

Pennichuck Water Works, Inc.

Item #1

| | | May-20 | | | | |
|------------------------|---------------------|-------------------|-------------------|------------------|------------------|------------------|
| PWW/CWS | Current | 1-30 | 31-60 | 61-90 | 91-120 | Over 120 |
| General Metered | 1,556,358.56 | 112,437.92 | 102,669.77 | 80,171.52 | 20,894.25 | 49,767.51 |
| Priv FS | 79,119.13 | 4,435.32 | 4,283.50 | 2,538.58 | 299.99 | 9,557.37 |
| Municipal FS | 290,678.11 | - | - | - | - | - |

Total Over 60 Days Due \$ 163,229.22

| Total | PWW/CWS | Current | Apr-20 | | |
|---------------------|------------------------|-------------------|-------------------|-------------------|------------------|
| | | | 1-30 | 31-60 | 61-90 |
| 1,922,299.53 | General Metered | 992,719.00 | 206,141.95 | 129,483.10 | 29,474.77 |
| 100,233.89 | Priv FS | 47,854.14 | 11,395.69 | 3,437.50 | 507.44 |
| 290,678.11 | Municipal FS | 290,678.11 | - | - | - |

Total Over 60 Days Due \$ 99,640.35

| 91-120 | Over 120 | Total |
|------------------|------------------|---------------------|
| 24,857.65 | 35,220.91 | 1,417,897.38 |
| 188.32 | 9,391.26 | 72,774.35 |
| - | - | 290,678.11 |

| PWW/CWS | Current | 1-30 |
|------------------------|---------------------|-------------------|
| General Metered | 1,027,911.50 | 282,684.70 |
| Priv FS | 53,265.99 | 8,899.71 |
| Municipal FS | 271,730.72 | - |

Total Over 60 Days Due

| Mar-20 | | | | |
|------------------|------------------|------------------|------------------|---------------------|
| 31-60 | 61-90 | 91-120 | Over 120 | Total |
| 48,567.08 | 32,943.59 | 19,922.36 | 19,455.50 | 1,431,484.73 |
| 723.43 | 298.20 | 270.19 | 9,121.07 | 72,578.59 |
| - | - | - | - | 271,730.72 |

\$ 82,010.91

April 2019 AR Evaluation by Rate Class

| <u>Rate Class</u> | | <u>Count of Accounts Billed</u> | <u>Count of Partial or No Payment</u> | <u>% of Partial or No Payment</u> | <u>Count of Customers that did not have Outstanding Balance in last 6 months</u> | <u>% of Customers that did not have Outstanding Balance in last 6 months</u> |
|-------------------|---------------------------|-------------------------------------|---|---------------------------------------|--|--|
| PAC | General Metered | 551 | 76 | 14% | 75 | 99% |
| | Private Fire | 11 | | 0% | - | 0% |
| | Public Fire | 1 | | | - | 0% |
| PEU | General Metered | 7,179 | 586 | 8% | 579 | 99% |
| | Private Fire | 216 | | 0% | - | 0% |
| | Public Fire | 816 | 3 | 0% | - | 0% |
| PWW/CWS | General Metered | 24,969 | 1387 | 6% | 1378 | 99% |
| | Private Fire | 865 | 2 | 0% | - | 0% |
| | Public Fire | 5 | - | 0% | - | 0% |
| | Anheuser Busch Contract | 2 | - | 0% | - | 0% |
| | Milford Contract | 1 | - | | - | 0% |
| | Hudson Contract | 1 | 1 | 100% | 1 | 100% |
| | Tyngsboro Contract | 1 | 1 | 100% | 1 | 100% |
| | PEU Interconnect Contract | 1 | - | 0% | - | 0% |

April 2020 AR Evaluation by Rate Class

| <u>Rate Class</u> | | <u>Count of Accounts Billed</u> | <u>Count of Partial or No Payment</u> | <u>% of Partial or No Payment</u> | <u>Count of Customers that did not have Outstanding Balance in last 6 months</u> | <u>% of Customers that did not have Outstanding Balance in last 6 months</u> | |
|-------------------|---------------------------|-------------------------------------|---|---------------------------------------|--|--|--|
| PAC | General Metered | 537 | 113 | 21% | 94 | 83% | |
| | Private Fire | 9 | - | 0% | - | 0% | |
| | Public Fire | 1 | - | | - | 0% | |
| PEU | General Metered | 7,308 | 864 | 12% | 741 | 86% | |
| | Private Fire | 292 | 16 | 5% | 6 | 38% | |
| | Public Fire | 858 | 48 | 6% | 30 | 63% | |
| | | | | | | 0% | |
| PWW/CWS | General Metered | 25,795 | 2,527 | 10% | 2,046 | 81% | |
| | Private Fire | 847 | 19 | 2% | 15 | 79% | |
| | Public Fire | 5 | - | 0% | - | 0% | |
| | Anheuser Busch Contract | 2 | - | 0% | - | 0% | |
| | Milford Contract | 1 | - | | - | 0% | |
| | Hudson Contract | 1 | 1 | 100% | - | 0% | |
| | Tyngsboro Contract | 1 | 1 | 100% | 1 | 100% | |
| | PEU Interconnect Contract | 1 | - | 0% | - | 0% | |
| | | | | | | | |
| | | | | | | | |

March 2019 AR Evaluation by Rate Class

| <u>Rate Class</u> | | <u>Count of</u> <u>Accounts Billed</u> | <u>Count of Partial or</u> <u>No Payment</u> | <u>% of Partial or</u> <u>No Payment</u> | <u>Count of</u> <u>Customers that</u> <u>did not have</u> <u>Outstanding</u> <u>Balance in last 6</u> <u>months</u> | <u>% of Customers</u> <u>that did not have</u> <u>Outstanding</u> <u>Balance in last 6</u> <u>months</u> |
|-------------------|---------------------------|---|---|---|--|--|
| PAC | General Metered | 558 | 55 | 10% | 54 | 98% |
| | Private Fire | 12 | - | 0% | - | 0% |
| | Public Fire | 1 | - | | - | 0% |
| PEU | General Metered | 7,092 | 473 | 7% | 466 | 99% |
| | Private Fire | 180 | - | 0% | - | 0% |
| | Public Fire | 805 | 3 | 0% | - | 0% |
| PWW/CWS | General Metered | 24,806 | 1044 | 4% | 1035 | 99% |
| | Private Fire | 860 | 3 | 0% | 1 | 33% |
| | Public Fire | 5 | - | 0% | - | 0% |
| | Anheuser Busch Contract | 2 | - | 0% | - | 0% |
| | Milford Contract | 1 | - | | - | 0% |
| | Hudson Contract | 1 | 1 | 100% | 1 | 100% |
| | Tyngsboro Contract | 1 | 1 | 100% | 1 | 100% |
| | PEU Interconnect Contract | 1 | - | 0% | - | 0% |

March 2020 AR Evaluation by Rate Class

| <u>Rate Class</u> | | <u>Count of Accounts Billed</u> | <u>Count of Partial or No Payment</u> | <u>% of Partial or No Payment</u> | <u>Count of Customers that did not have Outstanding Balance in last 6 months</u> | <u>% of Customers that did not have Outstanding Balance in last 6 months</u> | |
|-------------------|---------------------------|-------------------------------------|---|---------------------------------------|--|--|--|
| PAC | General Metered | 576 | 126 | 22% | 106 | 84% | |
| | Private Fire | 11 | - | 0% | - | 0% | |
| | Public Fire | 1 | - | | - | 0% | |
| PEU | General Metered | 7,327 | 767 | 10% | 644 | 84% | |
| | Private Fire | 303 | 13 | 4% | 3 | 23% | |
| | Public Fire | 844 | 34 | 4% | 16 | 47% | |
| | | | | | | 0% | |
| PWW/CWS | General Metered | 25,715 | 2,112 | 8% | 1,620 | 77% | |
| | Private Fire | 911 | 16 | 2% | 12 | 75% | |
| | Public Fire | 5 | - | 0% | - | 0% | |
| | Anheuser Busch Contract | 2 | - | 0% | - | 0% | |
| | Milford Contract | 1 | - | | - | 0% | |
| | Hudson Contract | 1 | 1 | 100% | - | 0% | |
| | Tyngsboro Contract | 1 | 1 | 100% | 1 | 100% | |
| | PEU Interconnect Contract | 1 | - | 0% | - | 0% | |
| | | | | | | | |
| | | | | | | | |

