

Bedford Waste Services Corp**1604.07a(1)****Computation of Revenue Deficiency****Summary****For the Test Year Ended December 31, 2021**

	<u>5 Qtr Avg</u>	<u>Proforma</u>
Rate Base (Schedule 3)	\$ 92,866	\$ 97,187
Rate of Return (Schedule 4)	<u>8.00%</u>	<u>7.18%</u>
Operating Income Required	\$ 7,429	\$ 6,976
Net Operating Income (Schedule 1)	<u>(16,290)</u>	<u>6,976</u>
Operating Income Deficiency	\$ 23,719	\$ 0
Tax Effect	<u></u>	<u>-</u>
Revenue Deficiency	<u>\$ 23,719</u>	<u>\$ 0</u>

Bedford Waste Services Corp

1604.07a(2)

Statement of Income

Schedule 1

Line No.	Account Title (Number) (a)	Actual 2021 Year End Balance (b)	Proforma Adjustments (c)	Proforma 2021 Year End Balance (d)	Actual 2020 Year End Balance (e)	Actual 2019 Year End Balance (f)
	UTILITY OPERATING INCOME					
1	Operating Revenues(400)	\$ 48,292	\$ 18,043	\$ 66,335	\$ 48,706	\$ 50,223
2	Operating Expenses:					
3	Contracted Services	17,545	8,945	26,490	20,033	13,552
4	Insurance	826	202	1,028	633	502
5	Regulatory Commission	260	(42)	218	291	290
6	Bad Debt	16,475	(16,475)	-	211	-
7	Miscellaneous	790	242	1,032	640	602
8	Total Operating and Maintenance Expense (401)	\$ 35,896	\$ (7,128)	\$ 28,768	\$ 21,808	\$ 14,946
9	Depreciation Expense (403)	26,896	1,703	28,599	25,634	25,228
10	Amortization of Contribution in Aid of Construction (405)	(2,157)	-	(2,157)	(2,157)	(2,157)
11	Amortization of Utility Plant Acquisition Adjustments (406)					
12	Amortization Expense-Other (407)					
13	Taxes Other Than Income (408)	3,947	202	4,149	4,369	4,413
14	Income Taxes (409.1, 410.1, 411.1, 412.1)		-	-		(32)
15	Total Operating Expenses	\$ 64,582	\$ (5,223)	\$ 59,359	\$ 49,654	\$ 42,398
16	Net Operating Income (Loss)	(16,290)	23,266	6,976	(948)	7,825
17						
18	OTHER INCOME AND DEDUCTIONS					
19	Interest and Dividend Income (419)					
20	Allow. for funds Used During Construction (420)					
21	Nonutility Income (421)					
22	Gains (Losses) From Disposition of Nonutility Property (422)					
23	Miscellaneous Nonutility Expenses (426)					
24	Interest Expense (427)	(5,853)		(5,853)	(7,283)	(7,349)
25	Taxes Applicable To Other Income (409.2, 410.2, 411.2, 412.2)					
26	Total Other Income and Deductions	\$ (5,853)	\$ -	\$ (5,853)	\$ (7,283)	\$ (7,349)
27	NET INCOME (LOSS)	\$ (22,143)	\$ 23,266	\$ 1,123	\$ (8,231)	\$ 476

Bedford Waste Services Corp
Statement of Income - Proforma Adjustments

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Operating Revenues

2021 Test Year Proforma Miscellaneous Revenues	\$ -
2021 Test Year Actual Miscellaneous Revenues	<u>\$ (308)</u>
0 Proforma Adjustment	<u>\$ 308</u>
To adjust test year revenues for revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
2021 Test Year Proforma	\$ 66,027
2021 Test Year Actual	<u>48,292</u>
1 Proforma Adjustment	<u>\$ 17,735</u>
To adjust test year revenues for revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
Total Proforma Adjustment to Operating Revenues	<u>\$18,043</u>

Operation & Maintenance Expenses

Contracted Services - LaMontagne Management Corp	
2021 Test Year Proforma	\$ 3,300
2021 Test Year Actual	<u>-</u>
2 Proforma Adjustment	<u>\$ 3,300</u>
To adjust test year contracted services for owner oversight	
Contracted Services - Stephen P. St. Cyr & Associates	
2021 Test Year Proforma	\$ 10,129
2021 Test Year Actual	<u>12,221</u>
3 Proforma Adjustment	<u>\$ (2,092)</u>
To adjust test year contracted services for management services	
Contracted Services - Stephen P. St. Cyr & Associates - NHDOE Audit	
2021 Test Year Proforma	\$ 632
2021 Test Year Actual	<u>-</u>
4 Proforma Adjustment	<u>\$ 632</u>
To adjust test year contracted services for management services	

Bedford Waste Services Corp

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Statement of Income - Proforma Adjustments**Schedule 1A**

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Contracted Services - Melanson		
	2021 Test Year Proforma	\$ 900
	2021 Test Year Actual	<u>750</u>
5	Proforma Adjustment	<u>\$ 150</u>
To adjust test year contracted services for increase in tax preparation service		
Contracted Services - AAA Pump		
	2021 Test Year Proforma	\$ 529
	2021 Test Year Actual	<u>-</u>
6	Proforma Adjustment	<u>\$ 529</u>
To adjust test year contracted services for annual maintenance on pumping equipment		
Contracted Services - Maznek		
	2021 Test Year Proforma	\$ 10,981
	2021 Test Year Actual	<u>4,555</u>
7	Proforma Adjustment	<u>\$ 6,426</u>
To adjust test year contracted services for twice a year septic tank pumping service		
	Total Adjustments to Contracted Services	<u>\$ 8,945</u>
Insurance		
	2021 Test Year Proforma	\$ 1,028
	2021 Test Year Actual	<u>826</u>
8	Proforma Adjustment	<u>\$ 202</u>
To adjust test year insurance for increase in insurance premium		
Regulatory Expenses		
	2021 Test Year Proforma	\$ 218
	2021 Test Year Actual	<u>260</u>
8a	Proforma Adjustment	<u>\$ (42)</u>
To adjust test year insurance for increase in insurance premium		
Bad Debt		
	2021 Test Year Proforma	\$ -
	2021 Test Year Actual	<u>16,475</u>
9	Proforma Adjustment	<u>\$ (16,475)</u>

To adjust test year insurance bad debt for one time write off

Bedford Waste Services Corp
Statement of Income - Proforma Adjustments

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Miscellaneous

2021 Test Year Proforma \$ 1,032

2021 Test Year Actual 790

10 Proforma Adjustment \$ 242

To adjust test year miscellaneous expenses

Total Operation & Maintenance Expense Adjustments \$ (7,086)

Depreciation Expenses

2021 Test Year Proforma \$ 28,599

2021 Test Year Actual 26,896

11 Proforma Adjustment \$ 1,703

To adjust test year depreciation expenses for annual amount

Amortization of CIAC Expenses

2021 Test Year Proforma \$ (2,157)

2021 Test Year Actual (2,157)

12 Proforma Adjustment \$ -

To adjust test year amortization of CIAC expenses for annual amount

Taxes other than Income

2021 Test Year Proforma \$ 4,149

2021 Test Year Actual 3,947

13 Proforma Adjustment \$ 202

To adjust test year taxes other than income taxes for anticipated state and local property taxes

State Business Taxes

2021 Test Year Proforma \$ -

2021 Test Year Actual -

14 Proforma Adjustment \$ -

To adjust test year income taxes for anticipated state business taxes

Total Proforma Adjustment to Operating Expenses \$ (5,181)

Bedford Waste Services Corp
Statement of Income - Operating Expenses

Schedule 1B

	2021	2020	2 Year Average	Company Adjustments to 2021	Company Adjusted 2021	DOE Adjustments to 2021	DOE Adjusted 2021	Settlement Adjustments to 2021	Settlement Adjusted 2021	
Operating Expenses:										
LaMontagne Mgmt Corp (1)	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300		\$ 3,300	
St. Cyr (2)	12,221	10,991	11,606	(2,092)	10,129	(2,092)	10,129		10,129	
St. Cyr - PUC Audit (3)	-	-	-	675	675	632	632		632	
Melanson (4)	750		375	150	900	150	900		900	
AAA Pump (5)	-	(333)	(167)	1,587	1,587	529	529		529	
United Site Services	-	(605)	(303)	-	-	-	-		-	
Maznek (6)	4,555	9,963	7,259	5,688	10,243	5,395	9,950	1,031	10,981	
Dig Safe	19	17	18		19	-	19		19	\$ 26,490
Liberty Insurance (7)	826	633	730	263	1,089	202	1,028		1,028	
Regulatory Expenses (8)	260	291	276	-	260	(42)	218		218	
Bad Debt (9)	16,475	211	8,343	(16,475)	-	(16,475)	-		-	
Office Expenses (10)	745	594	670	118	863	118	863		863	
Telephone (11)	44	46	45	80	124	125	169		169	1,032
Total O&M Expenses	35,895	21,808	28,852	(6,706)	29,189	(8,158)	27,737	1,031	28,768	
Depreciation (12)	26,896	25,634	26,265	1,882	28,778	1,703	28,599		28,599	
Amortization of CIAC	(2,157)	(2,157)	(2,157)	-	(2,157)	-	(2,157)		(2,157)	
State Utility Prop Taxes (13)	999	1,199	1,099		999	110	1,109		1,109	
Bedford Prop Taxes (14)	2,948	3,170	3,059		2,948	92	3,040		3,040	4,149
NHBPT	-	-	-	-	-	-	-		-	
Total Operating Expenses	\$ 64,581	\$ 49,654	\$ 57,118	\$ (4,824)	\$ 59,757	\$ (6,253)	\$ 58,328	\$ 1,031	\$ 59,359	

Notes:

- (1) Adj LMC for Owner's oversight and approval. See DOE 1-5.
- (2) Adj St. Cyr for monthly management. See DOE 1-6.
- (3) Adj St. Cyr for DOE Audit based on 2022 actual costs, amortized over 5 years: $\$3,161.42 / 5 = \632 . See DOE 1-7.
- (4) Adj Melanson for increase to prepare 2021 tax return. See DOE 1-8.
- (5) Adj AAA Pump for maintenance based on 2022 replacement of junction box/alarm float over 3 years: $\$1,587.18 / 3 + \529 . See DOE 1-9.
- (6) Adj Maznek to 39 septic tank pumpings ($\$268.75 \times 39$) and adjust leach field 5-year inspection costs: $(\$1,500 / 3): \$10,481 + 500 + \$10,981 - 4,555 = \$6,426$. See DOE 1-10.
- (7) Adj Liberty Insurance premium increase to 2022 actual: $\$1,028 - 826 = \202 . See DOE 1-11.
- (8) Adj Regulatory Expenses to 2022 actual: $\$218 - 260 = (\$42)$. See DOE 1-25.
- (9) Adj for bad debt exp $-\$16,475$.
- (10) Adj Office Expenses for postage, $\$30$ and POBox rental, $\$88: \$30 + 88 = \$118$. See DOE 1-13.
- (11) Adj for shared telephone expense increase without Bodwell. See DOE 1-13c and Audit Report page 22.
- (12) Adj Depreciation for the additional half year depreciation expense of $\$1,882$ on 2021 additions and reflect depreciation expense of $-\$179$ on retirements in 2021. See DOE 1-17b.
- (13) Adj State Utility Prop Taxes to 2022 actual: $\$1,109 - 999 = \110 . See DOE 1-14.
- (14) Adj Bedford Prop Taxes to 2022 actual: $\$3,040 - 2,948 = \92 . See DOE 1-14.

Bedford Waste Services Corp

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Balance Sheet - Assets and Other Debits

Line No.	Account Title (Number) (a)	Actual 2021 Year End Balance (d)	Actual 2020 Year End Balance (d)	Actual 2019 Year End Balance (d)
UTILITY PLANT				
1	Utility Plant (101-105)	\$ 647,002	\$ 634,836	\$ 627,300
2	Less: Accumulated Depr. and Amort. (108-110)	\$ 534,318	\$ 521,609	\$ 510,642
3	Net Plant	\$ 112,684	\$ 113,227	\$ 116,658
4	Utility Plant Acquisition Adj. (Net) (114-115)			
5	Total Net Utility Plant	\$ 112,684	\$ 113,227	\$ 116,658
OTHER PROPERTY AND INVESTMENTS				
6	Nonutility Property (121)			
7	Less: Accumulated Depr. and Amort. (122)			
8	Net Nonutility Property			
9	Investment in Associated Companies (123)			
10	Utility Investments (124)			
11	Total Other Property & Investments			
CURRENT AND ACCRUED ASSETS				
12	Cash (131)	766	1,125	6,310
13	Special Deposits (132)	147	147	147
14	Accounts and Notes Receivable-Net (141-144)	11,918	28,395	27,423
15	Plant Materials and Supplies (151)			
16	Prepayments (162-163)	1,074	800	1,083
17	Misc. Current and Accrued Assets (174)			
18	Total Current and Accrued Assets	\$ 13,905	\$ 30,467	\$ 34,963
DEFERRED DEBITS				
19	Miscellaneous Deferred Debits (186)	3,762	4,107	4,301
20	Accumulated Deferred Income Taxes (190)			
21	Total Deferred Debits	\$ 3,762	\$ 4,107	\$ 4,301
TOTAL ASSETS AND OTHER DEBITS		\$ 130,351	\$ 147,801	\$ 155,922

Bedford Waste Services Corp

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Balance Sheet - Equity Capital and Liabilities

Line No.	Account Title (Number) (a)	Actual 2021 Year End Balance (d)	Actual 2020 Year End Balance (d)	Actual 2019 Year End Balance (d)
EQUITY CAPITAL				
1	Common Stock Issued (201)	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued (204)			
3	Other Paid-In Capital (211)	25,000	25,000	20,000
4	Retained Earnings (217)	(78,940)	(56,798)	(48,567)
5	Proprietary Capital (proprietorships & partnerships) (218)			
6	Total Equity Capital	\$ (52,940)	\$ (30,798)	\$ (27,567)
LONG TERM DEBT				
7	Other Long-Term Debt (224)	134,217	143,946	152,566
CURRENT AND ACCRUED LIABILITIES				
8	Accounts Payable (231)			
9	Notes Payable (232)	18,000		
10	Customer Deposits (235)			
11	Accrued Taxes (236)		886	
12	Accrued Interest (237)			
13	Misc. Current and Accrued Liabilities (241)	11,547	12,083	7,082
14	Total Current and Accrued Liabilities	\$ 29,547	\$ 12,969	\$ 7,082
DEFERRED CREDITS				
15	Advances for Construction (252)			
16	Other Deferred Credits (253)			
17	Accumulated Deferred Investment Tax Credits (255)			
18	Miscellaneous Operating Reserves (265)			
19	Contributions In Aid of Construction - Net (271-272)	19,527	21,684	23,841
20	Accumulated Deferred Income Taxes (281-283)			
21	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 130,351	\$ 147,801	\$ 155,922

Bedford Waste Services Corp

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Rate Base

Schedule 3

Line No.	Account Title (a)	Actual 12/31/20 Balance (b)	Actual 3/31/20 Balance (c)	Actual 6/30/20 Balance (d)	Actual 9/30/20 Balance (e)	Actual 12/31/21 Balance (f)	Actual 5 Qtr Avg Balance (g)	Adjustments (h)	Proforma 2022 Balance (i)
1	Plant in Service	\$ 634,836	\$ 633,318	\$ 633,930	\$ 636,324	\$ 647,002	\$ 637,082	\$ 9,920	\$ 647,002
2	Less: Accumulated Depreciation	521,609	526,027	529,931	531,470	534,318	528,671	7,529	536,200
3	Net Utility Plant	\$ 113,227	\$ 107,291	\$ 103,999	\$ 104,854	\$ 112,684	\$ 108,411	\$ 2,391	\$ 110,802
4	Contribution in Aid of Construction - Net	(21,684)	(21,145)	(20,606)	(20,066)	(19,527)	(20,606)	1,079	(19,527)
5	Cash Working Capital	4,482	4,482	4,482	4,482	7,377	5,061	851	5,912
6	Total Rate Base	\$ 96,025	\$ 90,628	\$ 87,875	\$ 89,270	\$100,534	92,866	\$4,321	\$97,187

Bedford Waste Services Corp **1604.07a(12)**

Plant / Depreciation Expense / Accumulated Depreciation **Schedule 3A**

Plant in Service - 2021 year end	\$ 647,002
Plant in Service - 5 quarter average	<u>637,082</u>
Plant in Service Adjustment	<u>\$ 9,920</u>
To adjust Plant in Service for 12/31/21 year end balance	
Accumulated Depreciation - 2021 year end	\$ 534,318
Accumulated Depreciation - 5 quarter average	<u>528,671</u>
Accumulated Depreciation Adjustment	<u>\$ 5,647</u>
To adjust Accumulated Depreciation for 12/31/21 year end balance	
Accumulated Depreciation - 2021 year end adj for add'l 1/2 depr exp on 2021 additions	\$ 536,200
Accumulated Depreciation - 2021 year end	<u>534,318</u>
Accumulated Depreciation Adjustment	<u>\$ 1,882</u>
To adjust Accumulated Depreciation for 12/31/21 year end balance plus add'l 1/2 depr exp	
Total Adjustments to Accumulated Depreciation	<u>\$ 7,529</u>

CIAC / Amortization Expense / Accumulated Amortization

Contribution in Aid of Construction Net - 2021 year end	\$ (19,527)
Contribution in Aid of Construction Net - 5 quarter average	<u>(20,606)</u>
Contribution in Aid of Construction Net Adjustment	<u>\$ 1,079</u>
To adjust Contribution in Aid of Construction Net for 12/31/21 year end balance	

Cash Working Capital

Cash Working Capital - Proforma	\$ 5,912
Cash Working Capital - 5 quarter average	<u>5,061</u>
Cash Working Capital Adjustment	<u>\$ 851</u>
To adjust Cash Working Capital for 12/31/21 year end balance	

Bedford Waste Services Corp**1604.07a(13)****Working Capital****Schedule 3B**

	<u>2021 Actual Amount</u>	<u>2021 Proforma Amount</u>	<u>2020 Actual Amount</u>	<u>2019 Actual Amount</u>
Operating and Maintenance Expenses	\$35,896	\$28,768	\$21,808	\$14,946
75/365	<u>20.55%</u>	<u>20.55%</u>	<u>20.55%</u>	<u>20.55%</u>
Working Capital	<u>\$7,377</u>	<u>\$5,912</u>	<u>\$4,482</u>	<u>\$3,071</u>

Bedford Waste Services Corp

1604.08

Rate of Return Information

Schedule 4

	Component Ratio	Component Cost Rate	Weighted Average Cost Rate
Overall Rate of Return			
Equity Capital	-45.22%	0.00%	0.00%
Long Term Debt	145.22%	7.18%	10.42%
Total Capital	100.00%		7.18%

Capital Structure Amounts	2019 Actual	2020 Actual	2021 Actual	2021 Proforma
Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Paid in Capital	20,000	25,000	25,000	10,000
Retained Earnings	(48,567)	(56,798)	(78,940)	(68,985)
Total Equity	\$ (27,567)	\$ (30,798)	\$ (52,940)	\$ (57,985)
Long Term Debt	\$ 152,566	\$ 143,946	\$ 134,217	\$ 186,207
Total Capital	\$ 124,999	\$ 113,148	\$ 81,277	\$ 128,222

Capital Structure Percentage	2019 Actual	2020 Actual	2021 Actual	2021 Proforma
Common Stock	0.80%	0.88%	1.23%	0.78%
Other Paid in Capital	16.00%	22.09%	30.76%	7.80%
Retained Earnings	-38.85%	-50.20%	-97.12%	-53.80%
Total Equity	-22.05%	-27.22%	-65.14%	-45.22%
Long Term Debt	122.05%	127.22%	165.14%	145.22%
Total Capital	100.00%	100.00%	100.00%	100.00%

Cost of Debt Capital					
Proforma Debt	\$ 186,207	\$ 12,434	\$ 932	\$ 13,366	7.18%

Cost of Common Equity Capital
Since the Total Equity is negative, the Company is utilizing a pro forma cost of debt of 7.18%.

Bedford Waste Services Corp**Permanent Rate Report of Proposed Rate Changes****Schedule 5**

Utility Bedford Waste Services Corp.

Date Filed:

Tariff No.:

Effective Date:

11/17/2022

Sewer Rates

<u>Rate of Class of Service</u>	<u>Effect of Change</u>	<u>Number of Customers</u>	<u>Authorized Present Revenue</u>	<u>Proposed Revenue</u>	<u>Proposed Change Amount</u>
Residential	\$ 17,735	78	\$ 48,600	\$ 66,335	\$ 17,735
Misc.	308	-	(308)	-	308
Total	\$ 18,043	78	\$ 48,292	\$ 66,335	\$ 18,043
Avg.Res.Cust.	\$ 227.37		\$ 623.08	\$ 850.45	\$ 227.37
Avg.Res.Cust. Percentage					36.49%

Step 1 based on 2022 Pump Replacements - 7 Pumps

Schedule 1

Utility Plant

Pumps:	Costs	Annual Depreciation	Accumulated Depreciation
1/8/22 272 Pulpit Rd.	\$ 635	\$ 91	\$ 45
1/13/22 272 Pulpit Rd.	3,353	479	239
1/24/22 223 Pulpit Rd.	450	64	32
1/26/22 223 Pulpit Rd.	290	41	21
1/26/22 223 Pulpit Rd.	3,477	497	248
4/27/22 260 Pulpit Rd.	510	73	36
4/27/22 260 Pulpit Rd.	3,943	563	282
8/14/22 3 Pond Point Dr	585	84	42
8/16/22 3 Pond Point Dr	3,933	562	281
9/20/22 9 Rockbound Rd.	635	91	45
9/21/22 9 Rockbound Rd.	3,696	528	264
10/28/22 254 Pulpit Rd.	760	109	54
10/31/22 254 Pulpit Rd.	460	66	33
10/31/22 254 Pulpit Rd.	4,631	662	331
12/9/22 4 Three Corners Rd.	375	54	27
12/9/22 4 Three Corners Rd.	3,774	539	270
Total	\$ 31,506	\$ 4,501	\$ 2,250

Step 1 Revenue Requirement

Plant in Service	\$ 31,506
Accumulated Depreciation	<u>4,501</u>
Total Net Utility Plant	\$ 27,005
Proposed Rate of Return	<u>7.18%</u>
Return on Step 1 Rate Base	\$ 1,938
Annual Depreciation	4,501
State Utility Property Taxes	178
Town of Bedford Property Taxes	444
NHBPT	<u> </u>
Required Net Operating Income	<u>\$ 7,061</u>
Required Net Operating Income Percentage	<u>10.64%</u>

Bedford Waste Services Corp

Attachment B

Step 1 Report of Proposed Rate Changes

Schedule 2

Utility Bedford Waste Services Corp.

Date Filed:

Tariff No.:

Effective Date:

7/1/2023

Sewer Rates

<u>Rate of Class of Service</u>	<u>Effect of Change</u>	<u>Number of Customers</u>	<u>Proposed Permanent Revenue</u>	<u>Proposed Step 1 Revenue</u>	<u>Proposed Change Amount</u>
Residential	\$ 7,061	78	\$ 66,335	\$ 73,396	\$ 7,061
Misc.	-	-	-	-	-
Total	\$ 7,061	78	\$ 66,335	\$ 73,396	\$ 7,061
Avg.Res.Cust.	\$ 90.53		\$ 850.45	\$ 940.98	\$ 90.53
Avg.Res.Cust. Percentage					10.64%

Bedford Waste Services Corp

Step 2 based no greater than the actual cost of the first 3 pump replacements during 2023

Utility Plant

2023	3 pump replacements	\$ 12,000	\$ 1,714	\$ 857
Total		\$ 12,000	\$ 1,714	\$ 857

Step 2 Revenue Requirement

Plant in Service	\$ 12,000
Accumulated Depreciation	1,714
Total Net Utility Plant	\$ 10,286
Proposed Rate of Return	7.18%
Return on Step 1 Rate Base	\$ 738
Annual Depreciation	1,714
State Utility Property Taxes	68
Town of Bedford Property Taxes	169
NHBPT	
Required Net Operating Income	\$ 2,689
Required Net Operating Income Percentage	4.05%

Bedford Waste Services Corp

Attachment C

Step 2 Report of Proposed Rate Changes

Schedule 2

Utility Bedford Waste Services Corp.

Date Filed:

Tariff No.:

Effective Date:

1/1/2024

Sewer Rates

<u>Rate of Class of Service</u>	<u>Effect of Change</u>	<u>Number of Customers</u>	<u>Proposed Step 1 Revenue</u>	<u>Proposed Step 2 Revenue</u>	<u>Proposed Change Amount</u>
Residential	\$ 2,689	78	\$ 73,396	\$ 76,086	\$ 2,689
Misc.	-	-	-	-	-
Total	<u>\$ 2,689</u>	<u>78</u>	<u>\$ 73,396</u>	<u>\$ 76,086</u>	<u>\$ 2,689</u>
Avg.Res.Cust.	<u>\$ 34.48</u>		<u>\$ 940.98</u>	<u>\$ 975.46</u>	<u>\$ 34.48</u>
Avg.Res.Cust. Percentage					<u>3.66%</u>

DRAFT Promissory Note

This promissory note (Note) is made this ____ day of _____, 2023, by and between Bedford Waste Services Corp. (Borrower), a New Hampshire Corporation operating a wastewater system under the jurisdiction of the N.H. Public Utilities Commission (Commission) and the N.H. Department of Environmental Services, and with a principal place of business of 317 South River Road, Bedford, New Hampshire, 03110, and Robert S. LaMontagne (Lender), an individual with an address of 317 South River Road, Bedford, New Hampshire. This Note constitutes a New Hampshire contract to be governed by the laws of the State of New Hampshire.

WHEREFORE, the Lender promises to lend Borrower approximately the sum of thirty thousand dollars (\$30,000) in lawful money of the United States of America, together with no interest, for the purpose of repaying Robert S. LaMontagne for paying Bedford Waste Services Corp.’s Commission-approved rate case expenses for Docket No. DW 22-058 before the N.H. Public Utilities Commission.

Amount to be Borrowed: \$30,000.00 or the actual sum of Bedford’s approved rate case expenses from Docket No. DW 22-058.

Interest Rate and Method of Payment: no interest will be charged by the Lender to the Borrower for use of the funds. Payments of principal shall be made quarterly no later than the ____ day of the month. The total quarterly payment from the Borrower to the Lender shall be _____. The Borrower may prepay this Note at any time without penalty.

Term: Two Years or six (6) months after the conclusion of the Borrower’s rate case expense recovery period approved by the Commission, whichever is later, commencing with the first quarterly billing cycle following Commission approval of the rate case expenses and surcharge.

Default: shall be defined as failure to make payment of any monthly installment later than ten (10) days after the date the payment is due. Upon the occurrence of any event of default (and at the option of the Lender which may be exercised immediately or at any time thereafter so long as the event of default continues), all obligations of the Borrower under this Note shall become immediately due and payable without further written notice or demand and the Lender may seek enforcement per the laws of the State of New Hampshire of all rights and remedies available at law or in equity. The Borrower agrees to pay all costs of collection, including reasonable attorneys’ fees, paid or incurred by the Lender in enforcing this Note.

Bedford Waste Services Corp.

Robert S. LaMontagne

WITNESS:

DRAFT Promissory Note

This promissory note (Note) is made this ____ day of _____, 2023, by and between Bedford Waste Services Corp. (Borrower), a New Hampshire Corporation operating a wastewater system under the jurisdiction of the N.H. Public Utilities Commission (Commission) and the N.H. Department of Environmental Services, and with a principal place of business of 317 South River Road, Bedford, New Hampshire, 03110, and Robert S. LaMontagne (Lender), an individual with an address of 317 South River Road, Bedford, New Hampshire. This Note constitutes a New Hampshire contract to be governed by the laws of the State of New Hampshire.

WHEREFORE, the Lender promises to lend Borrower the approximate sum of twelve thousand dollars (\$12,000) in lawful money of the United States of America, together with interest, for the purpose of repaying Robert S. LaMontagne for paying for first three pump replacements / installations made in 2023 at the Bedford Three Corners subdivision.

Amount to be Borrowed: Line of Credit for \$12,000.

Interest Rate and Method of Payment: to be determined by the rate listed in the Wall Street Journal, plus 0.50%, variable Per Annum. Payments of interest and principal shall be made quarterly no later than the 30th day of June 2024 and quarterly thereafter. The total quarterly payment from the Borrower to the Lender shall be _____. The Lender shall apply all payments first to interest and then to reduction of the principal balance. The Borrower may prepay this Note at any time without penalty.

Term: Seven Years, commencing with the first quarterly billing cycle following Commission approval of this loan.

Default: shall be defined as failure to make payment of any monthly installment later than ten (10) days after the date the payment is due. Upon the occurrence of any event of default (and at the option of the Lender which may be exercised immediately or at any time thereafter so long as the event of default continues), all obligations of the Borrower under this Note shall become immediately due and payable without further written notice or demand and the Lender may seek enforcement per the laws of the State of New Hampshire of all rights and remedies available at law or in equity. The Borrower agrees to pay all costs of collection, including reasonable attorneys' fees, paid or incurred by the Lender in enforcing this Note.

Bedford Waste Services Corp.

Robert S. LaMontagne

WITNESS:

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-5

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 7 (Perm 32), Lines 10-14:

- a) Please provide a copy of the 'proposed matrix of hours' referenced on Line 12.
- b) Please provide further explanation for how the Company derived its proposed monthly charge of \$275 for an annual charge of \$3,300.
- c) Please provide the most current affiliate contract between Mr. LaMontagne and/or LaMontagne Management Corp and the Company.

RESPONSE:

- a) See attached 1-5a attachment for the proposed matrix of hours, hourly rate and expense.
- b) See attachment in 1-5a for the derivation of the monthly and annual charge.
- c) There is no current affiliate agreement. Such services have been provided at no costs to Bedford.

LaMontagne Management Corp

Mangement Agreement - Monthly Hourly Matrix for Bedford Waste Services Corp.

Tasks	J	F	M	A	M	J	J	A	S	O	N	D	I	Hourly Rate	Amount
Review cash position	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	3.00	75.00	225.00
Reconcile bank statement	0.375	0.375	0.375	0.375	0.375	0.375	0.375	0.375	0.375	0.375	0.375	0.375	4.50	75.00	337.50
Review/Sign checks	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	1.50	75.00	112.50
Review financial statements	1.000			1.000			1.000			1.000			4.00	125.00	500.00
Review PUC Annual Report			1.000										1.00	125.00	125.00
Review tax return(s)			1.000										1.00	125.00	125.00
Oversee maintenance / capital replacement	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	6.00	100.00	600.00
Oversee management	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	6.00	100.00	600.00
Other administrative matters	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	6.00	75.00	450.00
Email / Confer / Meet with Management	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	6.00	75.00	450.00
Total	3.50	2.50	4.50	3.50	2.50	2.50	3.50	2.50	2.50	3.50	2.50	2.50	36.00		\$ 3,300.00
Per month															\$ 275.00

Note: Tasks exclude any regulatory activities such as franchise expansion, financings, rate cases, audits, tax investigations, survey/questionnaires, etc.
 Also, tasks exclude preparation of RFPs and evaluation of responses to RFPs for various activites such as major repair/replacement, septic tank pumping, leach field testing and/or replacement, sale of Company, etc.

