

STATE OF NEW HAMPSHIRE

Intra-Department Communication

DATE: March 22, 2023

FROM: Audit Staff, Division of Enforcement
NH Department of Energy

SUBJECT: Pennichuck Water Works, Inc.
FINAL Audit Report DW 21-134

TO: Tom Frantz, Director, Regulatory Support Division
Jayson Laflamme, Director-Water Group, Regulatory Support Division
David Goyette, Utility Analyst III

Introduction

In accordance with the Commission issued Order No. 26,597, issued on March 25, 2022 of docket DW 21-134, the Enforcement division Audit staff of the Department of Energy has performed an audit of the reconciliation between the initial rate of water supply—as paid by Merrimack Village District (MVD), effective 11/20/2021 through 12/31/2022—and the actual rate determined from the costs incurred by Pennichuck Water Works, Inc. (PWW or the Company) to provide the water with respect to the emergency special contract for MVD. In addition to the reconciliation of the initial rate and actual rate, Order No. 26,597 also required the reconciliation of the retail rate paid by MVD, which was applicable during the 30-day period (10/20/2021 – 11/19/2021) prior to the emergency initial rate that went into effect on 11/20/2021.

History

Per Order No. 26,597: *“On October 21, 2021, PWW filed an emergency tariff sheet [original page 45A] for a single customer, MVD, proposing tariff language allowing bulk water would be sold to MVD at the actual variable cost of production (to be billed at an estimated initial rate of \$0.67 per 100 cubic feet), for effect November 20, 2021. On October 22, 2021, PWW filed a petition requesting the approval of a temporary emergency water rate which would enable it to provide bulk water supply to MVD while MVD’s water supply systems are brought into compliance with water quality regulations for (PFAS) contaminants.”*

The filed tariff original page 45A identified the emergency temporary rate calculation of the actual variable cost to produce water, as follows:

“The total cost of electricity, chemicals, and consumed carbon capacity divided by the total gallons of raw water delivered to the Company’s water treatment plant, treated at the water treatment plant, and then delivered into PWW’s distribution system for consumption. The rate, based on 2020 costs is \$0.67 per 100 hundred cubic feet (Initial Rate). After the termination of

the emergency, a final rate (Actual Rate) will be determined for the time period Merrimack Village District took emergency temporary service by taking the total variable expenses incurred during that time frame (power, chemicals and carbon) and dividing that total by the millions of gallons produced during that time frame, in order to determine the actual incurred variable cost of producing water during the emergency rate period. The net between the Initial Rate and Actual Rate will then be billed (if the Initial Rate was less than the Actual Rate) or will be refunded (if the Initial Rate was higher than the Actual Rate) to Merrimack Village District.”

The emergency original tariff page 45A was approved on November 12, 2021, by Order No. 26,552 of docket DW 21-134. The date for the tariff page was authorized to take effect on November 20, 2021, thirty days after it was filed on 10/21/2021. Included within the filed letter that requested emergency temporary rates for MVD, through the proposed tariff, was the following statement: *“PWW is also filing a formal petition for approval to make the proposed rate effective sooner than 30 days from the date of filing and to find that an emergency exists warranting this rate to retroactively apply back to the date MVD first took service. Refer to the Introduction and MVD Purchased Water 409,325 CCF sections of the report for additional detail regarding the reconciliation of the retail rate.*

Special Contract and Settlement Agreement

Pursuant to the 3/25/2022 order No. 26,597, was the approval of the 11/12/2021 filed emergency special contract and the subsequent 3/3/2022 issued Settlement Agreement. The emergency special contract identifies the need for the supply of water from PWW to MVD, where *“a health based emergency exists necessitating MVD obtaining water that meets State Standards [and where] PWW agrees to provide MVD with up to 1.0 MGD (million gallons per day) through an existing and operational interconnection point between PVD and PWW.”* Audit reviewed the special contract and verified the rate of *“\$0.67 per 100 hundred cubic feet (Initial Rate)”* to the approved new tariff page 45A. The Settlement Agreement filed on 3/3/2022, as entered into by PWW, MVD, and the Department of Energy, confirmed that the rate recommended for the water taken from PWW in response to the emergency, shall be under the special contract: *“Rates under the special contract are the ‘the actual variable cost to produce the water’ and will be subject to reconciliation at the conclusion of the emergency.”*

Reconciliation of Final Expenses for Emergency Rate

The following represents the Company’s filed schedule Reconciliation of Final Expenses, as reported during the emergency rate special contract with MVD:

Water Produced and Purchased During Contract Period

PWW Core Plant Finished Water Pumpage in MG	6,704,830,000	MG between Oct 1, 2021 and Dec 31, 2022
PWW Core Plant Finished Water Pumpage in CCF	8,963,676	CCF between Oct 1, 2021 and Dec 31, 2022
MVD Purchased Water	409,325	CCF between Oct 1, 2021 and Dec 31, 2022
Percentage of PWW water used by MVD	4.57%	during the emergency contract period

Total Variable Expenses During Contract Period

Total Actual Electric Expense	\$ 1,347,696.58	
Total Actual Chemical Expense	\$ 2,406,970.41	
Total Actual Cost of Carbon	\$ 1,845,738.00	Based on 18 month life of carbon
Total Actual Variable Expense	\$ 5,600,404.99	between Oct 1, 2021 and Dec 31, 2022
MVD's share of actual Variable Expenses	\$ 255,741.69	between Oct 1, 2021 and Dec 31, 2022
MVD's Total Volumetric Payment	\$ 274,247.75	between Oct 1, 2021 and Dec 31, 2022

PWW owes MVD \$ **18,506.06**

In support of the filed Reconciliation of Final Expenses schedule, the Company also filed three attachments—each labeled DOE 2-1—detailing the total variable expenses for the total actual electric and total actual chemical expenses, as well as the total actual cost of carbon. Also included in the filing was the actual Water Treatment Plant (WTP) water production per month in Millions of Gallons (MG).

The filed schedules reported data for the period between October 1, 2021 and December 31, 2022. Audit questioned why the data reconciled began on October 1st, given that Order No. 26,597 identified the reconciliation of the rate MVD paid as being “*from October 20, 2021.*” The Company explained that they only read the meter once a month; therefore, the first read date to span the emergency period beginning on October 20, 2021, was a read date of October 6, 2021. Audit reviewed the October 2021 bill from the Company to MVD and verified the period of 10/6/2021 – 10/29/2021. Refer to the PWW Core Plant Finished Water Pumpage 6,704,830,000 MG section of the report for further details regarding the October 2021 data.

WATER PRODUCED AND PURCHASED DURING CONTRACT PERIOD

Audit reviewed the filed Reconciliation of Final Expenses schedule, noting the following reported amounts for water produced by PWW and purchased by MVD during the emergency contract period:

Water Produced and Purchased During Contract Period

PWW Core Plant Finished Water Pumpage in MG	6,704,830,000	MG between Oct 1, 2021 and Dec 31, 2022
PWW Core Plant Finished Water Pumpage in CCF	8,963,676	CCF between Oct 1, 2021 and Dec 31, 2022
MVD Purchased Water	409,325	CCF between Oct 1, 2021 and Dec 31, 2022
Percentage of PWW water used by MVD	4.57%	during the emergency contract period

PWW Core Plant Finished Water Pumpage 6,704,830,000MG

Audit reviewed the Projected WTP Variable Production Expenses schedule, filed as attachment DOE 2-1, for the emergency period of October 2021 through December 2022. Included were the monthly actual Water Treatment Plant (WTP) finished water production amounts in MG, as well as the monthly electric and chemical costs per MG of water produced. The Company explained that, *“The monthly pumpage data in this spreadsheet is drawn from a monthly spreadsheet, which tracks pumpage by the day.”* Audit requested the monthly pumpage spreadsheets for each month during the emergency period of October 2021 through December 2022. The Company provided the requested monthly pumpage data schedules—including the WTP monthly summary, the water production plant flow by each day of the month, and the pumping stations’ raw pumpage total by month—and explained that the data in the monthly spreadsheets is drawn from the WTP’s Supervisory Control and Data Acquisition (SCADA) system at the treatment plant. In addition to the Merrimack River source of supply for PWW’s WTP, Audit noted that the monthly pumpage data provided also included water produced from the Pennichuck Brook System, for the months of January 2022 through September 2022, as well as December 2022. The Company explained that, *“The WTP has two sources of supply, Pennichuck Brook and the Merrimack River. There are months where only raw water is taken from the Merrimack River and none from Pennichuck Brook and those months reflect 0 usage from Pennichuck Brook. It is not that there is no data for Pennichuck Brook system on the months noted above but that there was no raw water used from the Pennichuck Brook during those months. Pennichuck Brook System is included in the calculation because it is a source of raw water supply, along with the Merrimack River, that is treated by the WTP and used to meet the demand of the Nashua Core Water System which is the supply to the PWW-MVD connection.”*

