ 21,682,327	$ 21,856,595	$ 21,099,458	$ 19,316,250	$ 18,786,512
13								
14								
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CAPITALIZATION RATIOS

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4C

Line No.	Description	Pro Forma	31-Mar 2011	31-Dec 2010	31-Dec 2009	31-Dec 2008	31-Dec 2007	31-Dec 2006
1								
2								
3	Inter-Company Debt	0.00%	0.00%	0.46%	20.13%	19.43%	9.84%	9.05%
4								
5	Long Term Debt	58.73%	58.73%	59.50%	40.72%	42.18%	46.08%	47.37%
6								
7	Preferred Stock	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
8								
9	Common Stock	41.26%	41.26%	40.03%	39.14%	38.38%	44.07%	43.57%
10								
11								
12								
13		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
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WEIGHTED AVERAGE COST OF LONG TERM DEBT

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4D

Line No.	Issue	Issuance Date	Face Value	Financing Costs	Net Proceeds Ratio	Amount Outstanding	Coupon Rate	Annual Interest	Cost Rate	Annual Cost	Debt Weighting	Weighted Average Cost Rate
1												
2						***December 31, 2011 per Books***						
3												
4	6.21% Private Placement (30 yr)	Aug-05	5,900,000	200,891	96.6%	5,900,000	6.21%	366,390	6.47%	381,730	45.74%	2.96%
5	7.71% Private Placement (30 yr)	Nov-93	3,000,000	55,296	98.2%	3,000,000	7.71%	231,300	7.87%	236,100	23.26%	1.83%
6	4.45% Private Placement (30 yr)	Jun-12	4,000,000	70,500	98.2%	4,000,000	4.45%	178,000	4.53%	181,194	31.01%	1.40%
7												
8						$ 12,900,000				$ 799,024		6.19%
9												
10												
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WEIGHTED AVERAGE COST OF SHORT TERM DEBT

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4E

Line No.	Issue	Issuance Date	Face Value	Financing Costs	Net Proceeds Ratio	Amount Outstanding	Coupon Rate[1]	Annual Interest	Cost Rate	Annual Cost	Debt Weighting	Weighted Average Cost Rate
1												
2						***December 31, 2011 per Books***						
3												
3	Intercompany Notes Payable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3												
3												
3												
3						$ -				$ -		
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WEIGHTED AVERAGE COST OF PREFERRED STOCK

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 4F

Line No.	Issue	Issuance Date	Face Value	Financing Costs	Net Proceeds Ratio	Amount Outstanding	Coupon Rate	Annual Interest	Cost Rate	Annual Cost	Debt Weighting	Weighted Average Cost Rate
1												
2						***December 31, 2011 per Books***						
3												
3												
3	6% SERIES		2,800	-	100.0%	2,800	6.00%	168	6.00%	168	100.00%	6.00%
3												
3												
3						2,800				$ 168		6.00%
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BILL ANALYSIS - TOTAL METERED

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5A

Line No.	Class/Description	Pro Forma at Present Rates Sales (100CF)	Pro Forma at Present Rates Total Revenue	Pro Forma at Present Rates % Revenue to Total	Pro Forma at Proposed Rates Sales (100CF)	Pro Forma at Proposed Rates Total Revenue	Pro Forma at Proposed Rates % Revenue to Total	Dollar Change	Total Revenue % Change
1	Quarterly and Monthly Billing:								
2	Residential	548,030	$ 3,302,971	54.27%	548,030	$ 3,709,027	54.40%	$ 406,056	12.29%
3	Commercial	212,842	1,059,790	17.41%	212,842	1,190,075	17.45%	130,285	12.29%
4	Industrial	6,091	24,864	0.41%	6,091	27,924	0.41%	3,060	12.31%
5	Other Public Authority	10,855	67,357	1.11%	10,855	75,638	1.11%	8,281	12.29%
6	Public Fire		712,387	11.70%		799,984	11.73%	87,597	12.30%
7	Private Fire		305,420	5.02%		342,973	5.03%	37,553	12.30%
8									
9	Seasonal Billing:								
10	Residential	25,142	283,931	4.66%	25,142	318,798	4.68%	34,868	12.28%
11	Commercial	21,164	126,199	2.07%	21,164	141,716	2.08%	15,517	12.30%
12	Public Authority	2,429	23,070	0.38%	2,429	25,906	0.38%	2,837	12.30%
13	Total		$ 5,905,989	97.03%		$ 6,632,042	97.26%	$ 726,053	12.29%
14									
15	Pro Forma Other								
16	Late Payment Fee		$ 47,848	0.79%		$ 53,731	0.79%	$ 5,883	12.30%
17	Antenna Rental Income		86,874	1.43%		86,874	1.27%	-	0.00%
18	Misc. Operating Revenues		45,977	0.76%		45,977	0.67%	-	0.00%
19			$ 180,699	2.97%		$ 186,583	2.74%	$ 5,883	3.26%
20									
21									
22	Pro Forma Total								
23	Operating Revenues		$ 6,086,688	100.00%		$ 6,818,624	100.00%	$ 731,936	12.03%
24									
25									
26									
27									
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BILL ANALYSIS - RESIDENTIAL

