

BEFORE THE NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Aquarion Water Company of New Hampshire

Petition for Franchise Expansion

Docket No. DW 21 – 093

REPLY TESTIMONY OF TIMOTHY HARNED
CO-CHAIR NORTH HAMPTON WATER COMMISSION

February 14, 2022

1 **I. BACKGROUND**

2 **Q. What is your name and address?**

3 A: Timothy J Harned, 66 Lovering Rd, North Hampton NH

4 **Q. What is the purpose of your Reply testimony?**

5 A: The purpose of this Reply testimony is to provide a brief response to statements
6 made by Aquarion Water Company in its January 31, 2022 Initial Brief and to
7 explain why, notwithstanding Aquarion's arguments, the costs to serve Wiggin
8 Way customers will be significantly higher than Aquarion's estimates which are
9 not reliable. It remains my opinion that an adjustment to the basic rate charged
10 for water service in North Hampton is needed for the reasons stated in my
11 testimony of January 31, 2022.

12 **II. REPONSE TO AQUARION WATER COMPANY**

13 **Q. In Aquarion's January 31, 2022 Initial Brief it stated that: "In discovery in**
14 **this docket, responses to data requests of North Hampton demonstrate that**
15 **in fact revenues generated by Wiggin Way far exceed the incremental costs**
16 **to serve it" citing to its Responses to North Hampton Data Requests 1-9 and**
17 **1-10. What is your response to this statement?**

18 A. This statement is not reliable for several reasons, including the following:

19 **i. Aquarion Overestimates Wiggin Way Revenues.** In terms of revenue,
20 Aquarion reported in Response to North Hampton Data Request 1-9 that Wiggin
21 Way paid \$33,130 and \$34,942 in 2019 and 2020 respectively. Based on the 43
22 customers in the Wiggin Way, this represents \$770 per customer in 2019 and

1 \$813 per customer in 2020. However, these charges are based on Aquarion's
2 seasonal rates, not its rates for regular water service.

3 In this proceeding, Aquarion proposes to change from Aquarion's seasonal rates
4 to its regular rate for water service. This change will likely reduce revenues
5 significantly. According to the NH PUC's published report, *Water Company*
6 *Annual Rates (July 2019)*, Aquarion's residential customers pay an annual rate for
7 water service of \$572.52. For comparison purposes, if Wiggin Way customers
8 had paid Aquarion's rate for water service in 2019, it would have resulted in
9 \$24,618.36 in gross revenues, significantly less than the \$33,310 argued in its
10 Initial Brief based on seasonal rates paid in 2019.

11 **ii. Aquarion Significantly Underestimates Expenses.** In terms of expenses,
12 Aquarion significantly understates the costs to operate and maintain the Wiggin
13 Way system in its Initial Brief, stating that: "In the four years since the Wiggin
14 Way facilities were interconnected on a temporary basis, there have been only
15 approximately \$2,000 in incremental annual cost increases to Aquarion's
16 operations, compared with the more than \$30,000 in associated annual
17 revenues."¹ This is not a reliable estimate.

18 Aquarion's Response to North Hampton Data Request 1-10 is the source of the
19 \$2,000 estimate. Aquarion stated that:

20 "The Company does not track operating expenses by account for
21 interconnections. However, in the spirit of being responsive to the
22 town's data request, the Company estimates that the Company
23 incurred variable costs of less than \$2,000 annually in both years to
24 treat the water consumed by the Wiggin Way customers."

¹ Initial Brief of Aquarion Water Company of New Hampshire, Pages 7 to 8.

1 Aquarion's "estimate" of \$2,000 includes only "variable" costs such as electricity
2 and chemicals. It does not include fixed costs. It does not include depreciation. It
3 does not even include any allocation of Aquarion's Administrative and General
4 Costs. These omitted costs are significant: In 2019, Aquarion reported its
5 Administrative & General expenses were \$1,477,847.² Based on its 9,541
6 customers as of December 31, 2019, this represents an Administrative & General
7 cost of \$154.89 per customer which, if allocated to Wiggin Way's 43 residential
8 customers, represents a total Administrative & General expense of \$6,660.46 per
9 year, well in excess of the \$2,000 variable expense suggested by Aquarion.