Audit verified the monthly calculations for the actual WTP finished water production, using the plant flow amounts reported by each day of the month on the Company provided supporting schedules, to the monthly totals on the filing attachment DOE 2-1. The September 2022 summary of monthly pumpage data that was provided by the Company reported 535.20MG of total raw water produced. Although the 535.20 MG tied to the filed attachment DOE 2-1, Projected WTP Variable Production Expenses, Audit recalculated the total daily raw pumpage from the provided pumping station summary sheet and noted a total of 515.39MG. The filed PWW core plant finished water pumpage is reflected in the following—for the actual WTP finished water production per month in millions of gallons—versus Audit’s calculation for the corrected PWW core plant monthly finished water pumpage that was based on the September 2022 revised water production amount:

21-Oct	21-Nov	21-Dec	Jan. 2022	Feb. 22	22-Mar	22-Apr	22-May	22-Jun	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	Totals
383.99	346.81	358.57	374.06	324.88	354.80	369.98	517.97	618.03	709.75	692.62	535.20	432.57	340.51	345.09	6704.83
21-Oct	21-Nov	21-Dec	Jan. 2022	Feb. 22	22-Mar	22-Apr	22-May	22-Jun	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	Totals
383.99	346.81	358.57	374.06	324.88	354.80	369.98	517.97	618.03	709.75	692.62	515.39	432.57	340.51	345.09	6685.02

Audit inquired about the variance of (19.81)MG in pumpage between the filed water production amount of 535.20MG the provided monthly pumpage data from the pumping station of 515.39MG during September 2022. The Company stated that, *“The 37.8 on the plant dosage sheet should have been [17.99], which matches the plant inflow on the pumping Station sheet.”*

Audit understands that the corrected amount of 17.99MG, from the original amount reported of 37.80MG, was in reference to the daily plant flow report for September 5, 2022. Audit reviewed the provided revised September plant dosage daily schedule and confirmed the corrected amount of 17.99 in plant flow for the September 5th date. Based on the corrected daily plant flow, Audit recalculated the actual WTP finished water production and confirmed the total of 515.39MG for the month of September 2022. Audit acknowledges that the Company provided a revised plant flow summary spreadsheet, to reflect the correct plant flow amount of 515.39MG; however, the corresponding revisions were not made to the following filed attachments: Reconciliation of Final Expenses; attachment DOE 2-1, Projected WTP Variable Production Expenses; attachment DOE 2-1, Projected Chemical Production Expenses; and attachment DOE 2-1, Projected Electrical Production Expenses. As such, the consequent variance of (19.81)MG between the filed plant flow of 535.20MG and the corrected plant flow of 515.39MG for September 2022, resulted in a variance of (19.81)MG between the filed PWW Core Plant Finished Water Pumpage of 6,704.83 MG and the recalculated total—which includes the revised September 2022 water production of 515.39—for the PWW Core Plant Finished Water Pumpage of 6,685.02MG. **AUDIT ISSUE #1**

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised PWW core plant finished water pumpage has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

The October 2021 pumping station summary sheet included data for raw pumpage on 10/1/2021 – 10/5/2021, which was included in the filed total of 6,704,830,000 MG for the Company’s core plant finished water pumpage. As such, Audit questioned why raw pumpage from dates prior to the 10/6/2021 first meter reading invoice were included in the filed reconciliation of final expenses. The company explained that, “*PWW does not maintain daily expenses so the analysis to calculate the variable cost was completed over the months that incorporated the period of the emergency contract.*” Refer to the Reconciliation of Final Expenses for Emergency Rate section of the report for the Company’s explanation of an October 6th date for the first meter read during the emergency contract period.

Refer to the Total Variable Expenses During Contract Period section of the report for details regarding the actual electric and chemical costs per MG, as well as the GAC (Granular Activated Carbon) Analysis.

PWW Core Plant Finished Water Pumpage 8,963,676 CCF

Audit noted the filed 8,963,676 Centum Cubic Feet (CCF) of PWW core plant finished water pumpage for the emergency period. Audit understands that 1 CCF equals 748 gallons of water and verified the conversion of 6,704,830,000 MG to 8,963,676 CCF. Audit acknowledges that the PWW Core Plant Finished Water Pumpage of 6,704,830,000MG—converted to 8,963,676CCF—is necessary for calculating MVD’s share of actual variable expenses. Refer to the History and MVD’s Share of Actual Variable Expenses \$255,741.69 sections of this report for further details.

Based on Audit's recalculation of 6,685.02MG for the PWW Core Plant Finished Water Pumpage, Audit determined the conversion to CCF in the amount of 8,937,193:

Audit's Calculation PWW Core Plant Finished Water Pumpage in MG	6,685,020,000
1 CCF = 748 gallons of water	\div 748
Recalculated PWW Core Plant Finished Water Pumpage in CCF	8,937,193

Audit noted the variance of (26,483)CCF between the filed amount of 8,963,676CCF for the PWW core plant finished water pumpage and Audit's recalculation of 8,937,193CCF.

AUDIT ISSUE #1

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised PWW core plant finished water pumpage has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

MVD Purchased Water 409,325 CCF

The filed Reconciliation of Final Expenses schedule reported 409,325 CCF in water purchased by MVD, for the emergency period between 10/1/2021 and 12/31/2022. Audit reviewed the schedule provided by the Company depicting the summation of the invoices for water supply from PWW, as issued to MVD during the emergency period of October 2021 – December 2022. The data included the read dates for the period billed on the invoices, as well as the consumption in CCF and the rate used in the calculation of the monthly charge. Copies of the invoices from PWW to MVD were provided and Audit verified the monthly billed consumption amount and charges. Audit confirmed the emergency rate of \$0.67 per 100 cubic feet to the original tariff page 45A, as approved in Order No. 26,597, that was charged on the monthly invoices for the emergency period of November 2021 – December 2022. Audit verified that the October 2021 invoice charged MVD at the retail rate of \$4.03 per 100 cubic feet and verified the retail rate to the seventh revised tariff page 43. The Company confirmed that the reconciliation filed covers both the retail rate and the initial rate, as the retail rate of \$4.03 was included on the October 2021 invoice from PWW to MVD and the initial rate of \$0.67 was used on the remaining invoices during the emergency period:

“The \$4.03 per CCF on the MVD bill covering usage from 10/6/2021 through 10/29/2021 is PWW's retail rate per CCF. The next Bill, which covered the billing period from 10/29/2021 through 11/29/2021 was issued after the emergency initial rate went in to effect on November 20, 2021 (per the settlement, Page 5). Per the settlement there was to be an audit to reconcile the retail rate MVD paid from October 20, 2021 through November 19, 2021 to the emergency rate of \$0.67 per CCF. Since the monthly bill for the period from 10/29/2021 through 11/29/2021 was billed at \$0.67 per CCF (this period was billed at the emergency rate of \$0.67 per CCF as the rate was approved prior to the issuance of the December 2021 bill covering the 10/29/2021 through 11/29/2021 usage period) the reconciliation of retail to emergency rate only was needed for the period from 10/3/2021 through 10/29/2021.”

Refer to the Introduction section of the report for details regarding the reconciliation of the retail rate.

Percentage of PWW Water Used by MVD 4.57%

Audit verified the following calculation for the 4.57% (rounded) of PWW water used by MVD during the emergency contract period, as reported on the filed Reconciliation of Final Expenses schedule:

MVD Purchased Water in CCF	409,325
PWW Core Plant Finished Water Pumpage in CCF	÷ 8,963,676
Percentage of PWW Water Used by MVD During Emergency Contract	0.04566485653

Audit tested the determined 4.57% of MVD purchased water in the following calculation—totaling \$255,741.69, for MVD’s Share of Actual Variable Expenses incurred during the emergency period:

Percentage of PWW Water Used by MVD During Emergency Contract	0.04566485653
Total Actual Variable Expenses	x 5,600,404.99
MVD’s Share of Actual Variable Expenses	\$ 255,741.69

Based on Audit’s recalculation of the PWW core plant finished water pumpage, totaling 8,937,193CCF, Audit recalculated the following for the revised 4.58% (rounded) of PWW water used by MVD during the emergency contract period:

MVD Purchased Water in CCF	409,325
PWW Core Plant Finished Water Pumpage in CCF	÷ 8,937,193
Revised Percentage of PWW Water Used by MVD	0.04580017711

Audit noted a variance of 0.01% between the filed 4.57% of PWW water used by MVD and Audit’s recalculation of 4.58%. **AUDIT ISSUE #1**

Refer to the PWW Core Plant Finished Water Pumpage 8,963,676 CCF section of the report for details regarding the recalculated PWW core plant finished water pumpage in CCF.