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5B

Line No.	Class/ Description	Customer Meter Billings	Sales (100CF)	Current Rate	Total Revenue	% Revenue To Total	Sales (100CCF)	Proposed Rate	Total Revenue	% Revenue To Total	Dollar Change	Total Revenue % Change
1												
2	Residential:											
3	**Minimum Charge:**											
4	5/8" Monthly	16.0		12.80	205	0.01%		14.37	230	0.01%	25	12.27%
5	5/8" Quarterly	27,689.0		38.40	1,063,258	29.64%		43.11	1,193,673	29.64%	130,415	12.27%
6	3/4" Monthly	-		19.20	-	0.00%		21.56	-	0.00%	-	0.00%
7	3/4" Quarterly	-		57.60	-	0.00%		64.68	-	0.00%	-	0.00%
8	1" Monthly	-		32.00	-	0.00%		35.93	-	0.00%	-	0.00%
9	1" Quarterly	508.0		96.00	48,768	1.36%		107.79	54,757	1.36%	5,989	12.28%
10	1 1/2" Monthly	12.0		64.03	768	0.02%		71.90	863	0.02%	94	12.29%
11	1 1/2" Quarterly	63.0		192.09	12,102	0.34%		215.70	13,589	0.34%	1,487	12.29%
12	2" Monthly	12.0		102.44	1,229	0.03%		115.04	1,380	0.03%	151	12.30%
13	2" Quarterly	61.0		307.32	18,747	0.52%		345.12	21,052	0.52%	2,306	12.30%
14												
15	**Volumetric Charges**											
16												
17	Monthly Accounts:											
18	> Per CCF		4,482	3.721	16,678	0.46%	4,482	4.179	18,730	0.47%	2,053	
19												
20	Quarterly Accounts											
21	> Per CCF		543,548	3.721	2,022,542	56.39%	543,548	4.179	2,271,487	56.39%	248,945	12.31%
22												
23												
24												
25	WICA - Test Year			1.5715%	50,041	1.40%	-	1.5715%	56,193	1.40%	6,152	12.29%
26												
27	WICA - 2012			2.1554%	68,634	1.91%	-	2.1554%	77,072	1.91%	8,438	12.29%
28												
29												
30												
31	Per Bill Analysis		548,030		3,302,971	92.08%	548,030		3,709,027	92.09%	406,056	12.29%
32												
33	Seasonal Yield (See 5F)		25,142		283,931	7.92%	25,142		318,798	7.91%	34,868	12.28%
34												
35	Total		573,172		3,586,902	100.00%	573,172		4,027,826	100.00%	440,923	12.29%
36												
37												
38												
39												
40												

