Summary of Key Evidence from Phone call with Abrams Village

Utility Name	Abrams Village Sewer Utility Corporation
Contact Person	Phillip LeBlanc
IRAC Staff	Kelli Cook
Date of Call	26-Jun-26
Time of Call	9:00 AM
Method (Phone/Teams/etc.)	Phone
File/Docket	UW 30 305

Question	**Response / Notes**
1. Please reconfirm the number of billing units forcasted for fiscal 2026, 2027 and 2028 as there appears to be a discrepancy between the interrogatory responses and the forecasted Statement of Revenue & Expenses (with and without change).	Discussed that an estimate would be fiscal 2026-277 units, fiscal 2027-279 units and fiscal 2028-280 units. Estimates are assumptions only based on property sold but no permits have been issued, so no guaratee that properies will be built on in this time frame to result in new billing units. Units can be updated on the Statement of Revenue & Expenses (with and without change)
2. What is included in "other sewer revenue"?	
3. Your interrogatory responses submitted April 28, 2026 have indicated that “The administrative wage is the fee billed to the sewer commission by the municipality for the regular costs associated with sending out bills, collecting payments, contacting necessary individuals to continue with other maintenance issues such as grass cutting. The administrative wage would oversee the logistical cost of running the utility.” How was the amount of the administrative wage of $10,800 determined?	Discussed that the administrative wage is part of the CAO salary. The amount of $10,800 has always been this amount and just carried over from year to year. Amount was in place when Mayor took over and is unsure of the methodolgy for calculating this amount.
4.The amount forcasted on your Statement of Revenue & Expenses differs from the version with no rate change vs with rate change. Your interrogatory responses submitted April 28, 2026 indicate that there should be no difference between the amounts for the expenses. What are the amounts that we are to use?	Fiscal 2026-$13,800, fiscal 2027-$14,000 and fiscal 2028-$14,000. While no additional expenses are specifically being forecasted for, the infrastruture is aging and costs are increasing. Amounts can be updated on the Statement of Revenue & Expenses (with and without change).

5. Contractual Service Fee of $500 was included on the Statement of Revenue & Expenses (with and without change) for 2025, 2026, 2027 and 2028. Your annual reporting and audited financial statements do not include this expense for 2025. Please verify if the expense was incurred.	No. The contract was signed before the end of fiscal 2025 but there was no expense incurred until fiscal 2026. The amount can be removed from the Statement of Revenue & Expenses (with and without change) for fiscal 2025.
6. Rate case Expense was included in the Statement of Revenue & Expenses (with and without change) for $30,397 in fiscal 2024 and $30,634 for fiscal 2025 but these amounts were not included in the annual reporting or audited financial statements. Please confirm if you inucrred expenses (i.e. accoutning or legal) in regards to filing a rate application.	Discussed that no expenses were incurred to file an application. Amounts appear to be the same as the amortization of tangible capital assests from the audited financial statements each year. Amounts inputted in error and can be removed from the Statement of Revenue & Expenses (with and without change).
7. No depreciation expense was reported on the Statement of Revenue and Expenditures (with change or without change). This is the depreciation on the structures and amounts for Fiscal 2024 and 2025 can be found in your Statement of Revenue and Expenditures in your annual reporting. (In 2024 it was $5363 and in 2025 it was $5600). Can the amounts be updated on the Statement of Revenue and Expenditures (with change or without change) and what would you estimate the amount to be for fiscal 2026, 2027 and 2028?	Confirmed amounts for fiscal 2024 and 2025 can be inputted on the Statement of Revenue and Expenditures (with change or without change) as per the annual reports. Estimate an additional $200 per year for fiscal 2026, 2027 and 2028.
8. The Statement of Revenue & Expenses (with and without change) do not forecast any interest on long-term debt for fiscal 2026, 2027 and 2028 and the amount on the with change document differs from the without change document ($2580 vs $258). Your interrogatory responses submitted April 28, 2026 indicate that the amount should be $258 and is related to interest on outstanding customer accounts.	Discussed that this is the interest on loans. Appears that there was $10,775 left on an existing loan with the Provincial Credit Union at the end of fiscal 2025. Annual report and audited financial statements confirm the amount for fiscal $2025 was $2580. Confirmed $2580 can be updated on the Statement of Revenue & Expenses (with and without change) for fiscal 2025 and discussed that loan was paid off during fiscal 2026. Amount of interest for fiscal 2026 to be confirmed.