SPSt. Cyr
7/22/2022

Bedford Waste Services Corp.
 DW 22-058
 Petition for Temporary and Permanent Rates
 NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-6

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 7 (Perm 32), Line 16 – Page 8 (Perm 33), Line 2:

- a) Please provide copies of all SPS&A invoices containing charges for services incurred during 2021.
- b) Please provide further explanation regarding the ‘potential purchase and sale of the company’ referenced on lines 19-20 and please describe the current status of this potential transaction.
- c) Schedule 1B, Perm 51, Note 2 indicates that the proposed \$2,092 pro forma is comprised of a number of proposed increases/decreases, i.e., Management + \$453, Billing + \$121, Collection + \$32, RFP for P&S - \$2,227, and Rate Case Expense - \$471. Please provide further explanations regarding each of these proposed items.
- d) Please provide a copy of the most current contract and/or engagement letter between SPS&A and the Company.

RESPONSE:

- a) See attached 1-6a attachment for SPS&A invoices for 2021.
- b) In recent years Bedford has tried to sell the sewer system to other utilities, service providers, the homeowner group and the town without success. While the sewer system is still available for sale, there is no current interest.
- c) The Management +453, Billing + \$121 and Collection + \$32 represent a 5% increase over test year expenses. The RFP for P&S - \$2,227 represents nonrecurring expenditures. The Rate Case Expense - \$471 represent costs incurred in 2021 based on a 2020 test year that is not applicable to the 2021 test year.
- d) See the attached 1-6d attachment for the 2022 monthly matrix.

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

January 1, 2022

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during December 2021 (see management agreement).

Monthly Management	\$ 475.00	733.61
Billing, Processing, etc.	46.15	733.83
Collection (1.75 x \$65.00 / hour)	113.75	733.62
Leach Fields (1.00 x \$60.00 / hour)	60.00	
2021 RFP for sale (1.6875 x \$95.00 / hour)	160.31	
2021 Cash Flow analysis (1.4375 x \$95.00 / hour)	136.56	
2021 Rate Case (0.4375 x \$130.00 / hour)	56.88	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Mileage (... x .56)	0.00	
Current Month Billing	<u>\$1,048.65</u>	
Payment due upon receipt.		pd. 1/14/22 Ch 2335

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
12/01	Review past due accts	0.25
12/08	Review past due accts	0.125
12/13	Review past due accts	0.125
12/14	Review Sambrook's acct; Call Dave; Email same; Email AAA Pump re: 281 Pulpit Road	0.50
12/17	Review past due accts; Prepare emails re: Blaine & Malatesta	0.375
12/21	Review/Reply to Blaine's email re: payment	0.125
12/23	Review past due accts	0.125
12/27	Review/Reply to Malatesta's email re: payment	0.125
Total		<u>1.75</u>
<u>Leach Fields</u>		
12/01	Review Maznek email: rating pages; Review same	0.25
12/08	Talk w/Larry re: LF reps; Prepare email re: same	0.1875
12/14	Talk w/Carleton & Bob re: LR rep	0.1875
12/17	Text Larry re: LF reps; Talk w/Larry & Patrice; Prepare email re: same	0.25
12/23	Prepare email to HOs re: condition of LFs	0.125
Total		<u>1.00</u>
<u>RFP for sale</u>		
12/08	Talk w/Larry re: P&S; Prepare email re: same	0.1875
12/14	F/U w/Carleton re: RFPs; Talk w/Carleton & Bob re: AAA Pump, other pot buyers & HOA	0.25
12/23	Prepare email to HOs re: status of P&S; Update 2021 RFP; Prepare emails to Chinburg & Scherbon re: P&S; Review Scherbon's reply; Review/Reply to Chinburg's reply	1.25
Total		<u>1.6875</u>
<u>2021 Cash Flow Analysis</u>		
12/14	Review past due amts; Review add'l Dec 2021 exp; Calc exp due by 12/31/21; Calc min owner contr; Talk w/Carleton & Bob re: min owner contr	0.6875
12/23	Prepare email re: owner's contr	0.125
12/28	Review Carleton's email re: add'l funds	0.125
12/29	Review/Reply to Carleton's email re: add'l funds, ROE, STLoan, etc.	0.375
12/30	Review/Reply to Carleton's email re: dep/repay of STLoan	0.125
Total		<u>1.4375</u>
<u>2021 Rate Case</u>		
12/08	Prepare email re: notice of intent	0.0625
12/14	F/U w/Carleton re: notice; Talk w/Carleton & Bob re: RC	0.25
12/23	Prepare email to HOs re: status of rate filing	0.125
Total		<u>0.4375</u>
SPSt. Cyr		
01/01/22		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

December 6, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during November 2021 (see management agreement).

Monthly Management	\$ 475.00	730.81
Billing, Processing, etc.	178.09	730.83
Collection (2.875 x \$65.00 / hour)	186.88	730.82
Leach Fields (1.25 x \$60.00 / hour)	75.00	
2021 RFP for sale (0.625 x \$95.00 / hour)	59.38	
2021 Cash Flow analysis (0.00 x \$95.00 / hour)	0.00	
2021 Rate Case (0.375 x \$130.00 / hour)	48.75	
2021 Leach Field – D Box (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Mileage (... x .56)	0.00	
Current Month Billing	<u>\$1,023.10</u>	
Payment due upon receipt.		Pa. 1/29/22 Ch# 2328

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
11/01	Review past due accts	0.25
11/15	Review past due accts; Update Sambrook F/S sch; Finalize draft ltr; Make call/ Leave message; Review cert accts; Prepare emails/letters	1.625
11/16	Review/Reply to email re: Blaine's past due amt; Call Sambrook/Leave Message: Finalize collection letters; Mail same; Scan/Mail Sambrook's	0.875
11/24	Review past due accts	0.125
Total		<u>2.875</u>
<u>Leach Fields</u>		
11/01	Review Maznek's email re: invs for testing	0.25
11/09	Prep for & part in call re: pay for testing	0.125
11/15	Pay testing invoices	0.125
11/16	Notify HOA of testing	0.125
11/18	Prepare email re: check; Review/Reply to same; Review/Reply to same	0.25
11/23	Review email re: pay rec; Review same; Reply to same re: report(s)	0.125
11/29	Text Larry re: LF report(s)	0.125
11/30	Talk w/Carleton & Bob re: LF report(s)	0.125
Total		<u>1.25</u>
<u>RFP for sale</u>		
11/09	Prep for & part in call re: AAA Pump / Maznek	0.125
11/16	Reply to HOA "NOT participating in RFP" and potential sale to AAA Pump & Maznek	0.50
Total		<u>0.625</u>
<u>2021 Cash Flow Analysis</u>		
Total		<u>0.00</u>
<u>2021 Rate Case</u>		
11/09	Prep for & part in call re: Notice of Intent	0.125
11/16	Notify HOs of estimated rate increase and potential agreement	0.25
Total		<u>0.375</u>
<u>2021 Leach Field</u>		
Total		<u>0.00</u>
SPSt. Cyr		
12/03/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

November 6, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during October 2021 (see management agreement).

Monthly Management	\$ 475.00	730.81
Billing, Processing, etc.	432.03	730.63
Collection (1.25 x \$65.00 / hour)	81.25	730.02
Leach Fields (0.1875 x \$60.00 / hour)	11.25	
2021 RFP for sale (4.625 x \$95.00 / hour)	439.38	186
2021 Cash Flow analysis (0.00 x \$95.00 / hour)	0.00	
2021 Rate Case (0.125 x \$130.00 / hour)	16.25	
2021 Leach Field – D Box (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Mileage (176 x .56)	98.56	
Current Month Billing	<u>\$1,553.72</u>	
Payment due upon receipt.		Pa. 12/21/21 Ch # 2322

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
10/01	Review past due accts	0.25
10/13	Review email re: collection attorney	0.125
10/14	Review past due accts	0.125
10/27	Review A/R Aging Sum; Review Sambrook's acct; Reverse 2021 F/C; Calc 2020 & 2021 F/C; Draft ltr	0.75
Total		1.25
<u>Leach Fields</u>		
10/28	Prepare email re: F/U to Mtg w/AAA Pump & Maznek; Text Larry re: testing	0.1875
Total		0.1875
<u>RFP for sale</u>		
10/06	Prepare email re: Mtg w/AAA Pump & Maznek	0.125
10/12	Talk w/Paul re: Mtg; Text Larry to confirm; Prepare email re; same; Review Carleton's reply / agenda; Draft agenda	0.75
10/13	Prepare email re: agenda; Review Carleton's reply; Talk w/Carleton re: same Prepare email to Paul re: draft agenda; Prepare email / text to Larry re: same	0.75
10/14	Prep for & part in mtg	2.50
10/18	Review Maznek's email re: 2020 & 2021 sales; Review same	0.25
10/28	Prepare email re: F/U to Mtg w/AAA Pump & Maznek	0.25
Total		4.625
<u>2021 Cash Flow Analysis</u>		
Total		0.00
<u>2021 Rate Case</u>		
10/28	Prepare email re: F/U to Mtg w/AAA Pump & Maznek	0.125
Total		0.125
<u>2021 Leach Field</u>		
Total		0.00
SPSt. Cyr		
11/06/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

October 1, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during September 2021 (see management agreement).

Monthly Management	\$ 475.00	939.81
Billing, Processing, etc.	300.12	730.63
Collection (0.50 x \$65.00 / hour)	32.50	730.82
Leach Fields (0.375 x \$60.00 / hour)	22.50	
2021 RFP for sale (5.4375 x \$95.00 / hour)	516.56	186.0
2021 Cash Flow analysis (1.3125 x \$95.00 / hour)	124.69	
2021 Rate Case (0.00 x \$130.00 / hour)	0.00	
2021 Leach Field – D Box (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	13.27	
Current Month Billing	<u>\$1,484.64</u>	
Payment due upon receipt.		

Pl. 4/31/22
 Cn 2322

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
09/01	Review past due accts	0.25
09/14	Review cert cust matters	<u>0.25</u>
Total		<u>0.50</u>
<u>Leach Fields</u>		
09/14	Prep for mtg w/Maznek re: testing leach fields – Schedule/Costs	0.125
09/15	Discuss testing leach field process, schedule & costs	<u>0.25</u>
Total		<u>0.375</u>
<u>RFP for sale</u>		
09/01	Review Carleton's email re: Co resp; Review 9 & 15; Make minor edits to same; Review Co resp; Prepare email re: same	1.00
09/02	Conduct "final" review of Co resp; Review att; upate 2.0 Att; Update 14.0 Att; Scan/Email re: Co resp; Call Paul / Leave message	1.00
09/03	Review Paul's reply to email	0.125
09/13	Prepare email re: F/U to Co resp	0.125
09/14	Prep for mtg w/Maznek re: RFP for P&S; Call Casazza/Leave message	0.25
09/15	Discuss RFP for P&S w/Maznek; Discuss RFP for P&S w/AAAPump	0.50
09/16	Prepare email re: HOs, AAA Pump & Maznek	0.25
09/20	Review/Reply to Maznek's email re: P&S; Forward same; Prepare email to HOs re: F/U to RFP; Review HOs' reply; Forward same to Carleton	0.50
09/22	Reply to HOs' email re: 2 more questions; Review reply including Qs; Forward same to Carleton	0.25
09/23	Setup Co resp; Review Carleton's email re: same; Draft responses; Email same to Carleton for review; Review/Reply to email; Prepare email to HOs	0.625
09/28	Talk w/Bob & Carleton re: HOs/RC; Prepare email re: F/U / RC	0.1875
09/29	Review HOs email re: resp; forward same to Carleton	0.25
09/30	Review HOs email re: resp; Talk w/Bob L re: same	<u>0.375</u>
Total		<u>5.4375</u>
<u>2021 Cash Flow Analysis</u>		
09/14	Review cash position	0.125
09/27	Review out inv; Compil same; Review cash; Develop pay alts; Prepare email re: same; Review/Reply to email re: HOs/Loan	1.00
09/28	Talk w/Bob & Carleton re: cash	<u>0.1875</u>
Total		<u>1.3125</u>
<u>2021 Rate Case</u>		
Total		<u>0.00</u>
<u>2021 Leach Field</u>		
Total		<u>0.00</u>
SPSt. Cyr		
10/01/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

September 6, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during August 2021 (see management agreement).

Monthly Management	\$ 475.00	730.81
Billing, Processing, etc.	142.62	730.83
Collection (0.625 x \$65.00 / hour)	40.63	730.82
Leach Fields (0.00 x \$60.00 / hour)	0.00	
2021 RFP for sale (7.75 x \$95.00 / hour)	736.25	186
2021 Cash Flow analysis (0.25 x \$95.00 / hour)	23.75	
2021 Rate Case (0.00 x \$130.00 / hour)	0.00	
2021 Leach Field – D Box (0.25 x \$95.00 / hour)	23.75	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Current Month Billing	<u>\$1,442.00</u>	
Payment due upon receipt.		Pa. 12/31/21 Ch 2322

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
08/02	Review past due accts	0.25
08/12	Review past due accts; Review/Reply to email re: del cust addresses	0.25
08/25	Review past due accts	0.125
Total		<u>0.625</u>
<u>Leach Fields</u>		
Total		<u>0.00</u>
<u>RFP for sale</u>		
08/02	Review 2020 Op Exp; Adj for HOs; Prepare email re: RFP; Review HOs reply; Forward same onto Carleton; Reply to HOs	0.6875
08/12	Review/Reply to email re: HOA; Prepare email to HOAs re: questions; Review/Forward reply to Carleton	0.3125
08/19	Prepare email re; questions	0.125
08/24	Review HOs email re: questions; Review questions; Forward same to Carleton; Reply to email; Setup Q&A	0.875
08/26	Review B3C HOs RFP questions; Draft resp; Prepare email re: pumps; Review same; Make changes; Prepare 1.0 Att; Prepare email re: same; Prepare pump repl sch; Update septic tank pumping sch; Review resp to RFP for septic serv	5.50
08/31	Review draft resp; F/U w/Carleton	0.25
Total		<u>7.75</u>
<u>2021 Cash Flow Analysis</u>		
08/02	Populate July 2021 cash rec / disb into CF Anal; Review same	0.25
Total		<u>0.25</u>
<u>2021 Rate Case</u>		
Total		<u>0.00</u>
<u>2021 Leach Field</u>		
08/02	Text Bob G re: D box	0.125
08/02	Text Bob G re: D box	0.125
Total		<u>0.25</u>

SPSt. Cyr
 9/06/21

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

August 2, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during July 2021 (see management agreement).

Monthly Management	\$ 475.00	730.81
Billing, Processing, etc.	81.59	730.83
Collection (0.375 x \$65.00 / hour)	24.38	730.82
Leach Fields (0.00 x \$60.00 / hour)	0.00	
2021 RFP for sale (1.9375 x \$95.00 / hour)	184.06	186
2021 Cash Flow analysis (1.375 x \$95.00 / hour)	130.62	
2021 Rate Case (2.6875 x \$130.00 / hour)	349.38	
2021 Leah Field – D Box (1.75 x \$95.00 / hour)	166.25	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Current Month Billing	<u>\$1,411.28</u>	
Payment due upon receipt.		Pa. 8/20/21 Ch 2311

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
07/01	Review past due accts	0.25
07/19	Review past due accts	0.125
Total		0.375
<u>Leach Fields</u>		
Total		0.00
<u>RFP for sale</u>		
07/13	Talk w/Carlton re: P&S/HOA	0.25
07/14	Talk w/Carlton & Bob re: P&S/HOA	0.125
07/15	Review/Update RFP for sale; Prepare email re: same; Review Carleton's reply	0.75
07/19	Review RFP; Prepare email to HOs re: RFP; Talk w/Carleton re: same	0.50
07/20	Review/Reply to email re: RFP; Prepare email re: same	0.125
07/21	Talk w/PUC re: pot P&S	0.1875
Total		1.9375
<u>2021 Cash Flow Analysis</u>		
07/09	Prepare C/F anal for July – Dec 2021; Prepare email re: same	1.00
07/13	Talk w/Carlton re: C/F anal for July – Dec 2021	0.25
07/13	Talk w/Carlton & Bob re: C/F anal for July – Dec 2021	0.125
Total		1.375
<u>2021 Rate Case</u>		
07/09	Review act rofr; Prepare adj; Prepare mod act rofr; Prepare rep of prop rates/rev; Prepare email re: same	1.50
07/13	Talk w/Carlton re: Act rofr, adjustments, Mod act rofr & RC	0.25
07/14	Talk w/Carlton & Bob re: Act rofr, adjustments, Mod act rofr & RC	0.125
07/19	Review mod act rofr; Prepare email to HOs re: RFP; Talk w/Carleton re: same	0.50
07/20	Review/Reply to email re: RC; Prepare email re: same	0.125
07/21	Talk w/PUC re: pot RC	0.1875
Total		2.6875
<u>2021 Leach Field</u>		
07/20	Talk w/O'Connell; Review text; Talks again; Text Bob G. re: same; Prepare email re: same	0.50
07/21	Review/Reply to Bob G's emails	0.25
07/23	Prepare text/email re: pic; Review/Reply to multiple texts; Review/Reply to more texts	0.625
07/26	Review/Reply to Bob G's text; Review/Reply to O'Connell's text; Talk w/Bob G re: D box	0.375
Total		1.75
SPSt. Cyr		
8/02/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

July 2, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during June 2021 (see management agreement).

Monthly Management	\$ 475.00	730.81
Billing, Processing, etc.	264.39	730.83
Collection (0.375 x \$65.00 / hour)	24.38	730.82
Leach Fields (0.00 x \$60.00 / hour)	0.00	
RFP for sale (0.875 x \$95.00 / hour)	83.13	180.0
RFP for billing services (0.00 x \$95.00 / hour)	0.00	
RFP for septic services (0.00 x \$95.00 / hour)	0.00	
PUC Covid-19 Investigation (0.125 x \$95.00 / hour)	0.00	
Change in Terms Agreement (0.00 x \$115.00 / hour)	0.00	
Management Agreement (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Current Month Billing	<u>\$ 846.90</u>	
Payment due upon receipt.		Pd. 7/29/21 Ch. 2305

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
06/02	Review past due accts	0.25
06/18	Review past due accts	0.125
Total		<u>0.375</u>
<u>Leach Fields</u>		
Total		<u>0.00</u>
<u>RFP for sale</u>		
06/04	Review email re: HOA	0.0625
06/09	Reply to same	0.0625
06/15	Review email re: HOA	0.125
06/16	Review email re: HOA; Review cash; Review 2020 RofR; Call Carleton	0.375
06/17	Review cash; Review 2020 RofR	0.25
Total		<u>0.875</u>
<u>RFP for Billing Services</u>		
Total		<u>0.00</u>
<u>RFP for Septic Services</u>		
Total		<u>0.00</u>
<u>PUC Covid-19 Questionnaire / Investigation</u>		
Total		<u>0.00</u>
<u>Change in Terms Agreement</u>		
Total		<u>0.00</u>
<u>Management Agreement</u>		
Total		<u>0.00</u>
SPSt. Cyr		
7/02/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

June 4, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during May 2021 (see management agreement).

Monthly Management	\$ 475.00	725.81
Billing, Processing, etc.	101.87	725.63
Collection (0.375 x \$65.00 / hour)	24.38	730.62
Leach Fields (0.00 x \$60.00 / hour)	0.00	
RFP for sale (0.00 x \$95.00 / hour)	0.00	
RFP for billing services (0.00 x \$95.00 / hour)	0.00	
RFP for septic services (0.00 x \$95.00 / hour)	0.00	
PUC Covid-19 Investigation (0.125 x \$95.00 / hour)	0.00	
Change in Terms Agreement (0.00 x \$115.00 / hour)	0.00	
Management Agreement (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Current Month Billing	<u>\$ 601.25</u>	
Payment due upon receipt.		Pa. 1/20/21 Ch. 2247

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
05/01	Review past due accts	0.25
05/17	Review past due accts	0.125
Total		<u>0.375</u>
<u>Leach Fields</u>		
Total		<u>0.00</u>
<u>RFP for sale</u>		
Total		<u>0.00</u>
<u>RFP for Billing Services</u>		
Total		<u>0.00</u>
<u>RFP for Septic Services</u>		
Total		<u>0.00</u>
<u>PUC Covid-19 Questionnaire / Investigation</u>		
Total		<u>0.00</u>
<u>Change in Terms Agreement</u>		
Total		<u>0.00</u>
<u>Management Agreement</u>		
Total		<u>0.00</u>
SPSt. Cyr		
6/04/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

May 14, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during April 2021 (see management agreement).

Monthly Management	\$ 475.00	730.81
Billing, Processing, etc.	304.78	730.83
Collection (0.375 x \$65.00 / hour)	24.38	730.82
Leach Fields (0.00 x \$60.00 / hour)	0.00	
RFP for sale (0.00 x \$95.00 / hour)	0.00	
RFP for billing services (0.00 x \$95.00 / hour)	0.00	
RFP for septic services (0.00 x \$95.00 / hour)	0.00	
PUC Covid-19 Investigation (0.125 x \$95.00 / hour)	0.00	
Change in Terms Agreement (0.00 x \$115.00 / hour)	0.00	
Management Agreement (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
Current Month Billing	<u>\$ 804.16</u>	
Payment due upon receipt.		

PA. 4/28/21
 CW 2292

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
04/01	Review past due accts	0.25
04/19	Review past due accts	<u>0.125</u>
Total		<u>0.375</u>
<u>Leach Fields</u>		
Total		<u>0.00</u>
<u>RFP for sale</u>		
Total		<u>0.00</u>
<u>RFP for Billing Services</u>		
Total		<u>0.00</u>
<u>RFP for Septic Services</u>		
Total		<u>0.00</u>
<u>PUC Covid-19 Questionnaire / Investigation</u>		
Total		<u>0.00</u>
<u>Change in Terms Agreement</u>		
Total		<u>0.00</u>
<u>Management Agreement</u>		
Total		<u>0.00</u>
SPSt. Cyr		
5/14/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

April 3, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during March 2021 (see management agreement).

Monthly Management	\$ 475.00	750.81
Billing, Processing, etc.	73.69	720.85
Collection (0.375 x \$65.00 / hour)	24.38	730.62
Leach Fields (0.00 x \$60.00 / hour)	0.00	
RFP for sale (0.375 x \$95.00 / hour)	35.63	186.0
RFP for billing services (0.00 x \$95.00 / hour)	0.00	
RFP for septic services (0.00 x \$95.00 / hour)	0.00	
PUC Covid-19 Investigation (0.125 x \$95.00 / hour)	0.00	
Change in Terms Agreement (0.00 x \$115.00 / hour)	0.00	
Management Agreement (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	13.27	775.0
Current Month Billing	<u>\$ 621.97</u>	

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
03/02	Review past due accts	0.25
03/16	Review past due accts	<u>0.125</u>
Total		<u>0.375</u>
<u>Leach Fields</u>		
Total		0.00
<u>RFP for sale</u>		
03/17	Talk w/Carleton & Bob about cash, APIC debt, RC & pot sale	0.375
Total		<u>0.375</u>
<u>RFP for Billing Services</u>		
Total		<u>0.00</u>
<u>RFP for Septic Services</u>		
Total		<u>0.00</u>
<u>PUC Covid-19 Questionnaire / Investigation</u>		
Total		<u>0.00</u>
<u>Change in Terms Agreement</u>		
Total		<u>0.00</u>
<u>Management Agreement</u>		
Total		<u>0.00</u>
SPSt. Cyr		
4/03/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

Mark
 February 2, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during February 2021 (see management agreement).

Prior Balance	\$3,137.45	
Payment	<u>998.91</u>	
Total Prior Balance	<u>\$2,138.54</u>	<i>Pa. 2/21/21 Ch # 2269</i>
Monthly Management	\$ 475.00	<i>730.81</i>
Billing, Processing, etc.	182.46	<i>730.83</i>
Collection (0.375 x \$65.00 / hour)	24.38	<i>730.82</i>
Leach Fields (0.00 x \$60.00 / hour)	0.00	
RFP for sale (0.125 x \$95.00 / hour)	0.00	
RFP for billing services (0.00 x \$95.00 / hour)	0.00	
RFP for septic services (0.00 x \$95.00 / hour)	0.00	
PUC Covid-19 Investigation (0.125 x \$95.00 / hour)	0.00	
Change in Terms Agreement (0.00 x \$115.00 / hour)	0.00	
Management Agreement (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
NH Corporation Fee	0.00	
Current Month Billing	<u>\$ 681.84</u>	<i>Pa. 1/20/21 Ch # 2269</i>
Total Billing	<u>\$2,820.38</u>	

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
02/01	Review past due accts	0.25
02/15	Review past due accts	<u>0.125</u>
Total		<u>0.375</u>
<u>Leach Fields</u>		
Total		<u>0.00</u>
<u>RFP for sale</u>		
Total		<u>0.00</u>
<u>RFP for Billing Services</u>		
Total		<u>0.00</u>
<u>RFP for Septic Services</u>		
Total		<u>0.00</u>
<u>PUC Covid-19 Questionnaire / Investigation</u>		
Total		<u>0.00</u>
<u>Change in Terms Agreement</u>		
Total		<u>0.00</u>
<u>Management Agreement</u>		
Total		<u>0.00</u>
SPSt. Cyr		
3/07/21		

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

February 2, 2021

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Prior Balance \$2,310.45

Fee for services rendered during January 2021 (see management agreement).

Monthly Management	\$ 475.00	130.81
Billing, Processing, etc.	302.62	730.83
Collection (0.50 x \$65.00 / hour)	37.50	730.82
Leach Fields (0.00 x \$60.00 / hour)	0.00	
RFP for sale (0.125 x \$95.00 / hour)	11.88	186
RFP for billing services (0.00 x \$95.00 / hour)	0.00	
RFP for septic services (0.00 x \$95.00 / hour)	0.00	
PUC Covid-19 Investigation (0.125 x \$95.00 / hour)	0.00	
Change in Terms Agreement (0.00 x \$115.00 / hour)	0.00	
Management Agreement (0.00 x \$95.00 / hour)	0.00	
Reimbursable expenses:		
Postage	0.00	
Copies	0.00	
Scan	0.00	
P. O. Box rental	0.00	
NH Corporation Fee	0.00	
Current Month Billing	<u>\$ 827.00</u>	Pa. 2/21/21 Ch# 2279
Total Billing	<u>\$3,137.45</u>	

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
01/02	Review past due accts	0.25
01/18	Review past due accts	0.125
01/27	Review past due accts	<u>0.125</u>
Total		<u>0.50</u>
<u>Leach Fields</u>		
Total		<u>0.00</u>
<u>RFP for sale</u>		
01/14	Talk to Carleton re: sale	<u>0.125</u>
Total		<u>0.125</u>
<u>RFP for Billing Services</u>		
Total		<u>0.00</u>
<u>RFP for Septic Services</u>		
Total		<u>0.00</u>
<u>PUC Covid-19 Questionnaire / Investigation</u>		
Total		<u>0.00</u>
<u>Change in Terms Agreement</u>		
Total		<u>0.00</u>
<u>Management Agreement</u>		
Total		<u>0.00</u>
SPSt. Cyr		
2/02/21		

Bedford Waste Services

Mangement Agreement - Monthly Hourly Matrix

<u>Tasks</u>	<u>J</u>	<u>F</u>	<u>M</u>	<u>A</u>	<u>M</u>	<u>J</u>	<u>J</u>	<u>A</u>	<u>S</u>	<u>O</u>	<u>N</u>	<u>D</u>	<u>I</u>	<u>Hourly Rate</u>	<u>Amount</u>
Prepare weekly workplan	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	\$ 55.13	\$ 661.50
Oversee billing process	1.00	0.75	0.50	1.00	0.75	0.50	1.00	0.75	0.50	1.00	0.75	0.50	9.00	55.13	496.13
Make billing changes	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	55.13	165.38
Prorate final bills	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	55.13	165.38
Respond to customer/other calls	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	55.13	165.38
Review bank rec., Record deposits, Pay bills	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	55.13	661.50
Update book depreciation	0.50			0.50				0.50					2.00	99.75	199.50
Prepare journal entries	0.50			0.50				0.50					2.00	99.75	199.50
Prepare / Review financial statements	1.00			1.00				1.00					4.00	99.75	399.00
Review cash position, Prepare cash flow analysis									1.00				2.00	99.75	199.50
Prepare PUC Annual Report / Respond to desk audit		6.00		2.00									8.00	120.75	966.00
Prepare NHDRA PA-20 & DP-255	1.00			1.00									2.00	120.75	241.50
Work w/tax accountant on tax return(s)		1.00	1.00										2.00	99.75	199.50
Oversee maintenance	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	55.13	330.75
Set up / Oversee / Inspect semiannual pumping				4.00						4.00			8.00	55.13	441.00
Other administrative matters	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	55.13	330.75
Email / Confer / Meet with Owner / Owner's rep	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	55.13	330.75
Total	8.25	12.00	5.75	14.25	5.00	4.75	7.25	5.00	5.75	11.25	5.00	5.75	90.00		\$6,153.00
Per month															\$ 512.75

Note: Tasks exclude billing customers, picking up / processing payments, making deposits, etc.

Tasks exclude review of A/R Aging Summary for collection purposes and/or anyother collection action and/or small claims court activities.

Tasks also exclude any regulatory activities such as franchise expansion, financings, rate cases, audits, tax investigations, survey/questionnaires, etc.

In addition, tasks exclude preparation of RFPs and evaluation of responses to RFPs for various activites such as major repair/replacement, septic tank pumping, leach field testing, billing services, sale of Company, etc.

SPSt. Cyr
2/26/2022

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-7

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 8 (Perm 33), Lines 3-10: Please provide copies of all invoices containing charges for services related to the DOE audit conducted as part of this rate proceeding.

RESPONSE: See attached 1-7 attachment for SPS&A's audit related charges.

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

November 1, 2022

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during October 2022 (see management agreement).

Monthly Management		\$ 512.75	730.81
Billing, Processing, etc.		453.63	730.83
Collection (1.50 x \$68.25 / hour)		102.38	730.82
Cash Flow analysis (1.8125 x \$99.75 / hour)		180.80	730.82
2022 Rate Case (19.3125 x \$135.00 / hour)		2,607.19	186.4
2022 Refi (4.3125 x \$135.00 / hour)		582.19	181.2
2022 PUC Investigation into Step Adj (0.00 x \$135.00)		0.00	
2022 Website (1.375 x \$99.75)		137.16	130.82
2022 DOE Audit (3.625 x \$99.75)		361.59	186.5
Reimbursable expenses:			
Postage		0.00	
Copies		0.00	
Scan		0.00	
P. O. Box rental		0.00	
Mileage (... x .56)		0.00	
Current Month Billing		<u>\$4,937.69</u>	
Payment due upon receipt.			