BILL ANALYSIS - COMMERCIAL

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5C

Line No.	Class/ Description	Customer Meter Billings	Pro Forma at Present Rates Sales (100CF)	Current Rate	Total Revenue	% Revenue To Total	Pro Forma at Proposed Rates Sales (100CF)	Proposed Rate	Total Revenue	% Revenue To Total	Dollar Change	Total Revenue % Change
1												
2	Commercial:											
3	**Minimum Charge:**											
4	5/8" Monthly	141.0		12.80	1,805	0.15%		14.37	2,026	0.15%	221	12.27%
5	5/8" Quarterly	1,416.0		38.40	54,374	4.58%		43.11	61,044	4.58%	6,669	12.27%
6	3/4" Monthly	-		19.20	-	0.00%		21.56	-	0.00%	-	0.00%
7	3/4" Quarterly	-		57.60	-	0.00%		64.68	-	0.00%	-	0.00%
8	1" Monthly	192.0		32.00	6,144	0.52%		35.93	6,899	0.52%	755	12.28%
9	1" Quarterly	282.0		96.00	27,072	2.28%		107.79	30,397	2.28%	3,325	12.28%
10	1 1/2" Mthly	118.0		64.03	7,556	0.64%		71.90	8,484	0.64%	929	12.29%
11	1 1/2" Qtrly	63.0		192.09	12,102	1.02%		215.70	13,589	1.02%	1,487	12.29%
12	2" Monthly	890.0		102.44	91,172	7.69%		115.04	102,386	7.69%	11,214	12.30%
13	2" Quarterly	96.0		307.32	29,503	2.49%		345.12	33,132	2.49%	3,629	12.30%
14												
15	**Volumetric Charges**											
16												
17	Monthly Accounts:											
18	> Per CCF		138,083	3.721	513,807	43.32%	138,083	4.179	576,980	43.32%	63,173	12.30%
19												
20	Quarterly Accounts											
21	> Per CCF		74,759	3.721	278,178	23.46%	74,759	4.179	312,380	23.46%	34,202	12.30%
22												
23												
24												
25	WICA - Test Year			1.5715%	16,056	1.35%	-	1.5715%	18,030	1.35%	1,974	12.29%
26												
27	WICA - 2012			2.1554%	22,022	1.86%	-	2.1554%	24,729	1.86%	2,707	12.29%
28												
29												
30												
31	Per Bill Analysis		212,842		1,059,790	89.36%	212,842		1,190,075	89.36%	130,285	12.29%
32												
33	Seasonal Yield (See 5F)		21,164		126,199	10.64%	21,164		141,716	10.64%	15,517	12.30%
34												
35	Total		234,006		1,185,989	100.00%	234,006		1,331,791	100.00%	145,802	12.29%
36												
37												
38												
39												
40												

BILL ANALYSIS - INDUSTRIAL

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5D

Line No.	Class/ Description	Customer Meter Billings	Pro Forma at Present Rates Sales (100CF)	Current Rate	Total Revenue	% Revenue To Total	Pro Forma at Proposed Rates Sales (100CF)	Proposed Rate	Total Revenue	% Revenue To Total	Dollar Change	Total Revenue % Change
1												
2	Industrial:											
3	**Minimum Charge:**											
4	5/8" Monthly	-		12.80	-	0.00%		14.37	-	0.00%	-	0.00%
5	5/8" Quarterly	4.0		38.40	154	0.62%		43.11	172	0.62%	19	12.27%
6	3/4" Monthly	-		19.20	-	0.00%		21.56	-	0.00%	-	0.00%
7	3/4" Quarterly	-		57.60	-	0.00%		64.68	-	0.00%	-	0.00%
8	1" Monthly	12.0		32.00	384	1.54%		35.93	431	1.54%	47	12.28%
9	1" Quarterly	-		96.00	-	0.00%		107.79	-	0.00%	-	0.00%
10	1 1/2" Monthly	12.0		64.03	768	3.09%		71.90	863	3.09%	94	12.29%
11	1 1/2" Quarterly	-		192.09	-	0.00%		215.70	-	0.00%	-	0.00%
12	2" Monthly	-		102.44	-	0.00%		115.04	-	0.00%	-	0.00%
13	2" Quarterly	-		307.32	-	0.00%		345.12	-	0.00%	-	0.00%
14												
15	**Volumetric Charges**											
16												
17	Monthly Accounts:											
18	> Per CCF		6,083	3.721	22,635	91.03%	6,083	4.179	25,421	91.04%	2,786	12.31%
19												
20	Quarterly Accounts											
21	> Per CCF		8	3.721	30	0.12%	8	4.179	33	0.12%	4	
22												
23												
24												
25	WICA - Test Year			1.5715%	377	1.52%	-	1.5715%	423	1.52%	46	12.31%
26												
27	WICA - 2012			2.1554%	517	2.08%	-	2.1554%	580	2.08%	64	12.31%
28												
29												
30												
31	Per Bill Analysis		6,091		24,864	100.00%	6,091		27,924	100.00%	3,060	12.31%
32												
33	Seasonal Yield (See 5F)											
34												
35	Total		6,091		24,864	100.00%	6,091		27,924	100.00%	3,060	12.31%
36												
37												
38												
39												
40												

