

PENNSYLVANIA-AMERICAN WATER COMPANY

2017 GENERAL BASE RATE CASE

R-2017-2595853

FILING REQUIREMENTS

I, II, III, IV, V

MFR Description

FR I. STATEMENT OF INCOME

- 1 Income statements with variance explanations (historic test & preceding)
- 2 Income statement for various time frames
- 3 Income statements for operating division/ company
- 4 Operating income claims
- 5 Rate of return on original cost

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Statement of Income

FR I.1

Pennsylvania-American Water Company
I. Statement of Income

1. Provide comparative operating statements for the historic test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major (greater than 15%) variances between the historic test year and preceding year by detailed account number. Limit the explanation to differences of \$10,000 or greater.

Answer: Please see attached for Water and Wastewater. Explanations are not applicable for Scranton Wastewater, acquired 12/29/2016.

Description	Per Books 12/31/2016	Per Books 12/31/2015	Variance	% Variance	Explanation of Variance (15% and \$10K)
Water Sales Revenue					
461.1 Residential	\$398,076,489	\$381,550,172	\$16,526,317	4.33%	
461.2 Commercial	143,771,088	139,829,064	3,942,024	2.82%	
461.3 Industrial	27,503,581	26,263,426	1,240,155	4.72%	
461.4 Public Authority	19,621,719	19,557,373	64,346	0.33%	
462.1 Public Fire	8,537,648	8,578,174	(40,526)	-0.47%	
462.2 Private Fire	3,950,282	3,407,248	543,035	15.94%	In 2016, private fire DSIC increased \$180K, with the remaining variance due to an unbilled entry of \$310K in 2015.
466.0 Sale For Resale	2,348,655	2,284,654	64,001	2.80%	
Total Water Sales	\$603,809,461	\$581,470,111	\$22,339,351		
Other Water Revenues					
469.0 Guaranteed Revenues	\$655,608	\$656,945	(\$1,337)	-0.20%	
470.0 Forfeited Discounts	3,921,108	4,022,176	(101,068)	-2.51%	
471.0 Miscellaneous Service Revenues	6,239,638	8,654,501	(2,414,863)	-27.90%	In 2015 timber sales were \$980K higher, and raw water sales from gas drillers were \$1.5M higher than in 2016.
472.0 Rents From Water Property	709,262	640,362	68,900	10.76%	
473.0 Intercompany Rents	899,478	960,568	(61,090)	-6.55%	
474.0 Other Water Revenues	0	45,275	(45,275)	-100.00%	In 2016, this account was merged into account 471.
Total Other Water Revenues	\$12,425,095	\$14,979,826	(\$2,493,642)		
400.0 Operating Revenues	\$616,234,556	\$596,449,937	\$19,845,709		
Expenses					
601.0 Salary And Wages	\$48,162,472	\$46,216,899	\$1,945,573	4.21%	
604.0 Employee Pension And Benefits	15,427,221	15,290,166	\$137,055	0.90%	
610.1 Purchased Water	3,108,243	3,034,120	\$74,123	2.44%	
615.0 Purchased Power	13,444,554	13,113,098	\$331,457	2.53%	
616.1 Purchased Fuel	12,038	20,717	(\$8,679)	-41.89%	
618.3 Chemicals	8,569,034	8,543,230	\$25,804	0.30%	
620.0 Materials And Supplies	2,854,287	2,748,726	\$105,560	3.84%	
631.0 Contract Services - Engineering	494,831	459,249	\$35,582	7.75%	
632.0 Contract Services - Accounting	565,346	563,943	\$1,403	0.25%	
633.0 Contract Services - Legal	968,707	1,038,815	(\$70,108)	-6.75%	
634.0 Contract Services - Management	43,400,313	41,253,709	\$2,146,604	5.20%	
635.0 Contract Services - Test	174,575	91,604	\$82,971	90.58%	The increase in 2016 cost is the result of more requirements for testing in 2016 associated with testing for additional particles/materials.
636.0 Contract Services	5,552,810	6,130,650	(\$577,841)	-9.43%	
641.0 Rental Of Building	347,974	411,713	(\$63,740)	-15.48%	Renegotiated Penn Wyoming office rental, and reduction in Pgh Area RR lease
642.0 Rental Of Equipment	167,780	162,169	\$5,610	3.46%	
650.0 Transportation	2,865,784	3,279,760	(\$413,976)	-12.62%	
656.0 Insurance - Vehicles	238,541	262,967	(\$24,427)	-9.29%	
657.0 Insurance	9,052,801	13,131,493	(\$4,078,692)	-31.06%	Reduction in claims experience in 2016 compared to 2015.
658.0 Workers Compensation	1,370,387	1,107,135	\$263,252	23.78%	Reduction in claims experience in 2016 compared to 2015.
659.0 Insurance - Other	1,294,653	1,517,136	(\$222,483)	-14.66%	
660.0 Advertising	4,404	655	\$3,750	572.65%	
666.0 Regulatory Expense - Rate Case	398,867	399,228	(\$361)	-0.09%	
667.0 Regulatory Expense - Other	25,528	47,197	(\$21,669)	-45.91%	Shared Service Market Comparison Study performed in 2015 at a cost of \$28k.
670.0 Bad Debt	8,143,575	9,649,817	(\$1,507,243)	-15.62%	Reduction in the uncollectible expense.
675.0 Miscellaneous Maintenance Expense	26,622,110	25,446,683	\$1,175,427	4.62%	
401.0 Operating Expenses	\$193,265,831	\$193,920,819	(\$654,988)		

Description	Per Books		Variance	Explanation of Variance (15% and \$10K)	
	12/31/2016	12/31/2015		% Variance	
403.0 Depreciation Expense	\$95,787,007	\$89,609,995	\$6,177,012	6.89%	
406.0 Amortization Util Plant Acq Adj	600,994	600,994	0	0.00%	
407.1 Amortization Limited Term Plant	182,888	177,524	5,364	3.02%	
407.4 Amort Regulatory Asset	167,280	167,280	0	0.00%	
408.10 Taxes Other Than Income - Regulatory Assessment	3,152,644	3,199,474	(46,830)	-1.46%	
408.11 Property Taxes - PURTA	3,373,784	3,130,604	243,180	7.77%	
408.20 Property Taxes	1,063,620	1,036,605	27,015	2.61%	
408.12 Payroll Taxes	4,191,613	3,683,333	508,280	13.80%	
408.13 Taxes Other Than Income - Capital Stock	282	478,889	(478,607)	-99.94%	
409.10 Income Taxes - FIT Oper	23,843,821	19,578,484	4,265,337	22.30%	
409.11 Income Taxes - SIT Oper	10,341,822	3,012,042	7,329,780	243.35%	
410.10 Deferred Tax - FIT	60,462,444	59,448,803	1,013,641	1.71%	
410.11 Deferred Tax - SIT	13,132,925	16,593,973	(3,421,048)	-20.67%	
412.11 ITC Restored	(233,592)	(233,592)	0	0.00%	
Total Operating Expense	\$409,433,363	\$394,365,247	\$15,068,116		
Total Utility Operating Income	\$206,801,194	\$202,084,690	\$4,716,504		
Non Operating Income					
415.0 M & J Revenues	\$0	(\$7,000)	\$7,000	-100.00%	
416.0 M & J Expenses	10,316	7,905	\$2,411	30.50%	
419.0 Interest & Dividend Income	(249)	(2,819)	\$2,570	-91.16%	
420.0 AFUDC	(536,852)	(1,167,639)	\$630,787	-54.02%	
421.0 Nonutility Income	(14,049)	(286,328)	\$272,279	-95.09%	
Non Operating Deductions					
409.20 Income Taxes Other Inc/Ded	\$0	(\$10,183)	\$10,183	-100.00%	
426.0 Misc Non-Utility Expense	(3,876,422)	307,310	(4,183,732)	-1361.40%	
Total Other Income	(\$4,417,257)	(\$1,158,754)	(\$3,258,503)		
Interest Expense					
427.2 Interest Expense - Short Term Debt	\$901,996	\$304,736	\$597,261	195.99%	
427.3 Interest Expense - LTD	64,414,112	64,316,778	97,334	0.15%	
427.5 Interest Expense - Other	96	174	(78)	>100%	
428.0 Amortized Debt Expense	1,214,181	1,153,488	60,693	5.26%	
437.0 Dividend Declared - Pref Stock	658,169	760,332	(102,163)	-13.44%	
Total Interest Expense	\$67,188,554	\$66,535,508	\$653,046		
Net Income	\$144,029,896	\$136,707,936	\$866,044		

Pennsylvania-American Water Company - Wastewater Operations (excluding Scranton Wastewater)

FR 1.1

Description		Per Books 12/31/2016	Per Books 12/31/2015	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues						
522.1	Residential	\$12,378,673	\$8,709,823	\$3,668,850	42.12%	Acquisitions of Wastewater facilities: Fairview Township (12/22/2015) \$2.6M, New Cumberland (10/31/2016) \$92K, Shipperville (8/4/2015) \$81K, and McEwensville (10/21/2015) \$62K.
522.2	Commercial	3,175,596	1,991,622	1,183,973	59.45%	Acquisitions of Wastewater facilities: Fairview Township (12/22/2015) \$969K, New Cumberland (10/31/2016) \$20K, Shipperville (8/4/2015) \$7K, and McEwensville (10/21/2015) \$11K.
522.3	Industrial	1,175,776	1,146,272	29,504	2.57%	
522.4	Public Authority /Misc Ww Service	4,718,215	4,675,002	43,213	0.92%	
	Total Wastewater Revenue	\$21,448,260	\$16,522,720	\$4,925,540		
Other Wastewater Revenues						
536.0	Guaranteed Revenues	\$478,519	\$543,827	(\$65,308)	-12.01%	
532.0	Forfeited Discounts	146,048	181,551	(35,504)	-19.56%	In 2015, West Brandy incurred \$49K of late payment fees, \$14K of which was given as a credit in 2016.
471.0	Miscellaneous Service Revenues	65,530	(216)	65,746	>100%	Lot Fees for Fairview Township which was acquired on 12/22/2015.
	Total Other Wastewater Revenues	\$690,097	\$725,162	(\$35,065)		
400.0	Operating Revenues	\$22,138,356	\$17,247,882	\$4,890,475		
Expenses ¹						
601.0	Salary And Wages	\$1,892,139	\$1,517,256	\$374,883	24.71%	Fairview Township \$310K and New Cumberland \$43K.
604.0	Employee Pension And Benefits	740,281	594,210	146,071	24.58%	Fairview Township \$133K and New Cumberland \$20K.
615.0	Purchased Power	1,176,832	728,453	448,379	61.55%	Fairview Township \$208K, Shipperville \$42K, New Cumberland \$14K, and McEwensville \$8K. Coatesville was \$98K higher due to the considerable increase in process aeration efforts in 2016 in order to resolve odor complaints received from neighbors of the plants.
616.1	Purchased Fuel	389	6,707	(6,319)	-94.21%	
618.3	Chemicals	433,875	428,304	5,571	1.30%	
620.0	Materials And Supplies	188,505	156,019	32,486	20.82%	Fairview Township \$66K, offset by lower expenses of \$33K at other locations.
631.0	Contract Services - Engineering	0	2,031	(2,031)	-100.00%	
632.0	Contract Services - Accounting	106	0	106		
635.0	Contract Services - Test	117,707	72,142	45,565	63.16%	Fairview Township \$31K.
636.0	Contract Services	435,590	208,845	226,745	108.57%	Fairview Township \$104K, Shipperville \$16K, and McEwensville \$5K. Coatesville was \$111K higher due to 2016 main breaks, generator and pump repairs and other miscellaneous services occurring in 2016.
641.0	Rental Of Building	0	1,733	(1,733)	-100.00%	
642.0	Rental Of Equipment	3,372	2,025	1,346	66.47%	
650.0	Transportation	33,907	12,656	21,251	167.91%	Fairview Township \$12K and New Cumberland \$10K.
658.0	Workers Compensation	50,334	32,860	17,473	53.17%	Fairview Township \$8K
666.0	Regulatory Expense - Rate Case	74,513	74,513	0	0.00%	
670.0	Bad Debt	290,643	276,481	14,162	5.12%	
675.0	Miscellaneous Maintenance Expense	1,507,997	1,389,774	118,223	8.51%	
401.0	Operating Expenses	\$6,946,189	\$5,504,010	\$1,442,179		

Pennsylvania-American Water Company - Wastewater Operations (excluding Scranton Wastewater)

FR I.1

Description	Per Books		Variance	% Variance	Explanation of Variance (15% and \$10K)
	12/31/2016	12/31/2015			
403.0 Depreciation Expense	\$5,797,985	\$4,982,776	\$815,209	16.36%	
407.4 Amort Regulatory Asset	50,478	50,478	0	0.00%	
408.10 Taxes Other Than Income - Regulatory Assessment	85,068	91,218	(6,150)	-6.74%	
408.12 Payroll Taxes	154,989	118,973	36,016	30.27%	
408.20 Property Taxes	219,902	0	219,902	>100%	
Total Operating Expense	\$13,254,610	\$10,747,455	\$2,507,156		
Total Utility Operating Income	\$8,883,746	\$6,500,427	\$2,383,319		
Non Operating Income					
420.0 AFUDC	(\$56,713)	(\$102,941)	\$46,228	-44.91%	
Total Other Income	(\$56,713)	(\$102,941)	\$46,228		
Net Income	\$8,940,459	\$6,603,368	\$2,429,547		

¹ Expense variances related to Shippenville, Fairview Township, New Cumberland, and McEwensville Wastewater facilities are due to the acquisition of these locations in 2015/2016.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Statement of Income

FR I.2

Pennsylvania-American Water Company
I. Statement of Income

2. Prepare an Income Statement for the various time frames of the rate proceeding including:
- Col. 1 - Book recorded income statement for the test year.
 - 2 - Adjustments to book recorded income statement to annualize and normalize under present rates.
 - 3 - Income statement under present rates after adjustments in Col. 2.
 - 4 - Adjustments to Col. 3 for revenue increase requested.
 - 5 - Income statement under proposed rates.

Answer: Please refer to income statement pages of Exhibit No. 3-A.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Statement of Income

FR I.3

Pennsylvania-American Water Company

I. Statement of Income

3. If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.

Answer: Please refer to the income statements of Exhibit No. 3-A.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Statement of Income

FR I.4

Pennsylvania-American Water Company
I. Statement of Income

4. Provide Operating Income claims under:
 - a. Present rates
 - b. Pro forma present rates (annualized & normalized)
 - c. Proposed rates (annualized & normalized)

Answer: Please refer to the income statements of Exhibit No. 3-A.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Statement of Income

FR I.5

Pennsylvania-American Water Company
I. Statement of Income

5. Provide Rate of Return on Original Cost under:
- a. Present rates
 - b. Pro forma present rates
 - c. Proposed rates

Answer: Please refer to the summary of rate base adjustments in Exhibit No. 3-A.

MFR Description

FR II. OPERATING REVENUES

- 1 Summary of operating revenues (historic test & preceding)
- 2 Summary of operating revenues (historic test w/ specific info)
- 3 Schedule of present and proposed tariff rates
- 4 Consumption analysis
- 5 Computations of the determination of accrued revenues
- 6 Breakdown of misc water revenues
- 7 Monthly summary of customers added and lost by classification
- 8 Number of customers and monthly consumption for each class
- 9 Customers and Usage by classification
- 10 Number of private fire and public fire
- 11 Schedule of sales for resale
- 12 Ten largest customers consumption and billings
- 13 Ten largest sale for resale customers consumption and billings

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Operating Revenues (HTY and preceeding)

FR II.1

Pennsylvania-American Water Company
II. Operating Revenues

1. Prepare a summary of operating revenues for the historic test year and the year preceding the historic test year, providing the following information:
 - a. For each classification of customers:
 - (i) Number of customers as of year-end
 - (ii) Gallons sold
 - (iii) Revenues
 - b. Customers penalties and miscellaneous water revenues.

Answer:

Please see attached.

Pennsylvania American Water – Water Operations

Pennsylvania American Water – Wastewater Operations Exclusive of Scranton

Pennsylvania American Water – Scranton Wastewater Operations

Pennsylvania-American Water Company - Water Operations
Data Requirements of the Pennsylvania Public Utility Commission

FR. II.1

	TWELVE MONTHS ENDED 12-31-15	TWELVE MONTHS ENDED 12-31-16
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL	599,380	602,856
COMMERCIAL	44,635	44,812
INDUSTRIAL	520	522
MUNICIPAL	2,254	2,259
SALE FOR RESALE	22	22
PRIVATE FIRE PROTECTION	3,965	3,885
PUBLIC FIRE PROTECTION	415	414
	<hr/>	<hr/>
TOTAL	<u>651,191</u>	<u>654,770</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL	267,701,950	261,746,172
COMMERCIAL	139,970,630	132,318,497
INDUSTRIAL	40,559,630	39,729,157
MUNICIPAL	20,056,890	18,893,611
SALE FOR RESALE	7,198,300	7,075,282
PRIVATE FIRE PROTECTION	0	0
PUBLIC FIRE PROTECTION	0	0
	<hr/>	<hr/>
TOTAL	<u>475,487,400</u>	<u>459,762,719</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL	\$381,550,172	\$398,076,489
COMMERCIAL	139,829,064	143,771,088
INDUSTRIAL	26,263,426	27,503,581
MUNICIPAL	19,557,373	19,621,719
SALE FOR RESALE	2,284,654	2,348,655
MISCELLANEOUS	0	0
PRIVATE FIRE PROTECTION	3,407,248	3,950,282
PUBLIC FIRE PROTECTION	8,578,174	8,537,648
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TOTAL WATER SALES	<u>\$581,470,111</u>	<u>\$603,809,462</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES	\$4,022,176	\$3,921,108
RENTS FROM PROPERTIES	640,362	709,262
GUARENTEED REVENUES	1,662,788	1,555,086
MISC/OTHER WATER REVENUES	8,654,501	6,239,638
	<hr/>	<hr/>
TOTAL	<u>\$14,979,827</u>	<u>\$12,425,094</u>

Pennsylvania-American Water Company - Wastewater Operations - Exclusive of Scranton
Data Requirements of the Pennsylvania Public Utility Commission

FR. II.1

	TWELVE MONTHS ENDED 12-31-15	TWELVE MONTHS ENDED 12-31-16
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL	20,038	23,086
COMMERCIAL	1,099	1,348
INDUSTRIAL	7	7
MUNICIPAL	68	71
MISC	4	4
PRIVATE FIRE PROTECTION		
PUBLIC FIRE PROTECTION		
TOTAL	<u>21,216</u>	<u>24,516</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL	6,206,979	6,131,247
COMMERCIAL	1,800,290	2,461,998
INDUSTRIAL	943,705	1,007,840
MUNICIPAL	723,139	864,150
MISCELLANEOUS	4,264,322	4,420,053
PRIVATE FIRE PROTECTION	0	0
PUBLIC FIRE PROTECTION	0	0
TOTAL	<u>13,938,435</u>	<u>14,885,288</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL	\$9,201,208	\$12,378,673
COMMERCIAL	1,969,267	3,175,596
INDUSTRIAL	991,071	1,175,776
MUNICIPAL	714,963	933,259
SALE FOR RESALE	0	0
MISCELLANEOUS	3,646,211	3,784,955
PRIVATE FIRE PROTECTION	0	0
PUBLIC FIRE PROTECTION	0	0
TOTAL WATER SALES	<u>\$16,522,720</u>	<u>\$21,448,259</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES	\$183,158	\$146,048
RENTS FROM PROPERTIES	0	
MISC/OTHER WATER REVENUES	542,004	544,049
TOTAL	<u>\$725,162</u>	<u>\$690,097</u>

Pennsylvania-American Water Company - Scranton Wastewater Operations
Data Requirements of the Pennsylvania Public Utility Commission

FR. II.1

	TWELVE MONTHS ENDED 12-31-15	TWELVE MONTHS ENDED 12-31-16
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL		27,318
COMMERCIAL		2,766
INDUSTRIAL		30
MUNICIPAL		61
MISC - OTHER		3
PRIVATE FIRE PROTECTION		
PUBLIC FIRE PROTECTION		
TOTAL	<u>0</u>	<u>30,178</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL		0
COMMERCIAL		0
INDUSTRIAL		0
MUNICIPAL		0
MISCELLANEOUS		0
PRIVATE FIRE PROTECTION		0
PUBLIC FIRE PROTECTION		0
TOTAL	<u>0</u>	<u>0</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL		\$106,452
COMMERCIAL		51,318
INDUSTRIAL		679
MUNICIPAL		9,122
SALE FOR RESALE		0
MISCELLANEOUS		0
PRIVATE FIRE PROTECTION		0
PUBLIC FIRE PROTECTION		0
TOTAL WATER SALES	<u>\$0</u>	<u>\$167,571</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES		\$0
RENTS FROM PROPERTIES		0
MISC/OTHER WATER REVENUES		0
TOTAL	<u>\$0</u>	<u>\$0</u>

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR II.2

Pennsylvania-American Water Company
II. Operating Revenues

2. Prepare a summary of operating revenues for the historic test year, providing the following information:
 - a. For each classification of customers and for customers' penalties and miscellaneous water or wastewater revenues:
 - (i) Revenues
 - (ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking
 - (iii) Proposed increase in operating revenues
 - (iv) Percent increase in operating revenues
 - (v) Operating revenues under proposed rates

Answer:

Please refer to Exhibit 3-A, pages 2 and 3 for:

Pennsylvania American Water – Water Operations
Pennsylvania American Water – Wastewater Operations Exclusive of Scranton
Pennsylvania American Water – Scranton Wastewater Operations (page 2)

Attached please find the calculations for the Company's adjustments for the DSIC annualization, adjustments due to acquisitions, residential declining consumption, specific customer adjustments, adjustment the for decrease in Rate Zone 1 rates, and change in revenue due to changes in the number of customers for Pennsylvania American Water – Water and Wastewater Operations.

WATER OPERATIONS

**DSIC ADJUSTMENT
WATER**

FR II.2

DESCRIPTION	DSIC at 12/31/16	Pro Forma Revenues at 12/31/17	Contract Customers	Pro Forma Revenues at 12/31/17 with Zero DSIC Exclusive of Contract Customers	DSIC Rate	Annualized DSIC Revenue	DSIC Adjustment	Pro Forma Revenues at 12/31/17 with DSIC @ 7.50%
METERED SALES								
RESIDENTIAL	20,630,395	388,984,299		368,353,904	0.0750	27,626,543	6,996,148	395,980,447
COMMERCIAL	7,447,019	143,339,335		135,892,316	0.0750	10,191,924	2,744,905	146,084,240
INDUSTRIAL	1,278,292	26,747,985	2,209,956	23,259,737	0.0750	1,744,480	466,188	27,214,173
MUNICIPAL	1,023,889	19,402,282		18,378,393	0.0750	1,378,379	354,490	19,756,772
SALES FOR RESALE	38,498	2,378,157	1,636,216	703,443	0.0750	52,758	14,260	2,392,417
MISCELLANEOUS	-	-		-		-	-	-
TOTAL METERED SALES	30,418,083	580,852,058	3,846,172	546,587,793		40,994,084	10,575,991	591,428,049
UNMETERED SALES								
RESIDENTIAL	-	144,658		144,658	0.0750	10849	10,849	155,507
COMMERCIAL	-	-		-	0.0750	0	-	-
INDUSTRIAL	-	-		-		-	-	-
MUNICIPAL	-	-		-		-	-	-
SALES FOR RESALE	-	-		-		-	-	-
TOTAL UNMETERED SALES	-	144,658		144,658		10,849	10,849	155,507
PRIVATE FIRE PROTECTION	214,872	3,773,448		3,558,576	0.0750	266893	52,021	3,825,469
PUBLIC FIRE PROTECTION	-	8,423,460		8,423,460		-	-	8,423,460
TOTAL WATER SALES	30,632,965	593,193,624	3,846,172	558,714,487	0.0750	41,271,826	10,638,861	603,832,485
				558,714,487		41,271,827		
	2016/2017	Annualized Present Rates						
ConAgra	Ind	1,661,796						
US Steel	Ind							
Hershey Foods	Ind	548,160	2,209,956					
Oakdale	SFR	109,070						
Evans City	SFR	243,242						
Newtown	SFR	244,387						
Wacma	SFR	1,039,517	1,636,216					
		3,846,172	3,846,172					

Pennsylvania American Water Company
Residential Declining Usage

FR II.02

Number of Residential Customers @ 12/31/17	604,788	(A)
Annual Usage Decline per Customer (Gallons)	920	(B)
# of Years	1 *	(C)
Total Residential Usage Decline (Gallons)	556,404,960	(A x B x C)
Total Residential Usage Decline (100 Gallons)	5,564,050	
Rate per 100 Gallons	\$1.0141	
Residential Revenue Attrition	\$5,642,503	

Pennsylvania American Water Company
Residential Declining Usage

Number of Residential Customers @ 12/31/18	606,720	(A)
Annual Usage Decline per Customer (Gallons)	920	(B)
# of Years	1 *	(C)
Total Residential Usage Decline (Gallons)	558,182,400	(A x B x C)
Total Residential Usage Decline (100 Gallons)	5,581,824	
Rate per 100 Gallons	\$1.0141	
Residential Revenue Attrition	\$5,660,528	

PENNSYLVANIA AMERICAN WATER COMPANY
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
RESIDENTIAL REVENUES
PRESENT RATES DECEMBER 31, 2016
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

THIRTEEN MONTH AVERAGE

MONTH	END OF MO CUSTOMERS
Dec-15	599,380
Jan-16	599,524
Feb-16	600,159
Mar-16	600,642
Apr-16	600,940
May-16	601,028
Jun-16	601,147
Jul-16	601,359
Aug-16	602,054
Sep-16	602,368
Oct-16	602,465
Nov-16	602,625
Dec-16	602,856
TOTAL	7,816,547
THIRTEEN MONTH AVERAGE CUSTOMERS	601,273
CHANGE IN CUSTOMERS	1,583

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER

TOTAL METERED USAGE FOR 2016 (00 GALLONS)	261,746,172
THIRTEEN MONTH AVERAGE CUSTOMERS	601,273
MONTHLY USAGE PER CUSTOMER	36.30
ANNUAL USAGE PER BILL	435.56

SERVICE CHARGE REVENUES

METER SIZE	METER SIZE %	CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
5/8"	99.19%	1,570	18,840	\$15.00	\$282,600
3/4"	0.13%	2	24	22.70	545
1"	0.65%	10	120	37.80	4,536
1 1/2"	0.01%	0	0	61.70	0
2"	0.02%	0	0	98.70	0
TOTAL	100.00%	1,583	18,984		\$287,681

CONSUMPTION REVENUES

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER	435.56
CHANGE IN CUSTOMERS	1,583
CHANGE IN CONSUMPTION	689,492
BLOCK RATE - ALL CONSUMPTION	1.0214
CONSUMPTION REVENUE	\$704,247

TOTAL ADJUSTMENT

\$991,927

PENNSYLVANIA AMERICAN WATER COMPANY
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
RESIDENTIAL REVENUES
PRESENT RATES DECEMBER 31, 2017
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

CUSTOMER GROWTH

NORMAL GROWTH 1,932

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER

TOTAL METERED USAGE FOR 2016 (00 GALLONS) 261,746,172
THIRTEEN MONTH AVERAGE CUSTOMERS 601,273
MONTHLY USAGE PER CUSTOMER 36.30
ANNUAL USAGE PER BILL 435.56

SERVICE CHARGE REVENUES

METER SIZE	METER SIZE %	CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
5/8"	99.19%	1,916	22,992	\$15.00	\$344,880
3/4"	0.13%	3	36	22.70	817
1"	0.65%	13	156	37.80	5,897
1 1/2"	0.01%	0	0	61.70	0
2"	0.02%	0	0	98.70	0
TOTAL	100.00%	1,932	23,184		\$351,594

CONSUMPTION REVENUES

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER 435.56
INCREASE IN CUSTOMERS 1,932
CHANGE IN CONSUMPTION 841,502
BLOCK RATE - ALL CONSUMPTION 1.0141
CONSUMPTION REVENUE \$853,367

TOTAL ADJUSTMENT

\$1,204,961

PENNSYLVANIA AMERICAN WATER COMPANY
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
RESIDENTIAL REVENUES
PRESENT RATES DECEMBER 31, 2018
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

CUSTOMER GROWTH

NORMAL GROWTH 1,932

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER

TOTAL METERED USAGE FOR 2016 (00 GALLONS) 261,746,172
THIRTEEN MONTH AVERAGE CUSTOMERS 601,273
MONTHLY USAGE PER CUSTOMER 36.30
ANNUAL USAGE PER BILL 435.56

SERVICE CHARGE REVENUES

METER SIZE	METER SIZE %	CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
5/8"	99.19%	1,916	22,992	\$15.00	\$344,880
3/4"	0.13%	3	36	22.70	817
1"	0.65%	13	156	37.80	5,897
1 1/2"	0.01%	0	0	61.70	0
2"	0.02%	0	0	98.70	0
TOTAL	100.00%	1,932	23,184		\$351,594

CONSUMPTION REVENUES

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER 435.56
INCREASE IN CUSTOMERS 1,932
CHANGE IN CONSUMPTION 841,502
BLOCK RATE - ALL CONSUMPTION 1.0141
CONSUMPTION REVENUE \$853,367

TOTAL ADJUSTMENT

\$1,204,961

PENNSYLVANIA-AMERICAN WATER COMPANY
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
COMMERCIAL REVENUES
PRESENT RATES DECEMBER 31, 2016
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

THIRTEEN MONTH AVERAGE

MONTH	END OF MO CUSTOMERS
Dec-15	44,635
Jan-16	44,643
Feb-16	44,683
Mar-16	44,804
Apr-16	44,886
May-16	45,034
Jun-16	45,077
Jul-16	45,104
Aug-16	45,137
Sep-16	45,067
Oct-16	44,946
Nov-16	44,823
Dec-16	44,812
TOTAL	583,651

THIRTEEN MONTH AVERAGE CUSTOMERS 44,896

CHANGE IN CUSTOMERS (84)

AVG CONSUMPTION FOR 2" AND UNDER		
METER SIZE	BILLS	CONSUMPTION
5/8"	346,765	19,292,745
3/4"	22,135	3,140,626
1"	78,048	17,244,206
1 1/2"	15,143	6,608,604
2"	41,005	34,131,667
TOTAL	503,096	80,417,848
AVG MONTHLY CONSUMPTION		160
AVG ANNUAL CONSUMPTION		1,918

SERVICE CHARGE REVENUES

METER SIZE	METER SIZE %	CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
5/8"	68.93%	(57)	(684)	\$15.00	(\$10,260.00)
3/4"	4.40%	(4)	(48)	22.70	(1,089.60)
1"	15.51%	(13)	(156)	37.80	(5,897.00)
1 1/2"	3.01%	(3)	(36)	61.70	(2,221.20)
2"	8.15%	(7)	(84)	98.70	(8,290.80)
TOTAL	100.00%	(84)	(1,008)		(\$27,758.60)

CONSUMPTION REVENUES

CONSUMPTION REVENUES FOR 2" AND UNDER

BLOCK RATE	MONTHLY CONSUMPTION PER CUSTOMER	ANNUAL CONSUMPTION PER CUSTOMER	ANNUAL CONSUMPTION FOR -84 CUSTOMERS	ANNUAL REVENUES
1ST BLOCK	0.9911	160	1,920	(161,280)
2ND BLOCK	0.7597	0	0	0
CONSUMPTION REVENUES		160	1,920	(161,280)

TOTAL COMMERCIAL REVENUE ADJUSTMENT

(\$187,604)

PENNSYLVANIA AMERICAN WATER COMPANY
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
COMMERCIAL REVENUES
PRESENT RATES DECEMBER 31, 2017
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

CUSTOMER GROWTH

NORMAL DECLINE IN GROWTH (THREE YEAR AVERAGE) (15)

AVG CONSUMPTION FOR 2" AND UNDER		
METER SIZE	BILLS	CONSUMPTION
5/8"	346,765	19,292,745
3/4"	22,135	3,140,626
1"	78,048	17,244,206
1 1/2"	15,143	6,608,604
2"	41,005	34,131,667
TOTAL	503,096	80,417,848
AVG MONTHLY CONSUMPTION		160
AVG ANNUAL CONSUMPTION		1,918

SERVICE CHARGE REVENUES

METER SIZE	METER SIZE %	CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
5/8"	68.93%	(11)	(132)	\$15.00	(\$1,980.00)
3/4"	4.40%	(1)	(12)	22.70	(272.40)
1"	15.51%	(2)	(24)	37.80	(907.00)
1 1/2"	3.01%	0	0	61.70	0.00
2"	8.15%	(1)	(12)	98.70	(1,184.40)
TOTAL	100.00%	(15)	(180)		(\$4,343.80)

CONSUMPTION REVENUES

CONSUMPTION REVENUES FOR 2" AND UNDER

	BLOCK RATE	MONTHLY CONSUMPTION PER CUSTOMER	ANNUAL CONSUMPTION PER CUSTOMER	ANNUAL CONSUMPTION FOR -15 CUSTOMERS	ANNUAL REVENUES
1ST BLOCK	0.9876	160	1,920	(28,800)	(\$28,443.00)
2ND BLOCK	0.7562	0	0	0	0
CONSUMPTION REVENUES		160	1,920	(28,800)	(\$28,443.00)

TOTAL COMMERCIAL REVENUE ADJUSTMENT

(\$32,786.80)

PENNSYLVANIA AMERICAN WATER COMPANY
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
COMMERCIAL REVENUES
PRESENT RATES DECEMBER 31, 2018
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

CUSTOMER GROWTH

NORMAL DECLINE IN GROWTH (THREE YEAR AVERAGE) (15)

AVG CONSUMPTION FOR 2" AND UNDER		
METER SIZE	BILLS	CONSUMPTION
5/8"	346,765	19,292,745
3/4"	22,135	3,140,626
1"	78,048	17,244,206
1 1/2"	15,143	6,608,604
2"	41,005	34,131,667
TOTAL	503,096	80,417,848
AVG MONTHLY CONSUMPTION		160
AVG ANNUAL CONSUMPTION		1,918

SERVICE CHARGE REVENUES

METER SIZE	METER SIZE %	CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
5/8"	68.93%	(11)	(132)	\$15.00	(\$1,980.00)
3/4"	4.40%	(1)	(12)	22.70	(272.40)
1"	15.51%	(2)	(24)	37.80	(907.00)
1 1/2"	3.01%	0	0	61.70	0.00
2"	8.15%	(1)	(12)	98.70	(1,184.40)
TOTAL	100.00%	(15)	(180)		(\$4,343.80)

CONSUMPTION REVENUES

CONSUMPTION REVENUES FOR 2" AND UNDER

	BLOCK RATE	MONTHLY CONSUMPTION PER CUSTOMER	ANNUAL CONSUMPTION PER CUSTOMER	ANNUAL CONSUMPTION FOR -15 CUSTOMERS	ANNUAL REVENUES
1ST BLOCK	0.9876	160	1,920	(28,800)	(\$28,443.00)
2ND BLOCK	0.7562	0	0	0	0
CONSUMPTION REVENUES		160	1,920	(28,800)	(\$28,443.00)

TOTAL COMMERCIAL REVENUE ADJUSTMENT

(\$32,786.80)

Gas Drillers

The Company began selling water to gas drillers for fracking purposes in 2009. Because the annual usage for this operation fluctuates from year to year, the Company is using a three year average for present rates 2016.

<u>Year</u>	<u>Usage (00) Gallons</u>
2014	4,067,400
2015	6,964,100
2016	2,962,174
Average	4,664,558
Less 2016	2,962,174
Usage Adjustment	1,702,384
Second Block Rate	0.7597
Revenue Adjustment	\$1,293,301

PENNSYLVANIA-AMERICAN WATER COMPANY
 HERSHEY ENT & RES CO
 PREMISE: 9240401392
 CONTRACT ACCOUNT: 210036592992
 RATE ZONE: 1
 CUSTOMER CLASS: COM

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$669.90
	0.9911
	0.7597

MIN CHARGE : 8"
 FIRST 160
 ALL OVER

In 2015 and 2016, this account experienced multiple meter reading errors. All of the errors were corrected in 2016. This adjustment is being made to adjust revenues and usage to normal levels.

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	3,495	2,774	31,866	5,720	5,720	\$3,135.10	\$2,814.33	\$24,915.52	\$5,052.41	\$5,045.95
FEBRUARY	1,995	2,412	171	3,015	3,015	2,192.14	2,539.32	836.83	2,997.42	2,986.87
MARCH	1,845	1,140	404	2,220	2,220	2,108.57	1,572.98	1,013.84	2,393.46	
APRIL	4,676	2,530	5,115	5,115	5,115	4,259.29	2,628.97	4,592.79	4,592.79	
Adjust billing for 2/2015 through 3/2016 at last block rate			42,267					32,110.24		
MAY	6,974	6,300		5,865		6,005.08	5,493.03		5,162.56	
Cancel bills from 2/2015 through 4/2016			-254,626					-204,043.23		
JUNE	12,130	19,580		11,515		9,922.09	15,581.85		9,454.87	
Adjust billing for 11/2014 through 5/2016			-14,200					-12,908.51		
JULY	18,065	31,177	18,105	18,105		14,430.91	24,392.09	14,461.29	14,461.29	
Rebill 11/2014 through 6/2016			174,316					146,566.35		
AUGUST	18,755	40,029	17,760	17,760		14,955.10	31,116.96	14,199.20	14,199.20	
SEPTEMBER	18,414	38,230	15,740	15,740		14,696.04	29,750.26	12,664.60	12,664.60	
OCTOBER	9,500	17,378	7,910	7,910		7,924.08	13,908.99	6,716.15	6,716.15	
NOVEMBER	6,566	7,879	6,535	6,535		5,695.11	6,692.60	5,671.56	5,671.56	
DECEMBER	4,860	8,148	11,740	11,740		4,399.07	6,896.96	9,625.80	9,625.80	
TOTAL	107,275	177,577	63,103	111,240	8,735	\$89,722.58	\$143,388.33	\$56,422.44	\$92,992.12	\$8,033.82

PRESENT RATES 12-31-16 \$92,992.12
 LESS: PER BOOKS 12-31-16 \$56,422.44
 ADJUSTMENT \$36,569.68

PENNSYLVANIA-AMERICAN WATER COMPANY
 CONSOLIDATED AUTO
 PREMISE: 9240540231
 CONTRACT ACCOUNT: 210096700007
 RATE ZONE: 1
 CUSTOMER CLASS: COM

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$98.70
	0.9911
	0.7597

MIN CHARGE: 2"
 FIRST 160
 ALL OVER

MIN CHARGE: 2"
 FIRST 160
 ALL OVER

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	0	540	0	419	419	0	419	\$95.77	\$545.96	\$98.70	\$454.04	\$453.24
FEBRUARY	1,374	0	0	396	396	0	396	1,179.55	98.70	98.70	436.57	435.18
MARCH	1,283	0	220	220	220	220	220	1,110.42	98.70	302.86	302.86	
APRIL	4,080	0	0	0	0	0	0	9,235.30	98.70	98.70	98.70	
MAY	9,675	0	2,121	2,121	2,121	2,121	2,121	7,485.82	98.70	1,747.05	1,747.05	
JUNE	10,009	0	732	732	732	732	732	7,739.56	98.70	691.82	691.82	
Additional Bill			226,068			226,068				172,396.24		
JULY	8,046	0	1,653	1,653	1,653	1,653	1,653	6,248.27	98.70	1,391.51	1,391.51	
AUGUST	10,315	0	1,992	1,992	1,992	1,992	1,992	7,972.03	98.70	1,649.05	1,649.05	
SEPTEMBER	10,618	0	1,202	1,202	1,202	1,202	1,202	8,202.22	98.70	1,048.88	1,048.88	
OCTOBER	8,495	0	2,277	2,277	2,277	2,277	2,277	6,589.38	98.70	1,865.56	1,865.56	
NOVEMBER	20,657	0	1,081	1,081	1,081	1,081	1,081	15,828.85	98.70	956.96	956.96	
DECEMBER	10,040	0	850	850	850	850	850	7,763.11	98.70	781.47	781.47	
TOTAL	94,592	540	238,196	12,943	815	238,196	815	\$73,450.28	\$1,631.66	\$183,067.50	\$11,424.46	\$888.42

PRESENT RATES 12-31-16 \$11,424.46
 LESS: PER BOOKS 12-31-16 \$183,067.50
 ADJUSTMENT (\$171,643.04)

PENNSYLVANIA-AMERICAN WATER COMPANY
 CONAGRA
 PREMISE: 9240578067
 RATE ZONE: 1 - PAZ01W3MCA
 CUSTOMER CLASS: RESALE - DIS CONTRACT

GENERAL WATER RATES

	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 12/9/15	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 12/8/16
MIN CHARGE	0	\$122,680.00	0	\$125,140.00
ALL USAGE		0.0510		0.0520

This adjustment is being made to annualize a rate increase that became effective 12/8/16.

	BILLED CONSUMPTION 12/31/16	PER BOOK REVENUES 12/31/16	ANNUALIZED REVENUES 12/31/16
JANUARY	240,751	\$134,958.30	\$137,659.05
FEBRUARY	302,140	138,089.14	140,851.28
MARCH	249,479	135,403.43	138,112.91
APRIL	176,980	131,705.98	134,342.96
MAY	272,774	136,591.47	139,324.25
JUNE	221,062	133,954.16	136,635.22
JULY	264,920	136,190.92	138,915.84
AUGUST	303,126	138,139.43	140,902.55
SEPTEMBER	301,258	138,044.16	140,805.42
OCTOBER	269,310	136,414.81	139,144.12
NOVEMBER	259,524	135,915.72	138,635.25
DECEMBER	217,830	133,789.33	136,467.16
TOTAL	3,079,154	\$1,629,196.85	\$1,661,796.01

PRESENT RATES 12/31/16	\$1,661,796.01
LESS: PER BOOKS 12/31/16	<u>1,629,196.85</u>
ADJUSTMENT	<u>\$32,599.15</u>

PENNSYLVANIA-AMERICAN WATER COMPANY
 HERSHEY FOODS
 PREMISE: VARIOUS
 RATE ZONE: PACHFW3M
 CUSTOMER CLASS: INDUSTRIAL - DIS CONTRACT

GENERAL WATER RATES

	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 11/7/15	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 11/7/16
MIN CHARGE	0	\$0.00	0	\$0.00
ALL USAGE		0.2250		0.2284

In January of 2016 an additional bill was issued to cover the contract usage that Hershey Foods did not meet in 2015. In September of 2016 an additional bill was issued to cover the contract usage that Hershey Foods did not meet through August of 2016. Because Hershey Foods did not meet the DIS contract minimum usage for 2016, additional usage is being added to December 2016 to annualize consumption to meet the minimum contract usage. Also, on 11/7/2016, the contract rate was increased to .2284 per hundred gallons, present rates 2016 has been annualized at this rate.