Pr 11/20/22
Ch 2309

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
10/01	Review A/R Aging Sum; Review cert cust accts	0.25
10/07	Review/Reply to Carleton re: Sambrook	0.125
10/11	Review A/R Aging Sum; Review cert cust accts	0.25
10/14	Prepare email re: Sambrook; Review Rick's reply	0.25
10/17	Review A/R Aging Sum; Review cert cust accts; Reply to Carleton's email re: Sambrook	0.375
10/27	Review A/R Aging Sum; Review cert cust accts	<u>0.25</u>
Total		<u>1.50</u>
<u>Cash Flow Analysis</u>		
10/05	Prepare cash flow anal for Oct. – Dec. 2022	1.00
10/10	Review/Reply to Carleton's email re: MCSB loan pay; Review Source & Use of Refin/Fin; Plan accordingly	0.625
10/14	Review cash	0.0625
10/17	Review cash; Prepare email re: MCSB loan pay	<u>0.125</u>
Total		<u>1.8125</u>
<u>2022 Rate Case</u>		
10/04	Review Depr Acct – Calc of Ann Dep; Review Depr Acct – Sch of Invest; Review OpIncAdj sch; Review 2021 Office Exp; Anal same; Prepare 2021 Office Expense Adj sch	1.25
10/05	Review 2021 Tel Exp; Anal same; Prepare 2021 Tel Exp sch s/o Bodwell; Incorp same into OpIncAdj sch; Incorp same into RC sch; Review test; Update same; Review Carleton's email re: Sept 2022 charges	2.625
10/06	Review Sept 2022 charges; Reply to email; Conduct "final" review of perm RC Exh; Prepare email re: same; Review/Update test; Review/Update Depr Acct	3.625
10/07	Calc 2019 act rofr; Prepare test re: depr acct, A/R Aging Sum, P&S & RC serv; Edit test; Incorp edits into test; Prepare email re: same; Review/Update other RC req; Review Carleton's email re: sch/teat; Review accr v cash sch; Reformat same; Reply to email; Review Carleton's email re: rates based cash & timing of rate increase; Reply to same	4.25
10/10	Review tariff; Revise pages 6a & 7; Review same; Update temp rate sch; Prepare temp rate test; Review same; Prepare temp rate other req; Review same; Finalize perm other req	2.75
10/12	Conduct "final" review of perm rate filing; Make minor changes; Conduct "final" review of temp rate filing; Make minor changes	1.625
10/13	Review email re: scanned docs; Review perm rate filing; Review temp rate filing	0.25
10/14	Reply to email	0.125
10/15	Prepare petition; Review same	1.00
10/17	Edit petition; Scan same; Conduct final review; Prepare email re: pet., temp & perm filings	0.875
10/24	Review HO's email re: questions/requests; Review same	0.25
10/26	Talk w/Nikki re: rate filing	0.0625
10/28	Review HO's email re: quest/req & next steps; Review quest/req; Reply to same; Review var DOE auto replies; Review PUC reply; Reply to same	<u>0.625</u>
Total		<u>19.3125</u>

2022 Refinancing

10/04	Prepare 2022 anal of exp – SPS&A; Update resp to 1-9 & 1-10; Prepare email re: 1-9 & 1-10	0.75
10/05	Review Carleton's email re: Sept 2022 charges	0.125
10/06	Review Sept 2022 charges; Reply to email; Finalize Co resp; Review same; Gather atts; Scan same; Prepare email re: same	1.125
10/11	Review PUC email re: Proc Order; Review same	0.125
10/13	F/U w/DOE on Co resp to DOE DRs	0.0625
10/14	Review Proc Order	0.0625
10/26	Talk w/Nikki re: rate filing	0.0625
10/27	Review DOE email re: SOP; Review PS; Forward same to Carleton; Review PS; Begin to formula a resp	1.00
10/31	Review PS; Draft Co rep; Review same	1.00
Total		<u>4.3125</u>

2022 PUC Investigation of Step Adjustment Methodology & Process

Total		<u>0.00</u>
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Bedford website

10/17	Review Bodwell website; Gather var docs to post; Prepare email re: same; Talk w/Neil re: same	0.75
10/24	Review Neil's email re: Squarespace 14 day trial; Review Squarespace emailer: same; Review Squarespace email re: free cust ling to bio; Review Neil's email re: same	0.50
10/25	Review Squarespace email re: 14 day trail	0.125
Total		<u>1.375</u>

Bedford Audit

10/24	Review DOE email re: ARs; Review ARs; Forward same to Carleton; Reply to email	0.375
10/26	Review DOE reply	0.125
10/27	Review Carleton's emails re: 2019, 2020 & 2021 bank statements; Review bank statements	0.375
10/28	Reply to Carleton's emails; Review ARs 1-15; Draft Co resp; Review same; Gather atts, i.e., A/R Aging Sum, GLs, TDBank recs, fed tax ret, Town prop tax & state not of values & tax bills & DP-255; Prepare emails re: same; Review var replies; Review/Reply to email re: AR3	2.75
Total		<u>3.625</u>

SPSt. Cyr
11/01/22

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

December 1, 2022

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during November 2022 (see management agreement).

Monthly Management		\$ 512.75	732.81
Billing, Processing, etc.		186.99	732.83
Collection (1.375 x \$68.25 / hour)		93.84	732.82
Cash Flow analysis (0.25 x \$99.75 / hour)		24.94	732.82
2022 Rate Case (6.4375 x \$135.00 / hour)		869.06	126.4
2022 Refi (5.4375 x \$135.00 / hour)		734.06	181.2
2022 PUC Investigation into Step Adj (0.00 x \$135.00)		0.00	
2022 Website (1.50 x \$99.75)		149.63	732.82
2022 DOE Audit (17.0625 x \$99.75)		1,701.98	180.5
Reimbursable expenses:			
Postage		144.00	see below
Copies		142.43	see below
Scan		0.00	
P. O. Box rental		0.00	
Mileage (... x .56)		0.00	
Current Month Billing		<u>\$4,559.68</u>	

Payment due upon receipt.

Pa 12/20/22

Ch 2369

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Postage:
P 61.20
Off Exp 74.80
 144.00

Copies =
P 121.33
Audit 21.10
 142.43

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
11/01	Review A/R Aging Sum	0.125
11/09	Review/Reply to Jane's email re: Sambrook cert of judgment; Review Jane's email re: Notice of Decision; Review Notice; Reply to same	0.375
11/11	Review A/R Aging Sum	0.125
11/14	Review Jane's email re: Sambrook's Cert of Judgment; Review same	0.25
11/18	Reply to Carleton's email re: Sambrook	0.125
11/21	Review A/R Aging Sum	0.125
11/28	Review Jane's email re: Sambrook Cert of Judgment; Review same	0.25
Total		<u>1.375</u>
<u>Cash Flow Analysis</u>		
11/21	Review cash	0.125
11/28	Review cash	<u>0.125</u>
Total		<u>0.25</u>
<u>2022 Rate Case</u>		
11/02	Review PUC email re: PUC order; Review PUC order; Forward same to Carleton; Forward same to HOs	0.50
11/08	Talk w/HO re: com call	0.125
11/09	Prepare cur info for com call; Prepare cover ltr; Prepare email re: same; Review Carleton's reply re: comments	0.875
11/10	Finalize cover ltr; Review cur info; Review Carleton's comments; Reply to email; Copy, fold, stuff, label & stamp; Review var emails re: Zoom invite / info to HOs	2.75
11/15	F/U on int rate from MCSB; Review reply	0.125
11/17	Prep for & part in community call	0.875
11/18	Prepare email re: community call	0.0625
11/29	Review DOE's email re: eng serv; Consider options; Prep for & part in community call	0.625
11/30	Talk w/Bob & Carleton re: prehearing conf & tech ses, eng con, OCA & cust; Review DOE email re: Notice of App; Review Notice	<u>0.50</u>
Total		<u>6.4375</u>
<u>2022 Refinancing / Financing</u>		
11/01	Review Co resp; Make minor changes; Review same; Prepare email re: same; Review Carleton's email re: comments; Review comments	0.50
11/02	Review Carleton's comments; Reply to same; Talk w/DOE re: same; Incorporate Carleton's comments; Conduct final review; scan/Email same	1.25
11/08	Prepare mail re: int rate & prin, int & total pay; Talk w/HO re: com call	0.25
11/09	Prepare cur info for com call; Prepare cover ltr; Prepare email re: same; Review Carleton's reply re: comments	0.875
11/10	Finalize cover ltr; Review cur info; Review Carleton's comments; Reply to email; Review var emails re: Zoom invite / info to HOs	0.50
11/15	F/U on int rate from MCSB; Review reply	0.125
11/17	Prep for & part in community call	0.875
11/18	Prepare email re: community call; Review DOE email re: Eng inv; Review inv; Forward same to DOE	0.3125
11/29	Review DOE's email re: eng serv; Consider options; Prep for & part in community call	0.625
11/30	Review DOE email re: Notice of App; Review Notice	<u>0.125</u>

Total		<u>5.4375</u>
<u>2022 PUC Investigation of Step Adjustment Methodology & Process</u>		
Total		<u>0.00</u>
<u>Bedford Website</u>		
11/02	Talk w/Neil re: website/PUC order; Review Neil's email re: next steps; Resp to same	0.75
11/18	Meet w/Neil re: website development; Prepare email re: 2022 Sum; Provide direction re: gen'l & sewer system	<u>0.75</u>
Total		<u>1.50</u>
<u>Bedford Audit</u>		
11/01	Review/Reply to Audit's email re: CPRs; Review/Reply to email re: AR#16; Review 2019 adds to plant; Review/Update CPRs	1.625
11/03	Review Krista's email re: AR#17	0.125
11/04	Review Krista's email re: AR#18; Reply to Krista's email re: AR#17; Reply to Krista's email re: A/R#18	0.875
11/07	Review var emails re: AR#20, F/U to AR#13, F/U to AR#17 & AR#21	0.50
11/08	Review email re: AR#19; Reply to same; Review email re: AR#20; Prepare email re: loan amort sch; Reply to same; Reply to email re: F/U to AR#13; Reply to email re: F/U to AR#17; Review email re: AR#21; Reply to same	2.25
11/09	Review 2020 adds to plant; Review/Update CPRs; Review email re: AR#22; Review email re: AR#23	2.00
11/10	Review 2021 adds to plant; Review/Update CPRs; Copy, scan & email; Review DOE email re: AR#s 5, 12 & 16	2.875
11/15	F/U on loan amort sch; Review reply; Review DOE email re: AR#5; Prepare email re: LMC mo matrix; Review DOE email re: AR#22; Review JE# 12-2; Review AAA Pump, Maznek & SPS&A inv; Scan SPS&A Oct., Sept. & Aug. 2021 inv; Draft resp; Reply to email; Review Carleton's email re: LMC mo matrix; Review mo matrix; Draft resp to AR#5 F/U; Prepare email re: same	2.00
11/16	Review MCSB email re: loan amort schs; Review original loan amort sch; Review reduced int rate loan amort sch; Reply to email re: same	0.375
11/18	Forward MCSB loan amort sch in resp to AR#20; Review DOE email re: AR#23; Review DEC. 2021 tran; Review test; Reply to email re: AR#23; Review DOE email re: AR#24; Review 2021, 2020 & 2019 rets; Reply to email re: AR#24; Prepare email re: cost of removal; Review DOE email re: AR#25; Review 2021 book depr sch; Review qtrly depr exp JEs; Reply to email re: AR#25; Review DOE email re: AR#26; Review 2021 JE9-7; Review 2020 JE9-7; Review qtrly amort of CIAC calc; Reply to email re: AR#26; Review DOE email re: AR#27; Review 2021 JE9-7; Reply to email re: AR#27; Prepare email re: ARs / Audit Report; Review/Reply to email re: ARs / Audit Report; Review / Reply to email re: cost of removal; Review/Reply to email re: cost of removal / installation	2.50
11/21	Review/Reply to DOE email re: AR#5 att; Review DOE reply	0.1875
11/28	Review DOE emails re: AR#28	0.25
11/29	Review DOE emails re: AR#28; Draft resp to 1 -8; Prepare ins sum sch; Prepare MCSB loan sum sch; Reply to email	<u>1.50</u>
Total		<u>17.0625</u>

SPSt. Cyr
12/01/22

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215
 stephenpstcyr@yahoo.com

January 4, 2023

Robert S. LaMontagne
 Bedford Waste Services Corp.
 C/O St. Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, Me. 04005

Re: Management

Fee for services rendered during December 2022 (see management agreement).

Monthly Management		\$ 512.75	730.81
Billing, Processing, etc.		48.46	730.83
Collection (2.5625 x \$68.25 / hour)		174.89	730.82
Cash Flow analysis (2.4375 x \$99.75 / hour)		243.14	730.82
2022 Rate Case (9.6875 x \$135.00 / hour)		1,307.81	186.4
2022 Refi (1.25 x \$135.00 / hour)		168.75	181.2
2022 PUC Investigation into Step Adj (0.00 x \$135.00)		0.00	
2022 Website (1.375 x \$99.75)		137.16	730.82
2022 DOE Audit (9.5625 x \$99.75)		953.86	186.5
Reimbursable expenses:			
Postage		0.00	
Copies		0.00	
Scan	12/20 Inv for audit	18.99	186.5
P. O. Box rental		0.00	
Mileage (168 x .625)	12/14 Concord	105.00	186.4
Website Development		672.80	730.82
Current Month Billing		<u>\$4,343.61</u>	

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive
 Biddeford, Me. 04005
 207-423-0215

stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description of Service</u>	<u>Hours</u>
<u>Collections</u>		
12/01	Review A/R Aging Sum; Review cert past due accts	0.25
12/06	Review Co file; Review status of Sambrook case; Review A/R Aging Sum; Review cert past due accts; Draft email to Bedrad, Malatesta & Shkylor; Draft ltr to Bennett & Hoellrich; Review/Reply to Malatesta's email; Review/Reply to Shkylar's email	1.50
12/07	Draft ltr to Bedard	0.1875
12/12	Review Rick's email re: Motion for Periodic Payment Hearing; Review Motion	0.25
12/16	Review A/R Aging Sum	0.125
12/19	Update Carleton on Sambrook	0.125
12/23	Review A/R Aging Sum	0.125
Total		<u>2.5625</u>
<u>Cash Flow Analysis</u>		
12/13	Prepare email re: cash req; review Carleton's reply	0.1875
12/17	Review outstanding bills; Add to outstanding bills sch; Review cash contr opts	1.375
12/19	Review cash; Consider options; Make rec; Prepare email re: same	0.50
12/20	Talk w/Carleton re: cash contr	0.125
12/27	Review cash; Prepare email re: cash contr; Review/Reply to email re: cash dep	0.25
Total		<u>2.4375</u>
<u>2022 Rate Case</u>		
12/02	Review RC copy/postage costs	0.125
12/06	Review Co file; Review PUC order; Draft proc sch; Prepare email same; Review/ Reply to Carleton's email re: same; Prepare email to DOE re: same; Review/Reply to email re: same	0.875
12/12	Review PUC order; Forward DOE email to Carleton re: proc sch; Prepare email Re: MCSB reset; Review/Reply to same; Review perm rate sch; Prepare Summary Statement; Review DOE email re: draft proc sch; Review Same; Review DOE email re: Notice of appearance ...; Review same	2.50
12/13	Forward draft proc sch to Carleton; Review draft proc sch; Consider prel matters; Prepare email re: same; Review Sum Stat; Reply to DOE email re: proc sch / prel matters; Review Sum Stat; Prepare stat on prel matters; Review/Reply to Carleton's email	1.3125
12/14	Prep for and part in Prehearing Conf & Tech Ses; Prepare affidavit	2.25
12/15	Review Affidavit; Scan same; Review perm rate sch; Review temp rate sch; Prepare email re: same; Review Carleton's email re: RofR/Fin; Review/ Reply to DOE email re: virtual tech ses	0.625
12/16	Review Carleton's email re: RofR/Fin; Review RofR info; Review debt; Review equity; Review RofR options; Prepare email re: same; Review DOE email re: virtual tech ses; Review Carleton's reply	1.125
12/20	Review DOE email re: draft proc sch; Forward to Carleton; Talk w/Carleton re: RofR; Reply to same	0.25
12/21	Review DOE email re: draft proc sch; Review same; Review PUC email re: proc sch; Review same	0.25
12/27	Review cap struct & RofR; Prepare email re: same	0.125
12/31	Review RC filing; Review proc sch	0.25
Total		<u>9.6875</u>

2022 Refinancing / Financing

12/01		0.125
12/06	Review Co file; Review Co resp to DOE PS; Review DOE PS	0.25
12/13	Prepare email re: fin	0.125
12/19	Consider increasing fin amt	0.125
12/20	Review DOE email re: draft proc sch; Forward to Carleton; Talk w/Carleton re: Fin; Reply to same	0.25
12/22	Review PUC email re: Proc order pertaining to Prop Proc Scj; Review same	0.125
12/27	Review fin; Prepare email re: same	0.125
12/31	Review Fin filing; Review proc sch	<u>0.125</u>
Total		<u>1.25</u>

2022 PUC Investigation of Step Adjustment Methodology & Process

Total		<u>0.00</u>
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Bedford Website

12/21	Take photos	0.75
12/29	Discuss status of site; Text photos; Review/Reply to email re: 2022 Summary	0.25
12/30	Talk w/web designer; Review website w/web designer	<u>0.375</u>
Total		<u>1.375</u>

Bedford Audit

12/02	Review Audit copy/scan costs; Review DOE email re: AR#29; Review ARs; Reply to same; Review related ARs trans; Draft resp	1.00
12/05	Review files; Gather/copy sup docs; Review/Modify resp; Scan/Email	2.00
12/06	Review Co resp to ARs	0.25
12/07	Review/Reply to DOE email re: 2017 MCSB loan agr; Check files; Prepare email re: same; Review/Reply to Carleton's email re: 2017 MCSB loan agr; Prepare email re: same, AIs & draft rep; Review DOE reply	0.625
12/08	Review/Reply to email re: AIs / draft audit rep	0.125
12/12	Review DOE email re: draft audit rep; Review draft AIs	0.375
12/13	Reply to DOE re: draft audit report	0.125
12/19	Review AIs; Review AI#3; Gather Maznek inv; Review AI#4; Gather SPS&A inv; Review AI#5; Gather ins, PUC ass & DOS invs	0.6875
12/20	Copy/Scan sup docs	0.50
12/21	Save scan docs; Prepare email re: same	0.375
12/22	Review audit issues; Draft resp to AIs 1, 2 & 6; Review draft audit report text; Review/Reply to DOE email re: call; Talk w/DOE auditor; Resolve remaining minor issues; Conduct "final" review of Co resp; Prepare email re: same; Review DOE reply; Review/Reply to DOE email re: Final Audit Report; Review DOE email re: Final Audit Report; Review same; Prepare email to Carleton re: same	<u>3.50</u>
Total		<u>9.5625</u>

SPSt. Cyr
12/01/22

LaMontagne Management Corp317 South River Road
Bedford, NH 03110

Ph:(603) 688-7933 / Fax: (603) 626-0432

INVOICE

BED2210

Date

October 31, 2022

Customer:Bedford Waste Services Corp.
C/O Stephen P. St. Cyr & Associates
17 Sky Oaks Dr.
Biddeford, ME 04005**Job Location:**

Item #	Description	Hrs	Rate	Amount
1	General Management - monthly fee			\$ 275.00
2	Refinancing Case	0.25	125	31.25
3	Rate Case	2.00	125	250.00
4	PUC Audit	0.75	125	93.75

Total Amount due this invoice:**\$ 650.00**

LaMontagne Management Corp

317 South River Road
Bedford, NH 03110

Ph. (603) 668-7933 / Fax: (603) 626-0432

INVOICE
BED2212
Date
December 31, 2022

Customer:
Bedford Waste Services Corp.
C/O Stephen P. St. Cyr & Associates
17 Sky Oaks Dr.
Biddeford, ME 04005

Job Location:

Item #	Description	Hrs	Rate	Amount
1	General Management - monthly fee			\$ 275.00
2	Refinancing Case	0.25	\$ 125	31.25
3	Rate Case	4.00	125	500.00
4	PUC Audit	0.25	125	31.25

Total Amount due this invoice: \$ 837.50

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-8

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 8 (Perm 33), Lines 11-15:

- a) Please provide a copy of the referenced Melanson invoice(s) for the preparation of the Company's 2020 tax return of \$750.
- b) Please provide a copy of the referenced Melanson invoice(s) for the preparation of the Company's 2021 tax return of \$900.

RESPONSE:

- a) See attached 1-8a attachment for copy.
- b) See attached 1-8b attachment for copy.

APR - 9 2021



INVOICE

Bedford Waste Services Corp
317 South River Road
Bedford, NH 03110

Invoice No. 607403
Date 04/07/2021
Client No. BEDFORDWASTE

Preparation of LLC tax returns for 2020.

\$ 750.00
d. 4/20/21
Ch # 2283
Net # 230

We thank you for choosing us as your partner for your accounting needs.

**Payment
Options**

Mail: 9 Executive Park Drive, Suite 100, Merrimack, NH 03054
ACH & Wire: Email AR@melansoncpas.com for more information.

For questions about your invoice please email us at AR@melansoncpas.com or call us at (603) 882-1111 Please indicate on your check the invoice number(s) you are paying. All invoices are payable upon receipt. Invoices that remain unpaid 30 days past the billing date may be subject to an interest charge of 1.5% per month.

MAR 17 2022



INVOICE

Bedford Waste Services Corp
317 South River Road
Bedford, NH 03110

Invoice No. 619236
Date 03/09/2022
Client No. BEDFORDWASTE

Preparation of S-Corporation tax returns for 2021.

\$ 900.00

*Pa. 6/20/22
Ch # 2429
Aut*

We thank you for choosing us as your partner for your accounting needs.

**Payment
Options**

Mail: 9 Executive Park Drive, Suite 100, Merrimack, NH 03054
ACH & Wire: Email AR@melansoncpas.com for more information.

For questions about your invoice please email us at AR@melansoncpas.com or call us at (603) 882-1111. Please indicate on your check the invoice number(s) you are paying. All invoices are payable upon receipt. Invoices that remain unpaid 30 days past the billing date may be subject to an interest charge of 1.5% per month.

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-9

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 8 (Perm 33), Lines 16-21:

- a) Please provide a copy of the referenced invoice(s) received in 2022 from AAA Pump of \$1,587.
- b) Please provide a copy, if available, of the Company's current contract with AAA Pump.

RESPONSE:

- a) See attached 1-9a attachment for copy of AAA Pump invoice for \$1,032.18 and Maznek invoice for \$555.00, totaling \$1,587.18.
- b) The Company does not have a "current" contract with AAA Pump.



AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

Attachment E

Invoice

Pumps: 603-645-8610

Motors: 603-668-3811

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
2 3 2022	68920

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	3 5 2022	PJC		2 3 2022			BEDFORD W.

Item	Quantity	Description	Rate	Amount
JOB NOTES	1	WO 50386- DAN MORRIS- 12 THREE CORNERS RD- BEDFORD, NH- C STOMER REPORTED ALARM. CALLED MAZNEK SEPTIC TO PUMP OUT HOLDING TANK AND PUMP CHAMBER. CUSTOMER WILL MINIMIZE WATER USAGE INVESTIGATE AND REPAIR (P MP, GATE VALVE AND CHECK VALVE AS WELL AS ON/OFF FLOAT WERE REPLACED 4 4 17) CALL DAN ON THE WAY 603-785-7839-- DATE OF SERVICE 2 3 022 ARRIVED ON SITE, ACCESSED PUMP CHAMBER FINDING CHAMBER IS EMPTY (HAD MAZNEK SEPTIC PUMP OUT TANKS UPON ALARM CALL) SET UP SAFET EQUIPMENT AND ENTERED CHAMBER. PUMP DOES NOT T RN ON WI H FLOAT WHEN ACTUATED. OPENED JUN TION BOX AND FOUND A CORRODED WIRE N T IN JUNCTION BOX AND CORROSION OF JUNCTION BOX ITSELF. REPLACED JUNCTION BOX AND ALARM FLOAT DUE TO CONDITION. WIRED PUMP AND FLOATS AS NEEDED. SECURED JUNCTION BOX, RESTORED POWER AND TESTED THE STATION. CONFIRMED THE PUMP IS WORKING. THE FLOATS ACT ATE CLEARED WEEPHOLE AND EXITED CHAMB R. RAN WATER, CONFIRMED PUMP IS P MPING THE LEVEL DOWN. SECURED STATION AND BACK FILLED COVER UPON COMPLETION. THE STATION IS OPERATIONAL AT THIS I ME.	0.00	0.00
FLTSWITCH115...	1	1006052- 115V WEIGHTED PANEL MOUNT 20' MECHANICAL FLOAT SWITCH	103.75	103.75
JB57	1	5.5X7.5X4.0 JUNCTION BOX NEMA 4X UL LISTED	113.16	113.16
CGB195	1	CRH Constr 1/2' .500-.625 WT Conn	32.54	32.54

Thank you for your business.	Total Cont'd →
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AAA PUM SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
2/3/2022	68920

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	3/5/2022	PJC		2/3/2022			BEDFORD W

Item	Quantity	Description	Rate	Amount
CGB193	4	CRH Constr 1/2" .250-.275 WT Conn (193)	36.03	144.12
LOCKNUT12	5	1/2" BRIDGEPORT, LOCKNUT	0.55	2.75
WIRENUTTAN	3	IDEAL TAN WIRE NUT	0.4849	1.45
WIRENUTORG	3	Orange Wire Nut	0.5022	1.51
WIRETIES	1	180 TORK WIRE TIES	0.75	0.75
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
SUIT & GLOVES	1	SUIT & GLOVES	42.15	42.15
TRUCK CHARGE	1	TRUCK CHARGE	40.00	40.00
LABOR	5	Hourly Labor, TWO MEN - SF JB	80.00	400.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH OR 24% PER ANNUM	0.00	0.00

Thank you for your business.

Total

\$1,032.18

*PA 2/25/22
 Ch 2226
 Page 8220.11*



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
2/1/2022	818266

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Emergency Call- 12 Three Corners Bedford, NH	125.00
Septic Pumping- 1500 Gallons	390.00
Hand Digging	40.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$555.00

Pa 2/30/22
 Ch 2353
 Amt 511.3

Bedford Waste Services Corp.

DW 22-058

Petition for Temporary and Permanent Rates

NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-10

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 9 (Perm 34), Lines 1-7:

- a) Please provide a copy of the referenced invoice(s) from Maznek of \$4,555.
- b) Please provide the supporting calculations/documentation for the proposed 2021 pro forma test year amount of \$10,243 projected for the pumping of 39 tanks on an annual basis.
- c) Please provide a copy, if available of the Company's current contract with Maznek.
- d) Please indicate the amount, if any, that the Company incurred during 2022 for tank pumping. Please explain and/or provide all supporting documentation.

RESPONSE:

- a) See attached 1-10a for copy.
- b) The calculation is as follows: $\$4,555 - \$1,000 / 15 \times 39 + \$1,000 = \$10,243$. The pro forma should be increased to reflect the more recent higher costs ranging from \$250 - \$275 per tank. See 1-10d below.
- c) The Company does not have a "current" contract with Maznek.
- d) The Company incurred \$3,975.03. See attached 1-10d attachment for invoices.

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
10/27/2021	817878

Bill To
Bedford Three Corners c/o Bedford Waste Services Corp PO Box 2400 Biddeford, ME 04005

Description	Amount		
Septic Evaluation - Field G - Bedford Three Corners, Bedford, NH	200.00		
<table border="1" style="width: 100%;"> <tr> <td style="width: 70%;">Thank you for your business.</td> <td style="width: 30%; text-align: right;">Total</td> </tr> </table>		Thank you for your business.	Total
Thank you for your business.	Total		

\$200.00
 PAID 11/15/21
 LN 2702
 Amt 186

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
10/25/2021	817876

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Evaluation - Field E - Bedford Three Corners, Bedford, NH	200.00
Thank you for your business.	Total \$200.00

Pl 10/27/21
Ch # 2312
Act # 186



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
10/25/2021	817875

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Evaluation - Field C - Bedford Three Corners, Bedford, NH	200.00
<p>Thank you for your business.</p>	
<p>Total \$200.00</p> <p style="text-align: right;"><i>Pl. by 10/25/21</i> <i>Ln# 2312</i> <i>A. J. 186</i></p>	

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
10/22/2021	817879

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Evaluation - Field A - Bedford Three Corners, Bedford NH	200.00
Thank you for your business.	Total <u>\$200.00</u> Pd. 11/17/21 CA # 2302 A-J # 186

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
10/22/2021	817877

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Evaluation - Field D - Bedford Three Corners, Bedford, NH	200.00
<p>Thank you for your business.</p>	
<p>Total \$200.00</p> <p style="text-align: right;"><i>PA 11/15/21</i> <i>64-2312-</i> <i>And 146</i></p>	



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
6/28/2021	5679

Bill To
Bedford Three Corners c/o Bedford Waste Services Corp PO Box 2400 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 10 Rockbound Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	(237.00) PA 8/12/21 CU 2302 AM 110.41

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/28/2021	5678

Bill To
Bedford Three Corners c/o Bedford Waste Services Corp PO Box 2400 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 8 Rockbound Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00 PAID 8/14/21 LI. # 2254 Acc # 730-41

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/28/2021	5677

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 11 Three Corners Rd, Bedford, NH	237.00
*A Finance charge of 18% will be added to any amount not paid after 30 days	
Total	237.00 \$237.00 Pd. 8/10/21 Ch. # 22645 Acct # 720.91

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/28/2021	5676

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 11 Pond Point Dr, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

PAID 6/28/21
 CV # 2264
 Amt \$ 237.00

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/28/2021	5675

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 9 Pond Point Dr, Bedford, NH	237.00
*A Finance charge of 18% will be added to any amount not paid after 30 days	
Total	\$237.00 <i>Pa. 5/14/21</i> <i>Ch. 22.00</i> <i>Acct 128.41</i>

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/28/2021	5674

Bill To
Bedford Three Corners c/o Bedford Waste Services Corp PO Box 2400 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 8 Pond Point Dr, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00 Pd 8/11/21 Cur 2265 Def 12041

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/28/2021	5673

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 7 Pond Point Dr, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

*Pl. 8/18/21
 Ch 2284
 Amt 730.42*



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
6/2/2021	5579

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 12 Three Corners Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

PAID 7/21/21
 Ch 2298
 Acct 220-42



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
6/2/2021	5563

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 232 Pulpit Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

PA. 7/23/21
 CH 2246
 BAL 735.42



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
6/2/2021	5562

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 229 Pulpit Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

*Pa. 7/27/21
 CN 2254
 Aug 750.42*

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/2/2021	5557

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 3 Pond Point Dr, Bedford, NH	237.00
*A Finance charge of 18% will be added to any amount not paid after 30 days	
Total	\$237.00

PAID 7/23/21
 LN 2294
 AMT 133.42



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
6/2/2021	5556

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 23 Mountain Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

PAID 7/23/21
 CH # 2294
 Acc # 130.02

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/2/2021	5555

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 14 Mountain Rd, Bedford, NH	237.00
*A Finance charge of 18% will be added to any amount not paid after 30 days	
Total	\$237.00

PA. 7/23/21
 Ch# 2244
 Amt 237.00

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/2/2021	1135

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 11 Rockbound Rd, Bedford, NH	237.00
*A Finance charge of 18% will be added to any amount not paid after 30 days	
Total	\$237.00

Pl. 7/23/21
 Ch. 2296
 Amt. 738A2

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
6/1/2021	5578

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pump - 1250 Gallons - 9 Three Corners Rd, Bedford, NH	237.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$237.00

*PA 7/12/21
 CW 2296
 AM 2770.42*

Maznek Septic Service, LLC
41 Wendover Way
Bedford, NH 03110 US
+1 6034711415
larry@maznekseptic.com
WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO
Bedford Waste Services Corp.
Stephen P St.Cyr & Associates
17 Sky Oaks Drive
Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6463	12/05/2022	\$275.00	01/01/2023	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/05/2022	Residential Septic Pumping	Septic Pumping - 17 Pond Point Dr Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 14" First 8" No charge	6	4.1666667	25.00

BALANCE DUE

\$275.00
Pd. 12/26/22
Ch # 2767
Acct # 770 12

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6459	12/05/2022	\$250.00	01/05/2023	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/05/2022	Residential Septic Pumping	Septic Pumping - 12 Mountain Rd Bedford NH 1250 gallons	1,250	0.20	250.00

BALANCE DUE

\$250.00

Pa. 12/28/22
 Cn # 2307
 Acct # 720.42

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6455	12/05/2022	\$275.00	01/05/2023	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/05/2022	Residential Septic Pumping	Septic Pumping - 284 Pulpit Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 14" First 8" No charge	6	4.1666667	25.00

BALANCE DUE

\$275.00

*Paid 12/20/22
 Ch 275.00
 Acc # 730.42*

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6453	11/30/2022	\$266.67	12/30/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/30/2022	Residential Septic Pumping	Septic Pumping - 240 Pulpit Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

*Pa. 12/28/22
 Ch # 2207
 Amt \$ 266.67*

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6454	11/30/2022	\$266.67	12/30/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/30/2022	Residential Septic Pumping	Septic Pumping - 252 Pulpit Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

Pa. 12/20/22
 Cu 2207
 det 730 A2

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6461	11/30/2022	\$266.67	12/30/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/30/2022	Residential Septic Pumping	Septic Pumping - 25 Mountain Rd Bedford NH	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

Pa. 12/20/22
 Ch # 2307
 Acct # 730.02

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6458	11/30/2022	\$275.00	12/30/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/30/2022	Residential Septic Pumping	Septic Pumping - 10 Mountain Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 14" First 8" No charge	6	4.1666667	25.00

BALANCE DUE

\$275.00

*Pa. 12/26/22
 Ch + 2009
 Amt \$ 275.00*

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6460	11/29/2022	\$250.00	12/29/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/29/2022	Residential Septic Pumping	Septic Pumping - 21 Mountain Rd Bedford NH 1250 gallons	1,250	0.20	250.00

BALANCE DUE

\$250.00

Pl. 12/20/22
 Cl. 2067
 Act 130.92

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6456	11/29/2022	\$266.67	12/29/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/29/2022	Residential Septic Pumping	Septic Pumping - 7 Mountain Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

PD. 12/29/22
 Chk 2767
 Act # 720.12

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6457	11/29/2022	\$266.67	12/29/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/29/2022	Residential Septic Pumping	Septic Pumping - 9 Mountain Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

Pl. 12/20/22
 Ch 2307
 Amt 230.42

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819520	11/28/2022	\$266.67	12/28/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/28/2022	Residential Septic Pumping	Septic Pumping - 17 Rockbound Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

*Pd 12/22/22
 Cn 2707
 Act 140.42*

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Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819519	11/28/2022	\$266.67	12/28/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/28/2022	Residential Septic Pumping	Septic Pumping - 269 Pulpit Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No Charge	4	4.1675	16.67

BALANCE DUE

\$266.67

Pl. 12/28/22
 Ch # 2207
 Acct # 730.42

Maznek Septic Service, LLC
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 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6451	11/28/2022	\$266.67	12/28/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/28/2022	Residential Septic Pumping	Septic Pumping - 225 Pulpit Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

Ds. 12/28/22
 Chk 2207
 Act # 720.42

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6462	11/28/2022	\$250.00	12/28/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/28/2022	Residential Septic Pumping	Septic Pumping - 15 Rockbound Rd Bedford NH 1250 gallons	1,250	0.20	250.00

BALANCE DUE

\$250.00

PA 12/28/22
 Ch# 2361
 Amt \$ 250.00

Maznek Septic Service, LLC
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Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
6452	11/28/2022	\$266.67	12/28/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/28/2022	Residential Septic Pumping	Septic Pumping - 235 Pulpit Rd Bedford NH 1250 gallons	1,250	0.20	250.00
	Digging	Hand Digging 12" First 8" No charge	4	4.1675	16.67

BALANCE DUE

\$266.67

*Pa. 12/28/22
 Ch # 2301
 Acct # 750.12*

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-11

Witness: Stephen P. St. Cyr

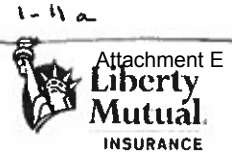
REQUEST: Re: St. Cyr Testimony, Page 9 (Perm 34), Lines 8-12:

- a) Please provide a copy of the referenced insurance invoice(s) for 2021 amounting to \$826.
- b) Please provide a copy of the referenced insurance invoice(s) for 2022.
- c) Please provide documentation in support of the types and amounts of the Company's 2021 and 2022 insurance coverages.

RESPONSE:

- a) See attached 1-11a attachment for invoices.
- b) See attached 1-11b attachment for invoices.
- c) See attached 1-11c attachment for Common Policy Declarations for 2021 and 2022.

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
12/20/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 01/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
11/18/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 12/07/2021.

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Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.
Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
10/19/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 11/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.
Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830 *Tim*

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
09/20/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 10/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.
Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
08/18/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 09/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
07/20/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

~~This notice~~ is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 08/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.
Financial Services



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
06/18/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 07/07/2021.

Terrorism Risk Insurance Act \$4.00

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
05/18/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$60.50**. This amount is scheduled to be adjusted against your account on 06/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$60.50

We appreciate your business.
Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
04/20/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$60.50**. This amount is scheduled to be adjusted against your account on 05/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$60.50

We appreciate your business.
Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
03/18/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$60.50**. This amount is scheduled to be adjusted against your account on 04/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$60.50

We appreciate your business.

Financial Services



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
02/18/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$60.50**. This amount is scheduled to be adjusted against your account on 03/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL.**

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$60.50

We appreciate your business.

Financial Services



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
01/19/2021

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

~~This notice~~ is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$60.50**. This amount is scheduled to be adjusted against your account on 02/07/2021.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$60 50

We appreciate your business.
Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
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17 SKY OAKS DRCARE OF ST CYR A
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BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
12/20/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.66**. This amount is scheduled to be adjusted against your account on 01/07/2023.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85.66
Service fee	N/A	N/A	\$5.00

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
11/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.66**. This amount is scheduled to be adjusted against your account on 12/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85.66
Service fee	N/A	N/A	\$5.00

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

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PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
10/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.66**. This amount is scheduled to be adjusted against your account on 11/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85.66

We appreciate your business.

Financial Services



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
09/20/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.66**. This amount is scheduled to be adjusted against your account on 10/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85.66

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
08/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.66**. This amount is scheduled to be adjusted against your account on 09/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85.66

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
07/19/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.66**. This amount is scheduled to be adjusted against your account on 08/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85 66

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
06/21/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$90.74**. This amount is scheduled to be adjusted against your account on 07/07/2022.

Terrorism Risk Insurance Act \$4.00

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$85.74

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
05/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

~~This~~ notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 06/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.
Financial Services



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
04/19/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 05/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
03/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 04/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
02/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

~~This notice~~ is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 03/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLSS8671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services

AUTOMATIC PAYMENT NOTICE



ACCOUNT NUMBER: 900476830

AGENT: CODE: 8110705
TELEPHONE (855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

ACCOUNT OF:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED TO:
BEDFORD WASTE SERVICES INC
17 SKY OAKS DRCARE OF ST CYR A
ND ASSOCIATES
BIDDEFORD, ME 04005

MAILED FROM:
LIBERTY MUTUAL INSURANCE
PO BOX 188025
FAIRFIELD, OH 45018-8025
1-866-290-2920

NOTICE DATE:
01/18/2022

NOTIFICATION OF AUTOMATIC PAYMENT

PLEASE REVIEW THE NOTICE CLOSELY FOR IMPORTANT INFORMATION, FUTURE PAYMENT SCHEDULE AND SERVICE FEES.

This notice is to inform you of a planned automatic payment against your authorized checking or card account in the amount of **\$74.75**. This amount is scheduled to be adjusted against your account on 02/07/2022.

IMPORTANT NOTICE: This is an informational notice, **NOT A BILL**.

Automatic payments will only be made on a business day. Therefore, if the scheduled payment date falls on a holiday or weekend, the automatic payment will be processed on the following business day.

Policy Number	Policy Type	Underwritten By	Payment Amount
BLS58671164	GENERAL LIABILITY	OHIO SECURITY INSURANCE COMPANY	\$74.75

We appreciate your business.

Financial Services



Policy Number: BLS (22) 58671164
Policy Period: From 07/07/2021 To 07/07/2022
12:01 am Standard Time at Insured Mailing Location

Common Policy Declarations

Named Insured & Mailing Address

BEDFORD WASTE SERVICES INC
17 Sky Oaks Dr
Care Of St Cyr And Associates
Biddeford, ME 04005

Agent Mailing Address & Phone No.

(855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

Named Insured Is: CORPORATION

Named Insured Business Is: SEWER

In return for the payment of the premium, and subject to all the terms of this policy, we agree with you to provide the insurance as stated in this policy.

SUMMARY OF COVERAGE PARTS AND CHARGES

This policy consists of this Common Policy Declarations page, Common Policy Conditions, Coverage Parts (which consist of coverage forms and other applicable forms and endorsements, if any, issued to form a part of them) and any other forms and endorsements issued to be part of this policy.

COVERAGE PART

CHARGES

Commercial General Liability

\$897.00

Total Charges for all of the above coverage parts:
Certified Acts of Terrorism Coverage: \$4.00

\$897.00
(Included)

Note: This is not a bill

IMPORTANT MESSAGES

- This policy is auditable. Please refer to the conditions of the policy for details or contact your agent.
Notice: The Employment-Related Practices Exclusion CG 21 47 is added to this policy to clarify there is no coverage for liability arising out of employment-related practices. Please read this endorsement carefully.

Issue Date 04/30/21

Authorized Representative

To report a claim, call your Agent or 1-800-366-6446

DS 70 21 11 16

Page 145



Coverage Is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (22) 58671164
Attachment E
Policy Period:
From 07/07/2021 To 07/07/2022
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured	Agent
BEDFORD WASTE SERVICES INC 17 Sky Oaks Dr Care Of St Cyr And Associates Biddeford, ME 04005	(855) 297-2017 USI INSURANCE SERVICES LLC 3 EXECUTIVE PARK DR STE 300 BEDFORD, NH 03110-6990

POLICY FORMS AND ENDORSEMENTS

This section lists the Forms and Endorsements for your policy. Refer to these documents as needed for detailed information concerning your coverage.

FORM NUMBER	TITLE
CG 00 01 04 13	Commercial General Liability Coverage Form - Occurrence
CG 01 12 12 19	New Hampshire Changes
CG 01 52 04 17	New Hampshire Changes - Premium Audit Condition
CG 21 06 05 14	Exclusion - Access Or Disclosure Of Confidential Or Personal Information And Data-Related Liability - With Limited Bodily Injury Exception
CG 21 29 04 13	NH Amendment of Liquor Liability Exclusion - Exception For Scheduled Activities
CG 21 47 12 07	Employment-Related Practices Exclusion
CG 21 67 12 04	Fungi or Bacteria Exclusion
CG 21 70 01 15	Cap on Losses from Certified Acts of Terrorism
CG 21 76 01 15	Exclusion of Punitive Damages Related to a Certified Act of Terrorism
CG 21 88 01 15	Conditional Exclusion of Terrorism Involving Nuclear, Biological or Chemical Terrorism (Relating to Disposition of Federal Terrorism Risk Insurance Act)
CG 22 92 12 07	Snow Plow Operations Coverage
CG 24 26 04 13	Amendment of Insured Contract Definition
CG 26 55 11 08	New Hampshire Changes - Amendment Of Representations Condition
CG 84 99 01 12	Non-Cumulation Of Liability Limits Same Occurrence

In witness whereof, we have caused this policy to be signed by our authorized officers.

Mark Touhey
Secretary

David Long
President

To report a claim, call your Agent or 1-844-325-2467
DS 70 21 11 16



Coverage is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (22) 58 07 11 64
Policy Period:
From 07/07/2021 To 07/07/2022
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured	Agent
BEDFORD WASTE SERVICES INC 17 Sky Oaks Dr Care Of St Cyr And Associates Biddeford, ME 04005	(855) 297-2017 USI INSURANCE SERVICES LLC 3 EXECUTIVE PARK DR STE 300 BEDFORD, NH 03110-6990

POLICY FORMS AND ENDORSEMENTS - CONTINUED

This section lists the Forms and Endorsements for your policy. Refer to these documents as needed for detailed information concerning your coverage.

FORM NUMBER	TITLE
CG 88 10 04 13	Commercial General Liability Extension
CG 88 61 12 08	Property Damage - Customers' Goods
CG 88 66 12 08	Property Damage - Borrowed Equipment
CG 88 86 12 08	Exclusion - Asbestos Liability
CG 89 26 10 09	Broad Form Named Insured Endorsement
IL 00 17 11 98	Common Policy Conditions
IL 00 21 09 08	Nuclear Energy Liability Exclusion Endorsement (Broad Form)
IL 01 35 01 19	New Hampshire Changes - Cancellation and Nonrenewal
LC 88 06 04 12	New Hampshire Changes - Punitive Or Exemplary Damages Exclusion

To report a claim, call your Agent or 1-844-325-2467

DS 70 21 11 16

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Coverage is provided in:
Ohio Security Insurance Company

Policy Number:
BLS (22) 5867 81 64
Policy Period:
From 07/07/2021 To 07/07/2022
12:01 am Standard Time
at Insured Mailing Location

**Commercial General Liability
Declarations**
Basis: Occurrence

Named Insured	Agent
BEDFORD WASTE SERVICES INC	(855) 297-2017 USI INSURANCE SERVICES LLC

SUMMARY OF LIMITS AND CHARGES

Commercial General Liability Limits of Insurance	DESCRIPTION	LIMIT
	Each Occurrence Limit	1,000,000
	Damage To Premises Rented To You Limit (Any One Premises)	100,000
	Medical Expense Limit (Any One Person)	15,000
	Personal and Advertising Injury Limit	1,000,000
	General Aggregate Limit (Other than Products - Completed Operations)	2,000,000
	Products - Completed Operations Aggregate Limit	2,000,000

Explanation of Charges	DESCRIPTION	PREMIUM
	General Liability Schedule Totals	893.00
	Certified Acts of Terrorism Coverage	4.00

Total Advance Charges: \$897.00
Note: This is not a bill

To report a claim, call your Agent or 1-844-325-2467



Coverage Is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (22) 5867 11 64
Policy Period:
From 07/07/2021 To 07/07/2022
12:01 am Standard Time
at Insured Mailing Location

Commercial General Liability Declarations Schedule

Named Insured	Agent
BEDFORD WASTE SERVICES INC	(855) 297-2017 USI INSURANCE SERVICES LLC

SUMMARY OF CLASSIFICATIONS - BY LOCATION

0001 Bedford 3 Corners, BEDFORD, NH 03110

Insured: BEDFORD WASTE SERVICES INC

CLASSIFICATION - 48039

Sewers

Products-Completed Operations Are Subject To The General
Aggregate Limit.

COVERAGE DESCRIPTION	PREMIUM BASED ON -	RATED / PER EACH	PREMIUM
Premise/Operations	3 Number of Miles	290.715	\$872.00
<i>Total:</i>			<i>Included</i>

SUMMARY OF OTHER COVERAGE

COVERAGE DESCRIPTION	PREMIUM
CG8866 - Property Damage - Borrowed Equipment	\$4.00
CG8861 - Property Damage - Customers Goods	\$17.00

Commercial General Liability Schedule Total	\$893.00
--	-----------------

To report a claim, call your Agent or 1-844-325-2467



Coverage Is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (23) 58671116
Policy Period:
From 07/07/2022 To 07/07/2023
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured & Mailing Address

BEDFORD WASTE SERVICES INC
17 Sky Oaks Dr
Care Of St Cyr And Associates
Biddeford, ME 04005

Agent Mailing Address & Phone No.

(855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

Named Insured Is: CORPORATION

Named Insured Business Is: SEWER

In return for the payment of the premium, and subject to all the terms of this policy, we agree with you to provide the insurance as stated in this policy.

SUMMARY OF COVERAGE PARTS AND CHARGES

This policy consists of this Common Policy Declarations page, Common Policy Conditions, Coverage Parts (which consist of coverage forms and other applicable forms and endorsements, if any, issued to form a part of them) and any other forms and endorsements issued to be part of this policy.

COVERAGE PART

CHARGES

Commercial General Liability

\$1,028.00

<i>Total Charges for all of the above coverage parts:</i>	\$1,028.00
<i>Certified Acts of Terrorism Coverage:</i>	\$4.00
<i>Affinity Discount</i>	

(Included)
(Included)

Note: This is not a bill

IMPORTANT MESSAGES

This policy is auditable. Please refer to the conditions of the policy for details or contact your agent.

Notice: The Employment-Related Practices Exclusion CG 21 47 is added to this policy to clarify there is no coverage for liability arising out of employment-related practices. Please read this endorsement carefully.

Issue Date 05/02/22

Authorized Representative

report a claim, call your Agent or 1-800-366-6446

DS 70 21 11 16

Page 151



Coverage Is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (23) 58 67 41 64
Policy Period:
From 07/07/2022 To 07/07/2023
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured	Agent
BEDFORD WASTE SERVICES INC 17 Sky Oaks Dr Care Of St Cyr And Associates Biddeford, ME 04005	(855) 297-2017 USI INSURANCE SERVICES LLC 3 EXECUTIVE PARK DR STE 300 BEDFORD, NH 03110-6990

POLICY FORMS AND ENDORSEMENTS

This section lists the Forms and Endorsements for your policy. Refer to these documents as needed for detailed information concerning your coverage.

FORM NUMBER	TITLE
CG 00 01 04 13	Commercial General Liability Coverage Form - Occurrence
CG 01 12 12 19	New Hampshire Changes
CG 01 52 04 17	New Hampshire Changes - Premium Audit Condition
CG 21 06 05 14	Exclusion - Access Or Disclosure Of Confidential Or Personal Information And Data-Related Liability - With Limited Bodily Injury Exception
CG 21 29 04 13	NH Amendment of Liquor Liability Exclusion - Exception For Scheduled Activities
CG 21 47 12 07	Employment-Related Practices Exclusion
CG 21 67 12 04	Fungi or Bacteria Exclusion
CG 21 70 01 15	Cap on Losses from Certified Acts of Terrorism
CG 21 76 01 15	Exclusion of Punitive Damages Related to a Certified Act of Terrorism
CG 21 88 01 15	Conditional Exclusion of Terrorism Involving Nuclear, Biological or Chemical Terrorism (Relating to Disposition of Federal Terrorism Risk Insurance Act)
CG 22 92 12 07	Snow Plow Operations Coverage
CG 24 26 04 13	Amendment of Insured Contract Definition
CG 26 55 11 08	New Hampshire Changes - Amendment Of Representations Condition
CG 84 99 01 12	Non-Cumulation Of Liability Limits Same Occurrence

witness whereof, we have caused this policy to be signed by our authorized officers.

Mark Touhey
Secretary

David Long
President

report a claim, call your Agent or 1-844-325-2467
70 21 11 16



Coverage is provided in:
Ohio Security Insurance Company

Policy Number:
BLS (23) 58 67 11 64
Attachment E
Policy Period:
From 07/07/2022 To 07/07/2023
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured

Agent

BEDFORD WASTE SERVICES INC
17 Sky Oaks Dr
Care Of St Cyr And Associates
Biddeford, ME 04005

(855) 297-2017
USI INSURANCE SERVICES LLC
3 EXECUTIVE PARK DR STE 300
BEDFORD, NH 03110-6990

POLICY FORMS AND ENDORSEMENTS - CONTINUED

This section lists the Forms and Endorsements for your policy. Refer to these documents as needed for detailed information concerning your coverage.

FORM NUMBER	TITLE
CG 88 10 04 13	Commercial General Liability Extension
CG 88 61 12 08	Property Damage - Customers' Goods
CG 88 66 12 08	Property Damage - Borrowed Equipment
CG 88 86 12 08	Exclusion - Asbestos Liability
CG 89 26 10 09	Broad Form Named Insured Endorsement
IL 00 17 11 98	Common Policy Conditions
IL 00 21 09 08	Nuclear Energy Liability Exclusion Endorsement (Broad Form)
IL 01 35 03 22	New Hampshire Changes - Cancellation and Nonrenewal
LC 88 06 04 12	New Hampshire Changes - Punitive Or Exemplary Damages Exclusion

report a claim, call your Agent or 1-844-325-2467

DS 70 21 11 16

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Coverage Is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (23) 58671164
Policy Period:
From 07/07/2022 To 07/07/2023
12:01 am Standard Time
at Insured Mailing Location

**Commercial General Liability
Declarations**

Basis: Occurrence

Named Insured	Agent
BEDFORD WASTE SERVICES INC	(855) 297-2017 USI INSURANCE SERVICES LLC

SUMMARY OF LIMITS AND CHARGES

Commercial General Liability Limits of Insurance	DESCRIPTION	LIMIT
	Each Occurrence Limit	1,000,000
	Damage To Premises Rented To You Limit (Any One Premises)	100,000
	Medical Expense Limit (Any One Person)	15,000
	Personal and Advertising Injury Limit	1,000,000
	General Aggregate Limit (Other than Products - Completed Operations)	2,000,000
	Products - Completed Operations Aggregate Limit	2,000,000

Explanation of Charges	DESCRIPTION	PREMIUM
	General Liability Schedule Totals	1,024.00
	Certified Acts of Terrorism Coverage	4.00

Total Advance Charges: \$1,028.00
Note: This is not a bill

report a claim, call your Agent or 1-844-325-2467



Coverage Is Provided In:
Ohio Security Insurance Company

Policy Number:
BLS (23) 5867 11 64
Policy Period:
From 07/07/2022 To 07/07/2023
12:01 am Standard Time
at Insured Mailing Location

Commercial General Liability Declarations Schedule

Named Insured	Agent
BEDFORD WASTE SERVICES INC	(855) 297-2017 USI INSURANCE SERVICES LLC

SUMMARY OF CLASSIFICATIONS - BY LOCATION

0001 Bedford 3 Corners, BEDFORD, NH 03110
Insured: BEDFORD WASTE SERVICES INC

CLASSIFICATION - 48039
Sewers
Products-Completed Operations Are Subject To The General
Aggregate Limit.

COVERAGE DESCRIPTION	PREMIUM BASED ON -	RATED / PER EACH	PREMIUM
Premise/Operations	3 Number of Miles	333.090	\$999.00
<i>Total:</i>			<i>Included</i>

SUMMARY OF OTHER COVERAGE

COVERAGE DESCRIPTION	PREMIUM
CG8866 - Property Damage - Borrowed Equipment	\$5.00
CG8861 - Property Damage - Customers Goods	\$20.00

Commercial General Liability Schedule Total	\$1,024.00
--	-------------------

report a claim, call your Agent or 1-844-325-2467

Bedford Waste Services Corp.

DW 22-058

Petition for Temporary and Permanent Rates

NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-13

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 10 (Perm 35), Lines 1-9 and Schedule 1B, Perm 51:
Please provide the supporting documentation/calculations for each of the proposed Miscellaneous Expense increases:

- a) PO Box Rental Fee - \$88 (Schedule 1B, Note 9)
- b) Postage - \$30 (Schedule 1B, Note 9)
- c) Telephone - \$80 (Schedule 1B, Note 10)

RESPONSE:

- a) See attached 1-13 a & b attachment for documentation/calculation.
- b) See attached 1-13 a & b attachment for documentation/calculation.
- c) See attached 1-13c attachment for documentation/calculation.

Bedford Waste Services Corp.
Transaction Detail By Account
 January through December 2021

Bedford Waste
 2021 Office Expenses

	Date	Num	Name	Description		2021 Amount	Adjustment	2021 Adjusted Balance
775.81 Office Expenses								
General Journal	02/28/2021	2-2	USPS	200 stamps @ \$0.55 / stamp	(1)	110.00	10.00	120.00
General Journal	04/30/2021	4-2	TD Bank	TD Bank Fee		25.00		25.00
General Journal	05/31/2021	5-2	USPS	POBox Rental	(2)	13.27	43.90	57.17
General Journal	07/31/2021	7-2	USPS	200 stamps @ \$0.55 / stamp		110.00	10.00	120.00
General Journal	07/31/2021	7-2	TD Bank	TD Bank Fee		25.00		25.00
General Journal	08/31/2021	8-2	Ahoy Printing	Envelopes		164.79		164.79
General Journal	09/30/2021	9-2	TD Bank	TD Bank Fee		25.00		25.00
General Journal	10/31/2021	10-2	TD Bank	TD Bank Fee		25.00		25.00
General Journal	11/30/2021	11-2	USPS	200 stamps @ \$0.55 / stamp	(1)	110.00	10.00	120.00
General Journal	12/31/2021	12-2	USPS	POBox Rental	(2)	13.27	43.90	57.17
General Journal	12/31/2021	12-2		Mileage		98.56		98.56
General Journal	12/31/2021	12-2	TD Bank	TD Bank Fee		25.00		25.00
Total 775.81 Office Expenses						\$ 744.89	\$ 117.80	\$ 862.69

Notes:

- (1) 200 stamps at \$0.60 / stamp (\$120 - \$110).
- (2) 78/176 x \$129 = \$57.17 (\$57.17 - \$13.27).

SPSt. Cyr
 10/4/2022

Bedford Waste Services Corp.
Transaction Detail By Account
 January through December 2021

Bedford Waste
 2021 Telephone Expenses

	Invoice Date	2021 Amount	2021 Bedford Share	2021 Bedford share w/o Bodwell	2021 Adjusted Balance
775.82 Telephone Expenses					
MCI	01/28/2021	31.25	3.46	13.85	10.39
MCI	02/28/2021	31.22	3.46	13.84	10.38
MCI	03/28/2021	31.27	3.46	13.86	10.39
MCI	04/28/2021	31.61	3.50	14.01	10.51
MCI	05/28/2021	31.63	3.50	14.02	10.51
MCI	06/28/2021	31.58	3.50	14.00	10.50
MCI	07/28/2021	31.25	3.46	13.85	10.39
MCI	08/28/2021	31.25	3.46	13.85	10.39
MCI	09/28/2021	31.21	3.46	13.83	10.37
MCI	10/28/2021	30.65	3.40	13.58	10.19
MCI	11/28/2021	30.64	3.39	13.58	10.18
MCI	12/28/2021	30.66	3.40	13.59	10.19
Total 775.81 Telephone Expenses		\$ 374.22	\$ 41.46	\$ 165.85	\$ 124.39

Number of Customer:

Bedford	78
Bodwell	528
Lorden as of 9/30/22	<u>98</u>
Total	<u>704</u>
Bedford share	<u>11.08%</u>
Bedford share w/o Bodwell	<u>44.32%</u>

SPSt. Cyr
 10/5/2022

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-14

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 10 (Perm 35), Lines 17-21:

- a) Please provide copies of all Town of Bedford property tax invoices received by the Company for the years 2021 and 2022.
- b) Please provide copies of the Company's 2021 and 2022 State Property Tax assessments and associated annual filings.

RESPONSE:

- a) See attached 1-14a attachment for copies.
- b) See attached 1-14b attachment for copies.



Office of the Tax Collector
 24 North Amherst Road
 Bedford, New Hampshire 03110

2021

is an attachment
Customer Copy
 Attachment E
 Keep this portion for your records

OFFICE HOURS: Monday - Friday, 8 a.m. to 4:30 p.m. Tuesday, 7 a.m. to 4:30 p.m.

Customer		Location		
BEDFORD WASTE SERVICES CORP		0 PULPIT RD		
Bill Date	Bill Number	Parcel	Tax Year	Interest Rate
10/20/2021	7531	5-10-79	2021	8% APR
Tax Rate Per 1,000	Town Tax	County Tax	Local School Tax	State Education Tax
15.48	3.76	.93	10.79	
Tax Dollars by Rate	695.60	172.05	1,996.15	
Valuations		FIRST BILL		\$1,600.18
LAND	0	SECOND BILL		1,263.62
BUILDING	185,000	GROSS TAX		\$2,863.80
Exemptions		LESS VETERANS CREDIT		-.00
		LESS PAYMENT		-1,600.18
		INTEREST (as of due date)		.00
		AMOUNT DUE		\$1,263.62
		Due Date	12/1/2021	Total Due this Bill
				\$1,263.62
If you are elderly, disabled, blind, a veteran, or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Department at 472-8104.				
Taxable Valuation	185,000	The taxpayer has the right to apply in writing, by March 1st after the notice of the tax, to the Council or assessor(s) for an abatement or deferral of the assessed tax as provided under RSA 76:16.		
In accordance with NH RSA 76:11-b, previous unpaid taxes are listed below. Interest shown is as of current bill due date. Please call for a payoff amount.				
Includes Interest Due thru Due Date of Current Bill				Total Previous Unpaid Taxes
Year	Date	Balance	Interest	
				\$0.00
Please direct payments made AFTER the due date directly to the Tax Office located at 24 N Amherst Rd, Bedford, NH 03110 - to avoid posting delays.		Visit www.bedfordnh.org if you would like information on paying your property tax bill online. It costs just \$0.50 for an Echeck!		
If you have additional questions please call: 472-3550 • www.bedfordnh.org				



Office of the Tax Collector
24 North Amherst Road
Bedford, New Hampshire 03110

2021

Customer Copy
Attachment E
Keep this portion for your records

OFFICE HOURS: Monday - Friday, 8 a.m. to 4:30 p.m. Tuesday, 7 a.m. to 4:30 p.m.