BILL ANALYSIS - PUBLIC AUTHORITY

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5E

Line No.	Class/ Description	Customer Meter Billings	Pro Forma at Present Rates Sales (100CF)	Current Rate	Total Revenue	% Revenue To Total	Pro Forma at Proposed Rates Sales (100CF)	Proposed Rate	Total Revenue	% Revenue To Total	Dollar Change	Total Revenue % Change
1												
2	Other Public Authority											
3	**Minimum Charge:**											
4	5/8" Monthly	-		12.80	-	0.00%		14.37	-	0.00%	-	0.00%
5	5/8" Quarterly	75.0		38.40	2,880	3.18%		43.11	3,233	3.18%	353	12.27%
6	3/4" Monthly	-		19.20	-	0.00%		21.56	-	0.00%	-	0.00%
7	3/4" Quarterly	-		57.60	-	0.00%		64.68	-	0.00%	-	0.00%
8	1" Monthly	12.0		32.00	384	0.42%		35.93	431	0.42%	47	12.28%
9	1" Quarterly	20.0		96.00	1,920	2.12%		107.79	2,156	2.12%	236	12.28%
10	1 1/2" Monthly	24.0		64.03	1,537	1.70%		71.90	1,726	1.70%	189	12.29%
11	1 1/2" Quarterly	16.0		192.09	3,073	3.40%		215.70	3,451	3.40%	378	12.29%
12	2" Monthly	132.0		102.44	13,522	14.95%		115.04	15,185	14.95%	1,663	12.30%
13	2" Quarterly	4.0		307.32	1,229	1.36%		345.12	1,380	1.36%	151	12.30%
14												
15	**Volumetric Charges**											
16												
17	Monthly Accounts:											
18	> First 5 CCF		8,233	3.721	30,635	33.88%	8,233	4.179	34,402	33.88%	3,767	12.30%
19												
20	Quarterly Accounts											
21	> First 15 CCF		2,622	3.721	9,756	10.79%	2,622	4.179	10,956	10.79%	1,200	12.30%
22												
23												
24												
25	WICA - Test Year			1.5715%	1,020	1.13%	-	1.5715%	1,146	1.13%	125	12.29%
26												
27	WICA - 2012			2.1554%	1,400	1.55%	-	2.1554%	1,572	1.55%	172	12.29%
28												
29												
30												
31	Per Bill Analysis		10,855		67,357	74.49%	10,855		75,638	74.49%	8,281	12.29%
32												
33	Seasonal Yield (See 5F)		2,429		23,070	25.51%	2,429		25,906	25.51%	2,837	12.30%
34												
35	Total		13,284		90,427	100.00%	13,284		101,544	100.00%	11,117	12.29%
36												
37												
38												
39												
40												