TOTAL ACTUAL VARIABLE EXPENSES DURING CONTRACT PERIOD \$5,600,404.99

The filed total actual variable expenses—incurred during the emergency contract period—consisted of the summation of the total actual electric expense, the total actual chemical expense, and the total actual cost of carbon. The following depicts the total actual variable expense, per the filed Reconciliation of Final Expenses schedule:

Total Actual Electric Expense	\$ 1,347,696.58
Total Actual Chemical Expense	\$ 2,406,970.41
Total Actual Cost of Carbon	\$ 1,845,738.00 Based on 18 month life of carbon
Total Actual Variable Expense	\$ 5,600,404.99 Incurred between 10/1/2021 – 12/31/2022

Refer to the Total Actual Electric Expense \$1,347,696.58 and Actual WTP Total Electric Cost per Month \$798,300.31 sections of the report for details regarding revisions made to the total actual variable expense, based on Audit’s review.

Total Actual Electric Expense \$1,347,696.58

The following represents the filed Reconciliation of Final Expenses schedule, which reported \$1,347,696.58 as the total actual electric expense incurred for the emergency period between 10/1/2021 and 12/31/2022:

Actual WTP Total Electric Cost per Month	\$ 798,300.31
Actual Merrimack River Electric Charge for Delivery	\$ 188,366.96
Actual Merrimack River Electric Charge for Supply	\$ 361,029.31
Total Actual Electric Expense During Emergency Contract Period	<u>\$ 1,347,696.58</u>

Actual WTP Total Electric Cost per Month \$798,300.31

Audit reviewed the corresponding filed attachment DOE 2-1, Projected Electrical Production Expenses, and performed the summation of the reported monthly total electric costs. Audit noted that the filed total for the Actual Electric Cost of \$798,300.31—that was incurred during the emergency contract period, per the filed attachment DOE 2-1—excludes the total cost of \$219,844.56 for the three months of October 2021 through December of 2021. As a result, Audit inquired why the Actual Total Electric Cost depicted a variance of \$219,844.56 between the filed total of \$798,300.31 and Audit’s calculation of \$1,018,144.87. The Company responded in the following statement: *“Audit is correct. The Total for Actual Electric Costs/Month (Row 29) did not include the months of Oct through December 2021. This error has been corrected on the attached, Revised workbook titled ‘Summary Schedule of monthly [bills] from PWW to MVD reconciliation 3-2-2023[...]. The correct total WTP electrical expense between Oct 2021 and Dec 2022 is \$977,271.60. The final WTP actual total electrical costs has been corrected for the months of October, November and December 2021[...].”* The revised Excel workbook, which included revisions to the filed attachment DOE 2-1, Projected Electrical Production Expenses, was reviewed and Audit. The revised WTP total electric cost for the emergency contract period totaled \$977,271.60 and included the updated WTP actual total electric costs by month—of \$57,974.25, \$52,778.58, and 68,218.46—for October 2021 through December 2021, respectively. Audit verified the October 2021 – December 2021 revised WTP actual total electric costs to invoices provided by the Company, as well as to the general ledger. Audit recalculated the revised WTP actual total electric cost of \$977,271.60 for the emergency contract period of October 2021 through December 2022. Audit confirmed the Company’s revisions and noted the variance of \$178,971.29 between the filed WTP total of \$798,300.31 and the revised amount of \$977,271.60; consequently, the resulting \$178,971.29 variance, between the filed total actual electric expense of \$1,347,696.58 and the revised amount of \$1,526,667.87, was also noted. **AUDIT ISSUE #1**

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised total actual electric expense has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

Audit reviewed monthly invoices—from the emergency contract period of October 2021 through December 2022—for the Company’s WTP supply and delivery of energy provided from Constellation and Eversource, respectively. Audit noted that the months of October 2021 and

November 2021 have bills from Constellation, in addition to an Eversource bill. The Company confirmed that, “*The Eversource bill for the October and November 2021 service periods was for Delivery of the electricity only. These bills did not include the supply side cost of the electricity. The Constellation bills for October and November are for supply side cost of the electricity during that time frame. Starting with the December 2021 Eversource bills both the delivery and supply side costs were included in the bills.*” Audit confirmed that the December 2021 through December 2022 energy invoices were from Eversource and included both the supply side of costs billed for the electricity from Constellation, as well as the delivery side of costs billed from Eversource.

Audit tied all invoiced monthly electric costs to debit entries on the general ledger expense account 623100, Power Purchased: Treatment Plant Electric. Offsetting credit entries for the monthly electric costs were recorded to general ledger account 23100-2000-001, Accounts Payable. Audit recalculated the invoices and verified the monthly total electric cost incurred by the Company at the WTP, for each month during the emergency contract period—per the filed attachment DOE 2-1, Projected Electrical Production Expenses.

Through review of the monthly invoices, Audit also verified the actual kilowatt-hour (kWh) consumed per month at the Company’s WTP—as well as the actual kW demand (peak value per month)—to the filing attachment DOE 2-1, Projected Electrical Production Expenses. The filed actual total consumption at the Company’s WTP totaled 5,753,026 kWh for the emergency contract period. Audit noted a variance of 1,377,219 kWh consumed, between the filed 5,753,026 kWh and Audit’s recalculation of 7,130,245 kWh. Audit determined that the filed 5,753,026 actual kWh consumed at the WTP, during the emergency contract period of October 2021 through December 2022, excluded the 1,377,219 actual kWh consumed for the three months of October 2021 through December 2021. The Company confirmed Audit’s findings in the following statement: “*The total in the spreadsheet was only for January 2022 through December 2022. When this spreadsheet (which is an annual calculation produced by the Water Supply Department[]) was changed to reflect 15 months the formula for the total pumpage was not changed to include October 2021 through December 2021 in the Total pumpage.*” **AUDIT ISSUE #1**

The filed attachment DOE 2-1, Projected Electrical Production Expenses, includes the total of 5,615MG (rounded) of actual pumpage at the WTP. The Company provided revisions to the monthly WTP finished water production for September 2022. As such, Audit recalculated the total actual WTP finished water production as 6,685.02MG; thereby, noting a variance of 1,070.02 between the filed amount of 5,615MG and Audit’s recalculation of 6,685.02MG. **AUDIT ISSUE #1**

Refer to the *PWW Core Plant Finished Water Pumpage 6,704,830,000MG* section of the report for details regarding revisions made to the actual gallons pumped, per filed attachment DOE 2-1, WTP Variable Production Expenses.

Audit noted that there was a kW demand of 676 and 626 reported on the invoices for the months of November 2021 and December 2021, respectively; however, there was no amount recorded at the WTP during those two months, for the actual kW demand (peak value per

month)—per the filed attachment DOE 2-1, Projected Electrical Production Expenses. Additionally, Audit also noted that the actual kW demand on the filed attachment DOE 2-1—for the months of March 2022, Nov 2022, and Dec 2022—reported 505, 688, and 519 respectively; however, the corresponding March 2022, Nov 2022, and Dec 2022 invoices reported the respective amounts as 585kW, 715kW, and 688kW. The Company agreed with Audit’s findings by stating that, *“The missing Actual KW Demand values and the noted incorrect values appear to have been an error in the construction of this spreadsheet.”* Audit understands that the actual kW demand is not used in the calculation of the total actual electric expense, necessary to calculate the total actual variable expenses. Nevertheless, for clarity purposes among the filed attachments, Audit acknowledges that the filed attachment DOE 2-1, Projected Electrical Production Expenses, excludes the actual kW demand for the months of November 2021 and December 2021, as well as includes incorrect values for the months of March 2022, Nov 2022, and Dec 2022. **AUDIT ISSUE #1**

Actual Merrimack River Electric Charge for Delivery \$188,366.96

During the Company’s emergency contract period, the actual Merrimack River Pump Station electricity delivery charge of \$188,366.96 was reported on the filed attachment DOE 2-1, Projected Electrical Production Expenses. Audit reviewed copies of the monthly electric invoices from Eversource and verified the total actual delivery charge to the filing, as well as to the general ledger expense account 623200, Power Purchased: Merrimack River. Offsetting credit entries for the monthly electric costs were recorded to general ledger account 23100, Accounts Payable. Audit noted a variance of \$(0.01) between the February 2022 invoiced energy delivery charge of \$7,408.79 and the corresponding filed delivery charge of \$7,408.78. Audit deemed the variance as immaterial.

Actual Merrimack River Electric Charge for Supply \$361,029.31

Audit reviewed copies of invoices from Eversource, in support of the \$361,029.31 filed electrical supply charge for the Merrimack River Pump Station. Audit noted on the invoices that the electricity supplier was Constellation. All invoiced amounts for energy supplier services were then confirmed to the filed actual electricity supply charge of \$361,029.31 for the emergency contract period.