Customer			Location														
BEDFORD WASTE SERVICES CORP			0 PULPIT RD														
Bill Date	Bill Number	Parcel	Tax Year	Interest Begins @ 18%													
05/24/2021	7531	5-10-79	2021	07/02/2021													
Tax Rate Per 1,000	Town Tax	County Tax	Local School Tax	State Education Tax													
20.02	4.24	1.07	12.71														
Tax Dollars by Rate	338.90	85.52	1,015.90														
Valuations		GROSS FIRST HALF TAX			1,600.18												
LAND	0	LESS VETERANS CREDIT			-00												
BUILDING	177,600	LESS PAYMENT			-00												
Exemptions		NET TAX DUE			\$1,600.18												
<i>Chlor</i> <hr/>		INTEREST			.00												
		TOTAL DUE			\$1,600.18												
		Due Date 07/1/2021 Total Due this Bill \$1,600.18															
<p>If you are elderly, disabled, blind, a veteran, or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Department at 472-8104.</p>																	
Taxable Valuation		177,600	<p>The taxpayer has the right to apply in writing, by March 1st after the notice of the tax, to the Council or assessor(s) for an abatement or deferral of the assessed tax as provided under RSA 76:15.</p>														
<p>In accordance with NH RSA 76:15-b, previous unpaid taxes are listed below. Interest shown is as of current bill due date. Please call for a payoff amount.</p>																	
<table border="1"> <thead> <tr> <th>Year</th> <th>Date</th> <th>Balance Due</th> <th>Interest</th> <th colspan="2">Total Previous Unpaid Taxes</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td colspan="2">\$0.00</td> </tr> </tbody> </table>						Year	Date	Balance Due	Interest	Total Previous Unpaid Taxes						\$0.00	
Year	Date	Balance Due	Interest	Total Previous Unpaid Taxes													
				\$0.00													
<p>Please direct payments made AFTER the due date directly to the Tax Office located at 24 N Amherst Rd, Bedford, NH 03110 - to avoid posting delays.</p>			<p>Visit www.bedfordnh.org if you would like information on paying your property tax bill online. It costs just \$0.50 for an Echeck!</p>														
<p>If you have additional questions please call: 472-3550 • www.bedfordnh.org</p>																	



Office of the Tax Collector
24 North Amherst Road
Bedford, New Hampshire 03110

2022

Customer Copy
Keep this portion for your records

OFFICE HOURS: Monday - Friday, 8 a.m. to 4:30 p.m. Tuesday, 7 a.m. to 4:30 p.m.

Customer		Location			
BEDFORD WASTE SERVICES CORP		0 PULPIT RD			
Bill Date	Bill Number	Parcel	Tax Year	Interest Rate	
11/02/2022	7530	5-10-79	2022	8% APR	
Tax Rate Per 1,000	Town Tax	County Tax	Local School Tax	State Education Tax	
16.43	3.80	.97	11.66		
Tax Dollars by Rate	703.00	179.45	2,157.10		
Valuations	FIRST BILL			\$1,431.90	
LAND	0	SECOND BILL			1,607.65
BUILDING	185,000	GROSS TAX			\$3,039.55
Exemptions	LESS VETERANS CREDIT			-.00	
	LESS PAYMENT			-1,431.90	
	INTEREST (as of due date)			.00	
	AMOUNT DUE			\$1,607.65	
	Due Date	12/9/2022	Total Due this Bill	\$1,607.65	
If you are elderly, disabled, blind, a veteran, or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Department at 472-8104.					
Taxable Valuation	185,000	The taxpayer has the right to apply in writing, by March 1st after the notice of the tax, to the Council or assessor(s) for an abatement or deferral of the assessed tax as provided under RSA 76:16.			
In accordance with NH RSA 76:11-b, previous unpaid taxes are listed below. Interest shown is as of current bill due date. Please call for a payoff amount.					
Includes Interest Due thru Date of Current Bill					
Year	Date	Balance	Interest	Total Previous Unpaid Taxes	
				\$0.00	
Please direct any payments without remittance or made AFTER due date directly to the Tax Office located at 24 N Amherst Rd, Bedford, NH 03110.		Visit www.bedfordnh.org if you would like information on paying your property tax bill online. It costs just \$0.50 for an Echeck!			
If you have additional questions please call: 472-3550 • www.bedfordnh.org					

*Pa. 11/15/22
Cred 2561
Acct 402.1*



Office of the Tax Collector
 24 North Amherst Road
 Bedford, New Hampshire 03110

2022

Customer Copy
 Attachment E
 Keep this portion for your records

OFFICE HOURS: Monday - Friday, 8 a.m. to 4:30 p.m. Tuesday, 7 a.m. to 4:30 p.m.

Customer			Location		
BEDFORD WASTE SERVICES CORP			0 PULPIT RD		
Bill Date	Bill Number	Parcel	Tax Year	Interest Begins @18%	
05/16/2022	7530	5-10-79	2022	07/02/2022	
Tax Rate Per 1,000	Town Tax	County Tax	Local School Tax	State Education Tax	
17.14	3.76	.93	10.79		
Tax Dollars by Rate	314.12	77.69	901.41		
Valuations		GROSS FIRST HALF TAX		1,431.90	
LAND	0	LESS VETERANS CREDIT		-.00	
BUILDING	185,000	LESS PAYMENT		-.00	
Exemptions		NET TAX DUE		\$1,431.90	
		INTEREST		.00	
		TOTAL DUE		\$1,431.90	
		Due Date		07/1/2022	Total Due this Bill
					\$1,431.90
<p>If you are elderly, disabled, blind, a veteran, or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Department at 472-8104.</p>					
Taxable Valuation		185,000	<p>The taxpayer has the right to apply in writing, by March 1st after the notice of the tax, to the Council or assessor(s) for an abatement or deferral of the assessed tax as provided under RSA 76:16.</p>		
<p>In accordance with NH RSA 76:11-b, previous unpaid taxes are listed below. Interest shown is as of current bill due date. Please call for a payoff amount.</p>					
Includes Interest Due Thru Due Date of Current Bill					Total Previous Unpaid Taxes
Year	Date	Balance	Interest		
				\$0.00	
<p>Please direct any payments without remittance or made AFTER due date directly to the Tax Office located at 24 N Amherst Rd, Bedford, NH 03110.</p>			<p>Visit www.bedfordnh.org if you would like information on paying your property tax bill online. It costs just \$0.50 for an Echeck!</p>		
<p>If you have additional questions please call: 472-3550 • www.bedfordnh.org</p>					



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718
(603) 230-5000
www.revenue.nh.gov

1-14b attachment
Attachment E



Carolynn J. Lear
Assistant Commissioner



STEPHEN ST CYR
BEDFORD WASTE SERVICES CORP
17 SKY OAKS DR
BIDDEFORD ME 04005-9281

Date: December 14, 2021
Letter ID: L0000338237
Account ID: 0057093-8
Account Type: Utility Property Tax

Notice of Valuation

The Department of Revenue Administration has completed the valuation appraisal on your Utility Property Tax account for the tax period April 1, 2021 - March 31, 2022. A summary of your valuation is provided on the back.

The amount shown is due by January 18, 2022. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov/gtc.

Additional penalty and interest may apply for late payment of tax due including underpayment of estimated taxes.

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by February 13, 2022 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

Enclosed is the Taxpayers' Bill of Rights which outlines the rights and remedies you have as a taxpayer in New Hampshire. If you have any questions regarding this correspondence, contact the Department between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

Tax Summary

Tax Due (RSA 83-F):	\$1,160.94
Failure to File Penalty:	\$0.00
Previous Credits/Payments:	(\$1,181.00)
Total Due:	\$0.00

Please remove this portion and mail with your payment

PAYMENT DUE: January 18, 2022

Letter ID: L0000338237
Media Number: 01-000-000-0000
Account ID: 0057093-8



Amount Due: \$0.00

Amount Enclosed:

999999 010000 000000 030000 57093809 03312022

Valuation Summary

Assessed Value as of April 1, 2021:	\$175,900.00
Tax Rate per \$1,000 of Property Value:	\$6.60
2021 Tax Due Pursuant RSA 83-F:	\$1,160.94
Failure to File Penalty:	\$0.00
Previous Credits/Payments:	(\$1,181.00)
Total Due:	\$0.00

Please remove this portion and mail with your payment

Payment Options

1. Submit payment online at www.revenue.nh.gov/gtc
 - **Already have a web logon:** Log into Granite Tax Connect to pay this notice. You may schedule a same day payment or schedule a future dated payment.
 - **Don't have a web logon:** Click "Pay a Voucher Received From the Department" and follow the steps. The information required is provided on the reverse side of this notice.
2. Mail payment along with this voucher to the "MAIL TO:" address indicated on the reverse side of this notice.



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718
(603) 230-5000
www.revenue.nh.gov



Lindsey M. Stepp
Commissioner

Ora M. LeMere
Assistant Commissioner



STEPHEN ST CYR
BEDFORD WASTE SERVICES CORP
17 SKY OAKS DR
BIDDEFORD ME 04005-9281

Date: December 14, 2022
Letter ID: L0000651482
Account ID: 0057093-8
Account Type: Utility Property Tax

Notice of Valuation

The Department of Revenue Administration has completed the valuation appraisal on your Utility Property Tax account for the tax period April 1, 2022 - March 31, 2023. A summary of your valuation is provided on the back.

The amount shown is due by January 17, 2023. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov/gtc.

Additional penalty and interest may apply for late payment of tax due including underpayment of estimated taxes.

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by February 13, 2023 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

Enclosed is the Taxpayers' Bill of Rights which outlines the rights and remedies you have as a taxpayer in New Hampshire. If you have any questions about this letter, call us between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

Tax Summary

Tax Due (RSA 83-F):	\$1,108.80
Failure to File Penalty:	\$0.00
Previous Credits/Payments:	(\$305.06)
Total Due:	\$803.74

*Px. 12/24/22
Chk # 23105
Amd + 408*

Valuation Summary

Assessed Value as of April 1, 2022:	\$168,000.00
Tax Rate per \$1,000 of Property Value:	\$6.60
2022 Tax Due Pursuant RSA 83-F:	\$1,108.80
Failure to File Penalty:	\$0.00
Previous Credits/Payments:	(\$305.06)
Total Due:	\$803.74

Bedford Waste Services Corp.

DW 22-058

Petition for Temporary and Permanent Rates

NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-17

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 15 (Perm 40), Lines 5-13:

- a) Please provide the original cost, accumulated depreciation, and depreciation expense recorded during the test year for each of the pumps replaced by the Company during 2022. Please provide supporting documentation.
- b) Please provide the original cost, accumulated depreciation, and depreciation expense recorded during the test year for each of the pumps replaced by the Company during the test year (2021). Please provide supporting documentation.

RESPONSE:

- a) See 1-17a & b attachment for original costs, A/D and depreciation expense schedule associated with the pumps replaced during 2022.
- b) See 1-17a & b attachment for original costs, A/D and depreciation expense schedule associated with the pumps replaced during 2021.

Bedford Waste
DW 22-058

1-17a & b attachment

a. 2022 Plant retirements, A/D & depreciation expense

<u>Location</u>	<u>Original Costs</u>	<u>A/D 12/31/2022</u>	<u>2022 Depr Exp</u>
223 Pulpit Road	\$ 372.17	\$ 372.17	\$ -
9 Rockbound Road	372.17	372.17	-
4 Three Corners Road	2,612.36	2,612.36	186.60
3 Pond Point Road	487.85	487.85	-
272 Pulpit Road	1,895.55	1,895.55	-
260 Pulpit Road	2,693.77	2,693.77	-
254 Pulpit Road	4,230.69	4,230.69	-
Total	\$ 12,664.56	\$ 12,664.56	\$ 186.60

b. 2021 Plant retirements, A/D & depreciation expense

<u>Location</u>	<u>Original Costs</u>	<u>A/D 12/31/2021</u>	<u>2021 Depr Exp</u>
4 Rockbound Road	\$ 1,997.08	\$ 1,997.08	\$ -
11 Three Corners Road	487.85	487.85	-
11 Rockbound Road	3,451.88	2,612.36	-
10 Pond Point Road	2,511.87	2,511.87	179.42
247 Pulpit Road	936.99	936.99	-
18 Mountain Road	2,410.10	2,410.10	-
256 Pulpit Road	2,391.04	2,391.04	-
Total	\$ 14,186.81	\$ 13,347.29	\$ 179.42

SPSt. Cyr
1/11/2023

Bedford Waste Services Corp.

DW 22-058

Petition for Temporary and Permanent Rates

NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Date of Supplemental Response: 3/30/23

Request No. DOE 1-18

Witness: Stephen P. St. Cyr

REQUEST: Re: St. Cyr Testimony, Page 17 (Perm 42), Lines 9-19: Page 4 of 7 of the Settlement Agreement approved in DW 04-144 (Commission Order No. 24,479 (July 1, 2005)) states that the Company would make deposits of \$5,032 for 2001 and \$3,340 for 2002 into the Depreciation Fund Account.

- a) Please indicate the dates and amounts of any further deposits made by the Company into the Depreciation Fund Account subsequent to July 1, 2005.
- b) Please detail how the funds deposited in the Depreciation Fund Account were utilized by the Company. Please provide specific dates, amounts, and supporting documentation.
- c) For each year from 2004 through 2021, please provide the Company's annual Depreciation Fund Account required deposit calculation.

RESPONSE:

- a) There were no further deposits made by the Company subsequent to July 1, 2005.
- b) On 12/27/11 the Company transferred \$7,000 from depreciation fund to pay for leach field study. On 9/5/12 the Company transferred \$14,000 from the depreciation fund to partially pay for the rejuvenation of 1 leach field.
- c) See attached excel workbook for Calculation of Deposit to Depreciation Fund schedule.

SUPPLEMENTAL RESPONSE:

- a)
- b) On 1/11/11 the Company transferred \$1,000 from the depreciation fund. On 12/27/11 the Company transferred \$7,000 from depreciation fund to pay for leach field study. On 9/5/12 the Company transferred \$14,000 from the depreciation fund to partially pay for the rejuvenation of 1 leach field.
- c)

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-25

Witness: Stephen P. St. Cyr

REQUEST: For each year, 2017 through 2022, please provide an analysis for the following:

- a) A/R Aging Summary detailing current, aged 31-60, aged 61-90, aged over 90
- b) Miscellaneous Deferred Debits
- c) Miscellaneous Current and Accrued Liabilities
- d) Miscellaneous Service Revenues
- e) Contractual Services Expense
- f) Bad Debt Expense
- g) Interest Expense

RESPONSE:

- a) See response 1-12.
- b) See 1-25 b-g attachment
- c) See 1-25 b-g attachment
- d) See 1-25 b-g attachment
- e) See 1-25 b-g attachment
- f) See 1-25 b-g attachment
- g) See 1-25 b-g attachment

Bedford Waste
DW 22-058

1-25b - g attachment

b. Misc Deferred Debits	2017	2018	2019	2020	2021	2022 *
2017 MCSB Financing	\$ 3,935	\$ 3,701	\$ 3,435	\$ 3,169	\$ 2,903	\$ 2,637
2017 MCSB Financing CITA				938	859	780
2018 Potential Sale		427	867	-		
2022 Refi / Fin						5,279
2022 Rate Case						10,880
2022 NHDOE Audit						3,183
Total	\$ 3,935	\$ 4,128	\$ 4,302	\$ 4,107	\$ 3,762	\$ 22,759

c. Misc Cur and Accr Liab	2017	2018	2019	2020	2021	2022
AAA Pump	\$ 3,414	\$ 8,173	\$ -	\$ 5,498	\$ 8,124	\$ 3,774
SPS&A	1,178	2,488	2,467	2,299	2,072	4,344
Dave's Septic	444	629				
United Septic Service			3,215			
Maznek Septic Service				3,546	580	
LMC						2,294
Other	592	1,043	1,400	740	771	822
Total	\$ 5,628	\$ 12,333	\$ 7,082	\$ 12,083	\$ 11,547	\$ 11,234

d. Misc Service Revenues	2017	2018	2019	2020	2021	2022
Finance charges & adj	\$ 2,367	\$ 2,200	\$ 1,623	\$ 106	\$ (308)	\$ 2,795

e. Contracted Services	2017	2018	2019	2020	2021	2022
AAA Pump	\$ -	\$ -	\$ 786	\$ (333)		\$ 1,032
Dave's Septic	6,500	2,745	503	9,963		
United Septic			2,747	(605)		
Maznek Septic					4,555	4,530
SPS&A	8,281	9,203	9,493	10,991	12,221	13,143
Dig Safe	34	65	23	17	19	23
Legal		1,516	-			265
Tax return prep					750	900
LMC						844
Total	\$ 14,815	\$ 13,529	\$ 13,552	\$ 20,033	\$ 17,545	\$ 20,737

f. Bad Debt Expense	2017	2018	2019	2020	2021	2022
Write off 1 cust bal	\$ 12,973	\$ 856	\$ -	\$ 211	\$ 16,475	\$ -

g. Interest Expense	2017	2018	2019	2020	2021	2022
Interest Expense	\$ 673	\$ 7,868	\$ 7,083	\$ 6,984	\$ 5,508	\$ 5,421
Interest Expense - Other	32	-				
Amort of 2012 Fin Costs	7,030	-				
Amort of 2017 Fin Costs	22	266	266	266	266	266
Amort of 2017 MCSB CITA				33	79	79
Total	\$ 7,757	\$ 8,134	\$ 7,349	\$ 7,283	\$ 5,853	\$ 5,766

* 2022 expenditures are subject to final review and adjustments.

SPSt. Cyr
1/17/2023

Bedford Waste Services Corp.
DW 22-058
Petition for Temporary and Permanent Rates
NHDOE Data Requests – Set 1

Date Request Received: 1/4/23

Date of Response: 1/19/23

Request No. DOE 1-28

Witness: Stephen P. St. Cyr

REQUEST: Please indicate the number of pumps replaced in 2022, and the total cost of those replacements.

RESPONSE: Bedford replaced 7 pumps in 2022 at total costs of \$31,505.55.

Bedford Waste Services Corp.

DW 22-058

Permanent Rate Proceeding

NHDOE Data Requests – Set 2

Date Request Received: 3/15/23

Date of Response: 3/30/23

Request No. DOE 2-7

Witness: Stephen P. St. Cyr

REQUEST: Re: Company's response to DOE 1-18: In response to DOE 1-18(a), the Company indicated there were no further deposits to the Depreciation Fund aside from the initial two deposits made in 2001 and 2002 totaling \$8,372. In response to DOE 1-18(b), the Company indicated that it withdrew a total of \$21,000 from this account during 2011 and 2012. However, as such, the withdrawals indicated in (b) appear to exceed the deposits indicated in (a) by \$12,628 (\$21,000 - \$8,373). Please explain the source of the funds utilized that make up this difference.

RESPONSE: At 12/31/04 Bedford had \$10,969.24 in savings. During 2005 the owner deposited \$8,372 into the savings. At 12/31/05 Bedford had \$19,927.91 in savings. During 2006 – 2010 Bedford savings increased by \$2,410.26 of additional interest, resulting in a balance at 12/31/10 of \$22,338.17. In 2011, Bedford withdrew \$8,000 (not \$7,000 as indicated in response to 1-18(b)). In 2012 Bedford withdrew \$14,000. A supplemental response to DOE 1-18(b) will be provided.

Bedford Waste Services Corp.

DW 22-058

Permanent Rate Proceeding

NHDOE Data Requests – Set 2

Date Request Received: 3/15/23

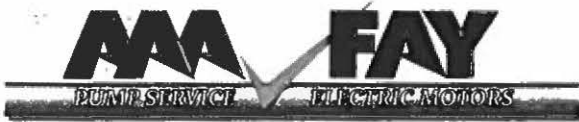
Date of Response: 3/30/23

Request No. DOE 2-8

Witness: Stephen P. St. Cyr

REQUEST: **Re: Company's response to DOE 1-28:** Please provide copies of the supporting invoices for the seven pump replacements in 2022 totaling \$31,505.55.

RESPONSE: See attached copies (Attachment DOE 2-8).



AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
12/9/2022	WO-1915

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	1/8/2023	M		12/9/2022			

Item	Quantity	Description	Rate	Amount
		#4 THREE CORNERS RD BEDFORD NH- CUSTOMER REPORTS ALARM LIGHT FLASHING-NOT SURE THE ISSUE- INVESTIGATE AND REPAIR CALL BETH 603-809-8955 - DATE OF SERVICE 12/09/22 ARRIVED ONSITE, ACCESSED STATION AND CONTROL PANEL. OPENED THE PUMP CHAMBER, UNABLE TO SEE PUMP AND FLOATS FROM ABOVE. SET UP SAFETY EQUIPMENT AND ENTERED THE CHAMBER. FOUND CLIP FROM THE ALARM FLOAT BROKE AND THE FLOAT WAS ON THE CHAMBER FLOOR. RECOMMENDED REPLACING PUMP DUE TO AGE. REMOVED THE OLD PUMP, FLOATS AND PIPING AND EXITED THE CHAMBER. PREPPED NEW PUMP, FLOATS AND MATERIALS NEEDED FOR OVERHAUL. ENTERED CHAMBER AGAIN. INSTALLED NEW PUMP ON BLOCKS AND PIPED UP TO WHERE THE FORCEMAIN EXITS THE CHAMBER. HUNG TWO NEW FLOATS AND CONFIRMED THEY WERE FREE OF OBSTRUCTION. DRESSED ALL CABLES UP AND OVER TO THE JUNCTION BOX. REPLACED CORD GRIPS IN THE EXISTING JUNCTION BOX AND WIRED IN NEW PUMP AND FLOATS. FILLED AND TESTED THE STATION. CONFIRMED THE PUMP IS PUMPING THE LEVEL DOWN AND FLOATS ACTUATE PROPERLY. STATION IS OPERATING AS IT SHOULD. SECURED AND CLEARED SITE UPON COMPLETION OF SERVICE.		
BLOCK	2	CYNDER BLOCK FOR USE IN PUMP STATIONS	6.57	13.14

Thank you for your business.	Total <i>Cont'd</i> →
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AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
12/9/2022	WO-1915

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	1/8/2023	M		12/9/2022			

Item	Quantity	Description	Rate	Amount
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,900.00	1,900.00
HSCV200T	1	2" BRASS SWING CHECK VALVE	103.17	103.17
GV200-200T	1	2" BRASS GATE VALVE	112.20	112.20
P2MA	5	PVC MALE ADAPTER, Sch 40, 2", MPTxS	5.8174	29.09
P2UN	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	72.50	72.50
P290	1	PVC 90° ELL, Sch 40, 2", SxS	8.35	8.35
PIP40PVC2X10	3	2"x20' SCHEDULE 40 PRESSURE PVC PIPING	9.79	29.37
FLTSWITCH115...	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	151.42	302.84
CGB195	1	CRH Constr 1/2' .500-.625 WT Conn	44.41	44.41
CGB193	3	CRH Constr 1/2' .250-.275 WT Conn (193) GB Part#:88069093	37.46	112.38
LOCKNUT12	4	1/2" BRIDGEPORT, LOCKNUT	1.6872	6.75
WIRETIES	8	180 TORK WIRE TIES	0.75	6.00
WIRENUTTAN	3	IDEAL TAN WIRE NUT	0.4849	1.45
WIRENUTORG	3	Orange Wire Nut	0.5443	1.63
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
SUIT & GLOVES	2	SUIT & GLOVES	42.15	84.30
TRUCK CHARGE	1	TRUCK CHARGE	76.00	76.00
LABOR	9	Hourly Labor, TWO MEN - MB/SM	80.00	720.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.	Total	\$3,773.58
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Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice**BILL TO**

Bedford Waste Services Corp.
 Stephen P St.Cyr & Associates
 17 Sky Oaks Drive
 Biddeford, ME 04005

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819593	12/09/2022	\$375.00	01/09/2023	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/09/2022	Residential Septic Pumping	Septic Pumping - 4 Three Corners Rd Bedford NH 1250 gallons Onsite w/AAA pump service	1	375.00	375.00

BALANCE DUE

\$375.00

*Pd. 12/26/22
 Ch # 2267
 Aut # 311.3*



AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS
 93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
10/31/2022	WO-1318

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	11/30/2022	M		10/31/2022			

Item	Quantity	Description	Rate	Amount
		<p>KURT STIEPER- 254 PULPIT RD BEDFORD NH- CUSTOMER REPORT ALARM SOUNDED- NOT SURE IF PUMP IS WORKING-INVESTIGATE AND REPAIR MAZNEK SEPTIC TO PUMP OUT TANKS- CALL KURT ON THE WAY 603-860-5865 - DATE OF SERVICE 10/31/22.</p> <p>ARRIVED ONSITE, STARTED DIGGING UP PUMP CHAMBER AND HIT STANDING WATER. OPENED COVER TO CHAMBER AND WATER BEGAN TO OVERFLOW INTO THE FRONT YARD. CALLED AND WAITED FOR SEPTIC TRUCK. PUMPED CHAMBER OUT UPON ARRIVAL OF THE SEPTIC TRUCK. FOUND THE GATE VALVE DOWN IT HAD SEPERATED FROM THE FORCEMAIN. SET UP SAFETY EQUIPMENT AND ENTERED THE CHAMBER. CLEANED OUT ALL THE DIRT AND ROCKS FROM THE CHAMBER. INSTALLED NEW GATE VALVE AND CLEARED THE SEPTIC TRUCK. PREPPED NEW PUMP AND MATERIALS FOR OVERHAUL OF PUMP CHAMBER. ENTERED THE CHAMBER AGAIN. INSTALLED NEW PUMP ON BLOCKS AND PIPED UP TO THE NEW GATE VALVE. MOUNTED NEW FLOATS AND DRESSED CABLES. INSTALLED NEW JUNCTION BOX TO THE WALL. RAN NEW PUMP, FLOATS AND EXISTING POWER WIRES IN AND WIRED THEM TOGETHER. OPENED THE GATE VALVE, EXITED CHAMBER, FILLED AND TESTED STATION. CONFIRMED PUMP IS TURNING ON AND OFF, PUMPS THE LEVEL DOWN AND FLOATS ACTUATE PROPERLY. ALARM SOUNDS AS IT SHOULD. STATION IS OPERATING PROPERLY</p>		

Thank you for your business.	Total <i>Cont. →</i>
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AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

Fax: 603-623-8264

93 Depot Road - Manchester, NH 03103

Date	Invoice #
10/31/2022	WO-1318

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	11/30/2022	M		10/31/2022			

Item	Quantity	Description	Rate	Amount
		AND READY FOR USE. SECURED AND CLEARED SITE UPON COMPLETION.		
BLOCK	2	CYNDER BLOCK FOR USE IN PUMP STATIONS	6.57	13.14
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,900.00	1,900.00
HSCV200T	1	2" BRASS SWING CHECK VALVE	103.17	103.17
GV200-200T	1	2" BRASS GATE VALVE	112.20	112.20
P2MA	5	PVC MALE ADAPTER, Sch 40, 2", MPTxS	5.8174	29.09
P2UN	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	72.50	72.50
PIP40PVC2X10	2	2"x20' SCHEDULE 40 PRESSURE PVC PIPING	9.79	19.58
FLTSWITCH115...	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	151.42	302.84
WIRETIES	4	180 TORK WIRE TIES	0.75	3.00
JB57	1	5.5X7.5X4.0 JUNCTION BOX NEMA 4X UL LISTED	119.63	119.63
CGB193	5	CRH Constr 1/2' .250-.275 WT Conn (193) GB Part#:88069093	34.83	174.15
LOCKNUT12	5	1/2" BRIDGEPORT, LOCKNUT	1.596	7.98
WIRENUTTAN	1	IDEAL TAN WIRE NUT	0.4849	0.48
WIRENUTORG	5	Orange Wire Nut	0.5443	2.72
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
SUIT & GLOVES	2	SUIT & GLOVES	42.15	84.30
TRUCK CHARGE	1	TRUCK CHARGE	76.00	76.00
LABOR	16	Hourly Labor, TWO MEN - MB/SM	80.00	1,280.00
OVERTIME	1.5	Overtime Labor, TWO MEN - MB/SM	120.00	180.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.	Total	\$4,630.78
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12.12/10/22
 CH 2364
 31.3
 Page 181

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO
 Steve St Cyr
 17 Rockbound Rd
 Bedford, NH 03110

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819423	10/31/2022	\$460.00	11/30/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/31/2022	Emergency Call	Emergency Call- 254 Pulpit Rd Bedford NH	1	150.00	150.00
	Residential Septic Pumping	Septic Pumping - 1000 gallons	1	310.00	310.00

BALANCE DUE

\$460.00

*Pa. 12/28/22
 Cn 2007
 Acct # 311.3*

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO
 Steve St Cyr
 17 Rockbound Rd
 Bedford, NH 03110

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819424	10/28/2022	\$760.00	11/28/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/28/2022	Emergency Call	Emergency Call- 254 Pulpit Rd Bedford NH	1	150.00	150.00
	Residential Septic Pumping	Septic Pumping - 2500 gallons	1	610.00	610.00

BALANCE DUE

\$760.00

*Pl. 12/28/22
 Ch. 2307
 Acct # 311.3*

AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

Fax: 603-623-8264

93 Depot Road - Manchester, NH 03103

Date	Invoice #
9/21/2022	WO-0844

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

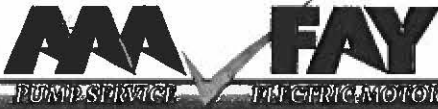
P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
		9/21/2022	SF		9/21/2022			

Item	Quantity	Description	Rate	Amount
		CATHERINE- 9 ROCKBOUND RD- BEDFORD, NH- CUSTOMER REPORTED ALARM, MAZNEK SEPTIC PUMPED OUT HOLDING TANK AND PUMP CHAMBER. INVESTIGATE AND REPAIR. 207-650-8669 - DATE OF SERVICE 9/21/22 ARRIVED ONSITE, ACCESSED CONTROL PANEL AND DUG UP TANK. PUMP ONLY HUMS, CUT POWER, SET UP SAFETY EQUIPMENT AND ENTERED TANK. REMOVED OLD PUMP, JUNCTION BOX AND FLOATS. INSTALLED NEW PUMP, PIPED UP TO FORCEMAIN WITH NEW VALVES. INSTALLED 2 NEW FLOATS, REPLACED THE JUNCTION BOX AND RESTORED POWER. TESTED STATION, CONFIRMED LEVEL IS PUMPING DOWN AND FLOATS ACTUATE PROPERLY. SECURED AND CLEARED SITE UPON COMPLETION.		
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,900.00	1,900.00
P2MA	5	PVC MALE ADAPTER, Sch 40, 2", MPTxS	5.8174	29.09
P290	1	PVC 90° ELL, Sch 40, 2", SxS	8.35	8.35
P2UN	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	72.50	72.50
HSCV200T	1	2" BRASS SWING CHECK VALVE	103.17	103.17
GV200-200T	1	2" BRASS GATE VALVE	112.20	112.20
PIP40PVC2X10	3	2"x20' SCHEDULE 40 PRESSURE PVC PIPING	9.79	29.37
FLT SWITCH I15...	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	151.42	302.84
JB57	1	5.5X7.5X4.0 JUNCTION BOX NEMA 4X UL LISTED	119.63	119.63
CGB193	3	CRH Constr 1/2' .250-.275 WT Conn (193) GB Part#:88069093	41.58	124.74
CGB195	1	CRH Constr 1/2' .500-.625 WT Conn	44.41	44.41

Thank you for your business.

Total

Cont'd →



Invoice

Pumps: 603-645-8610
Motors: 603-668-3811

AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
9/21/2022	WO-0844

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
		9/21/2022	SF		9/21/2022			

Item	Quantity	Description	Rate	Amount
ECIMA	1	1" PVC MALE ADAPTER	3.614	3.61
LOCKNUT12	4	1/2" BRIDGEPORT, LOCKNUT	1.596	6.38
LOCKNUT1	1	1" BRIDGEPORT LOCKNUT	1.684	1.68
WIRENUTYEL	3	Yellow Wire Nut	0.6121	1.84
WIRENUTORG	3	Orange Wire Nut	0.6128	1.84
WIRETIES	1	180 TORK WIRE TIES	0.75	0.75
MANHOIST	1	MAN HOIST USE	75.00	75.00
SUIT & GLOVES	1	SUIT & GLOVES	42.15	42.15
TRUCK CHARGE	1	TRUCK CHARGE	76.00	76.00
LABOR	8	Hourly Labor, TWO MEN - SF/WB	80.00	640.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.	Total	\$3,695.55
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PA. 12/20/22
CH 2308
Page 185 571.3

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO
 Steve St Cyr
 17 Rockbound Rd
 Bedford, NH 03110

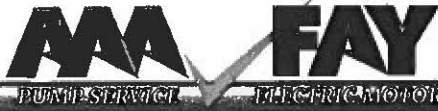
INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819312	09/20/2022	\$635.00	10/20/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
09/19/2022	Emergency Call	Emergency Call- 9 Rockbound Rd Bedford NH	1	175.00	175.00
	Residential Septic Pumping	Septic Pumping - 1500 gallons	1	410.00	410.00
	Digging	Hand Digging	1	50.00	50.00

BALANCE DUE

\$635.00

Pa. 11/24/22
 Ch 2303
 Acc 311.3



AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS
93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
8/16/2022	WO-0552

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

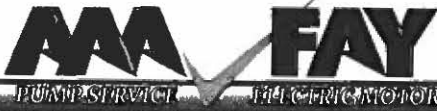
P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
		8/16/2022			8/16/2022			

Item	Quantity	Description	Rate	Amount
		<p>WO 0552-KELLY TOROIANO 3 POND POINT DR BEDFORD NH- CUSTOMER REPORTS ALARM SOUNDED NOT SURE WHAT THE ISSUE- MAZNEK SEPTIC PUMPED OUT TANKS-INVESTIGATE AND REPAIR- CALL KELLY ON THE WAY 603-714-0563- DATE OF SERVICE 8/16/22</p> <p>ARRIVED ONSITE, ACCESSED STATION AND CONTROL PANEL. PULLED UP THE ON/OFF FLOAT TO TEST THE PUMP. FOUND THE PUMP WOULD TURN ON BUT KEPT FLIPPING ON AND OFF WHILE FLOAT WAS UP. RECOMMENDED OVERHAUL OF STATION DUE TO AGE AND WEAR. PREPPED NEW PUMP AND MATERIALS NEEDED TO COMPLETE OVERHAUL. SET UP SAFETY EQUIPMENT AND ENTERED CHAMBER, REMOVED OLD PUMP, VALVES, FLOATS AND JUNCTION BOX. INSTALLED NEW PUMP ON BLOCKS, REPLACED THE VALVES AND FITTINGS UP TO THE FORCEMAIN. MOUNTED NEW ON/OFF AND ALARM FLOATS. DRESSED CABLES UP THE PVC. MOUNTED NEW JUNCTION BOX TO THE WALL, PULLED ALL CABLES IN AND WIRED IT TOGETHER. TESTED EVERYTHING BEFORE EXITING THE CHAMBER, ALRM SOUNDS AS IT SHOULD AND THE PUMP TURNS ON AND OFF. EXITED AND FILLED CHAMBER WITH GARDEN HOSE TO TEST STATION. CONFIRMED PUMP IS PUMPING THE LEVEL DOWN AND FLOATS ACTUATE AS THEY SHOULD. STATION IS FUNCTIONING AS IT SHOULD. SECURED STATION AND CLEARED SITE UPON COMPLETION.</p>		

Thank you for your business.

Total

Cont'd →



Attachment Invoice

Pumps: 603-645-8610
Motors: 603-668-3811

AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
8/16/2022	WO-0552

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
		8/16/2022			8/16/2022			

Item	Quantity	Description	Rate	Amount
BLOCK	2	CYNDER BLOCK FOR USE IN PUMP STATIONS	6.57	13.14
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,900.00	1,900.00
HSCV200T	1	2" BRASS SWING CHECK VALVE	103.17	103.17
GV200-200T	1	2" BRASS GATE VALVE	112.20	112.20
P2MA	5	PVC MALE ADAPTER, Sch 40, 2", MPTxS	5.8174	29.09
P2UN	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	72.50	72.50
PIP40PVC2X10	1	2"x20' SCHEDULE 40 PRESSURE PVC PIPING	9.79	9.79
FLTSWITCH115...	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	108.50	217.00
WIRETIES	3	180 TORK WIRE TIES	0.75	2.25
JB57	1	5.5X7.5X4.0 JUNCTION BOX NEMA 4X UL LISTED	119.63	119.63
CGB193	4	CRH Constr 1/2' .250-.275 WT Conn (193) GB Part#:88069093	41.58	166.32
CGB195	1	CRH Constr 1/2' .500-.625 WT Conn	44.41	44.41
LOCKNUT12	5	1/2" BRIDGEPORT, LOCKNUT	1.596	7.98
ANCHOR38	2	S/S TRUBOLT 3/8" X 3.75" DROP IN ANCHORS	11.68	23.36
WIRENUTTAN	1	IDEAL TAN WIRE NUT	0.4849	0.48
WIRENUTORG	5	Orange Wire Nut	0.6128	3.06
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
SUIT & GLOVES	1	SUIT & GLOVES	42.15	42.15
TRUCK CHARGE	1	TRUCK CHARGE	76.00	76.00
LABOR	10.5	Hourly Labor, TWO MEN - MB/SM	80.00	840.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.

Total

\$3,932.53

PA. 12/20/22
Ch # 2368
Page 188 771.3

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

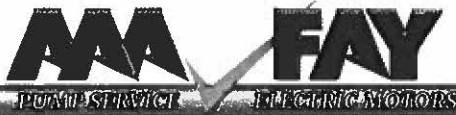
BILL TO	Bedford Waste
17 Rockbound Rd	St. Cyr & Assoc.
Bedford, NH 03110	17 Sand Oaks Dr.
	Bedford, NH 03110

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
819015	08/14/2022	\$0.00	09/14/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/14/2022	Emergency Call	Emergency Call	1	175.00	175.00
	Residential Septic Pumping	Septic Pumping - 3 Pond Point Dr Bedford NH- 1500 gallons	1	410.00	410.00

PAYMENT
 BALANCE DUE
\$0.00

PAID



AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
4/27/2022	69984

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	5/27/2022	PIC		4/27/2022			BEDFORD W...

Item	Quantity	Description	Rate	Amount
JOB NOTES	1	WO 51704- 260 PULPIT RD BEDFORD NH- CUSTOMER REPORTS TANK ALARM SOUNDING-ALARM WAS SILENCED- LIGHT STILL FLASHING-MAZNEK SEPTIC TO PUMP OUT TANKS- INVESTIGATE AND REPAIR- CALL JOHN ON THE WAY 603-930-9767-4/27/2022 ARRIVED ONSITE. CHAMBERS HAD BEEN PUMPED OUT, ALARM WAS STILL ON. SET UP CRANE TO REMOVE LARGE CONCRETE COVER AND SET UP TRI-POD TO ENTER. FOUND ALARM FLOAT ON FLOOR, JUNCTION BOX OFF THE WALL, PUMP WAS NOT WORKING AND TRIPPED THE BREAKER. REMOVED PUMP, FLOATS AND PIPING UP TO GATE VALVES AND FOUND GATE VALVE WAS LEAKING AND WAS CRACKED DOWN THE SIDE. DRAINED FORCE MAIN BACK AND PUMPED OVER TO HOLDING TANK. INSTALLED NEW PUMP ON BLOCKS WITH NEW VALVES, PIPES AND FITTINGS TO FORCE MAIN. REPLACED ALL CORD GRIPS IN JUNCTION BOX AND PUT ALL CABLES INTO JUNCTION BOX. WIRED STATION, EXITED, FILLED AND TESTED. PUMP IS PUMPING DOWN AS IT SHOULD, TURNS ON AND OFF AS IT SHOULD, AND ALARM SOUNDS AS IT SHOULD. CLOSED BOTH CHAMBERS AND FILLED BACK IN. CUSTOMER IS PUTTING WALKWAY BACK.	0.00	0.00
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,629.00	1,629.00
BLOCK	2	CYNDER BLOCK FOR USE IN PUMP STATIONS	6.57	13.14
HSCV200T	1	2" BRASS SWING CHECK VALVE	105.55	105.55
GV200-200T	1	2" BRASS GATE VALVE	108.93	108.93

Thank you for your business. **Total** *Cent'd*



Attachment **Invoice**
 Pumps: 603-645-8610
 Motors: 603-668-3811

AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS
 93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
4/27/2022	69984

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	5/27/2022	PJC		4/27/2022			BEDFORD W...

Item	Quantity	Description	Rate	Amount
P2MA	5	PVC MALE ADAPTER, Sch 40, 2", MPTxS	4.92	24.60
P2UN	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	66.70	66.70
PIP40PVC2X10	5	2"x20' SCHEDULE 40 PRESSURE PVC PIPING	8.242	41.21
FLTSWITCH115...	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	108.50	217.00
CGB193	5	CRH Constr 1/2' .250-.275 WT Conn (193) GB Part#:88069093	31.58	157.90
LOCKNUT12	5	1/2" BRIDGEPORT, LOCKNUT	1.3719	6.86
WIRENUTORG	6	Orange Wire Nut	0.5913	3.55
WIRETIES	6	180 TORK WIRE TIES	0.75	4.50
SUIT & GLOVES	2	SUIT & GLOVES	42.15	84.30
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
TRUCK CHARGE	1	TRUCK CHARGE	70.00	70.00
LABOR	7.5	Hourly Labor, TWO MEN- MB/SM	80.00	600.00
OVERTIME	5.5	Overtime Labor, TWO MEN- MB/SM	120.00	660.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.	Total	\$3,943.24
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PA 4/28/22
CH 2368
Page 1 of 3 311.3

Maznek Septic Service, LLC
 41 Wendover Way
 Bedford, NH 03110 US
 +1 6034711415
 larry@maznekseptic.com
 WWW.MAZNEKSEPTIC.COM

Invoice

BILL TO
 Steve St Cyr
 17 Rockbound Rd
 Bedford, NH 03110

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
818223	04/27/2022	\$510.00	05/27/2022	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/27/2022	Residential Pumping	Septic Pumping - 260 Pulpit Rd. Bedford NH- 1750 Gallons	1	450.00	450.00
	Digging	Hand Digging	1	60.00	60.00

BALANCE DUE

\$510.00
 Pd. 04/27/22
 Ch # 2346
 Amt 371.6



PUMP SERVICE ELECTRIC MOTORS

Attachment **Invoice**

Pumps: 603-645-8610

Motors: 603-668-3811

AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
1/26/2022	68783

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	2/25/2022	PJC		1/26/2022			BEDFORD W...

Item	Quantity	Description	Rate	Amount
JOB NOTES	1	WO 50249- STEVEN RIZZO- 223 PULPIT RD BEDFORD NH- CUSTOMER REPORT ALARM SOUNDED- CUSTOMER SILENCE ALARM-NOT SURE IF PUMP IS WORKING- MAZNEK SEPTIC TO PUMP OUT TANKS- INVESTIGATE AND REPAIR- CALL STEVEN ON THE WAY- 603-471-7065 -- DATE OF SERVICE 1/26/2022 ARRIVED ON SITE DUG UP PUMP CHAMBER SET UP AND ENTERED. PUMP WOULDNT TURN ON FOUND PUMP CORD BURNT WITH BARE WIRE EXPOSED OPENED JB AND HAD NO POWER FOUND BREAKER TRIPPED. PUMP WAS BAD JB FELL OFF WALL SCREWS FOR COVER WERE CORRODED AND BOTH CHECK AND GATE VALVES WERE ROTTED AWAY. THERE WAS 3" OF SLUDGE ALL OVER THE TANK CALLED SEPTIC TRUCK AND CLEANED CHAMBER AND REMOVED EXISTING SYSTEM, PUMP, PIPING, FLOATS AND JB. THEN INSTALLED NEW PUMP ON BLOCKS, RE-PIPED TO FORCEMAIN AND MOUNTED NEW FLOATS. THEN MOUNTED NEW JB TO WALL RAN EXISITNG POWER AND NEW PUMP AND FLOAT CABLES INTO IT. WIRED EVERYTHING TOGETHER THEN TESTED BEFORE EXITING CHAMBER. FILLED AND TESTED STATION, EVERYTHING IS OPERATING AS IT SHOULD. CLEANED THE SITE AND CLEARED UPON COMPLETION. THE STATION IS WORKING PROPERLY AT THIS TIME.	0.00	0.00
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,551.00	1,551.00
BLOCK	2	CYNDER BLOCK FOR USE IN PUMP STATIONS	5.36	10.72

Thank you for your business.	Total Cont'd →
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Attachment F
Invoice
 Pumps: 603-645-8610
 Motors: 603-668-3811

AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS
 93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
1/26/2022	68783

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	2/25/2022	PJC		1/26/2022			BEDFORD W...

Item	Quantity	Description	Rate	Amount
HSCV200T	1	2" BRASS SWING CHECK VALVE	90.39	90.39
GV200-200T	1	2" BRASS GATE VALVE	101.51	101.51
P2MA	5	PVC MALE ADAPTER, Sch 40, 2", MPTxS	4.92	24.60
P2UN	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	66.70	66.70
PIP40PVC2X10	5	2"x20' SCHEDULE 40 PRESSURE PVC PIPING	7.98	39.90
FLTSWITCH115...	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	108.50	217.00
WIRETIES	6	180 TORK WIRE TIES	0.75	4.50
JB57	1	5.5X7.5X4.0 JUNCTION BOX NEMA 4X UL LISTED	113.16	113.16
CGB193	4	CRH Constr 1/2' .250-.275 WT Conn (193)	36.03	144.12
CGB195	1	CRH Constr 1/2' .500-.625 WT Conn	32.54	32.54
LOCKNUT12	5	1/2" BRIDGEPORT, LOCKNUT	0.75	3.75
WIRENUTORG	6	Orange Wire Nut	0.5022	3.01
SUIT & GLOVES	2	SUIT & GLOVES	42.15	84.30
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
TRUCK CHARGE	1	TRUCK CHARGE	40.00	40.00
LABOR	10	Hourly Labor, TWO MEN- MB/JG	80.00	800.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.	Total	\$3,477.20
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PA. 1/25/22
 603-2347
 Page 194 371.00



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Invoice

Date	Invoice #
1/26/2022	817399

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pumping- 223 Pulpit Rd. Bedford, NH >1000 Gallons	290.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$290.00

D. 1/26/22
Ch # 2390
AA # 5113

Invoice**Maznek Septic Service LLC**

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

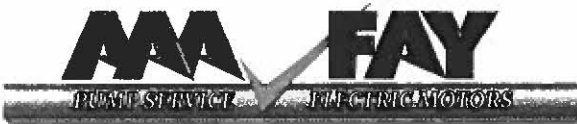
Date	Invoice #
1/24/2022	817526

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Septic Pumping- 223 Pulpit Rd. Bedford, NH -1650 Gallons total	390.00
Hand Digging	60.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$450.00

01/24/21
 ...
 ...



AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

Fax: 603-623-8264

93 Depot Road - Manchester, NH 03103

Date	Invoice #
1/13/2022	68543

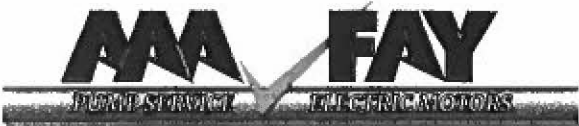
Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	2/12/2022	PJC		1/13/2022			BEDFORD W...

Item	Quantity	Description	Rate	Amount
JOB NOTES	1	WO 50009- 272 PULPIT RD BEDFORD NH- CUSTOMER REPORTS ALARM ACTIVE- NOT SURE IF PUMP IS WORKING- MAZNEK SEPTIC PUMPED OUT TANKS- INVESTIGATE AND REPAIR- CALL ROBERT ON THE WAY 603-714-3440- DATE OF SERVICE 1/13/2022 ARRIVED ON SITE, DUG UP THE PUMP CHAMBER AND SET UP TO ENTER. ENTERED THE PUMP CHMABER CHECKED FOR VOLTAGE THEN OHMED OUT THE PUMP. WINDINGS IN THE PUMP WERE NO GOOD, JB CAME OFF THE WALL AND CABLES WERE SATURATED. WE REMOVED THE OLD PUMP, FLOATS,JB AND MATERIALS THEN RE ENTERED CHAMBER. INTALLED THE NEW PUMP AND PIPED UP TO THE EXISTING GATE VALVE, HUNG THE 2 NEW FLOATS, MOUNTED THE NEW JB TO THE WALL AND PULLED ALL CABLES INTO THE JB. WIRED IN THE NEW PUMP AND FLOATS THEN FILLED AND TESTED THE STATION. PUMP TURNS ON PUMPS DOWN AND SHUTS OFF AS IT SHOULD AND THE ALARM WORKS AS IT SHOULD.	0.00	0.00
BAR-EH512L	1	EFFLUENT PUMP - 1/2HP, 115V, 1PH, 3450RPM, 2" DISCHARGE, .75" SOLIDS, SINGLE SEAL	1,551.00	1,551.00
CEMENT BLOCK HSCV200T	2	CEMENT BLOCK FOR PUMP- 2" X 8" X 16"	6.58	13.16
P2UN	1	2" BRASS SWING CHECK VALVE	90.39	90.39
P2MA	1	PVC UNION (O-RING TYPE), Sch 40, 2", SxS	66.70	66.70
PIP40PVC2X10	4	PVC MALE ADAPTER, Sch 40, 2", MPTxS	4.92	19.68
FLTSWITCH115...	3	2"x20" SCHEDULE 40 PRESSURE PVC PIPING	5.79	17.37
	2	1002630- 115V PIGGY BACK 10' MECHANICAL FLOAT SWITCH	108.50	217.00
WIRETIES	6	180 TORK WIRE TIES	0.75	4.50

Thank you for your business.	Total	Cont'd →
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AAA PUMP SERVICE, INC. - FAY ELECTRIC MOTORS

93 Depot Road - Manchester, NH 03103

Fax: 603-623-8264

Date	Invoice #
1/13/2022	68543

Bill To
BEDFORD WASTE ST. CYR & ASSOCIATES 17 SKY OAKS DRIVE BIDDEFORD, ME 04005

Ship To

P.O. No.	Terms	Due Date	Rep	Account #	Ship Date	Ship Via	FOB	Project
	NET 30 DAYS	2/12/2022	PJC		1/13/2022			BEDFORD W...

Item	Quantity	Description	Rate	Amount
JB57	1	5.5X7.5X4.0 JUNCTION BOX NEMA 4X UL LISTED	113.16	113.16
CGB193	4	CRH Constr 1/2' .250-.275 WT Conn (193)	36.03	144.12
CGB195	1	CRH Constr 1/2' .500-.625 WT Conn	32.54	32.54
LOCKNUT12	5	1/2" BRIDGEPORT, LOCKNUT	1.1539	5.77
WIRENUTORG	4	Orange Wire Nut	0.5022	2.01
WIRENUTTAN	2	IDEAL TAN WIRE NUT	0.4849	0.97
MANHOIST	1	MAN HOIST USE	75.00	75.00
GASMONITOR	1	Gas Monitor Use	75.00	75.00
SUIT & GLOVES	2	SUIT & GLOVES	42.15	84.30
TRUCK CHARGE	1	TRUCK CHARGE	40.00	40.00
LABOR	10	Hourly Labor, TWO MEN- MB/JG	80.00	800.00
TERMS		BALANCE OVER 30 DAYS ARE SUBJECT TO A 2% SERVICE CHARGE PER MONTH. OR 24% PER ANNUM	0.00	0.00

Thank you for your business.	Total	\$3,352.67
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CHK 2741
Page 198544.3
Page 187

Invoice



Maznek Septic Service LLC

41 Wendover Way
 Bedford, NH 03110
 (603) 471-1415
 larry@maznekseptic.com

Date	Invoice #
1/8/2022	818197

Bill To

Bedford Three Corners
 c/o Bedford Waste Services Corp
 PO Box 2400
 Biddeford, ME 04005

Description	Amount
Emergency Call- 272 Pulpit Rd Bedford, NH	125.00
Septic Pumping- 1500 Gallons	390.00
Hand Digging	120.00
<p>*A Finance charge of 18% will be added to any amount not paid after 30 days</p>	
Total	\$635.00

*PAID 2/20/22
 2580
 2023*

Bedford Waste Services Corp.

DW 22-058

Permanent Rate Proceeding

NHDOE Data Requests – Set 2

Date Request Received: 3/15/23

Date of Response: 3/30/23

Request No. DOE 2-10

Witness: Stephen P. St. Cyr

REQUEST: Re: DOE 1-10 (a) Invoice Attachment and DOE 1-30 (a):

Please indicate generally what the five leach field site evaluations performed by Maznek Septic Service for \$200 each in 2021 consisted of. For example, did they include digging test pits? Inspection of splitter or distribution boxes? Were any written results provided (if so, please provide copies)?

RESPONSE: See attached Attachment DOE 2-10 (a) through (e) for the five fields.



MAZNEK SEPTIC SERVICE LLC

41 Wendover Way, Bedford, NH 03110

(603) 471-1415

Onsite Wastewater Treatment System Inspection Report

Inspection date: 10/22/21 Inspection time: 1:00PM

Site address: Field A – Bedford Three Corners – Bedford, NH

Billing address: c/o Bedford Waste Services Corp - PO Box 2400 Biddeford, ME 04005

Customer name: Bedford Three Corners

Phone: 207-423-0215 Email: stephenpstcyr@yahoo.com

General Information: (Obtain as much as possible when inspection ordered)

Any indication of previous failure in the field? No

Is vent present on disposal area? Yes

Standing effluent, odor in EDA? No

Any dark staining on stone or sand in the EDA? No

What is depth of EDA below ground surface? 12 inches

Type of system? Stone & Pipe

Seepage visible on lawn? No

Ponding water? No

RECOMMEND/FINDINGS: _____

**EDA – Effluent Disposal Area

GOOD **FAIR** POOR FAILING FAILED



FIELD A – Observation hole #1



FIELD A – Observation hole #1 sand and stone



FIELD A – Observation hole #2



FIELD A – Observation hole #2 sand and stone



FIELD A – Observation hole #3



FIELD A - Observation hole #3 sand and stone



FIELD A – Observation hole #4



FIELD A – Observation hole #4 sand and stone



FIELD A – Observation hole #5



FIELD A – Observation hole #5 sand and stone



FIELD A – Observation hole #6



FIELD A – Observation hole #6 sand and stone



FIELD A – Observation hole 7



FIELD A – Observation hole # 7 sand and stone



FIELD A – Observation hole #8



FIELD A – Observation hole #8 sand and stone



MAZNEK SEPTIC SERVICE LLC

41 Wendover Way, Bedford, NH 03110

(603) 471-1415

Onsite Wastewater Treatment System Inspection Report

Inspection date: 10/26/21 Inspection time: 1:00PM

Site address: Field C – Bedford Three Corners – Bedford, NH

Billing address: c/o Bedford Waste Services Corp - PO Box 2400 Biddeford, ME 04005

Customer name: Bedford Three Corners

Phone: 207-423-0215 Email: stephenpstcyr@yahoo.com

General Information: (Obtain as much as possible when inspection ordered)

Any indication of previous failure in the field? No

Is vent present on disposal area? Yes

Standing effluent, odor in EDA? No

Any dark staining on stone or sand in the EDA? No

What is depth of EDA below ground surface? 15 inches

Type of system? Stone & Pipe

Seepage visible on lawn? No

Ponding water? No

RECOMMEND/FINDINGS: _____

**EDA – Effluent Disposal Area

GOOD **FAIR** POOR FAILING FAILED



FIELD C – Observation hole #1



FIELD C – Observation hole #1 sand and stone



FIELD C – Observation hole #2



FIELD C – Observation hole #2 sand and stone



FIELD C – Observation hole #3



FIELD C - Observation hole #3 sand and stone



FIELD C – Observation hole #4



FIELD C – Observation hole #4 sand and stone



MAZNEK SEPTIC SERVICE LLC

41 Wendover Way, Bedford, NH 03110

(603) 471-1415

Onsite Wastewater Treatment System Inspection Report

Inspection date: 10/22/21 Inspection time: 3:00PM

Site address: Field D – Bedford Three Corners – Bedford, NH

Billing address: c/o Bedford Waste Services Corp - PO Box 2400 Biddeford, ME 04005

Customer name: Bedford Three Corners

Phone: 207-423-0215 Email: stephenpstcyr@yahoo.com

General Information: (Obtain as much as possible when inspection ordered)

Any indication of previous failure in the field? No

Is vent present on disposal area? Yes

Standing effluent, odor in EDA? No

Any dark staining on stone or sand in the EDA? No

What is depth of EDA below ground surface? 17 inches

Type of system? Stone & Pipe

Seepage visible on lawn? No

Ponding water? No

RECOMMEND/FINDINGS: _____

**EDA – Effluent Disposal Area

GOOD **FAIR** POOR FAILING FAILED



FIELD D – Observation hole #1



FIELD D – Observation hole #1 sand and stone



FIELD D – Observation hole #2



FIELD D – Observation hole #2 sand and stone



FIELD D – Observation hole #3



FIELD D - Observation hole #3 sand and stone



FIELD D – Observation hole #4



FIELD D – Observation hole #4 sand and stone



FIELD D – Observation hole #5



FIELD D – Observation hole #5 sand and stone



FIELD D – Observation hole #6



FIELD D – Observation hole #6 sand and stone



FIELD D – Observation hole 7



FIELD D – Observation hole # 7 sand and stone



FIELD D – Observation hole #8



FIELD D – Observation hole #8 sand and stone



MAZNEK SEPTIC SERVICE LLC

41 Wendover Way, Bedford, NH 03110

(603) 471-1415

Onsite Wastewater Treatment System Inspection Report

Inspection date: 10/25/21 Inspection time: 1:00PM

Site address: Field E – Bedford Three Corners – Bedford, NH

Billing address: c/o Bedford Waste Services Corp - PO Box 2400 Biddeford, ME 04005

Customer name: Bedford Three Corners

Phone: 207-423-0215 Email: stephenpstcyr@yahoo.com

General Information: (Obtain as much as possible when inspection ordered)

Any indication of previous failure in the field? No

Is vent present on disposal area? Yes

Standing effluent, odor in EDA? No

Any dark staining on stone or sand in the EDA? No

What is depth of EDA below ground surface? 14 inches

Type of system? ENVIRO

Seepage visible on lawn? No

Ponding water? No

RECOMMEND/FINDINGS: _____

**EDA – Effluent Disposal Area

GOOD **FAIR** POOR FAILING FAILED



FIELD E – Observation hole #1



FIELD E – Observation hole #1 sand and stone



FIELD E – Observation hole #2



FIELD E – Observation hole #2 sand and stone



FIELD E – Observation hole #3



FIELD E - Observation hole #3 sand and stone



FIELD E – Observation hole #4



FIELD E – Observation hole #4 sand



MAZNEK SEPTIC SERVICE LLC

41 Wendover Way, Bedford, NH 03110

(603) 471-1415

Onsite Wastewater Treatment System Inspection Report

Inspection date: 10/27/21 Inspection time: 1:00PM

Site address: Field G – Bedford Three Corners – Bedford, NH

Billing address: c/o Bedford Waste Services Corp - PO Box 2400 Biddeford, ME 04005

Customer name: Bedford Three Corners

Phone: 207-423-0215 Email: stephenpstcyr@yahoo.com

General Information: (Obtain as much as possible when inspection ordered)

Any indication of previous failure in the field? No

Is vent present on disposal area? Yes

Standing effluent, odor in EDA? No

Any dark staining on stone or sand in the EDA? No

What is depth of EDA below ground surface? 18 inches

Type of system? Stone & Pipe

Seepage visible on lawn? No

Ponding water? No

RECOMMEND/FINDINGS: _____

**EDA – Effluent Disposal Area

GOOD

FAIR

POOR

FAILING

FAILED



FIELD G – Observation hole #1



FIELD G – Observation hole #1 sand and stone



FIELD G – Observation hole #2



FIELD G – Observation hole #2 sand and stone



FIELD G – Observation hole #3



FIELD G - Observation hole #3 sand and stone



FIELD G – Observation hole #4



FIELD G – Observation hole #4 sand and stone

STATE OF NEW HAMPSHIRE

Intra-Department Communication

DATE: December 22, 2022

FROM: Division of Enforcement, Audit Staff
New Hampshire Department of Energy

SUBJECT: Bedford Waste Services Corporation
DW 22-058 Petition for Change in Rates
FINAL Audit Report

TO: Tom Frantz, Director, Regulatory Division, NH Department of Energy
Jason LaFlamme, Director, Water Group, NH Department of Energy
Robyn Descoteau, Utility Analyst, NH Department of Energy

Introduction

Bedford Waste Services Corporation (Bedford or Company) serves a total of 78 customers in the Town of Bedford. On October 17, 2022, the Company filed a petition for a change in rates, docketed as DW 22-058. The Company is requesting an increase of \$19,488 in its annual revenues, effective November 15, 2022.

The Company's prior rate case was for the test year 2004, which approved permanent rates of \$155.77 per customer per quarter—as authorized on July 1, 2005, in docket DW 04-144, Order No. 24,479. In addition, the Company was granted permission to recover certain rate case expenses of \$12,630.71 over a 36 month period. A per customer surcharge of \$161.93, beginning July 1, 2005, was granted to the Company to recover these costs.

The test year for the current filing is the period ended December 31, 2021. The \$19,488 increase in annual revenues that the Company has requested represents a 39.47% increase in the annual amount for their 78 residential rate class customers—calculated as an annual rate increase of \$245.89. The NH Department of Energy Audit Staff (Audit) has conducted an audit of the Company's books and records from 2019 through the test year ended December 31, 2021.

Orders Since Last Rate Case

On August 7, 2013, Commission Order #25,563 authorized the Company to “*issue new financing in the amount of \$170,000, with a term of 15 years and at an interest rate of 8%.*” The loan was for the refinancing of the \$111,837 balance on an existing 2000 promissory note, executed on January 1, 2000.

On November 9, 2017, Commission Order #26,073 authorized the Company to borrow \$170,000 from Merrimack County Savings Bank, with a term of 15 years and “a fixed interest rate of 4.75 percent for the first 5 years, with an adjustment every five years based on the Federal Home Loan Bank amortizing advance rate plus a margin of 2.75 percent.” The purpose of the loan was to refinance an existing 2013 promissory note, as well as pay past due amounts.

Refer to the Long-Term Debt Section of the report for further information on the Company’s 2013 and 2017 authorized refinancing of loans.

Agreements and Contracts

The owner and president of the Company, Robert LaMontagne of LaMontagne Management Corporation (LMC), and his representative provide services charged on an hourly basis. Services provided include review of the Company’s financial statements, and tax returns—as well as preparation of bank reconciliations and management oversight. Filed testimony from the Company’s financial manager, Stephen P. St. Cyr, explained that LMC maintains a proposed matrix of hours determined “on a monthly basis at fair and reasonable hourly rates. The result of the proposed monthly matrix is \$275 per month of \$3,300 per year.” Refer to the Account 730.8, Contracted Services – LMC section of the report for details regarding review of the monthly matrix.

The Company maintains a summary of automatic payments for Liberty Insurance. Audit reviewed the summary for the year 2019 – 2021 and verified monthly payments to the general ledger. Audit confirmed the 2021 total payment of \$826 to the filing proforma Schedule 1A, identified as the 2021 Test Year Actual. Refer to the Account 755.8 Insurance section of the report for further details regarding the insurance payments.

In addition to LaMontagne Management and Liberty Insurance, Audit noted “contracted services” listed on Schedule 1A of the filing for AAA Pump, Maznek Septic Services, and Melanson—as well as Stephen P. St. Cyr and Associates (SPS&A). Audit requested copies of any affiliate contracts and/or agreements maintained by the Company. In response, the Company stated that, “*There are no contracts, agreements, and leases [and] there are no affiliate contracts in place during 2021.*” Audit requested clarification regarding the “contracted services” provided that were noted in the filing. The Company explained that these businesses bill their charges/rates upon providing and/or completion of services.

Audit verified the 2021 contracted services reported on the filing proforma Schedule 1A—identified as the 2021 Test Year Actual—to the general ledger account #730 for Outside Services during the test year, as well as to sampled invoices from Maznek, Melanson, and SPS&A. Refer to the Operating and Maintenance Expenses section of the report for further details regarding Outside Services.

Internal Controls

The bank reconciliations were reviewed for the year 2019 through the test-year 2021. Audit confirmed that they are performed for all of the cash accounts and on a monthly basis. The Company stated that cash receipts are not deposited daily and that, *“checks are picked up and processed a couple times a week early to mid-quarter and then once a week mid to later quarter.”* The check signing authority is dedicated to Carleton Roberts, CFO for LaMontagne Management Company. The Company confirmed that management reviews the accounts receivable aging on either a weekly or bi-weekly basis and approves all write-offs of accounts receivable balances considered uncollectible.

The Company explained that there are no employee timesheets or accompanying payroll, due to the fact that there are no employees. Additionally, there are no materials or supplies that are physically inventoried. The Company also stated that there is no minimum dollar amount for expenditures or minimum dollar amount for which bids are sought, explaining that, *“Generally, if a major project requires significant expenditures, management would consult with the owner’s representative.”* Carleton Roberts is the representative of the Company’s owner, Robert LaMontagne. The Company does not have any temporary investments or a cash pool.

Internal and External Audits

The Company confirmed that there were no Internal or External Audits conducted during the year 2019 through the test-year 2021. Additionally, the Company stated that they do not have an Audit Committee.

Uniform System of Accounts (USoA)

The 2019 through test year 2021 filed PUC annual reports were identified as having been prepared in accordance with the Commission’s Chart of Accounts, as determined through annual desk audits performed by Audit Staff. Additionally, the annual report account numbers were consistent to Schedule 1 of the filing, as well as to the general ledger. Although the following account numbers—as identified according to the Uniform System of Accounts (USoA)—agreed with the PUC annual report, they did not correspond with the general ledger: #132, Special Deposits; #186, Miscellaneous Deferred Debits; #232, Notes Payable; #380, Treatment and Disposal Equipment/Facilities; #382, Outfall Sewer Lines, and #427, Interest Expense. **AUDIT ISSUE #1**

Continuing Property Record (CPR)

The Company provided the CPRs for the year 2019 through the test-year 2021. Information reported on the CPRs included the yearly additions to plant for the 7 pump replacements, location of the pump replacements, and total cost per plant account. The

asset's depreciation rate and expense—along with the accumulated depreciation—was also listed, as well as the date of acquisition and estimated life of the asset.

The account numbers utilized on the CPRs, for the year 2019 through the test-year 2021, were prepared in accordance with the USoA and verified to the general ledger, as well as the annual report and filing.

Board of Directors

Per the filed testimony of Stephen St. Cyr—as well as schedules A-4 and A-5 of the 2021 annual report—the Company's sole officer, director and shareholder is Robert S. LaMontagne, Owner and President. As such, the Company confirmed that there were no Board of Directors minutes for the years 2019 – 2021. Audit understands that there are no employees with the Company and consequently, there is no formal corporate organizational chart.

Utility Plant in Service

The Utility Plant in Service for the 2021 test year, per Schedule 3 of the filing, totaled \$647,002. Audit verified the utility plant to page 15 of the annual report, as well as to the general ledger. The prior year general ledger for 2019 and 2020 was also reviewed by Audit. The following depicts the 2019 – 2021 year-end general ledger balance history for the plant in service accounts, as tied to the annual report and Schedules 2 – 3 of the filing:

	#371	#380	#382	#389	Totals
	Pumping Equipment	Treatment & Disp Equip / Facilities	Outfall Sewer Lines	Other Plant & Misc Equip	
Balance 01/01/2019	\$ 179,874	\$ 299,643	\$ 76,563	\$ 67,762	\$ 623,842
Additions	\$ 9,094	\$	\$	\$	\$ 9,094
Retirements	\$ (5,636)	\$	\$	\$	\$ (5,636)
Balance 12/31/2019	\$ 183,332	\$ 299,643	\$ 76,563	\$ 67,762	\$ 627,300
Additions	\$ 22,203	\$	\$	\$	\$ 22,203
Retirements	\$ (14,667)	\$	\$	\$	\$ (14,667)
Balance 12/31/2020	\$ 190,868	\$ 299,643	\$ 76,563	\$ 67,762	\$ 634,836
Additions	\$ 26,353	\$	\$	\$	\$ 26,353
Retirements	\$ (14,187)	\$	\$	\$	\$ (14,187)
Balance 12/31/2021	\$ 203,034	\$ 299,643	\$ 76,563	\$ 67,762	\$ 647,002

Audit reviewed the 2019 through test-year 2021 CPRs, as well as the supporting vendor invoices, for additions to plant-in-service. The following costs incurred were for the additions in 2019 – 2021: three pumps replaced in 2019, totaling \$9,094; seven pumps replaced in 2020, totaling \$22,203; and seven pumps replaced in 2021, totaling \$26,353. The Company explained that the location of the pumps replaced “*is in the pump chamber of each customer's septic tank.*” Audit confirmed that the address location was reported on the CPR for each pump replacement. The CPR totals were verified to the annual report Schedule F-8, Utility Plant in Service.

Pumping Equipment, Account #371

The additions and improvements for the 2021 test-year totaled \$26,353, per Schedule F-8 of the annual report. Audit verified the amount to debit entries on general ledger account 371, Pumping Equipment—as well as to the 2021 CPRs. The prior year general ledgers for 2019 and 2020 were also reviewed by Audit. The totals for the additions were verified as debits to the plant account and confirmed to the CPRs for each year.

Audit reviewed invoices in support of the pump replacement additions made in 2019 – 2021. No work order system exists within the Company’s records; however, the invoices provided included labor rates and materials. Audit recalculated sampled invoices from AAA Pump Services and Maznek Septic Service and noted no exceptions. All invoice totals were confirmed to the total costs reported on the CPRs for the 2019 – 2021 additions.

Refer to the *Retirements* section of the report for details regarding the year 2019 – 2021 retirement of pumping equipment.

During the year 2019 – 2021, there was no general ledger activity reported on the following accounts: #380, Treatment and Disposal Equipment; #382, Outfall Sewer Lines; and #389, Other Plant and Miscellaneous Equipment. See reference to *Audit Issue #1* within the *Uniform System of Accounts* section of the report for details regarding general ledger account numbering compliance.

Accumulated Depreciation

The following depicts the general ledger activity—during the year 2019 through the test year 2021—that was reported on account 108.0, accumulated depreciation, as verified to the corresponding annual reports:

Account #108, Accumulated Depreciation

Year	Beginning Balance	Debits	Credits	Ending Balance
2019	\$ 491,050	\$ 25,228	\$ (5,636)	\$ 510,642
2020	\$ 510,642	\$ 25,634	\$ (14,667)	\$ 521,609
2021	\$ 521,609	\$ 26,896	\$ (14,187)	\$ 534,317

Account 108.0 represents the accumulated depreciation of all plant in service depreciation expenses. For the test year ending December 31, 2021, Schedule F-11 of the annual report shows Accumulated Depreciation of Utility Plant in Service with a beginning balance of \$521,609. Depreciation charges for 2021 totaled \$26,896 and the book cost of plant retired was (\$14,187). Refer to the *Retirements* section of the report for further details.

The 12/31/2021 Depreciation Expense of \$26,896 agrees with the filing proforma Schedule 1A, page 3 of 3, identified as the 2021 Test Year Actual. The recommended proforma adjustment to Depreciation Expenses, totaling \$1,882, is reported on Schedule 1A of the filing. Audit reviewed the CPRs for the 7 test year pump replacements, as well as the book depreciation expense, and recalculated the \$1,882 total for the half-year depreciation. As such, Audit confirmed the proforma adjustment of \$1,882—for the other half-year depreciation—in order to reflect a full year depreciation expense 2021.

Audit reviewed the depreciation schedule provided by the Company and noted that the assets are depreciated using the straight-line depreciation method. Audit tied all amounts to the 2021 general ledger, as well as to the filing, and verified the depreciation rates to the PUC Small Water Booklet.

For the test year 2021 pump replacement additions, Audit confirmed that the CPRs reflected the detailed depreciation on the related plant account—including the beginning balance, the yearly depreciation expense, and the year-end balance. Audit confirmed the 2019 - 2021 depreciation expense, per Schedule F-11 of the annual report, to account 403.0, Depreciation Expenses. The expected life of the pump replacements is seven years and Audit verified the estimated year of retirement as 2028, per the accumulated depreciation detail reported on the CPRs.

The 2019 and 2020 general ledger was also reviewed for the accumulated depreciation account 108.0, noting year-end balances of \$510,642 and \$521,609, respectively. Audit confirmed the depreciation expense and accumulated depreciation reported on the 2019 - 2021 CPRs to the depreciation schedule provided by the Company, as well as to the general ledger.

See also the *Contribution in Aid of Construction (CIAC) and Accumulated Amortization of CIAC* section of this report.

Retirements

The Company retired pumping equipment during the year 2019, 2020, and 2021. The PUC annual report identified \$14,187 in assets retired for the 2021 test year. The annual report for the year 2019 and 2020 noted asset retirements of \$5,636 and \$14,667, respectively.

During the test year 2021, the Company replaced seven pumps that failed. The pumps replaced are within the pump chamber of each customer's septic tank, located at the following addresses: 18 Mountain Rd., 256 Pulpit Rd., 11 Three Corners Rd., 247 pulpit Rd., 11 Rockbound Rd., 10 Pond Point Rd., and 4 Rockbound Rd. The seven failed pumps resulted in retirements of \$14,187 for account 371, Pumping Equipment. Audit reviewed the general ledger, verifying that credit entries for the 2021 retirements were made to plant account 371, Pumping Equipment—with offsetting debits to account 108, Accumulated Depreciation.

In 2020, the Company replaced seven pumps that failed at the following locations: 15 Rockbound Rd., 10 Mountain Rd., 15 Pond Point Rd., 5 Pond Point Rd., 8 Three Corners Rd., 19 Mountain Rd., and 18 Pond Point Rd. The seven failed pumps during the year 2020 resulted in retirements of \$14,667 for account 371, Pumping Equipment. Audit reviewed the general ledger, verifying that credit entries for the 2020 retirements were made to plant account 371, Pumping Equipment—with offsetting debits to account 108, Accumulated Depreciation.

In 2019, the Company replaced three pumps that failed at the following locations: 235 Pulpit Rd., 255 Pulpit Rd., and 240 Pulpit Rd. The three failed pumps during the year 2019 resulted in retirements of \$5,636 for account 371, Pumping Equipment. Audit reviewed the general ledger, verifying that credit entries for the 2019 retirements were made to plant account 371, Pumping Equipment—with offsetting debits to account 108, Accumulated Depreciation.

Cash

Audit reviewed the year 2019 through test-year 2021 bank reconciliations for each account and verified the reconciled balances to the following general ledger accounts without exception:

Account	Description	<u>2021</u>	<u>2020</u>	<u>2019</u>
131.1	TD Banknorth Checking	\$ 766	\$ 1,125	\$ 6,310
131.2	TD Banknorth Savings	147	147	147
	Total Cash (rounded)	\$ 913	\$	\$ 6,457

The test-year 2021 Cash account balance, noted on Schedule F-1 of the annual report, totaled \$766. Audit verified the 2021 cash reported on the general ledger to the annual report, as well as to Schedule 2 of the filing. The prior year 2019 and 2020 general ledger cash balances were reviewed on the general ledger—totaling \$6,310 and \$1,125, respectively—and confirmed to the annual report, as well as to Schedule 2 of the filing. Refer to the *Internal Controls* section for more detail on the bank reconciliations and disbursement authorization.

The 2021 general ledger account 131.1, TD Banknorth Checking, reported a beginning cash balance of \$1,125 and a December 31, 2021 ending balance of \$766. Entries on the account for the year 2019 through the test-year 2021 included accounts receivable, and payments to vendors, as well as state utility and property taxes. Audit noted quarterly payments for the Merrimack County Savings Bank (MCSB) Loan and verified the 2021 payment journal entries to the offsetting account 224.2, 2017 MCSB Loan. Refer to the *Debt* section of the report for details regarding the 2017 MCSB Loan.

A credit in the amount of \$18,224 was recorded on 12/31/2021 for cash disbursement, including a repayment of \$6,000 on a \$18,000 short-term loan to LaMontagne Management Corp. Audit reviewed the detailed journal entry for the \$18,224 cash disbursement and verified the offsetting entry—for the \$6,000 repayment on a short-term loan—to account #234, Note Payable to Associated Co. Refer to the

Uniform System of Accounts section within the report for details regarding general ledger account numbering compliance.

Other disbursed amounts included within the \$18,224 cash disbursement was \$5,870 for the payment to AAA Pump services for the purchase and installation of two pumps, as well as a total of \$3,117 as payment to SPS&A for three months of management services and three months of services related to the potential purchase and sale of the sewer system. Audit reviewed the supporting invoices for the \$5,870 and \$3,117 expenses; offsetting entries were confirmed to plant account 371, Pumping Equipment and the Outside Services account 730, respectively.

A debit in the amount of \$18,905 was recorded on 12/31/2021 for \$905 in accounts receivable and \$18,000 for a short-term loan—owed to the Company President, Robert S. LaMontagne. Audit verified the offsetting entry for the \$905 to account 141.0, Accounts Receivable. The \$18,000 short-term loan offsetting entry was confirmed to account 234.5, Note Payable to Associated Individuals. Audit noted that general ledger account 234.5 was used for the USoA Notes Payable account 232. See reference to Audit Issue #1 within the Uniform System of Accounts section of the report for details regarding general ledger account numbering compliance.

Refer to the Notes Payable section of the report for further details regarding the Company's short-term debt.

Special Deposits

The PUC annual reports, for the year 2019 through the test-year 2021, listed an unchanging balance of \$147 for each year—on account 132, Special Deposits. Audit confirmed each year's balance to the general ledger, as well as to Schedule 2 of the filing.

Audit noted that the general ledger account 131.2, described as “TD Banknorth Savings”, was used for the USoA Special Deposits account 132. See reference to Audit Issue #1 within the Uniform System of Accounts section of the report, for details regarding general ledger account numbering compliance.

For the years 2019 and 2020, the account reported quarterly entries for interest income—totaling \$0.05 and \$0.04, respectively. Audit noted that during the test-year 2021, there were three entries made on the account for interest income, totaling \$0.03. The Company explained that in the event of reported excess cash for the year, this account was intended to maintain the balance of any excess cash for further investments. The account has maintained a balance of \$147 since at least 2019; thus, the yearly interest has totaled \$0.05 or less per year.

Accounts Receivable

The Company confirmed that they use QuickBooks software for their billing system. Customers are billed quarterly on the first of the quarter and Audit confirmed

that the accounts receivable account is debited quarterly for the customer sewer fees/finance charges and revenue is credited. If a bill is unpaid after thirty days, the Company adds a finance charge and bills the customer monthly thereafter until the bill is paid. Audit reviewed the Tariff and verified the billing policy to sampled customer bills. Audit recalculated the 1% finance charge, noting a \$0.04 average variance in the calculations. Audit deemed the \$0.04 variance immaterial.

Audit reviewed the aged accounts receivable, as of the year-end 2020 and 2021, with reported balances of \$28,395 and \$28,347, respectively. The balances were verified to the general ledger account 141.0, Accounts Receivable. The annual report and Schedule 2 of the filing listed the net Accounts and Notes Receivable, accounts 141 – 144, with balances of \$28,395 for 2020 and \$11,918 for 2021. Audit noted a balance of \$(16,428) on account 143.0, Accumulated Provision for Uncollectable Accounts, for the test-year 2021, and confirmed the net balances on the general ledger to both the annual report and Schedule 2 of the filing. The \$(16,428) balance was tied to the accounts receivable aging and associated with one customer, where \$16,273 of the customer’s total was greater than ninety days overdue. The offsetting entry was verified to account 770.7, Bad Debt Expenses. The Company stated that they are currently pursuing the matter in court and that they are *“removing the bad debt expense from the test year expenses.”*

Audit confirmed the general ledger account 770.7, Bad Debt Expenses, balance of \$16,475. This account balance included the previously mentioned \$16,428—as well as an additional \$47—both in uncollectable accounts. The test year balance of \$16,475 agrees with the Proforma 2021 Test Year Actual for Bad Debt—as reported on the filing Schedule 1A. The recommended proforma reduction to Bad Debt, totaling \$(16,475), is stated to adjust test year bad debt for a one-time write off.

Prepayments

The PUC Annual Reports for the years 2019 – 2021 reflect Prepayments, account 162, with the following balances:

12/31/2019	\$ 1,083
12/31/2020	\$ 800
12/31/2021	\$ 1,074

Audit verified the 2019 – 2021 year-end balances to the general ledger, as well as to Schedule 2 of the filing. The 2021 prepaid account had a beginning balance of \$800. Audit confirmed the 1/31/2021 credit entry of (\$800) for the Town of Bedford property taxes, with the offsetting charge to account 408, Bedford Property Taxes. The 2019 – 2020 beginning balances and subsequent credit entries were also confirmed. The 2019 – 2021 entries on the account were reviewed and recalculated. Refer to the Taxes section of the report for additional details.

Miscellaneous Deferred Debits

For the year 2019 – 2021, the annual report listed the Miscellaneous Deferred Debits, account 186, with the following balances: \$4,301 in 2019, \$4,107 in 2020, and \$3,762 in 2021. Audit confirmed each year’s balance to the general ledger, as well as to Schedule 2 of the filing.

The following general ledger sub-accounts comprised the total Miscellaneous Deferred Debits of \$3,762, for the test year 2021:

181.1	2017 MCSB Financing	\$ 2,903
181.1	2017 MCSB Financing CiTA	<u>859</u>
	Total Miscellaneous Deferred Debits	\$ 3,762

Audit noted that the general ledger account 181.1, described as “2017 MCSB Financing” and “2017 MCSB Financing CiTA”, was used for the Miscellaneous Deferred Debits account number 186. See reference to *Audit Issue #1* within the *Uniform System of Accounts* section of the report for details regarding general ledger account numbering compliance.

On 12/31/2021, there was a balance of \$3,762 in account 181.1 for financing expenditures associated with the 2017 long-term debt of \$170,000. The Company provided the calculation for the amortization of the financing costs, which totaled \$4,959.34, and included \$3,988.70 for the original approval and \$970.64 for the change in term agreement (CiTA). The Company confirmed that the \$3,988.70 is being amortized over the life of the loan and \$970.64 is being amortized over the remaining life of the loan. Refer to the *Long-Term Debt* section of the report for the loan details and its authorization.

There were four credits of \$66.48 each, made quarterly on the account, for the amortization of \$3,988.70 in financing costs associated with the original loan approval. Another four credits of \$19.68 each, were also made quarterly for the amortization of \$970.64 in financing costs associated with the CiTA, which commenced in August of 2020. Audit reviewed the 2020 general ledger and verified that the CiTA financing costs were first recorded to the general ledger on 9/30/2020 and covered the calculated amount for the remaining two months of the 3rd quarter (August and September). Audit confirmed that the offsetting entry for the amortization of financing costs was booked to account 428, Amortization of Debt Expense.

Common Stock

The PUC annual report reflected the Common Stock, account 201, with a balance of \$1,000 for each year of 2019 – 2021. Audit confirmed the balance to the general ledger, as well as to Schedule 2 of the filing. The Company’s sole shareholder is the owner and president, Robert LaMontagne. There was no activity reported on the account during the year 2019 through the test-year 2021. Audit noted that the Common Stock balance of \$1,000 has remained constant since at least 2007.

Other Paid-in Capital

The following depict the 2019 – 2021 year-end balances—as reflected on the annual report for Other Paid-in Capital, account 211: \$20,000 in 2019, \$25,000 in 2020, and \$25,000 in 2021. Audit verified the balances for each year to the general ledger, as well as to Schedule 2 of the filing. There was no activity reported on the account during the test-year 2021. There was one 12/31/2019 entry on the account for \$10,000 and one 12/31/2020 entry on the account for \$5,000. Audit questioned the purpose for both the 2019 and 2020 transactions. The Company stated that, “*The owner contributed additional paid-in capital [to] meet cash requirements.*” Audit reviewed the 2019 and 2020 bank statements from TD Bank and confirmed both the \$10,000 deposit in 2019, as well as the \$5,000 deposit in 2020.

Retained Earnings

The PUC Annual Report for the test-year 2021 showed the Retained Earnings, account 215, with a balance of \$(78,940). Audit noted that the annual reports have shown a steady cumulative loss for each year since at least 2019:

12/31/2019	\$ (48,567)
12/31/2020	\$ (56,798)
12/31/2021	\$ (78,940)

The balances for each year 2019 – 2021 were verified to Schedule 2 of the filing, as well as to the general ledger. The following represents the 2021 general ledger activity for the Company’s Retained Earnings, as verified to Schedule F-3, Statement of Retained Earnings, within the annual report:

215	Retained Earnings Opening (debit) Balance	\$ (56,798)
	Net Income per Income Statement F2 of Annual Report	<u>(22,142)</u>
	Adjusted Retained Earnings at Year End F3 Annual Report	\$ (78,940)

Long-Term Debt

The PUC annual reports, for the year 2019 through the test-year 2021, listed the following long-term debt balances on account 224.2, 2017 MCSB Loan: \$152,566 in 2019, \$143,946 in 2020, and \$134,217 in 2021. Audit confirmed each year’s balance to the general ledger, as well as to Schedule 2 of the filing. The following general ledger account balances represent the Company’s long-term debt obligations:

<u>Account</u>	<u>Description</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
224.2	2017 MCSB Loan	\$ (134,217)	\$(143,946)	\$(152,566)

Commission approval on the long-term debt was issued on November 9, 2017, per Order No. 26,073 of docket DW 17-173. The Commission approved the loan for the Company “*to borrow \$170,000 from Merrimack County Savings Bank to refinance [an existing 2013] promissory note to its shareholder, to make past-due payments on that*

note, and to pay past due amounts owned to several entities[...]The \$170,000 loan has a 15-year term with a fixed interest rate of 4.75 percent for the first five years, with an adjustment every five years[.]” The existing 2013 promissory note being refinanced in 2017 was issued on August 7, 2013—per Order No. 25,563 of docket DW 12-346—whereby the Commission approved the Company to borrow \$170,000 from the owner, Robert S. LaMontagne, for the refinancing of the existing note and past-due amounts on that note, as well as 2012 improvements to its system.

Audit reviewed a copy of the Business Loan Agreement from the lender, MCSB, and verified the \$170,000 principal on 12/7/2017—as well as the 15 year term with a maturity date of 12/7/2032. The loan amortization schedule provided by MCSB was also reviewed and Audit confirmed the 15-year term with a fixed rate of 4.75% for the first five years and an adjustment to the interest rate every five years thereafter. Audit confirmed that the interest rate was originally reported at 4.75%; in October 2020, the interest rate was lowered to 3.95%—per a Commission approved Change in Terms Agreement (CiTA). Audit confirmed that a Secretarial Letter, dated August 25, 2020, approved the CiTA lower interest rate. The next interest rate review is scheduled for December 7, 2022. Refer to the Interest Expense section of the report for details regarding the loan interest payments.

Audit reviewed the 2019 – 2021 general ledger for account 224.2, 2017 MCSB Loan, and confirmed that there were twelve entries during each year for the principal payments on the loan. The test year 2021 reported monthly debits on the account that were recorded in the average amount of \$810.77 each for the principal payments. Monthly principal and interest payments reflected on the loan amortization schedules—totaling \$1,269.80 per month—were verified to the general ledger account 224.2, 2017 MCSB Loan, and account 427.1, Interest Expense, respectively. Audit confirmed the outstanding balance of \$134,217, reported on the general ledger long-term debt account, to the MCSB loan amortization schedule. Refer to the Interest Expense section of the report for further details.

Interest Expense

The PUC annual report interest expense, account 427—for the year 2019, 2020, and 2021—reflected a balance of \$7,349, \$7,283, and 5,853, respectively. Audit verified the 2019 – 2021 interest expense account balances to the general ledger, as well as to Schedule 1 of the filing. The test year 2021 general ledger balance for account 427, Interest Expense, is comprised of the following sub-accounts:

427.1	Interest Expense	\$ 5,508
428.2	Amortization of 2017 MCSB	266
428.3	Amortization of 2017 MCSB CiTA	<u>79</u>
	2021 Interest Expense	\$ 5,853

Audit identified that general ledger account number 428.2, Amortization of 2017 MCSB, and account number 428.3, Amortization of 2017 MCSB CiTA, were used for

the USoA Interest Expense account number, 427. See reference to *Audit Issue #1* within the *Uniform System of Accounts* section of the report for details regarding general ledger account numbering compliance.

The general ledger for account 427.1, Interest Expense, was reviewed and Audit confirmed that the loan interest payments were debited monthly—in the average amount of \$459.03 each for the test year 2021. Audit verified the loan amortization schedule, that was provided by MCSB, to the amortization schedule maintained by the Company. Refer to the *Long-Term Debt* section of the report for further details regarding the monthly interest payments.

General ledger account 428.2, Amortization of 2017 MCSB, and account 428.3, Amortization of 2017 MCSB CiTA, were reviewed by Audit. There were quarterly debits recorded on each account, to record the amortization of financing costs incurred for the 2017 MCSB loan and CiTA of the loan. Audit confirmed the offsetting credit entries on accounts 428.2 and 428.3 to account 181.1, 2017 MCSB Financing, and account 181.1 2017 MCSB Financing CiTA, respectively. Refer to the *Miscellaneous Deferred Debits* section of the report for additional details.

Notes Payable

The test-year 2021 PUC annual report listed the Notes Payable, account 232, with a balance of \$(18,000). Audit confirmed the balance to the general ledger, as well as to Schedule 2 of the filing. There was no balance reported on the account for the year 2019 – 2020.

Audit identified that general ledger account 234, Note Payable to Associated Companies, and account 234.5, Note Payable to Associated Individual, were used for the USoA Notes Payable account, 232. See reference to *Audit Issue #1* within the *Uniform System of Accounts* section of the report for details regarding general ledger account numbering compliance.

The 2019 – 2021 general ledger for accounts 234, Note Payable to Associated Companies, and account 234.5, Note Payable to Associated Individual, were reviewed by Audit. There was no balance or activity on the accounts for the year 2019 – 2020. The test-year 2021 reported a zero beginning balance and a 3/31/2021 credit entry of \$(6,000) on account 234. A \$6,000 debit entry was made on 12/31/2021 for repayment to the owner for the short-term debt and the account maintained a 2021 year-end balance of \$0. Account 234.5, reported a beginning balance of \$0 and ending balance of \$(18,000), with a 12/31/2021 credit entry of \$(18,000) for the short-term loan owed to the owner, Robert LaMontagne.

The Company confirmed that the short term debt was used to partially pay for seven pump replacements and stated that, “*the existing rates [did] not generate enough cash to pay for the pump replacements.*” Audit referred to N.H. Code Admin. R. Puc 608.05:, which states the following: “*No utility shall issue or renew any notes, bonds or*

other evidence of indebtedness payable less than 12 months after the date thereof without prior commission approval pursuant to Puc 201.05 if said short term debt exceeds 10% of the utility's net fixed plant.” Schedule F-1 of the 2021 PUC Annual Report listed a total net fixed plant of \$112,684, which was confirmed to Schedule 2 of the filing, as well as the general ledger. As such, Audit noted that the Company’s short-term debt of \$18,000 exceeded 10% of the utility’s net fixed plant; thereby, requiring prior Commission approval for the acquired short term debt. **AUDIT ISSUE #2**

Audit acknowledges that on September 9, 2022, the Company filed a petition—in docket DW 22-054—seeking PUC approval for long-term debt, which will include the repayment to the owner for the \$18,000 in short-term debt that was acquired in 2021. On October 27, 2022, the Department of Energy issued a position statement, recommending *“that the Company’s petition should be further reviewed in conjunction with its pending petition for increased rates filed on October 17, 2022.”*

Miscellaneous Current and Accrued Liabilities

For the year 2019 through the test-year 2021, the PUC annual reports listed the following balances on account 241, Miscellaneous Current and Accrued Liabilities: \$7,082 in 2019, \$12,083 in 2020, and \$11,547 in 2021. Audit confirmed each year’s balance to the general ledger, as well as to Schedule 2 of the filing. Journal entries on the account were to accrue the expenditures for SPS&A services, Leach field testing, pumping equipment services, and the RFP for potential purchase and sale. Audit verified that the 2021 opening balance on the account was \$(12,083). Audit confirmed the 2019 - 2021 reversal credit entries for the initial accruals with the offsetting entries to the appropriate expense and plant accounts.

Audit sampled journal entry expenditures and reviewed the corresponding invoices from AAA Pump Service, Maznek Septic Service, and SPS&A. Services rendered totaled \$4,194 for the pump replacement at 256 Pulpit Road, \$580 for hand digging with septic pumping of 1,250 gallons at 18 Mountain Road, as well as \$950 for two months of a monthly management charge—at \$475 per month, for the months of November and December—from SPS&A.

Contribution in Aid of Construction (CIAC) and Accumulated Amortization of CIAC

The filing Schedule 2, Page 2 of 2, reflects the net CIAC for the year 2019 through the test year 2021. Audit verified the filing to the corresponding annual report, as well as to the following general ledger accounts:

			2021	2020	2019
271	CIAC	(credit balance)	\$ 211,335	\$ 211,591	\$ 211,848
272	Accum Amortization of CIAC	(debit balance)	\$ (191,808)	\$ (189,907)	\$ (188,007)
	Net CIAC		\$ 19,527	\$ 21,684	\$ 23,841

Audit reviewed the 2019 – 2021 general ledgers for the Contribution in Aid of Construction (CIAC), account 271. There was one entry on the account for both 2020

and 2021, each in the amount of \$257 for the retirement of contributed plant on a pump that was replaced. There was no activity reported during 2019. Audit verified the \$257 journal entry on the CIAC general ledger account for the years 2020 and 2021. Audit confirmed the offsetting entries were made to account #272, Accumulated Amortization of CIAC.

The general ledger for the Accumulated Amortization of CIAC, account 272, was reviewed. There was \$2,157 in account activity reported annually on the general ledger, related to the Amortization of CIAC, for each year 2019 through the test-year 2021. There is no recommended proforma adjustment to the Amortization of CIAC Expenses, as the test year proforma of \$2,157 agrees with the test year actual, reported on Schedule 1A of the filing. Audit verified the total annual amount of \$2,157 to quarterly journal entries of \$539.25. Audit confirmed the offsetting entries to the amortization expense account 405. The Company provided the quarterly calculation of the amortization of CIAC, and Audit recalculated the total to verify the annual \$2,157 in activity on the general ledger account. The calculation was verified to the cost basis for the Sewer Mains and Septic Tanks, as reported on the annual report and using the straight line method.

Revenue

The operating revenue reported on the Income Statements—per schedule F-2 within the annual report—was reviewed for the years 2019 through the test-year 2021. Audit verified the operating revenue to the general ledger accounts 521.1, Sewer Fees, and 521.60, Finance Charges, for each year reviewed. The 12/31/2021 Revenue figure of \$(48,292) agrees with the filing Schedule 1 and the proforma Schedule 1A, page 1 of 3, identified as the 2021 Test Year Actual. The prior year 2019 and 2020 Revenue figure also agrees with Schedule 1 of the filing. The following depicts the general ledger balances for the 2019 through 2021 operating revenues:

		<u>2021</u>	<u>2020</u>	<u>2019</u>
521.1	Sewer Fees	\$ (48,600)	\$ (48,600)	\$ (48,600)
521.6	Finance Charges	<u>\$ 309</u>	<u>\$ (106)</u>	<u>\$ (1,623)</u>
	Total Income (rounded)	\$ (48,292)	\$ (48,706)	\$ (50,223)

The residential services account 521.1 had a 12/31/2021 year-end balance of \$(48,600). The customer revenue is recorded quarterly as a flat rate in the amount of \$155.77. Audit sampled copies of customer bills and verified the quarterly rate. The quarterly rate is based on the annual amount of \$623.08 per customer and Audit confirmed the annual rate and quarterly charge to the Tariff. The following summarizes the 2021 quarterly residential customer balances, with residential service revenue based on the Company's 78 customers:

03/31/21	\$ 12,150
06/30/21	\$ 12,150
09/30/21	\$ 12,150
12/31/21	<u>\$ 12,150</u>
	\$ 48,600

Entries on account #521.60, Finance Charges, are for customers who were assessed a 1% interest charge on their unpaid balance. The Company confirmed that, *“The balance on the account represents the net of finance charges on past due balances, fees and adjustments.”* Audit verified the 1% interest on unpaid balances to the following Tariff statement: *“Bills not paid within 45 days from the postmark date shall bear an interest rate of one percent per month until payment is received by the Company.”* If after 60 days the bill is still not paid, the Company will add a \$50 collection fee. If after 90 days the bill is not paid, the Company may add a \$200 administrative fee in order to pursue the matter in small claims court. In addition to the fees for bills paid after 90 days, the customer will also be responsible for court fees, attorney fees, sheriff fees, and other fees in accordance with page 6 of the Tariff.

Audit reviewed the quarterly sewer revenue, for residential sewage service, to the 2019 – 2021 general ledger. Credit entries were confirmed to the income account #521, Sewer Fees. The quarterly revenue entries were offset as debits to Accounts Receivable, #141.

Operating and Maintenance Expenses \$35,896

Audit verified the 2019 – 2021 reported operating expenses, included in the PUC Annual Reports, to the following general ledger accounts for each of the three years:

<u>Account</u>	<u>Description</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>
730	Contractual Services	\$ 17,545	\$ 20,033	\$ 13,552
755	Insurance	\$ 826	\$ 633	\$ 502
765	Regulatory Commission	\$ 260	\$ 291	\$ 290
770	Bad Debt	\$ 16,475	\$ 211	\$ -
775	Miscellaneous	\$ 790	\$ 640	\$ 602
	Total Operation and Maintenance	\$ 35,896	\$ 21,808	\$ 14,946

The total operation and maintenance balances for 2019 – 2021 were confirmed to Schedule 1 of the filing. The Company stated that for the test-year 2021, the increase in Operating Expenses of approximately 65% over the 2020 amount of \$21,808, is primarily due to setting up an Accumulated Provision for Uncollectible Accounts, #143. The 2021 balance on the account totaled \$16,428. Audit verified the balance to the accounts receivable aging summary, as associated with one customer the in the amount of \$16,475. Refer to the Account #770, Bad Debt section of the report for further details.

Account 730 Contractual Services – Other \$17,545

The detailed general ledger for account 730, Contractual Services, is comprised of the following sub-accounts:

730.41	AAA Pump Service	\$	0
730.42	Maznek		4,555
730.80	Contracted Services – LMC		0
730.81	St. Cyr & Associates Management		5,700
730.82	St. Cyr & Associates – Other		4,111
730.83	St. Cyr & Associates – Billing		2,410
730.84	Dig Safe		19
730.86	Tax Return Preparation		<u>750</u>
	Total 2021 Contractual Services	\$	17,545

The 2021 test year balance of \$17,545 in contractual services, reflects a decrease of 12.41% over the 2020 year-end balance and the 2020 year-end balance reflected a 47.82% increase over the 2019 year-end balance. The Company explained the increase in contracted services from 2019 to 2020 by stating that, “*Contracted services increased due to increased septic tank pumping, seeking RFP for septic services and the NH PUC Covid-19 investigation.*”

The test year actual balance agrees with the Proforma 2021 Test Year Actuals for Contracted Services—as reported on the filing Schedule 1A—for the accounts with a proforma adjustment. Audit noted that the \$19 balance on account 730.84, Dig Safe, did not have a proforma adjustment; therefore, it was included on Schedule 1B of the filing with the 2021 actual operating expenses.

The recommended proforma adjustment to Contracted Services, totaling \$9,308, is reported on Schedule 1A of the filing. Refer to the following Contracted Services accounts for further details regarding the proforma adjustments:

Account 730.41, AAA Pump Service \$0

There was no general ledger activity reported on account 730.41, AAA Pump Service. Audit verified the \$0 balance to the 2021 proforma Test Year Actual on the filing Schedule 1A. The Company confirmed that, “*In 2021, the test year, there were no AAA Pump expenses.*” An anticipated proforma adjustment of \$1,587, was noted in the filing Schedule 1A. Reported in the filed testimony, Stephen St. Cyr explained that, “*In 2022, Bedford incurred \$1,587 associated with AAA Pump fixing a float in one of the septic tanks.*”

Account 730.42, Maznek \$4,555

Audit noted the following four debits on the general ledger, account 730.42:

07/31/2021	\$ 1,896
08/31/2021	1,422
08/31/2021	<u>237</u>
2021 Total to pump 15 septic tanks	\$ 3,555
11/30/2021 Leach Field Testing (5)	<u>1,000</u>
2021 Total for account 730.42	\$ 4,555

The total \$4,555 was verified to the filing proforma Schedule 1A, identified as the 2021 Test Year Actual for Maznek services. Charges incurred were associated with the pumping of 15 tanks and the testing of 5 leach fields. The Company further explained the four journal entries in the following statement:

“In the summer of 2021, Bedford engaged Maznek to pump out 15 septic tanks. Maznek charged \$237 per tank. Bedford paid for the pumping of 8 tanks in July 2021 (8 x \$237 = \$1,896). Bedford paid for the pumping of 7 tanks in August 2021 (6 x \$237 = \$1,422 + \$237 = \$1,659). In the fall of 2021, Bedford engaged Maznek to test 5 leach fields. Maznek charges \$200 per leach field. Bedford paid for the testing of 5 leach fields in November 2021 (5 x \$200 = \$1,000).”

Based on the Company’s response, Audit recalculated the \$4,555 cost to pump 15 tanks and test 5 leach fields, confirming the amount to the debits booked on the account. Audit requested the invoices in support of the journal entries. The Company provided all supporting invoices from Maznek Septic Services. Audit confirmed the test year dates on the invoices, as well as the address of the 15 tanks pumped and the 5 leach field tested— at a rate of \$237 per tank and \$200 per leach field.

The recommended proforma adjustment of \$5,688, as reported on Schedule 1A of the filing, is to adjust the test year expense for the cost to pump a total of 39 tanks per year—which is half of the Company’s total of 78 tanks. Audit recalculated the proforma adjustment, based on the stated \$237 per tank charge—multiplied the Company’s desire to pump 39 tanks per year—for a total of \$9,243. The \$5,688 proforma adjustment is the difference between the cost of \$9,243 to pump 39 tanks and the \$3,555 that the Company paid for the pumping of 15 tanks in 2021.

Account 730.8, Contracted Services – LMC \$0

Audit confirmed that there was no activity reported for general ledger account 730.8, Contracted Services – LMC. This was verified to filing Schedule 1A, which reported no expenses incurred, from contracted services provided by LMC, for the 2021 Test Year Actual. Per the testimony of Stephen St. Cyr, LMC—consisting of the Company’s owner, Robert LaMontagne, and his representative, Carleton Roberts—*“have provided [for years] review, oversight and approval of various aspects of Bedford’s operations at no costs.”* However, with their increased involvement, due to cash flow issues, LMC has begun to monitor their time through the development of a proposed matrix of hours. Audit reviewed the proposed monthly matrix of hours and confirmed

the proforma adjustment of \$3,300 to filing Schedule 1A. Refer to the Agreements and Contracts section of the report for details regarding LMC.

Stephen P. St. Cyr & Associates \$12,221

There was a total of \$12,221 in contracted services from St. Cyr & Associates, for the 2021 test year. The general ledger balance of \$12,221 agrees with the 2021 proforma Test Year Actual on the filing Schedule 1A. Per the filed testimony of Stephen St. Cyr, the anticipated proforma expense of \$10,129, which resulted in an adjustment decrease of \$(2,092) to the test year, was due to *“The potential purchase and sale of the company [which] is considered nonrecurring and as such the costs have been deducted. Certain other activities i.e., management, billing and collection have seen an increase in costs. The net of the not recurring expenses and the price increases resulted in a net decrease of \$2,092.”* Audit confirmed the calculated proforma adjustment decrease of \$(2,092) to Schedule 1A of the filing.

Audit reviewed 2022 invoice (post test-year) from SPS&A. The following increase in costs were confirmed, beginning in the year 2022: a \$37.75 monthly increase in the management fee; a \$3.25 increase in Collections and Processing fees; a \$3.00 increase in financial services pertaining to the leach fields; a \$4.75 increase for RFP and Cash Flow services; and a \$5.00 increase in general services (e.g. services related to rate cases, step adjustments, refinancing, etc.). Refer to the Agreements and Contracts section of this report for details regarding the SPS&A management agreement.

There was an additional proforma adjustment of \$675 for SPS&A management services, as reported on Schedule 1A of the filing. The \$675 represents the anticipated NHDOE Audit expenses to be incurred by SPS&A. Per the filed testimony of Stephen P. St. Cyr, *“The Company projects that it will incur \$2,205 in audit expenses. The projected audit expenses of \$2,025, amortized over 3 years, results in \$675 per year. The projected expenses will be adjusted to actual expenses once the audit is completed.”*

Account 730.81, St. Cyr & Associates Management \$5,700

Audit reviewed invoices from the Company Manager, Stephen St. Cyr, that indicated a fixed monthly \$475 dollar fee charged for Management Services. Audit recalculated the monthly fees and to verify the test year amount of \$5,700.

Account 730.82, St. Cyr & Associates – Other \$4,111

Audited reviewed sampled invoices from SPS&A for collection of customer payment services, as well as cash flow analysis and RFP for purchase and sale services. Audit recalculated the invoice fees per hour, as well as the total charged on the invoice, and confirmed the amounts to the general ledger.

Audit noted one variance of \$5.00 on the February 2021 SPS&A invoice. The variance was identified between the \$32.50 calculated for the collections of customer

payments fee—billed at \$65 per hour for .5 hours—and the amount billed of \$37.50. Audit deemed the variance immaterial due to the accuracy of the calculations performed on the other test year invoices, as well as the small amount of the variance.

Account 730.83, St. Cyr & Associates – Billing \$2,410

Audited reviewed sampled invoices from SPS&A for billing and processing services. Fees were recalculated and tied to the detailed general ledger.

Account 730.84, Dig Safe \$19

There were four entries on the general ledger, totaling \$19. The entries recorded were for excavation requests.

Account 730.86, Tax Return Preparation \$750

The general ledger balance of \$750 agrees with the 2021 proforma Test Year Actual on the filing Schedule 1A. Audit reviewed the invoice from Melanson CPAs, in the amount of \$750. Services provided were for the 2020 tax return preparation.

The filing Schedule 1A anticipated a proforma expense of \$900, which resulted in an adjustment increase of \$150 to the test year. Per the filed testimony of Stephen St. Cyr, *“The proforma adjustment of \$150, represents the difference for the known and measurable change.”* Audit reviewed the 2022 invoice from Melanson and confirmed the \$900 charge for the preparation of the 2021 tax return.

Account 755.8 Insurance \$826

The general ledger balance of \$826 agrees with the 2021 proforma Test Year Actual on the filing Schedule 1A. Audit noted that there were twelve monthly entries on the general ledger for insurance premiums. The Company provided a summary of monthly payments made to Liberty Mutual Insurance, as well as the supporting monthly invoices. Audit verified the monthly invoiced amounts to the general ledger.

The filing Schedule 1A anticipated a proforma expense of \$1,089, which resulted in an adjustment increase of \$263 to the test year. Per the filed testimony of Stephen St. Cyr, *“In 2022 the Company’s insurance provided Liberty Mutual increased its insurance rates from \$74.75 to \$90.74 per month. The proforma adjustment adjusted the test year expenses to reflect the current insurance rates.”*

Account 765.8 Regulatory Expenses \$260

The general ledger balance of \$260 agrees with the filing Schedule 1B. Audit reviewed the supporting invoices from the NH Department of Energy and confirmed the general ledger entries for the assessment fees paid.

Audit noted a variance of \$4 between the \$92 recorded on the general ledger for the assessment fees versus the \$96 charged on the invoice. The Company explained that the variance was an error made on the journal entry and acknowledged that the entry should be for the \$96 charged on the invoice. Audit understands and has deemed the \$4 variance as immaterial.

Account 770.7 Bad Debt Expenses \$16,475

The general ledger balance of \$16,475 agrees with the 2021 proforma Test Year Actual on the filing Schedule 1A. The recommended proforma adjustment decrease of \$(16,475), as reported on Schedule 1A of the filing, is to adjust the bad debt amount for a one-time write off. Per the filed testimony of Stephen St. Cyr, the Company charged bad debt expense during the test year 2021 and “*set up an accumulated provision for uncollectible accounts for \$16,475.*” The testimony further stated that the Company “*is currently pursuing the matter in court. As such, the Company is removing the bad debt expense from test year expenses.*” Audit verified the two entries on the account, totaling \$16,475: one entry was in the amount of \$16,428 and the other was in the amount of \$47. Audit confirmed the offsetting entries to the Accumulated Provision for Uncollectable Accounts and Accounts Receivable, respectively. Refer to the Accounts Receivable section of the report for details regarding the \$16,428 and \$47 journal entries.

Account 775 Miscellaneous Expenses \$790

The 2021 test-year balance of \$790 agrees with the Proforma 2021 Test Year Actual on the filing Schedule 1A. The detailed general ledger for account 775, Miscellaneous Expenses, is comprised of the following sub-accounts:

775.81	Office Expenses	\$ 745
775.82	Telephone	<u>44</u>
	Total 2021 Miscellaneous Expenses	\$ 789

Audit noted the \$1 variance between the general ledger and the filing Schedule 1A and deems the amount immaterial.

Audit reviewed the general ledger for account 775.81, Office Expenses—as well as account 775.82, Telephone. Transactions on the accounts included charges for bank fees, the P.O. Box rental, stamps, envelopes, and a \$44 charge for telephone service. Audit verified the \$25 bank fee charges to sampled invoices from TD bank. There were also three journal entries in the amount of \$110 each for 200 stamps needed to mail customer bills. Audit recalculated the \$110 charged, based on the 2021 stamp cost of \$0.55 per stamp. A 12/31/21 entry for \$99 was posted for the mileage charge—from Biddeford, ME to Bedford, NH—to meet with the Company owner and representative, in order to discuss Bedford matters. The Company stated the calculation was for 176 miles at \$.56 rate. Refer to the Agreements and Contracts section of this report for details regarding rates and fees.

The filing Schedule 1A anticipated a proforma expense of \$988, which resulted in an adjustment increase of \$198 to the test year. The adjustment consists of a \$118 adjustment in office expenses for the increase in postage and the P.O. Box rental, as well as the \$80 adjustment for the shared telephone expenses. Per the filed testimony of Stephen St. Cyr, *“The Company increased test year expenses for the increase in the PO Box rental fee and the increase in postage. The Company also increased test year expense for the increase in the telephone expenses.”* Audit reviewed the October 2021 invoice for the P.O. Box rental during the test year—as well as the October 2022 (post test year) invoice for the P.O. Box rental—and confirmed the increase in fees. Regarding the increase in telephone expenses, Audit understands that the Company shares telephone expenses with Bodwell and Lorden sewer companies. Stephen P. St. Cyr explained in the filed testimony, that *“With the PUC approving Bodwell’s petition to discontinue sewer service, Bedford’s share of the telephone expense increases.”* The Company further explained the calculation for the increase in telephone expenses, per the following statement: *“In 2021 total shared telephone costs were \$374.79. Bedford share of such costs were \$44.03 ($\$374.79 \times 78 / 664$). The shared telephone costs are prorated to Bedford, Bodwell and Lorden based on number customers. Bedford, Bodwell and Lorden had 78, 528 & 58 customers at 12/31/21. With Bodwell discontinuing service and operations and Lorden adding customers, Bedford’s share will increase. Based on the 10/01/22 customer data, Bedford share will be 45.09% (78 / 173). 45.09% times \$374.79 = \$168.99, resulting in a proforma adjustment of \$124.96 (not \$80). **AUDIT ISSUE #3***

Taxes

The 2021 test-year balance of \$3,947 agrees with the Proforma 2021 Test Year Actual on the filing Schedule 1A. The detailed general ledger for account 408, Taxes Other Than Income, is comprised of the following sub-accounts:

	<u>12/31/2021</u>
408.1 State Utility Property Taxes	\$ 999
408.2 Bedford Property Taxes	<u>\$ 2,948</u>
Total Tax Expense	\$ 3,947

Audit reviewed the 2021 Bedford Waste Services Corp. Form 1120-S Federal Income Tax Return. The return was filed on 3/01/2022 and prepared by Melanson, P.C. Audit confirmed that Schedule M-1 of the return matched the \$(22,142) net income reported—on Schedule F-2, Statement of Income—per the 2021 annual report.

Within account 408.1, there was a 1/31/2021 credit entry of \$886 for the accrued state utility property tax. Audit verified the amount to the state utility tax returns and confirmed the offsetting debit entry to account 236.00, Accrued State Utility Property Taxes.

The test-year 2021 State of NH Notice of Value and Tax Bill—for the period of 4/1/2020 through 3/31/2021—was reviewed and Audit verified the 2021 payments made to entries on the GL. The following quarterly payments for the state utility property

taxes, totaling \$1,181, were confirmed to the general ledger account 408.1: \$296 on 3/31/2021 and \$295 on 5/31/2021, 8/31/2021, and 11/30/2021. The amounts recorded were based on the \$1,181 total amount due on the 2020 DP-255 State of NH Notice of Value and Tax Bill, received on 12/15/2020, based on \$178,900 valuation multiplied by \$6.60 per thousand. Audit confirmed the offsetting credits to cash account 131.1, TD Bank Checking, for the quarterly payments.

There was a 12/31/2021 credit entry on account 408.1, in the amount of \$310, for State Utility Property Taxes prepayment and Audit confirmed the offsetting debit entry to account 162.30, Prepaid Taxes in the 4th quarter of 2021. Audit reviewed the calculation for the prepaid taxes amount of \$310, based on the \$1,160.94 tax due in 2022—as reported on the Notice of Valuation for the period of 4/1/2021 through 3/31/2022—and the previous payment of \$1,181 made for the tax due in 2021. The 2021 year-end balance of \$999 on the general ledger was verified to Schedule F-50 of the annual report.

Within account 408.2, there was a 12/31/2021 credit entry of \$716 for the Bedford property taxes prepayment. Audit reviewed the detailed journal entry and confirmed the offsetting debit to account 162.30, Prepaid Taxes in the 4th quarter of 2021. Audit reviewed the calculation for the prepaid taxes amount of \$716, based on the \$2,864 tax due in 2021—as reported on the Property Tax Bill from the Town of Bedford. The 2021 year-end balance of \$2,948 on the general ledger was verified to Schedule F-50 of the annual report.

Copies of the 2020 and 2021 property tax bills from the Town of Bedford were reviewed and Audit verified the payments made to entries on the general ledger. The following biannual payments for the Town of Bedford Property Taxes, totaling \$2,864, were confirmed to the general ledger account 408.2: \$1,600 on 5/31/2021 and \$1,264 on 11/30/2021. The total amount recorded was based on \$185,000 valuation multiplied by \$15.48 tax rate per thousand. Audit confirmed the offsetting credits to cash account 131.1, TD Bank Checking, for the biannual payments.

Audit Issue #1 Uniform System of Accounts (USoA)

Background

N.H. Code Admin. R. Puc 706.05: (a) Each utility shall maintain its accounts and records in conformity with the "Uniform Classification of Accounts for Sewer Utilities" established and issued by the commission as a uniform system of accounts pursuant to RSA 374:8.

Issue

The following account numbers—as identified according to the Uniform System of Accounts (USoA)—did not correspond with the general ledger: #132, Special Deposits; #186, Miscellaneous Deferred Debits; #232, Notes Payable; #382, Outfall Sewer Lines; #380, Treatment and Disposal Equipment/Facilities; and #427, Interest Expense.

The following depicts the general ledger accounts used versus the NH USoA:

<u>Account Name</u>	<u>GL #</u>	<u>NH USoA</u>
TD Banknorth Savings	131.2	132, Special Deposits
2017 MCSB Financing	181.1	186, Miscellaneous Deferred Debits
2017 MCSB Financing CiTA	181.1	186, Miscellaneous Deferred Debits
Note Payable to Associated Companies	234.0	232, Notes Payable
Note Payable to Associated Individuals	234.5	232, Notes Payable
Trans. and Distribution Mains	360.0	382, Outfall Sewer Lines
Other Tangible Plant	389.4	380, Treatment and Disposal Equipment/Facilities
Amortization of 2017 MCSB	428.3	427, Interest Expense

Recommendation

The Company needs to maintain compliancy with N.H. Code Admin. R. Puc 706.05, by maintaining its general ledger in conformity with the "Uniform Classification of Accounts for Sewer Utilities".

Company's Response

The Company does maintain compliancy with N.H. Code Admin. R. Puc 706.05. The Uniform Classification of Accounts for Sewer Utilities is very limiting in some cases, i.e., no account 181 for unamortized debt expense and no account 428 for amortization of debt expenses as is the case for water utilities and other utilities. Also, Bedford has a savings account that is classified as a subaccount of account 131 – Cash on the GL and should be reported as part of 131 Cash (and not 132, Special Deposits) in the PUC Annual Report. Please note that Bedford has asked to get rid of the savings account as part of the rate case. In addition, Bedford's plant does not fit neatly in the sewer plant account. The costs associated with mains between the septic tanks and the leach fields

are reflected in account 360. The costs associated with the leach fields are reflected in account 389. The costs have been reflected in such accounts since the original construction and report that way. If NHDOE auditors feel that 382 and 380 are more appropriate, please advise. Finally, some of the accounts i.e., accounts 181, 234, 235 & 428 are used for internally accounting and reporting purposes and are properly reported in the PUC Annual Report.

Audit Staff Conclusion

Although Audit understands the Company's reasoning, regarding the internal classification of certain accounts, the general ledger needs to conform with the Uniform Classification of Accounts for Sewer Utilities.

Audit Issue #2 Short Term Debt

Background

Account 234.5, Note Payable to Associated Individual, reported a beginning balance of \$0 and ending balance of \$(18,000), with a 12/31/2021 credit entry of \$(18,000) for the short-term loan owed to the owner, Robert LaMontagne.

N.H. Code Admin. R. Puc 608.05: *“No utility shall issue or renew any notes, bonds or other evidence of indebtedness payable less than 12 months after the date thereof without prior commission approval pursuant to Puc 201.05 if said short term debt exceeds 10% of the utility's net fixed plant.”*

On September 9, 2022, the Company filed a petition—in docket DW 22-054—seeking PUC approval for long-term debt, which includes the repayment to the owner for the \$18,000 in short-term debt that was acquired in 2021. On October 27, 2022, the Department of Energy issued a position statement, recommending *“that the Company’s petition should be further reviewed in conjunction with its pending petition for increased rates filed on October 17, 2022.”*

Issue

Schedule F-1 of the 2021 PUC Annual Report of Bedford Waste Services, listed a total net fixed plant of \$112,684. As such, Audit noted that the Company’s short-term debt of \$18,000 exceeded 10% of the utility’s net fixed plant; thereby, requiring prior commission approval for the acquired short-term debt.

Recommendation

The Company needs to maintain compliancy with N.H Code Admin. R. Puc 608.05, by petitioning for NH PUC approval of short-term debt prior to issuance, when *“said short term debt exceeds 10% of the utility’s net fixed plant.”*

Company’s Response

The Company does generally maintain compliancy with N.H Code Admin. R. Puc 608.05. Initially, Bedford borrowed the funds short term with the intent to petition the NHPUC for approval to borrow funds long term. A portion of the proceeds from the long term debt was intended to pay off the short term debt. This intent is supported in DW 22-054, Bedford’s petition for approval of financing. The parties to DW 22-054 will attempt to resolve the petition for financing during the temporary rate phase in the rate case.

Audit Staff Conclusion

Audit acknowledges the Company’s stated intent when borrowing the \$18,000 in short term funds. Audit reiterates the need to petition for NH PUC approval, prior to

borrowing and when the short term debt exceeds 10% of the utility's net fixed plant. Audit understands that the parties to docket DW 22-054 will address the petition for financing within the rate case.

Audit Issue #3 Proforma Adjustment

Background

The filing Schedule 1A, page 3 of 3, anticipated a proforma expense of \$988, which resulted in an adjustment increase of \$198 to the test year. The adjustment consists of a \$118 adjustment in office expenses for the increase in postage and the P.O. Box rental, as well as the \$80 adjustment for the shared telephone expenses. Audit understands that the Company shares telephone expenses with Bodwell and Lorden sewer companies.

Issue

The Company explained the calculation for the increase in telephone expenses, per the following statement: *“In 2021 total shared telephone costs were \$374.79. Bedford share of such costs were \$44.03 ($\$374.79 \times 78 / 664$). The shared telephone costs are prorated to Bedford, Bodwell and Lorden based on number customers. Bedford, Bodwell and Lorden had 78, 528 & 58 customers at 12/31/21. With Bodwell discontinuing service and operations and Lorden adding customers, Bedford's share will increase. Based on the 10/01/22 customer data, Bedford share will be 45.09% ($78 / 173$). 45.09% times $\$374.79 = \168.99 , resulting in a proforma adjustment of $\$124.96$ (not $\$80$).*

Recommendation

The proforma should be updated to reflect the adjustment of \$124.96. The resulting increase in the annual expense should also be adjusted.

Company Response

The Company generally agrees. The adjustment should be further updated based on number customers later in the proceeding.

Audit Staff Conclusion

Audit concurs with the Company.

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Bedford Waste Services Corporation

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(e) Lien. If the Company receives a favorable judgment from the small claims court, and bills remain unpaid, the Company will issue a letter indicating that an administrative fee of \$100.00 has been added to the account in order for the Company to place a lien on the property. In addition, filing fees and other fees will be added to the account.

(f) Attorney Fees. If a customer causes the Company to consult/engages the services of an attorney due to the nonpayment of any bill, the Company will issue a letter indicating that an additional administrative fee of \$200.00 **and/or attorney fees have** ~~has~~ been added to the account in order for the Company to work with an attorney to resolve the unpaid balance. In accordance with PUC 1203.08, financial hardship customers are not subject to late charges and penalties.

(g) Change of Ownership. Until the Company is notified of a change in ownership of premises served, the Company will hold the customer of record responsible for payment of service.

NHPUC NO. 1 SEWER

~~Sixth~~^{Fifth} Revised Page 7 issued

Bedford Waste Services Corporation

~~Superseding in lieu of Fourth~~^{Fifth} Revised Page 7

RATE SCHEDULE

Character of Service: Receiving, transporting and disposal of sewage from the Customer's premises, subject to the terms and conditions of this Tariff.

Rate: ~~\$723.94~~^{\$850.45} per customer per annum.

Terms of Payment: Bills under this rate will be issued in quarterly installments of ~~\$180.99~~^{\$212.61} each, in arrears.

Minimum Charge: One quarterly payment.

Issued: ~~July 25, 2005~~^{July __, 2023}

Issued by: ~~Stephen P. St. Cyr~~^{Stephen P. St. Cyr}

Effective: ~~February 1, 2005~~^{November 17, 2022}

Title: Manager

Authorized by NHPUC Order No. 26,793 in Docket DW 22-058 dated March 29, 2023