BILL ANALYSIS - SEASONAL

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5F

Line No.	Class/ Description	Customer Meter Billings	Pro Forma at Present Rates Sales (100CF)	Current Rate	Total Revenue	% Revenue To Total	Pro Forma at Proposed Rates Sales (100CF)	Proposed Rate	Total Revenue	% Revenue To Total	Dollar Change	Total Revenue % Change
1	Seasonal Residential:											
2	**Minimum Charge:**											
3	5/8"	794		192.00	152,448	53.69%		215.55	171,147	53.68%	18,699	12.27%
4	3/4"	-		288.00	-	0.00%		323.40	-	0.00%	-	0.00%
5	1'	8		480.00	3,840	1.35%		538.95	4,312	1.35%	472	12.28%
6	1 1/2"	-		960.45	-	0.00%		1,078.50	-	0.00%	-	0.00%
7	2"	1		1536.60	1,537	0.54%		1,725.60	1,726	0.54%	189	12.30%
8	**Volumetric Charges**									0.00%		
9	> Per 100 CF		25,142	4.610	115,905	40.82%	25,142	5.177	130,160	40.83%	14,256	12.30%
10	Total Seasonal Residential				273,729				307,344			
11	WICA - Test Year			1.5715%	4,302	1.52%		1.5715%	4,830	1.52%	528	12.28%
12	WICA - 2012			2.1554%	5,900	2.08%		2.1554%	6,624	2.08%	725	12.28%
13	Total Revenue				283,931	100.00%			318,798	100.00%		
14												
15	Seasonal Commercial											
16	**Minimum Charge:**											
17	5/8"	49		192.00	9,408	7.45%		215.55	10,562	7.45%	1,154	12.27%
18	3/4"	-		288.00	-	0.00%		323.40	-	0.00%	-	0.00%
19	1'	17		480.00	8,160	6.47%		538.95	9,162	6.47%	1,002	12.28%
20	1 1/2"	2		960.45	1,921	1.52%		1,078.50	2,157	1.52%	236	12.29%
21	2"	3		1536.60	4,610	3.65%		1,725.60	5,177	3.65%	567	12.30%
22	**Volumetric Charges**											
23	> Per 100 CF		21,164	4.610	97,566	77.31%	21,164	5.177	109,566	77.31%	12,000	12.30%
24	Total Seasonal Commercial				121,665				136,624			
25	WICA - Test Year			1.5715%	1,912	1.52%		1.5715%	2,147	1.52%	235	12.30%
26	WICA - 2012			2.1554%	2,622	2.08%	-	2.1554%	2,945	2.08%	322	12.30%
27	Total Revenue				126,199	100.00%			141,716	100.00%		
28												
29	Seasonal Other Public Authority:											
30	**Minimum Charge:**											
31	5/8"	10		192.00	1,920	8.32%		215.55	2,156	8.32%	236	12.27%
32	3/4"	-		288.00	-	0.00%		323.40	-	0.00%	-	0.00%
33	1'	3		480.00	1,440	6.24%		538.95	1,617	6.24%	177	12.28%
34	1 1/2"	-		960.45	-	0.00%		1,078.50	-	0.00%	-	0.00%
35	2"	5		1536.60	7,683	33.30%		1,725.60	8,628	33.30%	945	12.30%
36	**Volumetric Charges**					0.00%				0.00%		
37	> Per 100 CF		2,429	4.610	11,198	48.54%	2,429	5.177	12,575	48.54%	1,377	12.30%
38	Total Seasonal Other Public Authority				22,241				24,975			
39	WICA - Test Year			1.5715%	350	1.52%	-	1.5715%	392	1.52%	43	12.30%
40	WICA - 2012			2.1554%	479	2.08%		2.1554%	538	2.08%	59	12.30%
41	Total Revenue				23,070	100.00%			25,906	100.00%		

BILL ANALYSIS - PUBLIC FIRE SERVICE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5G

Line No.	Location	Number of Hydrants	Pro Forma - Present Rates Annual Rates	Pro Forma - Present Rates Revenue	Pro Forma Proposed Rates Annual Rates	Pro Forma Proposed Rates Revenue	Dollar Change	Total Revenue % Change
1								
2	**Public Fire Service**							
3								
4	Town of Hampton	268	1,427.84	$ 382,661	1,603.41	$ 429,714	$ 47,053	12.30%
5								
6	Town of Hampton - WICA Test Year		1.5715%	6,013.52	1.5715%	6,752.95	739	
7								
8	Town of Hampton - WICA Pro Forma 2012		2.1554%	8,247.88	2.1554%	9,262.05	1,014	
9								
10	Town of Hampton - Subtotal			$ 396,923		$ 445,729	$ 48,806	
11								
12	Town of North Hampton	147	1,427.84	209,892	1,603.41	235,701	25,809	12.30%
13								
14	Town of North Hampton - WICA Test Year		1.5715%	3,298.46	1.5715%	3,704.05	406	
15								
16	Town of North Hampton - WICA Pro Forma 2012		2.1554%	4,524.02	2.1554%	5,080.31	556	
17								
18	Town of North Hampton - Subtotal			$ 217,715		$ 244,486	$ 26,771	
19								
20	Rye Beach Precinct	24	1,427.84	34,268	1,603.41	38,482	4,214	12.30%
21								
22	Rye Beach Precinct - WICA Test Year		1.5715%	538.52	1.5715%	604.74	66	
23								
24	Rye Beach Precinct - WICA Pro Forma 2012		2.1554%	738.62	2.1554%	829.44	91	
25								
26	Rye Beach Precinct - Subtotal			$ 35,545		$ 39,916	$ 4,371	
27								
28	Jenness Beach Precinct	42	1,427.84	59,969	1,603.41	67,343	7,374	12.30%
29								
30	Jenness Beach Precinct - WICA Test Year		1.5715%	942.42	1.5715%	1,058.30	116	
31								
32	Jenness Beach Precinct - WICA Pro Forma 2012		2.1554%	1,292.58	2.1554%	1,451.52	159	
33								
34	Jenness Beach Precinct - Subtotal			$ 62,204		$ 69,853	$ 7,649	
35								
36	Total Public Fire	481		$ 712,387		$ 799,984	$ 87,597	12.30%
37								
38								
39								
40								