	BILLED CONSUMPTION 12/31/16	PER BOOK REVENUES 12/31/16	ANNUALIZED CONSUMPTION 12/31/16	ANNUALIZED REVENUES 12/31/16
JANUARY	108,652	\$24,446.70	108,652	\$24,816.12
Additional Bill		29,347.09		
FEBRUARY	139,986	31,496.85	139,986	31,972.80
MARCH	140,464	31,604.40	140,464	32,081.98
APRIL	172,220	38,749.50	172,220	39,335.05
MAY	152,965	34,417.13	152,965	34,937.21
JUNE	161,217	36,273.83	161,217	36,821.96
JULY	208,014	46,803.15	208,014	47,510.40
AUGUST	208,679	46,952.78	208,679	47,662.28
SEPTEMBER	243,383	54,761.18	243,383	55,588.68
		69,255.68		
OCTOBER	200,680	45,153.00	200,680	45,835.31
NOVEMBER	169,037	38,033.33	169,037	38,608.05
DECEMBER	168,393	38,391.85	168,393	38,460.96
Additional Bill			326,310	74,529.20
TOTAL	2,073,690	\$565,686.47	2,400,000	\$548,160.00

PRESENT RATES 12/31/16	\$548,160.00
LESS: PER BOOKS 12/31/16	565,686.47
ADJUSTMENT	(\$17,526.47)

PENNSYLVANIA-AMERICAN WATER COMPANY
 UNITED REFINING
 PREMISE: VARIOUS
 CONTRACT ACCOUNT: VARIOUS
 RATE ZONE: 1
 CUSTOMER CLASS: IND
 GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$3,600.00
	0.9898
	0.7398
	0.5866

MIN CHARGE : VAR
 FIRST BLOCK
 SECOND BLOCK
 THIRD BLOCK

Between July through November of 2016, United Refining used large amounts of water for maintenance activity. An adjustment is being made to reduce present rates 2016 usage to more normal levels, July through November were adjusted based on a monthly two year average of 2014 and 2015.

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	19,485	32,400	23,750	21,820	21,820	\$15,673.20	\$23,893.06	\$19,041.11	\$17,636.27
FEBRUARY	16,450	27,530	17,730	18,030	18,030	15,088.26	20,958.19	15,135.97	15,397.74
MARCH	20,480	22,930	85,400	85,400	85,400	17,706.57	18,373.19	55,614.04	55,614.04
APRIL	122,000	28,060	91,120	91,120	91,120	77,258.20	21,434.54	58,969.39	58,969.39
MAY	142,440	29,510	34,810	34,810	34,810	89,248.30	22,465.89	25,937.95	25,937.95
JUNE	29,146	25,090	56,860	56,860	56,860	22,790.05	19,451.82	38,872.48	38,872.48
JULY	35,574	32,980	109,260	34,277	34,277	26,560.71	24,864.47	69,610.32	25,625.29
AUGUST	47,290	7,520	196,470	27,405	27,405	33,483.31	9,180.49	120,767.70	21,594.17
SEPTEMBER	18,750	1,010	288,870	9,880	9,880	16,616.68	4,394.70	174,969.54	10,891.94
OCTOBER	24,600	45,570	283,240	35,085	35,085	20,123.36	32,249.76	171,666.98	26,099.26
NOVEMBER	22,550	20,640	154,300	21,595	21,595	18,897.55	16,994.65	96,030.78	17,877.33
DECEMBER	27,120	17,050	20,710	20,710	20,710	21,188.00	14,747.80	17,141.41	17,141.41
TOTAL	525,885	290,290	1,362,520	39,850	456,992	\$374,584.19	\$229,008.56	\$863,757.66	\$331,657.27

PRESENT RATES 12-31-16 \$331,657.27
 LESS: PER BOOKS 12-31-16 \$863,757.66
 ADJUSTMENT (\$532,100.39)

PENNSYLVANIA-AMERICAN WATER COMPANY
 UNITED REFINING
 PREMISE: 9240075056
 CONTRACT ACCOUNT: 210029962593
 RATE ZONE: 1
 CUSTOMER CLASS: IND

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$2,509.00
	0.9898
	0.7398
	0.5866

MIN CHARGE : 10"
 FIRST BLOCK
 SECOND BLOCK
 THIRD BLOCK

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	PRESENT RATES CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	10,965	30,520	20,420	20,270	20,270	20,270	\$9,222.72	\$21,371.23	\$15,446.57	\$15,358.58
FEBRUARY	12,110	26,160	16,840	16,580	16,580	16,580	10,746.53	18,813.66	13,346.54	13,194.03
MARCH	13,970	20,820	69,060	69,060	69,060	69,060	11,837.60	15,681.21	43,978.80	43,978.80
APRIL	92,850	25,610	75,190	75,190	75,190	75,190	58,108.61	18,491.09	47,574.65	47,574.65
MAY	94,340	25,880	18,760	18,760	18,760	18,760	58,982.64	18,649.41	14,472.82	14,472.82
JUNE	15,036	24,210	33,930	33,930	33,930	33,930	12,462.92	17,669.79	23,019.58	23,019.58
JULY	14,054	26,710	68,990	20,382	20,382	20,382	11,886.88	19,136.29	15,424.28	15,424.28
AUGUST	21,620	6,410	144,020	14,015	14,015	14,015	16,325.09	7,228.31	11,689.40	11,689.40
SEPTEMBER	13,240	30	215,760	6,635	6,635	6,635	11,409.38	2,538.69	7,360.29	7,360.29
OCTOBER	14,330	38,550	223,170	26,440	26,440	26,440	12,048.78	26,081.63	134,379.72	18,977.90
NOVEMBER	16,460	18,760	128,100	17,610	17,610	17,610	13,274.96	14,472.82	78,611.66	13,798.23
DECEMBER	22,680	16,090	18,140	18,140	18,140	18,140	16,772.29	12,906.59	14,109.12	14,109.12
TOTAL	341,655	259,750	1,031,780	36,850	336,412	336,412	\$243,078.40	\$193,040.66	\$646,860.55	\$28,552.61

July through November 2016, used monthly average of 2014 and 2015.

PRESENT RATES 12-31-16

LESS: PER BOOKS 12-31-16

ADJUSTMENT

\$238,957.68

\$646,860.55

(\$407,902.87)

PENNSYLVANIA-AMERICAN WATER COMPANY
 UNITED REFINING
 PREMISE: 9240075057
 CONTRACT ACCOUNT: 210029963114
 RATE ZONE: 1
 CUSTOMER CLASS: IND

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$1,091.00
	0.9898
	0.7398
	0.5866

MIN CHARGE : 6"
 FIRST BLOCK
 SECOND BLOCK
 THIRD BLOCK

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	8,520	1,880	3,330	1,550	1,550	\$6,450.48	\$2,521.83	\$3,594.53	\$2,277.69	\$2,277.69
FEBRUARY	4,340	1,370	890	1,450	1,450	4,341.73	2,144.53	1,789.42	2,203.71	2,203.71
MARCH	6,510	2,110	16,340	16,340	16,340	5,868.97	2,691.98	11,635.24	11,635.24	11,635.24
APRIL	29,150	2,450	15,930	15,930	15,930	19,149.59	2,943.51	11,394.74	11,394.74	11,394.74
MAY	48,100	3,630	16,050	16,050	16,050	30,265.66	3,816.48	11,465.13	11,465.13	11,465.13
JUNE	14,110	880	23,530	23,530	23,530	10,327.13	1,782.03	15,852.90	15,852.90	15,852.90
JULY	21,520	6,270	40,270	13,895	13,895	14,673.83	5,728.18	25,672.58	10,201.01	10,201.01
AUGUST	25,670	1,110	52,450	13,390	13,390	17,108.22	1,952.18	32,817.37	9,904.77	9,904.77
SEPTEMBER	5,510	980	73,110	3,245	3,245	5,207.30	1,856.01	44,996.53	3,531.65	3,531.65
OCTOBER	10,270	7,020	60,070	8,645	8,645	8,074.58	6,168.13	37,287.26	7,121.36	7,121.36
NOVEMBER	6,090	1,880	26,200	3,985	3,985	5,622.59	2,521.83	17,419.12	4,079.10	4,079.10
DECEMBER	4,440	960	2,570	2,570	2,570	4,415.71	1,841.21	3,032.29	3,032.29	3,032.29
TOTAL	184,230	30,540	330,740	3,000	120,580	\$131,505.79	\$35,967.90	\$216,897.11	\$92,699.59	\$4,481.40

July through November 2016, used monthly average of 2014 and 2015.

PRESENT RATES 12-31-16

LESS: PER BOOKS 12-31-16

ADJUSTMENT

\$92,699.59

\$216,897.11

(\$124,197.52)

PENNSYLVANIA-AMERICAN WATER COMPANY
 WORLD COLOR ATGLEN - WATER
 PREMISE: 9240619033
 CONTRACT ACCOUNT: 210032866165
 RATE ZONE: 1
 CUSTOMER CLASS: IND

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$1,091.00
	0.9898
	0.7398
	0.5866

MIN CHARGE : 6"
 FIRST 160
 NEXT 5,840
 ALL OVER 6,000

In the first quarter of 2016 World Color Atglen ceased their operations. Water consumption was reduced drastically, but continued for clean up of the facility and removal of equipment. An adjustment is being made to 2016 present rates to annualize the lower consumption levels.

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	PRESENT RATES CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	15,925	18,805	18,250	4,477	4,477		\$11,040.15	\$13,081.21	\$12,755.65	\$4,443.08	\$4,443.09
FEBRUARY	14,661	24,765	16,825	3,327	3,327		10,650.34	16,577.35	11,919.75	3,592.31	3,592.32
MARCH	11,861	20,900	13,455	2,335	2,335		9,007.86	14,310.14	9,942.90	2,858.43	
APRIL	14,486	22,005	2,510	2,510	2,510		10,547.69	14,958.33	2,987.90	2,987.90	
MAY	11,565	25,425	1,775	1,775	1,775		8,834.23	16,964.51	2,444.15	2,444.15	
JUNE	9,861	21,975	1,635	1,635	1,635		7,834.66	14,940.74	2,340.57	2,340.57	
JULY	32,961	22,315	1,535	1,535	1,535		21,385.12	15,140.18	2,266.59	2,266.59	
AUGUST	19,301	27,715	1,960	1,960	1,960		13,372.17	18,307.82	2,581.01	2,581.01	
SEPTEMBER	14,561	25,290	1,765	1,765	1,765		10,591.68	16,885.31	2,436.75	2,436.75	
OCTOBER	16,049	20,770	1,033	1,033	1,033		11,464.54	14,233.88	1,895.21	1,895.21	
NOVEMBER	15,158	33,875	1,198	1,198	1,198		10,941.88	21,921.28	2,017.28	2,017.28	
DECEMBER	19,955	20,025	4,560	4,560	4,560		13,755.80	13,796.87	4,504.49	4,504.49	
TOTAL	196,344	283,865	66,501	28,110	28,110	7,804	\$139,426.14	\$191,117.61	\$58,092.24	\$34,367.78	\$8,095.41

PRESENT RATES 12-31-16

LESS: PER BOOKS 12-31-16

ADJUSTMENT

\$34,367.78

\$58,092.24

(\$23,724.47)

PENNSYLVANIA-AMERICAN WATER COMPANY
 CAPITAL CITY AIRPORT - WATER
 PREMISE: 9240394466
 CONTRACT ACCOUNT: 210030741178
 RATE ZONE: 1
 CUSTOMER CLASS: OPA

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$444.70
	0.9911
	0.8153

MIN CHARGE : 2" and 6"
 FIRST 160
 ALL OVER

In March and April of 2016, the Capital City Airport experienced a leak. This adjustment is being made to adjust revenues and usage to normal levels.

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	350	345	405	270	405	405	405	\$696.87	\$754.11	\$803.02	\$803.02	\$692.84
FEBRUARY	400	275	335	240	335	335	335	798.95	697.04	745.95	745.95	667.20
MARCH	345	365	21,235	292	292	292	292	754.11	770.41	17,785.72	710.90	710.90
APRIL	485	345	35,250	292	292	292	292	868.25	754.11	29,212.15	710.90	710.90
MAY	445	305	275	275	275	275	275	835.64	721.49	697.04	697.04	697.04
JUNE	485	465	290	290	290	290	290	888.25	851.94	709.27	709.27	709.27
JULY	435	260	270	270	270	270	270	827.48	684.81	692.96	692.96	692.96
AUGUST	340	275	310	310	310	310	310	750.03	697.04	725.57	725.57	725.57
SEPTEMBER	390	310	325	325	325	325	325	790.80	725.57	737.80	737.80	737.80
OCTOBER	395	290	320	320	320	320	320	794.87	709.27	733.72	733.72	733.72
NOVEMBER	540	430	260	260	260	260	260	913.09	823.41	684.81	684.81	684.81
DECEMBER	525	225	285	285	285	285	285	900.86	656.27	705.19	705.19	705.19
TOTAL	5,135	3,890	59,560	510	3,659	3,659	3,659	\$9,799.19	\$8,845.45	\$54,233.20	\$8,657.12	\$1,360.04

PRESENT RATES 12-31-16	\$8,657.12
LESS: PER BOOKS 12-31-16	\$54,233.20
ADJUSTMENT	(\$45,576.09)

Average of May 2016 through December 2016

292

PENNSYLVANIA-AMERICAN WATER COMPANY
 SUSQUEHANNA COUNTY PRISON
 PREMISE:
 CONTRACT ACCOUNT:
 RATE ZONE: 1
 CUSTOMER CLASS: OPA

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/17
0	\$98.70
	0.9857
	0.8099

MIN CHARGE : 2"
 FIRST 160
 ALL OVER

The Company is in the process of installing a water line to serve the Susquehanna County Prison. The prison is expected to be on line by the second quarter of 2017. They will be serviced by a 2" meter and expected usage is 5800 gpd. This adjustment is being made to annualize their usage and revenue for 2017.

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	PRESENT RATES CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/17	ACTUAL REVENUES 12/31/17
JANUARY										\$1,583.03
FEBRUARY					1,798					1,442.11
MARCH					1,798					1,583.03
APRIL					1,740					1,536.05
MAY					1,798					1,583.03
JUNE					1,740					1,536.05
JULY					1,798					1,583.03
AUGUST					1,798					1,583.03
SEPTEMBER					1,740					1,536.05
OCTOBER					1,798					1,583.03
NOVEMBER					1,740					1,536.05
DECEMBER					1,798					1,583.03
TOTAL	0	0	0	21,170	0	\$0.00	\$0.00	\$0.00	\$18,667.52	\$0.00

PRESENT RATES 12-31-17 \$18,667.52

LESS: PER BOOKS 12-31-16 \$0.00

ADJUSTMENT \$18,667.52

PENNSYLVANIA-AMERICAN WATER COMPANY
 NEWTOWN ARTESIAN WATE COMPANY
 PREMISE: 9240590188
 RATE ZONE: PAZ01W5NAR
 CUSTOMER CLASS: RESALE - DRS CONTRACT

FR II.2

GENERAL WATER RATES

	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 7/1/14	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 7/1/16
MIN CHARGE	0	\$0.00	0	\$0.00
ALL USAGE		0.2673		0.2690

This adjustment is being made to annualize a rate increase that became effective 7/1/2016.

	BILLED CONSUMPTION 12/31/16	PER BOOK REVENUES 12/31/16	ANNUALIZED REVENUES 12/31/16
JANUARY	79,350	\$21,210.26	\$21,345.15
FEBRUARY	60,220	16,096.81	16,199.18
MARCH	67,550	18,056.12	18,170.95
APRIL	64,580	17,262.23	17,372.02
MAY	64,630	17,275.60	17,385.47
JUNE	93,710	25,048.68	25,207.99
JULY	89,400	24,033.40	24,048.60
AUGUST	84,750	22,797.75	22,797.75
SEPTEMBER	95,320	25,641.08	25,641.08
OCTOBER	70,430	18,945.67	18,945.67
NOVEMBER	74,500	20,040.50	20,040.50
DECEMBER	64,060	17,232.14	17,232.14
TOTAL	908,500	\$243,640.23	\$244,386.50
	PRESENT RATES 12/31/16		\$244,386.50
	LESS: PER BOOKS 12/31/16		<u>243,640.23</u>
	ADJUSTMENT		<u><u>\$746.27</u></u>

PENNSYLVANIA-AMERICAN WATER COMPANY
 OAKDALE BOROUGH
 PREMISE: 240540630
 RATE ZONE: PAZ01W5MOK
 CUSTOMER CLASS: RESALE - DRS CONTRACT

FR II.2

GENERAL WATER RATES

	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 10/21/15	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 10/24/16
MIN CHARGE	0	\$7,283.49	0	\$7,350.19
ALL USAGE		0.0690		0.0700

This adjustment is being made to annualize a rate change that became effective 10/24/16.

	BILLED CONSUMPTION 12/31/16	PER BOOK REVENUES 12/31/16	ANNUALIZED REVENUES 12/31/16
JANUARY	23,740	\$8,921.55	\$9,011.99
FEBRUARY	27,170	9,158.22	9,252.09
MARCH	24,710	8,988.48	9,079.89
APRIL	24,160	8,950.53	9,041.39
MAY	23,360	8,895.33	8,985.39
JUNE	28,320	9,237.57	9,332.59
JULY	19,880	8,655.21	8,741.79
AUGUST	18,200	8,539.29	8,624.19
SEPTEMBER	27,350	9,170.64	9,264.69
OCTOBER	28,710	9,264.48	9,359.89
NOVEMBER	25,490	9,134.49	9,134.49
DECEMBER	27,020	9,241.59	9,241.59
TOTAL	298,110	\$108,157.38	\$109,069.98

PRESENT RATES 12/31/16	\$109,069.98
LESS: PER BOOKS 12/31/16	108,157.38
ADJUSTMENT	\$912.60

PENNSYLVANIA-AMERICAN WATER COMPANY
 EVANS CITY WATER AND SEWER AUTHORITY
 PREMISE: 9240744602
 RATE ZONE: PAZ01W5MEV
 CUSTOMER CLASS: RESALE - DRS CONTRACT

FR II.2

GENERAL WATER RATES

	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/16	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/17
MIN CHARGE	0	\$0.00	0	\$0.00
ALL USAGE		0.3020		0.3070

This adjustment is being made to annualize a rate increase that became effective 1/1/17.

	BILLED CONSUMPTION 12/31/16	PER BOOK REVENUES 12/31/16	ANNUALIZED REVENUES 12/31/17
JANUARY	63,580	\$19,151.93	\$19,519.06
FEBRUARY	60,170	18,171.34	18,472.19
MARCH	63,670	19,228.34	19,546.69
APRIL	67,490	20,381.98	20,719.43
MAY	62,760	18,953.52	19,267.32
JUNE	68,430	20,665.86	21,008.01
JULY	71,700	21,653.40	22,011.90
AUGUST	70,670	21,342.34	21,695.69
SEPTEMBER	75,100	22,680.20	23,055.70
OCTOBER	62,510	18,878.02	19,190.57
NOVEMBER	60,840	18,373.68	18,677.88
DECEMBER	65,400	19,750.80	20,077.80
TOTAL	792,320	\$239,231.41	\$243,242.24
			PRESENT RATES 12/31/17
			\$243,242.24
			LESS: PER BOOKS 12/31/16
			<u>239,231.41</u>
			ADJUSTMENT
			<u><u>\$4,010.83</u></u>

PENNSYLVANIA-AMERICAN WATER COMPANY
 WESTERN ALLEGHENY MUNICIPAL AUTHORITY
 PREMISE: VARIOUS
 RATE ZONE: PAZ01W5MWA
 CUSTOMER CLASS: RESALE - DRS CONTRACT

FR II.2

GENERAL WATER RATES

	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 2/11/16	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 2/11/17
MIN CHARGE	0	\$0.00	0	\$0.00
ALL USAGE		0.2340		0.2400

This adjustment is being made to annualize a rate increase that became effective 02/11/17.

	BILLED CONSUMPTION 12/31/16	PER BOOK REVENUES 12/31/16	ANNUALIZED REVENUES 12/31/17
JANUARY	371,820	\$86,634.06	\$89,236.80
FEBRUARY	296,170	69,007.61	71,080.80
MARCH	346,640	81,067.80	83,193.60
APRIL	380,930	89,137.62	91,423.20
MAY	311,350	72,855.90	74,724.00
JUNE	343,030	80,269.02	82,327.20
JULY	421,930	98,731.62	101,263.20
AUGUST	382,500	89,505.00	91,800.00
SEPTEMBER	411,970	96,400.98	98,872.80
OCTOBER	377,410	88,313.94	90,578.40
NOVEMBER	330,930	77,437.62	79,423.20
DECEMBER	356,640	83,453.76	85,593.60
TOTAL	4,331,320	\$1,012,814.93	\$1,039,516.80
			PRESENT RATES 12/31/17
			\$1,039,516.80
			LESS: PER BOOKS 12/31/16
			<u>1,012,814.93</u>
			ADJUSTMENT
			<u>\$26,701.87</u>

Pennsylvania-American Water Company
 Farmington Township
 Premise: 9240705115
 Contract Account: 210029518767
 Rate Zone: 1
 Customer Class: SFR

During the summer of 2016 Farmington Township experienced a leak. This adjustment is being made to remove the effects of the leak from July and August 2016 usage and revenues.

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$1,091.00
	0.6730

MIN CHARGE : 6"
 ALL USAGE

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	16,855	16,000	25,195	37,230	\$11,951.53	\$11,859.00	\$18,047.24	\$26,146.79
FEBRUARY	15,565	14,500	20,529	22,130	11,566.25	10,849.50	14,907.02	15,984.49
MARCH	13,025	16,696	21,629	21,629	9,856.83	12,327.41	15,647.32	15,647.32
APRIL	16,190	15,477	22,998	22,998	11,986.87	11,507.02	16,568.65	16,568.65
additional bill					208.63			
MAY	14,070	15,772	16,278	16,278	10,560.11	11,705.56	12,046.09	12,046.09
additional bill					289.39			
JUNE	14,337	14,909	15,426	15,426	10,739.80	11,124.76	11,472.70	11,472.70
additional bill					446.20			
JULY	15,999	15,725	54,563	15,862	11,858.33	11,673.93	37,811.90	11,766.13
additional bill					337.17			
AUGUST	14,156	18,100	26,121	16,128	10,617.99	13,272.30	18,670.43	11,945.14
SEPTMBER	15,023	16,670	16,999	16,999	11,201.48	12,309.91	12,531.33	12,531.33
OCTOBER	16,110	17,400	12,840	12,840	11,933.03	12,801.20	9,732.32	9,732.32
additional bill					262.47		1,453.68	
NOVEMBER	14,000	16,116	14,140	14,140	10,513.00	11,937.07	10,607.22	10,607.22
DECEMBER	15,477	14,957	17,020	17,020	11,507.02	11,157.06	12,545.46	12,545.46
TOTAL	180,807	192,322	263,738	228,680	\$135,836.09	\$142,524.71	\$192,041.35	\$42,131.28

PRESENT RATES 12-31-16	\$166,993.64
LESS: PER BOOKS 12-31-16	\$192,041.35
ADJUSTMENT	(\$25,047.71)

PENNSYLVANIA-AMERICAN WATER COMPANY
 QUARRYVILLE BOROUGH
 PREMISE: 9240619040
 CONTRACT ACCOUNT: 210030117874
 RATE ZONE: 1
 CUSTOMER CLASS: SFR

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$1,091.00
	0.6730

MIN CHARGE :.6"
 ALL USAGE

From October 2015 through May of 2016, Quarryville Borough did not take any water due to a slip lining repair project. An adjustment is being made to 2016 present rates revenue based on actual January and February 2017 usage, 2015 usage for March through May, and 2016 usage for June through December.

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY	4,140	11,080	0	10,400	10,400	10,400	10,400	\$3,737.24	\$8,547.84	\$1,091.00	\$8,090.20	\$8,090.20
FEBRUARY	9,560	12,240	0	9,450	9,450	9,450	9,450	7,524.88	9,328.52	1,091.00	7,450.85	7,450.85
MARCH	9,010	10,230	0	10,230	10,230	10,230	10,230	7,154.73	7,975.79	1,091.00	7,975.79	7,975.79
APRIL	9,360	10,160	0	10,160	10,160	10,160	10,160	7,390.28	7,928.68	1,091.00	7,928.68	7,928.68
MAY	10,240	11,020	0	11,020	11,020	11,020	11,020	7,982.52	8,507.46	1,091.00	8,507.46	8,507.46
JUNE	9,040	9,490	18,270	18,270	18,270	18,270	18,270	7,174.92	7,477.77	13,386.71	13,386.71	13,386.71
JULY	9,150	10,250	11,380	11,380	11,380	11,380	11,380	7,248.95	7,989.25	8,749.74	8,749.74	8,749.74
AUGUST	10,690	11,000	6,670	6,670	6,670	6,670	6,670	8,285.37	8,494.00	5,579.91	5,579.91	5,579.91
SEPTEMBER	8,530	4,380	10,120	10,120	10,120	10,120	10,120	6,831.69	4,038.74	7,901.76	7,901.76	7,901.76
OCTOBER	6,850	10	10,450	10,450	10,450	10,450	10,450	5,701.05	1,097.73	8,123.85	8,123.85	8,123.85
NOVEMBER	10,920	10	10	10	10	10	10	8,440.16	1,097.73	1,097.73	1,097.73	1,097.73
DECEMBER	10,210	0	17,480	17,480	17,480	17,480	17,480	7,962.33	1,091.00	12,855.04	12,855.04	12,855.04
TOTAL	107,700	89,870	74,380	19,850	125,640	125,640	19,850	\$85,434.12	\$73,574.51	\$63,149.74	\$97,647.72	\$15,541.05

PRESENT RATES 12-31-16 \$97,647.72

LESS: PER BOOKS 12-31-16 \$63,149.74

ADJUSTMENT \$34,497.98

This adjustment is being made to add two schools for the Summit Township, Butler County line extension for the year 2017.

Elementary School - Municipal Rate

	Usage	Amount
Meter Charge 2"		\$98.70
Average Monthly Usage (00 gal)	208	
1st Block \$0.9857	160	157.71
2nd Block \$0.8099	48	38.88
Average Monthly Bill	208	295.29
Average Annual Bill	2,496	\$3,543.48

Summit Academy - Commercial Rate

	Usage	Amount
Meter Charge 6"		\$346.00
Average Monthly Usage (00 gal)	2,700	
1st Block \$0.9876	160	158.02
2nd Block \$0.7562	2,540	1,920.75
Average Monthly Bill	2,700	2,424.77
Average Annual Bill	32,400	\$29,097.24

Total Annual Revenue Increase

**WASTEWATER OPERATIONS
EXCLUSIVE OF SCRANTON**

PENNSYLVANIA AMERICAN WATER COMPANY - WASTEWATER OPERATIONS
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
EXCLUSIVE OF NEW CUMBERLAND AND SCRANTON
RESIDENTIAL REVENUES
PRESENT RATES DECEMBER 31, 2016
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

THIRTEEN MONTH AVERAGE

MONTH	END OF MO CUSTOMERS
Dec-15	20,038
Jan-16	20,025
Feb-16	20,058
Mar-16	20,111
Apr-16	20,144
May-16	20,123
Jun-16	20,144
Jul-16	20,146
Aug-16	20,232
Sep-16	20,227
Oct-16	20,224
Nov-16	20,227
Dec-16	20,250
TOTAL	261,949
THIRTEEN MONTH AVERAGE CUSTOMERS	20,150
CHANGE IN CUSTOMERS	100

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER BASED ON WATER	
TOTAL METERED USAGE FOR 2016 (00 GALLONS)	261,746,172
THIRTEEN MONTH AVERAGE CUSTOMERS	601,273
MONTHLY USAGE PER CUSTOMER	36.30
ANNUAL USAGE PER BILL	435.56

SERVICE CHARGE REVENUES

CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
100	1,200	\$7.50	\$9,000

CONSUMPTION REVENUES

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER	435.56
CHANGE IN CUSTOMERS	100
CHANGE IN CONSUMPTION	43,556
BLOCK RATE - ALL CONSUMPTION	1.288
CONSUMPTION REVENUE	\$56,100
TOTAL ADJUSTMENT	<u>\$65,100</u>

PENNSYLVANIA AMERICAN WATER COMPANY - WASTEWATER OPERATIONS
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
EXCLUSIVE OF NEW CUMBERLAND AND SCRANTON
RESIDENTIAL REVENUES
PRESENT RATES DECEMBER 31, 2017
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

CUSTOMER GROWTH

NORMAL GROWTH 19

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER

TOTAL METERED USAGE FOR 2016 (00 GALLONS)	261,746,172
THIRTEEN MONTH AVERAGE CUSTOMERS	601,273
MONTHLY USAGE PER CUSTOMER	36.30
ANNUAL USAGE PER BILL	435.56

SERVICE CHARGE REVENUES

CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
19	228	\$7.50	\$1,710
			<u>\$1,710</u>

CONSUMPTION REVENUES

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER	435.56
INCREASE IN CUSTOMERS	19
CHANGE IN CONSUMPTION	8,276
BLOCK RATE - ALL CONSUMPTION	1.288
CONSUMPTION REVENUE	\$10,659

TOTAL ADJUSTMENT

\$12,369

PENNSYLVANIA AMERICAN WATER COMPANY - WASTEWATER OPERATIONS
CHANGE IN REVENUES DUE TO CHANGE IN CUSTOMERS
EXCLUSIVE OF NEW CUMBERLAND AND SCRANTON
RESIDENTIAL REVENUES
PRESENT RATES DECEMBER 31, 2018
ALL CUSTOMERS PRICED OUT AT RATE ZONE 1

FR II.02

CUSTOMER GROWTH

NORMAL GROWTH 19

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER

TOTAL METERED USAGE FOR 2016 (00 GALLONS)	261,746,172
THIRTEEN MONTH AVERAGE CUSTOMERS	601,273
MONTHLY USAGE PER CUSTOMER	36.30
ANNUAL USAGE PER BILL	435.56

SERVICE CHARGE REVENUES

CHANGE IN CUSTOMERS	ANNUAL BILLS	MONTHLY SERVICE CHARGE	ANNUAL SERVICE CHARGE REVENUES
19	228	\$7.50	\$1,710
			<u>\$1,710</u>

CONSUMPTION REVENUES

AVERAGE ANNUAL CONSUMPTION PER CUSTOMER	435.56
INCREASE IN CUSTOMERS	19
CHANGE IN CONSUMPTION	8,276
BLOCK RATE - ALL CONSUMPTION	1.288
CONSUMPTION REVENUE	\$10,659

TOTAL ADJUSTMENT

\$12,369

PENNSYLVANIA-AMERICAN WATER COMPANY
NEW CUMBERLAND WASTEWATER OPERATIONS

Rate Block 100 Gallons	Number Of Bills	Total Consumption	2,016			2,016		
			Current Rate	Per Book Revenue	Number Of Bills	Total Consumption	Current Rate	Present Rate Revenue
<u>Residential - Monthly</u>								
Customer Charge	2,824		\$ 25.54	72,125	34,115		\$ 25.54	871,297
Low Income	-		25.54	-	-		25.54	-
First 2,100	-	50,468	-	-	-	607,452	-	-
Next 900	-	14,401	1.2010	17,296	-	175,094	1.2010	210,288
Next 3,000	-	19,795	1.0220	20,230	-	246,620	1.0220	252,046
Next 16,300	-	6,209	0.8180	5,079	-	84,348	0.8180	68,997
Next 52,300	-	1,555	0.6150	956	-	18,270	0.6150	11,236
Over 74,600	-	507	0.5140	261	-	7,236	0.5140	3,719
Subtotal	-	92,935		43,822	-	1,139,020		546,286
Total Residential	2,824	92,935		115,947	34,115	1,139,020		1,417,583
Residential Present Rate 2016 Adjustment						1,046,085		1,301,636
<u>Commercial - Monthly</u>								
Customer Charge								
5/8" & 3/4"	278		25.54	7,100	3,035		25.54	77,514
1"			25.54	-	88		25.54	2,248
1 1/2"			25.54	-	48		25.54	1,226
2"			25.54	-	24		25.54	613
3"			25.54	-	6		25.54	153
4"			25.54	-	36		25.54	919
Total - Service Charge	278			7,100	3,237			82,673
First 2,100	-	4,983	-	-	-	47,214	-	-
Next 900	-	1,760	1.2010	2,114	-	24,365	1.2010	29,262
Next 3,000	-	4,132	1.0220	4,223	-	60,732	1.0220	62,068
Next 16,300	-	7,098	0.8180	5,806	-	94,790	0.8180	77,538
Next 52,300	-	2,005	0.6150	1,233	-	12,731	0.6150	7,830
Over 74,600	-	419	0.5140	215	-	3,893	0.5140	2,001
Subtotal	-	20,397		13,591	-	243,725		178,699
Total Commercial	278	20,397		20,691	3,237	243,725		261,372
Commercial Present Rate 2016 Adjustment						223,328		240,681
<u>Public - Monthly</u>								
Customer Charge								
5/8" & 3/4"	10		25.54	243	69		25.54	1,769
1"			25.54	-	36		25.54	919
2"			25.54	-	23		25.54	587
6"			25.54	-	12		25.54	306
Total - Service Charge	10			243	140			3,582
First 2,100	-	114	-	-	-	2,549	-	-
Next 900	-	40	1.2010	48	-	931	1.2010	1,118
Next 3,000	-	86	1.0220	88	-	2,664	1.0220	2,723
Next 16,300	-	326	0.8180	267	-	8,468	0.8180	6,927
Next 52,300	-	494	0.6150	304	-	6,481	0.6150	3,986
Over 74,600	-	-	0.5140	-	-	1,286	0.5140	661
Subtotal	-	1,060		707	-	22,379		15,415
Total Public	10	1,060		950	140	22,379		18,997
Public Present Rate 2016 Adjustment						21,319		18,047
Total Zone	3,112	114,392		137,588	37,492	1,405,124		1,697,952
Total Present Rate 2016 Adjustment						1,290,732		1,560,364

PENNSYLVANIA-AMERICAN WATER COMPANY
 WORLD COLOR ATGLEN - WASTEWATER
 PREMISE: 9240621751
 CONTRACT ACCOUNT: 210032866288
 RATE ZONE: 1
 CUSTOMER CLASS: IND

GENERAL WASTEWATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$20.00
	1.1194

MIN CHARGE :
 ALL USAGE

In the first quarter of 2016 World Color Atglen ceased their operations. Water consumption was reduced drastically, but continued for clean up of the facility and removal of equipment. An adjustment is being made to 2016 present rates to annualize the lower wastewater flow levels.

	ACTUAL CONSUMPTION		PRESENT RATES CONSUMPTION		ACTUAL CONSUMPTION		ACTUAL REVENUES		PRESENT RATES REVENUES		ACTUAL REVENUES	
	12/31/14	12/31/15	12/31/16	12/31/16	12/31/16	12/31/17	12/31/14	12/31/15	12/31/16	12/31/16	12/31/17	
JANUARY	4,170	4,190	4,470	1,800	1,800	1,800	\$4,687.90	\$4,710.29	\$5,023.72	\$2,034.92	\$2,034.92	
FEBRUARY	4,030	4,990	5,950	1,220	1,220	1,220	4,531.18	5,605.81	6,680.43	1,385.67	1,385.67	
MARCH	4,680	5,606	3,850	1,197	1,197	1,197	5,258.79	6,295.14	4,307.30	1,359.92	1,359.92	
APRIL	5,090	6,030	3,270	3,270	3,270	3,270	5,717.75	6,769.98	3,680.44	3,680.44	3,680.44	
MAY	4,160	7,790	400	400	400	400	4,676.70	8,740.13	467.76	467.76	467.76	
JUNE	4,720	6,580	740	740	740	740	5,303.57	7,385.65	848.36	848.36	848.36	
JULY	4,130	4,760	270	270	270	270	4,643.12	5,348.34	322.24	322.24	322.24	
AUGUST	4,090	5,310	840	840	840	840	4,598.35	5,964.01	960.30	960.30	960.30	
SEPTEMBER	5,040	4,100	1,400	1,400	1,400	1,400	5,661.78	4,609.54	1,587.16	1,587.16	1,587.16	
OCTOBER	4,840	4,920	1,050	1,050	1,050	1,050	5,437.90	5,527.45	1,195.37	1,195.37	1,195.37	
NOVEMBER	5,180	8,530	1,210	1,210	1,210	1,210	5,818.49	9,568.48	1,374.47	1,374.47	1,374.47	
DECEMBER	4,430	13,100	970	970	970	970	4,978.94	14,684.14	1,105.82	1,105.82	1,105.82	
TOTAL	54,560	75,906	24,400	14,367	14,367	3,020	\$61,314.46	\$85,208.96	\$27,553.36	\$16,322.42	\$16,322.42	\$3,420.59

PRESENT RATES 12-31-16 \$16,322.42
 LESS: PER BOOKS 12-31-16 \$27,553.36
 ADJUSTMENT (\$11,230.94)

11 month average 1,197

PENNSYLVANIA-AMERICAN WATER COMPANY
 CAPITAL CITY AIRPORT - WASTEWATER
 PREMISE: 9240394466
 CONTRACT ACCOUNT: 210030741178
 RATE ZONE: 10
 CUSTOMER CLASS: OPA

In March and April of 2016, the Capital City Airport experienced a leak. This adjustment is being made to adjust revenues and usage to normal levels.

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/14
0	\$77.67
	0.0000
	1.1506

MIN CHARGE :
 FIRST 68
 ALL OVER

	ACTUAL CONSUMPTION 12/31/14	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	PRESENT RATES CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/16	ACTUAL REVENUES 12/31/14	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	PRESENT RATES REVENUES 12/31/16	ACTUAL REVENUES 12/31/17
JANUARY			160	270					\$184.18	\$183.53	\$310.09
FEBRUARY			335	240					384.88	384.88	275.57
MARCH			21,235	292				24,432.42	335.40	335.40	335.40
APRIL			35,250	292				40,558.08	335.40	335.40	335.40
MAY			275	275				315.84	315.84	315.84	315.84
JUNE			290	290				333.10	333.10	333.10	333.10
JULY			270	270				310.09	310.09	310.09	310.09
AUGUST			310	310				356.12	356.12	356.12	356.12
SEPTEMBER			325	325				373.37	373.37	373.37	373.37
OCTOBER			320	320				367.62	367.62	367.62	367.62
NOVEMBER			260	260				298.59	298.59	298.59	298.59
DECEMBER			285	285				327.35	327.35	327.35	327.35
TOTAL	0	0	59,315	3,414	510		\$0.00	\$0.00	\$68,241.64	\$3,921.30	\$585.66

Average of May 2016 through December 2016

PRESENT RATES 12-31-16
 LESS: PER BOOKS 12-31-16
 ADJUSTMENT

\$3,921.30
 \$68,241.64
 (\$64,320.35)

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR II.3

Pennsylvania-American Water Company

II. Operating Revenues

3. Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses (each 5,000 gallon consumption increment) showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefore. Provide a copy of the proposed tariff or tariff supplement on a red line basis, to easily identify any changes.

Answer:

Please refer to PAWC's Cost of Service Study and Revenue Analysis.

Please refer to Original Tariff Water PA P.U.C. No. 5 as filed for Pennsylvania American Water – Water Division.

Please refer to Original Tariff Wastewater PA P.U.C. No. 16 as filed for Pennsylvania American Water – Wastewater Division.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR II.4

Pennsylvania-American Water Company
II. Operating Revenues

4. Provide for the future test year a detailed customer consumption analysis and the application of rates to support present and proposed revenues by customer classification and tariff rate schedule.

Answer:

Please refer to PAWC's Revenue Analysis for:

Pennsylvania American Water – Water Operations
Pennsylvania American Water – Wastewater Operations Exclusive of
Scranton
Pennsylvania American Water – Scranton Wastewater Operations

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Determination of Accrued Revenues

FR II.5

Pennsylvania-American Water Company
II. Operating Revenues

5. Provide detailed computations of the determination of accrued revenues as of historic test year-end and year-end immediately preceding the historic test year, together with a detailed explanation of the procedures and methods used in developing accrued revenues.

Answer:

Accrued revenue/unbilled revenue is an estimate of utility services that have been provided but not billed to customers. Pennsylvania American Water's unbilled calculation is done through SAP's Unbilled Simulation Process. The SIM calculates the unbilled revenue at an active contract (customer) level using the contract's billed rate per day from the customer's last bill times the number of unbilled days. The unbilled days is based on the days between the contract's last billed meter read to the end of the month. The SAP SIM then posts the unbilled revenue into the Company's general ledger by bill class. The detailed computations are voluminous in nature, but will be supplied if required. For ratemaking purposes, unbilled revenue is eliminated from this filing for the Company's water and wastewater operations.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Detailed Breakdown of Misc. Water Revenues (HTY and at Preceding)

FR II.6

Pennsylvania-American Water Company

II. Operating Revenues

6. Provide a detailed breakdown of miscellaneous water revenues for the historic test year and the two years immediately preceding the historic test year. For the historic test year, provide a monthly breakdown and an explanation of monthly variances greater than 15%.