May 2019 AR Evaluation by Rate Class

| <u>Rate Class</u> | | <u>Count of Accounts Billed</u> | <u>Count of Partial or No Payment</u> | <u>% of Partial or No Payment</u> | <u>Count of Customers that did not have Outstanding Balance in last 6 months</u> | <u>% of Customers that did not have Outstanding Balance in last 6 months</u> |
|-------------------|---------------------------|-------------------------------------|---|---------------------------------------|--|--|
| PAC | General Metered | 496 | 56 | 11% | 55 | 98% |
| | Private Fire | 11 | | 0% | - | 0% |
| | Public Fire | 1 | | | - | 0% |
| PEU | General Metered | 7,179 | 586 | 8% | 504 | 86% |
| | Private Fire | 211 | | 0% | - | 0% |
| | Public Fire | 812 | 4 | 0% | 1 | 25% |
| PWW/CWS | General Metered | 24,523 | 1203 | 5% | 1194 | 99% |
| | Private Fire | 849 | 2 | 0% | - | 0% |
| | Public Fire | 5 | - | 0% | - | 0% |
| | Anheuser Busch Contract | 2 | - | 0% | - | 0% |
| | Milford Contract | 1 | - | | - | 0% |
| | Hudson Contract | 1 | 1 | 100% | 1 | 100% |
| | Tygsboro Contract | 1 | 1 | 100% | 1 | 100% |
| | PEU Interconnect Contract | 1 | - | 0% | - | 0% |

May 2020 AR Evaluation by Rate Class

| <u>Rate Class</u> | | <u>Count of Accounts Billed</u> | <u>Count of Partial or No Payment</u> | <u>% of Partial or No Payment</u> | <u>Count of Customers that did not have Outstanding Balance in last 6 months</u> | <u>% of Customers that did not have Outstanding Balance in last 6 months</u> | |
|-------------------|---------------------------|-------------------------------------|---|---------------------------------------|--|--|--|
| PAC | General Metered | 3 | 1 | 33% | 1 | 100% | |
| | Private Fire | - | - | 0% | - | 0% | |
| | Public Fire | - | - | 0% | - | 0% | |
| PEU | General Metered | 5,681 | 724 | 13% | 618 | 85% | |
| | Private Fire | 130 | 4 | 3% | 3 | 75% | |
| | Public Fire | 872 | 58 | 7% | 43 | 74% | |
| | | | | | | 0% | |
| PWW/CWS | General Metered | 20,395 | 2,187 | 11% | 1,824 | 83% | |
| | Private Fire | 645 | 17 | 3% | 14 | 82% | |
| | Public Fire | 5 | - | 0% | - | 0% | |
| | Anheuser Busch Contract | 2 | - | 0% | - | 0% | |
| | Milford Contract | 1 | - | | - | 0% | |
| | Hudson Contract | 1 | 1 | 100% | - | 0% | |
| | Tyngsboro Contract | 1 | 1 | 100% | 1 | 100% | |
| | PEU Interconnect Contract | 1 | - | 0% | - | 0% | |
| | | | | | | | |
| | | | | | | | |

Request #11 May YTD

| Department | Descriptions | GL Account | Amount |
|------------|--------------------------------------|------------|-----------------------------|
| Operations | Labor (excused pay Operations Plant) | | 88,025.16 |
| WTP | Labor (excused pay Treatment Plant) | | 67,315.10 |
| Various | Supplies | | 6,975.64 (see detail below) |
| Total | | | <u>\$ 162,315.90</u> |

The accounting is as follows:

| | | | |
|-----------------|--|----------------------------------|----------------------|
| Labor | Paid time for employees during pandemic | 184100-2000-001-Clearing Account | 155,340.26 |
| Supplies | Clorox wipes & gloves | 105444-2000-001-CWIP Account | 127.43 |
| | Antibacterial Soap (4 10 Gallons each) | 105444-2000-001-CWIP Account | 90.74 |
| | Coveralls and shoe covers | 105444-2000-001-CWIP Account | 215.99 |
| | 50 count 2 oz bottles of hand sanitizer & case of 12 surface spray sanitizer | 105444-2000-001-CWIP Account | 1,030.26 |
| | Clorox wipes & gloves | 105444-2000-001-CWIP Account | 272.28 |
| | Hand sanitizer | 105444-2000-001-CWIP Account | 40.00 |
| | Support for working remotely | 105444-2000-001-CWIP Account | 80.00 |
| | Clorox wipes & spray nine cleaner | 105444-2000-001-CWIP Account | 30.09 |
| | USB Headsets for working remotely | 105444-2000-001-CWIP Account | 870.92 |
| | 3-Ply disposable facemasks | 105444-2000-001-CWIP Account | 456.78 |
| | 16 oz hand sanitizer | 105444-2000-001-CWIP Account | 192.00 |
| | 50 count 2 oz bottles of hand sanitizer & case of 12 surface spray sanitizer | 105444-2000-001-CWIP Account | 875.36 |
| | 3-Ply disposable facemasks | 105444-2000-001-CWIP Account | 278.78 |
| | Clorox wipes & gloves | 105444-2000-001-CWIP Account | 118.58 |
| | 3-Ply disposable facemasks & gloves | 105444-2000-001-CWIP Account | 524.58 |
| | Latex gloves | 105444-2000-001-CWIP Account | 14.25 |
| | 3-Ply disposable facemasks | 105444-2000-001-CWIP Account | 398.34 |
| | Alcohol wipes | 105444-2000-001-CWIP Account | 449.80 |
| | First aid supplies | 105444-2000-001-CWIP Account | 75.14 |
| | Computer for working remotely | 105444-2000-001-CWIP Account | 612.48 |
| | Locking mailbox, gloves | 105444-2000-001-CWIP Account | 221.84 |
| Total | | | <u>\$ 162,315.90</u> |

WORK ORDER DETAIL REPORT

Report Select Criteria: WORK_ORDER_NO LIKE 2002009% AND
PLANT = 01

Report Ordered By: TASK_STATUS, WORK_ORDER_NO, WORK_ORDER_TASK_NO

WORK ORDER DETAIL REPORT

Work Order No.: 007-2002009/01

Task Description: Pandemic Protocol Implementation Costs

Service Req. No.: -

Problem Description:

Customer ID: -

Task Status: ACTIVE

Downtime? N

Company:

Service No.:

Held For Parts? N

Est. Start Date:

Bill Customer?

Finished Date:

Priority: 0

Crew/Backlog: SPECL/

Lot No.:

Asset Type/ID/Desc: -/

Location: MERRIMACK, NH

Comp ID/Desc: /

| Part No | Part Desc | Quantity | Unit Cost | Total Cost | Transaction Date |
|----------------|------------|----------|-----------|------------|------------------|
| 2000003215-002 | USABLUEBK | 127.43 | \$1.00 | \$127.43 | |
| 2000003215-003 | ULINE | 90.74 | \$1.00 | \$90.74 | |
| 2000003298-001 | HOMEDEPOT | 159.61 | \$1.00 | \$159.61 | |
| 2000003298-002 | HOMEDEPOT | 56.38 | \$1.00 | \$56.38 | |
| 2000003424-001 | TI-SALES | 1,030.26 | \$1.00 | \$1,030.26 | |
| 2000003425-012 | USABLUEBK | 272.28 | \$1.00 | \$272.28 | |
| 2000003425-013 | MESQUIVEL | 40.00 | \$1.00 | \$40.00 | |
| 2000003425-014 | RTMCOMM | 80.00 | \$1.00 | \$80.00 | |
| 2000003425-020 | HOMEDEPOT | 30.09 | \$1.00 | \$30.09 | |
| 2000003425-023 | AMEX | 870.92 | \$1.00 | \$870.92 | |
| 2000003755-002 | KLJACKCO | 456.78 | \$1.00 | \$456.78 | |
| 2000003996-001 | REDMONDFLE | 192.00 | \$1.00 | \$192.00 | |
| 2000004193-007 | TI-SALES | 875.36 | \$1.00 | \$875.36 | |
| 2000004502-007 | KLJACKCO | 278.78 | \$1.00 | \$278.78 | |
| 2000005571-016 | USABLUEBK | 118.58 | \$1.00 | \$118.58 | |
| 2000005571-017 | KLJACKCO | 524.58 | \$1.00 | \$524.58 | |
| 2000005571-018 | AMEX | 14.25 | \$1.00 | \$14.25 | |
| 2000005571-035 | KLJACKCO | 398.34 | \$1.00 | \$398.34 | |
| 2000005571-037 | USABLUEBK | 449.80 | \$1.00 | \$449.80 | |

WORK ORDER DETAIL REPORT

Work Order No.: 007-2002009/01

Task Description: Pandemic Protocol Implementation Costs

Service Req. No.: -

Problem Description:

| <u>Part No</u> | <u>Part Desc</u> | <u>Quantity</u> | <u>Unit Cost</u> | <u>Total Cost</u> | <u>Transaction Date</u> |
|----------------|------------------|-----------------|------------------|-----------------------------------|--------------------------|
| 2000005571-042 | CINTAS | 75.14 | \$1.00 | \$75.14 | |
| 2000005571-050 | AMEX | 612.48 | \$1.00 | \$612.48 | |
| 2000005571-051 | HOMEDEPOT | 221.84 | \$1.00 | \$221.84 | |
| | | | | <i>Total for Work Order Task:</i> | <u>\$6,975.64</u> |
| | | | | Total for Work Order: | <u>\$6,975.64</u> |
| | | | | Total for Report: | \$6,975.64 |

WORK ORDER DETAIL REPORT

Report Select Criteria: WORK_ORDER_NO LIKE 2002012% AND
PLANT = 01

Report Ordered By: TASK_STATUS, WORK_ORDER_NO, WORK_ORDER_TASK_NO

Work Order No.: 070-2002012/01

Task Description: 070 - Pandemic 2020 - Excused Pay: Treatment Plant

Service Req. No.: -

Problem Description:

Customer ID: -

Task Status: ACTIVE

Downtime? N

Company:

Service No.:

Held For Parts? N

Est. Start Date:

Bill Customer?

Finished Date:

Priority: 0

Crew/Backlog: WTP/

Lot No.:

Asset Type/ID/Desc: -/

Location: ,

Comp ID/Desc: /

| <u>Part No</u> | <u>Part Desc</u> | <u>Quantity</u> | <u>Unit Cost</u> | <u>Total Cost</u> | <u>Transaction Date</u> |
|-----------------------------------|------------------|-----------------|------------------|--------------------|-------------------------|
| LABOR | TOTAL LABOR | 2,063.25 | \$0.00 | \$67,315.10 | |
| 2000002686-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000002699-004 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000002724-003 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000002751-003 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000002752-002 | TRUCK | 3.00 | \$11.00 | \$33.00 | |
| 2000002789-002 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003010-001 | TRUCK | -3.00 | \$11.00 | -\$33.00 | |
| 2000003076-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003094-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003419-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003462-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003505-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003507-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000004257-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000004286-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| <i>Total for Work Order Task:</i> | | | | <u>\$67,315.10</u> | |

WORK ORDER DETAIL REPORT

| | |
|------------------------------|--------------------|
| Total for Work Order: | \$67,315.10 |
| Total for Report: | \$67,315.10 |

WORK ORDER DETAIL REPORT

Report Select Criteria: WORK_ORDER_NO LIKE 2002013% AND
PLANT = 01

Report Ordered By: TASK_STATUS, WORK_ORDER_NO, WORK_ORDER_TASK_NO

Work Order No.: 080-2002013/01

Task Description: 080 - Pandemic 2020 - Excused Pay: Operations

Service Req. No.: -

Problem Description:

Customer ID: -

Task Status: ACTIVE

Downtime? N

Company:

Service No.:

Held For Parts? N

Est. Start Date:

Bill Customer?

Finished Date:

Priority: 0

Crew/Backlog: OPS/

Lot No.:

Asset Type/ID/Desc: -/

Location: ,

Comp ID/Desc: /

| <u>Part No</u> | <u>Part Desc</u> | <u>Quantity</u> | <u>Unit Cost</u> | <u>Total Cost</u> | <u>Transaction Date</u> |
|-----------------------------------|------------------|-----------------|------------------|---------------------------|-------------------------|
| LABOR | TOTAL LABOR | 2,878.75 | \$0.00 | \$88,025.16 | |
| 2000003152-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000003153-001 | TRUCK | 0.00 | \$0.00 | \$0.00 | |
| 2000003187-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000003194-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000003195-001 | VAN | 8.00 | \$11.00 | \$88.00 | |
| 2000003278-001 | SUV | 0.00 | \$0.00 | \$0.00 | |
| 2000003562-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000004061-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000004101-001 | VAN | 1.00 | \$11.00 | \$11.00 | |
| 2000004235-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000004268-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| 2000004422-001 | VAN | -8.00 | \$11.00 | -\$88.00 | |
| 2000004423-001 | VAN | -1.00 | \$11.00 | -\$11.00 | |
| 2000005421-001 | VAN | 0.00 | \$0.00 | \$0.00 | |
| <i>Total for Work Order Task:</i> | | | | <u>\$88,025.16</u> | |
| Total for Work Order: | | | | <u>\$88,025.16</u> | |

WORK ORDER DETAIL REPORT

Total for Report:

\$88,025.16