BILL ANALYSIS - PRIVATE FIRE SERVICE

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5H

Line No.	Location	Number of Hydrants	Pro Forma - Present Rates Annual Rates	Pro Forma - Present Rates Revenue	Pro Forma Proposed Rates Annual Rates	Pro Forma Proposed Rates Revenue	Dollar Change	Total Revenue % Change
1								
2	**Private Fire Service**							
3								
4	3" Inch or less	78	361.91	$ 28,229	406.41	$ 31,700	$ 3,471	12.30%
5								
6	4" Inch	68	616.66	41,933	692.48	47,089	5,156	12.30%
7								
8	6" Inch	114	1,471.18	167,715	1,652.07	188,336	20,621	12.30%
9								
10	8" Inch	15	2,616.01	39,240	2,937.67	44,065	4,825	12.30%
11								
12	10" Inch	-	4,088.64	-	4,591.38	-	-	0.00%
13								
14	12" Inch	3	5,776.62	17,330	6,486.91	19,461	2,131	12.30%
15								
16	WICA - Test Year		1.5715%	4,627.23	1.5715%	5,196.17	568.95	12.30%
17								
18	WICA - 2012		2.1554%	6,346.50	2.1554%	7,126.84	780.34	12.30%
19								
20	Total Private Fire	278		$ 305,420		$ 342,973	$ 37,553	12.30%
21								
22								
23								
24								
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BILL ANALYSIS - MISCELLANEOUS REVENUES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 5I

Line No.	Location	Test Year Qty/ Frequency	Test Year Annual Rates	Test Year Revenue	Pro Forma at Present Rates Qty/ Frequency	Pro Forma at Present Rates Annual Rates	Pro Forma at Present Rates Revenue	Pro Forma at Proposed Rates Qty/ Frequency	Pro Forma at Proposed Rates Annual Rates	Pro Forma at Proposed Rates Revenue	Dollar Change	Total Revenue % Change
1												
2	**Miscellaneous Revenues**											
3												
4												
5												
6	Late Payment		5.00%	46,993		5.00%	47,848		5.00%	53,731	5,883	12.30%
7												
8	Turn on Charge - Reg Business Hours	1,013	44.00	44,572	1,013	44.00	44,572	1,013	44.00	44,572	-	0
9												
10	Turn on Charge - After Hours	30	75.00	2,250	30	75.00	2,250	30	75.00	2,250	-	0
11												
12	Antenna Lease - AT&T	1	25,129	25,129	1	25,862	25,862	1	25,862	25,862	-	0.00%
13												
14	Antenna Lease - Verizon	1	25,971	25,971	1	27,012	27,012	1	27,012	27,012	-	0.00%
15												
16	Antenna Lease - MetroPCS	1	30,000	25,000	1	30,900	30,900	1	30,900	30,900	-	0.00%
17												
18	Antenna Lease - NH DOT	1	-	-	1	3,000	3,000	1	3,000	3,000	-	-
19												
20	Antenna Lease - Town of Hampton	1	100	100	1	100	100	1	100	100	-	-
21												
22	Misc.			(845)			(845)			(845)	-	0.00%
23												
24												
25				169,170			180,699			186,583	5,883	3.48%
26												
27												
28												
29												
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