Answer:

Please see attached for:

Pennsylvania American Water – Water Operations
Pennsylvania American Water – Wastewater Operations Exclusive of
Scranton

Pennsylvania-American Water Company - Water Operations
Data Requirements of the Pennsylvania Public Utility Commission

FR II.6

PERIOD	469 GUARANTEED REVENUES	470 PENALTIES	471 MISCELLANEOUS SERVICE REVENUES	472 RENTS FROM PROPERTIES	474 OTHER WATER REVENUES	TOTAL
YTD 2014	\$1,472,661	\$3,728,618	\$6,197,182	\$713,194		\$12,111,655
YTD 2015	\$1,662,788	\$4,022,176	\$8,609,226	\$640,362	\$45,275	\$14,979,827
01-16	\$133,613	\$337,436	\$418,838	\$99,669		\$989,556
02-16	124,719	319,409	384,601	29,843		858,572
03-16	128,974	325,887	687,208	81,538		1,223,607
04-16	128,182	325,530	358,534	138,730		950,976
05-16	129,783	298,451	368,067	42,673		838,974
06-16	128,210	315,317	450,050	46,976		940,553
07-16	131,949	341,248	589,791	44,743		1,107,731
08-16	129,456	333,877	393,966	34,316		891,615
09-16	131,073	353,567	544,871	(5,134)		1,024,377
10-16	130,215	330,574	891,260	88,314		1,440,363
11-16	129,456	318,983	399,028	63,559		911,026
12-16	129,456	320,829	753,424	44,035		1,247,744
YTD 2016	\$1,555,086	\$3,921,108	\$6,239,638	\$709,262	\$0	\$12,425,094

Pennsylvania-American Water Company - Wastewater Operations Exclusive of Scranton
Data Requirements of the Pennsylvania Public Utility Commission

FR II.6

PERIOD	530 GUARANTEED REVENUES	532 PENALTIES	534 RENTS FROM PROPERTIES	536 OTHER WATER REVENUES	TOTAL
YTD 2014	\$0	\$171,765	\$0	\$445,296	\$617,061
YTD 2015	\$0	\$183,158	\$0	\$542,004	\$725,162
01-16		\$17,430		\$45,245	\$62,675
02-16		10,582		27,032	37,614
03-16		(2,776)		44,544	41,768
04-16		12,180		42,986	55,166
05-16		12,218		39,131	51,349
06-16		10,686		39,968	50,654
07-16		13,721		56,705	70,426
08-16		16,336		47,466	63,802
09-16		14,375		56,837	71,212
10-16		13,287		42,564	55,851
11-16		12,736		41,817	54,553
12-16		15,273		59,754	75,027
YTD 2016	\$0	\$146,048	\$0	\$544,049	\$690,097

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Detailed Breakdown of Misc. Water Revenues (HTY and at Preceding)

Water Variance Explanations

Variations of 15% or more occur almost every month in many accounts. A generic explanation is being provided below for most of these accounts. Only when something notable or extraordinary has occurred will a separate explanation be provided.

Guaranteed Revenues – Account 469

American Water Resources compensates PAW for the billing and collecting of its Water and Sewer Line Protection Program. Any fluctuation in this account is due to more or less people participating in the program. This account also includes Service Company Rent for the lease of equipment and office space by the National Data Center and other Service Company employees of American Water in the Pennsylvania American Water Hershey Office. PAW also collects office rent for the Service Company portion of the Wilkes Barre Scranton office. An adjustment was made in the rate filing to annualize Service Company office rent.

Penalties – Account 470

The Company's current charge for late payment fees has been in effect since July 1, 1988. Any fluctuations in this account are, therefore, due to more or less customers paying their bills late and being assessed the penalty.

Miscellaneous Service Revenues – Account 471 (474 has been merged into account 471)

This account includes several different types of service fees. Listed below are the most significant fees along with an explanation.

1. Reconnect Fees – The Company's current charge for turn on fees has been in effect since July 1, 1986. Any fluctuations in this account are due to customer activity.
2. Activation Fees – The Company's current charge for application fees has been in effect since April 22, 1993. Any fluctuations in this account are due to customer activity.
3. Returned Checks – The Company's current charge for returned checks has been in effect since December 15, 1990. Any fluctuations in this account are due to customer activity.
4. Usage Data Fees – The Company supplies water usage data to municipalities so they can bill their residents for sewer. The fees charged

for usage data do not vary much from month to month. An adjustment was made to remove usage data from the 2016 revenues because of the Scranton and New Cumberland wastewater acquisitions and to account for a 2.07% increase to usage data fees.

5. Timber Sales – The Company recorded timber sales at various times throughout the year, causing monthly fluctuations to account 471. The total for timber sales in 2016 was \$827,902.
6. Raw Water Sales – The Company sells raw water to gas drillers for fracking purposes, causing monthly fluctuations to account 471. The total raw water sales in 2016 were \$1,366,421.
7. This account also includes frozen meter fees, lab fees, and other miscellaneous fees.

Rents From Properties – Account 472

The Company receives money from cellular phone providers for the lease of space on top of its water towers for the placement of antennas. Most of the lease payments are booked monthly, however, there are several that are booked annually, attributing to the variance in some months. In addition, throughout the year, various adjustments were made because of prior year billing issues; this also caused monthly variances throughout the year. An adjustment was made in the rate case to annualize the revenues associated with antenna leases.

Other Water Revenues Account 474

This account has been merged in with account 471.

Wastewater Variance Explanations

Penalties – Account 532

The Company's current charge for late payment fees has been in effect since July 1, 1988. Any fluctuations in this account are, therefore, due to more or less customers paying their bills late and being assessed the penalty. However, in March of 2016, a credit of \$14,200 was given to West Brandywine for penalties they incurred in 2015.

Miscellaneous Service Revenues – Account 536

This account includes several different types of service fees. Listed below are the most significant fees along with an explanation.

1. Sludge Hauling – The Company allows sludge haulers to bring tankers into the Coatesville wastewater plant to dispose of their sludge. The monthly sludge hauling revenue does not vary much from month to month.
2. Capacity Reservation Fees – on December 22, 2015, the Company acquired Fairview Township wastewater operations and began receiving capacity reservation fees of \$75 per lot from certain developers. The fees are billed quarterly causing monthly variances throughout the year.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Monthly Summary of Customer Change

FR II.7

Pennsylvania-American Water Company

II. Operating Revenues

7. Provide a monthly summary of customers added and lost by customer classification for the historic test year and the current year-to-date.

Answer:

Please see attached.

Pennsylvania American Water – Water Operations

Pennsylvania American Water – Wastewater Operations Exclusive of
Scranton

Pennsylvania American Water – Scranton Wastewater Operations

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
FILING REQUIREMENT II.7

CLASS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
RESIDENTIAL CUSTOMERS	144	635	483	298	88	119	212	695	314	97	160	231	3,476
COMMERCIAL CUSTOMERS	8	40	121	82	148	43	27	33	(70)	(121)	(123)	(11)	177
INDUSTRIAL CUSTOMERS	(1)	1	(1)	1	0	0	1	0	1	0	0	0	2
MUNICIPAL CUSTOMERS	(2)	(7)	65	99	22	5	4	1	(13)	(44)	(125)	0	5
RESALE CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIVATE FIRE CUSTOMERS	(4)	(18)	(8)	(2)	1	(2)	5	(37)	(2)	(1)	(14)	2	(80)
PUBLIC FIRE CUSTOMERS	0	0	1	0	0	(1)	0	0	0	0	(1)	0	(1)
TOTAL CUSTOMERS	145	651	661	478	259	164	249	692	230	(69)	(103)	222	3,579

**PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER OPERATIONS EXCLUSIVE OF SCRANTON
FILING REQUIREMENT II.7**

CLASS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
RESIDENTIAL CUSTOMERS	(13)	33	53	33	(21)	21	2	86	(5)	(3)	2,847	15	3,048
COMMERCIAL CUSTOMERS	(3)	1	2	(11)	(3)	0	(15)	3	3	(4)	279	(3)	249
INDUSTRIAL CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
MUNICIPAL CUSTOMERS	0	(5)	0	0	0	(1)	1	0	1	0	7	0	3
MISCELLANEOUS CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMERS	(16)	29	55	22	(24)	20	(12)	89	(1)	(7)	3,133	12	3,300

PENNSYLVANIA-AMERICAN WATER COMPANY - SCRANTON WASTEWATER OPERATIONS
 FILING REQUIREMENT II.7

CLASS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
RESIDENTIAL CUSTOMERS												27,318	27,318
COMMERCIAL CUSTOMERS												2,766	2,766
INDUSTRIAL CUSTOMERS												30	30
MUNICIPAL CUSTOMERS												61	61
RESALE CUSTOMERS												3	3
TOTAL CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	30,178	30,178

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Customer/Consumption (HTY and Current to Date)

FR II.8

Pennsylvania-American Water Company
II. Operating Revenues

8. Provide for the historic test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.

Answer:

Please see attached.
Pennsylvania American Water – Water Operations
Pennsylvania American Water – Wastewater Operations Exclusive of Scranton
Pennsylvania American Water – Scranton Wastewater Operations

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
FILING REQUIREMENT FR II.8

CLASS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	599,524 21,513,238	600,159 19,477,445	600,642 20,316,630	600,940 22,031,037	601,028 20,439,712	601,147 23,471,253	601,359 25,437,474	602,054 22,650,699	602,368 23,967,077	602,465 22,056,268	602,625 19,659,473	602,856 20,725,866	7,217,167 261,746,172
COMMERCIAL CUSTOMERS CONSUMPTION	44,643 9,894,544	44,683 9,526,413	44,804 10,253,075	44,886 11,029,795	45,034 10,496,264	45,077 11,738,914	45,104 12,519,141	45,137 12,354,747	45,067 13,069,978	44,946 11,428,859	44,823 9,889,920	44,812 10,116,847	539,016 132,318,497
INDUSTRIAL CUSTOMERS CONSUMPTION	519 2,845,483	520 2,381,445	519 3,711,404	520 3,270,219	520 3,512,597	520 4,106,481	521 3,676,218	521 2,821,174	522 4,048,210	522 3,508,773	522 3,081,533	522 2,765,620	6,248 39,729,157
MUNICIPAL CUSTOMERS CONSUMPTION	2,252 1,547,817	2,245 1,057,944	2,310 1,528,176	2,409 1,599,605	2,431 1,458,746	2,436 1,688,334	2,440 1,729,302	2,441 1,740,710	2,428 1,944,242	2,384 1,755,269	2,259 1,453,575	2,259 1,389,891	28,294 18,893,611
RETAIL CUSTOMERS CONSUMPTION	22 598,390	22 492,583	22 556,630	22 593,232	22 509,617	22 599,982	22 702,563	22 627,356	22 671,377	22 587,087	22 547,405	22 589,060	264 7,075,282
PRIVATE FIRE CUSTOMERS	3,961	3,943	3,935	3,933	3,934	3,932	3,937	3,900	3,898	3,897	3,883	3,885	47,038
PUBLIC FIRE CUSTOMERS	415	415	416	416	416	415	415	415	415	415	414	414	4,981
TOTAL CUSTOMERS CONSUMPTION	651,336 36,399,472	651,987 32,935,830	652,648 36,365,915	653,126 38,523,888	653,385 36,416,936	653,549 41,604,964	653,798 44,064,698	654,490 40,194,686	654,720 43,700,884	654,651 39,336,256	654,548 34,631,906	654,770 35,587,284	7,843,008 459,762,719

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER OPERATIONS EXCLUSIVE OF SCRANTON
FILING REQUIREMENT FR II.8

CLASS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	20,025 502,465	20,058 505,351	20,111 512,926	20,144 490,854	20,123 461,628	20,144 509,527	20,146 542,746	20,232 523,401	20,227 504,561	20,224 506,905	23,071 505,610	23,086 565,273	247,591 6,131,247
COMMERCIAL CUSTOMERS CONSUMPTION	1,096 162,475	1,097 183,348	1,099 214,609	1,088 216,855	1,085 206,417	1,085 203,819	1,070 198,487	1,073 242,838	1,076 230,418	1,072 213,543	1,351 201,625	1,348 187,564	13,540 2,461,998
INDUSTRIAL CUSTOMERS CONSUMPTION	7 84,170	7 88,860	7 83,280	7 95,110	7 78,780	7 90,000	7 89,910	7 82,710	7 79,570	7 82,280	7 80,380	7 72,790	84 1,007,840
MUNICIPAL CUSTOMERS CONSUMPTION	68 45,096	63 75,110	63 127,480	63 74,669	63 68,375	62 54,176	63 48,975	63 47,977	64 83,838	64 93,604	71 69,311	71 75,539	778 864,150
MISCELLANEOUS CUSTOMERS CONSUMPTION	4 349,156	4 373,122	4 435,918	4 452,511	4 367,651	4 437,863	4 398,648	4 379,930	4 322,424	4 303,720	4 315,789	4 283,321	48 4,420,053
TOTAL CUSTOMERS CONSUMPTION	21,200 1,143,362	21,229 1,225,791	21,284 1,374,213	21,306 1,329,999	21,282 1,182,851	21,302 1,295,385	21,290 1,278,766	21,379 1,276,856	21,378 1,220,811	21,371 1,200,052	24,504 1,172,715	24,516 1,184,487	262,041 14,885,288

PENNSYLVANIA-AMERICAN WATER COMPANY - SCRANTON WASTEWATER OPERATIONS
 FILING REQUIREMENT FR II.8

CLASS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION												27,318	27,318
COMMERCIAL CUSTOMERS CONSUMPTION												2,766	2,766
INDUSTRIAL CUSTOMERS CONSUMPTION												30	30
MUNICIPAL CUSTOMERS CONSUMPTION												61	61
MISCELLANEOUS CUSTOMERS CONSUMPTION												3	3
TOTAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	0	0	30,178	30,178

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Customers/Consumption (HTY, 2 Preceding, 2 Subsequent)

FR II.9

Pennsylvania-American Water Company
II. Operating Revenues

9. Provide by customer classification for the historic test year and for the two prior years the number of customers and consumption, and projected number of customers and consumption for the two subsequent years.

Answer:

Please see attached.
Pennsylvania American Water – Water Operations
Pennsylvania American Water – Wastewater Operations Excluding
Scranton
Pennsylvania American Water – Scranton Wastewater Operations

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
FILING REQUIREMENT FR II.9

	ACTUAL TWELVE MONTHS ENDED 12-31-14	ACTUAL TWELVE MONTHS ENDED 12-31-15	ACTUAL TWELVE MONTHS ENDED 12-31-16	PRESENT RATES TWELVE MONTHS ENDED 12-31-17	PRESENT RATES TWELVE MONTHS ENDED 12-31-18
NUMBER OF CUSTOMERS					
RESIDENTIAL	597,479	599,380	602,856	604,788	606,720
COMMERCIAL	44,638	44,635	44,812	44,797	44,782
INDUSTRIAL	525	520	522	522	522
MUNICIPAL	2,278	2,254	2,259	2,259	2,259
SALE FOR RESALE	24	22	22	22	22
PRIVATE FIRE PROTECTION	3,952	3,965	3,885	3,885	3,885
PUBLIC FIRE	431	415	414	414	414
TOTAL	649,327	651,191	654,770	656,687	658,604
GALLONS BILLED (100 GALLONS)					
RESIDENTIAL	269,158,210	267,701,950	261,746,172	257,713,116	252,972,794
COMMERCIAL	135,105,570	139,970,630	132,318,497	133,653,685	133,624,885
INDUSTRIAL	44,174,390	40,559,630	39,729,157	39,111,548	39,111,548
MUNICIPAL	21,282,260	20,056,890	18,893,611	18,858,880	18,858,880
SALE FOR RESALE	8,219,770	7,198,300	7,075,282	7,091,484	7,091,484
PRIVATE FIRE PROTECTION	0	0	0	0	0
PUBLIC FIRE	0	0	0	0	0
TOTAL	477,940,200	475,487,400	459,762,719	456,428,713	451,659,591

**PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER OPERATIONS EXCLUSIVE OF SCRANTON
FILING REQUIREMENT FR II.9**

	ACTUAL TWELVE MONTHS ENDED 12-31-14	ACTUAL TWELVE MONTHS ENDED 12-31-15	ACTUAL TWELVE MONTHS ENDED 12-31-16	PRESENT RATES TWELVE MONTHS ENDED 12-31-17	PRESENT RATES TWELVE MONTHS ENDED 12-31-18
NUMBER OF CUSTOMERS					
RESIDENTIAL	16,142	20,038	23,086	23,105	23,124
COMMERCIAL	884	1,099	1,348	1,348	1,348
INDUSTRIAL	7	7	7	7	7
MUNICIPAL	51	68	71	71	71
MISCELLANEOUS - OTHER	4	4	4	4	4
	0	0	0	0	0
	0	0	0	0	0
TOTAL	17,088	21,216	24,516	24,535	24,554
GALLONS BILLED (100 GALLONS)					
RESIDENTIAL	5,953,905	6,206,979	6,131,247	7,229,164	7,237,440
COMMERCIAL	1,925,983	1,800,290	2,461,998	2,709,615	2,709,615
INDUSTRIAL	911,868	943,705	1,007,840	997,807	997,807
MUNICIPAL	678,110	723,139	864,150	832,728	832,728
MISCELLANEOUS - OTHER	5,029,157	4,264,322	4,420,053	4,420,053	4,420,053
	0	0	0	0	0
	0	0	0	0	0
TOTAL	14,499,023	13,938,435	14,885,288	16,189,367	16,197,643

**PENNSYLVANIA-AMERICAN WATER COMPANY - SCRANTON WASTEWATER OPERATIONS
FILING REQUIREMENT FR II.9**

	ACTUAL TWELVE MONTHS ENDED 12-31-14	ACTUAL TWELVE MONTHS ENDED 12-31-15	ACTUAL TWELVE MONTHS ENDED 12-31-16	PRESENT RATES TWELVE MONTHS ENDED 12-31-17	PRESENT RATES TWELVE MONTHS ENDED 12-31-18
NUMBER OF CUSTOMERS					
RESIDENTIAL	0	0	27,318	27,318	27,318
COMMERCIAL	0	0	2,766	2,766	2,766
INDUSTRIAL	0	0	30	30	30
MUNICIPAL	0	0	61	61	61
MISCELLANEOUS - OTHER	0	0	3	3	3
	0	0	0	0	0
	0	0	0	0	0
TOTAL	0	0	30,178	30,178	30,178
GALLONS BILLED (100 GALLONS)					
RESIDENTIAL	0	0	0	0	0
COMMERCIAL	0	0	0	0	0
INDUSTRIAL	0	0	0	0	0
MUNICIPAL	0	0	0	0	0
MISCELLANEOUS - OTHER	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
TOTAL	0	0	0	0	0

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Private/Public Fire Services

FR II.10

Pennsylvania-American Water Company
II. Operating Revenues

10. Provide a breakdown of the number and size of private fire services according to the general water service class of customers.
- (a) Provide a listing of all public fire protection customers at historic test year-end and the pro forma billing of current rates for each customer.

Answer:

- (a) Please see the attached schedules for Pennsylvania American Water Company – Water Operations. The Company is also providing support for the annualization of private fire service. Fire service is not applicable to the Company's wastewater operations.

PENNSYLVANIA AMERICAN WATER COMPANY
FILING REQUIREMENT II.10

Private Fire Service according to general water service class of customer.

SERVICE CONNECTION SIZE	REVENUES CLASS				
	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	MUNICIPAL	TOTAL
UNMETERED					
1"	0	0	0	0	0
1 1/4"	0	1	0	1	2
1 1/2"	0	4	0	0	4
2"	0	46	0	1	47
3"	0	15	0	0	15
4"	0	274	3	42	319
6"	0	954	97	144	1,195
8"	0	476	84	51	611
10"	0	37	13	2	52
12"	0	10	5	4	19
SPRINKLERS	0	924	918	0	1,842
STANDPIPES	0	5	5	0	10
HYDRANT	0	1,329	44	67	1,440
TOTAL	0	4,075	1,169	312	5,556
METERED					
1"	0	11	3	0	14
1 1/2"	0	2	1	0	3
2"	0	5	0	0	5
3"	0	10	1	0	11
4"	0	31	2	1	34
6"	0	46	9	0	55
8"	0	9	2	0	11
10"	0	1	6	0	7
TOTAL	0	115	24	1	140

FR II.10

Support for Annualized Private Fire Protection

This adjustment is being made to reflect the annualization of private fire protection for the years ending December 31, 2016, December 31, 2017, and December 31, 2018

SIZE OF CONNECTION	PRESENT RATES AT 12-31-16			PRESENT RATES AT 12-31-17			PRESENT RATES AT 12-31-18		
	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE
UNMETERED									
Rate Zone 1									
1"		\$44.28	\$0.00		\$44.28	\$0.00		\$44.28	\$0.00
1 1/4"	2	44.28	88.56	2	44.28	88.56	2	44.28	88.56
1 1/2"	4	63.84	255.36	4	63.84	255.36	4	63.84	255.36
2 1/2"		175.44	0.00		175.44	0.00		175.44	0.00
2"	47	113.40	5,329.80	47	113.40	5,329.80	47	113.40	5,329.80
3"	15	257.88	3,868.20	15	257.88	3,868.20	15	257.88	3,868.20
4"	319	453.96	144,813.24	319	453.96	144,813.24	319	453.96	144,813.24
6"	1,195	1,031.52	1,232,666.40	1,195	1,031.52	1,232,666.40	1,195	1,031.52	1,232,666.40
8"	611	1,836.12	1,121,869.32	611	1,836.12	1,121,869.32	611	1,836.12	1,121,869.32
10"	52	2,867.64	149,117.28	52	2,867.64	149,117.28	52	2,867.64	149,117.28
12"	19	4,126.08	78,395.52	19	4,126.08	78,395.52	19	4,126.08	78,395.52
Hydrants N. Fayette		84.96	0.00		84.96	0.00		84.96	0.00
Hydrants	1,440	322.44	464,313.60	1,440	322.44	464,313.60	1,440	322.44	464,313.60
Sprinkler first 200	7	540.48	3,783.36	7	540.48	3,783.36	7	540.48	3,783.36
Sprinkler over 200	1,835	1.44	2,642.40	1,835	1.44	2,642.40	1,835	1.44	2,642.40
Standpipes	10	420.24	4,202.40	10	420.24	4,202.40	10	420.24	4,202.40
Sub-total	5,556		3,211,345.44	3,704		3,211,345.44	3,704		3,211,345.44
METERED									
Rate Zone 1									
1"	14	362.52	5,075.28	14	362.52	5,075.28	14	362.52	5,075.28
1 1/4"		362.52	0.00		362.52	0.00		362.52	0.00
1 1/2"	3	517.92	1,553.76	3	517.92	1,553.76	3	517.92	1,553.76
2"	5	828.72	4,143.60	5	828.72	4,143.60	5	828.72	4,143.60
2 1/2"		1,035.84	0.00		1,035.84	0.00		1,035.84	0.00
3"	11	1,553.76	17,091.36	11	1,553.76	17,091.36	11	1,553.76	17,091.36
4"	34	1,942.20	66,034.80	34	1,942.20	66,034.80	34	1,942.20	66,034.80
6"	55	2,913.36	160,234.80	55	2,913.36	160,234.80	55	2,913.36	160,234.80
8"	11	4,467.12	49,138.32	11	4,467.12	49,138.32	11	4,467.12	49,138.32
10"	7	6,279.84	43,958.88	7	6,279.84	43,958.88	7	6,279.84	43,958.88
12"		6,991.92	0.00		6,991.92	0.00		6,991.92	0.00
Sub-total	140		347,230.80	140		347,230.80	140		347,230.80
Total	5,696		\$3,558,576.24	4,770		\$3,558,576.24	4,770		\$3,558,576.24

DSIC Revenue \$214,871.83 7.50% \$266,893.00 7.50% \$266,893.00

Total Revenue at Present Rates 12/31/16 \$3,773,448.07

Total Revenue at Present Rates 12/31/17 \$3,825,469.24

Total Revenue at Present Rates 12/31/18 \$3,825,469.24

Billed Revenue at 12/31/2016 \$3,568,293.97
 STAS -5,101.16
 DSIC 214,871.83
 Unbilled 172,217.80
 Per Book Revenue at 12/31/2016 \$3,950,282.44

FR II.10

Support for Annualized Public Fire Protection

This adjustment is being made to reflect the annualization of public fire protection for the years ending December 31, 2016, December 31, 2017 and December 31, 2018.

RATE ZONE/MUNICIPALITIES	PRESENT RATES AT 12-31-16			PRESENT RATES AT 12-31-17			PRESENT RATES AT 12-31-18		
	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE
RATE ZONE 1	26,004	\$240.00	\$6,240,960	26,004	\$240.00	\$6,240,960	26,004	\$240.00	\$6,240,960
BRADFORD TOWNSHIP	46	75.00	3,450	46	75.00	3,450	46	75.00	3,450
BROWNSVILLE AREA	233	210.60	49,070	233	210.60	49,070	233	210.60	49,070
CALIFORNIA AREA	75	216.60	16,245	75	216.60	16,245	75	216.60	16,245
READING AREA	2,503	218.28	546,355	2,503	218.28	546,355	2,503	218.28	546,355
HYDRANTS AT 1/4 THE COST OF SERVICE	8,420	181.20	1,525,704	8,650	181.20	1,567,380	8,880	181.20	1,609,056
TOTAL	37,281		\$8,381,784	37,511		\$8,423,460	37,741		\$8,465,136

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
PITTSBURG DIVISION							
MT. OLIVER BOROUGH	62					1	\$15,061.20
DORMONT BOROUGH	106						25,440.00
W. HOMESTEAD BOROUGH	56					1	13,621.20
MT. LEBANON TOWNSHIP	428					6	103,807.20
W. MIFFLIN BOROUGH	412					15	101,598.00
BALDWIN BOROUGH	296					12	73,214.40
BRENTWOOD BOROUGH	132					5	32,586.00
CASTLE SHANNON BOROUGH	115					2	27,962.40
MUNHALL BOROUGH	218					6	53,407.20
BETHEL PARK BOROUGH	517					45	132,234.00
SOUTH PARK TOWNSHIP	248					27	64,412.40
JEFFERSON BOROUGH	155					46	45,535.20
GREENTREE BOROUGH	109					5	27,066.00
THORNBURG BOROUGH	18					1	4,501.20
BRIDGEVILLE BOROUGH	88					8	22,569.60
HEIDELBURG BOROUGH	27						6,480.00
SCOTT TOWNSHIP	241					5	58,746.00
INGRAM BOROUGH	54					1	13,141.20
CARNEGIE BOROUGH	130					14	33,736.80
CRAFTON BOROUGH	94					5	23,466.00
COLLIER TOWNSHIP	186					84	59,860.80
SOUTH FAYETTE TOWNSHIP	279					74	80,368.80
ROSSLYN FARMS BOROUGH	18					6	5,407.20
WHITAKER BOROUGH	32						7,680.00
UPPER ST. CLAIR TWP	406					19	100,882.80
DRAVOSBURG BOROUGH	12						2,880.00
ROBINSON TOWNSHIP	7						1,680.00
WHITE HALL BOROUGH	188					13	47,475.60
PLEASANT HILLS BOROUGH	127					10	32,292.00
BALDWIN TOWNSHIP	38						9,120.00
UNION TOWNSHIP	148					3	36,063.60
FINLEYVILLE BOROUGH	13						3,120.00
PETERS TOWNSHIP	58					24	18,268.80
HOMESTEAD BOROUGH	98						23,520.00
16TH WARD	1,233					34	302,080.80
CENTRAL DIVISION							
MILTON							
MILTON BORO	150					11	37,993.20
LEWISBURG BORO	83					5	20,826.00
WATSONTOWN BORO	64					3	15,903.60
DELAWARE TWP	21					3	5,583.60
EAST BUFFALO TWP	74					33	23,739.60
BUFFALO TWP	5					1	1,381.20
EAST CHILLISQUAQUE TWP	1						240.00
KELLY TWP	36					23	12,807.60
WEST CHILLISQUAQUE TWP	23					11	7,513.20
WHITE DEER TWP	31						7,440.00
TURBOT TWP	10					6	3,487.20
GREGG TOWNSHIP	17					10	5,892.00
NORTHUMBERLAND BORO	76					5	19,146.00
POINT TWP	42					19	13,522.80
UPPER AUGUSTA TWP	2					7	1,748.40
MCEWENSVILLE							
McEwensville Boro						9	1,630.80
BUTLER							

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
BUTLER TWP	13					2	3,482.40
FRACKVILLE BORO	67					2	16,442.40
WEST MAHANOEY TWP	36						8,640.00
BERWICK							
BOROUGH OF BERWICK	131					8	32,889.60
BRIAR CREEK BOROUGH	6					2	1,802.40
BOROUGH OF NESCOPECK	34					2	8,522.40
BRIAR CREEK TWP	4					1	1,141.20
SALEM TWP	42					2	10,442.40
PHILIPSBURG							
PHILIPSBURG BORO	73					1	17,701.20
S. PHILIPSBURG BORO	7					4	2,404.80
CHESTER HILL BORO	26						6,240.00
RUSH TWP	35					48	17,097.60
DECATUR TWP	29					5	7,866.00
OSCEOLA MILLS BORO	31					1	7,621.20
MORRIS TWP	51					4	12,964.80
BRADFORD TWP @ 6.25	2	46					3,930.00
GRAHAM & MORRIS TWP	16					11	5,833.20
BOGGS TWP						22	3,986.40
BOGGS TWP (ACQ.) hydra						13	2,355.60
WALLACETON MUN AUTH hydra						9	1,630.80
PORTER TOWNSHIP SUPV (RZ 40)						5	906.00
WALKER TOWNSHIP SUPV (RZ 40)						8	1,449.60
MECHANICSBURG							
EAST PENNSBORO TWP	280					57	77,528.40
CAMP HILL BORO	132					4	32,404.80
HAMPDEN TWP	394					183	127,719.60
FAIRVIEW TWP	144					76	48,331.20
LEMOYNE BORO	86					9	22,270.80
LOWER ALLEN TWP	270					33	70,779.60
NEW CUMBERLAND BORO	118					2	28,682.40
SHIREMANSTOWN BORO	28						6,720.00
EAST PENNSBORO TWP							0.00
WORMLEYSBURG BORO	44					8	12,009.60
SILVER SPRING TWP	113					92	43,790.40
UPPER ALLEN TWP	6					2	1,802.40
NEWBERRY TWP	42					2	10,442.40
HERSHEY							
ANNVILLE TOWNSHIP	60					8	15,849.60
SOUTH ANNVILLE TWP	3					7	1,988.40
DERRY TOWNSHIP	308					128	97,113.60
NORTH ANNVILLE TWP	2						480.00
NORTH LONDONDERRY TWP	69					48	25,257.60
PALMYRA BOROUGH	113					18	30,381.60
SOUTH LONDONDERRY TWP	65					56	25,747.20
SOUTH HANOVER TWP	24					143	31,671.60
WEST HANOVER TWP	72					107	36,668.40
LONDONDERRY						7	1,268.40
CONEWAGO TWP						19	3,442.80
NORTHEAST DIVISION							
ABINGTON							
S ABINGTON TWP	24					8	7,209.60
NORTH ABINGTON TWP	3						720.00
ABINGTON TWP	46					5	11,946.00
BORO OF CLARKS GREEN	26						6,240.00
CLARKS SUMMIT	85					1	20,581.20

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
BORO OF DALTON	39						9,360.00
GLENBURN TWP	18					5	5,226.00
NEWTON TWP	1						240.00
SOUTH ABINGTON TWP	59					37	20,864.40
BANGOR							
BANGOR BORO	70						16,800.00
ROSETO BORO	35						8,400.00
MT BETHEL TWP	8						1,920.00
WASHINGTON TWP	37					15	11,598.00
PLAINFIELD TWP	4					5	1,866.00
SUSQUEHANNA							
BRIDGEWATER TOWNSHIP	4						960.00
GREAT BEND BOROUGH	17						4,080.00
GREAT BEND TOWNSHIP	10					4	3,124.80
HALLSTEAD BOROUGH	20						4,800.00
LANESBORO BOROUGH	14						3,360.00
MONTROSE BOROUGH	42						10,080.00
SUSQUEHANNA BOROUGH	35						8,400.00
NAZARETH							
PALMER TWP						44	7,972.80
PALMER TWP					37		8,076.36
FORKS TWP					2		436.56
PEN ARGYL BORO						2	362.40
PEN ARGYL BORO					55		12,005.40
WIND GAP BORO						2	362.40
WIND GAP BORO					56		12,223.68
NAZARETH					82		17,898.96
UPPER NAZ TWP						28	5,073.60
UPPER NAZ TWP					76		16,589.28
BUSHKILL TWP						46	8,335.20
BUSHKILL TWP					10		2,182.80
PLAINFIELD TWP						17	3,080.40
PLAINFIELD TWP					77		16,807.56
BORO OF STOCKERTOWN						4	724.80
BORO OF STOCKERTOWN					28		6,111.84
BORO OF TATAMY						12	2,174.40
BORO OF TATAMY					22		4,802.16
POCONO							
COOLBAUGH TWP - 574	27					48	15,177.60
MT. POCONO BORO - NUI						43	7,791.60
LEHMAN PIKE							
MIDDLE SMITHFIELD TWP						9	1,630.80
WILKES BARRE/SCRANTON							
PITTSTON TWP MUNI BLDG	103					56	34,867.20
PITTSTON TWP MUNI BLDG							
PITTSTON CITY OF	109					1	26,341.20
JENKINS TWP	93					50	31,380.00
WEST PITTSTON BOROUGH	71					7	18,308.40
YATESVILLE BOROUGH	18					2	4,682.40
AVOCA BOROUGH	62					2	15,242.40
DUPONT BOROUGH BLDG	65					9	17,230.80
JNT BOARD OF COMMISIONER	1						240.00
HUGHESTOWN BOROUGH	34					1	8,341.20
MOOSIC BOROUGH	47					11	13,273.20
DURYEY BOROUGH	98					13	25,875.60
EXETER BOROUGH	93					1	22,501.20
OLD FORGE BOROUGH	161					21	42,445.20
TAYLOR BOROUGH COUNCIL	110					2	26,762.40

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
KINGSTON BOROUGH	185					1	44,581.20
EDWARDSVILLE BOROUGH BLDG	64					9	16,990.80
WYOMING BOROUGH SECRETARY	51						12,240.00
WEST WYOMING BORO	48						11,520.00
COURTDALE BOROUGH	23					2	5,882.40
PRINGLE BOROUGH COUNCIL	23						5,520.00
SWOYERSVILLE BOROUGH BLDG	83					3	20,463.60
LUZERNE BOROUGH BLDG	49					2	12,122.40
FORTY FORT BOROUGH	70						16,800.00
WILKES BARRE CITY OF	564					34	141,520.80
HANOVER TWP	8						1,920.00
PLAINS TWP MUNI BLDG	225					21	57,805.20
LAF LIN BOROUGH	57						13,680.00
HANOVER TWP BOARD OF COMM	220					15	55,518.00
WARRIOR RUN BOROUGH	19						4,560.00
SUGAR NOTCH BOROUGH	24					3	6,303.60
FAIRVIEW TWP	116					13	30,195.60
WRIGHT TWP	147					16	38,179.20
ASHLEY BOROUGH	44					2	10,922.40
WILKES BARRE TWP	91					28	26,913.60
RICE TWP BOARD SPVRS	11					10	4,452.00
BOROUGH OF SHICKSHINNY	24					1	5,941.20
CONYNGHAM BOROUGH	14					2	3,722.40
PLYMOUTH TWP COMM	43						10,320.00
NANTICOKE CITY OF	164					6	40,447.20
NEWPORT TWP COMMISSIONERS	112					3	27,423.60
HUNLOCK TWP BD OF SUPV TH	3						720.00
PLYMOUTH BOROUGH	100					1	24,181.20
LARKSVILLE BOROUGH	90					1	21,781.20
CITY OF SCRANTON DIR DPW	1,139					56	283,507.20
DUNMORE BOROUGH	186					18	47,901.60
MOOSIC BOROUGH	91					31	27,457.20
JERMYN BOROUGH	41					7	11,108.40
MAYFIELD BOROUGH	49					7	13,028.40
CARBONDALE TWP	30					6	8,287.20
CARBONDALE CTY	160					8	39,849.60
FELL TWP SUPV	54					1	13,141.20
VANDLING BOROUGH	16					1	4,021.20
FOREST CITY BOROUGH	45					5	11,706.00
BROWDALE VILLAGE	11					2	3,002.40
ARCHBALD BOROUGH	173					51	50,761.20
BLAKELY BOROUGH	133					15	34,638.00
DICKSON CITY BOROUGH	128					29	35,974.80
OLYPHANT BOROUGH	119					24	32,908.80
THROOP BOROUGH SECRETARY	82					20	23,304.00
JESSUP BOROUGH	82					38	26,565.60
KINGSTON TOWNSHIP						27	4,892.40
SALEM TWP - BERWICK						4	724.80
SCOTT TWP						15	2,718.00
LAUREL RUN BOROUGH						1	181.20
JACKSON TWP (SUTTON HILLS)						6	1,087.20
SOUTHEAST DIVISION							
NORRISTOWN							
BORO OF BRIDGEPORT	71					5	17,946.00
BORO OF NORRISTOWN	327					10	80,292.00
EAST NORRITON TWP	232					32	61,478.40
WEST NORRITON TWP	259					29	67,414.80

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
LOWER PROVIDENCE	212					52	60,302.40
PLYMOUTH TWP	31					1	7,621.20
UPPER MERION TWP	46					8	12,489.60
WHITPAIN TWP	147					12	37,454.40
WORCHESTER TWP	20					27	9,692.40
SKIPPAK TOWNSHIP	9						2,160.00
PERKIOMEN TOWNSHIP						64	11,596.80
PICBA						5	906.00
WHITEMARSH TOWNSHIP						1	181.20
YARDLEY							
FALLS TOWNSHIP	53						12,720.00
LOWER MAKEFIELD TWP	555					66	145,159.20
YARDLEY BORO	54					3	13,503.60
COATESVILLE							
CITY OF COATESVILLE						223	40,407.60
EAST FALLOWFIELD TWP						125	22,650.00
WEST CALN TWP						53	9,603.60
SADSBURY TWP - LANCASTER						2	362.40
WEST SADSBURY TWP						2	362.40
SADSBURY TWP						82	14,858.40
PARKSBURG BORO						84	15,220.80
CALN TWP						223	40,407.60
BART TWP						1	181.20
QUARRYVILLE BORO						1	181.20
SOUTH COATESVILLE BORO						34	6,160.80
VALLEY TOWNSHIP						29	5,254.80
GLEN ALSACE/PENN/WYOMISSING							
AMITY TWP					205		44,747.40
AMITY TWP						159	28,810.80
BORO OF SINKING SPRINGS						42	7,610.40
BORO OF SINKING SPRINGS				52			11,350.56
WEST LAWN BORO				14			3,055.92
WEST LAWN BORO						6	1,087.20
BORO OF WYOMMING HILLS				62			13,533.36
BORO OF WYOMMING HILLS						4	724.80
S. HEIDELBURG TWP				29			6,330.12
S. HEIDELBURG TWP						49	8,878.80
LOWER HEIDELBURG				36			7,858.08
LOWER HEIDELBURG						39	7,066.80
CUMRU TWP					5		1,091.40
CUMRU TWP						4	724.80
EXETER TWP					331		72,250.68
EXETER TWP						126	22,831.20
SPRING TWP						68	12,321.60
SPRING TWP					295		64,392.60
ROYERSFORD							
BORO OF ROYERSFORD					59		12,878.52
LIMERICK TWP					188		41,036.64
LIMERICK TWP						382	69,218.40
UPPER PROV TWP					559		122,018.52
UPPER PROV TWP						8	1,449.60
BOROUGH OF SPRING CITY					36		7,858.08
EAST VINCENT TWP					37		8,076.36
EAST VINCENT TWP						30	5,436.00
EAST PIKELAND					92		20,081.76
EAST PIKELAND						7	1,268.40
WEST VINCENT					2		436.56
EAST CONVENTRY TWP					56		12,223.68

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
LOWER POTTS GROVE TWP						5	906.00
NORTHWEST DIVISION							
CLARION							
CLARION BORO	82					1	19,861.20
CLARION TWP	36					93	25,491.60
MONROE TWP	8					56	12,067.20
LIMESTONE TWP	1						240.00
STRATTANVILLE						21	3,805.20
SLIGO BORO						24	4,348.80
PINEY TOWNSHIP						7	1,268.40
SHIPPENVILLE BOROUGH						16	2,899.20
KNOX TOWNSHIP						39	7,066.80
PAINT TOWNSHIP						71	12,865.20
ELK TOWNSHIP						38	6,885.60
INDIANA							
INDIANA BORO	158						37,920.00
WHITE TWP	139					16	36,259.20
INDIANA COUNTY	5						1,200.00
KANE							
KANE BORO	91					1	22,021.20
WETMORE TWP	57					11	15,673.20
KITTANNING							
KITTANNING BORO	86					1	20,821.20
APPLEWOLD	10						2,400.00
PUNXSUTAWNEY							
PUNXSUTAWNEY BORO	118					6	29,407.20
BIG RUN BORO	20					1	4,981.20
BELL TWP	9						2,160.00
GASKILL TWP	2						480.00
YOUNG TWP	13					19	6,562.80
MCCALMONT TWP	5					7	2,468.40
WARREN							
GLADE TWP	11					12	4,814.40
MEAD TWP	14						3,360.00
PLEASANT TWP	27						6,480.00
WARREN BORO	217					3	52,623.60
CLARION/SAXONBURG							
BOROUGH OF EAST BUTLER	18					7	5,588.40
BUTLER TOWNSHIP	224					272	103,046.40
CENTER TOWNSHIP	27					139	31,666.80
CITY OF BUTLER	302					13	74,835.60
CONNOQUENESSING TOWNSHIP	9					98	19,917.60
PENN TOWNSHIP						7	1,268.40
SUMMIT TOWNSHIP	25					12	8,174.40
CONNOQUENESSING						25	4,530.00
FORWARD TWP						3	543.60
LANCASTER TWP						60	10,872.00
FRANKLIN TWP						10	1,812.00
SAXONBURG TWP						50	9,060.00
OAKLAND TWP						1	181.20
CLINTON TWP						53	9,603.60
JEFFERSON TW						39	7,066.80
NEW CASTLE/ELLWOOD							
ELLPORT BOROUGH	18					3	4,863.60
ELLWOOD CITY BOROUGH	170					10	42,612.00
FRANKLIN TOWNSHIP	33					89	24,046.80
JACKSON TWP						4	724.80

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
N. SEWICKLEY TOWNSHIP	34					9	9,790.80
PERRY TOWNSHIP	20					2	5,162.40
WAYNE TOWNSHIP	22						5,280.00
KOPPEL BOROUGH						28	5,073.60
JACKSON TWP						56	10,147.20
CITY OF NEW CASTLE	505					5	122,106.00
HICKORY TOWNSHIP	20					4	5,524.80
NESHANNOCK TOWNSHIP	204					57	59,288.40
S. NEW CASTLE BOROUGH	10					9	4,030.80
SHENANGO TOWNSHIP	107					26	30,391.20
UNION TOWNSHIP	63					47	23,636.40
TAYLOR TOWNSHIP	49					2	12,122.40
MAHONING TOWNSHIP						43	7,791.60
NORTH BEAVER TOWNHSHIP						7	1,268.40
BIG BEAVER BORO						9	1,630.80
NEW BEAVER BOROUGH						19	3,442.80
SOUTHWEST DIVISION							
UNIONTOWN/CONNELLSVILLE							
GERMAN TOWNSHIP						23	4,167.60
CITY OF UNIONTOWN	214					4	52,084.80
NORTH UNION TOWNSHIP	49					52	21,182.40
SOUTH UNION TOWNSHIP	45					17	13,880.40
MENALLEN TOWNSHIP	25						6,000.00
MENALLEN TOWNSHIP						12	2,174.40
SOUTH UNION TOWNSHIP	7						1,680.00
CITY OF UNIONTOWN	3						720.00
CITY OF CONNELLSVILLE	170						40,800.00
S. CONNELLSVILLE BORO	38						9,120.00
BULLSKIN TOWNSHIP	4						960.00
DUNBAR TOWNSHIP						5	906.00
CONNELLSVILLE TOWNSHIP	18						4,320.00
CONNELLSVILLE TOWNSHIP						2	362.40
CONNELLSVILLE TOWNSHIP						7	1,268.40
MON VALLEY							
CITY OF MONONGAHELA	93					2	22,682.40
NEW EAGLE BOROUGH	46					1	11,221.20
CARROL TOWNSHIP	95					11	24,793.20
UNION TOWNSHIP	1					9	1,870.80
WEST ELIZABETH BOROUGH	19					1	4,741.20
ELIZABETH BOROUGH	48					1	11,701.20
CITY OF CLAIRTON	173					6	42,607.20
GLASSPORT BOROUGH	89					3	21,903.60
DRAVOSBURG BOROUGH	31					1	7,621.20
ELIZABETH TOWNSHIP	394					22	98,546.40
JEFFERSON BOROUGH	171					23	45,207.60
WEST MIFFLIN BOROUGH	1					1	421.20
LINCOLN BOROUGH	56					1	13,621.20
FORWARD TOWNSHIP	6						1,440.00
LIBERTY BOROUGH	58					1	14,101.20
FALLOWFIELD TWP						1	181.20
MCMURRAY							
SOMERSET TOWNSHIP	5					28	6,273.60
CANNONSBURG BOROUGH	153					29	41,974.80
E. WASHINGTON BOROUGH	47						11,280.00
CITY OF WASHINGTON	282					7	68,948.40
CANTON TOWNSHIP	114					63	38,775.60
N. FRANKLIN TOWNSHIP	71					32	22,838.40

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$181.20	REVENUE
TOTAL							

BILLED REVENUE AT 12/31/2016	\$8,213,470.29
STAS	(10,346.96)
UNBILLED	334,524.89
PER BOOK REVENUE AT 12/31/2016	\$8,537,648.22

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Sale for Resale

FR II.11

Pennsylvania-American Water Company
II. Operating Revenues

11. Provide a detailed schedule of sales for resale revenues for the historic test year and two preceding years showing revenues and units sold by customer.

Answer:

Please see attached. The Company only has sale for resale in its water operations.

SALE FOR RESALE CUSTOMERS

DESCRIPTION	12/31/2014		12/31/2015		12/31/2016	
	00 GAL	REVENUE	00 GAL	REVENUE	00 GAL	REVENUE
AUDUBON WATER COMPANY	5	\$4,187.10	(5)	\$4,185.91	3	\$4,193.09
CITY OF DUQUESNE	0	17,485.45	6,765	21,261.49	0	15,187.20
OAKDALE BOROUGH	331,900	115,784.26	306,510	108,310.57	298,110	108,157.38
ROBINSON TWP AUTHORITY	35	16,984.92		17,019.60	85	17,095.92
MUN. AUTH. OF WESTMORELAND	2,998	22,415.92	927	17,957.41	290	13,287.17
WESTERN ALLEGHENY CTY MUN AUTH	5,370,885	1,248,837.44	4,460,389	1,039,270.87	4,331,320	1,012,814.93
MUN AUTH OF N. SEWICKLY TWP	1,945	10,573.28	2,133	10,731.91	2,233	10,799.20
FARMINGTON TWP	180,807	135,836.10	192,322	142,524.72	263,738	192,041.36
PAINT TOWNSHIP	101,475	81,184.36	22,342	(5,695.12)	(602)	(763.83)
ATGLEN BOROUGH	12,647	22,523.75	3,885	15,706.62	860	13,670.78
CHRISTIANA BOROUGH	91	6,590.70	4,209	9,378.67	10,875	12,718.77
QUARYVILLE BOROUGH	107,700	81,571.50	89,870	73,574.51	74,380	63,149.74
VALLEY TWP	377,130	347,085.33	386,170	352,856.41	393,170	357,414.11
NEWTOWN ARTESIAN WATER	937,850	249,294.62	938,070	250,746.12	908,500	243,640.24
EVANS CITY WATER AND SEWER AUTH	774,520	228,082.79	760,420	228,603.55	792,320	239,231.41
INDIANA MUNICIPAL SERVICES	19,785	18,632.97	24,293	23,466.95		(4,800.40)
SURCHARGE		(44.60)		(286.93)		(900.41)
DSIC		1,787.02		6,029.84		38,498.42
UNBILLED REVENUE		(127,310.48)		(30,989.60)		13,219.78
MISC						
TOTAL	8,219,773	\$2,481,502.43	7,198,300	\$2,284,653.50	7,075,282	\$2,348,654.86

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
10 Largest Customers

FR II.12

Pennsylvania-American Water Company
II. Operating Revenues

12. Provide for the historic test year and the two prior years consumption and billings for the ten (10) largest customers at current rates. Provide the historic and future test year consumption priced at proposed rates.

Answer:

Please see attached.
Pennsylvania American Water – Water Operations
Pennsylvania American Water – Wastewater Operations

WATER OPERATIONS

CUSTOMER: ARMCO
ACCOUNT NO: 330-9240145159
CLASS: INDUSTRIAL
RATE ZONE: ONE - INDUSTRIAL CURTAILMENT
METER CONFIG: 2-8"

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
<u>CONSUMPTION</u> (100 GALLONS)				
JANUARY	343,750	468,700	473,290	473,290
FEBRUARY	399,910	450,820	406,040	406,040
MARCH	379,070	437,040	423,740	423,740
APRIL	413,550	400,270	551,350	551,350
MAY	443,320	474,160	605,430	605,430
JUNE	483,100	507,760	528,250	528,250
JULY	504,410	494,170	619,740	619,740
AUGUST	522,510	560,740	570,310	570,310
SEPTEMBER	573,880	529,300	580,560	580,560
OCTOBER	567,850	501,500	443,390	443,390
NOVEMBER	489,320	466,130	414,620	414,620
DECEMBER	492,740	431,010	381,570	381,570
TOTAL	5,613,410	5,721,600	5,998,290	5,998,290
<u>BASE RATE REVENUE</u>				
JANUARY	\$162,490.64	\$218,710.14	\$220,528.70	\$271,432.22
FEBRUARY	191,455.54	211,626.08	193,884.25	240,174.42
MARCH	183,198.73	206,166.45	200,896.99	248,401.38
APRIL	196,859.71	191,598.17	251,456.07	307,714.51
MAY	208,654.58	220,873.39	272,882.57	332,850.90
JUNE	224,415.42	234,185.71	242,303.85	296,977.63
JULY	232,858.44	228,801.35	278,552.19	339,502.18
AUGUST	240,029.66	255,176.39	258,968.02	316,527.12
SEPTEMBER	260,382.46	242,719.86	263,029.07	321,291.32
OCTOBER	257,993.37	231,705.50	208,682.32	257,534.70
NOVEMBER	226,879.78	217,691.91	197,283.64	244,162.41
DECEMBER	228,234.79	203,777.36	184,189.23	228,800.77
TOTAL	\$2,613,453.12	\$2,663,032.31	\$2,772,656.90	\$3,405,369.58

CUSTOMER: CONAGRA GROCERY PRODUCTS
ACCOUNT NO: 190-9240578067
CLASS: INDUSTRIAL
RATE ZONE: ONE - DIS CONTRACT
METER CONFIG: 2-4"
RATE INCREASE EFFECTIVE 12/08/16

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PRESENT RATES 2016
<u>CONSUMPTION</u> (100 GALLONS)				
JANUARY	228,621	260,499	240,751	240,751
FEBRUARY	255,418	324,542	302,140	302,140
MARCH	251,654	278,915	249,479	249,479
APRIL	264,568	224,916	176,980	176,980
MAY	239,183	270,109	272,774	272,774
JUNE	231,529	225,019	221,062	221,062
JULY	261,045	293,433	264,920	264,920
AUGUST	312,318	358,928	303,126	303,126
SEPTEMBER	347,858	359,843	301,258	301,258
OCTOBER	314,563	292,817	269,310	269,310
NOVEMBER	360,891	392,527	259,524	259,524
DECEMBER	298,848	290,772	217,830	217,830
TOTAL	3,366,496	3,572,320	3,079,154	3,079,154

<u>REVENUE</u>				
JANUARY	\$130,962.43	\$134,371.95	\$134,958.30	\$137,659.05
FEBRUARY	132,275.48	137,574.10	138,089.14	140,851.28
MARCH	132,091.05	135,292.75	135,403.43	138,112.91
APRIL	132,723.83	132,592.80	131,705.98	134,342.96
MAY	131,479.97	134,852.45	136,591.47	139,324.25
JUNE	131,104.92	132,597.95	133,954.16	136,635.22
JULY	132,551.21	136,018.65	136,190.92	138,915.84
AUGUST	135,063.58	139,293.40	138,139.43	140,902.55
SEPTEMBER	136,805.04	139,339.15	138,044.16	140,805.42
OCTOBER	135,173.59	135,987.85	136,414.81	139,144.12
NOVEMBER	137,443.66	140,973.35	135,915.72	138,635.25
DECEMBER	134,403.55	135,885.60	133,789.33	136,467.16
TOTAL	\$1,602,078.30	\$1,634,780.00	\$1,629,196.85	\$1,661,796.01

CUSTOMER: WACMA
ACCOUNT NO: 210-9240686002
CLASS: RESALE
RATE ZONE: DRS CONTRACT
METER CONFIG: 1-8" & 1-2"
RATE INCREASES EFFECTIVE 2/11/2016 AND 2/11/2017

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PRESENT RATES 2017
CONSUMPTION				
(100 GALLONS)				
JANUARY	230,500	229,940	206,700	206,700
FEBRUARY	307,240	213,520	167,630	167,630
MARCH	223,510	223,880	201,750	201,750
APRIL	294,770	254,550	260,580	260,580
MAY	297,770	188,410	249,930	249,930
JUNE	284,250	274,450	260,140	260,140
JULY	330,770	340,790	320,170	320,170
AUGUST	280,650	45,650	278,750	278,750
SEPTEMBER	275,330	219,930	310,970	310,970
OCTOBER	237,940	226,230	228,260	228,260
NOVEMBER	253,080	204,810	225,930	225,930
DECEMBER	245,360	226,170	226,170	226,170
TOTAL	3,261,170	2,648,330	2,936,980	2,936,980
REVENUE				
JANUARY	\$53,245.50	\$53,576.02	\$48,161.10	\$49,608.00
FEBRUARY	70,972.44	49,750.16	39,057.79	40,231.20
MARCH	52,077.83	52,164.04	47,176.96	48,420.00
APRIL	68,681.41	59,310.15	60,975.72	62,539.20
MAY	69,380.41	43,899.53	58,483.62	59,983.20
JUNE	66,230.25	63,946.85	60,872.76	62,433.60
JULY	77,069.41	79,404.07	74,919.78	76,840.80
AUGUST	65,391.45	10,636.45	65,227.50	66,900.00
SEPTEMBER	64,151.89	51,243.69	72,766.98	74,632.80
OCTOBER	55,440.02	52,711.59	53,412.84	54,782.40
NOVEMBER	58,967.64	47,720.73	52,867.62	54,223.20
DECEMBER	57,168.88	52,697.61	52,923.78	54,280.80
TOTAL	\$758,777.13	\$617,060.89	\$686,846.45	\$704,875.20

CUSTOMER: U S PENITENTIARY - ALLENWOOD PRISON
ACCOUNT NO: 710-9240577231
CLASS: MUNICIPAL
RATE ZONE: ONE
METER CONFIG: 2-6"

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
CONSUMPTION (100 GALLONS)				
JANUARY	129,200	130,350	123,150	123,150
FEBRUARY	124,300	123,750	121,500	121,500
MARCH	121,600	116,550	132,800	132,800
APRIL	137,050	137,100	126,450	126,450
MAY	141,900	124,500	125,350	125,350
JUNE	142,150	132,250	148,950	148,950
JULY	163,350	152,000	141,800	141,800
AUGUST	151,900	119,200	139,300	139,300
SEPTEMBER	156,700	171,000	167,200	167,200
OCTOBER	129,850	117,900	130,550	130,550
NOVEMBER	139,850	127,550	140,400	140,400
DECEMBER	142,300	136,000	125,550	125,550
TOTAL	1,680,150	1,588,150	1,623,000	1,623,000

BASE RATE REVENUE

JANUARY	\$101,656.96	\$106,994.49	\$101,124.32	\$108,121.70
FEBRUARY	102,061.92	101,613.51	99,779.08	106,685.37
MARCH	99,860.61	95,743.35	108,991.97	116,522.02
APRIL	112,457.00	112,497.76	103,814.81	110,994.35
MAY	116,411.20	102,224.98	102,917.98	110,036.80
JUNE	116,615.03	108,543.56	122,159.06	130,580.60
JULY	133,899.39	124,645.73	116,329.67	124,356.52
AUGUST	124,564.20	97,903.89	114,291.42	122,180.27
SEPTEMBER	128,477.64	140,136.43	137,038.29	146,467.22
OCTOBER	106,586.84	96,844.00	107,157.54	114,563.40
NOVEMBER	114,739.84	104,711.65	115,188.25	123,137.82
DECEMBER	116,737.32	111,600.93	103,081.04	110,210.90
TOTAL	\$1,374,067.95	\$1,303,460.28	\$1,331,873.44	\$1,423,856.99

CUSTOMER: HERSHEY FOODS
ACCOUNT NO: 620-9240401107
CLASS: INDUSTRIAL
RATE ZONE: ONE - DIS CONTRACT
RATE INCREASE EFFECTIVE 11/07/16

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PRESENT RATES 2016
CONSUMPTION (100 GALLONS)				
JANUARY	76,765	79,565	79,755	79,755
FEBRUARY	112,565	104,690	99,890	99,890
MARCH	94,685	106,460	102,860	102,860
APRIL	94,735	110,435	128,127	128,127
MAY	107,750	111,650	116,248	116,248
JUNE	133,190	128,565	120,610	120,610
JULY	140,155	134,020	160,550	160,550
AUGUST	140,295	151,525	165,600	165,600
SEPTEMBER	156,590	142,675	192,695	192,695
OCTOBER	139,945	128,900	157,135	157,135
NOVEMBER	139,030	126,345	130,045	130,045
DECEMBER	94,330	101,805	129,505	129,505
TOTAL	1,430,035	1,426,635	1,583,020	1,583,020
REVENUE				
JANUARY	\$16,911.33	\$17,862.34	\$17,944.88	\$18,216.04
ADDITIONAL BILL		15,355.88	29,347.09	29,856.90
FEBRUARY	24,798.07	23,502.91	22,475.25	22,814.88
ADDITIONAL BILL	78,868.90			
MARCH	20,859.11	23,900.27	23,143.50	23,493.22
APRIL	20,870.12	24,792.66	28,828.58	29,264.21
MAY	23,737.33	25,065.43	26,155.80	26,551.04
JUNE	29,341.76	28,862.84	27,137.25	27,547.32
JULY	30,876.15	30,087.49	36,123.75	36,669.62
AUGUST	30,906.99	34,017.36	37,260.00	37,823.04
SEPTEMBER	34,496.78	32,030.54	43,356.38	44,011.54
ADDITIONAL BILL	65,285.24	70,938.41	69,255.68	70,302.21
OCTOBER	30,829.88	28,938.05	35,355.38	35,889.63
NOVEMBER	30,628.31	28,364.45	29,260.13	29,702.28
DECEMBER	21,150.67	22,901.03	29,525.57	29,578.94
TOTAL	\$459,560.62	\$406,619.66	\$455,169.21	\$461,720.88

January 2016 additional bill based on 130,722 (00) gallons

1.44%

September 2016 additional bill based on 307,803 (00) gallons

CUSTOMER: MID-AMERICA DAIRYMEN
ACCOUNT NO: 610-9240408416
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 1-8"

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	71,579	92,751	108,507	108,507
FEBRUARY	70,948	97,396	91,556	91,556
MARCH	80,889	106,545	125,468	125,468
APRIL	96,050	80,753	117,035	117,035
MAY	104,456	111,914	120,543	120,543
JUNE	99,891	107,918	131,482	131,482
JULY	114,405	122,470	134,873	134,873
AUGUST	111,509	127,938	128,092	128,092
SEPTEMBER	109,497	126,462	148,019	148,019
OCTOBER	109,206	109,974	127,908	127,908
NOVEMBER	87,332	93,061	119,192	119,192
DECEMBER	85,636	107,977	135,309	135,309
TOTAL	1,141,398	1,285,159	1,487,984	1,487,984

REVENUE

JANUARY	\$41,997.22	\$57,112.94	\$66,355.41	\$87,035.38
FEBRUARY	44,323.30	59,837.69	56,411.95	73,971.24
MARCH	50,154.69	65,204.50	76,304.73	100,107.22
APRIL	59,048.13	50,074.91	71,357.93	93,607.91
MAY	63,979.09	68,353.95	73,415.72	96,311.52
JUNE	61,301.26	66,009.90	79,832.54	104,742.21
JULY	69,815.17	74,546.10	81,821.70	107,355.65
AUGUST	68,116.38	77,753.63	77,843.97	102,129.54
SEPTEMBER	66,936.14	76,887.81	89,533.15	117,487.28
OCTOBER	66,765.44	67,215.95	77,736.03	101,987.73
NOVEMBER	53,934.15	57,294.78	72,623.23	95,270.31
DECEMBER	52,939.28	66,044.51	82,077.46	107,691.68
TOTAL	\$699,310.25	\$786,336.67	\$905,313.81	\$1,187,697.65

CUSTOMER QUAKER OATS
ACCOUNT NO: 910-9240611515
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 1-6"

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
CONSUMPTION (100 GALLONS)				
JANUARY	46,370	109,110	143,940	143,940
FEBRUARY	89,850	152,650	174,850	174,850
MARCH	75,100	117,680	149,410	149,410
APRIL	88,380	85,830	121,090	121,090
MAY	94,105	58,140	103,690	103,690
JUNE	83,070	154,410	127,780	127,780
JULY	81,350	108,040	113,840	113,840
AUGUST	255,840	84,290	107,600	107,600
SEPTEMBER	123,700	209,580	125,520	125,520
OCTOBER	102,420	157,960	128,180	128,180
NOVEMBER	99,780	111,270	72,340	72,340
DECEMBER	74,510	108,520	51,480	51,480
TOTAL	1,214,475	1,457,480	1,419,720	1,419,720

BASE RATE REVENUE

JANUARY	\$27,563.72	\$66,054.13	\$86,485.40	\$113,536.59
FEBRUARY	54,756.21	91,594.69	104,617.21	137,358.93
MARCH	46,103.86	71,081.29	89,694.11	117,752.32
APRIL	53,893.91	52,398.08	73,081.59	95,926.10
MAY	57,252.19	36,155.12	62,874.75	82,515.92
JUNE	50,779.06	92,627.11	77,005.95	101,082.08
JULY	49,770.11	65,426.46	68,828.74	90,338.52
AUGUST	152,125.94	51,494.71	65,168.36	85,529.35
SEPTEMBER	74,612.62	124,989.83	75,680.23	99,340.30
OCTOBER	62,129.77	94,709.54	77,240.59	101,390.36
NOVEMBER	60,581.15	67,321.18	44,484.84	58,354.47
DECEMBER	45,757.77	65,708.03	32,248.37	42,277.67
TOTAL	\$735,326.31	\$879,560.17	\$857,410.15	\$1,125,402.59

CUSTOMER: U S PENITENTIARY - KELLY TWP
ACCOUNT NO: 710-9240571797
CLASS: MUNICIPAL
RATE ZONE: ONE
METER CONFIG: 1-8"

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
<u>CONSUMPTION</u> (100 GALLONS)				
JANUARY	127,415	126,100	118,375	118,375
FEBRUARY	105,195	114,125	104,432	104,432
MARCH	103,350	116,115	137,213	137,213
APRIL	107,090	121,865	115,165	115,165
MAY	115,235	127,455	123,185	123,185
JUNE	135,720	120,610	117,935	117,935
JULY	124,370	129,775	131,185	131,185
AUGUST	132,790	134,970	119,215	119,215
SEPTEMBER	120,115	120,650	120,880	120,880
OCTOBER	118,890	105,455	112,670	112,670
NOVEMBER	131,005	113,510	97,880	97,880
DECEMBER	113,840	125,430	86,465	86,465
TOTAL	1,435,015	1,456,060	1,384,600	1,384,600

<u>BASE RATE REVENUE</u>				
JANUARY	\$101,047.21	\$103,507.36	\$97,209.17	\$103,937.76
FEBRUARY	86,463.51	93,744.14	85,841.44	91,800.38
MARCH	84,959.29	95,366.59	112,567.79	120,336.24
APRIL	88,008.51	100,054.56	94,592.05	101,143.46
MAY	94,649.13	104,612.09	101,130.76	108,124.87
JUNE	111,350.55	99,031.36	96,850.43	103,554.74
JULY	102,096.89	106,503.59	107,653.16	115,088.87
AUGUST	108,961.72	110,739.07	97,894.02	104,668.98
SEPTEMBER	98,627.79	99,063.98	99,251.49	106,118.36
OCTOBER	97,629.05	86,675.49	92,557.88	98,971.56
NOVEMBER	107,506.41	93,242.73	80,499.59	86,096.86
DECEMBER	93,511.78	102,961.11	71,192.94	76,160.11
TOTAL	\$1,174,811.84	\$1,195,502.07	\$1,137,240.72	\$1,216,002.19

6.93%

CUSTOMER: LION INC
ACCOUNT NO: 910-9240229233
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 1-3", 1-4"

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	67,516	69,043	88,789	88,789
FEBRUARY	89,936	109,287	95,288	95,288
MARCH	72,721	82,731	97,606	97,606
APRIL	80,459	103,630	114,576	114,576
MAY	77,503	96,756	108,555	108,555
JUNE	92,500	92,611	131,883	131,883
JULY	126,292	114,179	110,528	110,528
AUGUST	89,376	104,993	108,809	108,809
SEPTEMBER	90,775	114,609	139,401	139,401
OCTOBER	100,142	110,340	117,034	117,034
NOVEMBER	90,239	99,147	161,062	161,062
DECEMBER	93,329	108,420	71,925	71,925
TOTAL	1,070,788	1,205,746	1,345,456	1,345,456

REVENUE				
JANUARY	\$38,920.28	\$42,332.62	\$53,915.63	\$70,762.21
FEBRUARY	54,588.46	65,939.75	57,727.94	75,770.99
MARCH	44,490.14	50,362.00	59,087.68	77,557.48
APRIL	49,029.25	62,621.36	69,042.28	90,636.26
MAY	47,295.26	58,589.07	65,510.36	85,995.87
JUNE	56,092.50	56,157.61	79,194.57	103,974.76
JULY	77,034.27	68,809.40	66,667.72	87,516.46
AUGUST	53,271.33	63,420.89	65,659.36	86,191.63
SEPTEMBER	55,080.62	69,061.64	83,604.63	109,768.88
OCTOBER	60,575.30	66,557.44	70,484.14	92,530.64
NOVEMBER	54,766.20	59,991.63	96,310.97	126,463.02
DECEMBER	56,578.79	65,431.17	44,023.21	57,765.13
TOTAL	\$647,722.39	\$729,274.60	\$811,228.49	\$1,064,933.32

CUSTOMER MITTAL STEEL
ACCOUNT NO: 650-9240676795
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 2-1 1/2", 1-2", 1-3", 5-4", 4-6", 1-8"

FR II.12

	ACTUAL 31-Dec-14	ACTUAL 31-Dec-15	ACTUAL 31-Dec-16	PROPOSED RATES
CONSUMPTION (100 GALLONS)				
JANUARY	109,092	117,760	112,264	112,264
FEBRUARY	131,139	136,404	112,734	112,734
MARCH	131,755	119,818	106,221	106,221
APRIL	141,191	111,655	118,492	118,492
MAY	140,703	125,303	102,282	102,282
JUNE	110,141	108,718	118,277	118,277
JULY	101,104	125,104	119,703	119,703
AUGUST	124,033	119,228	108,314	108,314
SEPTEMBER	104,549	101,710	104,911	104,911
OCTOBER	115,555	100,664	100,832	100,832
NOVEMBER	129,655	117,137	106,047	106,047
DECEMBER	105,852	107,447	104,334	104,334
TOTAL	1,444,769	1,390,948	1,314,411	1,314,411

BASE RATE REVENUE

JANUARY	\$74,476.54	\$83,660.08	\$79,990.42	\$104,294.31
FEBRUARY	92,357.46	94,851.36	80,581.63	105,070.55
MARCH	90,436.21	86,167.15	76,576.43	99,809.09
APRIL	98,654.37	80,256.85	83,682.81	109,144.83
MAY	98,224.80	88,092.84	74,147.50	96,617.35
JUNE	80,471.81	78,189.43	84,238.85	109,876.20
JULY	74,424.91	88,601.37	85,291.60	111,258.64
AUGUST	87,991.49	84,897.22	78,162.63	101,893.06
SEPTEMBER	76,940.01	74,421.01	75,987.15	99,035.47
OCTOBER	83,107.69	73,495.61	73,568.68	95,857.90
NOVEMBER	90,627.55	83,063.37	76,184.32	99,294.94
DECEMBER	76,523.77	77,035.19	75,007.46	92,292.36
TOTAL	\$1,024,236.61	\$992,731.48	\$943,419.49	\$1,224,444.70

**WASTEWATER OPERATIONS
EXCLUSIVE OF SCRANTON**

CUSTOMER: VALLEY TOWNSHIP
 RATE ZONE: ONE
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2467-9240622030

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	196,840	196,184	208,010	208,010
FEBRUARY	243,100	203,268	233,177	233,177
MARCH	240,970	188,431	285,032	285,032
APRIL	281,170	289,014	295,201	295,201
MAY	285,490	242,891	214,946	214,946
JUNE	347,030	240,552	263,495	263,495
JULY	241,820	185,205	215,827	215,827
AUGUST	197,300	211,065	206,096	206,096
SEPTEMBER	156,840	171,717	176,970	176,970
OCTOBER	168,480	157,970	174,000	174,000
NOVEMBER	166,290	178,523	180,551	180,551
DECEMBER	185,910	188,984	156,057	156,057
TOTAL	2,711,240	2,453,804	2,609,362	2,609,362
REVENUE				
JANUARY	\$170,792.18	\$170,223.82	\$180,469.86	\$205,555.87
FEBRUARY	210,871.84	176,361.40	202,274.55	230,395.70
MARCH	209,026.41	163,506.62	247,201.72	281,576.58
APRIL	243,855.69	250,651.73	256,012.15	291,613.39
MAY	247,598.54	210,690.76	186,479.21	212,401.70
JUNE	300,916.79	208,664.25	228,542.07	260,319.57
JULY	209,762.85	160,711.61	187,242.51	213,271.25
AUGUST	171,190.72	183,116.72	178,811.57	203,666.75
SEPTEMBER	136,136.18	149,025.61	153,576.81	174,919.39
OCTOBER	146,221.07	137,115.21	151,003.60	171,988.00
NOVEMBER	144,323.66	154,922.33	156,679.39	178,453.84
DECEMBER	161,322.42	163,985.74	135,457.78	154,278.26
TOTAL	\$2,352,018.34	\$2,128,975.79	\$2,263,751.24	\$2,578,440.29

% Increase 13.90%

CUSTOMER: WEST BRANDYWINE
 RATE ZONE: ONE
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2467-9240621882

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	56,240	64,600	54,990	54,990
FEBRUARY	63,400	64,160	54,950	54,950
MARCH	61,700	58,470	64,500	64,500
APRIL	73,110	69,070	68,630	68,630
MAY	74,850	58,080	66,770	66,770
JUNE	77,220	61,630	79,050	79,050
JULY	65,230	55,720	85,640	85,640
AUGUST	66,420	56,080	83,710	83,710
SEPTEMBER	64,560	52,300	66,400	66,400
OCTOBER	66,090	51,190	49,360	49,360
NOVEMBER	61,270	52,760	49,580	49,580
DECEMBER	57,860	50,010	45,370	45,370
TOTAL	787,950	694,070	768,950	768,950
REVENUE				
JANUARY	\$48,976.34	\$56,219.44	\$47,893.34	\$54,525.13
FEBRUARY	55,179.76	55,838.22	47,858.68	54,485.65
MARCH	53,706.88	50,908.41	56,132.80	63,911.50
APRIL	63,592.50	60,092.25	59,711.03	67,987.81
MAY	65,100.04	50,570.51	58,099.53	66,151.99
JUNE	67,153.41	53,646.23	68,738.92	78,272.35
JULY	56,765.27	48,525.81	74,448.50	84,776.68
AUGUST	57,796.29	48,837.71	72,776.34	82,871.77
SEPTEMBER	56,184.78	45,562.72	57,778.96	65,786.80
OCTOBER	57,510.38	44,601.02	43,015.50	48,968.32
NOVEMBER	53,334.33	45,961.26	43,206.11	49,185.46
DECEMBER	50,379.90	43,578.66	39,558.57	45,030.19
TOTAL	\$685,679.88	\$604,342.25	\$669,218.28	\$761,953.65

CUSTOMER: MITTAL STEEL
 RATE ZONE: ONE
 BILL CLASS: SPECIAL INDUSTRIAL RATE
 ACCOUNT NO: 2467-9240676795

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION (100 GALLONS)				
JANUARY	50,270	52,110	62,080	62,080
FEBRUARY	62,600	65,630	62,800	62,800
MARCH	52,180	59,760	60,140	60,140
APRIL	47,310	56,130	68,720	68,720
MAY	56,880	57,560	59,730	59,730
JUNE	48,250	48,790	67,870	67,870
JULY	48,440	59,760	67,990	67,990
AUGUST	57,810	55,460	60,320	60,320
SEPTEMBER	53,160	50,230	57,190	57,190
OCTOBER	54,060	53,780	63,930	63,930
NOVEMBER	53,410	63,980	61,900	61,900
DECEMBER	46,710	57,880	58,200	58,200
TOTAL	631,080	681,070	750,870	750,870
REVENUE				
JANUARY	\$43,120.26	\$44,689.41	\$53,191.82	\$60,095.12
FEBRUARY	53,635.28	56,219.26	53,805.84	60,789.20
MARCH	44,749.10	51,213.33	51,537.39	58,224.96
APRIL	40,595.97	48,117.66	58,854.42	66,496.08
MAY	48,757.26	49,337.17	51,187.74	57,829.72
JUNE	41,397.60	41,858.11	58,129.54	65,676.68
JULY	41,559.63	51,213.33	58,231.87	65,792.36
AUGUST	49,550.37	47,546.29	51,690.90	58,398.48
SEPTEMBER	45,584.85	43,086.14	49,021.63	55,381.16
OCTOBER	46,352.37	46,113.58	54,769.50	61,878.52
NOVEMBER	45,798.05	54,812.14	53,038.32	59,921.60
DECEMBER	40,084.29	49,610.06	49,882.96	56,354.80
TOTAL	\$541,185.02	\$583,816.50	\$643,341.94	\$726,838.68

CUSTOMER: CALN
 RATE ZONE: ONE
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2467-9240622017

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	57,110	43,420	43,760	43,760
FEBRUARY	48,470	44,270	48,060	48,060
MARCH	61,630	33,820	53,440	53,440
APRIL	67,270	69,120	54,320	54,320
MAY	66,480	56,390	44,730	44,730
JUNE	85,790	51,990	41,050	41,050
JULY	60,990	48,230	54,900	54,900
AUGUST	57,010	59,920	52,820	52,820
SEPTEMBER	46,160	46,670	45,470	45,470
OCTOBER	49,230	42,090	41,920	41,920
NOVEMBER	45,440	33,320	43,580	43,580
DECEMBER	45,780	32,520	40,700	40,700
TOTAL	691,360	561,760	564,750	564,750
REVENUE				
JANUARY	\$49,730.10	\$37,869.09	\$38,163.66	\$43,441.12
FEBRUARY	42,244.41	38,605.53	41,889.18	47,685.22
MARCH	53,646.23	29,551.65	46,550.42	52,995.28
APRIL	58,532.73	60,135.57	47,312.85	53,863.84
MAY	57,848.27	49,106.30	39,004.07	44,398.51
JUNE	74,578.46	45,294.14	35,815.72	40,766.35
JULY	53,091.74	42,036.47	47,815.36	54,436.30
AUGUST	49,643.46	52,164.69	46,013.25	52,383.34
SEPTEMBER	40,243.02	40,684.89	39,645.21	45,128.89
OCTOBER	42,902.87	36,716.78	36,569.49	41,625.04
NOVEMBER	39,619.22	29,118.45	38,007.71	43,263.46
DECEMBER	39,913.79	28,425.33	35,512.48	40,420.90
TOTAL	\$601,994.30	\$489,708.86	\$492,299.40	\$560,408.25

CUSTOMER: SADBURY
 RATE ZONE: ONE
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2467-9240621883

FR.II. 12

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION (100 GALLONS)				
JANUARY	38,520	43,010	39,820	39,820
FEBRUARY	46,200	44,790	34,070	34,070
MARCH	45,820	43,160	30,410	30,410
APRIL	52,610	62,840	31,500	31,500
MAY	52,870	46,970	38,310	38,310
JUNE	66,800	41,110	43,910	43,910
JULY	45,930	34,750	39,030	39,030
AUGUST	46,840	44,660	34,520	34,520
SEPTEMBER	37,160	41,060	31,020	31,020
OCTOBER	44,240	36,590	35,830	35,830
NOVEMBER	58,180	40,200	35,830	35,830
DECEMBER	42,430	41,760	38,690	38,690
TOTAL	577,600	520,900	432,940	432,940
REVENUE				
JANUARY	\$33,623.73	\$37,513.86	\$34,750.05	\$39,552.34
FEBRUARY	40,277.68	39,056.06	29,768.25	33,877.09
MARCH	39,948.45	37,643.82	26,597.22	30,264.67
APRIL	45,831.30	54,694.58	27,541.60	31,340.50
MAY	46,056.57	40,944.81	33,441.78	38,061.97
JUNE	58,125.52	35,867.70	38,293.62	43,589.17
JULY	40,043.75	30,357.40	34,065.59	38,772.61
AUGUST	40,832.18	38,943.42	30,158.13	34,321.24
SEPTEMBER	32,445.42	35,824.38	27,125.73	30,866.74
OCTOBER	38,579.54	31,951.58	31,293.11	35,614.21
NOVEMBER	50,657.15	35,079.28	31,293.11	35,614.21
DECEMBER	37,011.35	36,430.86	33,771.02	38,437.03
TOTAL	\$503,432.64	\$454,307.76	\$378,099.22	\$430,311.78

CUSTOMER: CLARION UNIVERSITY
 RATE ZONE: TWO
 BILL CLASS: MUNICIPAL
 ACCOUNT NO: 2447-9240078276

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	20,952	14,025	12,266	12,266
FEBRUARY	25,720	32,005	23,464	23,464
MARCH	26,580	21,220	35,238	35,238
APRIL	24,305	24,820	32,708	32,708
MAY	24,787	21,415	29,563	29,563
JUNE	14,098	9,114	18,157	18,157
JULY	24,955	26,460	22,646	22,646
AUGUST	19,195	23,185	12,387	12,387
SEPTEMBER	34,720	24,437	40,972	40,972
OCTOBER	33,220	40,115	41,105	41,105
NOVEMBER	26,590	37,549	34,761	34,761
DECEMBER	24,810	20,326	31,687	31,687
TOTAL	299,932	294,671	334,954	334,954
REVENUE				
JANUARY	\$17,694.27	\$11,859.66	\$10,378.05	\$14,610.50
FEBRUARY	21,710.36	27,004.21	19,810.13	27,926.04
MARCH	22,434.73	17,920.01	29,727.37	41,926.51
APRIL	20,518.50	20,952.29	27,596.35	38,918.08
MAY	20,924.49	18,084.25	24,947.31	35,178.36
JUNE	11,921.15	7,723.12	15,340.04	21,615.49
JULY	21,066.00	22,333.66	19,121.13	26,953.36
AUGUST	16,214.35	19,575.35	10,479.97	14,754.38
SEPTEMBER	29,291.06	20,629.69	34,557.12	48,744.81
OCTOBER	28,027.61	33,835.26	34,669.14	48,902.96
NOVEMBER	22,443.16	31,673.92	29,325.59	41,359.31
DECEMBER	20,943.86	17,166.99	26,736.36	37,704.01
TOTAL	\$253,189.52	\$248,758.41	\$282,688.55	\$398,593.80

CUSTOMER: VA MEDICAL CENTER
 RATE ZONE: ONE
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2447-9240622314

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	22,630	31,900	15,570	15,570
FEBRUARY	19,570	34,550	30,470	30,470
MARCH	13,410	31,150	33,030	33,030
APRIL	17,450	38,110	27,310	27,310
MAY	10,730	26,830	19,630	19,630
JUNE	8,740	19,050	21,200	21,200
JULY	7,500	19,780	15,890	15,890
AUGUST	4,050	21,460	21,850	21,850
SEPTEMBER	20,960	18,670	24,900	24,900
OCTOBER	24,620	17,250	23,240	23,240
NOVEMBER	27,310	19,770	25,440	25,440
DECEMBER	28,450	20,530	24,230	24,230
TOTAL	205,420	299,050	282,760	282,760
REVENUE				
JANUARY	\$19,856.63	\$27,888.16	\$13,739.85	\$15,617.59
FEBRUARY	17,205.45	30,184.12	26,649.21	30,323.89
MARCH	11,868.42	27,238.36	28,867.19	32,850.61
APRIL	15,368.68	33,268.50	23,911.38	27,204.97
MAY	9,546.47	23,495.51	17,257.43	19,624.81
JUNE	7,822.34	16,754.92	18,617.68	21,174.40
JULY	6,748.00	17,387.39	14,017.10	15,933.43
AUGUST	3,758.92	18,842.94	19,180.84	21,815.95
SEPTEMBER	18,409.74	16,425.69	21,823.36	24,826.30
OCTOBER	21,580.77	15,195.40	20,385.14	23,187.88
NOVEMBER	23,911.38	17,378.73	22,291.22	25,359.28
DECEMBER	24,899.08	18,037.19	21,242.87	24,165.01
TOTAL	\$180,975.89	\$262,096.92	\$247,983.26	\$282,084.12

CUSTOMER: VICTORY BREWING
 RATE ZONE: ONE
 BILL CLASS: SPECIAL INDUSTRIAL RATE
 ACCOUNT NO: 2467-9240752460

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY	4,050	14,260	17,620	17,620
FEBRUARY	5,990	15,410	20,110	20,110
MARCH	8,540	15,730	19,310	19,310
APRIL	11,180	17,540	23,120	23,120
MAY	14,220	15,970	18,650	18,650
JUNE	14,130	18,030	21,390	21,390
JULY	13,060	14,760	21,650	21,650
AUGUST	12,060	16,990	21,550	21,550
SEPTEMBER	10,910	14,690	20,980	20,980
OCTOBER	13,210	16,650	17,300	17,300
NOVEMBER	15,550	13,730	17,270	17,270
DECEMBER	14,300	14,290	13,620	13,620
TOTAL	137,200	188,050	232,570	232,570
REVENUE				
JANUARY	\$3,703.84	\$12,410.93	\$15,276.34	\$17,235.68
FEBRUARY	5,358.27	13,391.65	17,399.81	19,636.04
MARCH	7,532.91	13,664.54	16,717.57	18,864.84
APRIL	9,784.30	15,208.11	19,966.74	22,537.68
MAY	12,376.82	13,869.22	16,154.72	18,228.60
JUNE	12,300.06	15,625.98	18,491.39	20,869.96
JULY	11,387.57	12,837.33	18,713.12	21,120.60
AUGUST	10,534.77	14,739.07	18,627.84	21,024.20
SEPTEMBER	9,554.05	12,777.63	18,141.74	20,474.72
OCTOBER	11,515.49	14,449.12	15,003.44	16,927.20
NOVEMBER	13,511.04	11,958.94	14,977.86	16,898.28
DECEMBER	12,445.04	12,436.51	11,865.14	13,379.68
TOTAL	\$120,004.16	\$163,369.04	\$201,335.70	\$227,197.48

CUSTOMER: HOLIDAY INN
 RATE ZONE: TEN
 BILL CLASS: COMMERCIAL
 ACCOUNT NO: 2460-9240394475
 Acquired 12/22/2015 with Fairview Township Acquisition

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION (100 GALLONS)				
JANUARY			3,040	3,040
FEBRUARY			6,760	6,760
MARCH			9,440	9,440
APRIL			10,659	10,659
MAY			8,614	8,614
JUNE			8,826	8,826
JULY			9,437	9,437
AUGUST			10,489	10,489
SEPTEMBER			13,636	13,636
OCTOBER			10,831	10,831
NOVEMBER			10,442	10,442
DECEMBER			8,901	8,901
TOTAL	0	0	111,075	111,075
REVENUE				
JANUARY	13 day bill, service charge adjusted to 30 days		\$3,497.25	\$3,639.86
FEBRUARY			7,777.49	8,063.32
MARCH			10,861.09	11,250.10
APRIL			12,263.67	12,699.62
MAY			9,910.70	10,267.91
JUNE			10,154.62	10,520.00
JULY			10,857.64	11,246.54
AUGUST			12,068.07	12,497.47
SEPTEMBER			15,689.01	16,239.57
OCTOBER			12,461.58	12,904.14
NOVEMBER			12,013.99	12,441.58
DECEMBER			10,240.92	10,609.18
TOTAL			\$127,796.05	\$132,379.28

CUSTOMER: FISHING CREEK PROPERTY
 RATE ZONE: TEN
 BILL CLASS: COMMERCIAL
 ACCOUNT NO: 2460-9240395047
 Acquired 12/22/2015 with Fairview Township Acquisition

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
CONSUMPTION				
(100 GALLONS)				
JANUARY			4,470	4,470
FEBRUARY			5,927	5,927
MARCH			16,234	16,234
APRIL			8,511	8,511
MAY			8,255	8,255
JUNE			7,664	7,664
JULY			7,305	7,305
AUGUST			8,585	8,585
SEPTEMBER			8,433	8,433
OCTOBER			6,302	6,302
NOVEMBER			9,092	9,092
DECEMBER			10,438	10,438
TOTAL	0	0	101,216	101,216
REVENUE				
JANUARY	13 day bill, service charge adjusted to 30 days		\$5,142.61	\$5,340.28
FEBRUARY			6,819.04	7,072.80
MARCH			18,678.27	19,328.85
APRIL			9,792.19	10,145.43
MAY			9,497.63	9,841.02
JUNE			8,817.63	9,138.26
JULY			8,404.56	8,711.38
AUGUST			9,877.33	10,233.42
SEPTEMBER			9,702.44	10,052.68
OCTOBER			7,250.51	7,518.71
NOVEMBER			10,460.68	10,836.30
DECEMBER			12,009.39	12,436.83
TOTAL			\$116,452.28	\$120,655.95

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
10 Largest Customers (Not Included Above)

FR II.13

Pennsylvania-American Water Company
II. Operating Revenues

13. Provide for the historic test year and the two prior years consumption and billings for the ten (10) largest sales for resale customers if such sales are not included in sales to the ten (10) largest customers requested II.12 above.

Answer:

Please see attached. The Company only has sale for resale customers in its water operations.

CUSTOMER: WESTERN ALLEGHENY COUNTY MUNICIPAL AUTHORITY
 RATE ZONE: DRS
 ACCOUNT NO: 210-9240686002
 METER CONFIG: 1-8", 1-2"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PRESENT RATES 2017
CONSUMPTION (100 GALLONS)				
JANUARY	230,500	229,940	206,700	206,700
FEBRUARY	307,240	213,520	167,630	167,630
MARCH	223,510	223,880	201,750	201,750
APRIL	294,770	254,550	260,580	260,580
MAY	297,770	188,410	249,930	249,930
JUNE	284,250	274,450	260,140	260,140
JULY	330,770	340,790	320,170	320,170
AUGUST	280,650	45,650	278,750	278,750
SEPTEMBER	275,330	219,930	310,970	310,970
OCTOBER	237,940	226,230	228,260	228,260
NOVEMBER	253,080	204,810	225,930	225,930
DECEMBER	245,360	226,170	226,170	226,170
TOTAL	3,261,170	2,648,330	2,936,980	2,936,980
REVENUE				
JANUARY	\$53,245.50	\$53,576.02	\$48,161.10	\$49,608.00
FEBRUARY	70,972.44	49,750.16	39,057.79	40,231.20
MARCH	52,077.83	52,164.04	47,176.96	48,420.00
APRIL	68,681.41	59,310.15	60,975.72	62,539.20
MAY	69,380.41	43,899.53	58,483.62	59,983.20
JUNE	66,230.25	63,946.85	60,872.76	62,433.60
JULY	77,069.41	79,404.07	74,919.78	76,840.80
AUGUST	65,391.45	10,636.45	65,227.50	66,900.00
SEPTEMBER	64,151.89	51,243.69	72,766.98	74,632.80
OCTOBER	55,440.02	52,711.59	53,412.84	54,782.40
NOVEMBER	58,967.64	47,720.73	52,867.62	54,223.20
DECEMBER	57,168.88	52,697.61	52,923.78	54,280.80
TOTAL	\$758,777.13	\$617,060.89	\$686,846.45	\$704,875.20

CUSTOMER: WESTERN ALLEGHENY COUNTY MUNICIPAL AUTHORITY
 RATE ZONE: DRS
 ACCOUNT NO: 210-9240686780
 METER CONFIG: 1-8", 1-2"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PRESENT RATES 2017
CONSUMPTION (100 GALLONS)				
JANUARY	175,970	116,210	127,890	127,890
FEBRUARY	128,910	100,940	98,760	98,760
MARCH	101,280	103,610	107,760	107,760
APRIL	87,680	112,330	81,580	81,580
MAY	58,820	97,900	28,900	28,900
JUNE	78,610	108,510	47,950	47,950
JULY	89,030	126,460	64,570	64,570
AUGUST	90,290	121,960	67,380	67,380
SEPTEMBER	128,530	137,800	65,290	65,290
OCTOBER	110,500	122,730	116,830	116,830
NOVEMBER	134,250	118,060	71,840	71,840
DECEMBER	107,720	133,500	96,220	96,220
TOTAL	1,291,590	1,400,010	974,970	974,970
REVENUE				
JANUARY	\$40,649.07	\$27,076.93	\$29,798.37	\$30,693.60
FEBRUARY	29,778.21	23,519.02	23,011.08	23,702.40
MARCH	23,598.24	24,141.13	25,208.41	25,862.40
APRIL	20,429.44	26,172.89	19,089.72	19,579.20
MAY	13,705.06	22,810.70	6,762.60	6,936.00
JUNE	18,316.13	25,282.83	11,220.30	11,508.00
JULY	20,743.99	29,465.18	15,109.38	15,496.80
AUGUST	21,037.57	28,416.68	15,766.92	16,171.20
SEPTEMBER	29,947.49	32,107.40	15,277.86	15,669.60
OCTOBER	25,746.50	28,596.09	27,338.22	28,039.20
NOVEMBER	31,280.25	27,507.98	16,810.56	17,241.60
DECEMBER	25,098.76	31,105.50	22,515.48	23,092.80
TOTAL	\$300,330.71	\$326,202.33	\$227,908.90	\$233,992.80

CUSTOMER: NEWTOWN ARTESIAN WATER COMPANY
 RATE SCHEDULE: DRS
 ACCOUNT NO: 520-9240590188
 METER CONFIG: 1 -6"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PRESENT RATES 2016
<u>CONSUMPTION</u> (100 GALLONS)				
JANUARY	61,760	63,070	79,350	79,350
FEBRUARY	57,550	72,230	60,220	60,220
MARCH	55,990	76,830	67,550	67,550
APRIL	70,120	66,000	64,580	64,580
MAY	69,320	73,570	64,630	64,630
JUNE	76,750	101,290	93,710	93,710
JULY	121,060	96,450	89,400	89,400
AUGUST	88,250	81,170	84,750	84,750
SEPTEMBER	79,330	81,590	95,320	95,320
OCTOBER	68,470	91,060	70,430	70,430
NOVEMBER	69,660	62,630	74,500	74,500
DECEMBER	58,900	72,180	64,060	64,060
TOTAL	877,160	938,070	908,500	908,500

BASE RATE REVENUE

JANUARY	\$16,242.88	\$16,858.61	\$21,210.26	\$21,345.15
FEBRUARY	15,252.65	19,307.08	16,096.81	16,199.18
MARCH	15,253.01	20,536.66	18,056.12	18,170.95
APRIL	18,441.56	17,641.80	17,262.23	17,372.02
MAY	18,231.16	19,665.26	17,275.60	17,385.47
JUNE	20,185.25	27,074.82	25,048.68	25,207.99
JULY	32,266.38	25,781.09	24,033.40	24,048.60
AUGUST	23,589.23	21,696.74	22,797.75	22,797.75
SEPTEMBER	21,204.91	21,809.01	25,641.08	25,641.08
OCTOBER	18,302.03	24,340.34	18,945.67	18,945.67
NOVEMBER	18,620.12	16,741.00	20,040.50	20,040.50
DECEMBER	15,743.97	19,293.71	17,232.14	17,232.14
TOTAL	\$233,333.15	\$250,746.12	\$243,640.23	\$244,386.50

CUSTOMER: EVANS CITY WATER AND SEWER AUTHORITY
 RATE SCHEDULE: DRS
 ACCOUNT NO: 310E-9240744602
 METER CONFIG: 1 -4"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PRESENT RATES 2017
<u>CONSUMPTION</u> (100 GALLONS)				
JANUARY	57,620	57,620	63,580	63,580
FEBRUARY	66,000	63,800	60,170	60,170
MARCH	63,770	48,120	63,670	63,670
APRIL	61,440	70,980	67,490	67,490
MAY	66,460	52,090	62,760	62,760
JUNE	58,170	59,160	68,430	68,430
JULY	56,980	59,810	71,700	71,700
AUGUST	61,390	68,970	70,670	70,670
SEPTEMBER	57,080	63,360	75,100	75,100
OCTOBER	56,190	68,650	62,510	62,510
NOVEMBER	56,900	82,160	60,840	60,840
DECEMBER	59,510	65,700	65,400	65,400
TOTAL	721,510	760,420	792,320	792,320

BASE RATE REVENUE

JANUARY	\$16,809.33	\$17,060.75	\$19,151.93	\$19,519.06
FEBRUARY	19,470.00	19,203.80	18,171.34	18,472.19
MARCH	18,812.15	14,484.12	19,228.34	19,546.69
APRIL	18,124.80	21,364.98	20,381.98	20,719.43
MAY	19,605.70	15,679.09	18,953.52	19,267.32
JUNE	17,160.15	17,807.16	20,665.86	21,008.01
JULY	16,809.10	18,002.81	21,653.40	22,011.90
AUGUST	18,110.05	20,759.97	21,342.34	21,695.69
SEPTEMBER	16,838.60	19,071.36	22,680.20	23,055.70
OCTOBER	16,576.05	20,663.65	18,878.02	19,190.57
NOVEMBER	16,785.50	24,730.16	18,373.68	18,677.88
DECEMBER	17,555.45	19,775.70	19,750.80	20,077.80
TOTAL	\$212,656.88	\$228,603.55	\$239,231.41	\$243,242.24

CUSTOMER: WESTERN ALLEGHENY COUNTY MUNICIPAL AUTHORITY
 RATE ZONE: DRS
 ACCOUNT NO: 210-9240686170
 METER CONFIG: 1-6", 1-1 1/2"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PRESENT RATES 2017
CONSUMPTION				
(100 GALLONS)				
JANUARY	32,360	42,070	37,230	37,230
FEBRUARY	46,140	29,590	29,780	29,780
MARCH	32,090	30,270	37,130	37,130
APRIL	41,280	35,170	38,770	38,770
MAY	37,300	31,370	32,520	32,520
JUNE	37,520	32,240	34,940	34,940
JULY	41,360	35,090	37,190	37,190
AUGUST	32,890	34,790	36,370	36,370
SEPTEMBER	40,880	35,940	35,710	35,710
OCTOBER	34,320	35,510	32,320	32,320
NOVEMBER	35,620	33,090	33,160	33,160
DECEMBER	38,100	36,920	34,250	34,250
TOTAL	449,860	412,050	419,370	419,370
REVENUE				
JANUARY	\$7,475.16	\$9,802.31	\$8,674.59	\$8,935.20
FEBRUARY	10,658.34	6,894.47	6,938.74	7,147.20
MARCH	7,476.97	7,052.91	8,682.43	8,911.20
APRIL	9,618.24	8,194.61	9,072.18	9,304.80
MAY	8,690.90	7,309.21	7,609.68	7,804.80
JUNE	8,742.16	7,511.92	8,175.96	8,385.60
JULY	9,636.88	8,175.97	8,702.46	8,925.60
AUGUST	7,663.37	8,106.07	8,510.58	8,728.80
SEPTEMBER	9,525.04	8,374.02	8,356.14	8,570.40
OCTOBER	7,996.56	8,273.83	7,562.88	7,756.80
NOVEMBER	8,299.46	7,709.97	7,759.44	7,958.40
DECEMBER	8,877.30	8,602.36	8,014.50	8,220.00
TOTAL	\$104,660.38	\$96,007.65	\$98,059.58	\$100,648.80

CUSTOMER: OAKDALE BOROUGH
 DRS WATER SALES AGREEMENT: EFFECTIVE SINCE 11-1996
 ACCOUNT NO: 110-9240540630
 METER CONFIG: 1-2" & 1-6"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PRESENT RATES 2016
CONSUMPTION				
(100 GALLONS)				
JANUARY	27,690	28,950	23,740	23,740
FEBRUARY	29,480	29,220	27,170	27,170
MARCH	20,740	21,870	24,710	24,710
APRIL	22,850	23,850	24,160	24,160
MAY	26,450	24,090	23,360	23,360
JUNE	29,950	29,180	28,320	28,320
JULY	27,480	25,430	19,880	19,880
AUGUST	26,290	28,390	18,200	18,200
SEPTEMBER	26,030	25,620	27,350	27,350
OCTOBER	22,650	25,850	28,710	28,710
NOVEMBER	24,040	21,970	25,490	25,490
DECEMBER	23,900	22,090	27,020	27,020
TOTAL	307,550	306,510	298,110	298,110

REVENUE				
JANUARY	\$9,032.76	\$9,256.99	\$8,921.55	\$9,011.99
FEBRUARY	9,154.48	9,275.62	9,158.22	9,252.09
MARCH	8,560.16	8,768.47	8,988.48	9,079.89
APRIL	8,703.64	8,905.09	8,950.53	9,041.39
MAY	8,948.44	8,921.65	8,895.33	8,985.39
JUNE	9,186.44	9,272.86	9,237.57	9,332.59
JULY	9,018.48	9,014.11	8,655.21	8,741.79
AUGUST	8,937.56	9,218.35	8,539.29	8,624.19
SEPTEMBER	8,919.88	9,027.22	9,170.64	9,264.69
OCTOBER	8,690.04	9,043.09	9,264.48	9,359.89
NOVEMBER	8,918.20	8,799.42	9,134.49	9,134.49
DECEMBER	8,908.54	8,807.70	9,241.59	9,241.59
TOTAL	\$106,978.62	\$108,310.57	\$108,157.38	\$109,069.98

CUSTOMER: FARMINGTON TOWNSHIP
 RATE SCHEDULE RATE ZONE 1
 ACCOUNT NO: 430-9240705115
 METER CONFIG: 1-6"

FR II.13

40 year 50,000 gallon per day minimum purchase agreement

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
<u>CONSUMPTION</u>				
(100 GALLONS)				
JANUARY	16,855	16,000	25,195	25,195
FEBRUARY	15,565	14,500	20,529	20,529
MARCH	13,025	16,696	21,629	21,629
APRIL	16,190	15,477	22,998	22,998
MAY	14,070	15,772	16,278	16,278
JUNE	14,337	14,909	15,426	15,426
JULY	15,999	15,725	54,563	54,563
AUGUST	14,156	18,100	26,121	26,121
SEPTEMBER	15,023	16,670	16,999	16,999
OCTOBER	16,110	17,400	15,000	15,000
NOVEMBER	14,000	16,116	14,140	14,140
DECEMBER	15,477	14,957	17,020	17,020
TOTAL	180,807	192,322	265,898	265,898

BASE RATE REVENUE

JANUARY	\$11,951.53	\$11,859.00	\$18,047.24	\$20,302.72
FEBRUARY	11,566.25	10,849.50	14,907.02	16,792.02
MARCH	9,856.83	12,327.41	15,647.32	17,619.66
APRIL	12,195.50	11,507.02	16,568.65	18,649.70
MAY	10,849.50	11,705.56	12,046.09	13,593.57
JUNE	11,186.00	11,124.76	11,472.70	12,952.52
JULY	12,195.50	11,673.93	37,811.90	42,399.20
AUGUST	10,617.99	13,272.30	18,670.43	20,999.44
SEPTEMBER	11,201.48	12,309.91	12,531.33	14,136.05
OCTOBER	12,195.50	12,801.20	11,186.00	12,632.00
NOVEMBER	10,513.00	11,937.07	10,607.22	11,984.94
DECEMBER	11,507.02	11,157.06	12,545.46	14,151.85
TOTAL	\$135,836.10	\$142,524.72	\$192,041.35	\$216,213.66

CUSTOMER: VALLEY TOWNSHIP
 RATE SCHEDULE RATE ZONE 1
 ACCOUNT NO: 650-9240683053
 METER CONFIG: 1-10"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
<u>CONSUMPTION</u>				
(100 GALLONS)				
JANUARY	12,620	13,990	16,770	16,770
FEBRUARY	9,850	14,480	14,490	14,490
MARCH	10,400	13,570	13,090	13,090
APRIL	11,390	14,620	15,580	15,580
MAY	15,210	17,470	13,550	13,550
JUNE	13,440	16,290	17,220	17,220
JULY	15,220	15,060	18,550	18,550
AUGUST	18,210	19,970	17,880	17,880
SEPTEMBER	13,580	19,380	17,930	17,930
OCTOBER	13,720	14,550	18,890	18,890
NOVEMBER	14,340	16,510	15,890	15,890
DECEMBER	12,470	13,950	13,350	13,350
TOTAL	160,450	189,840	193,190	193,190

BASE RATE REVENUE

JANUARY	\$10,612.25	\$11,924.27	\$13,795.21	\$15,711.75
FEBRUARY	9,138.05	12,254.04	12,260.77	13,996.28
MARCH	9,508.20	11,641.61	11,318.57	12,942.92
APRIL	10,174.47	12,348.26	12,994.34	14,816.39
MAY	12,745.33	14,266.31	11,628.15	13,289.02
JUNE	11,554.12	13,472.17	14,098.06	16,050.33
JULY	12,752.06	12,644.38	14,993.15	17,051.02
AUGUST	14,764.33	15,948.81	14,542.24	16,546.91
SEPTEMBER	11,648.34	15,551.74	14,575.89	16,584.53
OCTOBER	11,742.56	12,301.15	15,221.97	17,306.84
NOVEMBER	12,159.82	13,620.23	13,202.97	15,049.64
DECEMBER	10,901.31	11,897.35	11,493.55	13,138.54
TOTAL	\$137,700.84	\$157,870.32	\$160,124.87	\$182,484.16

CUSTOMER: VALLEY TOWNSHIP
 RATE SCHEDULE RATE ZONE 1
 ACCOUNT NO: 650-9240618987
 METER CONFIG: 1-8"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
<u>CONSUMPTION</u> (100 GALLONS)				
JANUARY	21,640	12,300	14,510	14,510
FEBRUARY	17,870	14,120	13,340	13,340
MARCH	22,420	10,550	11,940	11,940
APRIL	6,840	13,030	14,160	14,160
MAY	3,520	15,320	14,650	14,650
JUNE	780	10,610	10,300	10,300
JULY	15,750	13,590	14,180	14,180
AUGUST	11,300	13,260	13,500	13,500
SEPTEMBER	11,500	13,180	14,020	14,020
OCTOBER	12,850	12,200	15,180	15,180
NOVEMBER	13,950	14,130	11,450	11,450
DECEMBER	11,410	12,320	13,730	13,730
TOTAL	149,830	154,610	160,960	160,960

BASE RATE REVENUE

JANUARY	\$15,697.92	\$10,023.90	\$11,511.23	\$13,070.32
FEBRUARY	13,772.51	11,248.76	10,723.82	12,190.02
MARCH	16,834.66	8,846.15	9,781.62	11,136.66
APRIL	6,349.32	10,515.19	11,275.68	12,806.98
MAY	4,114.96	12,056.36	11,605.45	13,175.66
JUNE	2,270.94	8,886.53	8,677.90	9,902.72
JULY	12,345.75	10,892.07	11,289.14	12,822.03
AUGUST	9,350.90	10,669.98	10,831.50	12,310.40
SEPTEMBER	9,485.50	10,616.14	11,181.46	12,701.65
OCTOBER	10,394.05	9,956.60	11,962.14	13,574.43
NOVEMBER	11,134.35	11,255.49	9,451.85	10,767.98
DECEMBER	9,424.93	10,037.36	10,986.29	12,483.45
TOTAL	\$121,175.79	\$125,004.53	\$129,278.08	\$146,942.30

CUSTOMER: QUARRYVILLE
 RATE SCHEDULE: RATE ZONE 1
 ACCOUNT NO: 650-9240619040
 METER CONFIG: 1-6"

FR II.13

	31-Dec-14	31-Dec-15	31-Dec-16	PROPOSED RATES
<u>CONSUMPTION</u>				
(100 GALLONS)				
JANUARY	4,140	11,080	0	0
FEBRUARY	9,560	12,240	0	0
MARCH	9,010	10,230	0	0
APRIL	9,360	10,160	0	0
MAY	10,240	11,020	0	0
JUNE	9,040	9,490	18,270	18,270
JULY	9,150	10,250	11,380	11,380
AUGUST	10,690	11,000	6,670	6,670
SEPTEMBER	8,530	4,380	10,120	10,120
OCTOBER	6,850	10	10,450	10,450
NOVEMBER	10,920	10	10	10
DECEMBER	10,210	0	17,480	17,480
TOTAL	107,700	89,870	74,380	74,380

BASE RATE REVENUE

JANUARY	\$3,737.24	\$8,547.84	\$1,091.00	\$1,346.00
FEBRUARY	7,524.88	9,328.52	1,091.00	1,346.00
MARCH	7,154.73	7,975.79	1,091.00	1,346.00
APRIL	7,390.28	7,928.68	1,091.00	1,346.00
MAY	7,982.52	8,507.46	1,091.00	1,346.00
JUNE	7,174.92	7,477.77	13,386.71	15,092.35
JULY	7,248.95	7,989.25	8,749.74	9,908.31
AUGUST	8,285.37	8,494.00	5,579.91	6,364.51
SEPTEMBER	6,831.69	4,038.74	7,901.76	8,960.29
OCTOBER	5,701.05	1,097.73	8,123.85	9,208.58
NOVEMBER	8,440.16	1,097.73	1,097.73	1,353.52
DECEMBER	7,962.33	1,091.00	12,855.04	14,497.95
TOTAL	\$85,434.12	\$73,574.51	\$63,149.74	\$72,115.51

MFR Description

FR III. OPERATING EXPENSE

- 1 Summary of operation expenses
- 2 Summary of operation expenses with annualizing and normalizing
- 3 Extraordinary property losses
- 4 Rate case expense
- 5 Adjustments to operating expenses for salary, wage, and benefit increases
- 6 Service company charges
- 7 Leased equipment
- 8 Costs resulting from storm damage
- 9 Advertising expenses
- 10 Schedule of social and service organization memberships paid by company
- 11 Outside services employed and regulatory commission expense
- 12 Research and development expenses
- 13 Charitable and civic contribution expenses
- 14 Actuarial studies for pension expense and post retirement benefits
- 15 Pension expense under SFAS 87
- 16 OPEBS under SFAS No. 106
- 17 Reconciliation of SFAS 106 expense levels
- 18 Amount contributed to SFAS No. 106 expense levels
- 19 Explanation of the funding options or plans used for SFAS No.106
- 20 State whether company is studying or changing post retirement benefits
- 21 Statement of reflections of any accruals for post retirement benefits in test year
- 22 Copy of Incentive compensation or bonus plan
- 23 Insurance premiums for each type of insurance
- 24 Payments to industry organizations
- 25 Costs associated with canceled construction projects (adjustment being made
- 26 Vacation pay for book and ratemaking purposes
- 27 Eliminated employee positions
- 28 Water purchase for resale account

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.1

Pennsylvania-American Water Company
III. Operating Expense

1. Prepare a summary of operating expenses by operating expense account for the historic test year and the two years proceeding the test year.

Answer:

See attached schedule for Water, Wastewater. The Scranton Wastewater system was acquired by the Company on 12/29/2016, therefore the summary of expenses for the 12/31/2015 and 12/31/2014 are not applicable.

Pennsylvania-American Water Company - Water Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Source Of Supply Expenses				
-Operations-				
601.1	Salary And Wages	\$229,298	\$232,229	\$216,991
601.2	Salary And Wages	351,357	367,609	371,625
610.1	Purchased Water	2,834,201	3,034,120	3,108,243
615.1	Purchased Power	2,716,898	2,819,541	2,842,463
616.1	Purchased Fuel	56,085	20,717	12,038
620.1	Materials And Supplies	88,845	60,351	40,160
631.1	Contract Services - Engineering	67,551	177,933	72,896
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	13,886	167,109	540,664
641.1	Rental Of Building	1,200	0	100
642.1	Rental Of Equipment	1,708	2,687	113
650.1	Transportation	97	186	166
-Maintenance-				
620.2	Materials And Supplies	14,732	8,954	13,870
631.2	Contract Services - Engineering	0	0	11,905
636.2	Contract Services	76,106	320,147	97,714
-Miscellaneous-				
675.1	Miscellaneous Operating Expense	475,061	1,114,344	903,552
675.2	Miscellaneous Maintenance Expense	(21,425)	39,455	(959)
Total Source Of Supply Expenses		<u>\$6,905,600</u>	<u>\$8,365,382</u>	<u>\$8,231,541</u>
Water Treatment				
-Operation-				
601.3	Salary And Wages	\$10,087,644	\$9,783,580	\$9,959,207
601.4	Salary And Wages	2,386,492	2,414,267	2,626,445
604.3	Employee Pension And Benefits	3,153	1,077	(483)
615.3	Purchased Power	10,004,196	9,864,350	9,985,487
618.3	Chemicals	8,362,055	8,543,230	8,569,034
620.3	Materials And Supplies	469,265	286,289	348,220
631.3	Contract Services - Engineering	518,705	9,951	7,260
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	93,348	91,604	174,575
636.3	Contract Services	673,779	357,593	556,362
641.3	Rental Of Building	4,705	8,729	950
642.3	Rental Of Equipment	23,983	27,153	48,528
650.3	Transportation	358	(352)	4,219
-Maintenance-				
620.4	Materials And Supplies	618,785	491,055	445,450
631.4	Contract Services - Engineering	410	4,547	118,961
636.4	Contract Services	1,334,253	811,685	669,543
650.4	Transportation	978	2,118	1,253
675.4	Miscellaneous Maintenance Expense	291,236	519,969	496,361
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	<u>6,187,607</u>	<u>5,251,470</u>	<u>5,704,985</u>
Total Water Treatment Expense		<u>\$41,060,952</u>	<u>\$38,468,315</u>	<u>\$39,716,357</u>

Pennsylvania-American Water Company - Water Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Transmission And Distribution				
-Operation-				
601.5	Salary And Wages	\$6,418,274	\$6,345,179	\$6,312,429
601.6	Salary And Wages	8,024,708	7,494,424	7,493,651
604.5	Employee Pension And Benefits	131	8,407	20,940
615.5	Purchased Power	128,447	274,753	582,930
620.5	Materials And Supplies	652,363	770,906	619,334
631.5	Contract Services - Engineering	218,269	198,198	201,558
636.5	Contract Services	636,786	407,049	346,646
641.5	Rental Of Building	52,743	46,680	34,851
642.5	Rental Of Equipment	45,692	42,670	36,106
650.5	Transportation	95,387	88,321	33,877
-Maintenance-				
620.6	Materials And Supplies	\$938,841	\$832,800	\$1,091,032
631.6	Contract Services - Engineering	2,750	0	8,998
636.6	Contract Services	1,829,336	2,186,896	1,216,769
650.6	Transportation	174,593	150,343	196,469
675.6	Miscellaneous Operating Expense	3,565,778	3,265,593	2,911,005
-Miscellaneous-				
675.5	Miscellaneous Operating Expense	<u>2,193,557</u>	<u>2,014,749</u>	<u>1,648,666</u>
Total Transmission And Distribution		<u>\$24,977,655</u>	<u>\$24,126,968</u>	<u>\$22,755,261</u>
Customer Accounting				
-Operation-				
601.7	Salary And Wages	\$5,186,371	\$5,188,569	\$5,390,496
604.7	Employee Pension And Benefits	43	0	7,399
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	16,742	9,209	8,278
631.7	Contract Services - Engineering	0	910	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	201,129	170,757	324,515
641.7	Rents - Real Property	302	0	0
642.7	Rental Of Equipment	2,842	13,573	0
650.7	Transportation	832	(384)	3,960
657.7	Insurance	0	0	0
670.7	Bad Debt	9,799,374	9,649,817	8,142,575
-Miscellaneous-				
675.7	Miscellaneous Expense	<u>6,082,229</u>	<u>6,347,308</u>	<u>6,630,221</u>
Total Customer Accounting		<u>\$21,289,864</u>	<u>\$21,379,759</u>	<u>\$20,507,444</u>

Pennsylvania-American Water Company - Water Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Administrative And General				
601.8	Salary And Wages	\$13,465,386	\$14,368,433	\$15,765,425
603.8	Salary Of Officers	817	22,610	26,203
604.8	Employee Pension And Benefits	16,042,866	15,280,682	15,399,365
615.8	Purchased Power	1,208	154,454	33,675
620.8	Materials And Supplies	310,750	289,163	287,943
631.8	Contract Services	61,824	67,710	73,253
632.8	Contract Services - Accounting	499,907	563,943	565,346
633.8	Contract Services - Legal	962,667	1,038,815	968,707
634.8	Contract Services - Management	43,072,883	41,253,709	43,400,313
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	1,732,770	1,709,415	1,800,596
641.8	Rental Of Building	400,463	356,305	312,072
642.8	Rental Of Equipment	82,788	76,086	83,032
650.8	Transportation	3,757,528	3,039,527	2,625,839
656.8	Insurance - Vehicles	242,606	262,967	238,541
657.8	Insurance	9,364,840	13,131,433	9,052,801
658.8	Workers Compensation	1,245,465	1,107,135	1,370,387
659.8	Insurance	1,514,836	1,517,136	1,294,653
660.8	Advertising	1,967	655	4,404
666.8	Amortization Of Rate Case	398,490	399,228	398,867
667.8	Regulatory Commission	29,219	47,197	25,528
	-Miscellaneous-			
675.8	Miscellaneous Expense	7,471,575	6,893,795	8,328,279
	Total Administrative And General	\$100,660,855	\$101,580,398	\$102,055,229
	Total Operating Expenses	\$194,894,926	\$193,920,822	\$193,265,832

Pennsylvania-American Water Company - Wastewater Operations (excluding Scranton Wastewater)

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Source Of Supply Expenses				
-Operations-				
601.1	Salary And Wages	\$0	\$0	\$0
601.2	Salary And Wages	0	0	0
610.1	Purchased Water	0	0	0
615.1	Purchased Power	0	0	0
616.1	Purchased Fuel	0	0	0
620.1	Materials And Supplies	0	0	0
631.1	Contract Services - Engineering	0	0	0
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	0	0	0
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	0	0	0
650.1	Transportation	0	0	0
-Maintenance-				
620.2	Materials And Supplies	0	0	0
631.2	Contract Services - Engineering	0	0	0
636.2	Contract Services	0	0	0
-Miscellaneous-				
675.1	Miscellaneous Operating Expense	0	0	0
675.2	Miscellaneous Maintenance Expense	0	0	0
	Total Source Of Supply Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Water Treatment				
-Operation-				
601.3	Salary And Wages	\$902,850	\$899,384	\$1,116,836
601.4	Salary And Wages	56,040	82,845	221,577
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	613,914	725,743	991,113
618.3	Chemicals	377,895	428,304	433,875
620.3	Materials And Supplies	26,167	39,880	95,893
631.3	Contract Services - Engineering	984	1,700	0
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	65,804	72,142	117,707
636.3	Contract Services	33,900	51,651	191,940
641.3	Rental Of Building	0	0	0
642.3	Rental Of Equipment	32	1,275	1,373
650.3	Transportation	0	11	33
-Maintenance-				
620.4	Materials And Supplies	30,267	47,267	34,646
631.4	Contract Services - Engineering	0	331	0
636.4	Contract Services	59,420	67,101	122,826
650.4	Transportation	6	2,135	258
675.4	Miscellaneous Maintenance Expense	38,013	19,477	22,200
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	863,627	1,057,108	1,111,851
	Total Water Treatment Expense	<u>\$3,068,919</u>	<u>\$3,496,354</u>	<u>\$4,462,128</u>

Pennsylvania-American Water Company - Wastewater Operations (excluding Scranton Wastewater)

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Transmission And Distribution				
-Operation-				
601.5	Salary And Wages	\$79,487	\$52,640	\$56,446
601.6	Salary And Wages	232,195	202,161	246,720
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	43,155	2,710	78,728
620.5	Materials And Supplies	14,448	1,124	11,514
631.5	Contract Services - Engineering	0	0	0
636.5	Contract Services	(10,074)	265	21,347
641.5	Rental Of Building	8,822	1,250	0
642.5	Rental Of Equipment	0	0	1,417
650.5	Transportation	0	0	0
-Maintenance-				
620.6	Materials And Supplies	\$19,325	\$47,295	\$31,457
631.6	Contract Services - Engineering	0	0	0
636.6	Contract Services	63,788	76,681	94,718
650.6	Transportation	1,209	(995)	0
675.6	Miscellaneous Operating Expense	66,216	45,734	26,347
-Miscellaneous-				
675.5	Miscellaneous Operating Expense	115,823	73,314	91,176
Total Transmission And Distribution		<u>\$634,394</u>	<u>\$502,179</u>	<u>\$659,870</u>
Customer Accounting				
-Operation-				
601.7	Salary And Wages	\$0	\$213	\$581
604.7	Employee Pension And Benefits	0	0	0
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	0	0	0
631.7	Contract Services - Engineering	0	0	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	0	0	0
642.7	Rental Of Equipment	0	0	0
650.7	Transportation	0	0	0
657.7	Insurance	0	0	0
670.7	Bad Debt	0	276,481	290,643
-Miscellaneous-				
675.7	Miscellaneous Expense	2,771	2,173	9,795
Total Customer Accounting		<u>\$2,771</u>	<u>\$278,867</u>	<u>\$301,019</u>

Pennsylvania-American Water Company - Wastewater Operations (excluding Scranton Wastewater)

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Administrative And General				
601.8	Salary And Wages	\$287,498	\$279,836	\$249,868
603.8	Salary Of Officers	0	177	112
604.8	Employee Pension And Benefits	587,209	594,210	740,281
615.8	Purchased Power	0	0	106,991
620.8	Materials And Supplies	20,351	20,453	14,995
631.8	Contract Services	0	0	0
632.8	Contract Services - Accounting	0	0	106
633.8	Contract Services - Legal	0	0	0
634.8	Contract Services - Management	0	0	0
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	28,580	13,147	4,758
641.8	Rental Of Building	0	483	0
642.8	Rental Of Equipment	909	750	582
650.8	Transportation	137,382	11,505	33,617
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	34,903	32,860	50,334
659.8	Insurance	0	0	0
660.8	Advertising	0	0	0
666.8	Amortization Of Rate Case	74,513	74,513	74,513
667.8	Regulatory Commission	0	0	0
	-Miscellaneous-			
675.8	Miscellaneous Expense	<u>114,590</u>	<u>198,675</u>	<u>247,016</u>
	Total Administrative And General	<u>\$1,285,935</u>	<u>\$1,226,609</u>	<u>\$1,523,173</u>
	Total Operating Expenses	<u>\$4,992,019</u>	<u>\$5,504,009</u>	<u>\$6,946,190</u>

Pennsylvania-American Water Company - Scranton Wastewater Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Source Of Supply Expenses				
-Operations-				
601.1	Salary And Wages	\$0	\$0	\$0
601.2	Salary And Wages	0	0	0
610.1	Purchased Water	0	0	0
615.1	Purchased Power	0	0	0
616.1	Purchased Fuel	0	0	0
620.1	Materials And Supplies	0	0	0
631.1	Contract Services - Engineering	0	0	0
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	0	0	0
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	0	0	0
650.1	Transportation	0	0	0
-Maintenance-				
620.2	Materials And Supplies	0	0	0
631.2	Contract Services - Engineering	0	0	0
636.2	Contract Services	0	0	0
-Miscellaneous-				
675.1	Miscellaneous Operating Expense	0	0	0
675.2	Miscellaneous Maintenance Expense	0	0	0
Total Source Of Supply Expenses		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Water Treatment				
-Operation-				
601.3	Salary And Wages	\$0	\$0	\$0
601.4	Salary And Wages	0	0	0
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	0	0	0
618.3	Chemicals	0	0	0
620.3	Materials And Supplies	0	0	0
631.3	Contract Services - Engineering	0	0	0
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	0	0	0
636.3	Contract Services	0	0	0
641.3	Rental Of Building	0	0	0
642.3	Rental Of Equipment	0	0	0
650.3	Transportation	0	0	0
-Maintenance-				
620.4	Materials And Supplies	0	0	0
631.4	Contract Services - Engineering	0	0	0
636.4	Contract Services	0	0	0
650.4	Transportation	0	0	0
675.4	Miscellaneous Maintenance Expense	0	0	0
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	0	0	5,075
Total Water Treatment Expense		<u>\$0</u>	<u>\$0</u>	<u>\$5,075</u>

Pennsylvania-American Water Company - Scranton Wastewater Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
	Transmission And Distribution			
	-Operation-			
601.5	Salary And Wages	\$0	\$0	\$0
601.6	Salary And Wages	0	0	0
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	0	0	0
620.5	Materials And Supplies	0	0	0
631.5	Contract Services - Engineering	0	0	0
636.5	Contract Services	0	0	0
641.5	Rental Of Building	0	0	0
642.5	Rental Of Equipment	0	0	0
650.5	Transportation	0	0	0
	-Maintenance-			
620.6	Materials And Supplies	\$0	\$0	\$0
631.6	Contract Services - Engineering	0	0	0
636.6	Contract Services	0	0	0
650.6	Transportation	0	0	0
675.6	Miscellaneous Operating Expense	0	0	200
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	0	0	0
	Total Transmission And Distribution	\$0	\$0	\$200
	Customer Accounting			
	-Operation-			
601.7	Salary And Wages	\$0	\$0	\$0
604.7	Employee Pension And Benefits	0	0	0
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	0	0	0
631.7	Contract Services - Engineering	0	0	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	0	0	0
642.7	Rental Of Equipment	0	0	0
650.7	Transportation	0	0	0
657.7	Insurance	0	0	0
670.7	Bad Debt	0	0	0
	-Miscellaneous-			
675.7	Miscellaneous Expense	0	0	0
	Total Customer Accounting	\$0	\$0	\$0

Pennsylvania-American Water Company - Scranton Wastewater Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2014	Previous Year Ending 12/31/2015	Historic Test Year Ending 12/31/16
Administrative And General				
601.8	Salary And Wages	\$0	\$0	\$0
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	0	0	0
615.8	Purchased Power	0	0	0
620.8	Materials And Supplies	0	0	7,096
631.8	Contract Services	0	0	0
632.8	Contract Services - Accounting	0	0	0
633.8	Contract Services - Legal	0	0	0
634.8	Contract Services - Management	0	0	0
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	0	0	5,847
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	0	0	100
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	0	0	0
659.8	Insurance	0	0	0
660.8	Advertising	0	0	0
666.8	Amortization Of Rate Case	0	0	0
667.8	Regulatory Commission	0	0	0
	-Miscellaneous-			
675.8	Miscellaneous Expense	0	0	2,976
	Total Administrative And General	<u>\$0</u>	<u>\$0</u>	<u>\$16,020</u>
	Total Operating Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$21,294</u>

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Case Expenses

FR III.2

Pennsylvania-American Water Company
III. Operating Expense

2. Prepare a summary of operating expenses for the historic test year providing annualizing and normalizing adjustments to arrive at adjusted future operating expenses for ratemaking, including supporting data.

Answer:

Please refer to the Summary of Expense Accounts in Exhibit 3-A and supporting documents in Exhibit 3-B.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Extraordinary Property Losses

FR III.3

Pennsylvania-American Water Company
III. Operating Expense

3. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided, such as explanation and breakdown of costs.

Answer:

Pennsylvania-American Water Company has incurred no extraordinary property losses.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.4

Pennsylvania-American Water Company
III. Operating Expense

4. Supply detailed calculations of normalization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of the prior rate cases.

Answer:

Please see attached schedule.

Pennsylvania-American Water Company - Water Operations
Items Comprising the Rate Case Expense Claim
Expenses for Prior Rate Cases

FR III.4

Item	Current Filing Description	R-2011-2232243PAWATER	R-2013-2355276	Actuals to Date	Company's Claim (3-A)
Legal Fees And Expenses		\$532,177	\$602,651		\$800,000
	Cozen O'Conner			11,402	
	Morgan Lewis & Bocklus LLP			77,208	
Rate Of Return		45,941	54,093		88,000
	Concentric Energy Advisors				
Bill Frequency Analysis		0	17,565		23,000
	Gannett Fleming			37,743	
Depreciation		35,347	60,664		80,000
	Gannett Fleming			6,668	
Cost Of Service And Rate Design		102,608	95,578		105,000
	Gannett Fleming			4,140	
Regulatory Support Services		78,317	119,631	116,457	375,000
	American Water Works Service Co.				
Miscellaneous		205,895	246,418		304,000
	Supplies				
	Advertising				
	Transcripts				
Demand Study					267,086
	Gannett Fleming				
Total		\$1,000,285	\$1,196,600	\$253,617	\$2,042,086

Pennsylvania-American Water Company - Scranton Wastewater Operations
 Items Comprising the Rate Case Expense Claim
 Expenses for Prior Rate Cases

FR III.4

Item	Current Filing Description	R-2011-2232243PAWATER	R-2013-2355276	Actuals to Date	Company's Claim (3-A)
	Cost Of Service And Rate Design Gannett Fleming	\$0	\$0	\$3,440	\$75,000
Total		\$0	\$0	\$3,440	\$75,000

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Salary, Wage, Fringe Benefit Adjustments (HTY and Future)

FR III.5

Pennsylvania-American Water Company
III. Operating Expense

5. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the historic test year and during the 12 months subsequent to the historic test year. Supply data for the historic test year showing:
 - a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.
 - b. Date, percentage increase and annual amount of each general payroll increase during the historic test year and future test year.
 - c. Dates and annual amounts of merit increases or management salary adjustments.
 - d. Total annual payroll increases in the historic and future test years.
 - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data by categories of expenses.
 - f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Specific benefits for executives and officers should be included, and costs thereof.
 - g. Support the annualized pension cost figures by providing the following:
 - (i) State whether these figures include any unfunded pension costs. Explain.
 - (ii) Provide latest actuarial study used for determining pension accrual rates.
 - h. Submit a schedule showing any deferred income and consultant fee, paid to both corporate officers and employees, in historic and future test years.

Answer:

- a-e. Please refer to the testimony of Jamie Hawn and Exhibit No. 3-B.
- f. Please see attached.
- g. The annualized pension cost figures do not include any unfunded pension costs. Please refer to Book FR III.14 for a copy of the latest actuarial study.
- h. None

2006 American Water Sponsored Retiree Welfare Plans – Retirees 2006+

	American Water non-union and union subject to RWE Promise	American Water non-union and union not subject to RWE Promise and Long Island non-union and union	Elizabethtown
Participation - Eligibility	NU hired before 1/1/2002 and Union hired before 1/1/2006 and already retired or eligible to retire as of January 10, 2003	NU hired before 1/1/2002 and Union hired before 1/1/2006	All employees hired before 1/1/2006
Retirement Eligibility	Pension retirement eligibility: age 55 with 70 points	Union: Age 55 and 20 years of service or age 65 Nonunion: Age 55 with 70 points	Age 55 with 10 years of service
Pre-65 Medical Plan	AW PPO Medical Plan in effect as of 2003 (similar to AW Premium PPO but better Rx coverage)	Choice of 3 active plans including dental	Standard Etown Active Medical Plan for union, choice of 3 active plans including dental for non-union
Post-65 Medical Plan	AW Medicare Plan in effect as of 2003 (similar to AW Medicare Plan but with better Rx coverage)	New AW Medicare Plan (same Rx coverage as active plans)	New AW Medicare Plan (same Rx coverage as active plans)
Retiree's Pre-65 Contributions	<ul style="list-style-type: none"> ■ Basic contribution: \$10/mo retiree, \$25/mo retiree + dependent ■ Additional contribution for retirement prior to 62 paid until age 65: Varies with age; \$100/mo at age 55 and \$50/mo at age 60 & 61 	<ul style="list-style-type: none"> ■ Basic contributions: 50% of active rate – increases each year ■ Additional contribution for retirement prior to 62 paid until age 65: Varies with age; \$100/mo at age 55 and \$50/mo at age 60 & 61 	<ul style="list-style-type: none"> ■ Union: 0% of medical and 100% of Rx ■ Non-union: 30% of total cost of coverage
Retiree's Post-65 Contributions	Basic contribution: \$10/mo retiree, \$20/mo retiree + dependent	Basic contribution: \$50/mo retiree, \$100/mo retiree + dependent, \$125/mo family	<ul style="list-style-type: none"> ■ Union: 0% of medical and 100% of Rx ■ Non-union: 50% of total cost of coverage
Survivor Benefits	Pays full cost of benefit (coverage continues for max of 2 years or until age 65)	Pays full cost of coverage (coverage continues for max of 2 years or until age 65)	<ul style="list-style-type: none"> ■ Union: Coverage continues for 2 years after death of retiree ■ Non-union: same as AW non-RWE Promise
Disability	Pays dependent coverage charge in effect at time of disability without any annual increase	Pays dependent coverage charge in effect at time of disability without any annual increase (including union hired after 1/1/06)	
Life Insurance	\$10,000	\$10,000, including union hired after 1/1/06	\$10,000



**AMERICAN WATER
SUMMARY OF FULL TIME UNION BENEFITS
EFFECTIVE JANUARY 1, 2017 FOR EMPLOYEES HIRED ON OR AFTER 1/1/06
AND ELIZABETHTOWN LOCAL 423 HIRED AFTER 3/31/06
BENEFITS AT A GLANCE**

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
<p>Medical Plan</p> <p>Administered by Horizon BCBSNJ</p>	<p>1st of following month after one full month of service completed (i.e. Start date: 1/16/17) Benefits Eligibility: 3/1/17)</p> <p>OR As stated in your Union Contract.</p>	<p>PPO Plan</p> <p>In –Network: Plan pays 80% of covered expenses. Preventive Care (e.g., annual physicals): Plan typically pays 100% of covered expenses.</p> <p>No annual deductible Out of pocket: \$2,500/\$5,000 (including Rx)</p> <p>Out-of-Network: Plan pays 50% of covered expenses. Preventive Care: Not Covered Deductible: \$300/\$600 Out of pocket: \$5,000 per person</p> <p>Lifetime Max: Unlimited</p> <p>Plan encourages use of cost effective network providers; therefore, plan pays less for out of network services.</p>	<p>Single \$100.09</p> <p>Family \$256.24</p>
<p>Prescription Drug Plan</p> <p>Coverage is included in the Medical Plan.</p> <p>Administered by CVS Caremark</p>	<p>Same as Medical Plan</p>	<p>Two ways to buy:</p> <p>Retail (for acute medication): 0% - Generic Drugs 20% - Preferred Brand Name Drugs 20% - Non-Preferred Brand Name Drugs</p> <p>Mail Order (for maintenance or chronic conditions): 0% - Generic Drugs 20% - Preferred Brand Name Drugs 20% - Non-Preferred Brand Name Drugs</p> <p><u>*Maintenance Drugs must be filled at a 90 day supply through CVS Mail Order Service or CVS Retail Pharmacy</u></p>	<p>Included in the Medical Plan</p>
<p>Dental Plan</p> <p>Included with the Medical Plan</p> <p>Administered by Aetna</p>	<p>Same as Medical Plan</p>	<p>Dental PPO Plan</p> <p>Annual Deductible: Individual - \$ 50 Family - \$100</p> <p>Preventive: 100% - no deductible Basic: 80% - after deductible Major: 50% - after deductible</p> <p>Calendar Yr Max: \$1,500</p> <p>Orthodontia: 50% - after deductible Covers only eligible dependent children</p> <p>Lifetime Max: \$1,500</p>	<p>Included in the Medical Plan</p>
<p>Vision Plan</p> <p>This plan is bundled with the Dental Plan</p> <p>Administered by EyeMed</p>	<p>Same as Medical Plan</p>	<p>Vision Plan covers:</p> <p>Exam: 100% covered after \$15 copay Frames: In-Network: 100% after \$50 copay; \$200 allowance</p> <p>Standard Plastic Lenses: In-Network: 100% covered after \$35 copay single vision All others: \$50 copay Out-of-Network: Covered up to \$25 (single vision) Covered up to \$70 (lenticular)</p> <p>Contact Lenses: In-Network: Covered up to \$100 (If medically necessary to wear contacts instead of glasses, then 100% of R&C) Frequency: Once every 24 months</p> <p>Out-of-network benefits available – plan pays less</p>	<p>Included in the Medical Plan</p>

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee				
Dental & Vision Plan Only	You have the opportunity not to elect medical for you and your dependents.	Dental PPO & EyeMed Vision Plans	<table border="0"> <tr> <td>Single</td> <td>\$5.55</td> </tr> <tr> <td>Family</td> <td>\$14.48</td> </tr> </table>	Single	\$5.55	Family	\$14.48
Single	\$5.55						
Family	\$14.48						
Wellness and Discount Programs Administered by Optum	Same as Medical Plan	<p><u>Healthy Solutions Wellness Program</u> The Healthy Solutions Wellness Program offers 24/7 on-line access to wellness information and health challenges. You can earn wellness credits that translate into cash incentives. Nutrition program and fitness center discounts are also available. For more information visit www.AWHealthySolutions.com.</p> <p><u>Horizon Discount Programs</u></p> <ul style="list-style-type: none"> • Discounts on chiropractic, acupuncture, and massage therapy are available through Horizon's Alternative Therapies Program. • Discounts are available on eye exams, contact lenses, eyeglasses and laser vision correction at participating SmartEyes provider locations that include LensCrafters, Sears Optical, JCPenney Optical, Target Optical and Pearle Vision; as well as through Davis Vision participating providers. • Discounts are available for a variety of health and wellness products, vitamins, gym memberships, nutrition, and much more. <p>To use the Horizon Discount Programs, present your Horizon BCBS ID card at select businesses or mention that you are a Horizon BCBSNJ member when calling each business. For more information and a complete list of current discount programs and products visit www.horizonblue.com/nationalaccounts.</p>	<p>The Healthy Solutions Wellness Program is available to you, at no cost, even if you opt out of medical.</p> <p>Horizon's Discount Programs are included in the medical plans.</p>				
Flexible Spending Accounts (Pre-Tax Savings Accounts) Administered by Horizon BCBSNJ	Same as Medical Plan	<p>Health Care Savings Account: Set aside to pay for health services not covered by health plan for you and your dependents (as defined by the IRS) such as:</p> <ul style="list-style-type: none"> - Deductibles - Coinsurance - Hearing Aids - Lasik Eye Surgery - Glasses - Orthodontia <p>Note: Over-the-counter drugs are not eligible for reimbursement without a prescription.</p> <p>Annual amount that may be contributed: Minimum: \$100; Maximum: \$2,600</p> <p style="text-align: center;">Use it or lose it</p> <p>Dependent Care Flexible Spending Account: Set aside to pay for dependent care expenses for working parent such as:</p> <ul style="list-style-type: none"> - Wages paid to babysitter or companion (expenses not covered if care is provided by someone claimed as a dependent) - Nursery school/day care center costs - Elder care costs - Wages paid to a housekeeper for providing care for an eligible dependent (dependent child under 13) or any dependent who is physically or mentally incapable of self care - Annual amount that may be contributed is \$5,000 (\$2,500 if married and file separately) <p style="text-align: center;">Use it or lose it</p>	Voluntary Contribution				

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
Group Term Life Insurance Administered by Aetna	1 st of following month after one full month of service completed	Basic life insurance equal to 1.25 times your base salary rounded up to next highest \$1,000 (Maximum Benefit is \$200,000) Accident Death & Dismemberment: Provides a benefit up to \$10,000.	None
Travel Accident Insurance	Immediately	Travel Accident Insurance while on company business: - 10x base pay - Maximum Benefit: \$400,000	None
Voluntary Term Life Insurance (VL) Administered by Aetna	1 st of following month after one full month of service completed	Voluntary Life Insurance is in addition to the company-paid Basic Life Insurance. You may purchase up to the lesser of either \$300,000 or 3 times your salary in coverage without having to provide evidence of good health, provided you enroll on a timely basis. Your choices are: - VL of 1 x base pay - VL of 2 x base pay - VL of 3 x base pay	Monthly Contribution based on age.
Voluntary Dependent Term Life Insurance (VDL) Administered by Aetna	1 st of following month after one full month of service completed	VDL covers eligible dependents. You will be the beneficiary of the Dependent Term Life coverage you elect. The plan offers \$20,000 coverage for spouse or same-sex/domestic partner; and \$10,000 coverage for each dependent child.	Voluntary Contribution \$5.00/mo. for spouse or same sex/domestic partner \$1.20/mo. for all children
Employee Assistance Plan (EAP) Administered by Carebridge	1 st of following month after one full month of service completed	Provides employee and each eligible dependent with up to six sessions per issue, per calendar year, for evaluation, short-term counseling and/or referral for behavioral health care issues at no cost, as well as legal, elder care and child care referral assistance.	None
Short Term Disability (STD) Administered by Aetna	1 st of following month after one full month of service completed	STD Benefit will be 70% of your base pay each week for 52 weeks (unless superseded by state law). Offsets for other income benefits (e.g.: Social Security Disability) apply.	None

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
<p>401(k)</p> <p>Record Keeper/ Trustee – Merrill Lynch</p>	<p>Employees are eligible to participate as soon as possible after date of hire.</p>	<ul style="list-style-type: none"> - A retirement and savings plan that allows you to save on a pre-tax basis. - Company matches 100% for every dollar you contribute during each pay period up to the first 3% of your eligible pay, and a 50% matching contribution on the next 2% of your eligible pay that you contribute during each pay period. - Company matching contributions vest immediately. - Company matching contributions will be invested in the same funds as you direct your employee contributions. - You may contribute up to 50% of your eligible compensation not exceeding IRS limits. - If you are age 50 or older, you will be able to make an additional “catch-up” contribution of \$6,000 to the plan in 2017. This means that if you are age 50 or older in 2017, you may be able to contribute up to \$24,000 (the \$18,000 IRS limit plus the \$6,000 catch-up contribution) to the Plan on a pre-tax basis in 2017. Matching contributions are not made on catch-up contributions. You may elect a pre-tax “catch-up” deferral rate of 1-50% of your eligible compensation up to the \$6,000 limit. - For your contribution to be classified as “catch-up” contributions, you must have either a contribution equal to the plan maximum limit of 50% or actual pre-tax contributions of \$18,000 for 2017. At the end of the year, if your pre-tax contributions do not meet these requirements, the “catch-up” contributions (to the extent necessary) will automatically be re-characterized as regular pre-tax contributions in the Plan. If contributions are reclassified, they are not subject to receive a company match. 	<p>Voluntary Contribution up to 50% of your eligible compensation not to exceed IRS limit of \$18,000 in 2017</p> <p>Catch Up Contributions Voluntary contribution up to \$6,000 in 2017</p>

Benefits	When You Are Eligible	What You Receive	Monthly Cost To Employee
<p>Defined Contribution Account</p> <p>(This is part of the 401(k) Plan)</p> <p>Record Keeper/ Trustee – Merrill Lynch</p>	<p>Immediately</p>	<p>American Water will contribute 5.25% of your base pay into your account following each pay period.</p> <p>As part of the 401(k) plan, you manage the investment options of your account. You will be able to select the investment option that best meets your investment goals.</p> <p>You are fully vested in your account balance after one year of service.</p> <p>These contributions will be made as a separate segment within your 401(k) Savings Plan.</p> <p>Different provisions apply to this segment of your 401(k) Plan (i.e. no loans/hardships).</p>	<p>Contribution not to exceed IRS limit of \$14,175.00 in 2017</p>
<p>Employee Stock Purchase Plan (ESPP)</p> <p>Recordkeeper – E*TRADE</p>	<p>Employees are eligible to participate as soon as possible after date of hire.</p>	<ul style="list-style-type: none"> - Ability to purchase shares of American Water Common Stock at a 10% discount off the New York Stock Exchange price. - You can contribute up to 10% of your base wages during each pay period on an after-tax basis via payroll deduction. - Enrollment is quarterly. - Vesting is immediate. - Shares are purchased quarterly. - The discount on the purchase price of the shares is taxable at the time of purchase through payroll. - Six-month holding period required before shares can be sold or transferred from your E*TRADE ESPP account. - Quarterly dividends are paid in cash to your E*TRADE brokerage account. 	<p>- Voluntary contributions up to 10% of your eligible compensation not to exceed \$25,000 per year.</p> <p>For additional information, refer to your ESPP Brochure, ESPP Prospectus and New Hire Guide.</p>
<p>Vacation</p>	<p>As stated in Union contract.</p>		<p>None</p>
<p>Holidays</p>	<p>As stated in Union contract.</p>		<p>None</p>
<p>Retiree Medical Reimbursement Account</p>	<p>After 1 full month of employment. Benefits will start the first of the following month after one full month of service has been completed. (i.e., Start Date: 1/21/16. Benefits Eligibility: 3/1/16) OR As stated in your union contract.</p>	<p>Employees hired on or after 01-01-06 will receive a \$500 per year contribution by American Water to help pay for retiree medical expenses – you do not need to contribute anything. Once you retire, you can use your account to help pay for retiree medical expenses. If you leave the company prior to retirement, funds in this account will be forfeited.*</p>	<p>None</p>
<p>Educational Assistance</p>	<p>Employees may take advantage of this benefit for eligible courses in which they complete after their date of hire.</p>	<ul style="list-style-type: none"> - Financial Assistance of 100% for tuition, registration and required fees. - Books, equipment, travel, parking, late registration and insurance are the responsibility of the employee (Graduate level course work may be taxable income). <p>Limits include:</p> <ul style="list-style-type: none"> - \$5,250.00 per year - Proof of grade of C or better (Undergraduate), B or better (Graduate), must be submitted at the completion of each course. For more information, contact your HR representative. 	<p>None</p>

These sheets provide a brief description of your benefits under each plan. Should there be a conflict between the benefits described on these sheets and those described in the legal plan documents, the terms of the legal documents will be used to determine coverage and benefits.

American Water reserves the right to amend or otherwise change the benefits contained in the Summary Plan Description at any time for any reason or, if applicable, subject to collective bargaining agreements.

*Local 423 employees hired on or after 4/1/2006 are eligible for the Retiree Medical Reimbursement Account

This Benefits at a Glance does not apply to: Alton Call Center, Pensacola Call Center, Hawaii, Lynbrook Local 365, Merrick Local 355 and Elizabethtown Locals 68.

Revised: Nov. 2016



AMERICAN WATER



AMERICAN WATER

**SUMMARY OF FULL TIME NON-UNION BENEFITS EFFECTIVE JANUARY 1, 2017
FOR EMPLOYEES HIRED ON OR AFTER 1/1/06 OR FOR EMPLOYEES TRANSFERRED
FROM NON-REGULATED TO REGULATED COMPANIES ON OR AFTER 1/1/06
BENEFITS AT A GLANCE**

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
<p>Medical Plan 1 Preferred Provider Organization (PPO) Medical and Prescription Plan</p> <p>PPO Administered by Horizon BCBSNJ</p> <p>Prescription Plan Administered by CVS Caremark</p>	<p>1st of following month after one full month of service completed (i.e. Start date: 1/16/17 Benefits Eligibility: 3/1/17)</p>	<p><u>PPO Plan</u> In –Network: Plan pays 80% of covered expenses. Preventive Care (e.g., annual physicals): Plan typically pays 100% of covered expenses. No annual deductible Out of pocket: \$2,500/\$5,000 (including Rx) Out-of-Network: Plan pays 50% of covered expenses. Preventive Care: Not Covered Deductible: \$300/\$600 Out of pocket: \$5,000 per person Lifetime Max: Unlimited</p> <p><u>PPO Prescription Plan</u> Two ways to buy: Retail (for acute medication): 0% - Generic Drugs 20% - Preferred Brand Name Drugs 20% - Non-Preferred Brand Name Drugs Mail Order (for maintenance or chronic conditions): 0% - Generic Drugs 20% - Preferred Brand Name Drugs 20% - Non-Preferred Brand Name Drugs <u>*Maintenance Drugs must be filled at a 90-day supply through CVS Mail Order Service or CVS Retail Pharmacy</u></p>	<p>Single \$92.77</p> <p>Employee+Spouse or Same-Sex Domestic Partner \$204.30</p> <p>Employee + Child(ren) \$213.17</p> <p>Family \$259.56</p>
<p>Medical Plan 2 Consumer Directed Health Plan (CDHP) Medical and Prescription Plan</p> <p>CDHP Administered by Horizon BCBSNJ</p> <p>CDHP Prescription Drug Plan Administered by CVS Caremark</p>	<p>1st of following month after one full month of service completed (i.e. Start date: 1/16/17 Benefits Eligibility: 3/1/17)</p>	<p><u>CDHP Plan with Health Savings Account</u> In –Network: Plan pays 80% of covered expenses. Preventive Care (e.g., annual physicals): Plan typically pays 100% of covered expenses. Annual deductible: \$1,500/\$3,000 Out of pocket: \$3,500/\$7,000 (including Rx) Out-of-Network: Plan pays 50% of covered expenses. Preventive Care: Not Covered Deductible: \$3000/\$6000 Out of pocket: \$7,000 per person Lifetime Max: Unlimited</p> <p><u>CDHP Prescription Plan</u> Two ways to buy: Retail (for acute medication): 20% - Generic Drugs 20% - Preferred Brand Name Drugs 20% - Non-Preferred Brand Name Drugs Mail Order (for maintenance or chronic conditions): 20% - Generic Drugs 20% - Preferred Brand Name Drugs 20% - Non-Preferred Brand Name Drugs <u>*Maintenance Drugs must be filled at a 90-day supply through CVS Mail Order Service or CVS Retail Pharmacy</u> Certain maintenance medications for chronic conditions like high blood pressure and diabetes are covered before the deductible. Visit www.americanwaterbenefits.com for the list.</p>	<p>Single \$52.67</p> <p>Employee+Spouse or Same-Sex Domestic Partner \$116.07</p> <p>Employee + Child(ren) \$120.93</p> <p>Family \$147.27</p>

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
<p>Flexible Spending Accounts (Pre-Tax Savings Accounts)</p> <p>Administered by Horizon BCBSNJ</p>	<p>1st of following month after one full month of service completed</p>	<p>Health Care Savings Account: Set aside to pay for health services not covered by health plan for you and your dependents (as defined by the IRS) such as:</p> <ul style="list-style-type: none"> - Deductibles - Coinsurance - Hearing Aids - Lasik Eye Surgery - Glasses - Orthodontia <p>Note: Over-the-counter drugs are not eligible for reimbursement without a prescription.</p> <p>Annual amount that may be contributed:</p> <ul style="list-style-type: none"> - Minimum: \$100; Maximum: \$2,600 <p>If you are enrolled in the CDHP plan you are automatically enrolled in a Health Savings Account. The IRS does not allow you to use a Health Care FSA for medical expenses.</p> <p>You may enroll in a Limited-purpose medical FSA for dental and vision expenses only. The annual amount that may be contributed: - Minimum: \$100; Maximum: \$2,600</p> <p style="text-align: center;">Use it or lose it</p> <p>Dependent Care Flexible Spending Account: Set aside to pay for dependent care expenses for working parent such as:</p> <ul style="list-style-type: none"> - Wages paid to babysitter or companion (expenses not covered if care is provided by someone claimed as a dependent) - Nursery school/day care center costs - Elder care costs - Wages paid to a housekeeper for providing care for an eligible dependent (dependent child under 13) or any dependent who is physically or mentally incapable of self care - Annual amount that may be contributed is \$5,000 (\$2,500 if married and file separately) <p style="text-align: center;">Use it or lose it</p>	<p>Voluntary Contribution</p>
<p>Group Term Life Insurance</p> <p>Administered by Aetna</p>	<p>1st of following month after one full month of service completed</p>	<p>Basic life insurance equal to 1 1/2 times your base salary rounded up to next highest \$1,000 (Maximum Benefit is \$200,000)</p> <p>Accident Death & Dismemberment: equal to 1 1/2 times your base salary rounded up to next highest \$1,000 (Maximum Benefit is \$200,000)</p>	<p>None</p>
<p>Travel Accident Insurance</p>	<p>Immediately</p>	<p>Travel Accident Insurance while on company business:</p> <ul style="list-style-type: none"> - 10x base pay - Maximum Benefit: \$400,000 	<p>None</p>
<p>Voluntary Term Life Insurance (VL)</p> <p>Administered by Aetna</p>	<p>1st of following month after one full month of service completed</p>	<p>Voluntary Life Insurance is in addition to the company-paid Basic Life Insurance. You may purchase up to the lesser of either \$300,000 or 3 times your salary in coverage without having to provide evidence of good health, provided you enroll on a timely basis. Your choices are:</p> <ul style="list-style-type: none"> - VL of 1 x base pay - VL of 2 x base pay - VL of 3 x base pay 	<p>Monthly Contribution based on age.</p>

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
Voluntary Dependent Term Life (VDL) Insurance Administered by Aetna	1 st of following month after one full month of service completed	VDL covers eligible dependents. You will be the beneficiary of the Dependent Term Life coverage you elect. The plan offers \$20,000 coverage for spouse or same-sex/domestic partner; and \$10,000 coverage for each dependent child.	Voluntary Contribution \$5.00/mo. for spouse or same sex/domestic partner \$1.20/mo. for all children
Employee Assistance Plan (EAP) Administered by Carebridge	1 st of following month after one full month of service completed	Provides employee and each eligible dependent with up to six sessions per issue, per calendar year, for evaluation, short-term counseling and/or referral for behavioral health care issues at no cost, as well as legal, elder care and child care referral assistance.	None
Short Term Disability Administered by Aetna	1 st of following month after one full month of service completed	<ul style="list-style-type: none"> - You are eligible for 2 weeks of sick leave at full pay each year. If you are still disabled after 2 weeks, you will receive 75% of your base pay for an additional 50 weeks through the STD benefit. - Offsets for other income benefits (e.g.: social security disability) apply. 	None
Long Term Disability Administered by Aetna	Qualifying Period: 52 weeks	<ul style="list-style-type: none"> - Provides 60% of base monthly income (not to exceed \$15,000) replacement if employee becomes disabled due to illness or accident - Offsets for other income benefits (e.g.: social security disability, income from any employer or any employment & disability, retirement, pension or annuity benefits from any group insurance or pension plan (including American Water), membership or association with any group association, union or other organization. 	None
401(k) Record Keeper/ Trustee Merrill Lynch	Employees are eligible to participate as soon as possible after date of hire.	<ul style="list-style-type: none"> - A retirement and savings plan that allows you to save on a pre-tax basis. - Company matches 100% for every dollar you contribute during each pay period up to the first 3% of your eligible pay, and a 50% matching contribution on the next 2% of your eligible pay you contribute during each pay period. - Company matching contributions vest immediately and will be invested in the same funds as you direct your employee contributions. - You may contribute up to 50% of your eligible compensation not exceeding IRS limits. - If you are age 50 or older, you will be able to make an additional "catch-up" contribution of \$6,000 to the plan in 2017. This means that if you are age 50 or older in 2017, you may be able to contribute up to \$24,000 (the \$18,000 IRS limit plus the \$6,000 catch-up contribution) to the Plan on a pre-tax basis in 2017. Matching contributions are not made on catch-up contributions. You may elect a pre-tax "catch-up" deferral rate of 1-50% of your eligible compensation up to the \$6,000 limit. - For your contribution to be classified as "catch-up" contributions, you must have either a contribution equal to the plan maximum limit of 50% or actual pre-tax contributions of \$18,000 for 2017. At the end of the year, if your pre-tax contributions do not meet these requirements, the "catch-up" contributions will automatically be re-characterized as regular pre-tax contributions in the Plan. If contributions are reclassified, they are not subject to receive a company match. 	Voluntary Contribution up to 50% of your eligible compensation not to exceed IRS limit of \$18,000 in 2017 Catch Up Contributions Voluntary contribution up to \$6,000 in 2017

Benefit	When You Are Eligible	What You Receive	Monthly Cost To Employee
Defined Contribution Account (This is part of the 401(k) Plan) Record Keeper/ Trustee Merrill Lynch	Immediately	American Water will also contribute 5.25% of your base pay into your account following each pay period. As part of the 401(k) plan, you manage the investment options of your account. You will be able to select the investment option that best meets your investment goals. These contributions will be made as a separate segment within your 401(k) Savings Plan. <ul style="list-style-type: none"> - You are fully vested in your account balance after one year of service. - Different provisions apply to this segment of your 401(k) Plan (i.e. no loans/hardships). 	Contribution not to exceed IRS limit of \$14,175.00 in 2017
Employee Stock Purchase Plan (ESPP) Recordkeeper – E*TRADE	Employees are eligible to participate as soon as possible after date of hire.	<ul style="list-style-type: none"> - Ability to purchase shares of American Water Common Stock at a 10% discount off the New York Stock Exchange price. - You can contribute up to 10% of your base wages during each pay period on an after-tax basis via payroll deduction. - Enrollment is quarterly. - Vesting is immediate. - Shares are purchased quarterly. - The discount on the purchase price of the shares is taxable at the time of purchase through payroll. - Six-month holding period required before shares can be sold or transferred from your E*TRADE ESPP account. - Quarterly dividends are paid in cash to your E*TRADE brokerage account. 	- Voluntary contributions up to 10% of your eligible compensation not to exceed \$25,000 per year. For additional information, refer to your ESPP Brochure, ESPP Prospectus and New Hire Guide.
Vacation	Based on policy.		None
Holidays	Based on policy.		None
Educational Assistance	Employees may take advantage of this benefit for eligible courses in which they complete after their date of hire.	<ul style="list-style-type: none"> - Financial Assistance of 100% for tuition, registration and required fees. - Books, equipment, travel, parking, late registration and insurance are the responsibility of the employee (Graduate level course work may be taxable income). <p>Limits include:</p> <ul style="list-style-type: none"> - \$5,250.00 per year - Proof of grade of C or better (Undergraduate), B or better (Graduate) must be submitted at the completion of each course. For more information, contact your HR representative. 	None

These sheets provide a brief description of your benefits under each plan. Should there be a conflict between the benefits described on these sheets and those described in the legal plan documents, the terms of the legal documents will be used to determine coverage and benefits.

American Water reserves the right to amend or otherwise change the benefits contained in the Summary Plan Description.

Revised: Nov. 2016

Pennsylvania American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.6

Pennsylvania American Water Company

III. Operating Expense

6. Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the historic and future test years and for the 12-month period ended prior to the historic test year:
 - a. Supply a copy of contracts, if applicable.
 - b. Explain the nature of the services provided.
 - c. Explain the basis on which charges are made.
 - d. If charges allocated, identify allocation factors used.
 - e. Supply the components and amounts comprising the expense in this account.
 - f. Provide details of initial source of charge and reason thereof.

Answer:

a-d. Please see attached contracts.

e-f. See the attached analysis by month for 2015 and the HTY (2016). Future test year and full projected future test year components amounts are shown on the work papers provided in Exhibit 3-B.



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P O BOX 3265, HARRISBURG, Pa. 17120

NOV 8 1989

J.H.
Rovt
Atk
L.H.

November 2, 1989

IN REPLY PLEASE
REFER TO OUR FILE

G-880131

Michael D. Klein, Corporate Counsel
Western Pennsylvania Water Co.
800 W. Hersheypark Drive
Hershey, PA 17033

Affiliated Interest Agreement between Western Pennsylvania Water Company
and American Water Works Service Company, Inc.

To Whom It May Concern:

This is to advise you that an Opinion and Order has been adopted
by the Commission in public meeting held November 2, 1989.

Two Executed Opinion and Orders have been enclosed for your records.

Very truly yours,

Jerry Rich, Secretary

lg
Encls.
Cert. Mail

cc: G.C. Smith
J.E. Harrison

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA. 17120

Public Meeting held November 2, 1989

Commissioners Present:

Bill Shane, Chairman
William H. Smith, Vice Chairman
Joseph Rhodes, Jr.
Frank Fischl

Affiliated Interest Agreement between
Western Pennsylvania Water Company and
American Water Works Service Company, Inc.

G-880131

OPINION AND ORDER

BY THE COMMISSION:

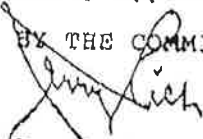
On December 12, 1988, Western Pennsylvania Water Company ("Water Company") and American Water Works Service Company, Inc. ("Service Company") filed an Affiliated Interest Agreement pertaining to the rendering of services to the Water Company by Service Company at its cost. On September 18, 1989, an Amendment was filed to the above-referenced agreement, which had been approved by Order adopted on January 12, 1989. On page 3, lines 4 and 5, the words "by mutual consent" have been deleted from the present Affiliated Interest Agreement.

Investigation and analysis of this Amendment to the Affiliated Interest Agreement indicates that the change appears to be reasonable and consistent with the public interest. However, approval of this Amendment does not constitute a determination that the associated costs are reasonable or prudent for purposes of determining just and reasonable rates; THEREFORE,

IT IS ORDERED:

That the Amendment to the Affiliated Interest Agreement between Western Pennsylvania Water Company and American Water Works Service Company, Inc. is hereby approved.

BY THE COMMISSION,


Jerry Rich
Secretary

(SEAL)

ORDER ADOPTED: November 2, 1989

ORDER ENTERED: November 2, 1989

RECEIVED

SEP 18 1989

SECRETARY'S OFFICE
Public Utility Commission

AGREEMENT

Agreement dated January 1, 1989, between AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (hereinafter "Service Company"), and PENNSYLVANIA-AMERICAN WATER COMPANY, a Pennsylvania corporation (hereinafter "Water Company").

G-880131

The background of this Agreement is that:

1. Both Service Company and Water Company are subsidiaries of American Water Works Company, Inc., a Delaware corporation (hereinafter "American").
2. Water Company has been organized for and is presently engaged in the business of providing potable water as a public utility in the State of Pennsylvania.
3. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business, including the development, business and property of Water Company, and are experienced in the efficient management, financing, accounting and operation of water utility properties and the extension and improvement thereof. The officers and employees of Service Company are qualified to aid, assist and advise Water Company in its business operations through the services to be performed under this Agreement.
4. Service Company has provided administrative and operating services to Water Company for many years, the past 17 years pursuant to an agreement dated January 1,

1971. Because Water Company is of the opinion that it cannot obtain the same quality and diversification of services on a comparable economic basis elsewhere, it proposes to enter into a new agreement with Service Company more specifically defining the types of services available to it.

5. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated water companies (hereinafter collectively "Water Companies").
6. The services to be rendered under this agreement are to be rendered by Service Company to Water Companies at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, the Water Company and Service Company agree that:

ARTICLE I. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this agreement and upon the terms and conditions hereinafter set forth, Service Company shall provide corporate guidance for Water Company. In addition to the guidance provided by the officers and employees of Service Company through the coordination of functional activities for all subsidiaries of American, the officers and employees of Service Company shall furnish and Water Company shall purchase from Service Company, the following services: Accounting, Administration, Communication, Corporate Secretarial, Engineering, Financial, Human Resources,

Information Systems, Operation, Rates and Revenue, Risk Management and Water Quality, together with such other services as Water Company and Service Company may agree, provided, however, that Water Company may perform the service with its own personnel or engage another company or person to provide those services on its behalf. Service Company by mutual consent may engage another Company or person to provide such services on its behalf.

1.2 Service Company shall employ qualified officers and employees and those persons shall be available for election by Water Company to serve as officers of Water Company.

1.3 Without limitation, services to be provided by the Service Company shall be rendered as follows:

A. Accounting: Service Company shall assist in the preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules and regulations of governmental authorities having jurisdiction and review Water Company's monthly financial reports, annual reports and other reports to stockholders and to any governmental authorities. It shall advise and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal control for receipt and disbursement of funds, materials and supplies, and other assets. Service Company shall maintain accounting records as required by Water Company. When appropriate, Service Company shall cooperate and consult with Water Company's independent certified public accountants.

Service Company shall assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Water Company.

B. Administration: Service Company shall make qualified employees available to perform or assist in the performance of Water Company's corporate activities. Those employees shall keep themselves informed on all aspects of Water Company's operations and shall regularly visit Water Company's facilities. They shall make recommendations to Water Company for operating expenditures and for additions to and improvements of property, plant and equipment. They shall keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Service Company shall provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Water Company and submit reports thereon.

C. Communications: Service Company shall recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial: Service Company shall maintain, in such places and manner as may be required by applicable law, documents of Water Company, such as minute books, charters, by-laws, contracts, deeds and other corporate records, and shall administer an orderly program of records retention. It shall maintain, or arrange for the maintenance of, records of stockholders of Water Company, prepare or arrange for the preparation of stock certificates, perform duties relating to the transfer of stock and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company shall review and may assist in the preparation of documents and reports required by Water Company such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Engineering: Service Company shall advise, and provide engineering services to assist Water Company in planning for, operating, maintaining and constructing its facilities.

It shall conduct distribution system surveys and hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data.

It shall assist Water Company in the proper maintenance and protection of Water Company properties by periodic inspection of its structures, tanks, reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company shall also include the conduct of field investigations as necessary to

obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Water Company's source of supply, treatment plant, pumping stations, distribution system, and such other facilities as Water Company may request. Service Company shall provide a Materials Management Program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Water Company and assist in the evaluation of new and existing products and application procedures.

F. Financial: Service Company shall assist in the development and implementation of financing programs for Water Company, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advise concerning arrangements for the sale of its securities; and assist in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. It shall prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company shall assist Water Company in cash management including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

Service Company shall provide assistance to Water Company in the preparation of all financial reports.

G. Human Resources: Service Company shall assist in obtaining qualified personnel for Water Company; in establishing appropriate rates of pay for those employees; and in negotiating with bargaining units representing Water Company employees. It shall carry out training programs for the development of personnel and advise and assist Water Company regarding personnel. It shall also advise and assist Water Company in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will keep Water Company apprised of all employment laws and develop procedures and controls to assure compliance.

H. Information Systems: Service Company shall make available to Water Company electronic data processing services. Those services shall include customer billing and accounting, preparation of financial statements and other reports including those required by Federal and State agencies.

I. Operation: Service Company shall develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Water Company. Periodic operational reviews will be performed by Service Company personnel and any deviations from adopted procedures will be reported to Water Company.

J. Rates and Revenue: Service Company personnel shall make recommendations for changes in rates, rules and regulations and shall assist Water Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operation. These personnel

shall keep abreast of economic and regulatory developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Rates and Revenue personnel shall assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by the Water Company and their respective regulatory commissions. Service Company shall also provide qualified personnel to testify on Water Company's behalf as required during any regulatory proceedings.

K. Risk Management: Service Company shall provide a Risk Management Program to review the exposures to accidental loss of the Water Company, recommend efficient methods of protection either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. It shall also supervise investigation procedures; review claims; and negotiate and assist in, and evaluate proposals for, settlement at the request of Water Company. It shall assist in the establishment of safety and security programs to avoid or minimize risk and loss.

L. Water Quality: Service Company shall assist Water Company to comply with standards of governmental agencies and establish and attain water quality objectives of the Water Company. It shall assist in providing design criteria for processes, coordinating with public agencies, developing approaches and solutions to water quality problems, and providing

technical assistance and general direction for Water Company personnel.

It shall also provide laboratory services for programmed analyses as required by drinking water regulations, and special analyses as required by Water Company.

ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as hereinabove provided, Water Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.

2.2 All costs of service rendered by Service Company personnel for Water Company or in common with other Water Companies shall be charged to Water Company based on actual time spent by those personnel as reflected in their daily time sheets or other mutually acceptable means of determination.

2.3 All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Water Company, shall be charged directly to Water Company.

2.4 All costs incurred in rendering services to Water Company in common with similar services to other Water Companies which cannot be identified and related exclusively to services rendered to a particular Water Company, shall be allocated among all Water Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Water

Companies, among the members of such group, based on the number of customers served at the immediately preceding calendar year end.

2.5 Cost for support personnel (secretaries, clerical personnel, clerks, messengers, telephone operators, mail clerks, and other incidental support personnel of the Service Company) as well as the cost of lease payments, depreciation, utilities and other costs associated with leasing office space and equipment by Service Company shall be allocated among the Water Companies on the basis of the proportion of the aggregate cost allocated under Sections 2.3 and 2.4.

ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost to be assessed by Service Company for the rendering of services to Water Company as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company, as defined below, properly allocable thereto. Such percentage shall be calculated each month and shall be the ratio of the total general overhead of the Service Company for the month to the total salaries of the employees for whose service charges are to be made to the Water Companies. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.

3.2 The term "general overhead" shall include:

- (a) pension and insurance premiums paid for the benefit of Service Company employees,

- (b) legal and other fees for services rendered to the Service Company,
- (c) taxes,
- (d) other general office supplies and other similar expenses, and
- (e) interest on working capital.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Service Company shall render a bill to Water Company for all amounts due from Water Company for services and expenses for such month plus an amount equal to the estimated cost of such services and expenses for the current month, all computed pursuant to Articles II and III. Such bill shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall reflect the credit for payments made on the estimated portion of the prior bill and shall be paid by Water Company within a reasonable time after receipt of the bill therefore.

4.2 Service Company agrees to keep its books and records available at all times for inspection by representatives of Water Company or by regulatory bodies having jurisdiction over Water Company.

4.3 Service Company shall at any time, upon request of Water Company, furnish any and all information required by Water Company with respect to the services rendered by Service Company

hereunder, the costs thereof, and the allocation of such costs among Water Companies.

ARTICLE V. OTHER AGREEMENTS

5.1 It is understood by Water Company that Service Company has entered or may enter into similar agreements with other Water Companies that are affiliated with American to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

5.2 It is understood by Water Company that Service Company has entered or may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be furnished; Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company.

ARTICLE VI. TERM OF AGREEMENT

This agreement shall become effective as of the later of (a) the date first mentioned above or (b) the date the parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction in the premises. Upon becoming effective, this agreement shall be the sole agreement between the parties concerning the subject matter hereof and shall supersede all prior agreements, written or oral, including the agreement dated January 1, 1971, which shall terminate on the date this

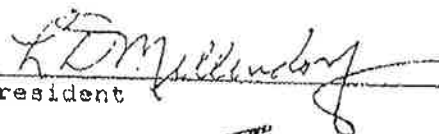
agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases to be an affiliate of American.

IN WITNESS WHEREOF, Service Company and Water Company have caused this agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:



AMERICAN WATER WORKS SERVICE COMPANY, INC.

By 
President

ATTEST:


Assistant Secretary

PENNSYLVANIA AMERICAN WATER COMPANY

By 
President

EXECUTION COPY

FINANCIAL SERVICES AGREEMENT

THIS AGREEMENT, dated as of June 15, 2000, by and between Pennsylvania-American Water Company (the "Company") and American Water Capital Corp. ("AWCC").

B A C K G R O U N D

The Company currently performs its own financial services.

However, the Company has determined that it can obtain these services more efficiently through the consolidation of certain necessary management and staff functions with those performed for other entities that may enter into agreement with AWCC substantially similar to this one ("Co-Participants").

AWCC is dedicated to performing such consolidated functions.

Accordingly, the parties have determined to enter into this Agreement for the provision of financial services by AWCC to the Company and for the proper determination and allocation of the costs of providing such services.

Therefore, the parties agree as follows:

A G R E E M E N T

1. Services. AWCC will provide, either directly or through arrangements with third parties for the benefit of the Company, such financial services as the Company and AWCC may from time to time agree, including but not limited to those more fully described in Appendix I attached to this Agreement.
2. Costs. In consideration of the provision of the services contemplated by paragraph 1, the Company agrees to pay AWCC a portion of the costs and appropriate overhead incurred by AWCC in providing those services, as follows. The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings will be divided among the Co-Participants in proportion to the maximum principal amount that each Co-Participant requests be made available to it during the course of a year. The costs incurred by AWCC in connection with each long-term borrowing by AWCC will be divided among each Co-Participant in proportion to the principal amount of that borrowing that is loaned to that Co-Participant. AWCC's overhead will be allocated among the Co-Participants in the same proportion as each Co-Participant's long-term and maximum, requested short-term borrowings and investments in a calendar year bear to all of the long and maximum short-term borrowings and investments by all Co-Participants during the same year.
3. Statements. AWCC will prepare and deliver to the Company monthly statements of the services provided by AWCC and amounts payable to AWCC, giving effect to

all the provisions of this Agreement. The Company shall pay the net amount shown on its statement within thirty (30) days after the billing date.

4. Inspection. Upon reasonable notice, AWCC will make available to the Company for its inspection AWCC's books, records, bills, accounts and any other documents which describe or support the costs allocated to the Company under this Agreement.

5. Obligations Not Joint. AWCC and the Company expressly agree: (a) that the obligations of the Company and each Co-Participant to AWCC are several and not joint; (b) that the Company will not be responsible to any Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by the Company to AWCC under this Agreement or a Note in the form attached to this Agreement; and (c) that no Co-Participant will be responsible to the Company, to any other Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by that Co-Participant to AWCC under any agreement substantially similar to this Agreement or under any Note attached to that other agreement. AWCC covenants and agrees that it will require, as a condition to its entering into any such other agreement with a Co-Participant, that such other agreement contains the same provision as that contained in the immediately preceding sentence.

6. Notes. The Company's borrowings under this Agreement will be evidenced by one or more promissory notes in the form of Exhibit A or Exhibit B attached to this Agreement.

7. Non-Exclusivity. Nothing in this Agreement prohibits or restricts the Company from borrowing from third parties, or obtaining services described in this Agreement from third parties, whenever and on whatever terms it deems appropriate.

8. Effectiveness. This Agreement shall be effective as of June 22, 2000 provided that, if prior approval by the regulatory commission of any jurisdiction is required before this Agreement may become effective as to the Company, or before AWCC may provide a particular service hereunder to the Company, this Agreement shall not be effective as to the Company or as to that service, as the case may be, unless and until the required approval has been obtained. Unless and until this Agreement becomes effective as to the Company in whole or in part, the Company shall not be entitled to the benefits of, nor shall it have any rights or duties under, this Agreement. This Agreement may be amended or rescinded only by written instrument signed by the Company and AWCC.

9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement will not affect: (a) the Company's obligations under any Promissory Notes; (b) any party's obligations with respect to any amounts owing under Sections 2 and 3 of this Agreement (including such amounts attributable to obligations of any terminating party under any Promissory Notes that remain outstanding after this Agreement is terminated as to that party); or (c) AWCC's obligations to repay any investments made by a Company pursuant to Appendix I.


10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

In witness of the foregoing, each of the Company and AWCC has caused its respective corporate seal to be affixed to this Agreement and has caused this Agreement to be signed on its behalf by its duly authorized officers.

ATTEST:

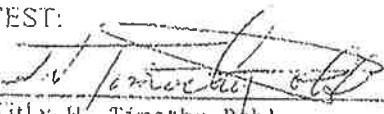
PENNSYLVANIA-AMERICAN WATER COMPANY

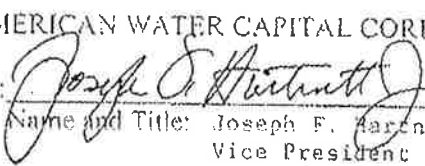
By: 
V.A. Redmond
Vice President and Secretary

By: 
J. E. Harrison
Vice President and Treasurer

ATTEST:

AMERICAN WATER CAPITAL CORP.

By: 
Title: W. Timothy Pohl
Vice President and Secretary

By: 
Name and Title: Joseph F. Barnett, Jr.
Vice President and Treasurer

APPENDIX I

DESCRIPTION OF FINANCIAL SERVICES

Set forth below is a list of the services which AWCC agrees to provide to the Company upon its request pursuant to the Agreement to which this Appendix is attached.

1. Short-Term Loans. AWCC will provide Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached to this Agreement as Exhibit A.
2. Long-Term Borrowings. AWCC will provide loans other than Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached hereto as Exhibit B.
3. Cash Management. Cash not required by the Company to pay its daily disbursements or to pay when due the principal of and interest on, the Company's borrowings from AWCC other than Short-Term Loans will be used by AWCC first to reduce the outstanding principal balance of the Company's Short-Term Loans owing to AWCC and any excess will be deemed to be invested with AWCC and will earn a daily rate of interest that is equal to the interest income earned by AWCC on those funds. Upon the request of that Company, AWCC shall execute one or more promissory notes in favor of the Company, in form and substance substantially similar to the Promissory Note attached as Exhibit A to the Agreement as evidence of such investment.

EXHIBIT A
 PROMISSORY NOTE
FOR SHORT-TERM LOANS

\$ _____, 2000

FOR VALUE RECEIVED. [NAME OF COMPANY], a _____ corporation (herein "Borrower") hereby promises to pay ON DEMAND to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at Voorhees, New Jersey or such other place as Lender may from time to time designate, the principal sum of _____ dollars (\$ _____) (the "Maximum Principal Sum"), or such lesser amount as shall equal the aggregate unpaid principal amount of the loans made by Lender to Borrower (other than loans evidenced by a promissory note under which the principal amount is due and payable in one or more scheduled installments more than one year after the date of its issue), together with interest thereon from the date hereof until paid in full. Interest will be charged on the unpaid outstanding principal balance of this Note at a rate per annum equal to Lender's actual cost of funds to make such loan, such rate to change as Lender's actual cost of funds changes. Interest on borrowings shall be due and payable on the first business day of each month, commencing with the first business day of the month after the month in which this Note is executed. In the absence of manifest error, the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

Borrower may borrow, repay and reborrow hereunder in amounts which do not, in the aggregate outstanding at any time, exceed the Maximum Principal Sum.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law; or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of

Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waives presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of the parties hereto.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day and year first written above.

[BORROWER]

By: _____
Name and Title:

EXHIBIT B
PROMISSORY NOTE
FOR LONG-TERM BORROWINGS

S _____, 2000

FOR VALUE RECEIVED, [NAME OF COMPANY], a _____ corporation (herein "Borrower") hereby promises to pay to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at _____ or such other place as Lender may from time to time designate, the principal sum of _____ dollars (\$ _____), together with interest thereon from the date hereof until paid in full. Interest shall be charged on the unpaid outstanding principal balance hereof at a rate per annum equal to the rate paid and to be paid by Lender with respect to the borrowings it made in order to provide funds to Borrower hereunder. Interest on borrowings shall be due and payable in immediately available funds on the same business day on which the Lender must pay interest on the borrowings it made in order to provide funds to the Borrower hereunder. The principal amount hereof shall be due and payable hereunder at such times and in such amounts and in such installments hereunder as the Lender must pay with respect to the borrowings it made in order to provide funds to the Borrower hereunder. Lender has provided Borrower with a copy of the documentation evidencing the borrowings made by Lender in order to provide funds to Borrower hereunder. In the absence of manifest error, such documentation and the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waives presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

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This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of Lender and Borrower.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day and year first written above.

[BORROWER]

By: _____
Name and Title:

Pennsylvania-American Water Company
Service Company Expense for Operating and Maintenance (O&M)

Function	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16	Grand Total
Business Development	\$96,243	\$79,257	\$84,496	\$65,613	\$60,470	\$81,153	\$96,727	\$79,691	\$70,381	\$64,241	\$98,277	\$115,594	\$993,143
Central Lab	26,001	47,867	34,393	22,345	34,393	43,055	38,432	38,108	37,051	34,192	32,193	23,044	414,356
Corp Admin	498,819	532,353	489,750	666,315	435,022	1,154,105	1,067,571	288,990	497,593	1,065,219	(138,579)	793,836	7,350,984
Customer Service Organization (CSO)	565,567	818,827	698,005	627,758	686,331	640,005	619,883	674,913	740,399	522,986	728,251	637,074	7,959,799
Engineering	25,517	21,773	26,723	20,116	20,116	10,468	16,284	19,426	14,017	14,017	24,174	17,794	225,929
External Affairs & Public Policy	118,771	119,994	109,686	105,290	114,725	138,271	98,873	124,678	112,400	103,818	127,311	221,090	1,494,907
Facilities	53,332	67,321	71,912	66,391	67,691	66,391	63,873	56,980	77,104	61,883	83,279	75,888	809,884
Finance	425,874	417,092	391,077	424,499	395,776	334,572	428,881	409,025	336,335	390,312	452,773	528,738	4,934,956
Human Resources	271,247	226,193	275,708	260,574	304,232	311,904	287,548	283,069	346,376	291,960	284,801	476,758	3,620,370
Investor Relations	8,691	8,192	10,263	22,848	13,975	6,249	4,864	6,692	6,929	10,133	6,413	42,656	147,885
Legal	259,918	266,749	222,522	196,995	192,003	190,709	142,654	223,374	142,654	193,102	239,431	312,106	2,604,791
Regulated Ops	244,077	117,973	176,451	168,875	176,506	117,315	150,716	179,294	133,448	176,521	136,641	446,928	2,254,744
Safety & Environmental Compliance	26,147	24,208	19,082	26,138	25,818	18,135	25,984	30,180	19,305	24,611	27,379	34,239	301,224
Security Operations	45,927	40,243	34,826	45,155	55,273	40,794	18,081	45,489	49,043	40,705	59,569	63,153	538,257
Supply Chain	39,312	44,761	46,555	30,987	36,414	30,968	29,620	33,070	32,713	29,041	55,595	41,093	429,868
Technology and Innovation (T&I)	715,841	676,609	655,959	797,859	697,218	786,099	774,233	734,078	550,973	683,687	930,900	1,316,761	9,320,217
Grand Total	\$3,417,333	\$3,543,156	\$3,350,490	\$3,545,606	\$3,310,361	\$3,970,192	\$3,886,795	\$3,227,056	\$3,167,825	\$3,706,428	\$3,128,409	\$5,146,663	\$43,400,313

Function	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15	Grand Total
Business Development	\$77,403	\$77,555	\$86,239	\$59,726	\$53,997	\$104,371	\$83,411	\$85,896	\$78,194	\$86,997	\$69,860	\$99,368	\$965,012
Central Lab	50,375	40,712	37,145	52,807	30,747	38,866	34,541	36,537	41,333	43,895	49,044	52,318	508,320
Corp Admin	310,613	117,139	28,779	305,200	50,910	134,897	138,642	75,674	89,238	89,000	80,415	300,806	1,721,313
Customer Service Organization (CSO)	786,934	775,925	685,325	777,484	753,520	784,960	748,294	763,473	696,933	718,035	638,895	724,030	8,843,807
Engineering	21,739	15,972	26,178	17,641	20,717	16,635	24,298	22,636	21,462	18,876	31,177	15,380	252,713
External Affairs & Public Policy	94,264	110,415	100,092	126,219	94,237	147,407	106,219	118,501	111,500	149,429	143,480	137,375	1,439,137
Facilities	88,116	67,797	92,112	89,184	112,477	87,972	87,385	72,858	75,998	80,808	73,610	58,582	986,899
Finance	382,269	398,641	413,574	422,755	337,895	391,348	383,585	461,438	324,576	404,562	371,164	464,604	4,756,614
Human Resources	283,674	240,017	225,241	284,951	224,890	299,641	308,267	294,543	284,717	251,592	282,901	392,479	3,372,913
Investor Relations	6,643	5,969	4,108	14,477	5,315	3,663	15,443	7,892	5,655	6,874	8,031	7,094	91,163
Legal	111,786	197,011	131,462	180,455	172,391	189,774	196,941	247,763	146,924	187,820	179,483	216,447	2,118,466
Regulated Ops	173,609	198,804	162,090	141,280	149,915	170,856	154,326	148,553	136,471	149,902	176,352	234,154	1,996,310
Safety & Environmental Compliance	40,861	13,345	20,837	37,246	36,514	7,648	24,534	29,655	22,369	25,133	31,078	25,501	314,721
Security Operations	28,346	57,949	3,118	26,831	21,802	41,889	31,646	18,543	29,903	21,510	30,805	31,021	343,364
Supply Chain	42,965	37,597	40,846	39,593	37,747	39,660	41,254	36,602	41,134	40,890	36,198	41,482	475,967
Technology and Innovation (T&I)	1,237,555	1,049,509	1,153,367	1,107,601	1,081,567	1,055,673	1,078,198	1,004,482	1,063,239	1,029,634	1,026,886	1,175,465	13,069,198
Grand Total	\$3,737,154	\$3,404,358	\$3,210,507	\$3,683,452	\$3,184,842	\$3,515,261	\$3,456,982	\$3,415,045	\$3,175,665	\$3,264,957	\$3,229,379	\$3,976,107	\$41,253,708

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Leasing Equipment, Computer Rentals, Office Space Costs

FR III.7

Pennsylvania-American Water Company
III. Operating Expense

7. Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. Explain the method of calculating monthly or annual payments. If allocated from the parent company, provide the method of allocation.

Answer:

Pennsylvania-American Water Company leases various types of office equipment, storage and office space. Leases, contracts or vouchers for these items may be reviewed at the Company's office.

Coatesville, Wyomissing and Scranton wastewater areas lease office space. There are four self-storage units leased for the Warren operations district. Scranton wastewater also leases parking spaces.

All leases are paid on a monthly basis. The lease payments are paid per contracted amounts and are not allocated from the parent company.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Storm Damage

FR III.8

Pennsylvania-American Water Company
III. Operating Expense

8. Submit detailed calculations (or best estimates) of the cost resulting from storm damage.

Answer: The Company incurred no costs resulting from storm damage in 2016.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Advertising Expense (HTY and 2 Preceding)

FR III.9

Pennsylvania-American Water Company

III. Operating Expense

9. Submit details of expenditures for advertising (national, institutional and local media). Provide a schedule of advertising expense by media categories for the historic test year and the prior two comparable years with respect to:
 - a. Public health and safety
 - b. Conservation of energy.
 - c. Explanation of billing practices, rates, rules and regulations.
 - d. Provision of factual and objective data programs in educational institutions.
 - e. Other advertising programs
 - f. Total advertising expense

Answer: See Attached

Advertising Expense

Description	2016	2015	2014
Public Health & Safety	\$0	\$674	\$9,705
Conservation of Energy			
Explanation of Billing Practices	16,777	4,556	2,129
Provision of Factual and Objective Data	47,942	19,775	30,738
Other Advertising Programs			
Billing Inserts			
Community Organizations	350	1,737	1,230
Customer Education	525,081	453,576	553,024
Job Recruitment			219
Miscellaneous	(29,935)	23,009	(9,965)
Total	\$560,216	\$503,326	\$587,081

FR III.10

Pennsylvania American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Social/Service Org Memberships (HTY)

FR III.10

Pennsylvania American Water Company
III. Operating Expenses

10. Prepare a detailed schedule for the historic test year showing types of social and service organization memberships paid for by the Company and the cost thereof

Answer: Please see attached.

FR.III.10

Water

<u>Description</u>	<u>2016 Amount</u>
Albright College	\$800
ALLE KISKI STRONG CHAM	1,150
AMAZONPRIME MEMBERSHIP	106
AMER SOC CIVIL ENGINEERS	270
AMERICAN SOCIETY OF SA	185
AMERICAN SOCIETY OF SA - 10065012	170
Women's Business Enterprise Council	1,700
United States Hispanic Chamber of Commerce	2,000
American Water Works Association	25,470
BUTLER COUNTY CHAMBER OF	350
Butler County Chamber of Commerce	371
CAPITOLWIRE COM	631
CLARION AREA CHAMBER	1,065
CLARION AREA CHAMBER OF BUSINE	201
CLARION COUNTY ECONOMIC DEVELO	1,060
CONODOGUINET CREEK WATERSHED Authority	212
CTC CONSTANTCONTACT.COM	111
DEPT OF ENVIRONMENTAL PROTECTI	60
DICK'S SPORTING GOODS	72
ENVIROCERT INTERNATIONAL	125
Expense WaterUse Invoice	7,338
GREATER WILKES-BARRE C	1,181
Harrisburg Regional Chamber	827
HBA OF BERKS COUNTY	515
IN INFLATABLE FUSION IN	6,170
Indian Rocks Prop Owners	1,342
INDIANA COUNTY CHAMBER	289
J J KELLER & ASSOCIATES INC	896
LAWRENCE COUNTY CHAMBER OF COM	1,060
LHPOA INC	2,601
LMT VETERANS COMMITTEE	265
MAKEFIELD HIGHLANDS GOLF	500
MANAGER TOOLS LLC	400
MLEPOA INC	4,970
NATIONAL SAFETY COU	1,476
NAWC DUES	304,747
NAWC GOVT RELATIONS	47,664
NAWC PA CHAPTER DUES	32,652
NAZARETH AREA CHAMBER OF COMME	302
NCEES.ORG	25
NFPA NATL FIRE PROTECT	175
PA ATTRNY REGISTRATN FEES	203
PA LEGISLATIVE SERVICES	5,406

<u>Description</u>	<u>2016 Amount</u>
PA SECTION AWWA WATER FOR PEOP	2,500
PAGR	175
PaWARN Annual Membership	11,000
PAYPAL COMPTIA	25
PAYPAL WESTERNCHES	50
PENNSYLVANIA BAR ASSOCIAT	350
PENNSYLVANIA MUNICIPAL	187
PENNSYLVANIA RURAL WATER - 39983	241
PETERSTWPCHAMBER	250
PUNXSUTAWNEY AREA CHAMBER OF	175
RIMS INC	1,870
SAFETY MEETING OUTLINES - 0816-Z0190	175
SBCC	189
SCHUYLKILL CHAMBER OF COM - DUES16-585	305
SCRANTON CHAMBER OF COMMERCE	1,829
South Hills Chamber of Commerc	795
SSPC	95
Township of Falls	530
UPPER PROVIDENCE TOWNSHIP	530
WASHINGTON COUNTY CHAM	1,120
WATER RESOURCES DEL RB	2,000
Waterworks Operators of Assn o	94
WEF WYTHE	278
WILD ACRES LAKES POA	13,844
YELLOW BREECHES WATERSHED	106
	<u>\$495,825</u>

Waste Water

<u>Description</u>	<u>2016 Amount</u>
PENNSYLVANIA RURAL WATER	\$415
UEI WATER PROGRAM - 705126	194
WEGMANS #050 - N/A	43
	<u>\$652</u>

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.11

Pennsylvania-American Water Company
III. Operating Expense

11. Submit a schedule showing a breakdown by the expenditures associated with Outside Services Employed, Regulatory Commission Expenses showing expenses relating to rate cases separately, and Miscellaneous General Expenses, for the historic test year and prior two comparable years.

Answer:

See attached.

Water

Outside Services	2016	2015	2014
Auditing	\$565,346	\$563,943	\$499,907
Collection Agencies	1,666,479	1,237,949	978,447
Distribution System	2,877,068	2,170,028	2,440,772
Engineering	354,967	454,702	866,350
Grounds Care	1,260,998	1,146,187	1,145,498
Janitorial	311,516	321,539	291,573
Lab Testing	174,575	91,604	93,348
Legal	968,707	1,038,815	962,667
Maintenance	2,912,807	2,619,747	1,877,847
Contract Serv Maint	2,181,844	3,353,904	3,261,802
M & S Maintenance	1,556,418	1,342,811	1,589,043
Paving	1,959,084	2,350,686	2,741,542
Security	711,283	744,007	829,212
Service Company	43,400,313	41,253,709	43,072,883
Temporary	633,762	611,265	798,631
Waste Disposal	1,992,600	1,457,127	1,864,241
Total Outside Services	\$63,527,767	\$60,758,024	\$63,313,762
Regulatory			
Amortization	\$398,867	\$399,228	\$398,490
Management Study	0	0	0
Other	25,528	47,197	29,219
Total Regulatory	\$424,395	\$446,424	\$427,709
Miscellaneous			
Advertising	\$4,404	\$655	\$1,967
Bank Service Charges	644,049	654,593	676,681
Billing Postage	3,219,680	3,355,156	3,349,673
Cell Phone	640,929	567,216	616,953
Charitable Contributions	1,500	1,854	4,750
Charitable Donations	276,420	263,403	232,039
Co Dues/Membership Deductible	489,616	509,069	505,120
Community Organizations	64,892	79,258	68,224
Conference Registration	76,778	85,920	216,872
Credit Line Fees	548,229	511,779	444,590
Customer Education Communication	555,811	502,672	585,114
Deductible Meals	418,610	342,248	427,924
Director Fees & Expense	46,055	39,317	39,313
Electric Expenses	519,127	993,967	923,109
Employee Expenses	578,661	622,557	670,134
Forms	834,513	799,871	799,912
Heating	671,527	1,130,888	1,552,284
Injuries/Damages	4,600	(264)	(56,260)
Lab Supplies	670,275	600,469	607,849
M & S Operations	1,297,869	1,405,915	1,521,279
Mailing	129,121	101,838	142,215
Miscellaneous	(432,735)	(152,033)	(291,680)
Miscellaneous Operation Expenses	2,016,870	774,304	1,210,374
Nondeductible Lobbying	0	0	3,180
Nondeductible Penalties	71,936	31,911	72,236
Permits	263,496	195,867	346,859
Office & Admin Supplies	273,099	270,114	242,774
Relocation	52,665	267,764	12,440
AWWA Research	120,782	114,777	117,724
Sewer	118,182	90,393	125,874
Software Licenses	439,055	375,420	205,694
Taxable Meals	4,085	1,672	2,794
Telephone	1,787,225	1,936,594	1,940,514
Trash	194,931	158,782	152,680
Trustee Fees	70,648	37,029	101,431
Uniforms	253,857	177,585	244,016
Wireless	182,852	127,448	223,852
Total Miscellaneous	\$17,109,615	\$16,976,011	\$18,040,504
Grand Total	\$81,061,776	\$78,180,459	\$81,781,976

Waste water excluding Scranton Waste water

Outside Services	2016	2015	2014
Auditing	106	0	0
Collection Agencies	250	(42)	785
Distribution System	218,045	64,718	52,443
Engineering	0	1,700	984
Grounds Care	70,611	73,072	50,377
Janitorial	9,311	9,564	9,207
Lab Testing	117,707	72,142	65,804
Legal	0	0	0
Maintenance	40,505	55,177	90,081
Contract Serv Maint	217,545	144,458	123,207
M & S Maintenance	66,103	94,562	49,593
Paving	7,827	4,359	10,729
Security	669	62	1,441
Service Company	0	0	0
Temporary	0	0	(37)
Waste Disposal	852,248	717,899	645,768
Total Outside Services	\$1,600,928	\$1,237,671	\$1,100,379

Regulatory

Amortization	\$74,513	\$74,513	\$74,513
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$74,513	\$74,513	\$74,513

Miscellaneous

Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	1,933	4,602	2,634
Cell Phone	42,202	23,911	24,706
Charitable Contributions	0	0	0
Charitable Donations	0	0	0
Co Dues/Membership Deductible	652	525	2,458
Community Organizations	2,685	3,525	3,575
Conference Registration	0	0	0
Credit Line Fees	0	0	0
Customer Education Communication	0	0	0
Deductible Meals	5,507	4,115	2,993
Director Fees & Expense	0	0	0
Electric Expenses	9,963	182,131	67,449
Employee Expenses	9,272	21,559	34,354
Forms	0	0	0
Heating	35,873	36,111	38,238
Injuries/Damages	0	0	0
Lab Supplies	42,039	33,051	37,762
M & S Operations	122,402	61,457	60,965
Mailing	127	242	1,533
Miscellaneous	3,277	153	852
Miscellaneous Operation Expenses	220,998	85,353	39,906
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	500	5,900	14,300
Permits	215	5,675	3,420
Office & Admin Supplies	11,456	24,025	11,242
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	29,778	22,533	38,559
Software Licenses	0	0	0
Taxable Meals	0	0	0
Telephone	55,998	40,623	44,191
Trash	38,356	23,411	9,022
Trustee Fees	0	0	0
Uniforms	11,753	6,817	7,956
Wireless	3,992	5,421	5,635
Total Miscellaneous	\$648,978	\$591,140	\$451,749

Grand Total	\$2,324,419	\$1,903,324	\$1,626,641
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Pennsylvania-American Water Company
Coatesville Wastewater Operations
Data Requirements of the Pennsylvania Public Utility Commission
Research and Development

FR III.12

**Pennsylvania-American Water Company
Coatesville Wastewater Operations**

III. Operating Expense

12. Submit details of information covering research and development expenditures, by project, within the company and note forecasted company programs.

Answer: Please see attached.

**PENNSYLVANIA AMERICAN WATER COMPANY
RESEARCH & DEVELOPMENT EXPENDITURES - 2016**

<u>Project</u>	<u>2016 AMOUNT</u>
R & D General	\$384,041
AWWA Research Foundation	120,782
Service Company Liner Testing	4,818
Stream Control PRV Upgrade Research	52,098
AMR/AMI Standardization Research	703
Nitrosamines Occurrence Survey	125
Legionella in Recycled water	3,808
Emerging Contaminants Research	723
Impact of Low DO on MBR Operation	14,286
Biofiltration of Nitrosamines	2,226
Chromium VI Chemistry	996
Anthropogenic Nitrosamines	(581)
Desalination using subsurface intakes	14,024
Simultaneous Removal by Biofiltration	1,372
Smart Water Management Systems	(12,675)
Management of Emerging Pathogens	5,482
Future Distribution Workshop	(1,179)
Pathogen reduction	13,993
Catalytic Nitrate Removal	(10,069)
Structural PVC Research	(1,135)
FAIL ANLY ORIEN PIPE ASM STUDY	7,726
AUTO METER READING MGT STUDY	15,808
NYSERDA - SOLAIRE MBR	72
COAGULANT RECOVERY TESTING	101
BIOFILTRATION IMPLEMENTATION	(2,715)
BACKFLOW DETECTION BY METERS	(3,131)
HMOP Reuse TC	8,444
WRRF-14-07 Desalination Pretreatment	1,883
Ozone-BAC	28,332
Investigation of PVC Pipe Failures	4,780
ECs in Hospital effluents	(1,431)
Structural PVC Research	6,282
Customer Messaging on Legionella	1,019
WRF - Service Line Identification	(983)
UV Drone Evaluation	2,361
Adsorption/Electrochemical Technology	2,562
Total Research and Development	\$664,948

Pennsylvania American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Charitable and Civic Contributions (HTY)

FR III.13

Pennsylvania American Water Company
III. Operating Expenses

13. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the historic test year.

Answer: Please see attached.

Water

<u>Recipient</u>	<u>Description</u>	<u>2016 Amount</u>
WESTERN PENNSYLVANIA CONSERVAN	Community Flower Gardens	\$13,500
AW Customer Refund Vendor	Donation	1,086
Billy Fish Troop 80	Donation	600
COATESVILLE AREA ARTS ALLIANCE	Donation	200
Harrisburg Rugby Football Club	Donation	500
Hilltop Alliance	Donation	600
MILTON BOROUGH	Donation	500
Neshannock Township School	Donation	200
NEW CASTLE COMMUNITY YMCA	Donation	1,000
PA District Attorneys Institut	Donation	500
PCard Distributed-Clearing for Mapped Transactions	Donation	1,489
Penns Northeast Inc	Donation	750
Shikellamy Band Association	Donation	100
SOUTH PARK TOWNSHIP	Donation	1,000
UNITED WAY OF ALEG CNTY	Donation	780
United Way of Berks County	Donation	600
UNITED WAY OF BUCKS COUNTY	Donation	240
UNITED WAY OF CHESTER COUNTY	Donation	900
United Way of Greater Philadel	Donation	240
UNITED WAY OF LACKAWANNA COUNT	Donation	2,404
UNITED WAY OF LAWRENCE CO	Donation	1,012
UNITED WAY OF SUSQUEHANNA COUN	Donation	240
UNITED WAY OF THE CAPITAL REGI	Donation	22,983
UNITED WAY OF WASHINGTON COUNT	Donation	3,188
UNITED WAY OF WYOMING VALLEY	Donation	240
ALLEGHENY CONFERENCE ON COMMUN	Event Sponsorship	5,665
Allegheny County Airport Autho	Event Sponsorship	250
APR SUPPLY CO	Event Sponsorship	763
Big Brothers Big Sisters	Event Sponsorship	300
Brandywine Red Clay Alliance	Event Sponsorship	1,500
BUTLER CITY OF	Event Sponsorship	4,000
CASTLE SHANNON BOROUGH	Event Sponsorship	100
Char-West Council of Govt	Event Sponsorship	250
COATESVILLE CHRISTMAS PARADE	Event Sponsorship	500
Dearden Alumni Campus	Event Sponsorship	300
Friends of the Washington Park	Event Sponsorship	100
GETTYSBURG BATTLEFIELD PRESERV	Event Sponsorship	300
Glassport Development Corporat	Event Sponsorship	500
Good Works Inc	Event Sponsorship	500
GREEN TREE BOROUGH	Event Sponsorship	500
Hampden Twp Veterans	Event Sponsorship	250
Hershey Food Bank	Event Sponsorship	300
Hershey-Derry Twp Historical S	Event Sponsorship	275
HOMESTEAD DISTRICT LIONS CLUB	Event Sponsorship	100
Lifesteps Inc	Event Sponsorship	125
LONDONDERRY TOWNSHIP	Event Sponsorship	1,000
Mon Yough Trail Council	Event Sponsorship	250
New Cumberland River Rescue	Event Sponsorship	500
Osterhout Free Library	Event Sponsorship	100
Parkesburg Area Special Events	Event Sponsorship	500
PCard Distributed-Clearing for Mapped Transactions	Event Sponsorship	600
PETERS TOWNSHIP	Event Sponsorship	250
PUNXSUTAWNEY ROTARY CLUB	Event Sponsorship	2,000
RAINBOW KITCHEN COMMUNITY SERV	Event Sponsorship	2,000
SOUTH COATESVILLE BOROUGH	Event Sponsorship	250
SOUTH PARK TOWNSHIP	Event Sponsorship	500
Trinity High School	Event Sponsorship	250
UMBCCRR	Event Sponsorship	100
Union Sportsmens Alliance	Event Sponsorship	1,250

UNITED WAY OF WYOMING VALLEY	Event Sponsorship	400
WATSONTOWN BOROUGH	Event Sponsorship	1,000
West Penn Division March of Di	Event Sponsorship	250
Soroptimist International	Event Sponsorship	400
ALLEGHENY CONFERENCE ON COMMUN	Event Sponsorship	1,200
Brookline Breeze	Event Sponsorship	500
CAPITAL REGION COUNCIL OF	Event Sponsorship	530
ChrisDon Inc	Event Sponsorship	250
CLARION AREA CHAMBER OF BUSINE	Event Sponsorship	4,850
Commission on Economic Opportu	Event Sponsorship	350
GLOBAL SPECTRUM LP	Event Sponsorship	1,250
LAWRENCE COUNTY CHAMBER OF COM	Event Sponsorship	299
Pennsylvania Chamber of Bus &	Event Sponsorship	6,500
SCRANTON CHAMBER OF COMMERCE	Event Sponsorship	5,000
Scranton Half Marathon	Event Sponsorship	2,000
SLIGO BOROUGH	Event Sponsorship	500
SOUTH HILLS AREA COUNCIL OF	Event Sponsorship	250
STEEL VALLEY COUNCIL OF GOV	Event Sponsorship	850
Westmoreland Club	Event Sponsorship	2,150
LAWRENCE COUNTY TOURIST	Event Sponsorship	750
SPRING-FORD CHAMBER OF CO	Event Sponsorship	250
CVS/PHARMACY #05101	Event Sponsorship	16
KMART 4770	Event Sponsorship	17
WEST SHORE CHAMBER OF	Event Sponsorship	575
APR SUPPLY CO	Event Sponsorship	1,510
GIANT 6279	Event Sponsorship	350
SCRANTON CHAMBER OF COMME	Event Sponsorship	600
SPRING-FORD CHAMBER OF CO	Event Sponsorship	180
FUTURISTIC INNOVATIVE GRA	Event Sponsorship	90
WESTERN PA NEWSPAPER COMP	Event Sponsorship	39
SCRANTON CHAMBER OF COMME	Event Sponsorship	150
UNITED WAY OF THE CAPITAL REGI	Fall campaign corporate gift	1,305
United Way of Greater Lehigh V	Matching contribution for employee donations	240
United Way of Greater Susqueha	Matching contribution for employee donations	300
PA District Attorneys Institut	Sponsorship of Medication Collection boxes	1,500
PA District Attorneys Institut	Sponsoship of pharmaceutical disposal box	1,000
Amazon Market Place payment		(159)

Total Donations

\$118,222

PA PARKS & FOREST FOUNDATION	Educational Conservation Grant	\$2,500
Penn State University	Educational Conservation Grant	2,500
COLUMBIA CNTY CONSERVATION DIS	Environmental Education Grant	500
Berks Nature	Environmental Events Sponsorship	500
CONODOGUINET CREEK WATERSHED A	Environmental Events Sponsorship	500
Delaware Riverkeeper Network	Environmental Events Sponsorship	250
FAYETTE COUNTY CONSERVATION	Environmental Events Sponsorship	1,000
LACKAWANNA RIVER CORRIDOR	Environmental Events Sponsorship	3,500
PA PARKS & FOREST FOUNDATION	Environmental Events Sponsorship	500
PA RESOURCES COUNCIL	Environmental Events Sponsorship	7,100
RIVERFRONT PARKS COMMITTEE	Environmental Events Sponsorship	3,500
SCHUYLKILL RIVER GREENWAY ASSN	Environmental Events Sponsorship	1,000
SWATARA CREEK WATERSHED ASSN	Environmental Events Sponsorship	200
WASHINGTON COUNTY CONSERVATION	Environmental Events Sponsorship	500
Washington County Watershed AI	Environmental Events Sponsorship	45
YELLOW BREECHES WATERSHED	Environmental Events Sponsorship	200
LACKAWANNA RIVER CORRIDOR	Environmental Events Sponsorship	500
PENNSYLVANIA ENVIRONMENTAL COU	Environmental Events Sponsorship	500
Armstong Conservation District	Environmental Grant Award 2016	3,150
Audubon Society of Western PA	Environmental Grant Award 2016	3,500
Berks Nature	Environmental Grant Award 2016	10,000
Lacawac Sanctuary Foundation	Environmental Grant Award 2016	5,250
Lawrence County Conservation D	Environmental Grant Award 2016	1,900
Lehman Sanctuary	Environmental Grant Award 2016	7,900

Matthew John Midea III	Environmental Grant Award 2016	2,000
Middle Susquehanna Riverkeeper	Environmental Grant Award 2016	2,500
Renee M Saraka	Environmental Grant Award 2016	2,000
CHESTER COUNTY CONSERVATION	Envirothon Sponsor	1,000
DAUPHIN COUNTY CONSERVATION	Envirothon Sponsor	100
KEYSTONE COLLEGE	Envirothon Sponsor	1,000
LEBANON COUNTY CONSERVATION DI	Envirothon Sponsor	100
WARREN COUNTY CONSERVATION DIS	Envirothon Sponsor	250
NORTHAMPTON COUNTY CONSERVATION	Envirothon Sponsor	250
PENNSYLVANIA ONE CALL SYSTEM I	Event Sponsorship	3,700
ALLISON NO 2 VOLUNTEER FIRE DE	Firefighting Support Grants	500
Amity Fire Company	Firefighting Support Grants	615
AVOCA HOSE CO NO 1	Firefighting Support Grants	600
Big Beaver Vol. Fire Dept	Firefighting Support Grants	500
BIG RUN AREA VOL FIRE CO INC	Firefighting Support Grants	500
Black Rock Volunteer Fire Dept	Firefighting Support Grants	500
Blaine Hill Volunteer Fire Com	Firefighting Support Grants	500
BOWER HILL VOLNTR FIRE DEPT	Firefighting Support Grants	500
BROUGHTON VOLUNTEER FIRE DEPT	Firefighting Support Grants	1,000
Brownsville Fire Company 1	Firefighting Support Grants	500
Buena Vista Volunteer Fire Co	Firefighting Support Grants	500
Bushkill Twp VFC	Firefighting Support Grants	500
CAMP HILL FIRE DEPARTMENT	Firefighting Support Grants	928
Campbelltown Volunteer Fire Co	Firefighting Support Grants	500
Carnegie Volunteer Fire & Resc	Firefighting Support Grants	500
Castle Shannon Volunteer FD	Firefighting Support Grants	1,000
Cecil Twp Vol Fire Co #1	Firefighting Support Grants	882
CENTRAL FIRE DEPARTMENT	Firefighting Support Grants	500
Chartiers Twp Vol Fire Dept #1	Firefighting Support Grants	630
CHRISTIANA FIRE COMPANY NO 1	Firefighting Support Grants	500
CITIZENS HOSE CO #1 VFD	Firefighting Support Grants	880
CLARION FIRE & HOSE COMPANY #1	Firefighting Support Grants	500
Clarks Summit Fire Co #1	Firefighting Support Grants	500
COLUMBIA FIRE CO NO 1	Firefighting Support Grants	500
Courtdale Volunteer Hose Co.	Firefighting Support Grants	500
Cumru Twp Fire Department	Firefighting Support Grants	500
Dalton Fire Company	Firefighting Support Grants	500
Dormont Volunteer Fire Dept	Firefighting Support Grants	500
EAST CARNEGIE VOLUNTEER FIRE D	Firefighting Support Grants	500
Edwardsville Vol. Fireman Reli	Firefighting Support Grants	500
Elizabeth Township Fire Dept #	Firefighting Support Grants	500
ELK RUN VOLUNTEER FIRE CO	Firefighting Support Grants	500
Ellwood City Volunteer Fire De	Firefighting Support Grants	500
EUREKA HOSE CO #44	Firefighting Support Grants	500
EXCELSIOR HOSE CO #2	Firefighting Support Grants	500
Exeter Twp Volunteer Fire Dept	Firefighting Support Grants	500
Eynon Sturges Vol Hose Co #3	Firefighting Support Grants	500
FAIRMOUNT ENGINE CO 2	Firefighting Support Grants	600
FAIRVIEW TOWNSHIP FIRE DEPARTM	Firefighting Support Grants	650
FRIENDSHIP FIRE CO	Firefighting Support Grants	500
Germania Hose Company	Firefighting Support Grants	500
Good Will Fire Co of Bridgepor	Firefighting Support Grants	500
Greenock Volunteer Fire Co	Firefighting Support Grants	500
GREENWOOD HOSE CO #1	Firefighting Support Grants	500
GRINDSTONE COMMUNITY VFD	Firefighting Support Grants	500
HAMPDEN TOWNSHIP VOLUNTEER FIR	Firefighting Support Grants	750
HAMPDEN TOWNSHIP VOLUNTEER FIR	Firefighting Support Grants	600
HANCOCK FIRE CO #5	Firefighting Support Grants	500
Hanover Volunteer Fire Dept	Firefighting Support Grants	500
HICKORY TOWNSHIP VOLUNTEER FIR	Firefighting Support Grants	500
HILLER VOLUNTEER FIRE CO	Firefighting Support Grants	500
Hughestown Hose Co #1	Firefighting Support Grants	500
Indiana Fire Association	Firefighting Support Grants	500

INGRAM FIREMENS ASSOCIATION	Firefighting Support Grants	800
Jefferson Twp Vol Fire Dept	Firefighting Support Grants	500
Jenkins Twp Volunteer Hose Co	Firefighting Support Grants	500
Jessup Hose Company 2	Firefighting Support Grants	500
KANE VOLUNTEER FIRE DEPT INC	Firefighting Support Grants	500
Keystone Valley Fire Departmen	Firefighting Support Grants	685
KIMBERTON FIRE CO	Firefighting Support Grants	500
Kingston Fire Department	Firefighting Support Grants	850
Kittanning Fire Dept #4	Firefighting Support Grants	500
Kittanning Hose Co #6	Firefighting Support Grants	500
Levittown-Fairless Hills Rescu	Firefighting Support Grants	750
Liberty Steam Fire Engine Co 1	Firefighting Support Grants	500
LIMERICK TOWNSHIP	Firefighting Support Grants	500
LINDSEY FIRE COMPANY	Firefighting Support Grants	500
LINFIELD FIRE COMPANY	Firefighting Support Grants	500
Lower Providence Fire Dept	Firefighting Support Grants	500
Luzerne Volunteer Fire Dept	Firefighting Support Grants	762
Maltby Volunteer Fire Company	Firefighting Support Grants	500
MCCALMONT TOWNSHIP VOLUNTEER F	Firefighting Support Grants	555
Milton Fire Department Inc	Firefighting Support Grants	100
MOCANAQUA VOLUNTEER FIRE CO NO	Firefighting Support Grants	500
MODENA FIRE CO	Firefighting Support Grants	680
Monarch Fire Co #1	Firefighting Support Grants	500
Monongahela Fire Company	Firefighting Support Grants	500
Morris Twp Vol. Fire Co	Firefighting Support Grants	500
MT LEBANON VOLUNTEER FIRE CO I	Firefighting Support Grants	840
MT OLIVER HOOK & LADDER CO	Firefighting Support Grants	500
MUNHALL VOLUNTEER FIRE CO NO 1	Firefighting Support Grants	500
NESHANNOCK TWP VOLUNTEER FIRE	Firefighting Support Grants	500
New Beaver Borough Fire Dept	Firefighting Support Grants	500
New Castle Fire Dept	Firefighting Support Grants	500
NEW CUMBERLAND FIRE DEPT	Firefighting Support Grants	1,000
New Kingstown Fire Company	Firefighting Support Grants	600
Newton Ransom Vol Fire Co	Firefighting Support Grants	500
NORRISTOWN BOROUGH	Firefighting Support Grants	1,000
NORRITON FIRE ENGINE COMPANY	Firefighting Support Grants	500
PLAINS TOWNSHIP	Firefighting Support Grants	500
Pleasant Volunteer Fire Depart	Firefighting Support Grants	500
PRESTO VOLUNTEER FIRE DEPT	Firefighting Support Grants	500
PRESTON HOSE CO #3	Firefighting Support Grants	500
PRINGLE PIONEER VOLUNTEER FIRE	Firefighting Support Grants	500
Republic Fire Dept	Firefighting Support Grants	500
RICHEYVILLE VOLUNTEER FIRE COM	Firefighting Support Grants	450
Ridge Fire Co #1	Firefighting Support Grants	500
Ruscombmanor Fire Co #1	Firefighting Support Grants	500
Scranton Fire Department	Firefighting Support Grants	1,000
Shavertown Volunteer Fire Dept	Firefighting Support Grants	500
SILVER SPRING COMMUNITY FIRE C	Firefighting Support Grants	500
South Brownsville Fire Co #1	Firefighting Support Grants	500
SOUTH HILLS AREA COUNCIL OF	Firefighting Support Grants	1,000
South Strabane Fire Dept Inc	Firefighting Support Grants	500
Tatamy Volunteer Fire Company	Firefighting Support Grants	500
TAYLOR FIRE & RESCUE	Firefighting Support Grants	500
Trucksville Vol EMS Fire Rescu	Firefighting Support Grants	650
Twp of Spring Fire Rescue Svcs	Firefighting Support Grants	570
Twp of Upper Providence FD	Firefighting Support Grants	500
Valley Inn Volunteer Fire Dept	Firefighting Support Grants	760
Volunteer Fire Dept of Carroll	Firefighting Support Grants	500
Volunteer Hose Co of Throop	Firefighting Support Grants	840
WAGONTOWN VOLUNTEER FIRE CO	Firefighting Support Grants	680
West Brownsville Vol Fire Co 1	Firefighting Support Grants	500
West End Fire Co	Firefighting Support Grants	910
WEST HOMESTEAD VOLNTR FIRE CO	Firefighting Support Grants	500

West Pittston Hose Co #1	Firefighting Support Grants	725
WEST SHORE BUREAU OF FIRE	Firefighting Support Grants	1,250
WEST SHORE BUREAU OF FIRE	Firefighting Support Grants	900
WESTERN BERKS FIRE DEPARTMENT	Firefighting Support Grants	500
Whitehall Fire Company	Firefighting Support Grants	500
WILKES-BARRE BUREAU OF FIRE CI	Firefighting Support Grants	990
WORCESTER VOLUNTEER FIRE CO	Firefighting Support Grants	500
Wright Twp Volunteer Fire Dept	Firefighting Support Grants	500
Wurtemburg-Perry Twp Vol FD	Firefighting Support Grants	500
WYOMISSING BOROUGH	Firefighting Support Grants	570
DOLLAR ENERGY FUND INC	Low Income Event Sponsorship	1,500
Alexis Petrosky	Stream of Learning Scholarship Winner	2,000
Ellen C Murphy	Stream of Learning Scholarship Winner	2,000
Heather A Amper	Stream of Learning Scholarship Winner	2,000
Karissa Coffield	Stream of Learning Scholarship Winner	2,000
Lauren Perry	Stream of Learning Scholarship Winner	2,000
Megan A Menzel	Stream of Learning Scholarship Winner	2,000
Sarah R Andrieux	Stream of Learning Scholarship Winner	2,000
Thomas M Domozych	Stream of Learning Scholarship Winner	2,000
	Total Grants	<u>\$160,447</u>
		<u><u>\$278,669</u></u>

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.14

Pennsylvania-American Water Company
III. Operating Expense

14. Please provide the two most recent actuarial studies for both pension expense and postretirement benefits other than pensions (OPEBs).

Answer:

The Company is providing to the Commission, the two most recent actuarial studies for both pension expense and OPEBs. The actuarial studies are proprietary and confidential. Accordingly, the Company is providing the actuarial studies in sealed envelopes that are marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL by the Commission; that the Commission's Secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa. Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company's request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.15

Pennsylvania-American Water Company
III. Operating Expense

15. Please identify the total pension expense under Statement of Accounting Standards (SFAS 87) for the historic test year and the portion charged to Operation and Maintenance (O&M). Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past two years and the historic test year. Provide any estimates for the future year.

Answer:

Pennsylvania American records pension expense based on Employee Retirement Income Security Act of 1974. The amounts below are for total company and includes.

	<u>2016</u>	<u>2015</u>	<u>2014</u>
PAWC Pension Funding (ERISA)	6,012,240	4,975,600	6,336,600
Pension Cap Credit	<u>(2,102,883)</u>	<u>(1,472,998)</u>	<u>(2,130,251)</u>
PAWC Pension Cost O&M	3,909,357	3,502,602	4,206,349
Service Co. Pension Funding (ERISA)	<u>(538,772)</u>	<u>(719,117)</u>	846,495
Total Pension Cost	<u><u>3,370,585</u></u>	<u><u>2,783,485</u></u>	<u><u>5,052,844</u></u>

Please refer to Exhibit 3-A for amounts claimed in the future test year.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.16

Pennsylvania-American Water Company
III. Operating Expense

16. Please provide an analysis of OPEBs showing the accrual amount under SFAS 106 and the pay-as-you-go expense.

Answer:

PAWC made cash contributions in the amount of \$4,349,147 during 2016. The Company does not track pay-as-you-go expenses.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.17

Pennsylvania-American Water Company
III. Operating Expense

17. Please reconcile the historic and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

Answer:

The Company's expense levels are based upon actuarial reports or updates provided by Towers Watson.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.18

Pennsylvania-American Water Company
III. Operating Expense

18. Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

Answer:

<u>Historic Test Year</u>		<u>Future Test Year</u>	
02/19/16	\$1,406,570	02/24/17	\$469,014
05/17/16	\$1,406,570	May 2017	\$469,014
08/11/16	\$1,406,570	August 2017	\$469,014
11/28/16	\$ 129,437	November 2017	\$469,015

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.19

Pennsylvania-American Water Company
III. Operating Expense

19. Please explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of costs which are eligible for tax preferred funding.

Answer:

Please see actuarial reports provided in book FR III.14.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.20

Pennsylvania-American Water Company

III. Operating Expense

20. State whether the Company is studying or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, please provide the study and explain the anticipated change.

Answer:

At this point, there are no changes planned in the postretirement benefits offered to our employees.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.21

Pennsylvania-American Water Company
III. Operating Expense

21. State whether the historic test year expenses reflect any accruals for post-employment benefits under SFAS 112. If yes, please provide complete details including supporting documentation, assumptions, and funding mechanisms.

Answer:

There were no accruals for post-employment benefits under SFAS 112 during the test year.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Operating Expense

FR III.22

Pennsylvania-American Water Company
III. Operating Expense

22. Please provide a copy of all incentive compensation and bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding two years and any changes since the last rate case.

Answer:

The Company is providing to the Commission, the incentive compensation plans for 2014, 2015 and 2016. The incentive compensation plans are proprietary and confidential. Accordingly, the Company is providing the incentive compensation plans in sealed envelopes that are marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL by the Commission; that the Commission's Secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa. Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company's request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement. Please refer to Exhibit 3A – Compensation adjustment for annual incentive included in the cost of service.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.23

Pennsylvania-American Water Company
III. Operating Expense

23. Please provide the most recent insurance premiums for each type of insurance coverage, both employee benefit and those purchased for the Company, reflected in the Company's filing. If available, please provide estimated premiums for the subsequent calendar year.

Answer:

See attached.

PENNSYLVANIA-AMERICAN WATER COMPANY

FR III.23

POLICY	ACCOUNT	PER BOOKS 12/31/2016	PRESENT RATES 12/31/2017	PRESENT RATES 12/31/2018
WORKERS COMPENSATION	55720000	\$434,352		
WORKERS COMPENSATION - AWI	55720000	1,749,092	2,421,852	
TOTAL WORKERS COMPENSATION	55720000	<u>\$2,183,444</u>	<u>\$2,421,852</u>	<u>\$2,474,648</u>
LESS: 33.19% CAPITALIZED	55720000	(777,280)	(803,813)	(821,336)
EXPENSED WORKERS COMPENSATION	55720000	<u>\$1,406,164</u>	<u>\$1,618,039</u>	<u>\$1,653,312</u>
GENERAL LIABILITY	55710000	\$848,795		\$0
GENERAL LIABILITY - AWI	55710000	7,513,515	8,465,012	8,649,549
RETRO ADJUSTMENT	55710000	(18,613)	(281)	(281)
BROKER SERVICE FEE	55730000	52,417	53,269	54,430
EXCESS GENERAL LIABILITY	55710000	544,015	592,251	605,162
PROPERTY	55730000	1,179,820	1,162,287	1,187,625
SURETY BONDS / RISK	55730000	76,972	76,972	76,972
MISC SURETY	55730000			-
FIDUCIARY RESPONSIBILITY	55710000	18,707	18,661	19,068
COMPREHENSIVE CRIME	55730000	4,120	4,227	4,319
EMPLOYMENT PRACTICES	55710000	39,531	39,618	40,482
DIRECTORS & OFFICERS	55710000	52,912	54,255	55,438
BUSINESS TRAVEL	55730000		1,171	1,171
SPECIAL CONTINGENCY	55730000		740	740
IT SECURITY / CYBER RISK	55710000	45,807	36,404	37,198
LAW LIABILITY	55710000	4,011	3,860	3,944
AUTO LIABILITY	55110000	75,803	241,582	246,848
AUTO LIABILITY - AWI	55110000	162,738		
TOTAL POLICIES OTHER THAN WORKERS COMPENSATION		<u>\$10,600,550</u>	<u>\$10,750,028</u>	<u>\$10,982,665</u>
TOTAL EXPENSED POLICIES		<u>\$12,006,714</u>	<u>\$12,368,067</u>	<u>\$12,635,977</u>

Pennsylvania American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Industry Organization Payments

FR III.24

Pennsylvania American Water Company
III. Operating Expenses

24. Please provide the level of payments made to industry organizations included in the cost of service along with a description of each payee organization.

Answer: Please see attached.

FR III.24

Water

Description	2016 Amount	Eliminated Items
American Water Works Association	\$25,470	
NAWC Dues	362,794	58,047
NAWC Governmental Relations	47,664	47,664
NAWC Pennsylvania Chapter	32,652	32,652
Pennsylvania AWWA Water for People	2,500	
Pennsylvania Rural Water	241	
Water Resources Del RB	2,000	
Water works Operators Association	94	
Total	<u>\$473,415</u>	<u>\$138,363</u>

Waste water

Pennsylvania Rural Water	\$415	
Total	<u>\$415</u>	<u>\$0</u>

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Cancelled Construction Projects

FR III.25

Pennsylvania-American Water Company
III. Operating Expense

25. If the Company has included any costs associated with cancelled construction projects or obsolete inventory in requested rates, separately identify the items, provide the related amounts and explain the reason for the cancellation or obsolescence.

Answer:

The Company has not included any costs associated with cancelled construction projects.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Vacation Pay

FR III.26

Pennsylvania-American Water Company
III. Operating Expense

26. Please explain how the Company accounts for vacation pay for book and ratemaking purposes.

Answer:

For book purposes, the Company maintains both an asset account for vacation pay and a liability account for vacation pay. The net effect for book purposes equals zero. The Company has made no claim for vacation pay for ratemaking purposes since a full year of salaries and wages for each employee has been included in the Company's claim.

Pennsylvania-American Water Company
 Data Requirements of the Pennsylvania Public Utility Commission
 Eliminated Employee Positions

FR III.27

Pennsylvania-American Water Company
III. Operating Expense

27. Indicate whether any employee positions have been eliminated since the commencement of the historic test year or is expected to be eliminated during the future test year.

Answer:

During the historic test year, the Company was able to reduce its compliment of employees by four (4) positions through organizational streamlining. Please refer to the chart below for a list of those positions. The Company has reflected a level of labor costs in the future test year consistent with the service requirements for the Company.

Job Title	BU #	BU Name
Meter Reader	243306	BUTL-Field Services
Meter Reader	244103	INDI-Customer Service
Facility and Equipment Attendant	249103	WILK-Customer Service
Meter Reader	249103	WILK-Customer Service

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR III.28

Pennsylvania-American Water Company
III. Operating Expense

28. Furnish the name of each supplier, gallonage and expense for water purchased as recorded in Water Purchased for Resale- Account 706 for the historic test year and two preceding years.

Answer: Please see attached.

Pennsylvania American Water Company
 Response to FR III.28
 Purchased Water Summary

District	Location	Acct Number	2016 YTD Expense	2016 Consumption Gallons (000's)	2015 YTD Expense	2015 Consumption Gallons (000)	2014 YTD Expense	2014 Consumption Gallons (000)
2423	RTE 711- PERRY	S-351-104-00	\$747,802	267,130	\$811,102	259,372	\$678,338	214,089
2423	104 Royal Palm Alley	S-351-104-25	\$48,117	14,879	26,589	0	\$0	0
2423	5TH & Wine, Connellsville	S-351-113-00	25,800	7,999	188,984	8,337	25,579	8,054
2423	Cramer Ave	S-351-107-00	230,226	87,082	0	71,230	310,822	120,825
2422	Indian Creek (new)	S-351-xxx-xx (starts Mar 2017)	0	0	0	0	0	0
2422	Rte 51 Opferville	S-355-008-00	15,666	1,954	9,525	808	9,744	846
2422	Williamsport Rd.	S-082-201-00	2,450	313	2,112	321	2,214	338
2423	Rte 119 & Pine Motel	G-301-01207	9,057	10	10,211	310	13,110	969
2423	Airport Rd-U Town Dist	G-301-01760	49,932	14,264	17,428	5,576	17,084	5,889
2423	Connellsville Airport	G301-01770	0	0	0	0	0	0
2423	Connellsville Airport- 2"	G-301-01772	13,078	2,417	7,315	1,390	8,473	1,702
2423	Rte 119-Mt. Braddock	G-301-01775	5,039	1,474	4,545	1,515	4,367	1,505
2423	Mt Braddock-Percy	G-301-01930	937,161	265,382	883,062	273,868	716,042	238,659
2423	Lappa-Rocks Work Rd.	G-035-01952	236	26	215	26	207	23
2423	Sensus- Gallatin Ave	G-301-02270	595	183	20,082	6,394	20,132	6,918
2425	Rte 40 Brownsville	G-301-02561	9,005	0	8,844	0	8,844	0
2423	Breakiron Rd	52205	20,943	2,744	13,959	2,071	13,736	2,038
2411	Arlington Ave	201626	53,495	10	108,198	11,030	97,595	20,550
2451	619 School Ln	349461	3,397	8	5,025	1	5,357	33
2451	Henderson Road	Emergency Connection	0	0	0	0	0	0
2451	Rte. 202 @ Whitpain	90017600	22,857	6,162	17,416	4,349	21,900	2,190
2464	Covered Bridge	9165	104,712	44,460	102,627	43,490	52,792	16,159
2464	Township Line @ Pumphouse	9166	19,139	5,560	19,299	5,610	21,582	40,470
2464	Sowers Ave	302	38,278	14,939	36,473	14,343	35,464	13,255
2425	Rt #40 Daisytown	40058-0	1,422	1,911	2,257	320	1,819	252
2474	302 Morea Rd, Frackville	810490	507	19	534	78	631	111
2474	Laural Ridge, Frackville	810500	13,101	2,892	11,546	2,829	13,160	3,309
2474	S Eleanor Ave	810800	507	15	774	176	538	79
2459/246305	501 S. 19th St.	W16531641575499	548,110	140,928	591,627	183,561	548,169	170,088
2459/246305	Seidel St.	550470	13,133	5,423	13,140	5,391	23,887	9,967
2459/246305	Meter Pit at St. Lawrence Ave & B1550470	550470	128,339	53,966	0	0	0	0
2462	W. Penn Ave.	33714-15544	4,234	471	7,391	1,516	39,723	11,930
	Easton Suburban	Nazareth & Palmer						
2451	DRBS-Norristown	Diversion Rights	6,179	0	6,964	0	35,328	0
2456	DRBC-Blue Mountain	Diversion Rights	3,589	0	4,877	0	5,464	0
2456	DRBC-Bangor System	Diversion Rights	0	0	72	0	147	0
2452	DRBS-Yardley	Diversion Rights	8,299	0	8,105	0	8,317	0
2464	DRBS-Wyomissing	Diversion Rights	36,073	0	35,216	0	7,195	0
2411	Southwestern	Closed						
	Change in Accrual/Adjustments		(12,236)	(73,466)	57,826	5,099	(9,561)	7,761
	Totals Purchased		\$3,108,243	869,155	\$3,033,340	909,010	\$2,834,201	904,528
	Per Books		\$3,108,243	869,155				
	51010000/51020000							
	Variance		\$0	0				

MFR Description

FR IV. TAXES

- 1 Corporate tax report and corporate tax settlement
- 2 Business or property taxes for out of state
- 3 Income tax refunds
- 4 Deferred income taxes
- 5 Accumulated investment tax credits
- 6 Adjustments for taxable net income per books
- 7 Support calculations for taxable income
- 8 Prepaid and deferred income tax charges, credits and reserves
- 9 Explanation of cost removal of any retired plant figures
- 10 Tax savings
- 11 Income tax loss or gain carryovers
- 12 Analysis of taxes accrued per books
- 13 Consolidated income tax return explanation
- 14 Corporate federal tax returns and supporting schedules
- 15 Schedule of federal and PA taxes other than income
- 16 Breakdown of deferred income taxes
- 17 Income taxes, federal & state
- 18 Debt interest utilized for income tax calculations

FR IV.1

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.1

Pennsylvania-American Water Company
IV. Taxes

1. Provide a copy of the latest Pennsylvania corporate tax report and the latest Pennsylvania corporate tax settlement.

Answer: Attached is the Pennsylvania American corporate tax report for the year ending December 31, 2015.

Pennsylvania-American Water Company
Instructions for Filing
Form PA-8879-C
e-file Signature Authorization for Corporate Tax Report RCT-101
for the year ended December 31, 2015

The original form should be signed (using full name and title) and dated by an authorized officer of the corporation.

The signed form should be returned on or before October 17, 2016 to:

Global Tax Management, Inc.
90 Woodbridge Center Drive St 250
Woodbridge, NJ 07095

We must receive your signed Form PA-8879-C before we can electronically transmit your return.

The amount payable includes:

Tax	\$6,754,295
Capital Stock/Franchise Tax	\$526,360
Less: Stock/Fran Tax Payments/Credits	\$681,111
Less: Net Income Tax Payments/Credits	\$6,091,526
Total Amount Payable	\$508,018

DO NOT separately file Form RCT-101 with the state of Pennsylvania. Doing so will delay the processing of your return.

The state of Pennsylvania will notify us when your return has been accepted. Your return is not considered filed until the state confirms its acceptance.

1010015153



DEPARTMENT USE ONLY

RCT-101 (06-15) PAGE 1 OF 6
PA CORPORATE TAX REPORT 2015

A = 1120 B = 1120S C = 1120C D = 1120F E = 1120H F = 1065 G = 1040 H = Other

STEP A

Tax Year Beginning **XX 01012015** Tax Year Ending **XX 12312015**

STEP B

Amended Report **XX N** 52-53 Week Filer **XX N** First Report **XX N**
 Federal Extension Granted **XX Y** Address Change **XX N** KOZ/EIP/SDA Credit **XX N**
 Regulated Inv. Co./ Sub Paragraph 18 **XX N** Change Fed Group **XX N** File Period Change **XX N**

STEP C

Revenue ID **XX 1000006988** Parent Corporation EIN **510063696**
 Federal EIN **XX 251008096**
 Business Activity Code **XX 221300**
 Corporation Name **XX PENNSYLVANIA-AMERICAN WATER COMPANY**
 Address Line 1 **XX PO BOX 5600, ATTN: INCO**
 Address Line 2 **XX**
 City **XX CHERRY HILL**
 State **XX NJ**
 ZIP **XX 08003**

USE WHOLE DOLLARS ONLY

STEP E:

STEP D

A. Tax Liability from Tax Report
 (can not be less than zero)

B. Estimated Payments & Credits on Deposit

C. Restricted Credits

Payment Due/Overpayment
 Calculation: A minus B minus C
 See instructions.

	A. Tax Liability from Tax Report	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	Payment Due/Overpayment
CS/FF	526360	681111	0	-154751
LOANS	0	0	0	0
CNI	6754295	6091526	0	662769
TOTAL	7280655	6772637	0	508018

STEP F: Transfer/Refund Method (See instructions.)

E-File Opt Out (See instructions.) N

- Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities
- Refund:** Amount to be refunded after offsetting all unpaid liabilities

STEP G: Corporate Officer (Must Sign affirmation below)

NAME John Wilde
PHONE 8563105716
EMAIL JOHN.WILDE@AMWATER.COM

FORM 1062
BARCODE 0000

5Y4623 2.000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	Date
------------------------------------	-------------

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REVENUE ID 1000006988
 TAX YEAR END 12312015 NAME PENNSYLVANIA-AMERICAN WATE
 RCT-101 PAGE 2 OF 6 PA CORPORATE TAX REPORT 2015

SECTION A: CS/FF

OLDEST PERIOD FIRST	TAX PERIOD BEGINNING	TAX PERIOD ENDING	BOOK INCOME			
YEAR 1	01012011	12312011	96950428	Investment in LLC	XX	N
YEAR 2	01012012	12312012	112638503	Holding Company	XX	N
YEAR 3	01012013	12312013	122093902	Family Farm	XX	N
YEAR 4	01012014	12312014	140633888			
YEAR 5						
YEAR 6						
YEAR 7						
CUR YR	01012015	12312015	142859443			

USE WHOLE DOLLARS ONLY

2. TOTAL BOOK INCOME (sum of income for all tax periods up to, but not over 5 years total)	2	615176164
3. DIVISOR (in years and in part years rounded to three decimal places) See instructions.	3	5.000
4. Divide Line 2 by Line 3.	4	123035233
5. AVERAGE BOOK INCOME - Enter Line 4, or if Line 4 is less than zero enter "0".	5	123035233
6. Divide Line 5 by 0.095.	6	1295107716
7. Shareholders' equity at the END of the current period	7	1392786984
8. Shareholders' equity at the BEGINNING of the current period	8	1282743553
9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7.	9	1392786984
10. NET WORTH - Enter Line 9, or if Line 9 is less than zero enter "0".	10	1392786984
11. Multiply Line 10 by 0.75.	11	1044590238
12. Add Lines 6 and 11.	12	2339697954
13. Divide Line 12 by 2.	13	1169848977
14. Valuation deduction	14	-160000
15. CAPITAL STOCK VALUE - Line 13 minus Line 14, but not less than zero. If 100% taxable, enter Line 15 on Line 17.	15	1169688977
16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5)	16	1.000000
17. TAXABLE VALUE - Multiply Line 15 by Line 16. If less than zero, enter "0".	17	1169688977
18. CAPITAL STOCK/FOREIGN FRANCHISE TAX - Multiply Line 17 by 0.00045. (Use applicable year tax rate)	18	526360

Total Beginning of Taxable Year Assets 3724037576

Total End of Taxable Year Assets 3894037077



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1010015353

REVENUE ID 1000006988
 TAX YEAR END 12312015 NAME PENNSYLVANIA-AMERICAN WATE
 RCT-101 PAGE 3 OF 6 PA CORPORATE TAX REPORT 2015

SECTION B: Bonus Depreciation

			Business Trust	XX	N
1. Current year fed. deprec. of 168k prop.	1	170454053	Solicitation Only	XX	N
2. Current year adj. for disp. of 168k prop.	2	382453	Single-Member LLC	XX	N
3. Other adjustments	3	0	Multi-Member LLC	XX	N
(Attach REV-799, Schedule C-3, if claiming bonus depreciation.)			PA S Corporation	XX	N
			Taxable Built-in Gains	XX	N

USE WHOLE DOLLARS ONLY

SECTION C: CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis	1			34081519
2. DEDUCTIONS:				
A. Corporate dividends received (from REV-798, Schedule C-2, Line 6)	2A			14
B. Interest on U.S. securities (GROSS INT less EXPENSES)	2B			0
C. Curr yr. addtl. PA deprec. plus adjust. for sale (Attach REV-799, Schedule C-3.)	2C			14917931
D. Other (Attach schedule.) See instructions.	2D			0
TOTAL DEDUCTIONS - Sum of A through D	2			14917945
3. ADDITIONS:				
A. Taxes imposed on or measured by net income (Attach REV-860, Schedule C-5.)	3A			3520597
B. Tax preference items (Attach copy of federal Form 4626.)	3B			0
C. Employment incentive payment credit adjustment (Attach Schedule W.)	3C			0
D. Current year bonus depreciation (Attach REV-799, Schedule C-3.)	3D			69855270
E. Other (Attach schedule.) See instructions.	3E	Stmt 2		4047079
TOTAL ADDITIONS - Sum of A through E	3			77422946
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3)	4			96586520
5. Total nonbusiness income or loss (Attach form REV-934.)	5			0
6. Income or loss to be apportioned (Line 4 minus Line 5)	6			96586520
7. Apportionment proportion (from Schedule C-1, Line 5)	7			1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7)	8			96586520
9. Nonbusiness income or loss allocated to PA	9			0
10. Taxable income or loss after apportionment (Line 8 plus Line 9)	10			96586520
11. Total net operating loss deduction (from RCT-103, Part A, Line 4)	11			28975956
12. PA taxable income or loss (Line 10 minus Line 11)	12			67610564
13. Corporate net income tax (Line 12 times 9.99% ; if Line 12 is less than zero, enter "0") (Use applicable year tax rate)	13			6754295

5Y4665 2.000



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REVENUE ID 1000006988
 TAX YEAR END 12312015 NAME PENNSYLVANIA-AMERICAN WATE
 RCT-101 PAGE 4 OF 6 PA CORPORATE TAX REPORT 2015

**IMPORTANT: For tax years beginning on or after Jan. 1, 2014, do not complete Section D: Loans Tax.
 SECTION D: LOANS TAX**

- 1. Foreign corporations only. Did this corporation have a fiscal officer resident in Pennsylvania? XX
- 2. Did this corporation have indebtedness outstanding to individual residents and/or partnerships resident in Pennsylvania? XX
- 3. Did this corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of Pennsylvania? XX

List outstanding indebtedness. Attach a separate schedule if additional space is needed.

Interest Amount	Interest Rate	Taxable Value	Taxable Indebtedness	XX
			Loans Tax	XX

SCHEDULE A-1: Apportionment Schedule For Capital Stock/Foreign Franchise Tax (Include Form RCT-102, RCT-105 or RCT-106.)

Three Factor			Single Factor				
Property - PA	1A	6498506830	1C	1.000000	4A	0	
Property -Total	1B	6498506830			4B	0	
Payroll - PA	2A	72587296	2C	1.000000			
Payroll - Total	2B	72587296					
Sales - PA	3A	615549233	3C	1.000000	Apportionment	5	1.000000
Sales - Total	3B	615549233			Proportion		

SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-106.) *

Three Factor			Single Factor				
Property - PA	1A	0	1D	00.000000	Numerator	4A	0
Property -Total	1B	0			Denominator	4B	0
Payroll - PA	2A	0	2D	00.000000			
Payroll - Total	2B	0					
Sales - PA	3A	615549233	3D	01.000000	Apportionment	5	1.000000
Sales - Total	3B	615549233			Proportion		

* Refer to the CT-1 PA Corporation Tax Instructions, REV-1200, found at www.revenue.pa.gov.



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REVENUE ID 1000006988
 TAX YEAR END 12312015 NAME PENNSYLVANIA-AMERICAN WATE
 RCT-101 PAGE 5 OF 6 PA CORPORATE TAX REPORT 2015

SECTION E: CORPORATE STATUS CHANGES

Final Report XX N
PA Corporations:
 Did you ever transact business anywhere? XX N If yes, enter date all business activity ceased XX
 Did you hold assets anywhere? XX N If yes, enter date of final disposition of assets* XX
Foreign Corporations:
 Did you ever transact business in PA? XX N If yes, enter date PA business activity ceased XX
 Did you hold assets in PA? XX N If yes, enter date of final disposition of PA assets* XX

*Schedule of Disposition of Assets must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) XX N
 If yes, enter the following information. (Attach a separate schedule if additional space is needed.)

Purchaser Name XX
 Address Line 1 XX
 Address Line 2 XX
 City XX
 State XX
 ZIP XX

SECTION F: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA WATER UTILITY
 Describe corporate activity outside PA NONE
 Other states in which taxpayer has activity

State of Incorporation XX PA Incorporation Date XX 07151904

- 1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? XX Y
- 2. Does this corporation own all or a majority of stock in other corporations? If yes, complete REV-798, Schedule X. XX N
- 3. Is this taxpayer a partnership that elects to file federal taxes as a corporation? XX N
- 4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? XX N

If yes: First Period End Date: XX Last Period End Date: XX

Accounting Method - Federal Tax Return

A A = Accrual C = Cash O = Other

Other

Accounting Method - Financial Statements

A A = Accrual C = Cash O = Other

Other

5Y4663 2.000



1010015553

1010015653

REVENUE ID 1000006988
 TAX YEAR END 12312015 NAME PENNSYLVANIA-AMERICAN WATE
RCT-101 PAGE 6 OF 6 PA CORPORATE TAX REPORT 20 1 5

SCHEDULE OF REAL PROPERTY IN PA (Attach a separate schedule if additional space is needed.)

Did you own or rent property in PA during this filing period? If yes, the below section must be completed. N

O = Own

R = Rent

Street Address

City

County

KOZ/KOEZ

XX
XX
XX
XX

CORPORATE OFFICERS

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner	XX	0	PAPE	KATHY	L
Vice President	XX	0	SWOPE	ANDREW	L
Secretary	XX	0	SWOPE	ANDREW	L
Treasurer/Tax Manager	XX	0	WILDE	JOHN	

PREPARER'S INFORMATION

Mail to Preparer XX N
 Firm Federal EIN XX 232817942
 Firm Name XX Global Tax Management, Inc.
 Address Line 1 XX 90 Woodbridge Center Dr
 Address Line 2 XX
 City XX Woodbridge
 State XX NJ
 ZIP XX 07095

I affirm under penalties prescribed by law this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	Date

INDIVIDUAL PREPARER John Diamond
PHONE 9084584543
EMAIL JDiamond@gtmtax.com
PTIN/SSN P00639884

5Y4666 2.000



1010015653

1010015653

RCT-101, Page 1, Step D, Tax Summary, Payments and Credits Detail

=====

	Cap. Stock Fran.	Loans Tax	Corp. Net Inc.
	-----	-----	-----
Applied from REV-855			
Tentative payments	681,111.		5,891,526.
Payments with extension			200,000.
Keystone Opp Zone			
Credits:			
Neighborhood Assist.			
Employment Incentive			
Educational Imp.			
Coal Waste Removal			
Jobs Creation Tax			
Pennsylvania R & D			
	-----	-----	-----
Totals	681,111.		6,091,526.
	=====	=====	=====

Pennsylvania Form RCT-101, Page 3 Detail

=====

Line 3E - Other Additions

Federal Section 481(a)

4,047,079

Total

4,047,079
=====

DO NOT USE THIS VOUCHER!!
PAYMENT MUST BE MADE ELECTRONICALLY BECAUSE THE AMOUNT DUE EXCEEDS \$1000

5Y4654 2.000

CORPORATION TAX PAYMENT VOUCHER

1000006988

3274015153

PAYMENT AMOUNT

PENNSYLVANIA-AMERICAN WATER

856-310-5716

\$ 508018

P0 Box 5600, ATTN: Income Ta

Cherry Hill
NJ
08003

DEPARTMENT USE ONLY

[Empty rectangular box for department use]

Make check or money order
payable to the Pennsylvania
Department of Revenue



TAX YEAR BEGINNING 01/01/2015

CORPORATION NAME PENNSYLVANIA-AMERICAN W REVENUE ID 1000006988 TAX YEAR ENDING 12/31/2015

SCHEDULE A-2

1. Beginning Retained Earnings (Must equal retained earnings from Column B, Line 24 of Schedule L on federal Form 1120S)

2. Net Income per Books from Schedule M-1 or Schedule M-3 of federal Form 1120S

3. Other Increases (Itemize)

- a.
b.
c.

4. Add Lines 1, 2 and 3.

5. Distributions (other than dividends)

- a. Distributions (other than dividends) reported on Schedule K of federal Form 1120S
b. Less Beginning Distributions Payable*
c. Plus Ending Distributions Payable*

6. Dividend distributions reported on Schedule K of federal Form 1120S

7. Other Decreases (Itemize)

- a.
b.
c.

8. Total Lines 5, 6 and 7.

9. Ending Retained Earnings, Line 4 minus Line 8. (Must equal retained earnings from Column D, Line 24 of Schedule L on federal Form 1120S)

* To support this adjustment, a schedule of beginning and ending liabilities reporting "Distributions Payable" must be included with federal Form 1120S.

IMPORTANT: Corporations must complete federal Schedules L, M-1 and M-2 regardless of federal requirements. Federal Schedule M-3 may be provided in lieu of federal Schedule M-1. Schedule A-2 must be filed by taxpayers filing federal Form 1120S and whose net income per books differs from change in retained earnings plus distributions.



TAX YEAR BEGINNING 01/01/2015

CORPORATION NAME PENNSYLVANIA-AMERICAN REVENUE ID 1000006988

TAX YEAR ENDING 12/31/2015

SCHEDULE A-3 ADJUSTMENTS TO NET INCOME PER BOOKS

See CT-1 Instructions, REV-1200, found at www.revenue.pa.gov for requirements to complete these schedules.

PART A

Table with 2 columns: Additions (Lines 1-7) and Reductions (Lines 8-13). Line 1: Net Income per Books from federal Schedule M-1 or federal Schedule M-3, 142,859,443. Line 7: Total Lines 1 to 6, 142,859,443. Line 13: Revised Net Income per Books (Line 7 minus Line 12), 142,859,443.

* Any taxpayer making these adjustments must provide a copy of federal Schedule K-1 if the investee LLC files federal Form 1065, or a reconciliation of beginning and ending net worth of the investee LLC if the investee LLC is a disregarded entity.

** This reduction may only be taken by LLCs and business trusts not taxed as corporations for federal income tax purposes. Taxpayers claiming this reduction must complete Part B below.

PART B

Table for Member 1: Name of Member, SSN or EIN of Member, How does member qualify as materially participating under IRC Section 469?, Current-Year Distribution, Less Current-Year Distribution included in Prior-Year Reduction, Plus Current-Year Reduction distributed in subsequent year, Current-Year Reduction.

Table for Member 2: Name of Member, SSN or EIN of Member, How does member qualify as materially participating under IRC Section 469?, Current-Year Distribution, Less Current-Year Distribution included in Prior-Year Reduction, Plus Current-Year Reduction distributed in subsequent year, Current-Year Reduction.

Table for Member 3: Name of Member, SSN or EIN of Member, How does member qualify as materially participating under IRC Section 469?, Current-Year Distribution, Less Current-Year Distribution included in Prior-Year Reduction, Plus Current-Year Reduction distributed in subsequent year, Current-Year Reduction.

Total Reduction from Supplemental Schedule (Attach additional schedule(s) if necessary.)

Total Reduction for Distributions to Materially Participating Members (Carry to Part A, Line 10.)

1060015101

CORPORATION NAME PENNSYLVANIA-AMERICAN WA REVENUE ID 1000006988
 TAX YEAR BEGINNING 01/01/2015
 TAX YEAR ENDING 12/31/2015

Schedules 1 and 2 of this Insert Sheet must be completed by Pennsylvania corporations claiming the exemption for tangible and intangible assets for capital stock tax purposes and foreign corporations electing to use the single-factor, exempt-asset fraction for foreign franchise tax purposes.

Tables 1, 2 and 3 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and Pennsylvania corporations using the three-factor formula to calculate the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS [Carry to RCT-101, Schedule A-1, Line (4b)] \$ _____

B. Less: AVERAGE EXEMPT ASSETS - Tangibles (From Schedule 1, below) \$ _____

Intangibles (From Schedule 2, below) \$ _____

Pollution Control Devices \$ _____

(See instructions.)

C. AVERAGE ASSETS TAXABLE IN PA [Carry to RCT-101, Schedule A-1, Line (4a)] \$ _____

D. PROPORTION OF TAXABLE ASSETS (Calculate to six decimal places.)

	AVERAGE TAXABLE ASSETS		AVERAGE TOTAL ASSETS		
		=		•	
					[Carry to RCT-101, Schedule A-1, Line (5)]

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (Use whole dollars only.)

SCHEDULE 1 EXEMPT TANGIBLE ASSETS (Attach additional schedule if necessary.)	Net Book Value - Beginning		Net Book Value - Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D) ÷ 2
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
1. Buildings					
2. Equipment and Fixtures . .					
3. Land					
4. Leasehold Improvements .					
5. Motor Vehicles					
6. Rolling Stock and all Other Movable Property					
7. Other Tangible Property (Attach schedule.)					
8. Inventories					
TOTALS					

NOTE: If there was a substantial change during the year, attach a detailed explanation.

SCHEDULE 2 EXEMPT INTANGIBLE ASSETS (Attach additional schedule if necessary.)	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
1. Stocks of PA Corporations						
2. Stocks of Foreign Corporations . . (More than 50 percent owned)						
3. Student Loan Assets						
4. U. S. Securities						
5. Exempt State and Local Securities .						
6. National Bank Shares						
7. TOTALS (For Exemption Purposes)						

1060015101

TABLES SUPPORTING DETERMINATION OF APPORTIONMENT PERCENTAGE (Use whole dollars only.)

Apportionment for:

Capital Stock/Foreign Franchise and Corporate Net Income Taxes Capital Stock/Foreign Franchise Tax Only Corporate Net Income Tax Only

TAX YEAR BEGINNING 01/01/2015

CORPORATION NAME PENNSYLVANIA-AMERICAN WAT REVENUE ID 1000006988

TAX YEAR ENDING 12/31/2015

TABLE 1 - PROPERTY FACTOR* Description	Inside PA		Inside and Outside PA	
	Beginning of Period	End of Period	Beginning of Period	End of Period
Tangible Property Owned (original cost value)				
Inventory				
Buildings and Depreciable Assets	8,476,237,614	4,510,722,629	8,476,237,614	4,510,722,629
Land	449,029	362,132	449,029	362,132
Other Real and Tangible Personal Property				
Partner's Share of Property Owned by Partnerships				
Less Construction in Progress (if included above)	()	()	()	()
Totals	8,476,686,643	4,511,084,761	8,476,686,643	4,511,084,761
Total Beginning and End of Period		12,987,771,404		12,987,771,404
Average Value (1/2 of Above)		6,493,885,702		6,493,885,702
Add: Corporate Tangible and/or Real Property Rented**		4,621,128		4,621,128
Partnership Tangible and/or Real Property Rented**				
Total Average Value	(A)	6,498,506,830	(B)	6,498,506,830

**Eight times net annual rental rate (Attach schedule.)

(C) Property Factor (Divide A by B; calculate to six decimal places.) 1 ● 0 0 0 0 0 0

(D) Property Factor Calculation (Multiply C by the applicable property weight factor.)

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 1A, 1B and 1C.
Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 1A, 1B and 1D.

TABLE 2 - PAYROLL FACTOR* Description	Inside PA	Inside and Outside PA
Wages, Salaries, Commissions and Other Compensation to Employees in:		
Cost of Goods Sold		
Compensation of Officers		
Salesmen's Salaries and Commissions		
Other Payroll	72,587,296	72,587,296
Partner's Share of Payroll from Partnerships		
Total Payroll	(A) 72,587,296	(B) 72,587,296

(C) Payroll Factor (Divide A by B; calculate to six decimal places.) 1 ● 0 0 0 0 0 0

(D) Payroll Factor Calculation (Multiply C by the applicable payroll weight factor.)

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 2A, 2B and 2C.
Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 2A, 2B and 2D.

TABLE 3 - SALES FACTOR* Description	Inside PA	Inside and Outside PA
Sales (net of returns and allowances)	613,697,818	613,697,818
Interest, Rents, Royalties	1,273,379	1,273,379
Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)	292,535	292,535
Other Sales (receipts only)	285,501	285,501
Partner's Share of Sales from Partnerships		
Total Sales	(A) 615,549,233	(B) 615,549,233

(C) Sales Factor (Divide A by B; calculate to six decimal places.) 1 ● 0 0 0 0 0 0

(D) Sales Factor Calculation (Multiply C by the applicable sales weight factor.) 1 ● 0 0 0 0 0 0

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 3A, 3B and 3C.
Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 3A, 3B and 3D.

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR (A) _____ = _____ ● _____ (C)

(B) DENOMINATOR (B)

Carry (A), (B) and (C) over to RCT-101, Schedules C-1 and/or A-1, as applicable, Lines 4A, 4B and 5.

* Use applicable figures from the chart on Page 24 of the CT-1 PA Corporation Tax Instructions, REV-1200, found at www.revenue.pa.gov.

RCT-103 (06-15) NET OPERATING LOSS SCHEDULE (File with Form RCT-101.)

Tax Year Beginning 01012015 Revenue ID 1000006988
 Tax Year Ending 12312015
 Corporation Name PENNSYLVANIA-AMERICAN WATER COMPANY

Part A

1. Taxable income from RCT-101, Section C, Line 10 96586520
 2. Total net operating loss carryforward to current period (Total, Column C below) 133520481
 3. Line 1 multiplied by 0.30. (See instructions below.) 28975956
 4. Net operating loss deduction allowed for current tax period 28975956

Part B

	(A) