

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-1

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

With your responses to this set of data requests, please provide a copy of live excel workbooks, with formulas intact, for the following:

- a) all applicable filing attachments; and
- b) all applicable Data Responses.

RESPONSE:

Provided please see the attached live Excel Spreadsheets including the PAC Short-term Debt Covenant Test (10-31-22) as Exhibit DOE 1-1a and PAC Short-term Debt Threshold YTD thru October 2022 as Exhibit DOE 1-1b, as requested.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-2

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 013, Testimony of Mr. Torres

Mr. Torres explains that the purpose of his testimony is to request a permanent waiver of the 10% Short-Term Debt limit. However, in at least one other location within the filing, the Company's request appears to be for a temporary waiver of the Short-Term Debt limit until June 30, 2023. Please confirm if the Company is seeking a permanent or temporary waiver and the date to which the Company is seeking the waiver to end. If the Company is seeking a permanent waiver of the short-term debt limit, please explain in detail the basis for the request and how it meets the requirements of Admin. Rules Puc 205.01.

RESPONSE:

While PAC would ultimately like to seek a permanent waiver of the 10% Short-Term Debt Limit due to its current and anticipated levels of short-term debt, its all debt ownership structure, and a rate structure that is designed to cover cost of operations and not generate excess profits, the Company is not certain that it can fully justify that request under the Rules 205.01 at this time. Therefore, the Company requests at a minimum a temporary waiver up to 18% until June 30, 2023, which is consistent with a waiver currently in place with its sister company Pennichuck East, granted in Docket No. DW19-112 (Order No. 26,544). This would allow their approved short-term debt thresholds to remain aligned and in-sync, and at a level that is deemed to be achievable under current rate structure and rates approved.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-3

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 007, Petition

If understood correctly, the Company appears to be requesting a waiver of the PUC's Short-Term Debt limit with an expiration of June 30, 2023, which is based upon the expiration of a similar waiver for a related company, Pennichuck East Utility, Inc. (PEU).

a) Has PAC conducted an analysis of its Short-Term Debt, and the resulting percent of net fixed plant, over the next 12 months?

b) Is PAC aware of any analysis of the Short-Term Debt, and resulting percent of net fixed plant, of PEU for the next 12 months?

c) In light of the responses to part a) and b) above, please explain further the Company's intent regarding the expiration date of this requested waiver of June 30, 2023 and the need for a subsequent waiver for itself, or a joint waiver with PEU, over the next 12 months.

RESPONSE:

In response to a), b) and c) above, the Company states that given the capital investment need anticipated for PAC over the next 12 months (as projected by Company's 2023 Capital Expenditure Budget) versus the increase in short-term intercompany payables driven by the continued workorder activity charged to PAC for usage of the Pennichuck Water Works ("PWW") labor, we do not anticipate the short-term debt percentage to fall below the 10% cap for the foreseeable future (currently 12.61% as of 10/31/22). As such, PAC could ultimately seek a permanent increase of the short-term debt cap to 18% for the reasons stated above. However, at a minimum, PAC's request for a temporary waiver up to 18%, similar to the one currently in place with Pennichuck East Utilities ("PEU") through the end of June 2023, would allow their approved thresholds to remain in-sync until a joint temporary or permanent waiver can be requested in advance of the expiration of the waiver in June 2023. Please see the response to DOE 1-10 as to the anticipated and calculated impact of the 2023 Capex budget on this ratio. Please also see Exhibits DOE 1-1a and DOE 1-1b.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-4

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 3 (Bates 14), Lines 19-21: Please explain the process employed by the Company for determining that it requires a Short-Term Debt Limit of 18%, as opposed to a different percentage such as 12%, 15%, 20%, etc. Please provide a live copy of all worksheets or other documents which demonstrate how the Company concluded that an 18% short term debt limit is the appropriate percentage.

RESPONSE:

History has shown that the Company is not able to sustain a 10%, nor a 12% short-term debt level on a consistent basis (as evidenced by the recent October Financial Package that was provided) and attached as Exhibit DOE 1-1b. The last month the Company was below 10% for this ratio, prior to September 30, 2022, was on April 30, 2022. In fact, in 2022 through the end of October 2022, PAC has fallen below the 10% short-term debt threshold a total of just three months (January 2022, March 2022 and April 2022). PAC is requesting an 18% waiver threshold for two reasons: 1) to be consistent with the temporary waiver granted to PEU currently, and 2) it is a level with what the Company believes would give ample “headroom” to remain in compliance with, as opposed to 12% or 15%, which may prove “too lean” or 20% which appears to be overly abundant. The increased debt limit of 18% will also allow the Company to better manage its operations and cash flows throughout the year, without having to go through the process and expense of converting a portion of this short-term debt to a long-term note payable.

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DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-5

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 008, Petition

a) In item #22, the Company explains that this request will reduce overall costs. Please explain further, the cost of the Company's Short-Term Debt, as a rate and an amount, per month, since the Company restructured their rates and capital structure on November 9, 2021.

b) Referencing part a), please give a detailed example, with calculations, how costs are reduced from having a Short-Term Debt limit of 18%, and the resulting benefit to the ratepayers.

RESPONSE:

- a) The internal borrowing rate that is currently used on all Pennichuck Corp. subsidiaries is 3.25%, as of 10/31/22. This rate is based upon the Federal Discount Rate which is updated monthly.
- b) With a short-term debt limit of 18% and PAC's ability to historically remain below that threshold, it allows the Company to proceed within its normal capital investments and operations without having to: 1) periodically re-term this debt to a long-term note; 2) remain under the current 10% short-term debt threshold; and 3) incur additional time and expenses associated with the process. This ultimately benefits all of PAC's ratepayers, as PAC has no other source of long term debt financing other than intercompany borrowings (see response to DOE 1-9). The Company must utilize the labor force and assets of PWW for its routine and ongoing operations (at a cost far below what would be incurred to independently contract for these services as a standalone utility).

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-6

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 4 (Bates 15), Lines 3-4 and Exhibit GT-1, Pages 3-4 (Bates 23-24):

- a) Please provide a detailed analysis as to the amount and purpose behind each intercompany payable that comprises the Company's total Intercompany Payables balances between 4/30/22 and 9/30/22, i.e., 04/30/22 - \$241,224; 05/31/22 - \$343,575; 6/30/22 - \$375,037; 07/31/22 - \$330,653; 08/31/22 - \$579,283; and 09/30/22 - \$310,803.
- b) Please provide the Company's Short-Term Debt Threshold calculation as of 10/31/22, and please provide a similar analysis as requested in a) for the Company's Intercompany Payables balance as of 10/31/22.

RESPONSE:

- a) Please see attached trial balances for the detailed activity in the intercompany accounts from April 2022 – September 2022, see Exhibit DOE 1-6 (combined April – October Trial Accounts).
- b) Please see attached PAC's debt covenant calculation for October 31, 2022 and the intercompany account trial balance for October 31, 2022, as well attached as Exhibits DOE 1-1b and DOE 1-6

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-7

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 8 (Bates 19), Lines 7-8: Please provide the current interest rate of the Company's intercompany loans with Pennichuck.

RESPONSE:

The current interest rate on PAC's \$1.1M intercompany loan with Pennichuck Corp. is 3.2%. As of October 31, 2022, there is \$1.05M remaining on the loan, which matures on April 1, 2048.

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DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-8

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 5 (Bates 16), Lines 12-15: Please provide the complete dividend entries recorded by the Company in 2019, 2020, 2021, and 2022.

RESPONSE:

Please see Resolutions of Distribution of Retained Earnings for 2019 to 2022 attached as Exhibit DOE 1-8.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-9

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 7 (Bates 18), Lines 3-4: Please provide a more detailed explanation as to why the Company would be barred from accessing Long-Term Debt financing for capital projects if the requested waiver is not granted.

RESPONSE:

Currently, due to PAC's size of its financial operating levels and capital project needs, it has no access to external debt funding except for State Revolving Funds or Drinking Water and Groundwater Trust Funds. This has been vetted with potential external lenders, with no success or access to those alternative sources of funding. This includes CoBank, who is the primary long-term debt lender to PEU. CoBank has explained that PAC is both too small and doesn't generate enough profit to be considered as a creditor of the bank. Other external lenders have specified the same in discussions about access to external debt funding. The Company is continuing to seek alternative sources of external debt funding, and if that can be discovered and if cost effective, will be pursued as a source of long-term debt financing for PAC.

As such, if a capital improvement does not qualify for a loan or grant from either the SRF or DWGTF, it can only be financed with short-term intercompany funding. This funding is provided by Pennichuck as part of the consolidated group. As a rule, these funds are available from Pennichuck, due to profits that can be generated from Pennichuck's unregulated service company subsidiary, as Pennichuck by itself is not a profit generating entity, and the income and profits of PWW and PEU are withheld by those entities as funding into their RSF accounts, if profits are generated above allowed levels from their last filed permanent rate cases.

PAC utilizes Pennichuck's Working Capital Line of Credit ("WCLOC") for seasonal or occasional cash flow needs. However, PAC's rates must produce enough cash to repay those borrowings as Pennichuck is obligated by its lender to completely pay down that facility to \$0 for at least 30 consecutive days, every calendar year. If the Company's cash flow was not sufficient to repay its short-term obligation, it would be unable to access the WCLOC via Pennichuck. This would cut PAC off from its only source of short-term funding/financing. Additionally, if the Company's short-term debt limit is exceeded at any point, without a waiver from the NHPUC, it would be unable to continue its short-term borrowings through Pennichuck until the short-term debt ratio was in compliance with the 10% cap.

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Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-10

Revised: 12/16/2022
Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 9 (Bates 20), Lines 6-8:

Please provide a detailed description of the projects the Company intends to start and / or complete over the next 12 months, the cost of those projects, the impact to the Short-Term Debt, and the anticipated financing methods for those projects, both Short-Term and Long-term.

RESPONSE:

The roster of capital projects anticipated to be undertaken and completed in 2023 are a number of “run rate” projects, or projects that PAC would typically engage in during any given year. Those projects include:

- Services (new and renewed)
- Hydrant purchases
- Replacement Gate installations
- Replacement of Radios on meters (year 3 of 10-year replacement schedule)
- New Meters
- Lab processing equipment
- Replacement of Filter Valve Actuators
- Miscellaneous structural improvements

The projected cost of all of these improvements total \$101,000 for 2023, which will be financed with short-term intercompany transfers from the Parent to Pittsfield Aqueduct Company (as none of these projects qualify for SRF or DWGTF funding). This will have minimal impact to the Total Net Utility Plant portion of the short-term debt calculation as this only accounts for approximately 3.5% of the total assets ($\$101,000 / \$2,852,092 = 3.5\%$ as of 10/31/22). However, it can have a material impact on the Total Short-Term Payable portion on the calculation. As of 10/31/22, the projected impact at the end of 2023 could be 28% ($\$101,000 / \$359,644 = 28\%$ increase in short-term payables); however, this impact may be mitigated partially depending upon the cash generated from operations at PAC in 2023. This would allow for partial repayment of the outstanding intercompany balances, and it is important to recall that the Company has not yet requested a MOEF for PAC’s rate structure, which would mitigate regulatory lag between rate cases. This would also have the impact of reducing or controlling the intercompany balances on a continuum between rate case filings.

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Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-11

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 3 (Bates 14), Lines 8-12: Please provide a more detailed and specific explanation regarding why the Company's Short-Term Debt percentage increased to 21.3% as of 8/31/22 and contracted back to 11.98% as of 9/30/22.

RESPONSE:

Up until August 2022, the amount being represented in the MOERR portion of the RSF was based upon the reported monthly bank balance. In August, the calculation was updated to now account for expense accruals, in-transit cash deposits and/or transfers, which were previously never included. This would have the benefit of more accurately reflecting what the MOERR "should be" as opposed to reporting whatever the balance was at the end of each fiscal period. With this modification it created a one-time "true-up" adjustment in PAC of \$291,351.86 in additional MOERR expenses, which were not currently being reflected in the general ledger and the bank balance. The journal entry PAC required in August to record this accrual was:

Dr:	MOERR	291,351.86
Cr:	Intercompany PCP	291,351.86

As a result of this entry, Intercompany Payables increased from a previously reported covenant balance of \$330,653 in July, to \$579,283 in August. This also had the effect of temporarily increasing the ratio of Total Short-term Debt vs. Total Net Utility Plant from 12.62% in July to 21.30% in August.

Subsequently, the Short-Term Debt percentage contracted back down the following month to 11.98% in September, as the \$291,351.86 was reversed to account for all the transactions that were accrued for in the prior month of August. This would prevent a "double-booking" of expenses, as the actual activity which initially generated the accrual in the prior month was now being recorded as individual transactions in the general ledger for the month of September.

Please review the attached 2022 YTD though October summary of the Company's Short-Term Debt calculation attached as DOE 1-1b for reference.

Pittsfield Aqueduct Company, Inc.
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Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-12

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 024, Exhibit GT-1

a) The Company's most previous Short-Term Debt waiver raised the limit to 18% of the Company's net fixed plant. From the expiration of that waiver on June 30, 2019, the Company's Short-Term Debt limit reverted to the statutory limit of 10%. Based on the information in the filing, it appears the Company's Short-Term Debt was in excess of that 10% limit once as of February 28, 2021, and then on several subsequent dates beginning as of February 28, 2022. Please explain further relative to the Company's filing date of November 3, 2022. As part of this answer, please explain why the Company did not request a waiver of the short-term debt limit when it exceeded that 10% limit in February 2021.

- February 28, 2021 10.37%
- February 28, 2022 10.77%
- May 31, 2022 13.00%
- June 30, 2022 14.13%
- July 31, 2022 12.62%
- August 31, 2022 21.30%
- September 30, 2022 11.98%

RESPONSE:

PAC never requested a waiver of the short-term debt limit when it exceeded the 10% threshold back in February 2021, nor since then, due to the fact that the Company was under the erroneous assumption that it still had a waiver in place up to 18% which would expire in June 2023. The Company upon realizing the prior waiver expired, prepared this petition for waiver until June 2023 to aligned with the current waiver for its sister utility, PEU which is currently in place with the PUC. The Company anticipates, as stated above in response to DOE DR 1-1, that it will file a joint petition for either a permanent or temporary waiver with PEU in advance of the June 2023 expiration of PEU's current waiver.

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Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-1

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

With your responses to this set of data requests, please provide a copy of live excel workbooks, with formulas intact, for the following:

- a) all applicable filing attachments; and
- b) all applicable Data Responses.

RESPONSE:

Provided please see the attached live Excel Spreadsheets including the PAC Short-term Debt Covenant Test (10-31-22) as Exhibit DOE 1-1a and PAC Short-term Debt Threshold YTD thru October 2022 as Exhibit DOE 1-1b, as requested.

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Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-2

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 013, Testimony of Mr. Torres

Mr. Torres explains that the purpose of his testimony is to request a permanent waiver of the 10% Short-Term Debt limit. However, in at least one other location within the filing, the Company's request appears to be for a temporary waiver of the Short-Term Debt limit until June 30, 2023. Please confirm if the Company is seeking a permanent or temporary waiver and the date to which the Company is seeking the waiver to end. If the Company is seeking a permanent waiver of the short-term debt limit, please explain in detail the basis for the request and how it meets the requirements of Admin. Rules Puc 205.01.

RESPONSE:

While PAC would ultimately like to seek a permanent waiver of the 10% Short-Term Debt Limit due to its current and anticipated levels of short-term debt, its all debt ownership structure, and a rate structure that is designed to cover cost of operations and not generate excess profits, the Company is not certain that it can fully justify that request under the Rules 205.01 at this time. Therefore, the Company requests at a minimum a temporary waiver up to 18% until June 30, 2023, which is consistent with a waiver currently in place with its sister company Pennichuck East, granted in Docket No. DW19-112 (Order No. 26,544). This would allow their approved short-term debt thresholds to remain aligned and in-sync, and at a level that is deemed to be achievable under current rate structure and rates approved.

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Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-3

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 007, Petition

If understood correctly, the Company appears to be requesting a waiver of the PUC's Short-Term Debt limit with an expiration of June 30, 2023, which is based upon the expiration of a similar waiver for a related company, Pennichuck East Utility, Inc. (PEU).

a) Has PAC conducted an analysis of its Short-Term Debt, and the resulting percent of net fixed plant, over the next 12 months?

b) Is PAC aware of any analysis of the Short-Term Debt, and resulting percent of net fixed plant, of PEU for the next 12 months?

c) In light of the responses to part a) and b) above, please explain further the Company's intent regarding the expiration date of this requested waiver of June 30, 2023 and the need for a subsequent waiver for itself, or a joint waiver with PEU, over the next 12 months.

RESPONSE:

In response to a), b) and c) above, the Company states that given the capital investment need anticipated for PAC over the next 12 months (as projected by Company's 2023 Capital Expenditure Budget) versus the increase in short-term intercompany payables driven by the continued workorder activity charged to PAC for usage of the Pennichuck Water Works ("PWW") labor, we do not anticipate the short-term debt percentage to fall below the 10% cap for the foreseeable future (currently 12.61% as of 10/31/22). As such, PAC could ultimately seek a permanent increase of the short-term debt cap to 18% for the reasons stated above. However, at a minimum, PAC's request for a temporary waiver up to 18%, similar to the one currently in place with Pennichuck East Utilities ("PEU") through the end of June 2023, would allow their approved thresholds to remain in-sync until a joint temporary or permanent waiver can be requested in advance of the expiration of the waiver in June 2023. Please see the response to DOE 1-10 as to the anticipated and calculated impact of the 2023 Capex budget on this ratio. Please also see Exhibits DOE 1-1a and DOE 1-1b.

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Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-4

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 3 (Bates 14), Lines 19-21: Please explain the process employed by the Company for determining that it requires a Short-Term Debt Limit of 18%, as opposed to a different percentage such as 12%, 15%, 20%, etc. Please provide a live copy of all worksheets or other documents which demonstrate how the Company concluded that an 18% short term debt limit is the appropriate percentage.

RESPONSE:

History has shown that the Company is not able to sustain a 10%, nor a 12% short-term debt level on a consistent basis (as evidenced by the recent October Financial Package that was provided) and attached as Exhibit DOE 1-1b. The last month the Company was below 10% for this ratio, prior to September 30, 2022, was on April 30, 2022. In fact, in 2022 through the end of October 2022, PAC has fallen below the 10% short-term debt threshold a total of just three months (January 2022, March 2022 and April 2022). PAC is requesting an 18% waiver threshold for two reasons: 1) to be consistent with the temporary waiver granted to PEU currently, and 2) it is a level with what the Company believes would give ample “headroom” to remain in compliance with, as opposed to 12% or 15%, which may prove “too lean” or 20% which appears to be overly abundant. The increased debt limit of 18% will also allow the Company to better manage its operations and cash flows throughout the year, without having to go through the process and expense of converting a portion of this short-term debt to a long-term note payable.

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Date Request Received: 12/1/22
Request No. DOE 1-5

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 008, Petition

a) In item #22, the Company explains that this request will reduce overall costs. Please explain further, the cost of the Company's Short-Term Debt, as a rate and an amount, per month, since the Company restructured their rates and capital structure on November 9, 2021.

b) Referencing part a), please give a detailed example, with calculations, how costs are reduced from having a Short-Term Debt limit of 18%, and the resulting benefit to the ratepayers.

RESPONSE:

- a) The internal borrowing rate that is currently used on all Pennichuck Corp. subsidiaries is 3.25%, as of 10/31/22. This rate is based upon the Federal Discount Rate which is updated monthly.
- b) With a short-term debt limit of 18% and PAC's ability to historically remain below that threshold, it allows the Company to proceed within its normal capital investments and operations without having to: 1) periodically re-term this debt to a long-term note; 2) remain under the current 10% short-term debt threshold; and 3) incur additional time and expenses associated with the process. This ultimately benefits all of PAC's ratepayers, as PAC has no other source of long term debt financing other than intercompany borrowings (see response to DOE 1-9). The Company must utilize the labor force and assets of PWW for its routine and ongoing operations (at a cost far below what would be incurred to independently contract for these services as a standalone utility).

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Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-6

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 4 (Bates 15), Lines 3-4 and Exhibit GT-1, Pages 3-4 (Bates 23-24):

a) Please provide a detailed analysis as to the amount and purpose behind each intercompany payable that comprises the Company's total Intercompany Payables balances between 4/30/22 and 9/30/22, i.e., 04/30/22 - \$241,224; 05/31/22 - \$343,575; 6/30/22 - \$375,037; 07/31/22 - \$330,653; 08/31/22 - \$579,283; and 09/30/22 - \$310,803.

b) Please provide the Company's Short-Term Debt Threshold calculation as of 10/31/22, and please provide a similar analysis as requested in a) for the Company's Intercompany Payables balance as of 10/31/22.

RESPONSE:

a) Please see attached trial balances for the detailed activity in the intercompany accounts from April 2022 – September 2022, see Exhibit DOE 1-6 (combined April – October Trial Accounts).

b) Please see attached PAC's debt covenant calculation for October 31, 2022 and the intercompany account trial balance for October 31, 2022, as well attached as Exhibits DOE 1-1b and DOE 1-6

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Request No. DOE 1-7

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 8 (Bates 19), Lines 7-8: Please provide the current interest rate of the Company's intercompany loans with Pennichuck.

RESPONSE:

The current interest rate on PAC's \$1.1M intercompany loan with Pennichuck Corp. is 3.2%. As of October 31, 2022, there is \$1.05M remaining on the loan, which matures on April 1, 2048.

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Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-8

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 5 (Bates 16), Lines 12-15: Please provide the complete dividend entries recorded by the Company in 2019, 2020, 2021, and 2022.

RESPONSE:

Please see Resolutions of Distribution of Retained Earnings for 2019 to 2022 attached as Exhibit DOE 1-8.

Pittsfield Aqueduct Company, Inc.
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Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-9

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 7 (Bates 18), Lines 3-4: Please provide a more detailed explanation as to why the Company would be barred from accessing Long-Term Debt financing for capital projects if the requested waiver is not granted.

RESPONSE:

Currently, due to PAC's size of its financial operating levels and capital project needs, it has no access to external debt funding except for State Revolving Funds or Drinking Water and Groundwater Trust Funds. This has been vetted with potential external lenders, with no success or access to those alternative sources of funding. This includes CoBank, who is the primary long-term debt lender to PEU. CoBank has explained that PAC is both too small and doesn't generate enough profit to be considered as a creditor of the bank. Other external lenders have specified the same in discussions about access to external debt funding. The Company is continuing to seek alternative sources of external debt funding, and if that can be discovered and if cost effective, will be pursued as a source of long-term debt financing for PAC.

As such, if a capital improvement does not qualify for a loan or grant from either the SRF or DWGTF, it can only be financed with short-term intercompany funding. This funding is provided by Pennichuck as part of the consolidated group. As a rule, these funds are available from Pennichuck, due to profits that can be generated from Pennichuck's unregulated service company subsidiary, as Pennichuck by itself is not a profit generating entity, and the income and profits of PWW and PEU are withheld by those entities as funding into their RSF accounts, if profits are generated above allowed levels from their last filed permanent rate cases.

PAC utilizes Pennichuck's Working Capital Line of Credit ("WCLOC") for seasonal or occasional cash flow needs. However, PAC's rates must produce enough cash to repay those borrowings as Pennichuck is obligated by its lender to completely pay down that facility to \$0 for at least 30 consecutive days, every calendar year. If the Company's cash flow was not sufficient to repay its short-term obligation, it would be unable to access the WCLOC via Pennichuck. This would cut PAC off from its only source of short-term funding/financing. Additionally, if the Company's short-term debt limit is exceeded at any point, without a waiver from the NHPUC, it would be unable to continue its short-term borrowings through Pennichuck until the short-term debt ratio was in compliance with the 10% cap.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-10

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 9 (Bates 20), Lines 6-8:

Please provide a detailed description of the projects the Company intends to start and / or complete over the next 12 months, the cost of those projects, the impact to the Short-Term Debt, and the anticipated financing methods for those projects, both Short-Term and Long-term.

RESPONSE:

The roster of capital projects anticipated to be undertaken and completed in 2023 are a number of “run rate” projects, or projects that PAC would typically engage in during any given year. Those projects include:

- Services (new and renewed)
- Hydrant purchases
- New Gates installations
- Replacement of Radios on meters (year 3 of 7-year replacement schedule)
- New Meters
- Lab processing equipment
- Replacement of Filter Valve Actuators
- Miscellaneous structural improvements

The projected cost of all of these improvements total \$101,000 for 2023, which will be financed with short-term intercompany transfers from the Parent to Pittsfield Aqueduct Company (as none of these projects qualify for SRF or DWGTF funding). This will have minimal impact to the Total Net Utility Plant portion of the short-term debt calculation as this only accounts for approximately 3.5% of the total assets ($\$101,000 / \$2,852,092 = 3.5\%$ as of 10/31/22). However, it can have a material impact on the Total Short-Term Payable portion on the calculation. As of 10/31/22, the projected impact at the end of 2023 could be 28% ($\$101,000 / \$359,644 = 28\%$ increase in short-term payables); however, this impact may be mitigated partially depending upon the cash generated from operations at PAC in 2023. This would allow for partial repayment of the outstanding intercompany balances, and it is important to recall that the Company has not yet requested a MOEF for PAC’s rate structure, which would mitigate regulatory lag between rate cases. This would also have the impact of reducing or controlling the intercompany balances on a continuum between rate case filings.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-11

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Torres Testimony, Page 3 (Bates 14), Lines 8-12: Please provide a more detailed and specific explanation regarding why the Company’s Short-Term Debt percentage increased to 21.3% as of 8/31/22 and contracted back to 11.98% as of 9/30/22.

RESPONSE:

Up until August 2022, the amount being represented in the MOERR portion of the RSF was based upon the reported monthly bank balance. In August, the calculation was updated to now account for expense accruals, in-transit cash deposits and/or transfers, which were previously never included. This would have the benefit of more accurately reflecting what the MOERR “should be” as opposed to reporting whatever the balance was at the end of each fiscal period. With this modification it created a one-time “true-up” adjustment in PAC of \$291,351.86 in additional MOERR expenses, which were not currently being reflected in the general ledger and the bank balance. The journal entry PAC required in August to record this accrual was:

Dr:	MOERR	291,351.86
Cr:	Intercompany PCP	291,351.86

As a result of this entry, Intercompany Payables increased from a previously reported covenant balance of \$330,653 in July, to \$579,283 in August. This also had the effect of temporarily increasing the ratio of Total Short-term Debt vs. Total Net Utility Plant from 12.62% in July to 21.30% in August.

Subsequently, the Short-Term Debt percentage contracted back down the following month to 11.98% in September, as the \$291,351.86 was reversed to account for all the transactions that were accrued for in the prior month of August. This would prevent a “double-booking” of expenses, as the actual activity which initially generated the accrual in the prior month was now being recorded as individual transactions in the general ledger for the month of September.

Please review the attached 2022 YTD though October summary of the Company’s Short-Term Debt calculation attached as DOE 1-1b for reference.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition For Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 1

Date Request Received: 12/1/22
Request No. DOE 1-12

Date of Response: 12/15/2022
Witness: George Torres

REQUEST:

Re: Bates Page 024, Exhibit GT-1

a) The Company's most previous Short-Term Debt waiver raised the limit to 18% of the Company's net fixed plant. From the expiration of that waiver on June 30, 2019, the Company's Short-Term Debt limit reverted to the statutory limit of 10%. Based on the information in the filing, it appears the Company's Short-Term Debt was in excess of that 10% limit once as of February 28, 2021, and then on several subsequent dates beginning as of February 28, 2022. Please explain further relative to the Company's filing date of November 3, 2022. As part of this answer, please explain why the Company did not request a waiver of the short-term debt limit when it exceeded that 10% limit in February 2021.

- February 28, 2021 10.37%
- February 28, 2022 10.77%
- May 31, 2022 13.00%
- June 30, 2022 14.13%
- July 31, 2022 12.62%
- August 31, 2022 21.30%
- September 30, 2022 11.98%

RESPONSE:

PAC never requested a waiver of the short-term debt limit when it exceeded the 10% threshold back in February 2021, nor since then, due to the fact that the Company was under the erroneous assumption that it still had a waiver in place up to 18% which would expire in June 2023. The Company upon realizing the prior waiver expired, prepared this petition for waiver until June 2023 to aligned with the current waiver for its sister utility, PEU which is currently in place with the PUC. The Company anticipates, as stated above in response to DOE DR 1-1, that it will file a joint petition for either a permanent or temporary waiver with PEU in advance of the June 2023 expiration of PEU's current waiver.

PITTSFIELD AQUEDUCT
NHPUC Short-term Debt Threshold
10/31/2022

PAC DEBT WAIVER PETITION
DW 22-075
Exhibit DOE 1-1a
12/15/2022

	Regulatory	
	<u>Basis</u>	<u>Max</u>
NH Intercompany payables that are not long-term	327,750	
Bonds, Notes, FALOC & Mortgages (currently payable)	31,894	
	<u>359,644</u>	
Plant in Service	4,679,843	
Less: Accumulated Depreciation	(1,827,751)	
Plus: CWIP	0	
Total Net Utility Plant	<u>2,852,092</u>	
Percentage	<u>12.61%</u>	18%
	prior month 11.98%	
	change 0.63%	

Pittsfield Aqueduct Company
Short-term Debt Threshold
10/31/2022

PAC DEBT WAIVER PETITION
 DW 22-075
 Exhibit DOE 1-1b
 12/15/2022

PITTSFIELD AQUEDUCT										
NHPUC Short-term Debt Threshold Calculations										
	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22	7/31/22	8/31/22	9/30/22	10/31/22
Intercompany payables that are not long-term	\$ 252,259	\$ 282,148	\$ 203,860	\$ 241,224	\$ 343,575	\$ 375,037	\$ 330,653	\$ 579,283	\$ 310,803	\$ 327,750
Bonds, Notes & Mortgages (currently payable)	31,080	31,162	31,171	31,181	31,191	31,201	31,211	31,728	31,738	31,894
	<u>283,340</u>	<u>313,310</u>	<u>235,031</u>	<u>272,405</u>	<u>374,766</u>	<u>406,238</u>	<u>361,864</u>	<u>611,010</u>	<u>342,541</u>	<u>359,644</u>
Plant in Service	4,679,491	4,679,491	4,679,413	4,679,413	4,679,413	4,679,537	4,679,537	4,688,794	4,679,941	4,679,843
Less: Accumulated Depreciation	(1,763,477)	(1,771,695)	(1,779,711)	(1,787,895)	(1,796,079)	(1,804,264)	(1,812,431)	(1,820,648)	(1,819,674)	(1,827,751)
Plus: CWIP	-	-	-	-	-	-	-	-	-	-
Total Net Utility Plant	<u>\$ 2,916,014</u>	<u>\$ 2,907,796</u>	<u>\$ 2,899,702</u>	<u>\$ 2,891,518</u>	<u>\$ 2,883,334</u>	<u>\$ 2,875,273</u>	<u>\$ 2,867,106</u>	<u>\$ 2,868,146</u>	<u>\$ 2,860,267</u>	<u>\$ 2,852,092</u>
Percentage	<u>9.72%</u>	<u>10.77%</u>	<u>8.11%</u>	<u>9.42%</u>	<u>13.00%</u>	<u>14.13%</u>	<u>12.62%</u>	<u>21.30%</u>	<u>11.98%</u>	<u>12.61%</u>

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/1/2022	0.00	403.00	403.00	106	6000	001	Reverse Dec 2021 Management fee - PWW & PCP
1/1/2022	0.00	16,575.82	16,978.82	106	6000	001	Reverse Dec 2021 MOERR RSF transfer
1/1/2022	48,538.85	0.00	31,560.03	106	6000	001	Reverse Dec 2021 MOERR transfer
1/1/2022	1,145.16	0.00	32,705.19	106	6000	001	Reverse Dec 2021 DSRR 0.1 transfer
1/1/2022	236.12	0.00	32,941.31	106	6000	001	Reverse Dec 2021 DSRR 1.0 RSF transfer
1/1/2022	517.71	0.00	33,459.02	106	6000	001	Reverse Dec CBFRR RSF transfer
1/21/2022	0.00	2,490.17	30,968.85	106	6000	001	Weekly Cash Collections 12/31/2021
1/21/2022	0.00	21,837.54	9,131.31	106	6000	001	Weekly Cash Collection 12/31/2021
1/31/2022	0.00	13.47	9,117.84	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
1/31/2022	0.00	36.41	9,081.43	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
1/31/2022	0.00	5,129.06	3,952.37	95	6000	001	Monthly payment of note payable to PCP
1/31/2022	0.00	410.00	3,542.37	95	6000	001	To record management fee from PCP
1/31/2022	19.56	0.00	3,561.93	95	6000	001	To record monthly intercompany interest
1/31/2022	0.00	2,050.26	1,511.67	95	6000	001	To record adjustment to tax expense/benefit for Federal and
1/31/2022	0.00	48,538.85	47,027.18	106	6000	001	Rerecord Dec 2021 MOERR transfer
1/31/2022	0.00	1,145.16	48,172.34	106	6000	001	Rerecord Dec 2021 MOERR transfer
1/31/2022	0.00	236.12	48,408.46	106	6000	001	Rerecord Dec 2021 DSRR 1.0 RSF transfer
1/31/2022	0.00	517.71	48,926.17	106	6000	001	Re-record Dec 2021 CBFRR RSF transfer
1/31/2022	0.00	843.11	49,769.28	106	6000	001	January 2022 ME Transfer
1/31/2022	0.00	599.23	50,368.51	106	6000	001	January 2022 ME transfer
1/31/2022	0.00	384.54	50,753.05	106	6000	001	January 2022 ME Transfer
1/31/2022	403.00	0.00	50,350.05	106	6000	001	Rerecord Dec 2021 Management fee - PWW & PCP
1/31/2022	16,575.82	0.00	33,774.23	106	6000	001	Rerecord Dec 2021 MOERR RSF transfer
1/31/2022	50,897.63	0.00	17,123.40	106	6000	001	Reclass Monthly Cash to PCP
1/31/2022	7,522.77	0.00	24,646.17	106	6000	001	January 2022 ME transfer
1/31/2022	88,841.51	0.00	113,487.68	106	6000	001	January 2022 ME Transfer
1/31/2022	718.11	0.00	114,205.79	106	6000	001	January 2022 MOERR RSF transfer
2/1/2022	0.00	16,575.82	97,629.97	106	6000	001	Reverse Dec 2021 MOERR RSF ME transfer
2/1/2022	0.00	718.11	96,911.86	106	6000	001	Reverse Jan 2022 MOERR RSF ME transfer
2/1/2022	0.00	403.00	96,508.86	106	6000	001	Reverse Dec 2021 Mangement fee
2/1/2022	0.00	88,841.51	7,667.35	106	6000	001	Reverse Jan 2022 MOERR ME transfer
2/1/2022	0.00	7,522.77	144.58	106	6000	001	Reverse January 2022 DSRR 1.0 ME transfer
2/1/2022	517.71	0.00	662.29	106	6000	001	Reverse Dec 2021 CBFRR RSF transfer
2/1/2022	843.11	0.00	1,505.40	106	6000	001	Reverse Jan 2022 ME Transfer CBFRR RSF

Trial balance

Company 600 PITTSFIELD AQUEDUCT

2/1/2022	236.12	0.00	1,741.52	106	6000	001	Reverse Dec 2021 DSRR 1.0 RSF transfer
2/1/2022	384.54	0.00	2,126.06	106	6000	001	Reverse Jan 2022 CBFRR RSF ME transfer
2/1/2022	48,538.85	0.00	50,664.91	106	6000	001	Reverse Dec 2021 MOERR ME transfer
2/1/2022	1,145.16	0.00	51,810.07	106	6000	001	Reverse Dec 2021 DSRR 0.1 ME transfer
2/1/2022	599.23	0.00	52,409.30	106	6000	001	Reverse January 2022 DSRR 0.1 ME transfer
2/3/2022	0.00	3,715.30	48,694.00	106	6000	001	Weekly Cash Collections - Dec. 2021
2/3/2022	0.00	32,581.34	16,112.66	106	6000	001	Weekly Cash Collections - Dec. 2021
2/9/2022	0.00	25,940.42	9,827.76	106	6000	001	Weekly Cash Collections 02/04/2022
2/9/2022	0.00	2,958.02	12,785.78	106	6000	001	Weekly Cash Collections 02/04/2022
2/14/2022	0.00	8,805.58	21,591.36	106	6000	001	Weekly Cash Collections 02/11/2022
2/14/2022	0.00	1,004.11	22,595.47	106	6000	001	Weekly Cash Collections 02/11/2022
2/23/2022	0.00	6,570.18	29,165.65	106	6000	001	Weekly Cash Collections 02/18/22
2/23/2022	0.00	749.21	29,914.86	106	6000	001	Weekly Cash Collections 02/18/22
2/28/2022	0.00	16.44	29,931.30	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
2/28/2022	0.00	40.26	29,971.56	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
2/28/2022	0.00	5,129.06	35,100.62	95	6000	001	Monthly payment of note payable to PCP
2/28/2022	0.00	126,947.99	162,048.61	95	6000	001	To record resolution from Board of Directors Meeting 02/25/2
2/28/2022	0.00	494.00	162,542.61	95	6000	001	To record management fee from PCP
2/28/2022	29.67	0.00	162,512.94	95	6000	001	To record monthly intercompany interest
2/28/2022	0.00	5,845.16	168,358.10	95	6000	001	To record adjustment to tax expense/benefit for Federal and
2/28/2022	0.00	517.71	168,875.81	106	6000	001	Re-record Dec 2021 CBFRR RSF ME transfer
2/28/2022	0.00	843.11	169,718.92	106	6000	001	Re-record Jan 2022 CBFRR RSF ME transfer
2/28/2022	0.00	236.12	169,955.04	106	6000	001	Re-record Dec 2021 DSRR 1.0 RSF transfer
2/28/2022	0.00	384.54	170,339.58	106	6000	001	Re-recorded Jan 2022 DSRR 1.0 RSF ME transfer
2/28/2022	0.00	48,538.85	218,878.43	106	6000	001	Re-record Dec 2021 MOERR ME transfer
2/28/2022	0.00	1,145.16	220,023.59	106	6000	001	Re-record Dec 2021 DSRR 0.1 ME transfer
2/28/2022	0.00	599.23	220,622.82	106	6000	001	Re-record Jan 2022 DSRR 0.1 ME transfer
2/28/2022	0.00	144.48	220,767.30	106	6000	001	February 2022 DSRR 1.0 RSF Transfer - PAC
2/28/2022	0.00	575.22	221,342.52	106	6000	001	February 2022 DSRR 0.1 Transfer - PAC
2/28/2022	0.00	316.78	221,659.30	106	6000	001	February 2022 CBFRR Transfer - PAC
2/28/2022	0.00	6,560.46	228,219.76	106	6000	001	February 2022 MOERR RSF Transfer PAC
2/28/2022	403.00	0.00	227,816.76	106	6000	001	Re-record Dec 2021 PCP Mgmt Fee
2/28/2022	88,841.51	0.00	138,975.25	106	6000	001	Re-record January 2022 MOERR ME transfer
2/28/2022	7,522.77	0.00	131,452.48	106	6000	001	Re-record January 2022 DSRR 1.0 ME transfer
2/28/2022	57,773.04	0.00	73,679.44	106	6000	001	Reclass monthly cash to PCP
2/28/2022	16,575.82	0.00	57,103.62	106	6000	001	Re-record Dec 2021 MOERR RSF ME Transfer
2/28/2022	718.11	0.00	56,385.51	106	6000	001	Re-record Jan 2022 MOERR RSF ME transfer

Trial balance

Company 600 PITTSFIELD AQUEDUCT

2/28/2022	133,301.46	0.00	76,915.95	106	6000	001	February 2022 MOERR Transfer - PAC
2/28/2022	15,949.41	0.00	92,865.36	106	6000	001	February 2022 DSRR 1.0 Transfer - PAC
2/28/2022	410.00	0.00	93,275.36	106	6000	001	January 2022 Mgmt Fee Transfer PAC/PCP
3/1/2022	0.00	3,228.15	90,047.21	106	6000	001	Weekly Cash Collections 02/25/2022
3/1/2022	0.00	368.11	89,679.10	106	6000	001	Weekly Cash Collections 02/25/22
3/1/2022	0.00	718.11	88,960.99	106	6000	001	Reverse Jan 2022 MOERR RSF ME transfer
3/1/2022	0.00	16,575.82	72,385.17	106	6000	001	Reverse Dec 2021 MOERR RSF ME transfer
3/1/2022	0.00	88,841.51	16,456.34	106	6000	001	Reverse Jan 2022 MOERR ME transfer
3/1/2022	0.00	133,301.46	149,757.80	106	6000	001	Reverse Feb 2022 MOERR transfer
3/1/2022	0.00	7,522.77	157,280.57	106	6000	001	Reverse January 2022 DSRR 1.0 ME transfer
3/1/2022	0.00	15,949.41	173,229.98	106	6000	001	Reverse February 2022 DSRR 1.0 transfer
3/1/2022	0.00	403.00	173,632.98	106	6000	001	Reverse Dec 2021 PCP Mgmt fee
3/1/2022	0.00	410.00	174,042.98	106	6000	001	Reverse January 2022 Mgmt Fee Transfer PAC/PCP
3/1/2022	517.71	0.00	173,525.27	106	6000	001	Reverse Dec 2021 CBFRS RSF ME transfer
3/1/2022	843.11	0.00	172,682.16	106	6000	001	Reverse Jan 2022 CBFRS RSF ME transfer
3/1/2022	316.78	0.00	172,365.38	106	6000	001	Reverse Feb 2022 CBFRS RSF ME transfer
3/1/2022	236.12	0.00	172,129.26	106	6000	001	Reverse Dec 2021 DSRR 1.0 RSF transfer
3/1/2022	384.54	0.00	171,744.72	106	6000	001	Reverse Jan 2022 DSRR 1.0 RSF ME transfer
3/1/2022	144.48	0.00	171,600.24	106	6000	001	Reverse Feb 2022 DSRR 1.0 RSF ME transfer
3/1/2022	6,560.46	0.00	165,039.78	106	6000	001	Reverse Feb 2022 MOERR RSF transfer PAC
3/1/2022	48,538.85	0.00	116,500.93	106	6000	001	Reverse Dec 2021 MOERR ME transfer
3/1/2022	1,145.16	0.00	115,355.77	106	6000	001	Reverse Dec 2021 DSRR 0.1 ME transfer
3/1/2022	599.23	0.00	114,756.54	106	6000	001	Reverse Jan 2022 DSRR 0.1 ME transfer
3/1/2022	575.22	0.00	114,181.32	106	6000	001	Reverse Feb 2022 DSRR 0.1 ME transfer
3/8/2022	0.00	25,332.22	139,513.54	106	6000	001	Weekly Cash Collections 03/04/22
3/8/2022	0.00	2,888.67	142,402.21	106	6000	001	Weekly Cash Collections 03/04/22
3/10/2022	40,705.66	0.00	101,696.55	106	6000	001	Dec. 2021 & Jan. 2022 ME Transfer
3/10/2022	7,522.77	0.00	94,173.78	106	6000	001	Dec. 2021 & Jan. 2022 ME Transfer
3/15/2022	0.00	620.66	94,794.44	106	6000	001	ME Transfer Dec. 2021 & Jan. 2022 - PAC
3/15/2022	0.00	1,744.39	96,538.83	106	6000	001	ME Transfer Dec. 2021 & Jan. 2022 - PAC
3/15/2022	0.00	1,360.82	97,899.65	106	6000	001	ME Transfer Dec. 2021 & Jan 2022 - PAC
3/24/2022	0.00	18,860.04	116,759.69	106	6000	001	Weekly Cash Collections 03/11 & 03/18
3/24/2022	0.00	2,150.64	118,910.33	106	6000	001	Weekly Cash Collections 03/11 & 03/18
3/31/2022	0.00	13.67	118,924.00	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
3/31/2022	0.00	79.99	119,003.99	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
3/31/2022	0.00	5,129.06	124,133.05	95	6000	001	Monthly payment of note payable to PCP
3/31/2022	0.00	463.00	124,596.05	95	6000	001	To record management fee from PCP

Trial balance

Company 600 PITTSFIELD AQUEDUCT

3/31/2022	38.22	0.00	124,557.83	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	9,869.30	134,427.13	95	6000	001	To record adjustment to tax expense/benefit for Federal and
3/31/2022	463.00	0.00	133,964.13	95	6000	001	To reverse March management fee from PCP
3/31/2022	0.00	38.22	134,002.35	95	6000	001	To record monthly intercompany interest
3/31/2022	9,869.30	0.00	124,133.05	95	6000	001	To reverse March adjustment to tax expense/benefit for Fede
3/31/2022	0.00	495.00	124,628.05	95	6000	001	To Re-record management fee from PCP
3/31/2022	38.21	0.00	124,589.84	95	6000	001	To re-record monthly intercompany interest
3/31/2022	0.00	9,718.98	134,308.82	95	6000	001	To record adjustment to tax expense/benefit for Federal and
3/31/2022	0.00	316.78	134,625.60	106	6000	001	Re-Record Feb 2022 CBFRR RSF ME transfer
3/31/2022	0.00	144.48	134,770.08	106	6000	001	Re-Record Feb 2022 DSRR 1.0 RSF ME transfer
3/31/2022	0.00	6,560.46	141,330.54	106	6000	001	Re-Record Feb 2022 MOERR RSF transfer
3/31/2022	0.00	575.22	141,905.76	106	6000	001	Re-record Feb 2022 DSRR 0.1 ME transfer
3/31/2022	0.00	403.00	142,308.76	106	6000	001	Reverse re-recording Dec 2021 PCP Mgmt fee - PAC
3/31/2022	0.00	21,383.51	163,692.27	106	6000	001	March 2022 MOERR RSF Transfer PAC
3/31/2022	0.00	2,432.14	166,124.41	106	6000	001	March 2022 DSRR 1.0 RSF Transfer PAC
3/31/2022	0.00	12,779.35	178,903.76	106	6000	001	March 2022 DSRR 1.0 Transfer PAC
3/31/2022	0.00	803.99	179,707.75	106	6000	001	March 2022 DSRR 0.1 Transfer PAC
3/31/2022	0.00	5,332.45	185,040.20	106	6000	001	March 2022 CBFRR Transfer PAC
3/31/2022	16,575.82	0.00	168,464.38	106	6000	001	Re-Record Dec 2021 MOERR RSF ME transfer
3/31/2022	718.11	0.00	167,746.27	106	6000	001	Re-Record Jan 2022 MOERR RSF ME transfer
3/31/2022	133,301.46	0.00	34,444.81	106	6000	001	Re-Record Feb 2022 MOERR transfer
3/31/2022	15,949.41	0.00	18,495.40	106	6000	001	Re-record February 2022 DSRR 1.0 transfer
3/31/2022	403.00	0.00	18,092.40	106	6000	001	Re-record Dec 2021 PCP Mgmt Fee
3/31/2022	410.00	0.00	17,682.40	106	6000	001	Re-Record January 2022 Mgmt fee transfer PAC/PCP
3/31/2022	98,842.72	0.00	81,160.32	106	6000	001	Reclass monthly cash to PCP
3/31/2022	110,720.24	0.00	191,880.56	106	6000	001	March 2022 MOERR Transfer PAC
3/31/2022	494.00	0.00	192,374.56	106	6000	001	March 2022 MGMT Fee Transfer PAC/PCP
4/1/2022	0.00	110,720.24	81,654.32	106	6000	001	Reverse March 2022 MOERR transfer PAC
4/1/2022	0.00	494.00	81,160.32	106	6000	001	Reverse March 2022 MGMT Fee Transfer PAC/PCP
4/1/2022	0.00	133,301.46	52,141.14	106	6000	001	Reverse re-record Feb 2022 MOERR Transfer
4/1/2022	0.00	410.00	52,551.14	106	6000	001	Reverse Re-record Jan 2022 Mgmt Fee
4/1/2022	0.00	15,949.41	68,500.55	106	6000	001	Reverse re-record Feb 2022 ME transfer
4/1/2022	0.00	16,575.82	85,076.37	106	6000	001	Reverse re-record Dec 2021 ME transfer
4/1/2022	0.00	718.11	85,794.48	106	6000	001	Reverse re-record Jan 2022 ME Transfer
4/1/2022	21,383.51	0.00	64,410.97	106	6000	001	Reverse March 2022 MOERR RSF transfer PAC
4/1/2022	2,432.14	0.00	61,978.83	106	6000	001	Reverse March 2022 DSRR 1.0 RSF transfer PAC
4/1/2022	12,779.35	0.00	49,199.48	106	6000	001	Reverse March 2022 DSRR 1.0 transfer PAC

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4/1/2022	803.99	0.00	48,395.49	106	6000	001	Reverse March 2022 DSRR 0.1 transfer PAC
4/1/2022	5,332.45	0.00	43,063.04	106	6000	001	Reverse March 2022 CBFRR RSF transfer PAC
4/1/2022	316.78	0.00	42,746.26	106	6000	001	Reverse Re-record Feb 2022 CBFRR RSF ME transfer
4/1/2022	575.22	0.00	42,171.04	106	6000	001	Reverse re-record Feb 2022 ME transfer
4/1/2022	6,560.46	0.00	35,610.58	106	6000	001	Reverse Re-record Feb 2022 ME Transfer
4/1/2022	144.48	0.00	35,466.10	106	6000	001	Reverse re-record Feb 2022 ME Transfer
4/6/2022	410.00	0.00	35,056.10	106	6000	001	Feb. 2022 Mgmt Fee PAC & PEU
4/14/2022	0.00	1,750.43	36,806.53	106	6000	001	Weekly Cash Collections w/e 04/08/22
4/14/2022	0.00	31,686.72	68,493.25	106	6000	001	Weekly Cash Collections w/e 04/01/22
4/14/2022	0.00	199.60	68,692.85	106	6000	001	Weekly Cash Collections w/e 04/08/22
4/14/2022	0.00	3,613.28	72,306.13	106	6000	001	Weekly Cash Collections w/e 04/01/22
4/20/2022	0.00	7,383.81	79,689.94	106	6000	001	Weekly Cash Collections w/e 04/15/22
4/20/2022	0.00	841.99	80,531.93	106	6000	001	Weekly Cash Collections w/e 04/15/22
4/21/2022	494.00	0.00	80,037.93	106	6000	001	Transfer to CK 9245398113
4/21/2022	5,027.00	0.00	75,010.93	106	6000	001	Transfer to CK 9245398113
4/21/2022	10,258.11	0.00	64,752.82	106	6000	001	Transfer to CK 9245398113
4/25/2022	0.00	1,769.11	66,521.93	106	6000	001	Weekly Cash Collections w/e 04-22-22
4/25/2022	0.00	15,514.21	82,036.14	106	6000	001	Weekly Cash Collections w/e 04-22-22
4/25/2022	15,387.17	0.00	66,648.97	106	6000	001	PCP Loan payment & reimbursement
4/27/2022	0.00	10,650.04	77,299.01	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	12,779.35	90,078.36	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	2,576.62	92,654.98	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	1,379.21	94,034.19	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	5,649.23	99,683.42	106	6000	001	Record Feb & Mar 2022 ME transfer
4/27/2022	133,301.46	0.00	33,618.04	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/30/2022	0.00	14.93	33,603.11	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
4/30/2022	0.00	41.68	33,561.43	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
4/30/2022	0.00	542.00	33,019.43	95	6000	001	To record management fee from PCP
4/30/2022	90.93	0.00	33,110.36	95	6000	001	To record monthly intercompany interest
4/30/2022	0.00	1,893.17	31,217.19	95	6000	001	To record adjustment to tax expense/benefit for Federal and
4/30/2022	0.00	30,610.54	606.65	106	6000	001	April 2022 MOERR Transfer
4/30/2022	0.00	8.06	598.59	106	6000	001	April 2022 DSRR 1.0 RSF Transfer
4/30/2022	0.00	4,317.82	3,719.23	106	6000	001	April 2022 DSRR 1.0 Transfer
4/30/2022	0.00	561.58	4,280.81	106	6000	001	April 2022 DSRR 0.1 Transfer
4/30/2022	0.00	17.67	4,298.48	106	6000	001	April 2022 CBFRR Transfer
4/30/2022	110,720.24	0.00	106,421.76	106	6000	001	Re-record March 2022 MOERR ME transfer
4/30/2022	15,949.41	0.00	122,371.17	106	6000	001	Re-record Feb 2022 ME transfer

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4/30/2022	44,130.62	0.00	166,501.79	106	6000	001	Reclass monthly cash to PCP
4/30/2022	3,801.25	0.00	170,303.04	106	6000	001	April 2022 MOERR RSF Transfer
4/30/2022	495.00	0.00	170,798.04	106	6000	001	March 2022 MGMT Fee Transfer - PCP
Yearly Subtotal							
	1,475,512.90	1,304,714.86	170,798.04				

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
35,754.62	1,475,512.90	1,304,714.86	170,798.04	206,552.66

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
2/28/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To re-record monthly intercompany interest
4/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
2/4/2022	0.00	17,540.00	17,540.00	106	6000	001	reverse PAC Dec 2021 mgmt fee
2/4/2022	17,540.00	0.00	0.00	106	6000	001	Dec. 2021 Mgmt Fee Transfer to PWW
2/28/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To re-record monthly intercompany interest
4/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	17,540.00	17,540.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	17,540.00	17,540.00	0.00	0.00

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Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/1/2022	0.00	17,540.00	17,540.00	106	6000	001	Reverse Dec 2021 Management fee - PWW & PCP
1/5/2022	0.00	6,000.00	23,540.00	106	6000	001	Funding transfer from PWW CBFRR RSF
1/5/2022	0.00	13,000.00	36,540.00	106	6000	001	Funding transfer from PWW CBFRR RSF
1/5/2022	0.00	81,000.00	117,540.00	106	6000	001	Funding transfer from PWW CBFRR RSF
1/18/2022	0.00	132.00	117,672.00	20	6000	001	Div:200; 12/27-12/31/21
1/22/2022	0.00	4.75	117,676.75	20	6000	001	Div:200; Dec 21 Monthly Fees
1/22/2022	0.00	9.82	117,686.57	20	6000	001	Div:200; 10 Days
1/22/2022	0.00	94.80	117,781.37	20	6000	001	Div:200; Dec 21 Transaction Fees
1/24/2022	0.00	32.47	117,813.84	20	6000	001	Div:200; Dec 21 North Country Petty Cash
1/29/2022	0.00	5.37	117,819.21	20	6000	001	Div:200; 5000 BRE's
1/29/2022	0.00	47.26	117,866.47	20	6000	001	Div:200; 980683090-00006 12/16/21-1/15/22
1/31/2022	0.00	308.02	118,174.49	20	6000	001	Div:200; Jan 22 Utilities
1/31/2022	0.00	4.75	118,179.24	20	6000	001	Div:200; Jan 22 Monthly Fees
1/31/2022	0.00	60.00	118,239.24	20	6000	001	Div:200; Jan 22 Ops Petty Cash
1/31/2022	0.00	470.25	118,709.49	20	6000	001	Div:200; 1/24-1/28/22
1/31/2022	0.00	8.84	118,718.33	20	6000	001	Div:200; 1/10-1/14 & 1/17-1/22/22
1/31/2022	0.00	1,547.57	120,265.90	30	6000	001	Intercompany
1/31/2022	0.00	5,425.25	125,691.15	30	6000	001	Intercompany
1/31/2022	0.00	1,691.87	127,383.02	30	6000	001	Intercompany
1/31/2022	0.00	1,098.85	128,481.87	30	6000	001	Intercompany
1/31/2022	0.00	78.46	128,560.33	30	6000	001	Intercompany
1/31/2022	0.00	5,309.46	133,869.79	30	6000	001	Intercompany
1/31/2022	0.00	381.82	134,251.61	30	6000	001	Intercompany
1/31/2022	0.00	1,216.29	135,467.90	30	6000	001	Intercompany
1/31/2022	0.00	927.03	136,394.93	30	6000	001	Intercompany
1/31/2022	0.00	156.92	136,551.85	30	6000	001	Intercompany
1/31/2022	0.00	140.31	136,692.16	30	6000	001	Intercompany
1/31/2022	0.00	222.37	136,914.53	30	6000	001	Intercompany
1/31/2022	0.00	13.19	136,927.72	95	6000	001	RECORD POSTAGE
1/31/2022	0.00	112.00	137,039.72	95	6000	001	To record Lab Fees for January 2022
1/31/2022	0.00	28.03	137,067.75	95	6000	001	Record Billing Forms and Past Due Notices
1/31/2022	0.00	19,932.00	156,999.75	95	6000	001	To record management fee from PWW
1/31/2022	0.00	66.08	157,065.83	95	6000	001	To record monthly intercompany interest
1/31/2022	17,540.00	0.00	139,525.83	106	6000	001	Rerecord Dec 2021 Management fee - PWW & PCP

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2/1/2022	0.00	17,540.00	157,065.83	106	6000	001	Reverse Dec 2021 Mangement fee
2/4/2022	17,540.00	0.00	139,525.83	106	6000	001	Dec 2021 PAC Mgmt fee - PWW
2/14/2022	0.00	8.84	139,534.67	20	6000	001	Div:200; 1/24-1/28 & 1/31-2/4/22
2/25/2022	0.00	91.63	139,626.30	20	6000	001	Div:200; Jan 22 Transaction Fees
2/25/2022	0.00	9.82	139,636.12	20	6000	001	Div:200; 2/7-2/18/22
2/28/2022	0.00	47.26	139,683.38	20	6000	001	Div:200; Acct 980683090-00006
2/28/2022	0.00	56.02	139,739.40	20	6000	001	Div:200; 6035 3225 0099 6487
2/28/2022	0.00	4.75	139,744.15	20	6000	001	Div:200; Feb Monthly Fees
2/28/2022	0.00	305.08	140,049.23	20	6000	001	Div:200; Feb 22 Utilities
2/28/2022	0.00	30.95	140,080.18	20	6000	001	Div:200; 6035 3225 0099 6487 - Feb 22
2/28/2022	0.00	5,086.98	145,167.16	30	6000	001	Intercompany
2/28/2022	0.00	316.95	145,484.11	30	6000	001	Intercompany
2/28/2022	0.00	107.58	145,591.69	30	6000	001	Intercompany
2/28/2022	0.00	365.33	145,957.02	30	6000	001	Intercompany
2/28/2022	0.00	78.46	146,035.48	30	6000	001	Intercompany
2/28/2022	0.00	1,158.39	147,193.87	30	6000	001	Intercompany
2/28/2022	0.00	71.72	147,265.59	30	6000	001	Intercompany
2/28/2022	0.00	46.87	147,312.46	30	6000	001	Intercompany
2/28/2022	0.00	150.18	147,462.64	30	6000	001	Intercompany
2/28/2022	0.00	156.92	147,619.56	30	6000	001	Intercompany
2/28/2022	0.00	78.46	147,698.02	30	6000	001	Intercompany
2/28/2022	0.00	238.01	147,936.03	30	6000	001	Intercompany
2/28/2022	0.00	122.00	148,058.03	95	6000	001	To record Lab Fees for February 2022
2/28/2022	0.00	26.13	148,084.16	95	6000	001	RECORD POSTAGE
2/28/2022	0.00	33.89	148,118.05	95	6000	001	Record Billing Forms and Past Due Notices
2/28/2022	0.00	4,815.61	152,933.66	95	6000	001	Reclass Prepaid Insurance - PWW-PAC
2/28/2022	0.00	15,082.00	168,015.66	95	6000	001	To record management fee from PWW
2/28/2022	0.00	81.51	168,097.17	95	6000	001	To record monthly intercompany interest
2/28/2022	19,932.00	0.00	148,165.17	106	6000	001	January 2022 MGMT fee transfer PAC PWW
3/1/2022	0.00	95.01	148,260.18	30	6000	001	2200383-01-PAC Radio Replaceme
3/1/2022	0.00	19,932.00	168,192.18	106	6000	001	Reverse January 2022 Mgmt fee transfer PAC/PWW
3/9/2022	0.00	7.85	168,200.03	20	6000	001	Div:200; 2/14-2/25/22
3/15/2022	0.00	100.66	168,300.69	20	6000	001	Div:200; Reimbursement for Filing Fees
3/17/2022	0.00	15.20	168,315.89	20	6000	001	Div:200; Flushing Buckslips
3/17/2022	0.00	8.27	168,324.16	20	6000	001	Div:200; CS 202 Postcards
3/17/2022	0.00	87.95	168,412.11	20	6000	001	Div:200; Feb 22 Transaction Fees
3/21/2022	0.00	4.75	168,416.86	20	6000	001	Div:200; Mar 22 Monthly Fees

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3/25/2022	0.00	9.82	168,426.68	20	6000	001	Div:200; 3/7-3/18/22
3/25/2022	0.00	47.26	168,473.94	20	6000	001	Div:200; Acct 980683090-00006
3/31/2022	0.00	363.00	168,836.94	20	6000	001	Div:200; 3/7-3/11/22
3/31/2022	0.00	304.53	169,141.47	20	6000	001	Div:200; Mar 22
3/31/2022	0.00	9.82	169,151.29	20	6000	001	Div:200; 3/21-4/1/22
3/31/2022	0.00	6,380.66	175,531.95	30	6000	001	Intercompany
3/31/2022	0.00	336.21	175,868.16	30	6000	001	Intercompany
3/31/2022	0.00	5,166.03	181,034.19	30	6000	001	Intercompany
3/31/2022	0.00	244.25	181,278.44	30	6000	001	Intercompany
3/31/2022	0.00	569.08	181,847.52	30	6000	001	Intercompany
3/31/2022	0.00	78.46	181,925.98	30	6000	001	Intercompany
3/31/2022	0.00	136.94	182,062.92	30	6000	001	Intercompany
3/31/2022	0.00	130.44	182,193.36	30	6000	001	Intercompany
3/31/2022	0.00	1,183.35	183,376.71	30	6000	001	Intercompany
3/31/2022	0.00	143.44	183,520.15	30	6000	001	Intercompany
3/31/2022	0.00	169.67	183,689.82	30	6000	001	Intercompany
3/31/2022	0.00	777.04	184,466.86	95	6000	001	Reclass Cyber Insurance Expense from PWW
3/31/2022	250.18	0.00	184,216.68	95	6000	001	To Correct JE 900 Cyber Insurance
3/31/2022	0.00	12.66	184,229.34	95	6000	001	RECORD POSTAGE
3/31/2022	0.00	112.00	184,341.34	95	6000	001	To record Lab Fees for March 2022
3/31/2022	0.00	33.69	184,375.03	95	6000	001	Record Billing Forms and Past Due Notices
3/31/2022	0.00	18,145.00	202,520.03	95	6000	001	To record management fee from PWW
3/31/2022	0.00	84.43	202,604.46	95	6000	001	To record monthly intercompany interest
3/31/2022	18,145.00	0.00	184,459.46	95	6000	001	To reverse March management fee from PWW
3/31/2022	84.43	0.00	184,375.03	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	18,668.00	203,043.03	95	6000	001	To re-record management fee from PWW
3/31/2022	0.00	84.48	203,127.51	95	6000	001	To re-record monthly intercompany interest
3/31/2022	19,932.00	0.00	183,195.51	106	6000	001	Re-record January 2022 Mgmt fee transfer PAC/PWW
3/31/2022	15,082.00	0.00	168,113.51	106	6000	001	March 2022 MGMT fees PAC/PWW
4/1/2022	0.00	15,082.00	183,195.51	106	6000	001	Reverse March 2022 MGMT Fee Transfer PAC/PWW
4/1/2022	0.00	19,932.00	203,127.51	106	6000	001	Reverse re-recording Jan 2022 Mgmt Fee- PAC/PWW
4/6/2022	19,932.00	0.00	183,195.51	106	6000	001	Feb. 2022 Mgmt Fee Trasfer to PWW
4/12/2022	0.00	37.50	183,233.01	20	6000	001	Div:200; March 22 Petty Cash - Ops
4/12/2022	0.00	2,999.75	186,232.76	20	6000	001	Div:200; Acct 9618H2122 Apr & May 22
4/15/2022	0.00	32.73	186,265.49	20	6000	001	Div:200; 6035 3225 0099 6487
4/15/2022	0.00	120.88	186,386.37	20	6000	001	Div:200; 6035 3225 0099 6487
4/21/2022	15,082.00	0.00	171,304.37	106	6000	001	Feb. 2022 Mgmt Fees

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4/27/2022	0.00	47.23	171,351.60	20	6000	001	Div:200; Acct 980683090-00006
4/27/2022	0.00	6.94	171,358.54	20	6000	001	Div:200; Shipping Charge
4/27/2022	0.00	9.82	171,368.36	20	6000	001	Div:200; 4/4-4/15/22
4/27/2022	0.00	92.19	171,460.55	20	6000	001	Div:200; Mar 22 Transaction Fees
4/30/2022	0.00	9.82	171,470.37	20	6000	001	Div:200; Courier Svs 4/16-4/27
4/30/2022	0.00	5,701.28	177,171.65	30	6000	001	Intercompany
4/30/2022	0.00	296.49	177,468.14	30	6000	001	Intercompany
4/30/2022	0.00	427.34	177,895.48	30	6000	001	Intercompany
4/30/2022	0.00	72.26	177,967.74	30	6000	001	Intercompany
4/30/2022	0.00	1,661.88	179,629.62	30	6000	001	Intercompany
4/30/2022	0.00	230.37	179,859.99	30	6000	001	Intercompany
4/30/2022	0.00	4,031.87	183,891.86	30	6000	001	Intercompany
4/30/2022	0.00	72.26	183,964.12	30	6000	001	Intercompany
4/30/2022	0.00	151.31	184,115.43	30	6000	001	Intercompany
4/30/2022	0.00	381.68	184,497.11	30	6000	001	Intercompany
4/30/2022	0.00	72.26	184,569.37	30	6000	001	Intercompany
4/30/2022	0.00	101.88	184,671.25	30	6000	001	Intercompany
4/30/2022	0.00	112.00	184,783.25	95	6000	001	To record Lab Fees for April 2022
4/30/2022	0.00	3.05	184,786.30	95	6000	001	RECORD POSTAGE
4/30/2022	0.00	33.69	184,819.99	95	6000	001	Record Billing Forms and Past Due Notices
4/30/2022	0.00	17,158.00	201,977.99	95	6000	001	To record management fee from PWW
4/30/2022	0.00	176.31	202,154.30	95	6000	001	To record monthly intercompany interest
4/30/2022	18,668.00	0.00	183,486.30	106	6000	001	March 2022 PWW/PAC Mgmt Fee Transfer
Yearly Subtotal							
		Total Debits	Total Credits	Net change			
		162,187.61	345,673.91	183,486.30Cr			

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
234,475.53Cr	162,187.61	345,673.91	183,486.30Cr	417,961.83Cr

Account No.: 233650 INTERCO LOAN PWW/PAC: RSF

233650 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
12,954.74 Cr	0.00	0.00	0.00	12,954.74 Cr

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/31/2022	0.00	3.18	3.18	95	6000	001	To record monthly intercompany interest

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2/28/2022	0.00	3.21	6.39	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	3.34	9.73	95	6000	001	To record monthly intercompany interest
3/31/2022	3.34	0.00	6.39	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	3.34	9.73	95	6000	001	To re-record monthly intercompany interest
4/30/2022	0.00	6.94	16.67	95	6000	001	To record monthly intercompany interest
Yearly Subtotal							
	Total Debits	Total Credits	Net change				
	3.34	20.01	16.67Cr				

233700 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
6,977.97	3.34	20.01	16.67Cr	6,961.30

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
2/14/2022	0.00	218.60	218.60	20	6000	001	Div:700; Sodium Hypochlorite
2/28/2022	0.00	96.80	315.40	20	6000	001	Div:700; Chemical Supplies
3/22/2022	0.00	141.21	456.61	20	6000	001	Div:700; Pittsfield Repair Covers
3/31/2022	0.00	718.60	1,175.21	20	6000	001	Div:700; North Country - Chemicals
4/30/2022	0.00	408.12	1,583.33	20	6000	001	Div:700; Pittsfield Supplies
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	1,583.33	1,583.33Cr				

233800 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
22,238.22Cr	0.00	1,583.33	1,583.33Cr	23,821.55Cr

Grand Totals	Total Debits	Total Credits	Net change	Ending Balance
	1,655,243.85	1,669,532.11	14,288.26Cr	241,224.16Cr

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 1/1/2022 - 4/30/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Trial balance

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Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
5/1/2022	0.00	3,801.25	3,801.25	106	6000	001	Reverse April 2022 MOERR RSF Transfer
5/1/2022	0.00	495.00	4,296.25	106	6000	001	Reverse March 2022 MGMT Fee Transfer - PCP
5/1/2022	0.00	15,949.41	20,245.66	106	6000	001	Reverse Re-record Feb 2022 ME Transfer
5/1/2022	0.00	110,720.24	130,965.90	106	6000	001	Reverse Re-record March 2022 ME Transfer
5/1/2022	30,610.54	0.00	100,355.36	106	6000	001	Reverse April 2022 MOERR Transfer
5/1/2022	8.06	0.00	100,347.30	106	6000	001	Reverse April 2022 DSRR 1.0 RSF Transfer
5/1/2022	4,317.82	0.00	96,029.48	106	6000	001	Reverse April 2022 DSRR 1.0 Transfer
5/1/2022	561.58	0.00	95,467.90	106	6000	001	Reverse April 2022 DSRR 0.1 Transfer
5/1/2022	17.67	0.00	95,450.23	106	6000	001	Reverse April 2022 CBFRR Transfer
5/6/2022	0.00	9,877.48	105,327.71	106	6000	001	Weekly Cash Collections 4/29/2022
5/6/2022	0.00	1,126.34	106,454.05	106	6000	001	Weekly Cash Collections 4/29/2022
5/12/2022	0.00	23,247.06	129,701.11	106	6000	001	Weekly Cash Collections 5/6/2022
5/12/2022	0.00	2,650.90	132,352.01	106	6000	001	Weekly Cash Collections 5/6/2022
5/23/2022	0.00	10,144.25	142,496.26	106	6000	001	Weekly Cash Collections 5/13/2022
5/23/2022	0.00	1,156.76	143,653.02	106	6000	001	Weekly Cash Collections 5/13/2022
5/24/2022	0.00	30,610.54	174,263.56	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	4,317.82	178,581.38	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	17.67	178,599.05	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	8.06	178,607.11	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	561.58	179,168.69	106	6000	001	April 2022 ME Transfer
5/24/2022	3,801.25	0.00	175,367.44	106	6000	001	April 2022 ME Transfer
5/31/2022	0.00	16.59	175,384.03	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
5/31/2022	0.00	31.56	175,415.59	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
5/31/2022	0.00	416.00	175,831.59	95	6000	001	To record management fee from PCP
5/31/2022	139.11	0.00	175,692.48	95	6000	001	To record monthly intercompany interest
5/31/2022	0.00	3,724.64	179,417.12	95	6000	001	To record adjustment to tax expense/benefit for Federal and
5/31/2022	0.00	7,136.33	186,553.45	106	6000	001	Weekly Cash Collections 5/20/2022
5/31/2022	0.00	813.77	187,367.22	106	6000	001	Weekly Cash Collections 5/20/2022
5/31/2022	0.00	3,687.97	191,055.19	106	6000	001	May 2022 MOERR RSF Transfer
5/31/2022	0.00	85,733.07	276,788.26	106	6000	001	May 2022 MOERR Transfer
5/31/2022	0.00	337.98	277,126.24	106	6000	001	May 2022 DSRR 1.0 RSF Transfer
5/31/2022	0.00	28,769.56	305,895.80	106	6000	001	May 2022 DSRR 1.0 Transfer
5/31/2022	0.00	594.57	306,490.37	106	6000	001	May 2022 DSRR 0.1 Transfer
5/31/2022	0.00	741.02	307,231.39	106	6000	001	May 2022 CBFRR Transfer

Trial balance

Company 600 PITTSFIELD AQUEDUCT

5/31/2022	110,720.24	0.00	196,511.15	106	6000	001	Re-record March ME Transfer
5/31/2022	495.00	0.00	196,016.15	106	6000	001	Re-record March 2022 MGMT Fee Transfer - PCP
5/31/2022	15,949.41	0.00	180,066.74	106	6000	001	Re-record Feb 2022 ME Transfer
5/31/2022	96,704.98	0.00	83,361.76	106	6000	001	Reclass cash from subs - PAC
5/31/2022	542.00	0.00	82,819.76	106	6000	001	April 2022 MGMT Fee Transfer - PAC/PCP
Yearly Subtotal							
	Total Debits	Total Credits	Net change				
	263,867.66	346,687.42	82,819.76Cr				

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
206,552.66	263,867.66	346,687.42	82,819.76Cr	123,732.90

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
5/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
5/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
5/1/2022	33.69	0.00	33.69	95	6000	001	Record Billing Forms and Past Due Notices
5/1/2022	0.00	18,668.00	18,634.31	106	6000	001	Reverse March 2022 PWW/PAC Mgmt Fee Transfer
5/16/2022	0.00	9.82	18,644.13	20	6000	001	Div:200; 4/25-5/6/22
5/16/2022	0.00	85.45	18,729.58	20	6000	001	Div:200; April 22 Transactions
5/16/2022	0.00	378.17	19,107.75	20	6000	001	Div:200; Apr 22 PWW Utilities
5/16/2022	0.00	4.75	19,112.50	20	6000	001	Div:200; Apr 22 Monthly Fees
5/17/2022	0.00	30.00	19,142.50	20	6000	001	Div:200; April 22 Ops Petty Cash

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5/19/2022	0.00	1,499.88	20,642.38	20	6000	001	Div:200; June 22 - 9618H2122
5/24/2022	0.00	47.23	20,689.61	20	6000	001	Div:200; Acct 980683090-00006
5/24/2022	18,668.00	0.00	2,021.61	106	6000	001	April 2022 Mgmt Fee Transfer to PWW
5/31/2022	0.00	9.82	2,031.43	20	6000	001	Div:200; 5/9-5/20 Delivery Service
5/31/2022	0.00	1.78	2,033.21	20	6000	001	Div:200; Perfed Stock & Shipping
5/31/2022	0.00	14.12	2,047.33	20	6000	001	Div:200; Envelope Reorder
5/31/2022	0.00	361.25	2,408.58	20	6000	001	Div:200; May 22
5/31/2022	0.00	81.66	2,490.24	20	6000	001	Div:200; Services Provided
5/31/2022	0.00	5,357.87	7,848.11	30	6000	001	Intercompany
5/31/2022	0.00	381.68	8,229.79	30	6000	001	Intercompany
5/31/2022	0.00	74.12	8,303.91	30	6000	001	Intercompany
5/31/2022	0.00	1,497.33	9,801.24	30	6000	001	Intercompany
5/31/2022	0.00	252.90	10,054.14	30	6000	001	Intercompany
5/31/2022	0.00	289.02	10,343.16	30	6000	001	Intercompany
5/31/2022	0.00	1,017.40	11,360.56	30	6000	001	Intercompany
5/31/2022	0.00	79.06	11,439.62	30	6000	001	Intercompany
5/31/2022	0.00	394.53	11,834.15	30	6000	001	Intercompany
5/31/2022	0.00	712.56	12,546.71	30	6000	001	Intercompany
5/31/2022	0.00	297.03	12,843.74	30	6000	001	Intercompany
5/31/2022	0.00	2,892.78	15,736.52	30	6000	001	Intercompany
5/31/2022	0.00	72.26	15,808.78	30	6000	001	Intercompany
5/31/2022	0.00	131.51	15,940.29	30	6000	001	Intercompany
5/31/2022	0.00	144.51	16,084.80	30	6000	001	Intercompany
5/31/2022	0.00	122.00	16,206.80	95	6000	001	To record Lab Fees for May 2022
5/31/2022	0.00	17.56	16,224.36	95	6000	001	RECORD POSTAGE
5/31/2022	0.00	79.39	16,303.75	95	6000	001	Record Billing Forms and Past Due Notices for April and May
5/31/2022	0.00	17,135.00	33,438.75	95	6000	001	To record management fee from PWW
5/31/2022	0.00	365.88	33,804.63	95	6000	001	To record monthly intercompany interest
5/31/2022	17,158.00	0.00	16,646.63	106	6000	001	April 2022 MGMT Fee Transfer - PAC/PWW

Yearly Subtotal	Total Debits	Total Credits	Net change
	35,859.69	52,506.32	16,646.63Cr

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
417,961.83Cr	35,859.69	52,506.32	16,646.63Cr	434,608.46Cr

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Account No.: 233650 INTERCO LOAN PWW/PAC: RSF

233650 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
12,954.74 Cr	0.00	0.00	0.00	12,954.74 Cr

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
5/31/2022	0.00	15.25	15.25	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	0.00	15.25	15.25Cr				

233700 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
6,961.30	0.00	15.25	15.25Cr	6,946.05

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
5/18/2022	0.00	368.89	368.89	20	6000	001	Div:700; Flushing Postcards
5/31/2022	0.00	2,500.00	2,868.89	20	6000	001	Div:700; April & May 2022
Yearly Subtotal	0.00	2,868.89	2,868.89Cr				

233800 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
23,821.55Cr	0.00	2,868.89	2,868.89Cr	26,690.44Cr

Grand Totals	Total Debits	Total Credits	Net change	Ending Balance
	299,727.35	402,077.88	102,350.53Cr	343,574.69Cr

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 5/1/2022 - 5/31/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/1/2022	0.00	542.00	542.00	106	6000	001	Reverse April 2022 MGMT Fee Transfer - PAC/PCP
6/1/2022	0.00	15,949.41	16,491.41	106	6000	001	Reverse Re-record Feb 2022 ME Transfer
6/1/2022	0.00	110,720.24	127,211.65	106	6000	001	Reverse Re-record March ME Transfer
6/1/2022	0.00	495.00	127,706.65	106	6000	001	Reverse Re-record March 2022 MGMT Fee Transfer - PCP
6/1/2022	741.02	0.00	126,965.63	106	6000	001	Reverse May 2022 CBFRR Transfer
6/1/2022	594.57	0.00	126,371.06	106	6000	001	Reverse May 2022 DSRR 0.1 Transfer
6/1/2022	28,769.56	0.00	97,601.50	106	6000	001	Reverse May 2022 DSRR 1.0 Transfer
6/1/2022	337.98	0.00	97,263.52	106	6000	001	Reverse May 2022 DSRR 1.0 RSF Transfer
6/1/2022	85,733.07	0.00	11,530.45	106	6000	001	Reverse May 2022 MOERR Transfer
6/1/2022	3,687.97	0.00	7,842.48	106	6000	001	Reverse May 2022 MOERR RSF Transfer
6/9/2022	0.00	3,342.28	11,184.76	106	6000	001	Weekly Cash Collections 5/27/2022 and 5/31/2022
6/9/2022	0.00	29,310.13	40,494.89	106	6000	001	Weekly Cash Collections 5/27/2022 and 5/31/2022
6/21/2022	0.00	1,758.97	42,253.86	106	6000	001	Weekly Cash Collections 6/3/2022
6/21/2022	0.00	6,070.15	48,324.01	106	6000	001	Weekly Cash Collections 6/10/2022
6/21/2022	0.00	200.58	48,524.59	106	6000	001	Weekly Cash Collections 6/3/2022
6/21/2022	0.00	692.19	49,216.78	106	6000	001	Weekly Cash Collections 6/10/2022
6/21/2022	0.00	12,820.15	62,036.93	106	6000	001	May 2022 ME Transfer
6/21/2022	1,037.00	0.00	60,999.93	106	6000	001	April and May 2022 Mgmt Fee PCP
6/21/2022	24,987.17	0.00	36,012.76	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	3,687.97	39,700.73	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	28,769.56	68,470.29	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	741.02	69,211.31	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	337.98	69,549.29	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	594.57	70,143.86	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	10,639.83	80,783.69	106	6000	001	Weekly Cash Collections 6/17/2022
6/29/2022	0.00	1,213.28	81,996.97	106	6000	001	Weekly Cash Collections 6/17/2022
6/30/2022	0.00	13.31	82,010.28	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
6/30/2022	0.00	41.16	82,051.44	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
6/30/2022	0.00	339.00	82,390.44	95	6000	001	To record management fee from PCP
6/30/2022	167.87	0.00	82,222.57	95	6000	001	To record monthly intercompany interest
6/30/2022	1,056.45	0.00	81,166.12	95	6000	001	To record adjustment to tax expense/benefit for Federal and
6/30/2022	0.00	41,025.80	122,191.92	106	6000	001	June 2022 ME Transfer
6/30/2022	0.00	165.28	122,357.20	106	6000	001	June 2022 ME Transfer
6/30/2022	0.00	532.75	122,889.95	106	6000	001	June 2022 ME Transfer

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6/30/2022	28,769.56	0.00	94,120.39	106	6000	001	Correct May ME Transfer
6/30/2022	64,559.35	0.00	29,561.04	106	6000	001	Reclass monthly cash to PCP
6/30/2022	12,230.77	0.00	17,330.27	106	6000	001	June 2022 ME Transfer
6/30/2022	280.20	0.00	17,050.07	106	6000	001	June 2022 ME Transfer
6/30/2022	614.34	0.00	16,435.73	106	6000	001	June 2022 ME Transfer
6/30/2022	416.00	0.00	16,019.73	106	6000	001	May 2022 Mgmt Fee Transfer PAC/PCP

Yearly Subtotal	Total Debits	Total Credits	Net change
	253,982.88	270,002.61	16,019.73Cr

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
123,732.90	253,982.88	270,002.61	16,019.73Cr	107,713.17

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/1/2022	0.00	123.56	123.56	30	6000	001	2200383-01-PAC Radio Replaceme
6/1/2022	0.00	17,158.00	17,281.56	106	6000	001	Reverse April 2022 MGMT Fee Transfer - PAC/PWW
6/15/2022	0.00	8.84	17,290.40	20	6000	001	Div:200; Courier 5/23-6/3/22
6/15/2022	0.00	105.68	17,396.08	20	6000	001	Div:200; May 22 Transaction Fees
6/21/2022	0.00	22.50	17,418.58	20	6000	001	Div:200; May 22 Ops Petty Cash
6/21/2022	0.00	1,499.88	18,918.46	20	6000	001	Div:200; July 22 Acct 9618H2122

Trial balance

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6/21/2022	17,158.00	0.00	1,760.46	106	6000	001	May 2022 Mgmt Fee Transfer to PWW
6/30/2022	0.00	4.75	1,765.21	20	6000	001	Div:200; Jun 22 Monthly Fees
6/30/2022	0.00	370.26	2,135.47	20	6000	001	Div:200; June 22 Utilities
6/30/2022	0.00	54.51	2,189.98	20	6000	001	Div:200; 6035 3225 0099 6487
6/30/2022	0.00	9.82	2,199.80	20	6000	001	Div:200; 5/30-6/10/22
6/30/2022	0.00	24.49	2,224.29	30	6000	001	Payment Wrong Acct-PAC/PWW
6/30/2022	0.00	7,551.80	9,776.09	30	6000	001	Intercompany
6/30/2022	0.00	884.87	10,660.96	30	6000	001	Intercompany
6/30/2022	0.00	836.13	11,497.09	30	6000	001	Intercompany
6/30/2022	0.00	7,187.63	18,684.72	30	6000	001	Intercompany
6/30/2022	0.00	588.59	19,273.31	30	6000	001	Intercompany
6/30/2022	0.00	1,553.63	20,826.94	30	6000	001	Intercompany
6/30/2022	0.00	312.34	21,139.28	30	6000	001	Intercompany
6/30/2022	0.00	107.50	21,246.78	30	6000	001	Intercompany
6/30/2022	0.00	72.26	21,319.04	30	6000	001	Intercompany
6/30/2022	0.00	921.10	22,240.14	30	6000	001	Intercompany
6/30/2022	0.00	348.28	22,588.42	30	6000	001	Intercompany
6/30/2022	0.00	158.11	22,746.53	30	6000	001	Intercompany
6/30/2022	0.00	72.26	22,818.79	30	6000	001	Intercompany
6/30/2022	0.00	200.60	23,019.39	30	6000	001	Intercompany
6/30/2022	0.00	122.00	23,141.39	95	6000	001	To record Lab Fees for June 2022
6/30/2022	0.00	41.56	23,182.95	95	6000	001	Record Billing Forms and Past Due Notices for June
6/30/2022	0.00	19.53	23,202.48	95	6000	001	RECORD POSTAGE
6/30/2022	0.00	17,251.00	40,453.48	95	6000	001	To record management fee from PWW
6/30/2022	0.00	660.25	41,113.73	95	6000	001	To record monthly intercompany interest
6/30/2022	17,135.00	0.00	23,978.73	106	6000	001	May 2022 Mgmt Fee Transfer PAC/PWW
Yearly Subtotal	Total Debits	Total Credits	Net change				
	34,293.00	58,271.73	23,978.73Cr				

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
434,608.46Cr	34,293.00	58,271.73	23,978.73Cr	458,587.19Cr

Account No.: 233650 INTERCO LOAN PWW/PAC: RSF

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/24/2022	12,954.74	0.00	12,954.74	106	6000	001	Payment of PWW/PAC RSF Loan
Yearly Subtotal	Total Debits	Total Credits	Net change				
	12,954.74	0.00	12,954.74				

Trial balance

Company 600 PITTSFIELD AQUEDUCT

233650 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
12,954.74Cr	12,954.74	0.00	12,954.74	0.00

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/30/2022	0.00	31.99	31.99	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	0.00	31.99	31.99Cr				

233700 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
6,946.05	0.00	31.99	31.99Cr	6,914.06

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/10/2022	0.00	958.33	958.33	20	6000	001	Div:700; Supplies
6/24/2022	0.00	424.70	1,383.03	20	6000	001	Div:700; Pittsfield Supplies
6/30/2022	0.00	2,500.00	3,883.03	20	6000	001	Div:700; Services 5/24-6/23/22
6/30/2022	0.00	503.09	4,386.12	20	6000	001	Div:700; Pittsfield Supplies
Yearly Subtotal	0.00	4,386.12	4,386.12Cr				

233800 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
26,690.44Cr	0.00	4,386.12	4,386.12Cr	31,076.56Cr

Grand Totals	Total Debits	Total Credits	Net change	Ending Balance
	301,230.62	332,692.45	31,461.83Cr	375,036.52Cr

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 6/1/2022 - 6/30/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
7/1/2022	0.00	614.34	614.34	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	0.00	280.20	894.54	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	0.00	12,230.77	13,125.31	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	0.00	416.00	13,541.31	106	6000	001	Reverse May 2022 Mgmt Fee Transfer PAC/PCP
7/1/2022	532.75	0.00	13,008.56	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	165.28	0.00	12,843.28	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	41,025.80	0.00	28,182.52	106	6000	001	Reverse June 2022 ME Transfer
7/7/2022	0.00	9,153.61	19,028.91	106	6000	001	Weekly Cash Collections 6/24/2022
7/7/2022	0.00	21,937.41	2,908.50	106	6000	001	Weekly Cash Collections 6/30/2022
7/7/2022	0.00	1,043.80	3,952.30	106	6000	001	Weekly Cash Collections 6/24/2022
7/7/2022	0.00	2,501.55	6,453.85	106	6000	001	Weekly Cash Collections 6/30/2022
7/14/2022	0.00	3,756.05	10,209.90	106	6000	001	Weekly Cash Collections 7/8/2022
7/14/2022	0.00	428.31	10,638.21	106	6000	001	Weekly Cash Collections 7/8/2022
7/20/2022	0.00	585.75	11,223.96	106	6000	001	Weekly Cash Collections 7/8/2022 additional
7/20/2022	0.00	13,137.13	24,361.09	106	6000	001	Weekly Cash Collections 7/15/2022
7/20/2022	0.00	66.79	24,427.88	106	6000	001	Weekly Cash Collections 7/8/2022 additional
7/20/2022	0.00	1,498.05	25,925.93	106	6000	001	Weekly Cash Collections 7/15/2022
7/28/2022	0.00	41,025.80	66,951.73	106	6000	001	June 2022 ME Transfer
7/28/2022	0.00	165.26	67,116.99	106	6000	001	June 2022 ME Transfer
7/28/2022	0.00	532.75	67,649.74	106	6000	001	June 2022 ME Transfer
7/28/2022	416.00	0.00	67,233.74	106	6000	001	June 2022 Mgmt Fee Transfer PCP/PAC
7/28/2022	280.20	0.00	66,953.54	106	6000	001	June 2022 ME Transfer
7/28/2022	614.34	0.00	66,339.20	106	6000	001	June 2022 ME Transfer
7/31/2022	0.00	15.77	66,354.97	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
7/31/2022	0.00	40.07	66,395.04	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
7/31/2022	0.00	349.00	66,744.04	95	6000	001	To record management fee from PCP
7/31/2022	215.35	0.00	66,528.69	95	6000	001	To record monthly intercompany interest
7/31/2022	1,734.03	0.00	64,794.66	95	6000	001	To record adjustment to tax expense/benefit for Federal and
7/31/2022	0.00	452.77	65,247.43	106	6000	001	July 2022 DSRR 1.0 RSF ME Transfer
7/31/2022	0.00	75.55	65,322.98	106	6000	001	July 2022 DSRR 1.0 ME Transfer
7/31/2022	0.00	606.05	65,929.03	106	6000	001	July 2022 DSRR 0.1 ME Transfer
7/31/2022	0.00	992.70	66,921.73	106	6000	001	July 2022 CBFRR ME Transfer
7/31/2022	12,230.77	0.00	54,690.96	106	6000	001	Re-record June 2022 ME Transfer
7/31/2022	48,799.79	0.00	5,891.17	106	6000	001	Reclass Monthly Cash to PCP

Trial balance

Company 600 PITTSFIELD AQUEDUCT

7/31/2022	13,966.48	0.00	8,075.31	106	6000	001	July 2022 MOERR RSF ME Transfer
7/31/2022	73,453.41	0.00	81,528.72	106	6000	001	July 2022 MOERR ME Transfer
7/31/2022	339.00	0.00	81,867.72	106	6000	001	July 2022 Mgmt fee Transfer PCP/PAC
Yearly Subtotal							
	193,773.20	111,905.48	81,867.72				

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
107,713.17	193,773.20	111,905.48	81,867.72	189,580.89

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
7/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal							
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
7/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal							
	0.00	0.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
7/1/2022	0.00	17,135.00	17,135.00	106	6000	001	Reverse May 2022 Mgmt Fee Transfer PAC/PWW
7/12/2022	0.00	47.23	17,182.23	20	6000	001	Div:200; Acct 980683090-00006
7/18/2022	0.00	68.97	17,251.20	20	6000	001	Div:200; Jun 22 NC Petty Cash
7/18/2022	0.00	100.73	17,351.93	20	6000	001	Div:200; Jun 22 Transaction Fees
7/22/2022	0.00	471.08	17,823.01	20	6000	001	Div:200; PWW PEU PAC Misc Charges
7/22/2022	0.00	605.00	18,428.01	20	6000	001	Div:200; PWW PEU PAC Misc Fees
7/26/2022	0.00	50.42	18,478.43	20	6000	001	Div:200; Acct 980683090-00006
7/28/2022	17,135.00	0.00	1,343.43	106	6000	001	June 2022 Mgmt Fee Transfer PWW/PAC
7/31/2022	0.00	19.03	1,362.46	20	6000	001	Div:200; Courier Svs - 6/13-7/8/22

Trial balance

Company 600 PITTSFIELD AQUEDUCT

7/31/2022	0.00	7,278.24	8,640.70	30	6000	001	Intercompany
7/31/2022	0.00	651.16	9,291.86	30	6000	001	Intercompany
7/31/2022	0.00	280.74	9,572.60	30	6000	001	Intercompany
7/31/2022	0.00	135.00	9,707.60	30	6000	001	Intercompany
7/31/2022	0.00	5,793.80	15,501.40	30	6000	001	Intercompany
7/31/2022	0.00	10,377.21	25,878.61	30	6000	001	Intercompany
7/31/2022	0.00	474.95	26,353.56	30	6000	001	Intercompany
7/31/2022	0.00	278.25	26,631.81	30	6000	001	Intercompany
7/31/2022	0.00	366.28	26,998.09	30	6000	001	Intercompany
7/31/2022	0.00	216.77	27,214.86	30	6000	001	Intercompany
7/31/2022	0.00	614.98	27,829.84	30	6000	001	Intercompany
7/31/2022	0.00	374.81	28,204.65	30	6000	001	Intercompany
7/31/2022	0.00	1,854.33	30,058.98	30	6000	001	Intercompany
7/31/2022	0.00	125.94	30,184.92	30	6000	001	Intercompany
7/31/2022	0.00	259.29	30,444.21	30	6000	001	Intercompany
7/31/2022	0.00	76.66	30,520.87	30	6000	001	Intercompany
7/31/2022	0.00	118.00	30,638.87	95	6000	001	To record Lab Fees for July 2022
7/31/2022	0.00	9.31	30,648.18	95	6000	001	RECORD POSTAGE
7/31/2022	0.00	40.99	30,689.17	95	6000	001	Record Billing Forms and Past Due Notices for July
7/31/2022	0.00	19,515.00	50,204.17	95	6000	001	To record management fee from PWW
7/31/2022	0.00	692.80	50,896.97	95	6000	001	To record monthly intercompany interest
7/31/2022	17,251.00	0.00	33,645.97	106	6000	001	July 2022 Mgmt fee Transfer PWW/PAC
Yearly Subtotal							
		Total Debits	Total Credits	Net change			
		34,386.00	68,031.97	33,645.97Cr			

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
458,587.19Cr	34,386.00	68,031.97	33,645.97Cr	492,233.16Cr

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
7/31/2022	0.00	38.01	38.01	95	6000	001	To record monthly intercompany interest
Yearly Subtotal							
	0.00	38.01	38.01Cr				

233700 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
6,914.06	0.00	38.01	38.01Cr	6,876.05

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
7/26/2022	0.00	3,800.00	3,800.00	20	6000	001	Div:700; July 1-14
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	3,800.00	3,800.00Cr				
233800 Account Total:							
Opening balance	Total Debits	Total Credits	Net change	Ending Balance			
31,076.56Cr	0.00	3,800.00	3,800.00Cr	34,876.56Cr			
Grand Totals	Total Debits	Total Credits	Net change	Ending Balance			
	228,159.20	183,775.46	44,383.74	330,652.78Cr			

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 7/1/2022 - 7/31/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
8/1/2022	0.00	12,230.77	12,230.77	106	6000	001	Reverse Re-record June 2022 ME Transfer
8/1/2022	0.00	73,453.41	85,684.18	106	6000	001	Reverse July 2022 MOERR ME Transfer
8/1/2022	0.00	13,966.48	99,650.66	106	6000	001	Reverse July 2022 MOERR RSF ME Transfer
8/1/2022	0.00	339.00	99,989.66	106	6000	001	Reverse July 2022 Mgmt fee Transfer PCP/PAC
8/1/2022	992.70	0.00	98,996.96	106	6000	001	Reverse July 2022 CBFRR ME Transfer
8/1/2022	606.05	0.00	98,390.91	106	6000	001	Reverse July 2022 DSRR 0.1 ME Transfer
8/1/2022	75.55	0.00	98,315.36	106	6000	001	Reverse July 2022 DSRR 1.0 ME Transfer
8/1/2022	452.77	0.00	97,862.59	106	6000	001	Reverse July 2022 DSRR 1.0 RSF ME Transfer
8/9/2022	0.00	9,976.69	107,839.28	106	6000	001	Weekly Cash Collections 06/22/2022
8/9/2022	0.00	888.08	108,727.36	106	6000	001	Weekly Cash Collections 06/29/2022
8/9/2022	0.00	1,137.66	109,865.02	106	6000	001	Weekly Cash Collections 06/22/2022
8/9/2022	0.00	7,788.05	117,653.07	106	6000	001	Weekly Cash Collections 06/29/2022
8/17/2022	0.00	21,766.71	139,419.78	106	6000	001	Weekly Cash Collections 08/05/2022
8/17/2022	0.00	2,482.09	141,901.87	106	6000	001	Weekly Cash Collections 08/05/2022
8/17/2022	339.00	0.00	141,562.87	106	6000	001	July 2022 Mgmt Fee Transfer PAC/PCP
8/26/2022	0.00	11,969.70	153,532.57	106	6000	001	Weekly Cash Collections 08/12/2022
8/26/2022	0.00	1,364.92	154,897.49	106	6000	001	Weekly Cash Collections 08/12/2022
8/31/2022	0.00	16.20	154,913.69	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
8/31/2022	0.00	32.77	154,946.46	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
8/31/2022	0.00	487.00	155,433.46	95	6000	001	To record management fee from PCP
8/31/2022	156.55	0.00	155,276.91	95	6000	001	To record monthly intercompany interest
8/31/2022	0.00	1,917.30	157,194.21	95	6000	001	To record adjustment to tax expense/benefit for Federal and
8/31/2022	0.00	992.70	158,186.91	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	452.77	158,639.68	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	75.57	158,715.25	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	606.05	159,321.30	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	75.57	159,396.87	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	291,351.86	450,748.73	106	6000	001	2022 Adjustment to ME Transfer
8/31/2022	0.00	159.86	450,908.59	106	6000	001	August 2022 ME Transfer
8/31/2022	0.00	576.76	451,485.35	106	6000	001	August 2022 ME Transfer
8/31/2022	0.00	350.49	451,835.84	106	6000	001	August 2022 ME Transfer
8/31/2022	73,453.41	0.00	378,382.43	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	12,230.77	0.00	366,151.66	106	6000	001	Re-record June 2022 ME transfer
8/31/2022	13,966.48	0.00	352,185.18	106	6000	001	Re-record July 2022 ME transfer

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Company 600 PITTSFIELD AQUEDUCT

8/31/2022	108,162.82	0.00	244,022.36	106	6000	001	Reclass monthly cash to PCP
8/31/2022	75.57	0.00	243,946.79	106	6000	001	Reverse Re-recording July 2022 ME transfer
8/31/2022	5,368.11	0.00	238,578.68	106	6000	001	August 2022 ME Transfer
8/31/2022	7,415.09	0.00	231,163.59	106	6000	001	August 2022 ME Transfer
8/31/2022	182.74	0.00	230,980.85	106	6000	001	August 2022 ME Transfer
8/31/2022	349.00	0.00	230,631.85	106	6000	001	August 2022 PCP/PAC Mgmt Fee Transfer

Yearly Subtotal	Total Debits	Total Credits	Net change
	223,826.61	454,458.46	230,631.85Cr

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
189,580.89	223,826.61	454,458.46	230,631.85Cr	41,050.96Cr

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
8/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
8/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
8/1/2022	0.00	17,251.00	17,251.00	106	6000	001	Reverse July 2022 Mgmt fee Transfer PWW/PAC
8/2/2022	0.00	1,260.94	18,511.94	20	6000	001	Div:200; 9618H2122 - Aug 22
8/11/2022	0.00	4.75	18,516.69	20	6000	001	Div:200; July 22 Monthly Fees
8/11/2022	0.00	386.69	18,903.38	20	6000	001	Div:200; July 22 PWW Utilities
8/11/2022	0.00	21.24	18,924.62	20	6000	001	Div:200; 7/11-8/5/22
8/11/2022	0.00	1,260.94	20,185.56	20	6000	001	Div:200; 9618H2122 - Sept 22

Trial balance

Company 600 PITTSFIELD AQUEDUCT

8/17/2022	17,251.00	0.00	2,934.56	106	6000	001	July 2022 Mgmt Fee Transfer PAC/PWW
8/18/2022	0.00	86.09	3,020.65	20	6000	001	Div:200; July 22 Transaction Fees
8/23/2022	0.00	67.18	3,087.83	20	6000	001	Div:200; Acct 980683090-00006
8/24/2022	0.00	10.57	3,098.40	20	6000	001	Div:200; Courier Service 8/8-8/19/22
8/31/2022	0.00	159.43	3,257.83	20	6000	001	Div:200; Aug 22 North Country Petty Cash
8/31/2022	0.00	183.76	3,441.59	20	6000	001	Div:200; 6035 3225 0099 6487
8/31/2022	0.00	6,838.12	10,279.71	30	6000	001	Operating Labor: Pittsfield In
8/31/2022	0.00	1,588.93	11,868.64	30	6000	001	Process Equipment Maintenance
8/31/2022	0.00	200.15	12,068.79	30	6000	001	Structures: Source of Supply I
8/31/2022	0.00	140.37	12,209.16	30	6000	001	Zinc Orthophosphate Intercompa
8/31/2022	0.00	680.96	12,890.12	30	6000	001	Dig Safe Marking Intercompany
8/31/2022	0.00	1,201.89	14,092.01	30	6000	001	Hydrant Maintenance/Repairs In
8/31/2022	0.00	997.09	15,089.10	30	6000	001	Hydrant Painting Intercompany
8/31/2022	0.00	160.11	15,249.21	30	6000	001	Main Leak Locating Intercompan
8/31/2022	0.00	73.26	15,322.47	30	6000	001	Meter Maintenance Intercompany
8/31/2022	0.00	139.94	15,462.41	30	6000	001	Meter Reset/Removals Intercomp
8/31/2022	0.00	797.75	16,260.16	30	6000	001	Service Maintenance Intercompa
8/31/2022	0.00	146.74	16,406.90	30	6000	001	Meter Reading Intercompany
8/31/2022	0.00	80.07	16,486.97	30	6000	001	Reading Transfers Intercompany
8/31/2022	0.00	11.46	16,498.43	95	6000	001	RECORD POSTAGE
8/31/2022	0.00	122.00	16,620.43	95	6000	001	To record Lab Fees for August 2022
8/31/2022	0.00	45.82	16,666.25	95	6000	001	Record Billing Forms and Past Due Notices for August
8/31/2022	0.00	16,215.00	32,881.25	95	6000	001	To record management fee from PWW
8/31/2022	0.00	1,039.41	33,920.66	95	6000	001	To record monthly intercompany interest
8/31/2022	19,515.00	0.00	14,405.66	106	6000	001	August 2022 PWW/PAC MGMT Fee Transfer

Yearly Subtotal	Total Debits	Total Credits	Net change
	36,766.00	51,171.66	14,405.66Cr

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
492,233.16Cr	36,766.00	51,171.66	14,405.66Cr	506,638.82Cr

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
8/31/2022	0.00	62.01	62.01	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	62.01	62.01Cr				
233700 Account Total:							
Opening balance	Total Debits	Total Credits	Net change			Ending Balance	
6,876.05	0.00	62.01	62.01Cr			6,814.04	

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
8/26/2022	0.00	80.58	80.58	20	6000	001	Div:700; North Country Supplies
8/26/2022	0.00	224.40	304.98	20	6000	001	Div:700; Soduim Hypochlorite/Soda Ash
8/26/2022	0.00	1,188.00	1,492.98	20	6000	001	Div:700; Soduim Hypochlorite/Soda Ash
8/26/2022	0.00	37.50	1,530.48	20	6000	001	Div:700; Soduim Hypochlorite/Soda Ash
8/29/2022	0.00	2,000.00	3,530.48	20	6000	001	Div:700; 7/20-8/12/22
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	3,530.48	3,530.48Cr				
233800 Account Total:							
Opening balance	Total Debits	Total Credits	Net change			Ending Balance	
34,876.56Cr	0.00	3,530.48	3,530.48Cr			38,407.04Cr	
Grand Totals							
	260,592.61	509,222.61	248,630.00Cr			579,282.78Cr	

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 8/1/2022 - 8/31/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
9/1/2022	0.00	182.74	182.74	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	0.00	7,415.09	7,597.83	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	0.00	5,368.11	12,965.94	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	0.00	349.00	13,314.94	106	6000	001	Reverse August 2022 PCP/PAC Mgmt Fee Transfer
9/1/2022	0.00	7,145.06	20,460.00	106	6000	001	Weekly Cash Collections 08/19/2022
9/1/2022	0.00	13,966.48	34,426.48	106	6000	001	Reverse June 2022 ME Transfer
9/1/2022	0.00	12,230.77	46,657.25	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	0.00	73,453.41	120,110.66	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	291,351.86	0.00	171,241.20	106	6000	001	Reverse 2022 Adjustment to ME Transfer
9/1/2022	350.49	0.00	171,591.69	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	576.76	0.00	172,168.45	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	159.86	0.00	172,328.31	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	992.70	0.00	173,321.01	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	606.05	0.00	173,927.06	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	75.57	0.00	174,002.63	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	452.77	0.00	174,455.40	106	6000	001	Reverse July 2022 ME Transfer
9/12/2022	0.00	21,814.21	152,641.19	106	6000	001	Weekly Cash Collections 08/31/2022
9/12/2022	0.00	814.76	151,826.43	106	6000	001	Weekly Cash Collections 08/19/2022
9/12/2022	0.00	1,175.71	150,650.72	106	6000	001	Weekly Cash Collections 08/26/2022
9/12/2022	0.00	2,487.51	148,163.21	106	6000	001	Weekly Cash Collections 08/31/2022
9/12/2022	0.00	10,310.38	137,852.83	106	6000	001	Weekly Cash Collections 08/26/2022
9/22/2022	0.00	75.57	137,777.26	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	350.49	137,426.77	106	6000	001	August 2022 ME Transfer
9/22/2022	0.00	992.70	136,434.07	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	159.86	136,274.21	106	6000	001	August 2022 ME Transfer
9/22/2022	0.00	452.77	135,821.44	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	576.76	135,244.68	106	6000	001	August 2022 ME Transfer
9/22/2022	0.00	606.05	134,638.63	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	210,483.36	75,844.73	106	6000	001	August 2022 ME Transfer
9/22/2022	349.00	0.00	75,495.73	106	6000	001	August 2022 Mgmt Fee Transfer PAC/PCP
9/22/2022	182.74	0.00	75,312.99	106	6000	001	August 2022 ME Transfer
9/30/2022	0.00	13.50	75,326.49	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
9/30/2022	0.00	43.66	75,370.15	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
9/30/2022	0.00	510.00	75,880.15	95	6000	001	To record management fee from PCP

Trial balance

Company 600 PITTSFIELD AQUEDUCT

9/30/2022	213.48	0.00	75,666.67	95	6000	001	To record monthly intercompany interest
9/30/2022	0.00	5,152.50	80,819.17	95	6000	001	To record adjustment to tax expense/benefit for Federal and
9/30/2022	0.00	225.63	81,044.80	106	6000	001	Sept 2022 ME Transfer
9/30/2022	0.00	583.34	81,628.14	106	6000	001	Sept 2022 ME Transfer
9/30/2022	0.00	494.71	82,122.85	106	6000	001	Sept 2022 ME Transfer
9/30/2022	0.00	8,858.34	90,981.19	106	6000	001	Sept 2022 ME Transfer
9/30/2022	13,966.48	0.00	77,014.71	106	6000	001	Re-record June 2022 ME Transfer
9/30/2022	12,230.77	0.00	64,783.94	106	6000	001	Re-record July 2022 ME Transfer
9/30/2022	5,368.11	0.00	59,415.83	106	6000	001	Re-record August 2022 ME Transfer
9/30/2022	37,868.17	0.00	21,547.66	106	6000	001	Reclass monthly cash to PCP
9/30/2022	303,167.25	0.00	281,619.59	106	6000	001	Sept 2022 ME Transfer
9/30/2022	487.00	0.00	282,106.59	106	6000	001	Sept 2022 Mgmt Fee Transfers - PAC/PCP
Yearly Subtotal	Total Debits	Total Credits	Net change				
	668,399.06	386,292.47	282,106.59				

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
41,050.96Cr	668,399.06	386,292.47	282,106.59	241,055.63

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
9/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
9/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
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Trial balance

Company 600 PITTSFIELD AQUEDUCT

9/1/2022	0.00	224.16	224.16	30	6000	001	2200383-01-PAC Radio Replaceme
9/1/2022	0.00	19,515.00	19,739.16	106	6000	001	Reverse August 2022 PWW/PAC MGMT Fee Transfer
9/12/2022	0.00	4.75	19,743.91	20	6000	001	Div:200; Aug 22 Monthly Fees
9/12/2022	0.00	75.73	19,819.64	20	6000	001	Div:200; Envir. Fact Sheet
9/12/2022	0.00	430.49	20,250.13	20	6000	001	Div:200; Aug 22 Penn. Utilities
9/21/2022	0.00	10.57	20,260.70	20	6000	001	Div:200; Courier Svs 8/22-9/2
9/21/2022	0.00	112.24	20,372.94	20	6000	001	Div:200; Aug 22 Transaction Fees
9/22/2022	19,515.00	0.00	857.94	106	6000	001	August 2022 Mgmt Fee Transfer PAC/PWW
9/23/2022	0.00	1,499.88	2,357.82	20	6000	001	Div:200; Acct # 9618H2122 - Oct 2022
9/30/2022	0.00	9.51	2,367.33	20	6000	001	Div:200; Courier Service 9/6-9/16/22
9/30/2022	0.00	59.14	2,426.47	20	6000	001	Div:200; Acct 980683090-00006
9/30/2022	0.00	6,413.58	8,840.05	30	6000	001	Operating Labor: Pittsfield In
9/30/2022	0.00	856.98	9,697.03	30	6000	001	Structures: Source of Supply I
9/30/2022	0.00	210.55	9,907.58	30	6000	001	Zinc Orthophosphate Intercompa
9/30/2022	0.00	192.61	10,100.19	30	6000	001	Dig Safe Marking Intercompany
9/30/2022	0.00	912.02	11,012.21	30	6000	001	Hydrant Dry Checks Intercompan
9/30/2022	0.00	183.14	11,195.35	30	6000	001	Hydrant Painting Intercompany
9/30/2022	0.00	251.87	11,447.22	30	6000	001	Main Maintenance Intercompany
9/30/2022	0.00	73.26	11,520.48	30	6000	001	Meter Reset/Removals Intercomp
9/30/2022	0.00	272.45	11,792.93	30	6000	001	Service Maintenance Intercompa
9/30/2022	0.00	146.51	11,939.44	30	6000	001	Valve Maintenance Intercompany
9/30/2022	0.00	73.26	12,012.70	30	6000	001	Reading Exceptions Intercompan
9/30/2022	0.00	102.88	12,115.58	30	6000	001	Reading Transfers Intercompany
9/30/2022	0.00	358.68	12,474.26	30	6000	001	Shut Offs Intercompany
9/30/2022	0.00	122.00	12,596.26	95	6000	001	To record Lab Fees for September 2022
9/30/2022	0.00	16.35	12,612.61	95	6000	001	RECORD POSTAGE
9/30/2022	0.00	36.17	12,648.78	95	6000	001	Record Billing Forms and Past Due Notices for September
9/30/2022	0.00	15,797.00	28,445.78	95	6000	001	To record management fee from PWW
9/30/2022	0.00	1,068.24	29,514.02	95	6000	001	To record monthly intercompany interest
9/30/2022	16,215.00	0.00	13,299.02	106	6000	001	Sept 2022 Mgmt Fee Transfers - PWW/PAC

Yearly Subtotal	Total Debits	Total Credits	Net change
	35,730.00	49,029.02	13,299.02Cr

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
506,638.82Cr	35,730.00	49,029.02	13,299.02Cr	519,937.84Cr

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
9/30/2022	0.00	66.09	66.09	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	66.09	66.09Cr				
233700 Account Total:							
Opening balance	Total Debits	Total Credits	Net change	Ending Balance			
6,814.04	0.00	66.09	66.09Cr	6,747.95			

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
9/22/2022	0.00	261.90	261.90	20	6000	001	Div:700; Sodium Hypochlorite
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	261.90	261.90Cr				
233800 Account Total:							
Opening balance	Total Debits	Total Credits	Net change	Ending Balance			
38,407.04Cr	0.00	261.90	261.90Cr	38,668.94Cr			
Grand Totals							
	704,129.06	435,649.48	268,479.58	310,803.20Cr			

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 9/1/2022 - 9/30/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
10/1/2022	0.00	303,167.25	303,167.25	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	0.00	487.00	303,654.25	106	6000	001	Reverse Sept 2022 Mgmt Fee Transfers - PCP/PAC
10/1/2022	0.00	13,966.48	317,620.73	106	6000	001	Reverse June 2022 ME Transfer
10/1/2022	0.00	12,230.77	329,851.50	106	6000	001	Reverse July 2022 ME Transfer
10/1/2022	0.00	5,368.11	335,219.61	106	6000	001	Reverse August 2022 ME Transfer
10/1/2022	494.71	0.00	334,724.90	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	583.34	0.00	334,141.56	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	225.63	0.00	333,915.93	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	8,858.34	0.00	325,057.59	106	6000	001	Reverse Sept 2022 ME Transfer
10/12/2022	0.00	1,106.88	326,164.47	106	6000	001	Weekly Cash Collection w/e 09/02/22
10/12/2022	0.00	2,242.59	328,407.06	106	6000	001	Weekly Cash Collection w/e 09/09/22
10/12/2022	0.00	11,874.58	340,281.64	106	6000	001	Weekly Cash Collection w/e 09/16/22
10/12/2022	0.00	12,136.44	352,418.08	106	6000	001	Weekly Cash Collection w/e 09/23/22
10/12/2022	0.00	126.22	352,544.30	106	6000	001	Weekly Cash Collection w/e 09/02/22
10/12/2022	0.00	255.73	352,800.03	106	6000	001	Weekly Cash Collection w/e 09/09/22
10/12/2022	0.00	1,354.08	354,154.11	106	6000	001	Weekly Cash Collection w/e 09/16/22
10/31/2022	0.00	16.86	354,170.97	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
10/31/2022	0.00	32.09	354,203.06	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
10/31/2022	0.00	426.00	354,629.06	95	6000	001	To record management fee from PCP
10/31/2022	653.66	0.00	353,975.40	95	6000	001	To record monthly intercompany interest
10/31/2022	0.00	5,295.34	359,270.74	95	6000	001	To record adjustment to tax expense/benefit for Federal and
10/31/2022	0.00	12,679.27	371,950.01	106	6000	001	Weekly Cash Collections w/e 10/14/22
10/31/2022	0.00	31,716.58	403,666.59	106	6000	001	Weekly Cash Collections w/e 10/07/22
10/31/2022	0.00	1,445.84	405,112.43	106	6000	001	Weekly Cash Collections w/e 10/14/22
10/31/2022	0.00	3,616.69	408,729.12	106	6000	001	Weekly Cash Collections w/e 10/07/22
10/31/2022	0.00	583.34	409,312.46	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	494.71	409,807.17	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	225.63	410,032.80	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	8,858.34	418,891.14	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	6,846.03	425,737.17	106	6000	001	Oct 2022 ME Transfers
10/31/2022	0.00	375.20	426,112.37	106	6000	001	Oct 2022 ME Transfers
10/31/2022	0.00	598.29	426,710.66	106	6000	001	Oct 2022 ME Transfers
10/31/2022	0.00	822.62	427,533.28	106	6000	001	Oct 2022 ME Transfers
10/31/2022	487.00	0.00	427,046.28	106	6000	001	September 2022 Mgmt Fee Transfer PAC/PCP

Trial balance

Company 600 PITTSFIELD AQUEDUCT

10/31/2022	303,167.25	0.00	123,879.03	106	6000	001	September 2022 ME Transfer PAC/PCP
10/31/2022	13,966.48	0.00	109,912.55	106	6000	001	Re-Record June 2022 ME Transfer
10/31/2022	12,230.77	0.00	97,681.78	106	6000	001	Re-Record July 2022 ME Transfer
10/31/2022	5,368.11	0.00	92,313.67	106	6000	001	Re-Record August 2022 ME Transfer
10/31/2022	87,755.37	0.00	4,558.30	106	6000	001	Reclass Monthly Cash to PCP - October 2022
10/31/2022	510.00	0.00	4,048.30	106	6000	001	Oct 2022 MGMT Fee Transfers PAC/PCP

Yearly Subtotal	Total Debits	Total Credits	Net change
	434,300.66	438,348.96	4,048.30Cr

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
241,055.63	434,300.66	438,348.96	4,048.30Cr	237,007.33

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
10/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
10/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233500 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
10/1/2022	0.00	16,215.00	16,215.00	106	6000	001	Reverse Sept 2022 Mgmt Fee Transfers - PWW/PAC
10/11/2022	0.00	10.57	16,225.57	20	6000	001	Div:200; Courier Service 9/19-9/30/22
10/13/2022	0.00	2.49	16,228.06	20	6000	001	Div:200; RELEASE10M CS-211#10CLOSED
10/13/2022	0.00	15.27	16,243.33	20	6000	001	Div:200; PRINT&TRIM CS-202 POSTCARD
10/13/2022	0.00	441.40	16,684.73	20	6000	001	Div:200; SEP 2022 PENNICHUCK UTILITIES
10/13/2022	0.00	2.55	16,687.28	20	6000	001	Div:200; SHIP 5M SHEETS 8.5XPERF#6

Trial balance

Company 600 PITTSFIELD AQUEDUCT

10/13/2022	0.00	4.75	16,692.03	20	6000	001	Div:200; SEP MONTHLY ACCT.FEES
10/18/2022	0.00	10.36	16,702.39	20	6000	001	Div:200; RENEWAL PO BOX428 UTILITIES
10/24/2022	0.00	88.32	16,790.71	20	6000	001	Div:200; FEE FOR SEPTEMBER 2022
10/25/2022	0.00	1,500.00	18,290.71	20	6000	001	Div:200; 2023 DAM REGISTRATION FEE
10/28/2022	0.00	134.23	18,424.94	20	6000	001	Div:200; 980683090-00006
10/31/2022	0.00	6.22	18,431.16	20	6000	001	Div:200; ORDER#800*6963384
10/31/2022	0.00	31.08	18,462.24	20	6000	001	Div:200; ORDER#800*6963384
10/31/2022	0.00	41.98	18,504.22	20	6000	001	Div:200; PETTY CASH 10/22
10/31/2022	0.00	4.75	18,508.97	20	6000	001	Div:200; MAY MO. ACCT FEES
10/31/2022	0.00	21.14	18,530.11	20	6000	001	Div:200; COURIER SERVICE OCT 2022
10/31/2022	0.00	81.22	18,611.33	20	6000	001	Div:200; Oct 22 - 6035 3225 0099 6487
10/31/2022	0.00	249.00	18,860.33	20	6000	001	Div:200; Oct 22 - 6035 3225 0099 6487
10/31/2022	0.00	462.67	19,323.00	20	6000	001	Div:200; Supplies
10/31/2022	0.00	6,320.16	25,643.16	30	6000	001	Operating Labor: Pittsfield In
10/31/2022	0.00	80.06	25,723.22	30	6000	001	Structures: Source of Supply I
10/31/2022	0.00	280.00	26,003.22	30	6000	001	Additional Expenses Intercompa
10/31/2022	0.00	259.29	26,262.51	30	6000	001	Dig Safe Marking Intercompany
10/31/2022	0.00	566.32	26,828.83	30	6000	001	Hydrant Painting Intercompany
10/31/2022	0.00	73.26	26,902.09	30	6000	001	Meter Reset/Removals Intercomp
10/31/2022	0.00	133.36	27,035.45	30	6000	001	Meter Reading Intercompany
10/31/2022	0.00	122.00	27,157.45	95	6000	001	To record Lab Fees for October 2022
10/31/2022	0.00	43.09	27,200.54	95	6000	001	Record Billing Forms and Past Due Notices for October
10/31/2022	0.00	16.35	27,216.89	95	6000	001	RECORD POSTAGE
10/31/2022	0.00	13,493.00	40,709.89	95	6000	001	To record management fee from PWW
10/31/2022	0.00	1,419.94	42,129.83	95	6000	001	To record monthly intercompany interest
10/31/2022	16,215.00	0.00	25,914.83	106	6000	001	September 2022 Mgmt Fee Transfer PAC/PWW
10/31/2022	15,797.00	0.00	10,117.83	106	6000	001	Oct 2022 MGMT Fee Transfers PAC/PWW

Yearly Subtotal	Total Debits	Total Credits	Net change
	32,012.00	42,129.83	10,117.83Cr

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
519,937.84Cr	32,012.00	42,129.83	10,117.83Cr	530,055.67Cr

Trial balance

Company 600 PITTSFIELD AQUEDUCT

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
10/31/2022	0.00	90.10	90.10	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	90.10	90.10Cr				
233700 Account Total:							
Opening balance	Total Debits	Total Credits	Net change	Ending Balance			
6,747.95	0.00	90.10	90.10Cr	6,657.85			

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
10/31/2022	0.00	290.50	290.50	20	6000	001	Div:700; PITTSFIELD
10/31/2022	0.00	2,400.00	2,690.50	20	6000	001	Div:700; 21426903
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	2,690.50	2,690.50Cr				
233800 Account Total:							
Opening balance	Total Debits	Total Credits	Net change	Ending Balance			
38,668.94Cr	0.00	2,690.50	2,690.50Cr	41,359.44Cr			
Grand Totals							
	466,312.66	483,259.39	16,946.73Cr	327,749.93Cr			

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User douglasl
 Date range 10/1/2022 - 10/31/2022
 Accounts 233300 - 233999
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

REF. NO. _____ DIVISION PAC TYPE G/L SOURCE GJE 902

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/28/19	211000	6000	001	ADDITIONAL PAID IN CAPITAL	35,722.00	
	233300	6000	001	INTERCO DIV PAY/REC PAC/PCP		35,722.00
				Totals:	35,722.00	35,722.00

COMMENT:

 _____ To record resolution from Board of Directors Meeting 02/22/2019
 _____ to distribute retained earnings and APIC to PCP

SUPPORTING DOCUMENTATION:

 _____ See Attached

Stamp: POSTED MAR 13 2019 DY

AUTHORIZED SIGNATURE: Inde 3/13/19

(CAN) 3/13/19

REF. NO. _____ DIVISION PCP TYPE G/L SOURCE GJE 901

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/28/19	233300	1000	000	INTERCO PAY/REC: PCP/PWW	5,378,242.73	
	233700	1000	000	INTERCO PAY/REC: PCP/PEU	155,299.19	
	233800	1000	000	INTERCO PAY/REC: PCP/PAC	35,722.00	
	233500	1000	000	INTERCO PAY/REC: PCP/PWS	16,421.68	
	113100	1000	000	INVESTMENT IN SUBSIDIARY-PWW		5,378,242.73
	114170	1000	000	INVESTMENT IN SUB: PEU		155,299.19
	113110	1000	000	INVESTMENT IN SUBIDIARY-PAC		35,722.00
	114150	1000	000	INVESTMENT IN SUBSIDIARY/PWSC		16,421.68
Totals:					5,585,685.60	5,585,685.60

COMMENT:
 To record resolution from BOD Meeting 02/22/2019
 to distribute retained earnings and APIC from subsidiaries

SUPPORTING DOCUMENTATION:

See Attached

Stamp:

AUTHORIZED SIGNATURE: WJL 3/13/19

Cheever, Madison

From: Douglas, Lori
Sent: Friday, February 22, 2019 1:02 PM
To: Cheever, Madison
Subject: FW: Dividends Approved on February 22
Importance: High

Hi Madison,

This journal entry needs to be done for February 2019. Let's discuss when we get to that month, I am not sure if you did last year's or not.

Thanks!

Pull last year



Lori Douglas
Accounting Supervisor
Pennichuck Water
25 Manchester St.
Merrimack, New Hampshire 03054
Ph: (603)913-2319

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From: Ansara, Suzanne
Sent: Friday, February 22, 2019 12:57 PM
To: Douglas, Lori <lori.douglas@PENNICHUCK.com>
Cc: Torres, George <george.torres@PENNICHUCK.com>; Goodhue, Larry <larry.goodhue@PENNICHUCK.com>
Subject: Dividends Approved on February 22

Lori,

On February 22, 2019, the following dividends were approved:

Pennichuck Water Works, Inc. Board

Resolved: that a distribution in the amount of \$5,378,242.73 (\$459,068.02 from retained earnings and \$4,919,174.71 from additional paid in capital) be recorded to Pennichuck Corporation on February 22, 2019.

Pennichuck East Utility, Inc. Board

Resolved: that a distribution in the amount of \$155,299.19 (from additional paid in capital) be recorded to Pennichuck Corporation on February 22, 2019.

Pittsfield Aqueduct Company Board

Resolved: that a distribution in the amount of \$35,722.00 from additional paid in capital be recorded to Pennichuck Corporation on February 22, 2019.

Pennichuck Water Service Corporation Board

Resolved: that a dividend in the amount of \$16,421.68 from additional paid in capital be recorded to Pennichuck Corporation on February 22, 2019.

Suzanne



Suzanne L. Ansara
Corporate Secretary
Pennichuck Water
25 Manchester St.
Merrimack, New Hampshire 03054
Ph: (603)913-2303

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Entry report general journal 95 GL Upload

Created by cheeverm Company 600 PITTSFIELD AQUEDUCT Year 2019 Report 650925
 Currency USD

Created 2/28/2019 Posted No Entry no. 1990202

Line	Date	Reporting date	GL account	Our ref.	Your reference	Description	Cur	XRate	Amount
1	2/28/2019	2/28/2019	211000 ADDITIONAL PAID IN CAPITAL	10002692	GJE 902	To record resolution from Board of Directors Meeting 02/22/2	USD	1.00000	\$35,722.00
Deb/Crd			Tax code	0	VAT 0%				
2	2/28/2019	2/28/2019	233300 INTERCO DIV PAY/REC PAC/PCP	10002692	GJE 902	To record resolution from Board of Directors Meeting 02/22/2	USD	1.00000	(\$35,722.00)
Deb/Crd			Tax code	0	VAT 0%				
Total debit amount USD									\$35,722.00
Total credit amount USD									\$35,722.00

REF. NO. _____ DIVISION PAC _____ TYPE G/L _____ SOURCE GJE 901

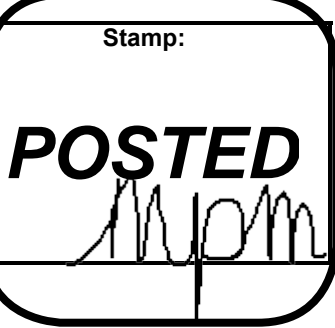
DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/29/20	211000	6000	001	ADDITIONAL PAID IN CAPITAL	133,030.00	
	233300	6000	001	INTERCO DIV PAY/REC PAC/PCP		133,030.00
Totals:					133,030.00	133,030.00

COMMENT:

To record resolution from Board of Directors Meeting 02/28/2020 to distribute retained earnings and APIC to PCP

SUPPORTING DOCUMENTATION:

See Attached



AUTHORIZED SIGNATURE: _____ 3/25/2020

Cheever, Madison

From: Douglas, Lori
Sent: Friday, February 28, 2020 1:44 PM
To: Cheever, Madison
Subject: FW: Dividends Approved on February 28, 2020

Follow Up Flag: Follow up
Flag Status: Flagged

Hi,

This needs to be completed for February month end.

Thanks!



Lori Douglas
Accounting Manager
Pennichuck Water
25 Manchester St.
Merrimack, New Hampshire 03054
Ph: (603)913-2319

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From: Ansara, Suzanne <suzanne.ansara@PENNICHUCK.com>
Sent: Friday, February 28, 2020 1:43 PM
To: Douglas, Lori <lori.douglas@PENNICHUCK.com>
Cc: Goodhue, Larry <larry.goodhue@PENNICHUCK.com>; Torres, George <george.torres@PENNICHUCK.com>
Subject: Dividends Approved on February 28, 2020

Lori,

On February 28, 2020, the following dividends were approved by the respective Board of Directors:

Pennichuck Water Works, Inc.

Resolved: that a distribution in the amount of \$6,207,651.73 (\$386,828.76 from retained earnings and \$5,820,822.97 from additional paid in capital) be recorded to Pennichuck Corporation on February 28, 2020.

Pennichuck East Utility, Inc.

Resolved: that a distribution in the amount of \$510,949.61 (from additional paid in capital) be recorded to Pennichuck Corporation on February 28, 2020.

Pittsfield Aqueduct Company, Inc.

Resolved: that a distribution in the amount of \$133,030.00 from additional paid in capital be recorded to Pennichuck Corporation on February 28, 2020.

Pennichuck Water Service Corporation

Resolved: that a dividend in the amount of \$110,664.60 (\$40,770.28 from retained earnings and \$69,894.32 from additional paid in capital) be recorded to Pennichuck Corporation on February 28, 2020.

The Southwood Corporation

Resolved: that a distribution in the amount of \$45,299.68 (\$11,666.64 from retained earnings and \$33,633.04 from additional paid in capital) be recorded to Pennichuck Corporation on February 28, 2020.

Suzanne



Suzanne L. Ansara
Corporate Secretary
Pennichuck Water
25 Manchester St.
Merrimack, New Hampshire 03054
Ph: (603)913-2303

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Cheever, Madison

From: Douglas, Lori
Sent: Wednesday, March 25, 2020 12:10 PM
To: Cheever, Madison
Subject: RE: Please approve - Dividend JEs

Hi,

I approve these journal entries.

Thank you,

Lori

From: Cheever, Madison <madison.cheever@PENNICHUCK.com>
Sent: Wednesday, March 25, 2020 12:06 PM
To: Douglas, Lori <lori.douglas@PENNICHUCK.com>
Subject: Please approve - Dividend JEs



Madison Cheever
Senior Accountant
Pennichuck Water
25 Manchester St.
Merrimack, New Hampshire 03054
Ph: (603) 913-2314

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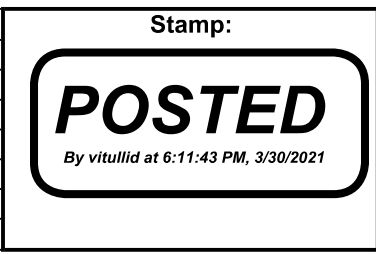
REF. NO. _____ DIVISION PAC TYPE G/L SOURCE GJE 901

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/28/21	211000	6000	001	ADDITIONAL PAID IN CAPITAL	125,061.00	
	233300	6000	001	INTERCO DIV PAY/REC PAC/PCP		125,061.00
Totals:					125,061.00	125,061.00

COMMENT:
 To record resolution from Board of Directors Meeting 02/26/2021
 to distribute retained earnings and APIC to PCP

SUPPORTING DOCUMENTATION:

See Attached



AUTHORIZED SIGNATURE: Madison [Signature] 03/30/2021

Lori Douglas

2021-Mar-30 17:26

REF. NO. _____ DIVISION PCP TYPE G/L SOURCE GJE 901

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/28/21	233300	1000	000	INTERCO PAY/REC: PCP/PWW	6,001,174.73	
	233700	1000	000	INTERCO PAY/REC: PCP/PEU	187,972.19	
	233600	1000	000	INTERCO PAY/REC: PCP/PAC	125,061.00	
	233500	1000	000	INTERCO PAY/REC: PCP/PWS	83,602.68	
	233400	1000	000	INTERCO PAY/REC: PCP/TSC	-	
	113100	1000	000	INVESTMENT IN SUBSIDIARY-PWW		6,001,174.73
	114170	1000	000	INVESTMENT IN SUB: PEU		187,972.19
	113110	1000	000	INVESTMENT IN SUBIDIARY-PAC		125,061.00
	114150	1000	000	INVESTMENT IN SUBSIDIARY/PWSC		83,602.68
	114100	1000	000	INVESTMENT IN SUBSIDIARY/TSC		-
Totals:					6,397,810.60	6,397,810.60

COMMENT:

To record resolution from BOD Meeting 02/26/2021
 to distribute retained earnings and APIC from subsidiaries

SUPPORTING DOCUMENTATION:

See Attached	Stamp:

AUTHORIZED SIGNATURE: Madison [Signature] 03/30/2021

Cheever, Madison

From: Douglas, Lori
Sent: Monday, March 1, 2021 9:05 AM
To: Cheever, Madison
Subject: FW: Dividends Approved on February 26, 2021

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

Hi,

Please make sure this journal entry is done for the February close.

Thanks,

Lori

From: Ansara, Suzanne <suzanne.ansara@PENNICHUCK.com>
Sent: Friday, February 26, 2021 6:23 PM
To: Douglas, Lori <lori.douglas@PENNICHUCK.com>
Cc: Torres, George <george.torres@PENNICHUCK.com>; Goodhue, Larry <larry.goodhue@PENNICHUCK.com>
Subject: Dividends Approved on February 26, 2021

Lori,

On February 26, 2021, the following dividends were approved by the Board of Directors of the following companies:

Pennichuck Water Works, Inc.

Resolved: that a distribution in the amount of \$6,001,174.73 (\$2,409,721.16 from retained earnings and \$3,591,453.57 from additional paid in capital) be recorded to Pennichuck Corporation on March 1, 2021.

Pennichuck East Utility, Inc.

Resolved: that a distribution in the amount of \$187,972.19 (from additional paid in capital) be recorded to Pennichuck Corporation on March 1, 2021.

Pittsfield Aqueduct Company, Inc.

Resolved: that a distribution in the amount of \$125,061.00 (from additional paid in capital) be recorded to Pennichuck Corporation on March 1, 2021.

Pennichuck Water Service Corporation

Resolved: that a dividend in the amount of \$83,602.68 (from retained earnings) be recorded to Pennichuck Corporation on March 1, 2021.

Suzanne



Suzanne L. Ansara, Corporate Secretary
Pennichuck Water
25 Walnut Street
Nashua, New Hampshire 03060
Ph: (603)913-2303

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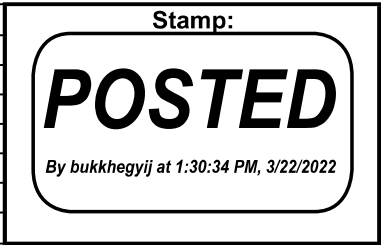
REF. NO. _____ DIVISION PAC TYPE G/L SOURCE GJE 900

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/28/22	211000	6000	001	ADDITIONAL PAID IN CAPITAL	126,947.99	
	233300	6000	001	INTERCO DIV PAY/REC PAC/PCP		126,947.99
				Totals:	126,947.99	126,947.99

COMMENT:
 _____ To record resolution from Board of Directors Meeting 02/25/2022
 _____ to distribute retained earnings and APIC to PCP

SUPPORTING DOCUMENTATION:

See Attached



AUTHORIZED SIGNATURE: Maria Marotte 03/22/22

Lori Douglas

2022-Mar-22 12:42

Marotte, Maria

From: Douglas, Lori
Sent: Thursday, March 10, 2022 5:13 PM
To: Marotte, Maria; Cutler, Marissa
Subject: FW: Dividends Approved on February 25, 2022

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

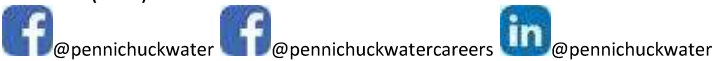
Hi,

These journal entries need to be done for February 2022. They are completed every year, we should have je's from February that we can move forward.

Thanks,



Lori Douglas
Accounting Manager
Pennichuck Water Works
25 Walnut Street
PO Box 428
Nashua, NH 03061-0428
Phone: (603)913-2319



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From: Ansara, Suzanne <suzanne.ansara@PENNICHUCK.com>
Sent: Friday, February 25, 2022 3:04 PM
To: Douglas, Lori <lori.douglas@PENNICHUCK.com>
Cc: Torres, George <george.torres@PENNICHUCK.com>; Goodhue, Larry <larry.goodhue@PENNICHUCK.com>
Subject: Dividends Approved on February 25, 2022

Lori,

On February 25, 2022, the following dividends were approved by the Board of Directors of the following companies:

Pennichuck Water Works, Inc.

Resolved: that a distribution in the amount of \$6,536,546.73 (\$198,278.71 from retained earnings and \$6,338,268.02 from additional paid in capital) be recorded to Pennichuck Corporation on February 28, 2022.

Pennichuck East Utility, Inc.

Resolved: that a distribution in the amount of \$741,407.19 from additional paid in capital be recorded to Pennichuck Corporation on February 28, 2022.

Pittsfield Aqueduct Company, Inc.

Resolved: that a distribution in the amount of \$126,947.99 from additional paid in capital be recorded to Pennichuck Corporation on February 28, 2022.

Pennichuck Water Service Corporation

Resolved: that a dividend in the amount of \$173,147.91 from retained earnings be recorded to Pennichuck Corporation on February 28, 2022.

Suzanne



Suzanne L. Ansara, Corporate Secretary
Pennichuck Water
25 Walnut Street
Nashua, New Hampshire 03060
Ph: (603)913-2303

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REF. NO. _____ DIVISION PCP TYPE G/L SOURCE GJE 900

DATE	ACCT. NO.	CC	CU	DESCRIPTION	DEBIT	CREDIT
02/28/22	233300	1000	000	INTERCO PAY/REC: PCP/PWW	6,536,546.73	
	233700	1000	000	INTERCO PAY/REC: PCP/PEU	741,407.19	
	233600	1000	000	INTERCO PAY/REC: PCP/PAC	126,947.99	
	233500	1000	000	INTERCO PAY/REC: PCP/PWS	173,147.91	
	233400	1000	000	INTERCO PAY/REC: PCP/TSC	-	
	113100	1000	000	INVESTMENT IN SUBSIDIARY-PWW		6,536,546.73
	114170	1000	000	INVESTMENT IN SUB: PEU		741,407.19
	113110	1000	000	INVESTMENT IN SUBIDIARY-PAC		126,947.99
	114150	1000	000	INVESTMENT IN SUBSIDIARY/PWSC		173,147.91
	114100	1000	000	INVESTMENT IN SUBSIDIARY/TSC		-
				Totals:	7,578,049.82	7,578,049.82

COMMENT:

 _____ To record resolution from BOD Meeting 02/25/2022
 _____ to distribute retained earnings and APIC from subsidiaries

SUPPORTING DOCUMENTATION:

See Attached	Stamp:

AUTHORIZED SIGNATURE: _____

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition for Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 2

Date Request Received: 1/13/23
Request No. DOE 2-1

Date of Response: 1/20/2023
Witness: George Torres

REQUEST:

Please provide a schedule similar to the attachment referenced, reflecting:

- a) The Company's actual short-term debt as of 11/30/22 and 12/31/22, and
- b) The Company's forecasted short-term debt for each of the six months from 1/31/23 through 6/30/23, which encompass the dates of the requested increase to the short-term debt limit.

RESPONSE:

- a) Please see attached Pittsfield Aqueduct Company's (PAC's) debt covenant calculation for November 30, 2022 and the supporting intercompany account trial balance, attached as Exhibit DOE 2-1(a)(1) and DOE 2-1(a)(2).

Upon completion of PAC's 2022 year-end results, the debt covenant calculation as of December 31st will then be generated and provided to DOE staff as a supplement to this response, as previously discussed, on or before February 3, 2023.

- b) Please see attached PAC's projected debt "proforma budgeted" covenant calculation for the first six months of 2023, attached as Exhibit DOE 2-1b.

Pittsfield Aqueduct Company, Inc.
DW 22-075

Petition for Waiver/Increase of Short-Term Debt Limit
Responses to DOE Data Requests – Set 2

Date Request Received: 1/13/23
Request No. DOE 2-2

Date of Response: 1/20/2023
Witness: George Torres

REQUEST:

Ref: Company's Response to DOE 1-10:

a) Given the Company's statements regarding its present limited financing options, particularly for its current short-term debt, please discuss the Company's present efforts to ensure that its short-term debt level remains below the requested limit of 18%, as well as please discuss any efforts, and the timing of those efforts, the Company may undertake to convert its short-term debt to long-term debt.

b) Please also discuss any future proposals the Company may offer to the Commission for the purpose of keeping its short-term debt level below the requested 18% level in the future, as well as the timing of those potential proposals and if they may coincide with any potential filings.

RESPONSE:

In response to Requests a) and b) above, the Company offers the following response:

At Pittsfield Aqueduct Company's next scheduled rate case, the Company will request the establishment and implementation of the Material Operating Expense Factor (MOEF), as part of a modified rate structure which will align PAC to what has currently been approved and in place for PAC's sister utilities Pennichuck Water Works, Inc. and Pennichuck East Utility, Inc. This will help to provide the necessary allowed Operating Expense Revenue Requirement (OERR) revenues between rate cases to reduce the Company's current reliance on intercompany transfers from the parent for its operating and capital cash flow needs, because those are impacted by regulatory lag between rate cases.

In addition to this request for a rate structure modification, PAC plans to implement a process wherein every three years it will file a financing petition to convert monies used and funded from short-term intercompany borrowings to long-term intercompany notes for short-term advances used to pay for capital assets between rate case test years. The Company plans to file the first such filing for this activity in the next couple of months for monies included in the short-term intercompany balance due, that are directly related to capital projects that have been funded through those monies. This filing is being done in anticipation of the impending filing of PAC's next permanent rate case for the test year 2022, in mid-2023. In converting the short-term monies to long-term notes, there will be a proper matching of long-term assets, used and useful, with long term funding. This funding will then be included on Schedule 5 of the rate case filing schedules, for inclusion and coverage in the Debt Service Revenue Requirement (DSRR) portion of allowed revenues seeking approval in the rate case.

The Company believes that the implementation of both of these features for PAC, will most likely allow the Company to remain in compliance with the statutory short-term debt limit between rate cases. However, if that does not prove to be the case, and it is deemed that a waiver above 10% would be required, the Company will file that request in a future docket, most likely in combination with any request for the renewal and extension of the waiver that currently applies to PEU through June 30, 2023.

PITTSFIELD AQUEDUCT
NHPUC Short-term Debt Threshold
11/30/2022

PAC Debt Waiver Filing
Docket No. DW 22-075
Exhibit DOE 2-1(a)(1)
1/20/2023

NH Intercompany payables that are not long-term	282,167	
Bonds, Notes, FALOC & Mortgages (currently payable)	31,904	
	<u>314,072</u>	
Plant in Service	4,679,843	
Less: Accumulated Depreciation	(1,835,859)	
Plus: CWIP	0	
Total Net Utility Plant	<u>2,843,984</u>	
Percentage	<u>11.04%</u>	18%
	prior month	12.61%
	change	-1.57%

Trial balance

Account No.: 233300 INTERCO DIV PAY/REC PAC/PCP

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/1/2022	0.00	403.00	403.00	106	6000	001	Reverse Dec 2021 Management fee - PWW & PCP
1/1/2022	0.00	16,575.82	16,978.82	106	6000	001	Reverse Dec 2021 MOERR RSF transfer
1/1/2022	48,538.85	0.00	31,560.03	106	6000	001	Reverse Dec 2021 MOERR transfer
1/1/2022	1,145.16	0.00	32,705.19	106	6000	001	Reverse Dec 2021 DSRR 0.1 transfer
1/1/2022	236.12	0.00	32,941.31	106	6000	001	Reverse Dec 2021 DSRR 1.0 RSF transfer
1/1/2022	517.71	0.00	33,459.02	106	6000	001	Reverse Dec CBFRR RSF transfer
1/21/2022	0.00	2,490.17	30,968.85	106	6000	001	Weekly Cash Collections 12/31/2021
1/21/2022	0.00	21,837.54	9,131.31	106	6000	001	Weekly Cash Collection 12/31/2021
1/31/2022	0.00	13.47	9,117.84	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
1/31/2022	0.00	36.41	9,081.43	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
1/31/2022	0.00	5,129.06	3,952.37	95	6000	001	Monthly payment of note payable to PCP
1/31/2022	0.00	410.00	3,542.37	95	6000	001	To record management fee from PCP
1/31/2022	19.56	0.00	3,561.93	95	6000	001	To record monthly intercompany interest
1/31/2022	0.00	2,050.26	1,511.67	95	6000	001	To record adjustment to tax expense/benefit for Federal
1/31/2022	0.00	48,538.85	47,027.18	106	6000	001	Rerecord Dec 2021 MOERR transfer
1/31/2022	0.00	1,145.16	48,172.34	106	6000	001	Rerecord Dec 2021 MOERR transfer
1/31/2022	0.00	236.12	48,408.46	106	6000	001	Rerecord Dec 2021 DSRR 1.0 RSF transfer
1/31/2022	0.00	517.71	48,926.17	106	6000	001	Re-record Dec 2021 CBFRR RSF transfer
1/31/2022	0.00	843.11	49,769.28	106	6000	001	January 2022 ME Transfer
1/31/2022	0.00	599.23	50,368.51	106	6000	001	January 2022 ME transfer
1/31/2022	0.00	384.54	50,753.05	106	6000	001	January 2022 ME Transfer
1/31/2022	403.00	0.00	50,350.05	106	6000	001	Rerecord Dec 2021 Management fee - PWW & PCP
1/31/2022	16,575.82	0.00	33,774.23	106	6000	001	Rerecord Dec 2021 MOERR RSF transfer
1/31/2022	50,897.63	0.00	17,123.40	106	6000	001	Reclass Monthly Cash to PCP
1/31/2022	7,522.77	0.00	24,646.17	106	6000	001	January 2022 ME transfer
1/31/2022	88,841.51	0.00	113,487.68	106	6000	001	January 2022 ME Transfer
1/31/2022	718.11	0.00	114,205.79	106	6000	001	January 2022 MOERR RSF transfer
2/1/2022	0.00	16,575.82	97,629.97	106	6000	001	Reverse Dec 2021 MOERR RSF ME transfer
2/1/2022	0.00	718.11	96,911.86	106	6000	001	Reverse Jan 2022 MOERR RSF ME transfer
2/1/2022	0.00	403.00	96,508.86	106	6000	001	Reverse Dec 2021 Mangement fee
2/1/2022	0.00	88,841.51	7,667.35	106	6000	001	Reverse Jan 2022 MOERR ME transfer
2/1/2022	0.00	7,522.77	144.58	106	6000	001	Reverse January 2022 DSRR 1.0 ME transfer
2/1/2022	517.71	0.00	662.29	106	6000	001	Reverse Dec 2021 CBFRR RSF transfer
2/1/2022	843.11	0.00	1,505.40	106	6000	001	Reverse Jan 2022 ME Transfer CBFRR RSF

Trial balance

2/1/2022	236.12	0.00	1,741.52	106	6000	001	Reverse Dec 2021 DSRR 1.0 RSF transfer
2/1/2022	384.54	0.00	2,126.06	106	6000	001	Reverse Jan 2022 CBFRR RSF ME transfer
2/1/2022	48,538.85	0.00	50,664.91	106	6000	001	Reverse Dec 2021 MOERR ME transfer
2/1/2022	1,145.16	0.00	51,810.07	106	6000	001	Reverse Dec 2021 DSRR 0.1 ME transfer
2/1/2022	599.23	0.00	52,409.30	106	6000	001	Reverse January 2022 DSRR 0.1 ME transfer
2/3/2022	0.00	3,715.30	48,694.00	106	6000	001	Weekly Cash Collections - Dec. 2021
2/3/2022	0.00	32,581.34	16,112.66	106	6000	001	Weekly Cash Collections - Dec. 2021
2/9/2022	0.00	25,940.42	9,827.76	106	6000	001	Weekly Cash Collections 02/04/2022
2/9/2022	0.00	2,958.02	12,785.78	106	6000	001	Weekly Cash Collections 02/04/2022
2/14/2022	0.00	8,805.58	21,591.36	106	6000	001	Weekly Cash Collections 02/11/2022
2/14/2022	0.00	1,004.11	22,595.47	106	6000	001	Weekly Cash Collections 02/11/2022
2/23/2022	0.00	6,570.18	29,165.65	106	6000	001	Weekly Cash Collections 02/18/22
2/23/2022	0.00	749.21	29,914.86	106	6000	001	Weekly Cash Collections 02/18/22
2/28/2022	0.00	16.44	29,931.30	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
2/28/2022	0.00	40.26	29,971.56	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
2/28/2022	0.00	5,129.06	35,100.62	95	6000	001	Monthly payment of note payable to PCP
2/28/2022	0.00	126,947.99	162,048.61	95	6000	001	To record resolution from Board of Directors Meeting 02/2
2/28/2022	0.00	494.00	162,542.61	95	6000	001	To record management fee from PCP
2/28/2022	29.67	0.00	162,512.94	95	6000	001	To record monthly intercompany interest
2/28/2022	0.00	5,845.16	168,358.10	95	6000	001	To record adjustment to tax expense/benefit for Federal a
2/28/2022	0.00	517.71	168,875.81	106	6000	001	Re-record Dec 2021 CBFRR RSF ME transfer
2/28/2022	0.00	843.11	169,718.92	106	6000	001	Re-record Jan 2022 CBFRR RSF ME transfer
2/28/2022	0.00	236.12	169,955.04	106	6000	001	Re-record Dec 2021 DSRR 1.0 RSF transfer
2/28/2022	0.00	384.54	170,339.58	106	6000	001	Re-recorded Jan 2022 DSRR 1.0 RSF ME transfer
2/28/2022	0.00	48,538.85	218,878.43	106	6000	001	Re-record Dec 2021 MOERR ME transfer
2/28/2022	0.00	1,145.16	220,023.59	106	6000	001	Re-record Dec 2021 DSRR 0.1 ME transfer
2/28/2022	0.00	599.23	220,622.82	106	6000	001	Re-record Jan 2022 DSRR 0.1 ME transfer
2/28/2022	0.00	144.48	220,767.30	106	6000	001	February 2022 DSRR 1.0 RSF Transfer - PAC
2/28/2022	0.00	575.22	221,342.52	106	6000	001	February 2022 DSRR 0.1 Transfer - PAC
2/28/2022	0.00	316.78	221,659.30	106	6000	001	February 2022 CBFRR Transfer - PAC
2/28/2022	0.00	6,560.46	228,219.76	106	6000	001	February 2022 MOERR RSF Transfer PAC
2/28/2022	403.00	0.00	227,816.76	106	6000	001	Re-record Dec 2021 PCP Mgmt Fee
2/28/2022	88,841.51	0.00	138,975.25	106	6000	001	Re-record January 2022 MOERR ME transfer
2/28/2022	7,522.77	0.00	131,452.48	106	6000	001	Re-record January 2022 DSRR 1.0 ME transfer
2/28/2022	57,773.04	0.00	73,679.44	106	6000	001	Reclass monthly cash to PCP
2/28/2022	16,575.82	0.00	57,103.62	106	6000	001	Re-record Dec 2021 MOERR RSF ME Transfer
2/28/2022	718.11	0.00	56,385.51	106	6000	001	Re-record Jan 2022 MOERR RSF ME transfer

Trial balance

2/28/2022	133,301.46	0.00	76,915.95	106	6000	001	February 2022 MOERR Transfer - PAC
2/28/2022	15,949.41	0.00	92,865.36	106	6000	001	February 2022 DSRR 1.0 Transfer - PAC
2/28/2022	410.00	0.00	93,275.36	106	6000	001	January 2022 Mgmt Fee Transfer PAC/PCP
3/1/2022	0.00	3,228.15	90,047.21	106	6000	001	Weekly Cash Collections 02/25/2022
3/1/2022	0.00	368.11	89,679.10	106	6000	001	Weekly Cash Collections 02/25/22
3/1/2022	0.00	718.11	88,960.99	106	6000	001	Reverse Jan 2022 MOERR RSF ME transfer
3/1/2022	0.00	16,575.82	72,385.17	106	6000	001	Reverse Dec 2021 MOERR RSF ME transfer
3/1/2022	0.00	88,841.51	16,456.34	106	6000	001	Reverse Jan 2022 MOERR ME transfer
3/1/2022	0.00	133,301.46	149,757.80	106	6000	001	Reverse Feb 2022 MOERR transfer
3/1/2022	0.00	7,522.77	157,280.57	106	6000	001	Reverse January 2022 DSRR 1.0 ME transfer
3/1/2022	0.00	15,949.41	173,229.98	106	6000	001	Reverse February 2022 DSRR 1.0 transfer
3/1/2022	0.00	403.00	173,632.98	106	6000	001	Reverse Dec 2021 PCP Mgmt fee
3/1/2022	0.00	410.00	174,042.98	106	6000	001	Reverse January 2022 Mgmt Fee Transfer PAC/PCP
3/1/2022	517.71	0.00	173,525.27	106	6000	001	Reverse Dec 2021 CBFRR RSF ME transfer
3/1/2022	843.11	0.00	172,682.16	106	6000	001	Reverse Jan 2022 CBFRR RSF ME transfer
3/1/2022	316.78	0.00	172,365.38	106	6000	001	Reverse Feb 2022 CBFRR RSF ME transfer
3/1/2022	236.12	0.00	172,129.26	106	6000	001	Reverse Dec 2021 DSRR 1.0 RSF transfer
3/1/2022	384.54	0.00	171,744.72	106	6000	001	Reverse Jan 2022 DSRR 1.0 RSF ME transfer
3/1/2022	144.48	0.00	171,600.24	106	6000	001	Reverse Feb 2022 DSRR 1.0 RSF ME transfer
3/1/2022	6,560.46	0.00	165,039.78	106	6000	001	Reverse Feb 2022 MOERR RSF transfer PAC
3/1/2022	48,538.85	0.00	116,500.93	106	6000	001	Reverse Dec 2021 MOERR ME transfer
3/1/2022	1,145.16	0.00	115,355.77	106	6000	001	Reverse Dec 2021 DSRR 0.1 ME transfer
3/1/2022	599.23	0.00	114,756.54	106	6000	001	Reverse Jan 2022 DSRR 0.1 ME transfer
3/1/2022	575.22	0.00	114,181.32	106	6000	001	Reverse Feb 2022 DSRR 0.1 ME transfer
3/8/2022	0.00	25,332.22	139,513.54	106	6000	001	Weekly Cash Collections 03/04/22
3/8/2022	0.00	2,888.67	142,402.21	106	6000	001	Weekly Cash Collections 03/04/22
3/10/2022	40,705.66	0.00	101,696.55	106	6000	001	Dec. 2021 & Jan. 2022 ME Transfer
3/10/2022	7,522.77	0.00	94,173.78	106	6000	001	Dec. 2021 & Jan. 2022 ME Transfer
3/15/2022	0.00	620.66	94,794.44	106	6000	001	ME Transfer Dec. 2021 & Jan. 2022 - PAC
3/15/2022	0.00	1,744.39	96,538.83	106	6000	001	ME Transfer Dec. 2021 & Jan. 2022 - PAC
3/15/2022	0.00	1,360.82	97,899.65	106	6000	001	ME Transfer Dec. 2021 & Jan 2022 - PAC
3/24/2022	0.00	18,860.04	116,759.69	106	6000	001	Weekly Cash Collections 03/11 & 03/18
3/24/2022	0.00	2,150.64	118,910.33	106	6000	001	Weekly Cash Collections 03/11 & 03/18
3/31/2022	0.00	13.67	118,924.00	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
3/31/2022	0.00	79.99	119,003.99	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
3/31/2022	0.00	5,129.06	124,133.05	95	6000	001	Monthly payment of note payable to PCP
3/31/2022	0.00	463.00	124,596.05	95	6000	001	To record management fee from PCP

Trial balance

3/31/2022	38.22	0.00	124,557.83	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	9,869.30	134,427.13	95	6000	001	To record adjustment to tax expense/benefit for Federal e
3/31/2022	463.00	0.00	133,964.13	95	6000	001	To reverse March management fee from PCP
3/31/2022	0.00	38.22	134,002.35	95	6000	001	To record monthly intercompany interest
3/31/2022	9,869.30	0.00	124,133.05	95	6000	001	To reverse March adjustment to tax expense/benefit for F
3/31/2022	0.00	495.00	124,628.05	95	6000	001	To Re-record management fee from PCP
3/31/2022	38.21	0.00	124,589.84	95	6000	001	To re-record monthly intercompany interest
3/31/2022	0.00	9,718.98	134,308.82	95	6000	001	To record adjustment to tax expense/benefit for Federal e
3/31/2022	0.00	316.78	134,625.60	106	6000	001	Re-Record Feb 2022 CBFRR RSF ME transfer
3/31/2022	0.00	144.48	134,770.08	106	6000	001	Re-Record Feb 2022 DSRR 1.0 RSF ME transfer
3/31/2022	0.00	6,560.46	141,330.54	106	6000	001	Re-Record Feb 2022 MOERR RSF transfer
3/31/2022	0.00	575.22	141,905.76	106	6000	001	Re-record Feb 2022 DSRR 0.1 ME transfer
3/31/2022	0.00	403.00	142,308.76	106	6000	001	Reverse re-recording Dec 2021 PCP Mgmt fee - PAC
3/31/2022	0.00	21,383.51	163,692.27	106	6000	001	March 2022 MOERR RSF Transfer PAC
3/31/2022	0.00	2,432.14	166,124.41	106	6000	001	March 2022 DSRR 1.0 RSF Transfer PAC
3/31/2022	0.00	12,779.35	178,903.76	106	6000	001	March 2022 DSRR 1.0 Transfer PAC
3/31/2022	0.00	803.99	179,707.75	106	6000	001	March 2022 DSRR 0.1 Transfer PAC
3/31/2022	0.00	5,332.45	185,040.20	106	6000	001	March 2022 CBFRR Transfer PAC
3/31/2022	16,575.82	0.00	168,464.38	106	6000	001	Re-Record Dec 2021 MOERR RSF ME transfer
3/31/2022	718.11	0.00	167,746.27	106	6000	001	Re-Record Jan 2022 MOERR RSF ME transfer
3/31/2022	133,301.46	0.00	34,444.81	106	6000	001	Re-Record Feb 2022 MOERR transfer
3/31/2022	15,949.41	0.00	18,495.40	106	6000	001	Re-record February 2022 DSRR 1.0 transfer
3/31/2022	403.00	0.00	18,092.40	106	6000	001	Re-record Dec 2021 PCP Mgmt Fee
3/31/2022	410.00	0.00	17,682.40	106	6000	001	Re-Record January 2022 Mgmt fee transfer PAC/PCP
3/31/2022	98,842.72	0.00	81,160.32	106	6000	001	Reclass monthly cash to PCP
3/31/2022	110,720.24	0.00	191,880.56	106	6000	001	March 2022 MOERR Transfer PAC
3/31/2022	494.00	0.00	192,374.56	106	6000	001	March 2022 MGMT Fee Transfer PAC/PCP
4/1/2022	0.00	110,720.24	81,654.32	106	6000	001	Reverse March 2022 MOERR transfer PAC
4/1/2022	0.00	494.00	81,160.32	106	6000	001	Reverse March 2022 MGMT Fee Transfer PAC/PCP
4/1/2022	0.00	133,301.46	52,141.14	106	6000	001	Reverse re-record Feb 2022 MOERR Transfer
4/1/2022	0.00	410.00	52,551.14	106	6000	001	Reverse Re-record Jan 2022 Mgmt Fee
4/1/2022	0.00	15,949.41	68,500.55	106	6000	001	Reverse re-record Feb 2022 ME transfer
4/1/2022	0.00	16,575.82	85,076.37	106	6000	001	Reverse re-record Dec 2021 ME transfer
4/1/2022	0.00	718.11	85,794.48	106	6000	001	Reverse re-record Jan 2022 ME Transfer
4/1/2022	21,383.51	0.00	64,410.97	106	6000	001	Reverse March 2022 MOERR RSF transfer PAC
4/1/2022	2,432.14	0.00	61,978.83	106	6000	001	Reverse March 2022 DSRR 1.0 RSF transfer PAC
4/1/2022	12,779.35	0.00	49,199.48	106	6000	001	Reverse March 2022 DSRR 1.0 transfer PAC

Trial balance

4/1/2022	803.99	0.00	48,395.49	106	6000	001	Reverse March 2022 DSRR 0.1 transfer PAC
4/1/2022	5,332.45	0.00	43,063.04	106	6000	001	Reverse March 2022 CBFRR RSF transfer PAC
4/1/2022	316.78	0.00	42,746.26	106	6000	001	Reverse Re-record Feb 2022 CBFRR RSF ME transfer
4/1/2022	575.22	0.00	42,171.04	106	6000	001	Reverse re-record Feb 2022 ME transfer
4/1/2022	6,560.46	0.00	35,610.58	106	6000	001	Reverse Re-record Feb 2022 ME Transfer
4/1/2022	144.48	0.00	35,466.10	106	6000	001	Reverse re-record Feb 2022 ME Transfer
4/6/2022	410.00	0.00	35,056.10	106	6000	001	Feb. 2022 Mgmt Fee PAC & PEU
4/14/2022	0.00	1,750.43	36,806.53	106	6000	001	Weekly Cash Collections w/e 04/08/22
4/14/2022	0.00	31,686.72	68,493.25	106	6000	001	Weekly Cash Collections w/e 04/01/22
4/14/2022	0.00	199.60	68,692.85	106	6000	001	Weekly Cash Collections w/e 04/08/22
4/14/2022	0.00	3,613.28	72,306.13	106	6000	001	Weekly Cash Collections w/e 04/01/22
4/20/2022	0.00	7,383.81	79,689.94	106	6000	001	Weekly Cash Collections w/e 04/15/22
4/20/2022	0.00	841.99	80,531.93	106	6000	001	Weekly Cash Collections w/e 04/15/22
4/21/2022	494.00	0.00	80,037.93	106	6000	001	Transfer to CK 9245398113
4/21/2022	5,027.00	0.00	75,010.93	106	6000	001	Transfer to CK 9245398113
4/21/2022	10,258.11	0.00	64,752.82	106	6000	001	Transfer to CK 9245398113
4/25/2022	0.00	1,769.11	66,521.93	106	6000	001	Weekly Cash Collections w/e 04-22-22
4/25/2022	0.00	15,514.21	82,036.14	106	6000	001	Weekly Cash Collections w/e 04-22-22
4/25/2022	15,387.17	0.00	66,648.97	106	6000	001	PCP Loan payment & reimbursement
4/27/2022	0.00	10,650.04	77,299.01	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	12,779.35	90,078.36	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	2,576.62	92,654.98	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	1,379.21	94,034.19	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/27/2022	0.00	5,649.23	99,683.42	106	6000	001	Record Feb & Mar 2022 ME transfer
4/27/2022	133,301.46	0.00	33,618.04	106	6000	001	Feb. & Mar. 2022 ME Transfer
4/30/2022	0.00	14.93	33,603.11	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
4/30/2022	0.00	41.68	33,561.43	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
4/30/2022	0.00	542.00	33,019.43	95	6000	001	To record management fee from PCP
4/30/2022	90.93	0.00	33,110.36	95	6000	001	To record monthly intercompany interest
4/30/2022	0.00	1,893.17	31,217.19	95	6000	001	To record adjustment to tax expense/benefit for Federal
4/30/2022	0.00	30,610.54	606.65	106	6000	001	April 2022 MOERR Transfer
4/30/2022	0.00	8.06	598.59	106	6000	001	April 2022 DSRR 1.0 RSF Transfer
4/30/2022	0.00	4,317.82	3,719.23	106	6000	001	April 2022 DSRR 1.0 Transfer
4/30/2022	0.00	561.58	4,280.81	106	6000	001	April 2022 DSRR 0.1 Transfer
4/30/2022	0.00	17.67	4,298.48	106	6000	001	April 2022 CBFRR Transfer
4/30/2022	110,720.24	0.00	106,421.76	106	6000	001	Re-record March 2022 MOERR ME transfer
4/30/2022	15,949.41	0.00	122,371.17	106	6000	001	Re-record Feb 2022 ME transfer

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4/30/2022	44,130.62	0.00	166,501.79	106	6000	001	Reclass monthly cash to PCP
4/30/2022	3,801.25	0.00	170,303.04	106	6000	001	April 2022 MOERR RSF Transfer
4/30/2022	495.00	0.00	170,798.04	106	6000	001	March 2022 MGMT Fee Transfer - PCP
5/1/2022	0.00	3,801.25	166,996.79	106	6000	001	Reverse April 2022 MOERR RSF Transfer
5/1/2022	0.00	495.00	166,501.79	106	6000	001	Reverse March 2022 MGMT Fee Transfer - PCP
5/1/2022	0.00	15,949.41	150,552.38	106	6000	001	Reverse Re-record Feb 2022 ME Transfer
5/1/2022	0.00	110,720.24	39,832.14	106	6000	001	Reverse Re-record March 2022 ME Transfer
5/1/2022	30,610.54	0.00	70,442.68	106	6000	001	Reverse April 2022 MOERR Transfer
5/1/2022	8.06	0.00	70,450.74	106	6000	001	Reverse April 2022 DSRR 1.0 RSF Transfer
5/1/2022	4,317.82	0.00	74,768.56	106	6000	001	Reverse April 2022 DSRR 1.0 Transfer
5/1/2022	561.58	0.00	75,330.14	106	6000	001	Reverse April 2022 DSRR 0.1 Transfer
5/1/2022	17.67	0.00	75,347.81	106	6000	001	Reverse April 2022 CBFRR Transfer
5/6/2022	0.00	9,877.48	65,470.33	106	6000	001	Weekly Cash Collections 4/29/2022
5/6/2022	0.00	1,126.34	64,343.99	106	6000	001	Weekly Cash Collections 4/29/2022
5/12/2022	0.00	23,247.06	41,096.93	106	6000	001	Weekly Cash Collections 5/6/2022
5/12/2022	0.00	2,650.90	38,446.03	106	6000	001	Weekly Cash Collections 5/6/2022
5/23/2022	0.00	10,144.25	28,301.78	106	6000	001	Weekly Cash Collections 5/13/2022
5/23/2022	0.00	1,156.76	27,145.02	106	6000	001	Weekly Cash Collections 5/13/2022
5/24/2022	0.00	30,610.54	3,465.52	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	4,317.82	7,783.34	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	17.67	7,801.01	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	8.06	7,809.07	106	6000	001	April 2022 ME Transfer
5/24/2022	0.00	561.58	8,370.65	106	6000	001	April 2022 ME Transfer
5/24/2022	3,801.25	0.00	4,569.40	106	6000	001	April 2022 ME Transfer
5/31/2022	0.00	16.59	4,585.99	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
5/31/2022	0.00	31.56	4,617.55	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
5/31/2022	0.00	416.00	5,033.55	95	6000	001	To record management fee from PCP
5/31/2022	139.11	0.00	4,894.44	95	6000	001	To record monthly intercompany interest
5/31/2022	0.00	3,724.64	8,619.08	95	6000	001	To record adjustment to tax expense/benefit for Federal
5/31/2022	0.00	7,136.33	15,755.41	106	6000	001	Weekly Cash Collections 5/20/2022
5/31/2022	0.00	813.77	16,569.18	106	6000	001	Weekly Cash Collections 5/20/2022
5/31/2022	0.00	3,687.97	20,257.15	106	6000	001	May 2022 MOERR RSF Transfer
5/31/2022	0.00	85,733.07	105,990.22	106	6000	001	May 2022 MOERR Transfer
5/31/2022	0.00	337.98	106,328.20	106	6000	001	May 2022 DSRR 1.0 RSF Transfer
5/31/2022	0.00	28,769.56	135,097.76	106	6000	001	May 2022 DSRR 1.0 Transfer
5/31/2022	0.00	594.57	135,692.33	106	6000	001	May 2022 DSRR 0.1 Transfer
5/31/2022	0.00	741.02	136,433.35	106	6000	001	May 2022 CBFRR Transfer

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5/31/2022	110,720.24	0.00	25,713.11	106	6000	001	Re-record March ME Transfer
5/31/2022	495.00	0.00	25,218.11	106	6000	001	Re-record March 2022 MGMT Fee Transfer - PCP
5/31/2022	15,949.41	0.00	9,268.70	106	6000	001	Re-record Feb 2022 ME Transfer
5/31/2022	96,704.98	0.00	87,436.28	106	6000	001	Reclass cash from subs - PAC
5/31/2022	542.00	0.00	87,978.28	106	6000	001	April 2022 MGMT Fee Transfer - PAC/PCP
6/1/2022	0.00	542.00	87,436.28	106	6000	001	Reverse April 2022 MGMT Fee Transfer - PAC/PCP
6/1/2022	0.00	15,949.41	71,486.87	106	6000	001	Reverse Re-record Feb 2022 ME Transfer
6/1/2022	0.00	110,720.24	39,233.37	106	6000	001	Reverse Re-record March ME Transfer
6/1/2022	0.00	495.00	39,728.37	106	6000	001	Reverse Re-record March 2022 MGMT Fee Transfer - PCP
6/1/2022	741.02	0.00	38,987.35	106	6000	001	Reverse May 2022 CBFRR Transfer
6/1/2022	594.57	0.00	38,392.78	106	6000	001	Reverse May 2022 DSRR 0.1 Transfer
6/1/2022	28,769.56	0.00	9,623.22	106	6000	001	Reverse May 2022 DSRR 1.0 Transfer
6/1/2022	337.98	0.00	9,285.24	106	6000	001	Reverse May 2022 DSRR 1.0 RSF Transfer
6/1/2022	85,733.07	0.00	76,447.83	106	6000	001	Reverse May 2022 MOERR Transfer
6/1/2022	3,687.97	0.00	80,135.80	106	6000	001	Reverse May 2022 MOERR RSF Transfer
6/9/2022	0.00	3,342.28	76,793.52	106	6000	001	Weekly Cash Collections 5/27/2022 and 5/31/2022
6/9/2022	0.00	29,310.13	47,483.39	106	6000	001	Weekly Cash Collections 5/27/2022 and 5/31/2022
6/21/2022	0.00	1,758.97	45,724.42	106	6000	001	Weekly Cash Collections 6/3/2022
6/21/2022	0.00	6,070.15	39,654.27	106	6000	001	Weekly Cash Collections 6/10/2022
6/21/2022	0.00	200.58	39,453.69	106	6000	001	Weekly Cash Collections 6/3/2022
6/21/2022	0.00	692.19	38,761.50	106	6000	001	Weekly Cash Collections 6/10/2022
6/21/2022	0.00	12,820.15	25,941.35	106	6000	001	May 2022 ME Transfer
6/21/2022	1,037.00	0.00	26,978.35	106	6000	001	April and May 2022 Mgmt Fee PCP
6/21/2022	24,987.17	0.00	51,965.52	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	3,687.97	48,277.55	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	28,769.56	19,507.99	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	741.02	18,766.97	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	337.98	18,428.99	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	594.57	17,834.42	106	6000	001	May 2022 ME Transfer
6/29/2022	0.00	10,639.83	7,194.59	106	6000	001	Weekly Cash Collections 6/17/2022
6/29/2022	0.00	1,213.28	5,981.31	106	6000	001	Weekly Cash Collections 6/17/2022
6/30/2022	0.00	13.31	5,968.00	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
6/30/2022	0.00	41.16	5,926.84	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
6/30/2022	0.00	339.00	5,587.84	95	6000	001	To record management fee from PCP
6/30/2022	167.87	0.00	5,755.71	95	6000	001	To record monthly intercompany interest
6/30/2022	1,056.45	0.00	6,812.16	95	6000	001	To record adjustment to tax expense/benefit for Federal
6/30/2022	0.00	41,025.80	34,213.64	106	6000	001	June 2022 ME Transfer

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6/30/2022	0.00	165.28	34,378.92	106	6000	001	June 2022 ME Transfer
6/30/2022	0.00	532.75	34,911.67	106	6000	001	June 2022 ME Transfer
6/30/2022	28,769.56	0.00	6,142.11	106	6000	001	Correct May ME Transfer
6/30/2022	64,559.35	0.00	58,417.24	106	6000	001	Reclass monthly cash to PCP
6/30/2022	12,230.77	0.00	70,648.01	106	6000	001	June 2022 ME Transfer
6/30/2022	280.20	0.00	70,928.21	106	6000	001	June 2022 ME Transfer
6/30/2022	614.34	0.00	71,542.55	106	6000	001	June 2022 ME Transfer
6/30/2022	416.00	0.00	71,958.55	106	6000	001	May 2022 Mgmt Fee Transfer PAC/PCP
7/1/2022	0.00	614.34	71,344.21	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	0.00	280.20	71,064.01	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	0.00	12,230.77	58,833.24	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	0.00	416.00	58,417.24	106	6000	001	Reverse May 2022 Mgmt Fee Transfer PAC/PCP
7/1/2022	532.75	0.00	58,949.99	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	165.28	0.00	59,115.27	106	6000	001	Reverse June 2022 ME Transfer
7/1/2022	41,025.80	0.00	100,141.07	106	6000	001	Reverse June 2022 ME Transfer
7/7/2022	0.00	9,153.61	90,987.46	106	6000	001	Weekly Cash Collections 6/24/2022
7/7/2022	0.00	21,937.41	69,050.05	106	6000	001	Weekly Cash Collections 6/30/2022
7/7/2022	0.00	1,043.80	68,006.25	106	6000	001	Weekly Cash Collections 6/24/2022
7/7/2022	0.00	2,501.55	65,504.70	106	6000	001	Weekly Cash Collections 6/30/2022
7/14/2022	0.00	3,756.05	61,748.65	106	6000	001	Weekly Cash Collections 7/8/2022
7/14/2022	0.00	428.31	61,320.34	106	6000	001	Weekly Cash Collections 7/8/2022
7/20/2022	0.00	585.75	60,734.59	106	6000	001	Weekly Cash Collections 7/8/2022 additional
7/20/2022	0.00	13,137.13	47,597.46	106	6000	001	Weekly Cash Collections 7/15/2022
7/20/2022	0.00	66.79	47,530.67	106	6000	001	Weekly Cash Collections 7/8/2022 additional
7/20/2022	0.00	1,498.05	46,032.62	106	6000	001	Weekly Cash Collections 7/15/2022
7/28/2022	0.00	41,025.80	5,006.82	106	6000	001	June 2022 ME Transfer
7/28/2022	0.00	165.26	4,841.56	106	6000	001	June 2022 ME Transfer
7/28/2022	0.00	532.75	4,308.81	106	6000	001	June 2022 ME Transfer
7/28/2022	416.00	0.00	4,724.81	106	6000	001	June 2022 Mgmt Fee Transfer PCP/PAC
7/28/2022	280.20	0.00	5,005.01	106	6000	001	June 2022 ME Transfer
7/28/2022	614.34	0.00	5,619.35	106	6000	001	June 2022 ME Transfer
7/31/2022	0.00	15.77	5,603.58	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
7/31/2022	0.00	40.07	5,563.51	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
7/31/2022	0.00	349.00	5,214.51	95	6000	001	To record management fee from PCP
7/31/2022	215.35	0.00	5,429.86	95	6000	001	To record monthly intercompany interest
7/31/2022	1,734.03	0.00	7,163.89	95	6000	001	To record adjustment to tax expense/benefit for Federal
7/31/2022	0.00	452.77	6,711.12	106	6000	001	July 2022 DSRR 1.0 RSF ME Transfer

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7/31/2022	0.00	75.55	6,635.57	106	6000	001	July 2022 DSRR 1.0 ME Transfer
7/31/2022	0.00	606.05	6,029.52	106	6000	001	July 2022 DSRR 0.1 ME Transfer
7/31/2022	0.00	992.70	5,036.82	106	6000	001	July 2022 CBFRR ME Transfer
7/31/2022	12,230.77	0.00	17,267.59	106	6000	001	Re-record June 2022 ME Transfer
7/31/2022	48,799.79	0.00	66,067.38	106	6000	001	Reclass Monthly Cash to PCP
7/31/2022	13,966.48	0.00	80,033.86	106	6000	001	July 2022 MOERR RSF ME Transfer
7/31/2022	73,453.41	0.00	153,487.27	106	6000	001	July 2022 MOERR ME Transfer
7/31/2022	339.00	0.00	153,826.27	106	6000	001	July 2022 Mgmt fee Transfer PCP/PAC
8/1/2022	0.00	12,230.77	141,595.50	106	6000	001	Reverse Re-record June 2022 ME Transfer
8/1/2022	0.00	73,453.41	68,142.09	106	6000	001	Reverse July 2022 MOERR ME Transfer
8/1/2022	0.00	13,966.48	54,175.61	106	6000	001	Reverse July 2022 MOERR RSF ME Transfer
8/1/2022	0.00	339.00	53,836.61	106	6000	001	Reverse July 2022 Mgmt fee Transfer PCP/PAC
8/1/2022	992.70	0.00	54,829.31	106	6000	001	Reverse July 2022 CBFRR ME Transfer
8/1/2022	606.05	0.00	55,435.36	106	6000	001	Reverse July 2022 DSRR 0.1 ME Transfer
8/1/2022	75.55	0.00	55,510.91	106	6000	001	Reverse July 2022 DSRR 1.0 ME Transfer
8/1/2022	452.77	0.00	55,963.68	106	6000	001	Reverse July 2022 DSRR 1.0 RSF ME Transfer
8/9/2022	0.00	9,976.69	45,986.99	106	6000	001	Weekly Cash Collections 06/22/2022
8/9/2022	0.00	888.08	45,098.91	106	6000	001	Weekly Cash Collections 06/29/2022
8/9/2022	0.00	1,137.66	43,961.25	106	6000	001	Weekly Cash Collections 06/22/2022
8/9/2022	0.00	7,788.05	36,173.20	106	6000	001	Weekly Cash Collections 06/29/2022
8/17/2022	0.00	21,766.71	14,406.49	106	6000	001	Weekly Cash Collections 08/05/2022
8/17/2022	0.00	2,482.09	11,924.40	106	6000	001	Weekly Cash Collections 08/05/2022
8/17/2022	339.00	0.00	12,263.40	106	6000	001	July 2022 Mgmt Fee Transfer PAC/PCP
8/26/2022	0.00	11,969.70	293.70	106	6000	001	Weekly Cash Collections 08/12/2022
8/26/2022	0.00	1,364.92	1,071.22	106	6000	001	Weekly Cash Collections 08/12/2022
8/31/2022	0.00	16.20	1,087.42	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
8/31/2022	0.00	32.77	1,120.19	95	6000	001	To record bank fess charged from PCP to PWW/PEU/PAC.
8/31/2022	0.00	487.00	1,607.19	95	6000	001	To record management fee from PCP
8/31/2022	156.55	0.00	1,450.64	95	6000	001	To record monthly intercompany interest
8/31/2022	0.00	1,917.30	3,367.94	95	6000	001	To record adjustment to tax expense/benefit for Federal e
8/31/2022	0.00	992.70	4,360.64	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	452.77	4,813.41	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	75.57	4,888.98	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	606.05	5,495.03	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	75.57	5,570.60	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	0.00	291,351.86	296,922.46	106	6000	001	2022 Adjustment to ME Transfer
8/31/2022	0.00	159.86	297,082.32	106	6000	001	August 2022 ME Transfer

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8/31/2022	0.00	576.76	297,659.08	106	6000	001	August 2022 ME Transfer
8/31/2022	0.00	350.49	298,009.57	106	6000	001	August 2022 ME Transfer
8/31/2022	73,453.41	0.00	224,556.16	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	12,230.77	0.00	212,325.39	106	6000	001	Re-record June 2022 ME transfer
8/31/2022	13,966.48	0.00	198,358.91	106	6000	001	Re-record July 2022 ME transfer
8/31/2022	108,162.82	0.00	90,196.09	106	6000	001	Reclass monthly cash to PCP
8/31/2022	75.57	0.00	90,120.52	106	6000	001	Reverse Re-recording July 2022 ME transfer
8/31/2022	5,368.11	0.00	84,752.41	106	6000	001	August 2022 ME Transfer
8/31/2022	7,415.09	0.00	77,337.32	106	6000	001	August 2022 ME Transfer
8/31/2022	182.74	0.00	77,154.58	106	6000	001	August 2022 ME Transfer
8/31/2022	349.00	0.00	76,805.58	106	6000	001	August 2022 PCP/PAC Mgmt Fee Transfer
9/1/2022	0.00	182.74	76,988.32	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	0.00	7,415.09	84,403.41	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	0.00	5,368.11	89,771.52	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	0.00	349.00	90,120.52	106	6000	001	Reverse August 2022 PCP/PAC Mgmt Fee Transfer
9/1/2022	0.00	7,145.06	97,265.58	106	6000	001	Weekly Cash Collections 08/19/2022
9/1/2022	0.00	13,966.48	111,232.06	106	6000	001	Reverse June 2022 ME Transfer
9/1/2022	0.00	12,230.77	123,462.83	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	0.00	73,453.41	196,916.24	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	291,351.86	0.00	94,435.62	106	6000	001	Reverse 2022 Adjustment to ME Transfer
9/1/2022	350.49	0.00	94,786.11	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	576.76	0.00	95,362.87	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	159.86	0.00	95,522.73	106	6000	001	Reverse August 2022 ME Transfer
9/1/2022	992.70	0.00	96,515.43	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	606.05	0.00	97,121.48	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	75.57	0.00	97,197.05	106	6000	001	Reverse July 2022 ME Transfer
9/1/2022	452.77	0.00	97,649.82	106	6000	001	Reverse July 2022 ME Transfer
9/12/2022	0.00	21,814.21	75,835.61	106	6000	001	Weekly Cash Collections 08/31/2022
9/12/2022	0.00	814.76	75,020.85	106	6000	001	Weekly Cash Collections 08/19/2022
9/12/2022	0.00	1,175.71	73,845.14	106	6000	001	Weekly Cash Collections 08/26/2022
9/12/2022	0.00	2,487.51	71,357.63	106	6000	001	Weekly Cash Collections 08/31/2022
9/12/2022	0.00	10,310.38	61,047.25	106	6000	001	Weekly Cash Collections 08/26/2022
9/22/2022	0.00	75.57	60,971.68	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	350.49	60,621.19	106	6000	001	August 2022 ME Transfer
9/22/2022	0.00	992.70	59,628.49	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	159.86	59,468.63	106	6000	001	August 2022 ME Transfer
9/22/2022	0.00	452.77	59,015.86	106	6000	001	July 2022 ME Transfer

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9/22/2022	0.00	576.76	58,439.10	106	6000	001	August 2022 ME Transfer
9/22/2022	0.00	606.05	57,833.05	106	6000	001	July 2022 ME Transfer
9/22/2022	0.00	210,483.36	152,650.31	106	6000	001	August 2022 ME Transfer
9/22/2022	349.00	0.00	152,301.31	106	6000	001	August 2022 Mgmt Fee Transfer PAC/PCP
9/22/2022	182.74	0.00	152,118.57	106	6000	001	August 2022 ME Transfer
9/30/2022	0.00	13.50	152,132.07	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
9/30/2022	0.00	43.66	152,175.73	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
9/30/2022	0.00	510.00	152,685.73	95	6000	001	To record management fee from PCP
9/30/2022	213.48	0.00	152,472.25	95	6000	001	To record monthly intercompany interest
9/30/2022	0.00	5,152.50	157,624.75	95	6000	001	To record adjustment to tax expense/benefit for Federal a
9/30/2022	0.00	225.63	157,850.38	106	6000	001	Sept 2022 ME Transfer
9/30/2022	0.00	583.34	158,433.72	106	6000	001	Sept 2022 ME Transfer
9/30/2022	0.00	494.71	158,928.43	106	6000	001	Sept 2022 ME Transfer
9/30/2022	0.00	8,858.34	167,786.77	106	6000	001	Sept 2022 ME Transfer
9/30/2022	13,966.48	0.00	153,820.29	106	6000	001	Re-record June 2022 ME Transfer
9/30/2022	12,230.77	0.00	141,589.52	106	6000	001	Re-record July 2022 ME Transfer
9/30/2022	5,368.11	0.00	136,221.41	106	6000	001	Re-record August 2022 ME Transfer
9/30/2022	37,868.17	0.00	98,353.24	106	6000	001	Reclass monthly cash to PCP
9/30/2022	303,167.25	0.00	204,814.01	106	6000	001	Sept 2022 ME Transfer
9/30/2022	487.00	0.00	205,301.01	106	6000	001	Sept 2022 Mgmt Fee Transfers - PAC/PCP
10/1/2022	0.00	303,167.25	97,866.24	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	0.00	487.00	98,353.24	106	6000	001	Reverse Sept 2022 Mgmt Fee Transfers - PCP/PAC
10/1/2022	0.00	13,966.48	112,319.72	106	6000	001	Reverse June 2022 ME Transfer
10/1/2022	0.00	12,230.77	124,550.49	106	6000	001	Reverse July 2022 ME Transfer
10/1/2022	0.00	5,368.11	129,918.60	106	6000	001	Reverse August 2022 ME Transfer
10/1/2022	494.71	0.00	129,423.89	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	583.34	0.00	128,840.55	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	225.63	0.00	128,614.92	106	6000	001	Reverse Sept 2022 ME Transfer
10/1/2022	8,858.34	0.00	119,756.58	106	6000	001	Reverse Sept 2022 ME Transfer
10/12/2022	0.00	1,106.88	120,863.46	106	6000	001	Weekly Cash Collection w/e 09/02/22
10/12/2022	0.00	2,242.59	123,106.05	106	6000	001	Weekly Cash Collection w/e 09/09/22
10/12/2022	0.00	11,874.58	134,980.63	106	6000	001	Weekly Cash Collection w/e 09/16/22
10/12/2022	0.00	12,136.44	147,117.07	106	6000	001	Weekly Cash Collection w/e 09/23/22
10/12/2022	0.00	126.22	147,243.29	106	6000	001	Weekly Cash Collection w/e 09/02/22
10/12/2022	0.00	255.73	147,499.02	106	6000	001	Weekly Cash Collection w/e 09/09/22
10/12/2022	0.00	1,354.08	148,853.10	106	6000	001	Weekly Cash Collection w/e 09/16/22
10/31/2022	0.00	16.86	148,869.96	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.

Trial balance

10/31/2022	0.00	32.09	148,902.05	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
10/31/2022	0.00	426.00	149,328.05	95	6000	001	To record management fee from PCP
10/31/2022	653.66	0.00	148,674.39	95	6000	001	To record monthly intercompany interest
10/31/2022	0.00	5,295.34	153,969.73	95	6000	001	To record adjustment to tax expense/benefit for Federal a
10/31/2022	0.00	12,679.27	166,649.00	106	6000	001	Weekly Cash Collections w/e 10/14/22
10/31/2022	0.00	31,716.58	198,365.58	106	6000	001	Weekly Cash Collections w/e 10/07/22
10/31/2022	0.00	1,445.84	199,811.42	106	6000	001	Weekly Cash Collections w/e 10/14/22
10/31/2022	0.00	3,616.69	203,428.11	106	6000	001	Weekly Cash Collections w/e 10/07/22
10/31/2022	0.00	583.34	204,011.45	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	494.71	204,506.16	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	225.63	204,731.79	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	8,858.34	213,590.13	106	6000	001	Re-Record Sept 2022 ME Transfer
10/31/2022	0.00	6,846.03	220,436.16	106	6000	001	Oct 2022 ME Transfers
10/31/2022	0.00	375.20	220,811.36	106	6000	001	Oct 2022 ME Transfers
10/31/2022	0.00	598.29	221,409.65	106	6000	001	Oct 2022 ME Transfers
10/31/2022	0.00	822.62	222,232.27	106	6000	001	Oct 2022 ME Transfers
10/31/2022	487.00	0.00	221,745.27	106	6000	001	September 2022 Mgmt Fee Transfer PAC/PCP
10/31/2022	303,167.25	0.00	81,421.98	106	6000	001	September 2022 ME Transfer PAC/PCP
10/31/2022	13,966.48	0.00	95,388.46	106	6000	001	Re-Record June 2022 ME Transfer
10/31/2022	12,230.77	0.00	107,619.23	106	6000	001	Re-Record July 2022 ME Transfer
10/31/2022	5,368.11	0.00	112,987.34	106	6000	001	Re-Record August 2022 ME Transfer
10/31/2022	87,755.37	0.00	200,742.71	106	6000	001	Reclass Monthly Cash to PCP - October 2022
10/31/2022	510.00	0.00	201,252.71	106	6000	001	Oct 2022 MGMT Fee Transfers PAC/PCP
11/1/2022	0.00	510.00	200,742.71	106	6000	001	Reverse Oct 2022 MGMT Fee Transfers PAC/PCP
11/1/2022	0.00	13,966.48	186,776.23	106	6000	001	Reverse June 2022 ME Transfer
11/1/2022	0.00	12,230.77	174,545.46	106	6000	001	Reverse July 2022 ME Transfer
11/1/2022	0.00	5,368.11	169,177.35	106	6000	001	Reverse August 2022 ME Transfer
11/1/2022	822.62	0.00	169,999.97	106	6000	001	Reverse Oct 2022 ME Transfers
11/1/2022	598.29	0.00	170,598.26	106	6000	001	Reverse Oct 2022 ME Transfers
11/1/2022	375.20	0.00	170,973.46	106	6000	001	Reverse Oct 2022 ME Transfers
11/1/2022	6,846.03	0.00	177,819.49	106	6000	001	Reverse Oct 2022 ME Transfers
11/1/2022	8,858.34	0.00	186,677.83	106	6000	001	Reverse Sept 2022 ME Transfer
11/1/2022	225.63	0.00	186,903.46	106	6000	001	Reverse Sept 2022 ME Transfer
11/1/2022	494.71	0.00	187,398.17	106	6000	001	Reverse Sept 2022 ME Transfer
11/1/2022	583.34	0.00	187,981.51	106	6000	001	Reverse Sept 2022 ME Transfer
11/8/2022	0.00	10,732.92	177,248.59	106	6000	001	Weekly Cash Collections 11/8/22
11/8/2022	0.00	1,223.89	176,024.70	106	6000	001	Weekly Cash Collections 11/8/22

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11/15/2022	0.00	8,858.34	167,166.36	106	6000	001	Sept 2022 ME Transfer
11/15/2022	0.00	494.71	166,671.65	106	6000	001	Sept 2022 ME Transfer
11/15/2022	0.00	225.63	166,446.02	106	6000	001	Sept 2022 ME Transfer
11/15/2022	0.00	583.34	165,862.68	106	6000	001	Sept 2022 ME Transfer
11/22/2022	0.00	4,712.76	161,149.92	106	6000	001	Weekly Cash Collections 11/22
11/29/2022	0.00	5,479.77	155,670.15	106	6000	001	Weekly Cash Collections w/e 10/31
11/29/2022	0.00	537.40	155,132.75	106	6000	001	Weekly Cash Collections w/e 10/28
11/29/2022	0.00	624.87	154,507.88	106	6000	001	Weekly Cash Collections w/e 10/31
11/29/2022	510.00	0.00	155,017.88	106	6000	001	Oct 2022 Mgmt Fee Transfers PCP
11/29/2022	2,612.65	0.00	157,630.53	106	6000	001	PAC MOERR Transfer - 10/26 Check Run
11/30/2022	0.00	13.72	157,616.81	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
11/30/2022	0.00	42.31	157,574.50	95	6000	001	To record bank fees charged from PCP to PWW/PEU/PAC.
11/30/2022	0.00	418.00	157,156.50	95	6000	001	To record management fee from PCP
11/30/2022	897.43	0.00	158,053.93	95	6000	001	To record monthly intercompany interest
11/30/2022	0.00	4,353.71	153,700.22	95	6000	001	To record adjustment to tax expense/benefit for Federal a
11/30/2022	0.00	822.62	152,877.60	106	6000	001	Re-Record Oct 2022 ME Transfers
11/30/2022	0.00	375.20	152,502.40	106	6000	001	Re-Record Oct 2022 ME Transfers
11/30/2022	0.00	6,846.03	145,656.37	106	6000	001	Re-Record Oct 2022 ME Transfer
11/30/2022	0.00	598.29	145,058.08	106	6000	001	Re-Record Oct 2022 ME Transfers
11/30/2022	0.00	13,215.64	131,842.44	106	6000	001	Nov 2022 ME Tranfser - PAC MOERR RSF
11/30/2022	0.00	502.06	131,340.38	106	6000	001	Nov 2022 ME Tranfser - PAC DSRR 0.1
11/30/2022	13,966.48	0.00	145,306.86	106	6000	001	Re-Record June 2022 ME Transfer
11/30/2022	12,230.77	0.00	157,537.63	106	6000	001	Re-Record July 2022 ME Transfer
11/30/2022	5,368.11	0.00	162,905.74	106	6000	001	Re-Record August 2022 ME Transfer
11/30/2022	97,034.78	0.00	259,940.52	106	6000	001	Move Nov 2022 Cash to PCP
11/30/2022	587.14	0.00	260,527.66	106	6000	001	Nov 2022 ME Tranfser - PAC DSRR 1.0 RSF
11/30/2022	1,287.30	0.00	261,814.96	106	6000	001	Nov 2022 ME Tranfser - PAC CBFRR
11/30/2022	426.00	0.00	262,240.96	106	6000	001	Nov 2022 MGMT Fee Tranfser - PAC/PCP

Yearly Subtotal	Total Debits	Total Credits	Net change
	3,667,387.79	3,405,146.83	262,240.96

233300 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
35,754.62	3,667,387.79	3,405,146.83	262,240.96	297,995.58

Account No.: 233400 INTERCO PAY/REC: PAC/TSC

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
2/28/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest

Trial balance

3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To re-record monthly intercompany interest
4/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
5/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
6/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
7/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
8/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
9/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
10/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
11/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	0.00	0.00	0.00				

233400 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	0.00	0.00	0.00	0.00

Account No.: 233500 INTERCO PAY/REC: PAC/PWS

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
2/4/2022	0.00	17,540.00	17,540.00	106	6000	001	reverse PAC Dec 2021 mgmt fee
2/4/2022	17,540.00	0.00	0.00	106	6000	001	Dec. 2021 Mgmt Fee Transfer to PWW
2/28/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	0.00	0.00	95	6000	001	To re-record monthly intercompany interest
4/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
5/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
6/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
7/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
8/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
9/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
10/31/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
11/30/2022	0.00	0.00	0.00	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	17,540.00	17,540.00	0.00				

233500 Account Total:

Trial balance

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
0.00	17,540.00	17,540.00	0.00	0.00

Account No.: 233600 INTERCO PAY/REC: PAC/PWW

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/1/2022	0.00	17,540.00	17,540.00	106	6000	001	Reverse Dec 2021 Management fee - PWW & PCP
1/5/2022	0.00	6,000.00	23,540.00	106	6000	001	Funding transfer from PWW CBFRR RSF
1/5/2022	0.00	13,000.00	36,540.00	106	6000	001	Funding transfer from PWW CBFRR RSF
1/5/2022	0.00	81,000.00	117,540.00	106	6000	001	Funding transfer from PWW CBFRR RSF
1/18/2022	0.00	132.00	117,672.00	20	6000	001	Div:200; 12/27-12/31/21
1/22/2022	0.00	4.75	117,676.75	20	6000	001	Div:200; Dec 21 Monthly Fees
1/22/2022	0.00	9.82	117,686.57	20	6000	001	Div:200; 10 Days
1/22/2022	0.00	94.80	117,781.37	20	6000	001	Div:200; Dec 21 Transaction Fees
1/24/2022	0.00	32.47	117,813.84	20	6000	001	Div:200; Dec 21 North Country Petty Cash
1/29/2022	0.00	5.37	117,819.21	20	6000	001	Div:200; 5000 BRE's
1/29/2022	0.00	47.26	117,866.47	20	6000	001	Div:200; 980683090-00006 12/16/21-1/15/22
1/31/2022	0.00	308.02	118,174.49	20	6000	001	Div:200; Jan 22 Utilities
1/31/2022	0.00	4.75	118,179.24	20	6000	001	Div:200; Jan 22 Monthly Fees
1/31/2022	0.00	60.00	118,239.24	20	6000	001	Div:200; Jan 22 Ops Petty Cash
1/31/2022	0.00	470.25	118,709.49	20	6000	001	Div:200; 1/24-1/28/22
1/31/2022	0.00	8.84	118,718.33	20	6000	001	Div:200; 1/10-1/14 & 1/17-1/22/22
1/31/2022	0.00	1,547.57	120,265.90	30	6000	001	Intercompany
1/31/2022	0.00	5,425.25	125,691.15	30	6000	001	Intercompany
1/31/2022	0.00	1,691.87	127,383.02	30	6000	001	Intercompany
1/31/2022	0.00	1,098.85	128,481.87	30	6000	001	Intercompany
1/31/2022	0.00	78.46	128,560.33	30	6000	001	Intercompany
1/31/2022	0.00	5,309.46	133,869.79	30	6000	001	Intercompany
1/31/2022	0.00	381.82	134,251.61	30	6000	001	Intercompany
1/31/2022	0.00	1,216.29	135,467.90	30	6000	001	Intercompany
1/31/2022	0.00	927.03	136,394.93	30	6000	001	Intercompany
1/31/2022	0.00	156.92	136,551.85	30	6000	001	Intercompany
1/31/2022	0.00	140.31	136,692.16	30	6000	001	Intercompany
1/31/2022	0.00	222.37	136,914.53	30	6000	001	Intercompany
1/31/2022	0.00	13.19	136,927.72	95	6000	001	RECORD POSTAGE
1/31/2022	0.00	112.00	137,039.72	95	6000	001	To record Lab Fees for January 2022
1/31/2022	0.00	28.03	137,067.75	95	6000	001	Record Billing Forms and Past Due Notices
1/31/2022	0.00	19,932.00	156,999.75	95	6000	001	To record management fee from PWW

Trial balance

1/31/2022	0.00	66.08	157,065.83	95	6000	001	To record monthly intercompany interest
1/31/2022	17,540.00	0.00	139,525.83	106	6000	001	Rerecord Dec 2021 Management fee - PWW & PCP
2/1/2022	0.00	17,540.00	157,065.83	106	6000	001	Reverse Dec 2021 Mangement fee
2/4/2022	17,540.00	0.00	139,525.83	106	6000	001	Dec 2021 PAC Mgmt fee - PWW
2/14/2022	0.00	8.84	139,534.67	20	6000	001	Div:200; 1/24-1/28 & 1/31-2/4/22
2/25/2022	0.00	91.63	139,626.30	20	6000	001	Div:200; Jan 22 Transaction Fees
2/25/2022	0.00	9.82	139,636.12	20	6000	001	Div:200; 2/7-2/18/22
2/28/2022	0.00	47.26	139,683.38	20	6000	001	Div:200; Acct 980683090-00006
2/28/2022	0.00	56.02	139,739.40	20	6000	001	Div:200; 6035 3225 0099 6487
2/28/2022	0.00	4.75	139,744.15	20	6000	001	Div:200; Feb Monthly Fees
2/28/2022	0.00	305.08	140,049.23	20	6000	001	Div:200; Feb 22 Utilities
2/28/2022	0.00	30.95	140,080.18	20	6000	001	Div:200; 6035 3225 0099 6487 - Feb 22
2/28/2022	0.00	5,086.98	145,167.16	30	6000	001	Intercompany
2/28/2022	0.00	316.95	145,484.11	30	6000	001	Intercompany
2/28/2022	0.00	107.58	145,591.69	30	6000	001	Intercompany
2/28/2022	0.00	365.33	145,957.02	30	6000	001	Intercompany
2/28/2022	0.00	78.46	146,035.48	30	6000	001	Intercompany
2/28/2022	0.00	1,158.39	147,193.87	30	6000	001	Intercompany
2/28/2022	0.00	71.72	147,265.59	30	6000	001	Intercompany
2/28/2022	0.00	46.87	147,312.46	30	6000	001	Intercompany
2/28/2022	0.00	150.18	147,462.64	30	6000	001	Intercompany
2/28/2022	0.00	156.92	147,619.56	30	6000	001	Intercompany
2/28/2022	0.00	78.46	147,698.02	30	6000	001	Intercompany
2/28/2022	0.00	238.01	147,936.03	30	6000	001	Intercompany
2/28/2022	0.00	122.00	148,058.03	95	6000	001	To record Lab Fees for February 2022
2/28/2022	0.00	26.13	148,084.16	95	6000	001	RECORD POSTAGE
2/28/2022	0.00	33.89	148,118.05	95	6000	001	Record Billing Forms and Past Due Notices
2/28/2022	0.00	4,815.61	152,933.66	95	6000	001	Reclass Prepaid Insurance - PWW-PAC
2/28/2022	0.00	15,082.00	168,015.66	95	6000	001	To record management fee from PWW
2/28/2022	0.00	81.51	168,097.17	95	6000	001	To record monthly intercompany interest
2/28/2022	19,932.00	0.00	148,165.17	106	6000	001	January 2022 MGMT fee transfer PAC PWW
3/1/2022	0.00	95.01	148,260.18	30	6000	001	2200383-01-PAC Radio Replaceme
3/1/2022	0.00	19,932.00	168,192.18	106	6000	001	Reverse January 2022 Mgmt fee transfer PAC/PWW
3/9/2022	0.00	7.85	168,200.03	20	6000	001	Div:200; 2/14-2/25/22
3/15/2022	0.00	100.66	168,300.69	20	6000	001	Div:200; Reimbursement for Filing Fees
3/17/2022	0.00	15.20	168,315.89	20	6000	001	Div:200; Flushing Buckslips
3/17/2022	0.00	8.27	168,324.16	20	6000	001	Div:200; CS 202 Postcards

Trial balance

3/17/2022	0.00	87.95	168,412.11	20	6000	001	Div:200; Feb 22 Transaction Fees
3/21/2022	0.00	4.75	168,416.86	20	6000	001	Div:200; Mar 22 Monthly Fees
3/25/2022	0.00	9.82	168,426.68	20	6000	001	Div:200; 3/7-3/18/22
3/25/2022	0.00	47.26	168,473.94	20	6000	001	Div:200; Acct 980683090-00006
3/31/2022	0.00	363.00	168,836.94	20	6000	001	Div:200; 3/7-3/11/22
3/31/2022	0.00	304.53	169,141.47	20	6000	001	Div:200; Mar 22
3/31/2022	0.00	9.82	169,151.29	20	6000	001	Div:200; 3/21-4/1/22
3/31/2022	0.00	6,380.66	175,531.95	30	6000	001	Intercompany
3/31/2022	0.00	336.21	175,868.16	30	6000	001	Intercompany
3/31/2022	0.00	5,166.03	181,034.19	30	6000	001	Intercompany
3/31/2022	0.00	244.25	181,278.44	30	6000	001	Intercompany
3/31/2022	0.00	569.08	181,847.52	30	6000	001	Intercompany
3/31/2022	0.00	78.46	181,925.98	30	6000	001	Intercompany
3/31/2022	0.00	136.94	182,062.92	30	6000	001	Intercompany
3/31/2022	0.00	130.44	182,193.36	30	6000	001	Intercompany
3/31/2022	0.00	1,183.35	183,376.71	30	6000	001	Intercompany
3/31/2022	0.00	143.44	183,520.15	30	6000	001	Intercompany
3/31/2022	0.00	169.67	183,689.82	30	6000	001	Intercompany
3/31/2022	0.00	777.04	184,466.86	95	6000	001	Reclass Cyber Insurance Expense from PWW
3/31/2022	250.18	0.00	184,216.68	95	6000	001	To Correct JE 900 Cyber Insurance
3/31/2022	0.00	12.66	184,229.34	95	6000	001	RECORD POSTAGE
3/31/2022	0.00	112.00	184,341.34	95	6000	001	To record Lab Fees for March 2022
3/31/2022	0.00	33.69	184,375.03	95	6000	001	Record Billing Forms and Past Due Notices
3/31/2022	0.00	18,145.00	202,520.03	95	6000	001	To record management fee from PWW
3/31/2022	0.00	84.43	202,604.46	95	6000	001	To record monthly intercompany interest
3/31/2022	18,145.00	0.00	184,459.46	95	6000	001	To reverse March management fee from PWW
3/31/2022	84.43	0.00	184,375.03	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	18,668.00	203,043.03	95	6000	001	To re-record management fee from PWW
3/31/2022	0.00	84.48	203,127.51	95	6000	001	To re-record monthly intercompany interest
3/31/2022	19,932.00	0.00	183,195.51	106	6000	001	Re-record January 2022 Mgmt fee transfer PAC/PWW
3/31/2022	15,082.00	0.00	168,113.51	106	6000	001	March 2022 MGMT fees PAC/PWW
4/1/2022	0.00	15,082.00	183,195.51	106	6000	001	Reverse March 2022 MGMT Fee Transfer PAC/PWW
4/1/2022	0.00	19,932.00	203,127.51	106	6000	001	Reverse re-recording Jan 2022 Mgmt Fee- PAC/PWW
4/6/2022	19,932.00	0.00	183,195.51	106	6000	001	Feb. 2022 Mgmt Fee Trasfer to PWW
4/12/2022	0.00	37.50	183,233.01	20	6000	001	Div:200; March 22 Petty Cash - Ops
4/12/2022	0.00	2,999.75	186,232.76	20	6000	001	Div:200; Acct 9618H2122 Apr & May 22
4/15/2022	0.00	32.73	186,265.49	20	6000	001	Div:200; 6035 3225 0099 6487

Trial balance

4/15/2022	0.00	120.88	186,386.37	20	6000	001	Div:200; 6035 3225 0099 6487
4/21/2022	15,082.00	0.00	171,304.37	106	6000	001	Feb. 2022 Mgmt Fees
4/27/2022	0.00	47.23	171,351.60	20	6000	001	Div:200; Acct 980683090-00006
4/27/2022	0.00	6.94	171,358.54	20	6000	001	Div:200; Shipping Charge
4/27/2022	0.00	9.82	171,368.36	20	6000	001	Div:200; 4/4-4/15/22
4/27/2022	0.00	92.19	171,460.55	20	6000	001	Div:200; Mar 22 Transaction Fees
4/30/2022	0.00	9.82	171,470.37	20	6000	001	Div:200; Courier Svs 4/16-4/27
4/30/2022	0.00	5,701.28	177,171.65	30	6000	001	Intercompany
4/30/2022	0.00	296.49	177,468.14	30	6000	001	Intercompany
4/30/2022	0.00	427.34	177,895.48	30	6000	001	Intercompany
4/30/2022	0.00	72.26	177,967.74	30	6000	001	Intercompany
4/30/2022	0.00	1,661.88	179,629.62	30	6000	001	Intercompany
4/30/2022	0.00	230.37	179,859.99	30	6000	001	Intercompany
4/30/2022	0.00	4,031.87	183,891.86	30	6000	001	Intercompany
4/30/2022	0.00	72.26	183,964.12	30	6000	001	Intercompany
4/30/2022	0.00	151.31	184,115.43	30	6000	001	Intercompany
4/30/2022	0.00	381.68	184,497.11	30	6000	001	Intercompany
4/30/2022	0.00	72.26	184,569.37	30	6000	001	Intercompany
4/30/2022	0.00	101.88	184,671.25	30	6000	001	Intercompany
4/30/2022	0.00	112.00	184,783.25	95	6000	001	To record Lab Fees for April 2022
4/30/2022	0.00	3.05	184,786.30	95	6000	001	RECORD POSTAGE
4/30/2022	0.00	33.69	184,819.99	95	6000	001	Record Billing Forms and Past Due Notices
4/30/2022	0.00	17,158.00	201,977.99	95	6000	001	To record management fee from PWW
4/30/2022	0.00	176.31	202,154.30	95	6000	001	To record monthly intercompany interest
4/30/2022	18,668.00	0.00	183,486.30	106	6000	001	March 2022 PWW/PAC Mgmt Fee Transfer
5/1/2022	33.69	0.00	183,452.61	95	6000	001	Record Billing Forms and Past Due Notices
5/1/2022	0.00	18,668.00	202,120.61	106	6000	001	Reverse March 2022 PWW/PAC Mgmt Fee Transfer
5/16/2022	0.00	9.82	202,130.43	20	6000	001	Div:200; 4/25-5/6/22
5/16/2022	0.00	85.45	202,215.88	20	6000	001	Div:200; April 22 Transactions
5/16/2022	0.00	378.17	202,594.05	20	6000	001	Div:200; Apr 22 PWW Utilities
5/16/2022	0.00	4.75	202,598.80	20	6000	001	Div:200; Apr 22 Monthly Fees
5/17/2022	0.00	30.00	202,628.80	20	6000	001	Div:200; April 22 Ops Petty Cash
5/19/2022	0.00	1,499.88	204,128.68	20	6000	001	Div:200; June 22 - 9618H2122
5/24/2022	0.00	47.23	204,175.91	20	6000	001	Div:200; Acct 980683090-00006
5/24/2022	18,668.00	0.00	185,507.91	106	6000	001	April 2022 Mgmt Fee Transfer to PWW
5/31/2022	0.00	9.82	185,517.73	20	6000	001	Div:200; 5/9-5/20 Delivery Service
5/31/2022	0.00	1.78	185,519.51	20	6000	001	Div:200; Perfed Stock & Shipping

Trial balance

5/31/2022	0.00	14.12	185,533.63	20	6000	001	Div:200; Envelope Reorder
5/31/2022	0.00	361.25	185,894.88	20	6000	001	Div:200; May 22
5/31/2022	0.00	81.66	185,976.54	20	6000	001	Div:200; Services Provided
5/31/2022	0.00	5,357.87	191,334.41	30	6000	001	Intercompany
5/31/2022	0.00	381.68	191,716.09	30	6000	001	Intercompany
5/31/2022	0.00	74.12	191,790.21	30	6000	001	Intercompany
5/31/2022	0.00	1,497.33	193,287.54	30	6000	001	Intercompany
5/31/2022	0.00	252.90	193,540.44	30	6000	001	Intercompany
5/31/2022	0.00	289.02	193,829.46	30	6000	001	Intercompany
5/31/2022	0.00	1,017.40	194,846.86	30	6000	001	Intercompany
5/31/2022	0.00	79.06	194,925.92	30	6000	001	Intercompany
5/31/2022	0.00	394.53	195,320.45	30	6000	001	Intercompany
5/31/2022	0.00	712.56	196,033.01	30	6000	001	Intercompany
5/31/2022	0.00	297.03	196,330.04	30	6000	001	Intercompany
5/31/2022	0.00	2,892.78	199,222.82	30	6000	001	Intercompany
5/31/2022	0.00	72.26	199,295.08	30	6000	001	Intercompany
5/31/2022	0.00	131.51	199,426.59	30	6000	001	Intercompany
5/31/2022	0.00	144.51	199,571.10	30	6000	001	Intercompany
5/31/2022	0.00	122.00	199,693.10	95	6000	001	To record Lab Fees for May 2022
5/31/2022	0.00	17.56	199,710.66	95	6000	001	RECORD POSTAGE
5/31/2022	0.00	79.39	199,790.05	95	6000	001	Record Billing Forms and Past Due Notices for April and May
5/31/2022	0.00	17,135.00	216,925.05	95	6000	001	To record management fee from PWW
5/31/2022	0.00	365.88	217,290.93	95	6000	001	To record monthly intercompany interest
5/31/2022	17,158.00	0.00	200,132.93	106	6000	001	April 2022 MGMT Fee Transfer - PAC/PWW
6/1/2022	0.00	123.56	200,256.49	30	6000	001	2200383-01-PAC Radio Replaceme
6/1/2022	0.00	17,158.00	217,414.49	106	6000	001	Reverse April 2022 MGMT Fee Transfer - PAC/PWW
6/15/2022	0.00	8.84	217,423.33	20	6000	001	Div:200; Courier 5/23-6/3/22
6/15/2022	0.00	105.68	217,529.01	20	6000	001	Div:200; May 22 Transaction Fees
6/21/2022	0.00	22.50	217,551.51	20	6000	001	Div:200; May 22 Ops Petty Cash
6/21/2022	0.00	1,499.88	219,051.39	20	6000	001	Div:200; July 22 Acct 9618H2122
6/21/2022	17,158.00	0.00	201,893.39	106	6000	001	May 2022 Mgmt Fee Transfer to PWW
6/30/2022	0.00	4.75	201,898.14	20	6000	001	Div:200; Jun 22 Monthly Fees
6/30/2022	0.00	370.26	202,268.40	20	6000	001	Div:200; June 22 Utilities
6/30/2022	0.00	54.51	202,322.91	20	6000	001	Div:200; 6035 3225 0099 6487
6/30/2022	0.00	9.82	202,332.73	20	6000	001	Div:200; 5/30-6/10/22
6/30/2022	0.00	24.49	202,357.22	30	6000	001	Payment Wrong Acct-PAC/PWW
6/30/2022	0.00	7,551.80	209,909.02	30	6000	001	Intercompany

Trial balance

6/30/2022	0.00	884.87	210,793.89	30	6000	001	Intercompany
6/30/2022	0.00	836.13	211,630.02	30	6000	001	Intercompany
6/30/2022	0.00	7,187.63	218,817.65	30	6000	001	Intercompany
6/30/2022	0.00	588.59	219,406.24	30	6000	001	Intercompany
6/30/2022	0.00	1,553.63	220,959.87	30	6000	001	Intercompany
6/30/2022	0.00	312.34	221,272.21	30	6000	001	Intercompany
6/30/2022	0.00	107.50	221,379.71	30	6000	001	Intercompany
6/30/2022	0.00	72.26	221,451.97	30	6000	001	Intercompany
6/30/2022	0.00	921.10	222,373.07	30	6000	001	Intercompany
6/30/2022	0.00	348.28	222,721.35	30	6000	001	Intercompany
6/30/2022	0.00	158.11	222,879.46	30	6000	001	Intercompany
6/30/2022	0.00	72.26	222,951.72	30	6000	001	Intercompany
6/30/2022	0.00	200.60	223,152.32	30	6000	001	Intercompany
6/30/2022	0.00	122.00	223,274.32	95	6000	001	To record Lab Fees for June 2022
6/30/2022	0.00	41.56	223,315.88	95	6000	001	Record Billing Forms and Past Due Notices for June
6/30/2022	0.00	19.53	223,335.41	95	6000	001	RECORD POSTAGE
6/30/2022	0.00	17,251.00	240,586.41	95	6000	001	To record management fee from PWW
6/30/2022	0.00	660.25	241,246.66	95	6000	001	To record monthly intercompany interest
6/30/2022	17,135.00	0.00	224,111.66	106	6000	001	May 2022 Mgmt Fee Transfer PAC/PWW
7/1/2022	0.00	17,135.00	241,246.66	106	6000	001	Reverse May 2022 Mgmt Fee Transfer PAC/PWW
7/12/2022	0.00	47.23	241,293.89	20	6000	001	Div:200; Acct 980683090-00006
7/18/2022	0.00	68.97	241,362.86	20	6000	001	Div:200; Jun 22 NC Petty Cash
7/18/2022	0.00	100.73	241,463.59	20	6000	001	Div:200; Jun 22 Transaction Fees
7/22/2022	0.00	471.08	241,934.67	20	6000	001	Div:200; PWW PEU PAC Misc Charges
7/22/2022	0.00	605.00	242,539.67	20	6000	001	Div:200; PWW PEU PAC Misc Fees
7/26/2022	0.00	50.42	242,590.09	20	6000	001	Div:200; Acct 980683090-00006
7/28/2022	17,135.00	0.00	225,455.09	106	6000	001	June 2022 Mgmt Fee Transfer PWW/PAC
7/31/2022	0.00	19.03	225,474.12	20	6000	001	Div:200; Courier Svs - 6/13-7/8/22
7/31/2022	0.00	7,278.24	232,752.36	30	6000	001	Intercompany
7/31/2022	0.00	651.16	233,403.52	30	6000	001	Intercompany
7/31/2022	0.00	280.74	233,684.26	30	6000	001	Intercompany
7/31/2022	0.00	135.00	233,819.26	30	6000	001	Intercompany
7/31/2022	0.00	5,793.80	239,613.06	30	6000	001	Intercompany
7/31/2022	0.00	10,377.21	249,990.27	30	6000	001	Intercompany
7/31/2022	0.00	474.95	250,465.22	30	6000	001	Intercompany
7/31/2022	0.00	278.25	250,743.47	30	6000	001	Intercompany
7/31/2022	0.00	366.28	251,109.75	30	6000	001	Intercompany

Trial balance

7/31/2022	0.00	216.77	251,326.52	30	6000	001	Intercompany
7/31/2022	0.00	614.98	251,941.50	30	6000	001	Intercompany
7/31/2022	0.00	374.81	252,316.31	30	6000	001	Intercompany
7/31/2022	0.00	1,854.33	254,170.64	30	6000	001	Intercompany
7/31/2022	0.00	125.94	254,296.58	30	6000	001	Intercompany
7/31/2022	0.00	259.29	254,555.87	30	6000	001	Intercompany
7/31/2022	0.00	76.66	254,632.53	30	6000	001	Intercompany
7/31/2022	0.00	118.00	254,750.53	95	6000	001	To record Lab Fees for July 2022
7/31/2022	0.00	9.31	254,759.84	95	6000	001	RECORD POSTAGE
7/31/2022	0.00	40.99	254,800.83	95	6000	001	Record Billing Forms and Past Due Notices for July
7/31/2022	0.00	19,515.00	274,315.83	95	6000	001	To record management fee from PWW
7/31/2022	0.00	692.80	275,008.63	95	6000	001	To record monthly intercompany interest
7/31/2022	17,251.00	0.00	257,757.63	106	6000	001	July 2022 Mgmt fee Transfer PWW/PAC
8/1/2022	0.00	17,251.00	275,008.63	106	6000	001	Reverse July 2022 Mgmt fee Transfer PWW/PAC
8/2/2022	0.00	1,260.94	276,269.57	20	6000	001	Div:200; 9618H2122 - Aug 22
8/11/2022	0.00	4.75	276,274.32	20	6000	001	Div:200; July 22 Monthly Fees
8/11/2022	0.00	386.69	276,661.01	20	6000	001	Div:200; July 22 PWW Utilities
8/11/2022	0.00	21.24	276,682.25	20	6000	001	Div:200; 7/11-8/5/22
8/11/2022	0.00	1,260.94	277,943.19	20	6000	001	Div:200; 9618H2122 - Sept 22
8/17/2022	17,251.00	0.00	260,692.19	106	6000	001	July 2022 Mgmt Fee Transfer PAC/PWW
8/18/2022	0.00	86.09	260,778.28	20	6000	001	Div:200; July 22 Transaction Fees
8/23/2022	0.00	67.18	260,845.46	20	6000	001	Div:200; Acct 980683090-00006
8/24/2022	0.00	10.57	260,856.03	20	6000	001	Div:200; Courier Service 8/8-8/19/22
8/31/2022	0.00	159.43	261,015.46	20	6000	001	Div:200; Aug 22 North Country Petty Cash
8/31/2022	0.00	183.76	261,199.22	20	6000	001	Div:200; 6035 3225 0099 6487
8/31/2022	0.00	6,838.12	268,037.34	30	6000	001	Operating Labor: Pittsfield In
8/31/2022	0.00	1,588.93	269,626.27	30	6000	001	Process Equipment Maintenance
8/31/2022	0.00	200.15	269,826.42	30	6000	001	Structures: Source of Supply I
8/31/2022	0.00	140.37	269,966.79	30	6000	001	Zinc Orthophosphate Intercompa
8/31/2022	0.00	680.96	270,647.75	30	6000	001	Dig Safe Marking Intercompany
8/31/2022	0.00	1,201.89	271,849.64	30	6000	001	Hydrant Maintenance/Repairs In
8/31/2022	0.00	997.09	272,846.73	30	6000	001	Hydrant Painting Intercompany
8/31/2022	0.00	160.11	273,006.84	30	6000	001	Main Leak Locating Intercompan
8/31/2022	0.00	73.26	273,080.10	30	6000	001	Meter Maintenance Intercompany
8/31/2022	0.00	139.94	273,220.04	30	6000	001	Meter Reset/Removals Intercomp
8/31/2022	0.00	797.75	274,017.79	30	6000	001	Service Maintenance Intercompa
8/31/2022	0.00	146.74	274,164.53	30	6000	001	Meter Reading Intercompany

Trial balance

8/31/2022	0.00	80.07	274,244.60	30	6000	001	Reading Transfers Intercompany
8/31/2022	0.00	11.46	274,256.06	95	6000	001	RECORD POSTAGE
8/31/2022	0.00	122.00	274,378.06	95	6000	001	To record Lab Fees for August 2022
8/31/2022	0.00	45.82	274,423.88	95	6000	001	Record Billing Forms and Past Due Notices for August
8/31/2022	0.00	16,215.00	290,638.88	95	6000	001	To record management fee from PWW
8/31/2022	0.00	1,039.41	291,678.29	95	6000	001	To record monthly intercompany interest
8/31/2022	19,515.00	0.00	272,163.29	106	6000	001	August 2022 PWW/PAC MGMT Fee Transfer
9/1/2022	0.00	224.16	272,387.45	30	6000	001	2200383-01-PAC Radio Replaceme
9/1/2022	0.00	19,515.00	291,902.45	106	6000	001	Reverse August 2022 PWW/PAC MGMT Fee Transfer
9/12/2022	0.00	4.75	291,907.20	20	6000	001	Div:200; Aug 22 Monthly Fees
9/12/2022	0.00	75.73	291,982.93	20	6000	001	Div:200; Envir. Fact Sheet
9/12/2022	0.00	430.49	292,413.42	20	6000	001	Div:200; Aug 22 Penn. Utilities
9/21/2022	0.00	10.57	292,423.99	20	6000	001	Div:200; Courier Svs 8/22-9/2
9/21/2022	0.00	112.24	292,536.23	20	6000	001	Div:200; Aug 22 Transaction Fees
9/22/2022	19,515.00	0.00	273,021.23	106	6000	001	August 2022 Mgmt Fee Transfer PAC/PWW
9/23/2022	0.00	1,499.88	274,521.11	20	6000	001	Div:200; Acct # 9618H2122 - Oct 2022
9/30/2022	0.00	9.51	274,530.62	20	6000	001	Div:200; Courier Service 9/6-9/16/22
9/30/2022	0.00	59.14	274,589.76	20	6000	001	Div:200; Acct 980683090-00006
9/30/2022	0.00	6,413.58	281,003.34	30	6000	001	Operating Labor: Pittsfield In
9/30/2022	0.00	856.98	281,860.32	30	6000	001	Structures: Source of Supply I
9/30/2022	0.00	210.55	282,070.87	30	6000	001	Zinc Orthophosphate Intercompa
9/30/2022	0.00	192.61	282,263.48	30	6000	001	Dig Safe Marking Intercompany
9/30/2022	0.00	912.02	283,175.50	30	6000	001	Hydrant Dry Checks Intercompan
9/30/2022	0.00	183.14	283,358.64	30	6000	001	Hydrant Painting Intercompany
9/30/2022	0.00	251.87	283,610.51	30	6000	001	Main Maintenance Intercompany
9/30/2022	0.00	73.26	283,683.77	30	6000	001	Meter Reset/Removals Intercomp
9/30/2022	0.00	272.45	283,956.22	30	6000	001	Service Maintenance Intercompa
9/30/2022	0.00	146.51	284,102.73	30	6000	001	Valve Maintenance Intercompany
9/30/2022	0.00	73.26	284,175.99	30	6000	001	Reading Exceptions Intercompan
9/30/2022	0.00	102.88	284,278.87	30	6000	001	Reading Transfers Intercompany
9/30/2022	0.00	358.68	284,637.55	30	6000	001	Shut Offs Intercompany
9/30/2022	0.00	122.00	284,759.55	95	6000	001	To record Lab Fees for September 2022
9/30/2022	0.00	16.35	284,775.90	95	6000	001	RECORD POSTAGE
9/30/2022	0.00	36.17	284,812.07	95	6000	001	Record Billing Forms and Past Due Notices for September
9/30/2022	0.00	15,797.00	300,609.07	95	6000	001	To record management fee from PWW
9/30/2022	0.00	1,068.24	301,677.31	95	6000	001	To record monthly intercompany interest
9/30/2022	16,215.00	0.00	285,462.31	106	6000	001	Sept 2022 Mgmt Fee Transfers - PWW/PAC

Trial balance

10/1/2022	0.00	16,215.00	301,677.31	106	6000	001	Reverse Sept 2022 Mgmt Fee Transfers - PWW/PAC
10/11/2022	0.00	10.57	301,687.88	20	6000	001	Div:200; Courier Service 9/19-9/30/22
10/13/2022	0.00	2.49	301,690.37	20	6000	001	Div:200; RELEASE10M CS-211#10CLOSED
10/13/2022	0.00	15.27	301,705.64	20	6000	001	Div:200; PRINT&TRIM CS-202 POSTCARD
10/13/2022	0.00	441.40	302,147.04	20	6000	001	Div:200; SEP 2022 PENNICHUCK UTILITIES
10/13/2022	0.00	2.55	302,149.59	20	6000	001	Div:200; SHIP 5M SHEETS 8.5XPERF#6
10/13/2022	0.00	4.75	302,154.34	20	6000	001	Div:200; SEP MONTHLY ACCT.FEES
10/18/2022	0.00	10.36	302,164.70	20	6000	001	Div:200; RENEWAL PO BOX428 UTILITIES
10/24/2022	0.00	88.32	302,253.02	20	6000	001	Div:200; FEE FOR SEPTEMBER 2022
10/25/2022	0.00	1,500.00	303,753.02	20	6000	001	Div:200; 2023 DAM REGISTRATION FEE
10/28/2022	0.00	134.23	303,887.25	20	6000	001	Div:200; 980683090-00006
10/31/2022	0.00	6.22	303,893.47	20	6000	001	Div:200; ORDER#800*6963384
10/31/2022	0.00	31.08	303,924.55	20	6000	001	Div:200; ORDER#800*6963384
10/31/2022	0.00	41.98	303,966.53	20	6000	001	Div:200; PETTY CASH 10/22
10/31/2022	0.00	4.75	303,971.28	20	6000	001	Div:200; MAY MO. ACCT FEES
10/31/2022	0.00	21.14	303,992.42	20	6000	001	Div:200; COURIER SERVICE OCT 2022
10/31/2022	0.00	81.22	304,073.64	20	6000	001	Div:200; Oct 22 - 6035 3225 0099 6487
10/31/2022	0.00	249.00	304,322.64	20	6000	001	Div:200; Oct 22 - 6035 3225 0099 6487
10/31/2022	0.00	462.67	304,785.31	20	6000	001	Div:200; Supplies
10/31/2022	0.00	6,320.16	311,105.47	30	6000	001	Operating Labor: Pittsfield In
10/31/2022	0.00	80.06	311,185.53	30	6000	001	Structures: Source of Supply I
10/31/2022	0.00	280.00	311,465.53	30	6000	001	Additional Expenses Intercompa
10/31/2022	0.00	259.29	311,724.82	30	6000	001	Dig Safe Marking Intercompany
10/31/2022	0.00	566.32	312,291.14	30	6000	001	Hydrant Painting Intercompany
10/31/2022	0.00	73.26	312,364.40	30	6000	001	Meter Reset/Removals Intercomp
10/31/2022	0.00	133.36	312,497.76	30	6000	001	Meter Reading Intercompany
10/31/2022	0.00	122.00	312,619.76	95	6000	001	To record Lab Fees for October 2022
10/31/2022	0.00	43.09	312,662.85	95	6000	001	Record Billing Forms and Past Due Notices for October
10/31/2022	0.00	16.35	312,679.20	95	6000	001	RECORD POSTAGE
10/31/2022	0.00	13,493.00	326,172.20	95	6000	001	To record management fee from PWW
10/31/2022	0.00	1,419.94	327,592.14	95	6000	001	To record monthly intercompany interest
10/31/2022	16,215.00	0.00	311,377.14	106	6000	001	September 2022 Mgmt Fee Transfer PAC/PWW
10/31/2022	15,797.00	0.00	295,580.14	106	6000	001	Oct 2022 MGMT Fee Transfers PAC/PWW
11/1/2022	0.00	15,797.00	311,377.14	106	6000	001	Reverse Oct 2022 MGMT Fee Transfers PAC/PWW
11/14/2022	0.00	389.95	311,767.09	20	6000	001	Div:200; Oct 22 Penn. Utilities
11/14/2022	0.00	4.75	311,771.84	20	6000	001	Div:200; Oct 22 Monthly Fees
11/21/2022	0.00	4.04	311,775.88	20	6000	001	Div:200; UPS Charges

Trial balance

11/21/2022	0.00	10.57	311,786.45	20	6000	001	Div:200; 10/31-11/11/22
11/21/2022	0.00	113.07	311,899.52	20	6000	001	Div:200; Oct 22 Transaction Fees
11/29/2022	0.00	134.23	312,033.75	20	6000	001	Div:200; Acct 980683090-00006
11/29/2022	15,797.00	0.00	296,236.75	106	6000	001	Oct 2022 Mgmt Fee Transfer PWW
11/30/2022	0.00	10.57	296,247.32	20	6000	001	Div:200; Courier Service 11/14-11/25
11/30/2022	0.00	481.83	296,729.15	20	6000	001	Div:200; Oct 22 Step Adj Methodology & Process
11/30/2022	0.00	331.72	297,060.87	20	6000	001	Div:200; Nov 22 Utilities
11/30/2022	0.00	4.75	297,065.62	20	6000	001	Div:200; Nov 22 Account Fees
11/30/2022	0.00	6,536.46	303,602.08	30	6000	001	Operating Labor: Pittsfield In
11/30/2022	0.00	293.47	303,895.55	30	6000	001	Structures: Source of Supply I
11/30/2022	0.00	239.94	304,135.49	30	6000	001	Zinc Orthophosphate Intercompa
11/30/2022	0.00	239.11	304,374.60	30	6000	001	Dig Safe Marking Intercompany
11/30/2022	0.00	146.51	304,521.11	30	6000	001	Main Maintenance Intercompany
11/30/2022	0.00	549.42	305,070.53	30	6000	001	Meter Maintenance Intercompany
11/30/2022	0.00	189.19	305,259.72	30	6000	001	Meter Operating Labor and Expe
11/30/2022	0.00	109.88	305,369.60	30	6000	001	Meter Reset/Removals Intercomp
11/30/2022	0.00	735.60	306,105.20	30	6000	001	Service Maintenance Intercompa
11/30/2022	0.00	36.63	306,141.83	30	6000	001	Reading Transfers Intercompany
11/30/2022	0.00	124.00	306,265.83	95	6000	001	To record Lab Fees for November 2022
11/30/2022	0.00	477.88	306,743.71	95	6000	001	Reclass Prepaid Insurance Allocated in Error
11/30/2022	16.35	0.00	306,727.36	95	6000	001	REVERSE OCTOBER POSTAGE (Used September Costs)
11/30/2022	0.00	7.80	306,735.16	95	6000	001	RECORD NEW OCTOBER POSTAGE
11/30/2022	0.00	16.73	306,751.89	95	6000	001	RECORD NOVEMBER POSTAGE
11/30/2022	0.00	47.01	306,798.90	95	6000	001	Record Billing Forms and Past Due Notices for November
11/30/2022	0.00	15,775.00	322,573.90	95	6000	001	To record management fee from PWW
11/30/2022	0.00	1,789.35	324,363.25	95	6000	001	To record monthly intercompany interest
11/30/2022	13,493.00	0.00	310,870.25	106	6000	001	Nov 2022 MGMT Fee Tranfser - PAC/PWW

Yearly Subtotal	Total Debits	Total Credits	Net change
	400,540.65	711,410.90	310,870.25Cr

233600 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
234,475.53Cr	400,540.65	711,410.90	310,870.25Cr	545,345.78Cr

Account No.: 233650 INTERCO LOAN PWW/PAC: RSF

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
6/24/2022	12,954.74	0.00	12,954.74	106	6000	001	Payment of PWW/PAC RSF Loan
Yearly Subtotal	Total Debits	Total Credits	Net change				

Trial balance

12,954.74 0.00 12,954.74

233650 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
12,954.74Cr	12,954.74	0.00	12,954.74	0.00

Account No.: 233700 INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
1/31/2022	0.00	3.18	3.18	95	6000	001	To record monthly intercompany interest
2/28/2022	0.00	3.21	6.39	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	3.34	9.73	95	6000	001	To record monthly intercompany interest
3/31/2022	3.34	0.00	6.39	95	6000	001	To record monthly intercompany interest
3/31/2022	0.00	3.34	9.73	95	6000	001	To re-record monthly intercompany interest
4/30/2022	0.00	6.94	16.67	95	6000	001	To record monthly intercompany interest
5/31/2022	0.00	15.25	31.92	95	6000	001	To record monthly intercompany interest
6/30/2022	0.00	31.99	63.91	95	6000	001	To record monthly intercompany interest
7/31/2022	0.00	38.01	101.92	95	6000	001	To record monthly intercompany interest
8/31/2022	0.00	62.01	163.93	95	6000	001	To record monthly intercompany interest
9/30/2022	0.00	66.09	230.02	95	6000	001	To record monthly intercompany interest
10/31/2022	0.00	90.10	320.12	95	6000	001	To record monthly intercompany interest
11/30/2022	0.00	115.67	435.79	95	6000	001	To record monthly intercompany interest
Yearly Subtotal	Total Debits	Total Credits	Net change				
	3.34	439.13	435.79Cr				

233700 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
6,977.97	3.34	439.13	435.79Cr	6,542.18

Account No.: 233800 AP INTERCO PAY/REC: PAC/PEU

Trans Date	Debit amount	Credit amount	Account balance	Source	Cost center	Cost unit	Reference
2/14/2022	0.00	218.60	218.60	20	6000	001	Div:700; Sodium Hypochlorite
2/28/2022	0.00	96.80	315.40	20	6000	001	Div:700; Chemical Supplies
3/22/2022	0.00	141.21	456.61	20	6000	001	Div:700; Pittsfield Repair Covers
3/31/2022	0.00	718.60	1,175.21	20	6000	001	Div:700; North Country - Chemicals
4/30/2022	0.00	408.12	1,583.33	20	6000	001	Div:700; Pittsfield Supplies
5/18/2022	0.00	368.89	1,952.22	20	6000	001	Div:700; Flushing Postcards
5/31/2022	0.00	2,500.00	4,452.22	20	6000	001	Div:700; April & May 2022
6/10/2022	0.00	958.33	5,410.55	20	6000	001	Div:700; Supplies
6/24/2022	0.00	424.70	5,835.25	20	6000	001	Div:700; Pittsfield Supplies
6/30/2022	0.00	2,500.00	8,335.25	20	6000	001	Div:700; Services 5/24-6/23/22

Trial balance

6/30/2022	0.00	503.09	8,838.34	20	6000	001	Div:700; Pittsfield Supplies
7/26/2022	0.00	3,800.00	12,638.34	20	6000	001	Div:700; July 1-14
8/26/2022	0.00	80.58	12,718.92	20	6000	001	Div:700; North Country Supplies
8/26/2022	0.00	224.40	12,943.32	20	6000	001	Div:700; Sodaum Hypochlorite/Soda Ash
8/26/2022	0.00	1,188.00	14,131.32	20	6000	001	Div:700; Sodaum Hypochlorite/Soda Ash
8/26/2022	0.00	37.50	14,168.82	20	6000	001	Div:700; Sodaum Hypochlorite/Soda Ash
8/29/2022	0.00	2,000.00	16,168.82	20	6000	001	Div:700; 7/20-8/12/22
9/22/2022	0.00	261.90	16,430.72	20	6000	001	Div:700; Sodium Hypochlorite
10/31/2022	0.00	290.50	16,721.22	20	6000	001	Div:700; PITTSFIELD
10/31/2022	0.00	2,400.00	19,121.22	20	6000	001	Div:700; 21426903

Yearly Subtotal	Total Debits	Total Credits	Net change
	0.00	19,121.22	19,121.22Cr

233800 Account Total:

Opening balance	Total Debits	Total Credits	Net change	Ending Balance
22,238.22Cr	0.00	19,121.22	19,121.22Cr	41,359.44Cr

Grand Totals	Total Debits	Total Credits	Net change	Ending Balance
	4,098,426.52	4,153,658.08	55,231.56Cr	282,167.46Cr

File name C:\Program Files (x86)\Macola ES\rpt\MACGLTRIAL.rpt
 Report name Trial balance
 Company 600 PITTSFIELD AQUEDUCT
 User marottem
 Date range 1/1/2022 - 11/30/2022
 Accounts 233300 - 233800
 Cost center All
 Cost unit All
 Details True
 Yearly Subtotal Year
 Include closing entries No

Pittsfield Aqueduct Company
Short-term Debt Forecast
January - June 2023

PAC Debt Waiver Filing
 Docket DW 22-075
 Exhibit DOE 2-1b
 1/20/2023

Per Order DW 19-112 waiver of N.H. Code Admin Rules PUC 608.05
 Short-Term Debt Limit of up to 18% of companies' net fixed plant until June 30, 2023

PITTSFIELD AQUEDUCT NHPUC Short-term Debt Threshold Calculations	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23
Intercompany payables that are not long-term	\$ 467,141	\$ 444,714	\$ 442,382	\$ 468,689	\$ 469,502	\$ 512,399
Bonds, Notes & Mortgages (currently payable)	32,069	32,153	32,239	32,324	32,408	32,493
	<u>499,210</u>	<u>476,867</u>	<u>474,621</u>	<u>501,013</u>	<u>501,910</u>	<u>544,892</u>
Plant in Service	4,679,843	4,679,963	4,686,193	4,729,423	4,743,653	4,747,883
Less: Accumulated Depreciation	(1,843,648)	(1,851,438)	(1,859,225)	(1,867,045)	(1,874,877)	(1,882,716)
Plus: CWIP	-	-	5,000	5,000	5,000	5,000
Total Net Utility Plant	<u>\$ 2,836,195</u>	<u>\$ 2,828,525</u>	<u>\$ 2,831,968</u>	<u>\$ 2,867,378</u>	<u>\$ 2,873,776</u>	<u>\$ 2,870,167</u>
Percentage	<u>17.60%</u>	<u>16.86%</u>	<u>16.76%</u>	<u>17.47%</u>	<u>17.47%</u>	<u>18.98%</u>

NOTE: This forecast does not include the positive impact that could occur with the conversion of ST intercompany amounts to a LT intercompany loan, as the amount available for that conversion is yet to be determined, and the docket is not yet ready to file for that financing approval. That conversion, will bring the levels below 18% regardless of the final conversion value, but the exact range is yet to be determined.

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