Audit noted a variance of \$0.04 between the November 2022 invoiced energy supply charge of \$29,116.56 and the corresponding filed supply charge of \$29,116.60. Audit deemed the \$0.04 variance as immaterial.

Total Actual Chemical Expense \$2,406,970.41

The filed attachment DOE 2-1, Projected Chemical Production Expenses schedule, reported the total variable chemical cost of \$2,406,970.41 that was incurred during the emergency contract period. The following represents the general ledger balances that comprised the total chemical expense:

Account Number	Chemical Expense Account Description	GL Balance a/o 12/31/2022
641110	Chlorine: Treatment Plant	\$ 102,023.72
641120	Ferric Chloride	\$ 780,800.89
641190	TKPP Dry	\$ 70,490.69
641205	Sodium Hydroxide	\$ 673,941.24
641160	Corrosion Inhibitor	\$ 101,623.33
641140	Polymers	\$ 23,022.09
652201	Maint Proc EQ: TP Sludge Removal	\$ 655,068.45
	Total Variable Chemical Cost	<u>\$ 2,406,970.41</u>

The Company explained that they have a purchase order system within their accounting system, MS Macola. The purchase orders are processed through MS Macola. First, a purchase order is created—for the quantity of chemicals needed—as a debit to general ledger account 151201, Inventory: WTP Chemicals, and the offsetting credit to accounts payable. Once the chemicals have been used, the chemical inventory account (#151) is credited for the amount and offset to the appropriate chemical expense account. Audit understands that the chemicals are inventoried until used; therefore, the journal entries for the chemical costs incurred during the emergency rate period will not tie directly to the chemical purchase invoices.

As such, Audit reviewed the Work Order Cost Detail reports from each of the 7 chemical expense accounts, that comprised the \$2,406,970.41 total actual chemical expense filed. Audit requested the Work Order Detail Reports from sampled months within the emergency contract period between October 2021 and December 2022. Included in the provided Work Order Cost Detail reports was the direct charge for the chemical, as well as the chemical quantity and date used. The total charges on the Work Order Detail reports were verified to the filed attachment DOE 2-1, Projected Chemical Production Expenses, as well as to the general ledger. Audit confirmed that the sampled journal entries recorded a debit to the corresponding chemical expense account and a credit to the 151 inventory account.

The July 2022 Work Order Detail report for Sodium Hydroxide and the December 2022 Work Order Detail report for Chlorine—general ledger accounts #641110 and #941205, respectively—reported total charges with variances of \$0.02 each. The \$0.02 variances were noted on the July 2022 and the December 2022 Work Order Detail reports, as compared with the corresponding July 2022 and December 2022 filed amount. Audit acknowledged the \$0.02 variances and deemed them as immaterial.

Audit noted that there were monthly general ledger entries on account #652201, Maint Proc EQ: TP Sludge Removal, described as “record sludge” and inquired of the entries—given that they did not appear to be for chemical purchases. The Company explained that, “*The water treatment process results in the removal of solids from the raw water. The removed solids (sludge) sent to the Nashua Wastewater Treatment plant (WWTP) for treatment. The amount of sludge produced is variable and based on raw water quality and amount of water treated. This is a variable cost of producing the water sold to Merrimack. The bills associated with this expense are from the Nashua WWTP. There are no chemicals used in this G /L account, just the cost of paying the Nashua WWTP to treat the sludge sent to the WWTP each month[...]The*

sludge is recorded via a journal entry based on a spreadsheet that is provided by our Water Treatment Plant.” Audit verified invoices from the City of Nashua, in support of the recorded sludge removal, to debit entries on general ledger account #652201. Offsetting entries were credited to account #231000, Accounts Payable. Audit noted variances between the invoiced charges for sludge pumpage, as billed from the City of Nashua, and the amounts reported on the filed attachment DOE 2-1, Projected Chemical Production Expenses. The following reflects Audit’s findings regarding the variances between the sludge pumpage costs reported in the filing and the corresponding invoices from the City of Nashua:

Date	Filed Cost	Invoiced Cost	Variance
Oct-21	\$37,959.82	\$37,959.82	\$0.00
Nov-21	\$44,841.95	\$44,841.95	\$0.00
Dec-21	\$40,251.48	\$40,251.48	\$0.00
Jan-22	\$34,261.55	\$34,261.55	\$0.00
Feb-22	\$28,784.41	\$28,209.41	\$575.00
Mar-22	\$31,784.15	\$31,784.15	\$0.00
Apr-22	\$32,761.55	\$32,554.05	\$207.50
May-22	\$45,357.40	\$45,357.40	\$0.00
Jun-22	\$52,326.24	\$52,326.24	\$0.00
Jul-22	\$60,970.82	\$60,970.82	\$0.00
Aug-22	\$56,940.84	\$65,792.73	(\$8,851.89)
Sep-22	\$70,826.14	\$52,500.01	\$18,326.13
Oct-22	\$41,393.81	\$41,293.81	\$100.00
Nov-22	\$35,090.92	\$35,090.92	\$0.00
Dec-22	\$41,517.37	\$41,517.46	(\$0.09)
Total	\$655,068.45	\$644,711.80	10,356.65

Audit noted a total variance of \$10,356.65 between the invoiced total sludge pumpage costs of \$644,711.80 and the filed total sludge pumpage costs of \$655,068.45—per the filed attachment DOE 2-1, Projected Chemical Production Expenses. Consequently, a variance of \$10,356.65 was also noted between Audit’s recalculated total actual chemical expense of \$2,396,613.76 and the filed total actual chemical expense of 2,406,970.41. **AUDIT ISSUE #1**

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised total actual chemical expense has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

Total Actual Cost of Carbon \$1,845,738.00

The filed attachment DOE 2-1 for the Granular Activated Carbon (GAC) analysis was reviewed. As depicted by the following, Audit confirmed the calculation that was used in determining the \$1,845,738 (rounded) actual cost of carbon:

Filed Actual Cost of Carbon

Cost for 12 Filters Virgin GAC (rounded)	\$ 2,214,886 per Filed Projected WTP Variable Production Exp.
Multiplied by Months of Emergency Contract Period	$\times \frac{15}{18}$
	\$ 33,223,290/18 Lifespan of Filter Media in Months = <u>\$1,845,738</u>

The \$2,214,886 filed cost for 12 filters virgin GAC, was multiplied by the 15 months that comprised the emergency contract period and then divided by the 18 month life span of the filter media. Audit understands that the 18 month life span of the filter media reflects the life of the carbon from virgin to full usage or “exhaustion”.

For the purpose of testing the accuracy of the calculation for the \$1,845,738 actual cost of carbon used during the emergency contract period, Audit requested the documentation in support of the filed \$2,214,886 cost for 12 filters virgin GAC. Specifically, Audit requested invoices that depicted the filed GAC Analysis for the cost per pound and the average unit weight of dry GAC. In response to Audit’s specific requests for the support of the dimensions of the filter media, as reported on the GAC Analysis, the Company explained the filed GAC Analysis was taken from a spreadsheet that was created to include the dimensions, such as the cost per pound and the average unit weight in pounds/cubic feet, for the purpose of monitoring future price fluctuations and not for the calculation of the actual cost of carbon. As such, the Company confirmed that the cost of carbon for the emergency contract period is the actual amount that the vendor, Calgon Carbon Corporation, charged PWW to replace the media in those filters.

The Company provided invoices from Calgon Carbon—as requested in support of the filed calculation for the \$2,214,886 cost for 12 filters virgin GAC—along revisions made to the filed Reconciliation of Final Expenses and revisions made to the GAC Analysis section on filed attachment DOE 2-1, Projected WTP Variable Production Expenses. The Company explained the revisions made to the filed \$2,214,886 cost for 12 filters virgin GAC in the following statement: *“PWW replaced 8 of the 12 filters in 2022 at a cost of \$1,432,922.40. The remaining 4 filters will be replaced this spring at a cost of \$716,461.20 resulting in the total cost to replace all 12 filters of \$2,149,383.60.”*

Audit inquired why the remaining 4 filters were not replaced during the emergency rate period of October 2021 through December 2022. The Company explained that, *“The filter media lasts about 18 months before it is exhausted. Carbon media is replaced in blocks of four filters (two dual filters) are replaced every 6 months so that the filters are on an 18 months change out rotation with 1/3 of the filter media being replaced every six months. There was 15 months of media usage during the emergency period. So 15/18’s of the media in all 12 (six dual) filters was used during this time frame.”* The Company clarified that, *“There are six – dual filters or a total of 12 individual filters.”* As such, Audit understands that the revised cost of \$2,149,384 for the 12 filter media is equivalent to the *“cost for 6 dual bed filters virgin GAC”*.

