

STATE OF NEW HAMPSHIRE



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NHPLC 29AUG17PM3:56

August 29, 2017

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301

Re: DW 16-806 – Pennichuck Water Works, Inc.  
Staff's Recommendation Resulting from Audit of Proposed Step Adjustment

Dear Ms. Howland:

The purpose of this letter is to recommend that, based on the Commission Audit Staff's examinations of Pennichuck Water Work's (PWW) 2016 and certain 2017 plant additions, the Commission approve the proposed step adjustment in this case, without modification, as presented in the Settlement Agreement (Agreement) dated July 19, 2017.

On July 25, 2017, the Agreement was presented to the Commission in this proceeding and proposed, among other items, "a permanent rate increase of \$887,591, or 3.12%, based on pro forma test year 2015, as well as a step increase of \$2,186,127, or 7.69%, based on 2016 and certain 2017 plant additions which will be fully in service and used and useful at the time such rates are implemented."<sup>1</sup> The Agreement further explained the proposed step adjustment as follows:

" . . . PWW invested a total of \$20,124,921 in used and useful plant additions during 2016. These plant additions were financed by various loans which appear on Schedule 1C-Step of Attachment JPL-1. The debt service associated with these loans is included in the total revenue requirement being proposed for PWW. However, as of 12/31/16, a total of \$2,795,188 in loan proceeds were unexpended relative to PWW's BNY Mellon-2014 Series A Bond issuance, but have since been expended in or to finance various projects which were completed and became used and useful during 2017."<sup>2</sup>

The Agreement indicated that a significant portion of the 2016 plant additions have been previously audited by the Commission's Audit Staff in connection with PWW's WICA filing in docket DW 17-017 and that the remaining portion of the proposed underlying plant additions would be audited prior to the implementation of customer rates. The Agreement further

<sup>1</sup> See Page 6 (Bates 7) of the Agreement.

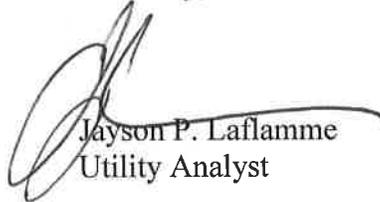
<sup>2</sup> See Footnote 4 on Page 6 (Bates 7) of the Agreement.

indicated that if the Staff Audit revealed a material difference between the actual cost of the proposed plant additions and the asset costs upon which the proposed step adjustment is based, an appropriate adjustment would be recommended to the Commission.

On August 24, 2017, the Audit Staff issued a report of its findings based on its examination of the remaining asset additions in this case; a copy of which is attached to this correspondence. The Audit Report contained a total of four Audit Issues; two of which result in a decrease in PWW's plant additions by a combined amount of \$15,930 (See Audit Issues # 1 and # 4). However, given the fact that the proposed step adjustment in this case is based on the debt service associated with PWW's proposed plant additions rather than on the cost of the plant additions themselves, the recommended adjustments do not materially impact the step adjustment as proposed in the Agreement. Therefore, Staff recommends that the Commission approve the proposed step adjustment in this case as presented in the Agreement, without modification.

Thank you for your assistance with this matter. If you have any questions concerning this issue, please do not hesitate to contact me.

Sincerely,



Jayson P. Laflamme  
Utility Analyst

Attachment: PWW Final Audit Report: August 24, 2017

cc: Service List

# STATE OF NEW HAMPSHIRE

## Inter-Department Communication

**DATE:** August 24, 2017  
**AT (OFFICE):** NHPUC

**FROM:** James Schuler, Examiner

**SUBJECT:** Pennichuck Water Works, Inc.  
DW 16-806 Settlement Agreement – Plant Additions  
FINAL Audit Report

**TO:** Mark Naylor, Director Gas-Water Division, NHPUC  
Jayson Laflamme, Utility Analyst IV  
Robyn Descoteau, Utility Analyst III

### Introduction

In Docket DW 16-806, Pennichuck petitioned for a change in rates and other modification to the Company's ratemaking structure. Under Terms of The Settlement Agreement Section III A, paragraph 2, in addition to the 2016 WICA related plant additions that were Audited in Docket DW 17-107, Audit Staff is to review a sample of the remaining 2016 and 2017 plant additions.

PWW invested a total of \$20,124,921 in used and useful additions in 2016. As of December 31, 2016, a total of \$2,795,188 in loan proceeds were unexpended. This review will also include various projects that have since been completed in 2017.

### Plant in Service Reviewed by Audit:

#### Merrimack River Raw Water Transmission Main – Work Order #1601365/01

The project was to upgrade the existing transmission main from the Merrimack River Bower's Reservoir in Nashua. The financing was approved in docket DW 15-046, order #25,774, dated 4/13/2015. Total project costs to date per the filing schedule JPL-1 are \$3,364,039 and posted to account #309200 – Supply Mains-Source of Supply on July 1, 2017. The Company states that the project was used and useful in December 2016. The cost of removal for the entire project was calculated at 10% and totaled \$336,404.

The work order detail report reviewed by Audit totaled \$1,162,202 and was posted to the general ledger account #309 on June 1, 2107. The cost of removal was calculated at 10% and totaled \$336,404. As this was a new asset, there was no replacement of any existing assets.

Merrimack River Raw Water Transmission Main w/o #1601365/01

Contractor	\$	1,160,064
Labor	\$	685
Overhead	\$	466
P&F Inventory	\$	820
Truck	\$	167
Posted to CWIP #105222-2000-133	\$	1,162,202

Audit reviewed the work order detail report, verifying the costs to vendor invoices and recalculating and footing invoice totals. Audit verified Engineering and Information System overhead to the Company's supporting documentation, as well as tying labor and labor overhead charges to employee timesheets and other miscellaneous costs to various supporting documentation. Union labor overhead rate for 2016 was 70.28%. Total costs posted to the general ledger of \$1,162,202 were fully supported with no exceptions noted.

Asset Management 2016 (Hardware/Software) – Work Order #1600061/01

The work order is an ongoing project to implement asset management hardware and software. The total project costs per the filing schedule JPL-1 were \$809,517 and posted to account #347 – Computer Equipment. The cost of removal for the entire project was calculated at 10% and totaled \$80,952. The work order totaled \$612,285 and was posted to account #347 - Computer Equipment.

Asset Management (Hardware/Software) w/o #1600061/01

Contractor	\$	601,647
Labor	\$	5,843
Overhead	\$	4,106
Truck	\$	689
Posted to CWIP #105222-2000-131	\$	612,285

The Company provided the general ledger showing the amounts posted by month totaling \$598,364 which agrees with the Net Book Value Report. The Company responded that the difference between the general ledger and the work order total in the amount of \$13,921 was some costs remaining in CWIP **Audit Issue #1**. There were no retirements associated with the work order as this was a new asset and did not replace any existing assets.

Audit reviewed the work order detail report, verifying the costs to vendor invoices and recalculating and footing invoice totals. Audit verified Engineering and Information System overhead to the Company's supporting documentation, as well as tying labor and labor overhead charges to employee timesheets and other miscellaneous costs to various supporting documentation. Union labor overhead rate for 2016 was 70.28%. Total costs posted to the general ledger of \$598,364 were fully supported with no exceptions noted.

Distribution Building Design and Construction – Work Order #1501650/01

The work order is an ongoing project to replace the existing distribution building at Will Street in Nashua. The financing was approved in docket DW 15-196, order #25,805, dated 9/2/2015. The work order detail report shows the work order closed in the amount of \$497,164 and posted to the general ledger account #304701 – 16 DW Highway Operations Building, with a reference to Will Street Planning, on December 1, 2016. There were no retirements associated with the planning work.

Backhoe	\$	126
Contractor	\$	496,021
Dump Truck	\$	154
Labor	\$	507
Overhead	\$	356
Posted to CWIP #105444-2000-001	\$	497,164

Audit reviewed the work order detail report, verifying the costs to vendor invoices and recalculating and footing invoice totals. Audit verified Engineering and Information System overhead to the Company’s supporting documentation, as well as tying labor and labor overhead charges to employee timesheets and other miscellaneous costs to various supporting documentation. Union labor overhead rate for 2016 was 70.28%. Total costs posted to the general ledger of \$497,164 were fully supported with no exceptions noted.

Meter Replacements (Core) – Monthly Work Orders

The project was to replace the existing 5/8” – 6” leaded brass meters in PW’s core and community system distribution area in Nashua and consisted of several monthly work orders. The Company provided the Work Order by Type report which listed all Meter work orders for the core and community systems for the year ended 2016 in the amount of \$380,826. Audit chose to review five work orders from the core system replacements totaling \$73,708.

The filing schedule JPL-1 shows meter additions totaling \$402,761 for the core system only. The general ledger shows total debits for account 334000-2000-001 as \$404,544 and total credits of \$23,718 resulting in a net meter balance of \$380,826

G/L account 334000 debits -	\$404,544
G/L account 334000 credit, Maple Haven reversal	(4,796)
G/L account 334000 credit, Duplicate post reversal	<u>(18,922)</u>
Total Core and Community System Meter	\$380,826

The 2016 PUC Annual Report, Schedule F-8 Utility Plant in Service shows a total balance in account 334 of \$394,841 which is the total net meter additions of \$432,934, less the cost of removal of \$38,093.

The financing was approved in docket DW 14-130, order #25,734, dated 11/7/2014. The Company states that the meters were used and useful from January 2016 through to December 2016 and were posted to account #334. The cost of removal was calculated at 10% and totaled \$40,276 per attachment JPL-1, schedule 9.

The Company provided the work order detail reports for the sample tested which showed the total project costs and the accompanying report showing the cost categories. All work orders tested were charged to account 334000-2000-01 Meters and Installations as shown below:

Courtney Lane, work order #1607963/01, posted to g/l - 7/31/16	\$16,170
Trailside Drive, work order #1603670/01, posted to g/l - 6/30/16	22,719
DW Highway, work order #1602203/01, posted to g/l - 3/31/16	12,237
Adelaide Road, work order #1601925/01, posted to g/l - 3/31/16	7,499
Legacy Drive, work order #1600452/01, posted to g/l - 1/31/16	<u>15,083</u>
Total Work Orders Tested	\$73,708

Audit reviewed the work order detail report, verifying the total labor costs to the employee timesheets and the labor overhead charged at 70.28% for 2016. There were no exceptions noted.

In addition to the labor charges, Audit was provided with the truck and van charges shown on the Company's ODC\_3 Reports (Other Direct Charges Report). The reports detailed the costs by employee and included the OCD No. which could be tied to a specific work order line item. Also shown on the report were the hours and the rate which Audit recalculated with no exceptions noted.

Each individual meter that was installed was shown as a separate line item on the work order. Each meter installation was supported by the Company's meter appointment sheets. For several of the work orders, the total number of meter appointment sheets agreed with the total number of line items on the work order, however the Company responded that the meters shown on the work order could not be identified to the related meter appointment sheet except by the work order number itself **Audit Issue #2**.

Meter and Radio Retirements for the year-end 2016 totaled \$150,282 and was listed by meter on schedule 3, Attachment A Step - Asset Disposition Report. The report agreed with the general ledger and the 2016 PUC Annual Report.

Account 334000 -	\$136,261
Account 334100 -	11,621
Account 334950 -	<u>2,400</u>
	\$150,282

Loader Purchase – Work Order #1602657

This work order was to purchase a front-end loader which was posted to the general ledger account #345 – Power Operated Equipment on April 1, 2016 in the amount of \$123,600 which agrees with the general ledger and the 2016 Annual Report. The cost of removal was calculated at 10% and totaled \$12,360 on the filing attachment JPL-1, schedule 9 however the general ledger does not record any cost of removal for account 345 **Audit Issue #3**.

This equipment replaces a 1996 Backhoe/Loader, Unit 15, however the 2016 PUC Annual Report shows no retirements for account 345000 or the Asset Disposition Report schedule 3, Attachment A – Step **Audit Issue #3**. The general ledger shows retirements totaling \$132,746 posted on March 31, 2017.

The Company provided the vendor invoice, PWW's Capital Improvement Authorization and the general ledger posting for the addition and the retirement. The Company states that the work order was used and useful in April 2016.

The financing was approved in docket DW 14-130, order #25,734, dated 11/7/2014 which states a portion of the financing will be used to fund ongoing improvements in 2014, 2015 and 2016.

#### Old Nashua Road R/R Crossing – Work Order #1600378/01

The project was to install a 12" connection under the railroad tracks at Old Nashua Road to create a second feed to the water distribution system. The financing was approved in docket DW 14-130, order #25,734, dated 11/7/2014. The work order detail report shows the project finished in the amount of \$176,148. The costs were posted to the general ledger account #331200 – Distribution Mains-New on April 1, 2017.

The Company states that the project was used and useful in December 2016 with the total project costs of \$176,148 posted to account #331 – Transmission and Distribution Mains. The filing Attachment JPL-1, schedule 9 shows the total costs for the project of \$188,036 which is the total of the 2015 and the 2016 work orders. The cost of removal was calculated at 10% per the Filing attachment JPL-1, schedule 9 and totaled \$18,806.

The Company provided the general ledger which showed the work order #1600378/01 posted on April 1, 2017 in the amount of \$176,148 which agrees with the Net Book Value Report. There were no retirements associated with the work order as this was a new asset and did not replace any existing assets.

Audit reviewed the work order detail report, verifying the costs to vendor invoices and recalculating and footing invoice totals. Audit verified Engineering and Information System overhead to the Company's supporting documentation, as well as tying labor and labor overhead charges to employee timesheets and other miscellaneous costs to various supporting documentation. Union labor overhead rate for 2017 was 67.96%. Total costs posted to the general ledger of \$176,148 were fully supported with no exceptions noted.

#### Howard Street Water Main Replacement – Work Order #1600371/01

The work order is an ongoing project to reconstruct the sewer system in the Worcester Street area of Nashua by replacing 600 feet of 6" ductile iron and 40 feet of 4" ductile iron. The general ledger shows the costs posted to the various accounts on June 1, 2017 shown below.

Acct. #331002 – Pavements – Distribution Mains	\$ 46,800
Acct. #331200 – Distribution Mains - New	79,523
Acct. #331250 – Distribution Mains – Gate Valves	2,250
Acct. #335000 – Fire Protection Equip. – Hydrants	<u>850</u>
General Ledger, June 1, 2017	\$129,423
Less: July 31, 2017 Reclass Liberty Paving Contribution	<u>(23,400)</u>
Work Order Total	\$106,023

The entry was provided showing the reclass of 50% of the total cost for paving in the amount of \$46,800 posted to account #271200 – Contributions in Aid of Construction. The filing schedule JPL-1 shows the project costing \$108,032, not the work order amount of \$106,023. The Company explains that the difference is the retainage amount of \$2,009 that was moved out of the project **Audit Issue #4**.

The financing was approved in docket DW 14-130, order #25,734, dated 11/7/2014. The work order detail report shows the project closed in the amount of \$106,023.

The Company provided the general ledger showing work order #1600371/01 posted to the general ledger on June 1, 2017 in the amount of \$129,423. The total account #331 – Transmission and Distribution Mains retirements for 2016 totals 29,371 on the Annual Report which agrees with the revised Asset Disposition Report schedule 3, Attachment A - Step.

Audit reviewed the work order detail report, verifying the costs to vendor invoices and recalculating and footing invoice totals. Audit verified Engineering and Information System overhead to the Company’s supporting documentation, as well as tying labor and labor overhead charges to employee timesheets and other miscellaneous costs to various supporting documentation. The Union labor overhead rate was charged at 67.96%, the 2017 rate although the timesheets show the date of the scheduled labor as July and August of 2016 which should be the 2016 rate of 70.28%. Total costs posted to the general ledger of \$106,023 were fully supported with no exceptions noted.

Gillis Street Water Main Improvement – Work Order #1617684/01

The project was to replace and relocate the existing 4” lined cast iron pipe with 8” ductile iron to make way for proposed sewer work. The financing was approved in docket DW 14-130, order #25,734, dated 11/7/2014. The work order detail report shows the project closed in the amount of \$246,166 and posted to the various general ledger plant accounts on March 1, 2017.

Acct. #331002 – Pavements – Distribution Mains	\$ 70,875
Acct. #331200 – Distribution Mains - New	147,545
Acct. #331250 – Distribution Mains – Gate Valves	7,372
Acct. #333200 – Renewed Services	15,277
Acct. #335000 – Fire Protection Equip. – Hydrants	<u>5,097</u>
	\$246,166

Audit reviewed the work order detail report, verifying the costs to vendor invoices and recalculating and footing invoice totals. Audit verified Engineering and Information System

overhead to the Company's supporting documentation, as well as tying labor and labor overhead charges to employee timesheets and other miscellaneous costs to various supporting documentation. Union labor overhead rate for 2016 was 70.28%. Total costs posted to the general ledger of \$246,166 were fully supported with no exceptions noted.

Retirements for account #331 – Transmission and Distribution Mains total \$29,371 on the Annual Report which agrees with the revised Asset Disposition Report schedule 3, Attachment A – Step.

#### Service Truck Replacement – Work Order #1617686/01

This work order was to purchase a new service truck to replace unit #58 which needed certain mechanical and body components to be rebuilt. The truck was purchased in October 2016 and posted to the general ledger account #341 – Transportation Equipment on December 1, 2016 in the amount of \$55,948. The cost of removal was calculated at 10% and totaled \$5,595.

The financing was approved in docket DW 14-130, order #25,734, dated 11/7/2014 which states a portion of the financing will be used to fund ongoing improvements in 2014, 2015 and 2016.

Audit reviewed the dealer invoice and the truck lettering invoices and as this was a cab and chassis truck, a service body and other miscellaneous welding work were included on the work order. The Company also provided PWW's Capital Improvement Authorization and the general ledger posting for the addition and the retirement. The Company states that the work order was used and useful in December 2016. There were no exceptions noted.

The 2016 PUC Annual Report also shows retirements for account 341 of \$235,678 which agrees and the general ledger and the revised asset Disposition Report, schedule 3, Attachment A - Step.

#### Overhead Rate

Overhead rates are input into Synergen by the Senior or Staff Accountant and are automatically calculated and posted to the general ledger when the work orders are posted to the general ledger at the end of the month.

For 2015, 2016 and 2017, the Union Labor overhead rate was 45.38%, 70.28% and 67.96% respectively. In addition, a general overhead rate of 2% is applied to routine projects and is applied within the work order package as a system function. The Company states that they no longer take 2% on overhead on "special projects", only routine capital projects. Audit verified the Union overhead rate based on the labor charges for each of the work orders. No exceptions were noted.

#### Retirements

The Company normally books retirements to the general ledger on a quarterly basis. In addition to the specific work orders that had related retirements, Audit chose several accounts to

test the retirements. The Company provided the Asset Disposition reports and the general ledger to verify the retirements for the following accounts:

#331 – Transmission and Distribution Mains	\$ 29,371
#333 – Services	\$ 3,134
#334 – Meters and Installations	\$150,282
#335 – Hydrants	\$ 7,998

Audit tied the retirements shown on the general ledger to the 2016 Annual Report for the work orders tested and the Asset Disposition Report, schedule #3, Attachment A – Step, except for the Loader Purchase, work order #1602657. However, this schedule did not tie to the general ledger or the Annual Report for the sample of accounts shown above. The Company provided a revised Schedule 3, Attachment A – Step which tied to the general ledger (See the Attachment provided with the Final Audit Report).

The total retirements on the 2016 Annual Report was shown to be \$1,157,730 while the total debits to the general ledger account #108 – Accumulated Depreciation totaled \$1,156,910, a difference of \$820 which Audit considers immaterial. The Company explained that it represents a credit to the old Will Street facility that was disposed of and that it was a system conversion error from BNA to Real Asset Management (RAM).

### Depreciation

The accompanying depreciation for the additions was not reviewed by Audit.

### Summary

Audit was able to verify that the nine work orders reviewed were posted to the general by June 30, 2017. Support for the project costs was provided in the form of the general ledger, work orders and invoices. The projects reviewed by Audit totaled \$3,039,323 shown in the table below:

Project Name	City/Town	Work Order	Estimated Project Costs	Actual Year-End Project Costs	Audited Costs	Status
Merrimack River Raw Water Transmission Main	Nashua	1601365/01	\$ 2,991,000	\$ 3,364,039	\$ 1,162,202	Complete
Asset Management (Hardware/Software)	Nashua	1600061/01	\$ 805,000	\$ 809,517	\$ 598,364	Complete
Distribution Building, Design & Construction	Nashua	1501650/01	\$ 7,450,000	\$ 7,705,866	\$ 497,164	Complete
Meter Replacements, 5/8" - 6", Core	Nashua	Monthly	\$ 446,000	\$ 402,761	\$ 73,708	Complete
Loader Purchase	Nashua	1602657/01	\$ 123,700	\$ 123,600	\$ 123,600	Complete
Old Nashua Road R/R Crossing	Nashua	1600378/01	\$ 165,600	\$ 188,056	\$ 176,148	Complete
Howard Street Water Main Replacement	Nashua	1600371/01	\$ 73,000	\$ 108,032	\$ 106,023	Complete
Gillis Street Water Main Improvement	Nashua	1617684/01	\$ 215,000	\$ 246,166	\$ 246,166	Complete
Service Truck Replacement	Nashua	1617686/01	\$ 55,000	\$ 55,948	\$ 55,948	Complete
			\$ 12,324,300	\$ 13,003,985	\$ 3,039,323	

**Issue #1**  
**Cost Remaining in CWIP**

**Background**

The total shown on work order #1600061/01, Asset Management 2016 was \$612,285 however the total amount posted to the general ledger account #347 - Computer Equipment totaled \$598,364.

**Issue**

The Company responded that the difference between the general ledger and the work order total of \$13,921 was costs that remained in the CWIP account at the close.

**Audit Recommendation**

The general ledger amount of \$598,364 is correct. The work order total of \$612,285 should be reduced in the amount of \$13,921 to agree with the general ledger

**Company Comment**

The work order total represents all of the costs that were accumulated for this project in this particular year and is included in the company's Capital Budget reporting. Due to the fact that the Asset Management Project is a multi-year project and has many different achievable deliverables, the many parts of this project have gone "used and useful" at different times.

The portion remaining at the end of 2016 is the "Risk and Criticality" phase. This phase is still not in use as of the date of this response. To remove portions of invoices for pieces of a project that aren't in use is not feasible for this project.

**Audit Response**

Audit agrees with the Company's comment and for purposes of the filing, the general ledger amount of \$598,364 is the correct amount.

**Issue #2**  
**Meter/Work Order Identification**

**Background**

Each individual meter that is installed shows as a separate line item on the work order and each meter that is installed is supported by the Company's meter appointment sheets.

**Issue**

For several of the meter installations, the total number of meters agreed with the total number of line items on the work order, however the meters listed on the work order could not be identified to the related meter appointment sheet except by the work order number itself

**Audit Recommendation**

The work order presently shows the part number U10090 for an NXT-10 or U10070 for a PROREAD PIT meter. The Company should use the bar code identifier number or other meter identification number such as the serial number on the work order to better identify installations.

**Company Comment**

The inventory released onto a work order is on a part number basis, whereby parts are issued and released by part number with associated cost and quantity. We do not track the serial number within Synergen (Work order software).

**Audit Response**

Audit concurs with the Company's comments

**Issue #3  
Loader Purchase**

**Background**

- a. The cost of removal was calculated at 10% and totaled \$12,360 on the filing attachment JPL-1, schedule 9.
- b. This equipment replaces a 1996 Backhoe/Loader, Unit 15. The general ledger shows retirements totaling \$132,746 posted on March 31, 2017.

**Issue**

- a. The general ledger does not record any cost of removal for account 345.
- b. The schedule 3, Attachment A – Step and the 2016 Annual Report do not show retirements for account 345 – Power Operated equipment.

**Audit Recommendation**

The Company needs to post the cost of removal to the general ledger to agree with the filing attachment JPL-1, schedule 9. Also the company needs to post an entry to retire Unit 15 on the Asset Disposition report, schedule 3, Attachment A - Step.

**Company Comment**

There is positive salvage value on account #345 and as such, no cost of removal should be recorded on the Loader Replacement.

As the Loader was retired in March of 2017 in the general ledger, the company will add the retired Backhoe/Loader to the Asset Disposition report, schedule 3, Attachment A – Step.

**Audit Response**

Audit concurs with the Company's first comment and agrees with the recommendation to add the retired asset to the Asset Disposition report. The 2016 Annual Report, schedule F-8, Utility Plant in Service should also be updated to show the retirement to account #345 – Power Operated Equipment.

**Audit Issue #4**  
**Howard Street Work Order**

**Background**

The filing schedule JPL-1, schedule 9 shows the project costing \$108,032. The work order totals \$106,023.

**Issue**

The Company explains that the difference is the retainage amount of \$2,009 that was moved out of the project.

**Audit Recommendation**

The filing schedule JPL-1, schedule 9 needs to be reduced for the Howard Street work order by \$2,009.

**Company Comment**

Agreed, Schedule 9 needs to be reduced by the \$2,009 for work order 1600371, Howard St. Main Improvement.

**Audit Response**

Audit concurs with the Company's comment.

**SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED**

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**Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.**

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Docket #: 16-806-1      Printed: August 29, 2017

**FILING INSTRUCTIONS:**

- a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:**

DEBRA A HOWLAND  
EXECUTIVE DIRECTOR  
NHPUC  
21 S. FRUIT ST, SUITE 10  
CONCORD NH 03301-2429

- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.**
- c) Serve a written copy on each person on the service list not able to receive electronic mail.**