10 **Q. What concerns do you have about Aquarion's failure to include an allowance**
11 **for repairs, replacements and other costs?**

12 A. By not including any costs for physical depreciation in its \$2,000 estimate,
13 Aquarion has not taken into account the costs for future maintenance and
14 replacements which will likely significantly exceed the limited revenues when
15 they arise on a planned or on an emergency basis. North Hampton asked for
16 information in discovery about the construction of the system because of the
17 concern that it includes significant sections of 1 inch and 2 inch PVC mains which
18 may deteriorate (i.e. physically depreciate) more quickly than the other portions
19 of the system. However, in response to North Hampton Data Request 1-10,
20 Aquarion reported that construction plans for the system were: "not in Aquarion's
21 custody or control" In North Hampton Data Request 1-2 the Town also requested
22 that Aquarion provide the most recent NHDES Sanitary Survey for the system

² Annual Report for the Year Ending December 31, 2019, Form F-48, Line 86.

1 and was advised that this information “is not in Aquarion’s custody or control”.

2 In North Hampton Data Request 1-4, it sought information on Aquarion’s plans to
3 perform maintenance on the system. Aquarion advised that it “has no plans” to
4 perform replacements and that the need to respond to emergencies “cannot be
5 predicted at this time.” In order to get an assessment of whether the system
6 currently is experiencing leaks, in North Hampton Data Request 1-6 sought
7 information on water loss or leaks in the system. However, Aquarion again
8 reported that this information “is not in Aquarion’s custody or control”.

9 **Q. What does this mean for the purposes of this proceeding?**

10 A. The Wiggin Way distribution system appears to be constructed with substandard
11 distribution system using low-cost 1 to 4 inch PVC pipe. This system could
12 require major replacements on a planned or emergency basis. Aquarion’s
13 inability to provide basic information on the construction of the system, its
14 leakage rates, means that its \$2,000 estimate of the annual costs is completely
15 unreliable. It is reasonable to expect that this system will physically depreciate
16 and incur greater costs in the future than a comparable system such as required in
17 North Hampton both by the Planning Board and by Aquarion’s Tariff. It is unfair
18 to ask existing customers to assume these costs while allowing Wiggin Way
19 customers to avoid the substantial costs for fire protection that residents in North
20 Hampton and Hampton pay to maintain and improve capacity in the system which
21 is ultimately being used to benefit Wiggin Way customers.

1 **Q. What should the Commission do as a result?**

2 A. In the absence of a reliable estimate of the uncertain future costs to operate and
3 maintain this system, I strongly urge the Commission, at a minimum, to require
4 that Wiggin Way be required to pay a surcharge reflecting the costs of fire
5 protection similar in amount to what North Hampton and other customers pay.
6 This would at least put these customers at a rate that is equivalent to that born by
7 residents and customers in North Hampton and Hampton.

8 **Q. Does this conclude your Reply testimony?**

9 A. Yes.

NH PUBLIC UTILITIES COMMISSION
WATER COMPANY ANNUAL RATES

(July 2019)

Alphabetical Listing

Abenaki Water Company: Belmont	\$890.47
Abenaki Water Company: Bow	\$1,225.85
Abenaki Water Company: Rosebrook	\$541.13
Abenaki Water Company: Tioga Belmont	\$1,146.26
Abenaki Water Company: Tioga Gilford.....	\$458.81
Aquarion Water Company.....	\$572.52*
Forest Edge Water Company.....	\$586.72
Fryeburg Water Company.....	\$261.49
Hampstead Area Water Company	
Hampstead Area Water: Core	\$578.15
Hampstead Area Water: Bow Lakes Estates	\$392.52
Lakes Region Water Company	
Metered Consolidated	\$1,017.50
Unmetered Consolidated	\$739.56
Dockham Shores Estates	\$903.93
Wildwood	\$522.00
Mill Brook Village Water System	\$620.20
Pennichuck Corporation	
Pennichuck Water Works	\$534.79*
Pennichuck East Utility	
Birch Hill	\$980.39
Locke Lake	\$980.39
Sunrise Estates	\$955.55
All other systems (non-North Country)	\$826.67
Pittsfield Aqueduct	\$792.84
West Swanzy Water Company.....	\$613.96

Rates are based on 5/8" meter and year-round residential consumption of 7700 cubic feet per year.

* Aquarion Water Co. includes current WICA surcharge of 6.72%.

Pennichuck Water Works includes current QCPAC surcharge of 1.69%.

NH PUBLIC UTILITIES COMMISSION
WATER COMPANY ANNUAL RATES

(July 2019)

Listing by Rates

Fryeburg Water Company	\$261.49
Hampstead Area Water Company: Bow Lake Estates.....	\$392.52
Abenaki Water Company: Tioga Gilford	\$458.81
Lakes Region Water Company: Wildwood	\$522.00
Pennichuck Corp.: Pennichuck Water Works.....	\$534.79 *
Abenaki Water Company: Rosebrook	\$541.13
Aquarion Water Company	\$572.52 *
Hampstead Area Water Company: Core	\$578.15
Forest Edge Water Company.....	\$586.72
West Swanzey Water Company	\$613.96
Mill Brook Village Water System	\$620.20
Lakes Region Water Company: Unmetered Consolidated	\$739.56
Pennichuck Corp.: Pittsfield Aqueduct.....	\$792.84
Pennichuck Corp.: Pennichuck East Utility: non-North Country	\$826.67
Abenaki Water Company-Belmont.....	\$890.47
Lakes Region Water Company: Dockham Shores.....	\$903.93
Pennichuck Corp.: Pennichuck East Utility: Sunrise Estates.....	\$955.55
Pennichuck Corp.: Pennichuck East Utility: Birch Hill.....	\$980.39
Pennichuck Corp.: Pennichuck East Utility: Locke Lake	\$980.39
Lakes Region: Metered Consolidated	\$1,017.50
Abenaki Water Company: Tioga Belmont	\$1,146.29
Abenaki Water Company: Bow	\$1,225.85

Rates are based on 5/8" meter and year-round residential consumption of 7700 cubic feet per year.

* Pennichuck Water Works includes current QCPAC surcharge of 1.69%.
Aquarion Water Co. includes current WICA surcharge of 6.72%.

Aquarion Water Company of New Hampshire

DW 21-093

Aquarion Water Company's Responses to Town of North Hampton Data Requests—Set 1

Data Request Received: September 1, 2021
Request No.: North Hampton-1

Date of Response: September 15, 2021
Witness: Carl McMorran

REQUEST: **Construction Plans.** Please provide: (a) the as-built construction plans and specifications for the Wiggin Way System; and (b) the plans, designs, specifications or related documents for the system, put out to bid or provided for construction.

RESPONSE: To the extent this information exists, it is not in Aquarion's custody or control to provide and should be requested from Wiggin Way. If actual records are needed for review the Town should contact Wiggin Way.

Please also refer to the response to North Hampton-3 wherein the Company has included a copy of drawings of the Wiggin Way Water System.

Aquarion Water Company of New Hampshire

DW 21-093

Aquarion Water Company's Responses to Town of North Hampton Data Requests—Set 1

Data Request Received: September 1, 2021
Request No.: North Hampton-2

Date of Response: September 15, 2021
Witness: Daniel Lawrence

REQUEST: **Sanitary Surveys.** Please provide the two most recent Sanitary Surveys for the Wiggin Way system issued by the NHDES, prior to connection to the Aquarion system.

RESPONSE: To the extent this information exists, it is not in Aquarion's custody or control and should be requested from Wiggin Way or NHDES.

Aquarion Water Company of New Hampshire

DW 21-093

Aquarion Water Company's Responses to Town of North Hampton Data Requests—Set 1

Data Request Received: September 1, 2021
Request No.: North Hampton-4

Date of Response: September 15, 2021
Witness: Daniel Lawrence

REQUEST: Future Plant Additions. Please identify and provide an estimate or budget for all plant additions, retirements, and replacements in order to serve customers in the Wiggin Way system covering the next five years.

RESPONSE: The proposed work to interconnect the Wiggin Way Water System, install meters, and abandon portions of the Wiggin Way Water System will be paid for by Wiggin Way. These improvements will not be treated as plant additions or retirements but rather as a Contribution In Aid of Construction (CIAC).

The Company has no plans to make additions, retirements or replacements beyond those covered by the Asset Transfer Agreement, paid for by Wiggin Way, within the Wiggin Way Water System at this time but will address emergency conditions such as main and service breaks, which can not be predicted at this time.

Aquarion Water Company of New Hampshire

DW 21-093

Aquarion Water Company's Responses to Town of North Hampton Data Requests—Set 1

Data Request Received: September 1, 2021
Request No.: North Hampton-6 Supplemental

Date of Response: September 27, 2021
Witness: Carl McMorran

REQUEST: Water Loss Data. Please provide: (a) water loss data or estimates of water loss, if any, for the Wiggin Water System, for the period in request #5 above; and (c) an estimate of current water loss in the Wiggin Way system based on flow rates during off peak hours (e.g. 2 AM to 3 AM or similar period).

RESPONSE: To the extent this information exists, it is not in Aquarion's custody or control to provide and should be requested from Wiggin Way. If actual records are needed for review the Town should contact Wiggin Way.

SUPPLEMENTAL RESPONSE of September 27, 2021:

In light of a request to supplement the response by the Town of North Hampton with reference to Aquarion's April 12, 2010 Water Conservation Plan, Aquarion provides the following. The Company does not have water loss data for Wiggin Way as the Wiggin Way system is not part of the Company's distribution system. Wiggin Way is a separate water system, not owned by the Company, and therefore not included in the Company's leak detection surveys. Wiggin Way is just one of approximately 9,000 metered services and we have no data for what occurs downstream of the meter.

The Company does not have flow rates for the Wiggin Way system. The statement within its April 12, 2010 Water Conservation Plan approved by the DES that the Company's "SCADA system ... continually records flow rates" applies to the Company's pumping and pressure regulation facilities. It does not apply to any customer meters. Wiggin Way is metered through one regular customer meter which is read once per month and not connected to SCADA.

Aquarion Water Company of New Hampshire

DW 21-093

Aquarion Water Company's Responses to Town of North Hampton Data Requests—Set 1

Data Request Received: September 1, 2021
Request No.: North Hampton-9

Date of Response: September 15, 2021
Witness: Debra Szabo

REQUEST: **Revenues.** Please provide the total gross revenues paid by customers in the Wiggin Way system for the years ending December 31, 2019 and December 31, 2020.

RESPONSE: Gross revenues paid by Wiggin Way for years ending December 31, 2019 and December 31, 2020 are \$33,130 and \$34,942 respectively.

Aquarion Water Company of New Hampshire

DW 21-093

Aquarion Water Company's Responses to Town of North Hampton Data Requests—Set 1

Data Request Received: September 1, 2021
Request No.: North Hampton-10

Date of Response: September 15, 2021
Witness: Debra Szabo

REQUEST: **Expenses.** Please provide the total operating expenses by account for the Wiggin Way system for the years ending December 31, 2019 and December 31, 2020.

RESPONSE: The Company does not track operating expenses by account for interconnections. However, in the spirit of being responsive to the town's data request, the Company estimates that the Company incurred variable costs of less than \$2,000 annually in both years to treat the water consumed by the Wiggin Way customers.

A-6 LIST OF TOWNS SERVED

List by operating divisions the towns served directly, indicating those in which franchise is for listed area by an asterisk(*) after name. Give population of the area served and the number of customers.

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Number of Customers
1	Hampton*	15,236	7,184	16	Sub Totals Forward	9,541
2	North Hampton*	4,579	1,588	17		
3	Rye*	5,494	768	18		
4	Stratham*	7,492	1	19		
5				20		
6				21		
7				22		
8				23		
9				24		
10				25		
11				26		
12				27		
13				28		
14				29		
15	Sub Totals Forward	32,801	9,541	30	Totals:	9,541

<https://www.nh.gov/osi/data-center/population-estimates.htm>

A-7 PAYMENTS TO INDIVIDUALS

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

Line No.	Name	Address	Amount
1	CHARLES LAMIE JR	284 TOWLE FARM RD HAMPTON	10,580.00
2	RONALD MULCAHY	3 EXETER RD N. HAMPTON	11,943.74
3	CARUS CORPORATION	15111 COLLECTIONS CENTER DR CHICAGO	12,263.00
4	UNITIL	P.O. BOX 981077 BOSTON	13,635.10
5	NEW ENGLAND WATER DISTRIBUTION	6 HANCOCK ROAD WINDHAM	13,694.00
6	TOWN OF RYE	10 CENTRAL ROAD RYE	15,590.55
7	GALLAGHER, CALLAHAN & GARTRELL	214 NORTH MAIN ST CONCORD	16,767.50
8	TOWN OF STRATHAM	10 BUNKER HILL AVENUE STRATHAM	17,192.84
9	WHITEWATER INC	41 CENTRAL STREET AUBURN	17,496.75
10	MONSON COMPANIES	154 PIONEER DR LEOMINSTER	17,844.67
11	UNDERGROUND TESTING & SERVICES	809 BACK MOUNTAIN ROAD GOFFSTOWN	19,000.00
12	TI SALES INC.	36 HUDSON ROAD SUDBURY	19,573.20
13	UNIFIRST CORPORATION	430 RIVERSIDE IND PKWY PORTLAND	21,264.82
14	DENIS L. MAHER CO., LLC.	7 SCULLY ROAD AYER	22,337.00
15	USA BLUEBOOK	P.O. BOX 9004 GURNEE	24,011.73
16	PORTSMOUTH CHEVROLET INC	549 US HIGHWAY 1 BYPASS PORTSMOUTH	28,069.00
17	UNITEDHEALTHCARE INSURANCE CO.	P.O. BOX 5840 CAROL STREAMS	32,533.62
18	NEW HAMPSHIRE PUBLIC UTILITIES COMM	21 S. FRUIT ST. SUITE 10 CONCORD	35,484.00
19	NH BROWN LAW, PLLC	PO BOX 1623 CONCORD	35,639.96
20	EASTERN ANALYTICAL, INC.	25 CHENELL DRIVE CONCORD	54,179.00
21	MPX	2301 CONGRESS ST PORTLAND	55,771.45
22	W.L. FRENCH EXCAVATING CORP	14 STERLING ROAD BILLERICA	56,329.91
23	BCK EXCAVATION, LLC	13 RICHARD ST HAMPTON	57,232.50
24	MAHER SERVICES, INC.	71 CONCORD ST N. REDDING	60,335.00
25	RICHARDSON ELECTRICAL CO INC	17 BATCHELDER ROAD SEABROOK	67,598.25
26	RAIN FOR RENT	28 TROLLEY CROSSING ROAD CHARLTON	67,915.74
27	CASEMO REALTY, LLC.	5 MERRILL INDUSTRIAL DRIVE HAMPTON	103,467.27
28	EVERSOURCE	P.O. BOX 650047 DALLAS	105,686.59
29	TOWN OF NORTH HAMPTON	237 ATLANTIC AVENUE NORTH HAMPTON	126,603.84
30	UNITIL EXETER & HAMPTON ELECTRIC CO	PO Box 981010 BOSTON	137,569.61
31	SHELL FLEET NAVIGATOR (WEX)	P.O. BOX 4337 CAROL STREAMS	18,574.43
32	NEXT GENERATION STRATEGIES, LLC.	60 STATION ST HINGHAM	153,080.75
33	NEW HAMPSHIRE DEPT OF REVENUE ADMIN	PO Box 637 CONCORD	177,956.00
34	NEPTUNE TECHNOLOGY GROUP INC	1600 ALABAMA HWY 329 TALLASSEE	181,148.00
35	ROBERT PIKE CONSTRUCTION INC	PO Box 5507 SALISBURY	182,047.45
36	RESULTS ENGINEERING	PO Box 357 SACO	183,864.56
37	CORE & MAIN LP	295 HANCOCK ST BRIDGEPORT	214,789.29
38	F.W. WEBB COMPANY	869 EASTERN AVE MALDEN	274,111.16
39	TUFTS ASSOCIATED HEALTH MAINTENANCE	705 MOUNT AUBURN STREET WATERTOWN	278,534.97
40	GEOSPHERE ENVIRONMENTAL	51 PORTSMOUTH AVE EXETER	282,065.25
41	TOWN OF HAMPTON	100 WINNACUNNET RD HAMPTON	369,943.69
42	GUTTERMANN INC.	55 MAINST SUITE 409 NEWMARKET	71,864.00
43	TIGHE & BOND	53 SOUTHAMPTON RD WESTFIELD	427,134.46
44	WATERLINE INDUSTRIES	7 LONDON LANE SEABROOK	876,761.05
45	JAMCO EXCAVATORS LLC	84 EXETER RD S. HAMPTON	1,280,257.99
			\$ 6,249,723.69

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2019
F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401)

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in cols. (d) (e) (f).
3. If the increases are not derived previously reported figures please explain in footnotes.

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
1	1. SOURCE OF SUPPLY					
2	Operations					
3	601 Operation Labor and Expenses	\$ 120	\$ 120			
4	603 Miscellaneous Expense	\$ 70,268	\$ 10,416			
5	604 Rents	\$ 22,650	\$ 1,409			
6	Total Operation	\$ 93,038	\$ 11,945	\$ -	\$ -	\$ -
7	Maintenance					
9	611 Maintenance of Structures and Improvement	\$ 706	\$ (419)			
10	612 Maintenance of Collecting and Impounding Reservoirs	\$ 35,006	\$ 3,503			
10	614 Maintenance of Wells and Springs	\$ 4,887	\$ (24,686)			
11	Total Maintenance	\$ 40,599	\$ (21,602)	\$ -	\$ -	\$ -
12	Total Source of Supply	\$ 133,637	\$ (9,657)	\$ -	\$ -	\$ -
13	2. PUMPING EXPENSES					
14	Operations					
15	620 Operation Supervision and Engineering	\$ 871	\$ 238			
16	623 Fuel or Power Purchased for Pumping	\$ 215,827	\$ (26,486)			
17	624 Pumping Labor and Expenses	\$ 127,717	\$ 14,526			
18	626 Miscellaneous Expenses	\$ 11,656	\$ 2,329			
19	Total Operations	\$ 356,071	\$ (9,393)	\$ -	\$ -	\$ -

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Class A or B Utility

F-48 OPERATION AND MAINTENANCE EXPENSE(Accounts 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
20	2.PUMPING EXPENSES(Cont'd)					
21	Maintenance					
22	631 Maintenance of Structures and Improvement	\$ 15,649	\$ 2,923			
23	632 Maintenance of Power Production Equipment	\$ 7,856	\$ (4,088)			
24	633 Maintenance of Pumping Equipment	\$ 14,365	\$ (3,888)			
25	Total Maintenance	\$ 38,070	\$ (5,054)	\$ -	\$ -	\$ -
26	Total Pumping Expenses	\$ 394,141	\$ (14,447)	\$ -	\$ -	\$ -
27	3. WATER TREATMENT EXPENSES					
28	Operations					
29	640 Operation Supervision and Engineering	\$ 4,389	\$ 1,595			
30	641 Chemicals	\$ 40,317	\$ (2,879)			
31	642 Operation Labor and Expenses	\$ 83,485	\$ (12,658)			
32	643 Miscellaneous Expenses	\$ 12,658	\$ 7,524			
34	Total Operation	\$ 140,859	\$ (6,386)	\$ -	\$ -	\$ -
35	Maintenance					
36	651 Maintenance of Structures and Improvements	\$ 5,288	\$ 662			
37	652 Maintenance of Water Treatment Equipment	\$ 25,708	\$ (9,249)			
38	Total Maintenance	\$ 30,996	\$ (8,587)	\$ -	\$ -	\$ -
39	Total Water Treatment Expenses	\$ 171,855	\$ (14,973)	\$ -	\$ -	\$ -
40	4.TRANSMISSION AND DISTRIBUTION EXPENSES					
41	Operation					
43	662 Transmission & Distribution Lines Expense	\$ 34,912	\$ (30,133)			
44	663 Meter Expenses	\$ 35,881	\$ 2,247			
45	664 Customer Installations Expenses	\$ 29,639	\$ 1,094			
46	665 Miscellaneous Expenses	\$ 102,153	\$ 78,273			

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Class A or B Utility

F-48 OPERATION AND MAINTENANCE EXPENSE(Accounts 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
47	TRANSMISSION & DISTRIBUTION EXPENSES(Cont'd)					
48	Operations					
49	666 Rents	\$ 600	\$ -			
50	Total Operation	\$ 203,185	\$ 51,481	\$ -	\$ -	\$ -
51	Maintenance					
52	671 Maintenance of Structures and Improvements	\$ 55,460	\$ (298)			
53	672 Maintenance of Distribution Reservoirs and Standpipes	\$ 1,422	\$ (2,371)			
54	673 Maintenance of Transmission and Distribution Mains	\$ 80,479	\$ 10,350			
55	675 Maintenance of Services	\$ 136,134	\$ 3,856			
56	676 Maintenance of Meters	\$ 18,465	\$ (1,896)			
57	677 Maintenance of Hydrants	\$ 14,048	\$ (26,226)			
58	678 Maintenance of Miscellaneous Equipment	\$ 20,336	\$ 14,938			
59	Total Maintenance	\$ 326,345	\$ (17,477)	\$ -	\$ -	\$ -
60	Total Transmission and Distribution Expense	\$ 529,530	\$ 49,734	\$ -	\$ -	\$ -
61	5. Customer Accounts Expenses					
62	Operation					
63	902 Meter Reading Expenses	\$ 17,001	\$ 4,726			
64	903 Customer Records and Collections Expenses	\$ 258,668	\$ 183,587			
65	904 Uncollectible Accounts	\$ 10,875	\$ 3,879			
66	905 Miscellaneous Customer Accounts Expenses	\$ 89,487	\$ 39,082			
67	Total Customer Accounts Expenses	\$ 376,031	\$ 231,274	\$ -	\$ -	\$ -
68	6. Information Technology					
69	Operations					
70	906 Information Technology Expense	\$ 263,000	\$ 9,071	\$ -	\$ -	\$ -

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Class A or B Utility

F-48 OPERATION AND MAINTENANCE EXPENSE(Accounts 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
71	7. ADMINISTRATIVE AND GENERAL EXPENSES					
72	Operations					
73	920 Administrative and General Salaries	\$ 402,831	\$ 2,185			
74	921 Office Supplies and Other Expenses	\$ 69,623	\$ (6,661)			
75	923 Outside Services Employed	\$ 276,584	\$ 47,875			
76	924 Property Insurance	\$ 1,317	\$ (3)			
77	925 Injuries and Damages	\$ 114,931	\$ 10,383			
78	926 Employee Pension and Benefits	\$ 372,040	\$ (25,088)			
79	928 Regulatory Commission Expenses	\$ 27,070	\$ (450)			
80	930 Miscellaneous General Expenses	\$ 26,262	\$ (2,092)			
81	931 General Rents	\$ 105,680	\$ 1,442			
82	932 Main of office equipment	\$ 81,505	\$ 34,174			
83	Total Operation	\$ 1,477,847	\$ 62,775	\$ -	\$ -	\$ -
86	Total Administrative and General Expenses	\$ 1,477,847	\$ 62,775	\$ -	\$ -	\$ -
87	Total Operation and Maintenance Expenses	\$ 3,346,041	\$ 313,777	\$ -	\$ -	\$ -
SUMMARY OF OPERATION AND MAINTENANCE						
Functional Classification (a)				Operation (b)	Maintenance (b)	Total
88	Source of Supply Expenses	\$ 93,038	\$ 40,599	\$ 133,637		
89	Pumping Expenses	\$ 356,071	\$ 38,070	\$ 394,141		
90	Water Treatment Expenses	\$ 140,859	\$ 30,996	\$ 171,855		
91	Transmission and Distribution Expenses	\$ 203,185	\$ 326,345	\$ 529,530		
92	Customer Accounts Expenses	\$ 376,031	\$ -	\$ 376,031		
93	Information Technology Expenses	\$ 263,000	\$ -	\$ 263,000		
94	Administrative and General Expenses	\$ 1,477,847	\$ -	\$ 1,477,847		
95		\$ -	\$ -	\$ -		
96	Total	\$ 2,910,031	\$ 436,010	\$ 3,346,041		

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Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2019
S-1 REVENUE BY RATES

1. Report below, for each rate schedule in effect during the year, the thousand gallons sold, revenue, average number of customers, average thousand gallons of sales per customer, and average revenue per thousand gallons sold.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in schedule F-47 "Water Operating Revenues". If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification, the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. Number of customers should be reported on the basis of number of meters, plus number of flate rate amounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters added. The average number of customers means the average of the twelve figures at the close of each month.

Line No.	Number and Title of Rate Schedule (a)	Thousand Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3	Unmeteter Sales- General		-366			
4	Unmetered Sales - Hydrant Use		9,220			
5						
6	Totals, Account 460 Unmetered Sales to General Customers	-	8,854	0	0	0
7	Residential	409,211	\$4,247,651	8,412	49	10.38
8	Commercial	159,048	\$1,321,123	692	230	8.31
9	Industrial	1,186	\$8,872	5	237	7.48
10	Public Authority	14,155	\$131,192	58	244	9.27
11						
12	Totals, Account 461 Metered Sales to General Customers	583,600	\$5,708,838	9,167	64	9.78
13	Totals, Account 462 Fire Protection Revenue	0	\$1,314,725	374	0	
14	Totals, Account 466 Sales for Resale					
15	Totals, Account 467 Interdepartmental Sales					
16	TOTALS(Account 460-467)	583,600	\$7,032,417	9,541	61	12.05