Concord Steam Corp.

PO Box 2520
Concord, NH 03302-2520

Accounts List [Summary]

Account		Current Balance
1-0000	Assets	$7,088,923.81
1-1000	Cash	$0.00
1-1010	General Checking Account	($36,638.12)
1-1011	Money Market Acct.	$2,580.38
1-1013	Transfer checking account	$0.00
1-1015	Petty Cash	$499.04
1-1200	Current Assets	$0.00
1-1225	Loan to New Project	$562,822.50
1-1251	Accounts Receivable	$237,857.49
1-1252	A/R Employees	$0.00
1-1253	Employee purchases	$142.00
1-1254	Employee Loan	$187.68
1-1255	Officer Receivable	($13.90)
1-1259	Allowance forDoubtfull A/R	($35,160.89)
1-1304	Employee Reimb.	$0.00
1-1600	Due To/From COGEN	$0.00
1-2000	Oil Inventory	$73,236.68
1-2005	Prepaid Oil Additive/Comb. Cat	$3,889.98
1-2010	Wood Inventory	$244,612.79
1-2020	Tools Inventory	$0.00
1-2030	Parts/Supplies Inventory	$51,618.00
1-2035	Chemical Inventory/Salt	$7,425.99
1-2038	Prepaid Wood	$0.00
1-2040	Prepaid Insurance	$9,371.63
1-2041	Prepaid Ins. Yard	$0.00
1-2043	Unbilled Revenue (GAS)	$0.00
1-2045	Prepaid Misc. Expense	$4,010.42
1-2050	Prepaid Property Tax	$87,937.35
1-2051	Prepaid Utility Property Tax	$21,258.59
1-2052	Prepaid Property Tax Yard	$6,604.64
1-2053	Prepaid yard expense	$1,423.43
1-2055	Deferred Tax Debit	$226,829.05
1-2060	Accrued A/R	$0.00
1-2500	Fixed Assets	$5,619,053.63
1-2502	Organization	$139.34
1-2505	Rights of Way	$2,654.65
1-2506	Construction Cont. to Others	$31,000.00
1-2507	Amortization Reserve - CCO	($563.68)
1-2508	LH Improvements	$311,623.17
1-2510	Structures	$668,706.66
1-2512	Wood Yard Equipment	$126,782.48
1-2514	Wood Yard Building	$35,183.66
1-2515	Plant Equipment	$6,091,731.72

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
1-2516	Special FA Account	$67,203.01
1-2517	Other Production Eqip.	$0.00
1-2518	New Plant/CSC	$0.00
1-2520	Underground Mains	$2,760,633.55
1-2525	Services-Equip. Main to Meter	$399,726.03
1-2530	Customers' Meters	$99,267.02
1-2535	Office Equip/Improvements	$33,624.98
1-2540	Transportation Equipment	$327,659.31
1-2545	Shop Equipment	$11,823.87
1-2550	Laboratory Equipment	$3,643.23
1-2555	Large Tools	$3,149.32
1-2560	Misc. General Equipment	$14,074.53
1-2565	Depreciation	($5,433,527.76)
1-2570	CIAC-Received-Accum. Amort.	$64,007.00
1-2571	CIAC-Received	$0.00
1-2572	Amortization CIAC	$0.00
1-2575	Turbine Assets	$511.54
1-2600	Cost of Obtaining Financing	($624.55)
1-2605	Deferred Rate Case Charges	$0.00
1-2900	Unfinished Construction	$0.00
1-2910	Property Abandoned	$0.00
1-2920	Amortization Reserve	$0.00
1-8000	A/R Transfer Account	$0.00
2-0000	Liabilities	$3,780,760.82
2-2000	Accounts Payable	$329,512.47
2-3000	Accrued Taxes FICA	$1,870.80
2-3010	Payroll Federal Withholding	$0.00
2-3012	AccruedPayroll	$25,060.32
2-3015	Sales Tax	$0.00
2-3020	Accrued Taxes FUTA	$39.08
2-3025	Accrued Taxes-SUTA	$192.88
2-3026	State of Maine Tax	$0.00
2-3027	Accrued Interest	$95.84
2-3030	Accrued Taxes - 1120 NH	($2,402.00)
2-3035	Accrued Taxes Federal	$0.00
2-3040	Misc. Current Liabilities	$0.00
2-3041	Wood Received before pmt.	$0.00
2-3045	Misc. Current Accruals	$862.50
2-3050	SEP/IRA Deposits	$1,890.96
2-3055	FLEX (Sect. 1250) Cafeteria	$525.15
2-3056	AFLAC-Not pretaxed	($280.02)
2-3060	Deferred Income Tax Credit	$1,125,280.83
2-3065	Line of Credit	$916,855.80
2-3500	Long Term Liabilities	$1,367,261.38
2-3505	Term Loan	($6,826.82)