Audit reviewed the provided invoices from Calgon Carbon, which included the order dates of the carbon filter media, as well as the total cost of \$1,432,922.40 needed to replace 8 of the 12 filters for the emergency contract period. Notated on the invoices, the Company identified filters 1A, 2B, 2A, 2B, 3A, 3B, 4A, and 4B as 8 of the 12 filters replaced in 2022. The following represents Audit’s calculation of the total price of 12 filters, based on the invoiced amounts from Calgon:

2022 Invoiced Cost to Replace 8 Filters	\$ 1,432,922.40
Cost to Replace Remaining 4 Filters (\$1,432,922.40/8*4)	\$ 716,461.20
Revised Total Cost to Replace All 12 Filters	\$ 2,149,383.60

Audit noted a variance of \$(65,502) between the \$2,214,886 for the filed cost for 12 filters virgin GAC and the invoiced amount of \$2,149,384 for 12 filters virgin GAC. **AUDIT ISSUE #1**

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised total cost to replace 12 filters has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

Audit understands that the total actual cost of carbon, used in determining the filed total actual variable expense, is based on the actual cost for 12 filters virgin GAC (i.e. “6 dual bed filters virgin GAC”). As such, the following depicts Audit’s recalculation of the total actual cost of carbon:

<u>Revised Actual Cost of Carbon (not filed)</u>	
Cost of 12 Filters Virgin GAC	\$ 2,149,384 per revised Projected WTP Variable Production Exp.
Multiplied by Months of Emergency Contract Period	<u>x 15</u>
	\$32,240,760/18 Lifespan of Filter Media in Months = <u>\$1,791,153.33</u>

Consequently, a variance of \$(54,585) was noted between the \$1,845,738 filed actual cost of carbon and the \$1,791,153 revised actual cost of carbon. **AUDIT ISSUE #1**

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised total actual cost of carbon has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

MVD’s Share of Actual Variable Expenses \$255,741.69

The Company provided the following explanation, in reference to the calculation that was used in determining the filed amount of \$255,741.69 for MVD’s share of actual variable expenses: *By totaling the monthly variable expenses PWW got the total variable expenses over the span of the emergency contract which was [then] divided by the total water produced over the months in question resulting in the variable cost to produce the water per unit (CCF) over the months in question. The variable cost to produce the water was then multiplied by the amount of CCF’s sold to MVD during the emergency contract resulting in the actual variable cost to produce that water.*” The following depicts the calculation that resulted in the filed \$255,741.69 for MVD’s share of actual variable expenses, as incurred during the emergency contract period:

Filed Total Actual Variable Expenses	\$ 5,600,404.99
PWW Core Plant Finished Water Pumpage in CCF	<u>÷ 8,963,676.00</u>
Variable Cost Per CCF	\$ 0.62478884
MVD Purchased Water During Emergency Contract Period in CCF	<u>x 409,325.00</u>
Filed MVD’s Share of Actual Variable Expenses	\$ 255,741.69

The following depicts the calculation performed by Audit, based on the revised total actual variable expenses and the revised total water produced in CCF that was incurred during the emergency contract period:

Revised Total Actual Variable Expenses	\$ 5,714,434.63
Revised Total Water Produced in CCF	<u>8,937,193</u>
Variable Cost Per CCF	\$ 0.6393993
MVD Purchased Water During Emergency Contract Period in CCF	<u>x 409,325.00</u>
Revised MVD's Share of Actual Variable Expenses	\$ 261,722.12

Audit noted a variance of \$5,980.43 between the filed amount of \$255,741.69 for MVD's share of actual variable expenses and Audit's calculation of \$261,722.12. **AUDIT ISSUE #1**

Refer to the Total Actual Variable Expenses During Contract Period \$5,600,404.99 section of the report for revisions made to the total actual variable expenses. Refer to the PWW Core Plant Finished Water Pumpage 8,963,676 CCF for revisions made to the total water produced in CCF. Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that the revised MVD share of actual variable expenses has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

MVD's Total Volumetric Payment \$274,247.75

The filed Reconciliation of Final Expenses schedule reported MVD's total volumetric payment to PWW in the amount of \$274,247.75 for the emergency contract period. In support of the total volumetric payment, Audit reviewed copies of the monthly invoices from PWW to MVD. Information reviewed included the meter number, location, coverage dates, consumption, rate, and invoiced amount. The invoiced initial rate of \$0.67 per 100 cubic feet was verified to the tariff original page 45A, as well as to the 11/12/2021 filed emergency special contract and the subsequent 3/3/2022 issued Settlement Agreement. Additionally, the retail rate of \$4.03 per 100 cubic feet was reported on the October 2021 invoice and verified to the tariff, seventh revised page 43. Refer to the Introduction and MVD Purchased Water 409,325 CCF sections of the report for additional detail regarding the reconciliation of the retail rate.

Audit recalculated the invoiced MVD usage charges per month and the total volumetric payment made by MVD during the emergency contract period. Audit noted a variance of \$34,356, between the filed MVD total volumetric payment of \$274,247.75 and Audit's recalculation of the monthly invoices to MVD, which totaled \$308,603.75. In response to Audit's inquiry of the variance, the Company stated that, "This amount was based on taking 409,325 CCF emergency rate of \$0.67/CCF[...] This amount is not correct because the October 2021 consumption was based on billing at a rate of \$4.03 per CCF, not \$0.67 CCF." The Company confirmed Audit's recalculation of \$308,603.75 as the correct MVD volumetric billed amount, for the emergency contract period invoices during October 2021 through December 2022. The Company further explained that they recorded the adjustment on a revised Reconciliation of Final Expenses schedule. **AUDIT ISSUE #1**

Refer to the PWW Owes MVD \$18,506.06 section of the report for details regarding the impact that MVD's total volumetric payment has on the calculations filed for the reconciliation of the initial rate and retail rate to the actual rate.

PWW Owes MVD \$18,506.06

During the emergency contract period of October 2021 – December 2022, the Company reported that MVD had an overpayment of \$18,506.06, as determined by the difference between the amount that MVD paid and the amount of the actual cost to provide water. The following represents the calculation for MVD's overpayment, per the filed Reconciliation of Final Expenses schedule:

MVD's Total Volumetric Payment	\$ 274,247.75	between Oct 1, 2021 and Dec 31, 2022
MVD's share of actual Variable Expenses	\$ 255,741.69	between Oct 1, 2021 and Dec 31, 2022
PWW owes MVD	\$ 18,506.06	

Refer to section MVD's Total Volumetric Payment \$274,247.75 and section MVD's Share of Actual Variable Expenses \$255,741.69 for details regarding how the amounts were determined and verified.

Consequent to Audit's review, the Company provided revisions to the filed Reconciliation of Final Expenses schedule and revisions to the filed supporting attachments DOE 2-1. Based on the Company's revised schedules, as well as Audit's findings, the following represents Audit's recalculation in the amount of \$46,881.63 that PWW owes MVD:

Audit's Calculation

PWW Core Plant Finished Water Pumpage in MG	6,685,020,000
PWW Core Plant Finished Water Pumpage in CCF	8,937,193
MVD Purchased Water CCF	409,325
Percentage of PWW water used by MVD	4.58%

Total Variable Expenses During Contract Period

Total Actual Electric Expense	\$1,526,667.87
Total Actual Chemical Expense	\$2,396,613.76
Total Actual Cost of Carbon	\$1,791,153.00
Total Actual Variable Expenses	\$5,714,434.63

MVD's share of actual Variable Expenses	\$ 261,722.12
MVD's Total Volumetric Payment	\$ 308,603.75
PWW owes MVD	\$ 46,881.63

Audit noted a \$28,375.57 variance between the filed amount of \$18,506.06 that PWW owes MVD and the revised amount of \$46,881.63. **AUDIT ISSUE #1**

Refer to the Water Produced and Purchased During Contract Period section of the report for details regarding Audit's review of revisions to the water produced and purchased

during the emergency contract period. Refer to the *Total Actual Variable Expense During Contract Period \$5,600,404.99* section of the report for details regarding Audit's review of revisions made to the filed total actual variable expenses—per filed attachments DOE 2-1—as well as Audit's review of the individual actual expenses that comprised the total actual variable expense incurred during the contract period.

Audit Issue #1

Revisions to the Filing: Reconciliation of Final Expenses and Attachments DOE 2-1

Background

Consequent to Audit's review of the filing, the Company submitted the following revised schedules: Reconciliation of Final Expenses; attachment DOE 2-1, Projected Electrical Production Expenses; attachment DOE 2-1, Projected Chemical Production Expenses; and attachment DOE 2-1, Projected WTP Variable Production Expenses. Additionally, Audit calculated variances between the filed schedules and the provided supporting documentation.

Issue

The following reflects revisions the Company made to the filed schedules, as well as Audit's recalculations of the filed costs:

Revised PWW Core Plant Finished Water Pumpage 6,685,020,000MG

Audit recalculated the sum of the daily raw pumpage and determined a variance of (19.81)MG between the filed September 2022 water production amount of 535.20MG and the provided September 2022 monthly pumpage data of 515.39MG that was recorded in the WTP SCADA system at the treatment plant. Consequently, a variance of (19.81)MG was also noted between the filed PWW Core Plant Finished Water Pumpage of 6,704.83 MG and the recalculated total—based on the revised September 2022 water production of 515.39—for the PWW Core Plant Finished Water Pumpage of 6,685.02MG:

21-Oct	21-Nov	21-Dec	Jan. 2022	Feb. 22	22-Mar	22-Apr	22-May	22-Jun	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	Totals
383.99	346.81	358.57	374.06	324.88	354.80	369.98	517.97	618.03	709.75	692.62	535.20	432.57	340.51	345.09	6704.83

21-Oct	21-Nov	21-Dec	Jan. 2022	Feb. 22	22-Mar	22-Apr	22-May	22-Jun	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	Totals
383.99	346.81	358.57	374.06	324.88	354.80	369.98	517.97	618.03	709.75	692.62	515.39	432.57	340.51	345.09	6685.02

Revised PWW Core Plant Finished Water Pumpage 8,937,193CCF

Audit recalculated the conversion of the revised core plant finished water pumpage of 6,685,020,000MG to 8,937,193CCF to reflect Audit's recalculation of the 6,685,020,000MG of PWW core plant finished water pumpage from the filed amount of 6,704,830,000MG:

Revised PWW Core Plant Finished Water Pumpage in MG	6,685,020,000
1 CCF = 748 gallons of water	\div 748
Total Revised PWW Core Plant Finished Water Pumpage in CCF	8,937,193

Revised Percentage of PWW Water Used by MVD 4.58%

Audit noted a variance of 0.01% between the filed 4.57% of PWW water used by MVD and Audit's recalculation of 4.58%. The following reflects Audit's recalculation of 4.58% (rounded) of PWW water used by MVD during the emergency contract period, based on the revised PWW Core Plant Finished Water Pumpage in CCF:

MVD Purchased Water in CCF	409,325
PWW Core Plant Finished Water Pumpage in CCF	÷ 8,937,193
Revised Percentage of PWW Water Used by MVD	0.04580017461

Revised Total Actual Electric Expense \$1,526,667.87

Based on the Company's revisions to the filed attachment DOE 2-1, Projected Electrical Production Expenses, the revised WTP electric cost for the emergency contract period totaled \$977,271.60 and included the updated WTP actual total electric costs by month—of \$57,974.25, \$52,778.58, and 68,218.46—for October 2021 through December 2021, respectively. Audit determined a \$178,971.29 variance, between the filed WTP actual total electric cost of \$798,300.31 and the revised amount of \$977,271.60; consequently, Audit noted a \$178,971.29 variance on the filed Reconciliation of Final Expenses schedule, between the filed total actual electric expense of \$1,347,696.58—which includes the actual electric costs at the Merrimack River pump station—and the recalculated amount of \$1,526,667.87.

Based on recalculating the monthly actual kWh consumed at the WTP—per filing attachment DOE 2-1, Projected Electrical Production Expenses—Audit noted a variance of 1,377,219 kWh consumed between the filed 5,753,026 kWh and Audit's recalculation of 7,130,245 kWh.

Audit noted that the Company erroneously reported a total of 5,615MG on filed attachment DOE 2-1, Projected Electrical Production Expenses, as opposed to the filed amount of 6,704.83. Additionally, Audit noted a variance of 19.81 MG in actual pumpage between Audit's calculation of 6,685.02MG and the filed actual pumpage of 6,704.83MG.

There was a kW demand of 676 and 626 reported on the invoices for the months of November 2021 and December 2021, respectively; however, there was no amount recorded at the WTP during those two months, for the actual kW demand (peak value per month)—per the filed attachment DOE 2-1, Projected Electrical Production Expenses. Additionally, the actual kW demand on the filed attachment DOE 2-1—for the months of March 2022, Nov 2022, and Dec 2022—reported 505, 688, and 519 respectively; however, the corresponding March 2022, Nov 2022, and Dec 2022 invoices reported the respective amounts as 585kW, 715kW, and 688kW.

Revised Total Actual Chemical Expense \$2,396,613.76

Audit noted a total variance of \$10,356.65 between the invoiced total sludge pumpage costs of \$644,711.80 and the filed total sludge pumpage costs of \$655,068.45—per the filed attachment DOE 2-1, Projected Chemical Production Expenses. Consequently, a variance of \$10,356.65 was also noted between the recalculated total actual chemical costs of \$2,396,613.76 and the filed total actual chemical expense of 2,406,970.41.

Revised Cost for 12 Filters Virgin GAC \$2,149,384 and Total Actual Cost of Carbon \$1,791,153

Audit noted a variance of \$(65,502) between the \$2,214,886 for the filed cost for 12 filters virgin GAC and the invoiced amount of \$2,149,384 for 12 filters virgin GAC. Consequently, the following depicts Audit's recalculation of \$1,791,153.33 for the total actual cost of carbon, based on the invoiced amount of \$2,149,384 for 12 filters:

Revised Actual Cost of Carbon (not filed)

Cost of 12 Filters Virgin GAC	\$ 2,149,384 per revised Projected WTP Variable Production Exp.
Multiplied by Months of Emergency Contract Period	$\times \frac{15}{18}$
	\$32,240,760/18 Lifespan of Filter Media in Months = <u>\$1,791,153.33</u>

As a result, Audit also noted a variance of \$(54,585) between the \$1,845,738 filed actual cost of carbon and the \$1,791,153 revised actual cost of carbon.

Revised MVD's Share of Actual Variable Expenses \$261,722.12

The following depicts the calculation performed by Audit, to include revisions made to the total actual variable expenses, as well as revisions made to the total water produced in CCF:

Revised Total Actual Variable Expenses	\$ 5,714,434.63
Total Water Produced in CCF	\div 8,937,193.00
Variable Cost Per CCF	\$ 0.6393993
MVD Purchased Water During Emergency Contract Period in CCF	\times 409,325.00
Revised MVD's Share of Actual Variable Expenses	\$ 261,722.12

An alternate calculation for MVD's share of actual variable expenses was performed by Audit, based on the revised 4.58% (rounded) percentage of PWW water used by MVD, and is reflected in the following:

Percentage of PWW Water Used by MVD During Emergency Contract (4.58%)	0.04580017711
Revised Total Actual Variable Expenses	\times 5,714,434.63
Revised MVD's Share of Actual Variable Expenses	\$ 261,722.12

Audit noted a variance of \$5,980.43 between the filed amount of \$255,741.69 for MVD's share of actual variable expenses and the revised amount of \$261,722.12.

Revised MVD's Total Volumetric Payment \$308,603.75

Audit noted a variance of \$34,356, between the filed MVD total volumetric payment of \$274,247.75 and Audit's recalculation of the monthly invoices to MVD, which totaled \$308,603.75.

Revised PWW Owes MVD \$46,881.63

Audit recalculated the total amount that PWW owes MVD as \$46,881.63. The following reflects the filed Reconciliation of Final Expenses versus Audit's calculation:

Filed Reconciliation of Final Expenses

PWW Core Plant Finished Water Pumpage in MG	6,704,830,000
PWW Core Plant Finished Water Pumpage in CCF	8,963,676
MVD Purchased Water in CCF	409,325
Percentage of PWW water used by MVD	4.57%

Total Variable Expenses During Contract Period

Total Actual Electric Expense	\$1,347,696.58
Total Actual Chemical Expense	\$2,406,970.41
Total Actual Cost of Carbon	<u>\$1,845,738.00</u>
Total Actual Variable Expenses	\$5,600,404.99

MVD's share of actual Variable Expenses	\$ 255,741.69
MVD's Total Volumetric Payment	<u>\$ 274,247.75</u>
PWW owes MVD	\$ 18,506.06

Audit's Recalculation Reconciliation of Final Expenses

PWW Core Plant Finished Water Pumpage in MG	6,685,020,000
PWW Core Plant Finished Water Pumpage in CCF	8,937,193
MVD Purchased Water CCF	409,325
Percentage of PWW water used by MVD	4.58%

Total Variable Expenses During Contract Period

Total Actual Electric Expense	\$1,526,667.87
Total Actual Chemical Expense	\$2,396,613.76
Total Actual Cost of Carbon	<u>\$1,791,153.00</u>
Total Actual Variable Expenses	\$5,714,434.63

MVD's share of actual Variable Expenses	\$ 261,722.12
MVD's Total Volumetric Payment	<u>\$ 308,603.75</u>
PWW owes MVD	\$ 46,881.63

Recommendation

The Company needs to increase the filed amount owed to MVD to reflect the recalculated amount of \$46,881.63. Additionally, the Company needs to make revisions to the following filed schedules and ensure that all supporting schedules tie to the revised Reconciliation of Final Expenses: Reconciliation of Final Expenses; attachment DOE 2-1, Projected WTP Variable Production Expenses; attachment DOE 2-1, Projected Chemical Production Expenses; and attachment DOE 2-1, Projected Electrical Production Expenses.

Company Response

The Company concurs with Audits recommendations and finds and has adjusted its reconciliation workbook to reflect the corrections noted in the audit. Please see the attached revised PWW to MVD Reconciliation Workbook, revised 3-21-2023 reflecting the audit finds.

Audit Conclusion

Audit agrees with the Company's response.

**Pennichuck Water Works, Inc.
DW 21-134**

Petition For Emergency Temporary Rates
Responses to DOE Data Requests – Set 5

Date Request Received: 4/11/23
Request No. DOE 5-1

Date of Response: 4/18/23
Witness: Donald L. Ware

REQUEST: Please provide copies of all invoices issued to MVD during the period beginning September 1, 2021 and ending January 31, 2023.

RESPONSE:

Please see attachment DOE DR 5-1 for copies of all invoices to the MVD during the period beginning 8/27/2021 through 1/27/2023. The dates at begin and end are based on the read dates for this account.

Pennichuck Water Works, Inc.
DW 21-134

Petition For Emergency Temporary Rates
Responses to DOE Data Requests – Set 5

Date Request Received: 4/11/23
Request No. DOE 5-2

Date of Response: 4/18/23; 5/1/23
Witness: Donald L. Ware

REQUEST: In Order No. 26,597, the second ordering clause reads:
FURTHER ORDERED, that Pennichuck Water Works, Inc. shall make all filings in this docket as proposed by the settlement agreement, including:

- 1) Filing a reconciliation of the initial rate and actual rate within 30 days of the termination of Merrimack Village District's water emergency;
- 2) Filing a reconciliation of the retail rate Merrimack Village District paid from October 20, 2021, through November 19, 2021, within 30 days of the termination of Merrimack Village District's water emergency.

Please confirm the following:

- (1) the term for the retail rate begins October 20, 2021 and ends November 19, 2021,
- (2) the term for the initial rate begins November 20, 2021 and ends December 31, 2022,
- (3) the term for the actual rate begins October 20, 2021 and ends December 31, 2022,
- (4) the PWW to MVD Reconciliation spreadsheet, revised on 3/31/2023, fully and only covers the periods of service defined by the terms in (1), (2), and (3) above, and
- (5) the ordering clause is requesting a reconciliation of (a) the amount invoiced to MVD with (b) the actual variable cost to produce the water provided to MVD, during the term that begins October 20, 2021 and ends December 31, 2022.

RESPONSE:

- 1) The retail rate was in effect for the bill covering 10/6/2021 through 10/29/2021. Please note that MVD did not take any water through the connection between 10/6/2021 and 10/20/2021.
- 2) Correct.
- 3) Correct.
- 4) Yes. As noted in response 1 above, MVD did not begin to take water from PWW during the 10/6/2021 through 10/29/2021 billing period until 10/20/2021. Additionally, MVD did not take any water from PWW after 12/30/2022 as noted on the bill for the service period from 12/30/2022 to 1/27/2023.
- 5) Yes.

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601	100020865 - 27814		
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	08/27/2021	10/06/2021	40	60480	60480	0	11/01/2021

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$15,476.90
Payment Since Last Bill	\$1,440.29
Adjustment Since Last Bill	-\$9,698.79
Balance Before Current Charges	\$4,337.82

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
08/27/2021	A	28	0
07/30/2021	A	28	0
07/02/2021	A	35	4405
05/28/2021	A	86	5555
10/29/2020	A	27	0
10/02/2020	A	31	0
09/01/2020	A	32	0
07/31/2020	A	35	790
06/26/2020	A	28	22120
05/29/2020	A	3	2720
10/29/2019	A	32	0
09/27/2019	A	28	0

New Charges - ACTUAL READ	
PWW WATER USAGE 0 CCF @ \$4.03	\$0.00
PWW MTHLY MTR 6"	\$1,002.35
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50

CURRENT CHARGES ARE DUE BY: 11/08/2021

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$1,338.28
New Balance	\$5,676.10

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	10/14/2021	11/08/2021	\$5,676.10

 The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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Please make checks payable to Pennichuck Water

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PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601	100020865 - 27814		
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	10/06/2021	10/29/2021	925	60480	70705	10225	11/29/2021
	04/18/2019		0				

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$5,676.10
Payment Since Last Bill	\$1,338.28
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$4,337.82

New Charges - ACTUAL READ	
PWW WATER USAGE 10225 CCF @ \$4.03	\$41,206.75
PWW MTHLY MTR 6"	\$1,002.35
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage
10/06/2021	A	40	0
08/27/2021	A	28	0
07/30/2021	A	28	0
07/02/2021	A	35	4405
05/28/2021	A	86	5555
10/29/2020	A	27	0
10/02/2020	A	31	0
09/01/2020	A	32	0
07/31/2020	A	35	790
06/26/2020	A	28	22120
05/29/2020	A	3	2720
10/29/2019	A	32	0

CURRENT CHARGES ARE DUE BY: 12/06/2021

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$42,545.03
New Balance	\$46,882.85

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	11/11/2021	12/06/2021	\$46,882.85

 The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 Page 2

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601	100020865 - 27814		
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	10/29/2021	11/29/2021	31	70705	101160	30455	01/03/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$46,882.85
Payment Since Last Bill	\$4,337.82
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$42,545.03

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage

New Charges - ACTUAL READ	
MVD USAGE 30455 CCF @ \$0.67	\$20,404.85
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50

CURRENT CHARGES ARE DUE BY: 01/03/2022

 ONLINE PAYMENT IS AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$21,839.22
New Balance	\$64,384.25

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	12/09/2021	01/03/2022	\$64,384.25

 The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 Page 3

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	11/29/2021	01/02/2022	34	101160	139625	38465	01/31/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$64,384.25
Payment Since Last Bill	\$30,028.25
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$34,356.00

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 38465 CCF @ \$0.67	\$25,771.55
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50
PWQCP	\$1,047.93

CURRENT CHARGES ARE DUE BY: 02/07/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$28,253.85
New Balance	\$62,609.85

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 3.90%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	01/13/2022	02/07/2022	\$62,609.85
The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf				AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	01/02/2022	01/28/2022	26	139625	170895	31270	02/28/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$62,609.85
Payment Since Last Bill	\$35,541.35
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$27,068.50

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 31270 CCF @ \$0.67	\$20,950.90
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50
PWQCPAC RECOUPMENT	\$706.55
PWQCP	\$859.93

CURRENT CHARGES ARE DUE BY: 03/07/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$23,951.75
New Balance	\$51,020.25

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 3.90%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	02/10/2022	03/07/2022	\$51,020.25
The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf				AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
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 Page 5

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	01/28/2022	02/26/2022	29	170895	204610	33715	04/04/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$51,020.25
Payment Since Last Bill	\$0.00
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$51,020.25

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 33715 CCF @ \$0.67	\$22,589.05
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50
PWQCPAC RECOUPMENT	\$706.55
PWQCP	\$923.81

CURRENT CHARGES ARE DUE BY: 04/04/2022
 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$25,653.78
New Balance	\$76,674.03

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT
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This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 3.90%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	03/10/2022	04/04/2022	\$76,674.03

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FOR SERVICE AT: ROUTE 101A INTERCONNECT

MERRIMACK VILLAGE DISTRICT
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 MERRIMACK, NH 03054

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	02/26/2022	04/01/2022	34	204610	241460	36850	05/02/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$52,722.28
Payment Since Last Bill	\$25,653.78
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$27,068.50

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 36850 CCF @ \$0.67	\$24,689.50
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWW RATE CASE EXPENSE 2020	\$0.50
PWQCPAC RECOUPMENT	\$706.55
PWQCP	\$1,005.73

CURRENT CHARGES ARE DUE BY: 05/09/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$27,836.15
New Balance	\$54,904.65

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 3.90%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	04/14/2022	05/09/2022	\$54,904.65

 The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 Page 7

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	04/01/2022	04/29/2022	28	241460	271585	30125	05/30/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2021 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2021 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$54,904.65
Payment Since Last Bill	\$0.00
Adjustment Since Last Bill	-\$34,356.00
Balance Before Current Charges	\$20,548.65

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 30125 CCF @ \$0.67	\$20,183.75
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2020	\$1,076.03
PWQCPAC RECOUPMENT	\$557.69
PWQCP	\$1,162.00

CURRENT CHARGES ARE DUE BY: 06/06/2022
 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$24,413.34
New Balance	\$44,961.99

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT
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This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 5.46%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	05/12/2022	06/06/2022	\$44,961.99

The 2021 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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Page 8

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	04/29/2022	05/27/2022	28	271585	287175	15590	07/04/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$44,961.99
Payment Since Last Bill	\$44,961.99
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$0.00

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 15590 CCF @ \$0.67	\$10,445.30
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2020	\$1,076.03
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$630.28

CURRENT CHARGES ARE DUE BY: 07/04/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$14,143.17
New Balance	\$14,143.17

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 5.46%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	06/09/2022	07/04/2022	\$14,143.17

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

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FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
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 MERRIMACK, NH 03054

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For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	05/27/2022	07/01/2022	35	287175	326080	38905	08/01/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$14,143.17
Payment Since Last Bill	\$21,430.67
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	-\$7,287.50

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 38905 CCF @ \$0.67	\$26,066.35
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2020	\$1,076.03
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$1,483.19

CURRENT CHARGES ARE DUE BY: 08/08/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$30,617.13
New Balance	\$23,329.63

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 5.46%. For additional information regarding the QCPAC charge please refer to the back of your bill

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Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	07/14/2022	08/08/2022	\$23,329.63

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

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FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 Page 10

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601	100020865 - 27814		
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	07/01/2022	07/29/2022	28	326080	357845	31765	09/05/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$23,329.63
Payment Since Last Bill	\$30,617.13
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	-\$7,287.50

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 31765 CCF @ \$0.67	\$21,282.55
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$1,222.00

CURRENT CHARGES ARE DUE BY: 09/05/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$24,496.11
New Balance	\$17,208.61

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 5.46%. For additional information regarding the QCPAC charge please refer to the back of your bill

Detach and return this portion with your payment.

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	08/11/2022	09/05/2022	\$17,208.61

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 01720861
 Page 1

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	07/29/2022	09/02/2022	35	357845	398665	40820	10/03/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$17,208.61
Payment Since Last Bill	\$24,496.11
Adjustment Since Last Bill	\$7,287.50
Balance Before Current Charges	\$0.00

Billed Usage History (in ccft)			
Read Date	Read Code	Read Days	Usage
07/29/2022	A	28	31765
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 40820 CCF @ \$0.67	\$27,349.40
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$1,553.25

CURRENT CHARGES ARE DUE BY: 10/10/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$30,894.21
New Balance	\$30,894.21

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 5.46%. For additional information regarding the QCPAC charge please refer to the back of your bill

Detach and return this portion with your payment.

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	09/15/2022	10/10/2022	\$30,894.21

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	09/02/2022	09/30/2022	28	398665	422570	23905	10/31/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$30,894.21
Payment Since Last Bill	\$30,894.21
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$0.00

Billed Usage History (in ccf)			
Read Date	Read Code	Read Days	Usage
09/02/2022	A	35	40820
07/29/2022	A	28	31765
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 23905 CCF @ \$0.67	\$16,016.35
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$934.46

CURRENT CHARGES ARE DUE BY: 11/07/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$18,942.37
New Balance	\$18,942.37

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 4.06%. For additional information regarding the QCPAC charge please refer to the back of your bill

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	10/13/2022	11/07/2022	\$18,942.37

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 01894237
 Page 13

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	09/30/2022	10/28/2022	28	422570	453475	30905	12/05/2022

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$18,942.37
Payment Since Last Bill	\$18,942.37
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$0.00

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
09/30/2022	A	28	23905
09/02/2022	A	35	40820
07/29/2022	A	28	31765
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 30905 CCF @ \$0.67	\$20,706.35
PWW MTHLY MTR 6"	\$1,098.44
PWW RECOUPMENT 2020	\$335.43
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$1,580.85

CURRENT CHARGES ARE DUE BY: 12/05/2022

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$24,278.76
New Balance	\$24,278.76

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 7.25%. For additional information regarding the QCPAC charge please refer to the back of your bill

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	11/10/2022	12/05/2022	\$24,278.76

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 02427876
 Page 14

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	10/28/2022	12/02/2022	35	453475	468470	14995	01/02/2023

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$24,278.76
Payment Since Last Bill	\$24,278.76
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$0.00

Billed Usage History (in ccf)			
Read Date	Read Code	Read Days	Usage
10/28/2022	A	28	30905
09/30/2022	A	28	23905
09/02/2022	A	35	40820
07/29/2022	A	28	31765
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465
11/29/2021	A	31	30455

New Charges - ACTUAL READ	
MVD USAGE 14995 CCF @ \$0.67	\$10,046.65
PWW MTHLY MTR 6"	\$1,092.40
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$807.58

CURRENT CHARGES ARE DUE BY: 01/09/2023

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$12,504.32
New Balance	\$12,504.32

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 7.25%. For additional information regarding the QCPAC charge please refer to the back of your bill

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	12/15/2022	01/09/2023	\$12,504.32

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

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FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 01250432
 Page 13

PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	12/02/2022	12/30/2022	28	468470	469805	1335	01/30/2023

Note Please go to www.pennichuck.com/CCR-A0.pdf to view your 2022 Annual Water Quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. If you would like a paper copy of the 2022 Annual Water Quality Report mailed to your home, please call our customer service department at 800-553-5191.

Previous Balance	\$12,504.32
Payment Since Last Bill	\$12,504.32
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$0.00

Billed Usage History (in ccf)			
Read Date	Read Code	Read Days	Usage
12/02/2022	A	35	14995
10/28/2022	A	28	30905
09/30/2022	A	28	23905
09/02/2022	A	35	40820
07/29/2022	A	28	31765
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270
01/02/2022	A	34	38465

New Charges - ACTUAL READ	
MVD USAGE 1335 CCF @ \$0.67	\$894.45
PWW MTHLY MTR 6"	\$1,092.40
PWQCPAC RECOUP 2021	\$652.68
PWQCPAC RECOUP 2019	\$557.69
PWQCP	\$144.05

CURRENT CHARGES ARE DUE BY: 02/06/2023

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$3,341.27
New Balance	\$3,341.27

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 7.25%. For additional information regarding the QCPAC charge please refer to the back of your bill

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	01/12/2023	02/06/2023	\$3,341.27

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

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 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

Please make checks payable to Pennichuck Water

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PO Box 428 Nashua, NH 03061-0428

For Service At		Division	Route Number	Account Number			
ROUTE 101A INTERCONNECT		MERRIMACK NH	Pennichuck Water Works	1601			
				100020865 - 27814			
Meter Number	From	To	Days	Previous Reading	Current Reading	Consumption	Next Read Date
70329146	12/30/2022	01/27/2023	28	469805	469805	0	02/27/2023

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Previous Balance	\$3,341.27
Payment Since Last Bill	\$3,341.27
Adjustment Since Last Bill	\$0.00
Balance Before Current Charges	\$0.00

Billed Usage History (in cft)			
Read Date	Read Code	Read Days	Usage
12/30/2022	A	28	1335
12/02/2022	A	35	14995
10/28/2022	A	28	30905
09/30/2022	A	28	23905
09/02/2022	A	35	40820
07/29/2022	A	28	31765
07/01/2022	A	35	38905
05/27/2022	A	28	15590
04/29/2022	A	28	30125
04/01/2022	A	34	36850
02/26/2022	A	29	33715
01/28/2022	A	26	31270

New Charges - ACTUAL READ	
MVD USAGE 0 CCF @	\$0.00
PWW MTHLY MTR 6"	\$1,092.40
PWQCPAC RECOUP 2021	\$652.68
PWQCP	\$79.20

CURRENT CHARGES ARE DUE BY: 03/06/2023

 ONLINE PAYMENT IS NOW AVAILABLE AT WWW.PENNICHUCK.COM

Current Charges	\$1,824.28
New Balance	\$1,824.28

FOR HAZARDOUS WASTE COLLECTION DAYS IN YOUR TOWN PLEASE VISIT

<https://pennichuck.com/household-hazardous-waste-collection/>

This bill includes a Qualified Capital Project Adjustment Charge (QCPAC) of 7.25%. For additional information regarding the QCPAC charge please refer to the back of your bill

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PENNICHUCK
 PO Box 428 Nashua, NH 03061-0428

Account Number	Division	Bill Date	Pay on or Before	Total Due
100020865 - 27814	MERRIMACK	02/09/2023	03/06/2023	\$1,824.28

 The 2022 Annual Water Quality Report is now available on-line at www.pennichuck.com/CCR-A0.pdf

AMOUNT ENCLOSED

FOR SERVICE AT: ROUTE 101A INTERCONNECT

 MERRIMACK VILLAGE DISTRICT
 2 GREENS POND RD
 MERRIMACK, NH 03054

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 Page 17