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
2-3506	Long Term Loan TD Banknorth	$776,048.47
2-3507	Truck Loan	$16,967.74
2-3508	CNH Capital/Skid Steer	$9,096.60
2-3509	Loan from Officer	$200,000.00
2-3510	Miscellaneous Debt	$0.00
2-3511	Loan from P&M Realty	$200,000.00
2-3530	Contribution Aid to Constr.	$171,975.39
2-3535	Deferred Revenue - School	$0.00
2-4000	Customer Deposits/Overpay	$3,025.55
2-4010	Customer Budgets	$10,200.00
2-5000	Payroll Withholdings	$769.28
2-5001	Employee escrow	$0.00
2-9000	A/P Transfer Account	$0.00
3-0000	Equity	$3,308,162.99
3-4000	Common Stock	$91,200.00
3-4010	Capital Surplus	$220,653.00
3-4020	Earned Surplus	$0.00
3-4022	Treasury stock	($873,000.00)
3-4025	Dividends	$0.00
3-4500	Retained Earnings	$4,340,432.72
3-9000	Current Earnings	($471,122.64)
3-9999	Historical Balancing Account	($0.09)
4-0000	Income	$8,262,596.29
4-2100	Freight Collected	$0.00
4-2200	Late Fees Collected	$364.54
4-5000	Base Steam Income	$3,456,242.80
4-5005	Residential Base Income	$2,310.84
4-5010	Commercial/Ind. Base Income	$1,341,043.14
4-5020	Public Authority Base Income	$2,112,888.82
4-5025	Sales Discount	($83,687.76)
4-5027	Energy Income	$4,116,621.17
4-5028	Commercial Energy Income	$1,566,092.41
4-5029	Public Auth. Energy Income	$2,548,460.09
4-5030	Residential Energy Income	$2,068.67
4-5031	Cogen Energy Income	$0.00
4-5040	Customer Penalties	$19,106.89
4-5045	Meter Charges	$50,380.00
4-5048	Sale of Electricity	$260,305.43
4-5049	Demand Response Income	$6,892.68
4-5060	Customer Service	$65,130.30
4-5061	Customer Service Parts	$34,796.55
4-5062	Customer Service Revenue	$30,333.75
4-5070	Interest Income	$8.08
4-5080	Income - Special Funds/Other	$0.00

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
4-5085	Sale of Parts/Supplies Invent	$0.00
4-5090	Sales of Rebuilt Valves	$0.00
4-5100	Rental Income (BAPCO)	$0.00
4-5102	Rental Income Stack	$23,532.06
4-5103	Gain/Loss Sale of Assets	$0.00
4-5105	Customer Budgets/Advances	$0.00
4-5110	Unbilled Gas Revenue	$0.00
4-5115	Misc. Income	$316,474.75
4-5120	Service Connections/Customers	$31,225.35
5-0000	Cost Of Sales	$5,143,687.91
5-2100	Discounts Given	$0.00
5-6000	Rent - NH Hospital Plant Lease	$167,675.36
5-6006	Diesel Fuel	$4,136.18
5-6009	Fuel Oil	$1,286,057.10
5-6010	#6 Fuel Oil	$1,286,057.10
5-6011	Waste Oil	$0.00
5-6012	Wood Fuel	$1,876,783.10
5-6013	Whole Tree Chips	$1,821,366.37
5-6014	Pile Wood	$0.00
5-6015	Wood Procurement	$55,416.73
5-6016	Gas	$631,278.57
5-6017	Main Gas	$626,376.61
5-6018	Pilot Gas	$2,629.58
5-6019	Gas Meter Charges	$2,272.38
5-6020	Ash Disposal	$44,680.49
5-6025	Water/Sewer	$291,675.66
5-6026	Calibration Gases (CEM)	$1,934.64
5-6030	Chemicals	$51,158.97
5-6031	Treatment Chemicals	$28,450.49
5-6032	Reagents	$0.00
5-6035	Salt (Boiler)	$22,708.48
5-6040	Lubricants	$957.30
5-6045	Gases (Welding)	$5,668.47
5-6050	Consumables	$24,853.18
5-6051	Mechanical	$10,166.09
5-6052	Pipe Fittings	$5,967.35
5-6053	Valves (Gaskets, Packing etc)	$2,917.34
5-6055	Misc. Small Tools	$5,802.40
5-6060	Consumables/Electrical	$4,741.10
5-6065	Consumables/Building & Struct.	$1,028.22
5-6070	Misc. Production Supplies/Exp.	$993.04
5-6075	Electricity Purchased	$126,241.90
5-6080	Maintenance of Structures	$2,775.03
5-6085	Rental Fees/Plant Maintenance	$1,557.81
5-6090	Rental Fees/Distribution	$360.96

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
5-6095	Repair Parts/Mechanical Plant	$43,781.43
5-6100	Repair Parts Electrical	$8,820.60
5-6102	Repairs Distribution	$32,617.20
5-6105	RepairParts Distribution	$2,742.45
5-6106	Pipe	$2,432.07
5-6107	Insulation	$1,600.00
5-6108	Road Materials	$1,417.79
5-6109	Valves	$24,424.89
5-6110	Contracts Maint.&Repair/Plant	$34,456.22
5-6114	Contracts Main/Repairs Road	$1,675.00
5-6115	Contracts Maint.&Repair Distri	$1,345.00
5-6116	C.E.M. System	$13,999.53
5-6117	Instrumentation/Elect	$5,075.14
5-6118	Mechanical	$0.00
5-6120	Customer Parts/Supplies	$51,992.82
5-6125	Inventory Adjustments	$0.00
5-7000	Turbines-C	$3,548.93
5-7040	Lubricants-C	$0.00
5-7051	Mechanical Turbines	$30.18
5-7052	Pipe Fittings Turbines	$54.95
5-7053	Valves (Gaskets, etc. turbines	$0.00
5-7055	Misc. Small Tools Turbines	$0.00
5-7060	Consumables/turbines	$123.47
5-7065	Consumables/Turbines Building	$0.00
5-7070	Misc. Production Supplies Turb	$0.00
5-7085	Rental Fees/Turbines	$1,500.00
5-7095	Repair Parts/Mech. Turbine	$1,594.20
5-7100	Repair Parts/Elect. Turbines	$58.13
5-7110	Contracts Maint/RepairTurbine	$188.00
5-8000	New Yard Expenses	$421,818.96
5-8005	Yard Rental	$283,584.00
5-8006	Loader Fuel	$31,357.63
5-8010	Utilities	$10,007.93
5-8015	Heat Yard	$3,950.13
5-8020	Water & Sewer	$0.00
5-8051	Mechanical Repairs/Yard	$759.11
5-8055	Small Tools Yard	$181.58
5-8056	Truck/Loader repairs	$0.00
5-8060	Contracts-Hauling	$31,782.36
5-8085	Loader rental	$60,196.22
6-0000	Expenses	$3,382,270.10
6-2100	Discounts Taken	($466.82)
6-2200	Freight Paid	$215.48
6-2300	Interest Paid	$2,810.79
6-5100	Wages & Salaries	$96,854.18

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
6-5150	Temporary OT/Payroll	$0.00
6-5200	Employer FICA	$120,775.74
6-5201	Employer SEP/IRA	$12,950.65
6-5202	SUTA	$7,199.23
6-5203	FUTA	$2,662.54
6-5204	SUTA Admin. Contrib.	$698.63
6-5700	Total Payroll	$1,503,138.68
6-5701	Superintendence/Plant-11%	$165,345.30
6-5702	Boiler Labor-55%	$826,726.33
6-5725	Plant Equip. Maint. Labor-9%	$135,282.49
6-5756	Superintendence/Distrib. - 6%	$90,188.30
6-5761	O&M Distribution Lines Lab-3%	$45,094.16
6-5762	Meter Operating Labor-6%	$90,188.29
6-5780	Meter Rding/Collection Lab-2%	$30,062.72
6-5781	Customer Billing Labor-3%	$45,094.19
6-5791	General Office Labor-5%	$75,156.90
6-6130	Depreciation	$322,683.84
6-6135	Amortization	$1,890.70
6-6140	Property Tax-City	$88,133.08
6-6141	Property Tax-Utility	$22,094.13
6-6161	State Franchise Tax	$0.00
6-6164	Taxes (1120 Federal)	$0.00
6-6165	1120 NH Tax (NH Bus. Profits)	$10,799.00
6-6170	Contributions/Donations	$125.00
6-6171	State Fees	$77,678.25
6-6172	City Fees	$856.75
6-6173	Assoc. Dues/Fees/Memberships	$24,837.13
6-6174	Contributions	$1,325.00
6-6175	Uncollectable Steam Sales	$1,790.65
6-6180	Uncollectable Service Sales	$0.45
6-6182	Uncollectables A/R Other	$0.00
6-6185	Shipping & Handling	$335.14
6-6190	Marketing/Promotions/Adv.	$6,402.91
6-6500	Postage	$4,678.65
6-6505	Office Equipment Exp.	$262.95
6-6506	Lease/Copier	$33.06
6-6507	Lease/Telephone system	$0.00
6-6510	Telephone	$14,546.28
6-6515	Employee Training/Recruiting	$13,852.41
6-6520	Leases/Rentals Equipment	$2,067.83
6-6523	Travel Meals etc.	$3,048.49
6-6525	Travel Expenses	$13,523.73
6-6530	Cleaning Supplies/Expense	$6,557.50
6-6535	Misc. Office Expense/Supplies	$9,450.02
6-6540	Maintenance Office Equipment	$303.35
6-6545	Attorneys	$30,487.17

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
6-6550	Accountants	$53,942.50
6-6555	Engineering Consultants	$15,702.25
6-6560	Management Fees	$148,925.53
6-6565	Other Consultants	$19,342.88
6-6566	Safety Consultants	$19,813.04
6-6570	PUC Tax	$21,025.50
6-6575	Insurance	$173,788.96
6-6576	Liability/Auto Insurance	$121,368.24
6-6577	Workmen's Comp.	$52,420.72
6-6578	Other Insurance	$0.00
6-6580	Special Consultants (Pensions)	$0.00
6-6585	Employee Med, Dental etc. Ins.	$247,151.71
6-6590	Uniforms	$20,603.45
6-6600	Safety Equipment	$12,981.97
6-6605	State of NH Fines	$0.00
6-6610	Federal Fines	$2,900.00
6-6615	Misc. General Expense	$13,620.93
6-6620	Vehicle Registrations	$4,206.66
6-6625	Truck & Loader Maintenance	$15,305.83
6-6630	Gasoline	$15,779.58
6-6635	Interest	$82,911.68
6-6636	Credit Line Interest	$28,622.33
6-6637	Term Loan Interest	$53,825.19
6-6638	Truck Loan Interest	$464.16
6-6639	Interest Customer Deposits	$0.00
6-6670	(pre2006)Cogen Payroll	$0.00
6-6680	Special Payroll/Retired	$20,000.00
6-7000	Current Income Taxes	$0.00
6-7050	Deferred Tax Provision	$0.00
6-8000	Expense-C	$841.65
6-8010	Telephone-C	$799.17
6-8565	Other Consultants Turbines	$0.00
6-8615	Misc. General Exp./Turbines	$42.48
6-9100	Misc. Exp. Office, etc.	$452.74
6-9110	Utilities	$0.00
6-9200	Truck/Loader Expense	$43,505.53
6-9205	Tractor Trailer Fuel	$4,572.62
6-9210	PP Yard expenses	$0.00
6-9220	Yard heat expense	$0.00
6-9230	Veh. Registrations	$1,447.16
6-9240	State & Town Fees	$0.00
6-9250	Road/Yard Repairs	$0.00
6-9525	Cleaning Supplies	$0.00
6-9555	Engineering Consultants	$0.00
6-9560	Highway Use Tax	$1,100.00
6-9600	Property Tax Yard	$37,745.36

Concord Steam Corp.

Accounts List [Summary]

Account		Current Balance
8-0000	Other Income	$0.00
9-0000	Non-Operating Expense	$207,760.92
9-9500	Ins. Claims	$150,756.72
9-9555	Off Book Rent Expense	$52,416.00
9-9560	Service/Late Fees	$6,574.42
9-9570	Checking acct. reconciliation	($1,986.22)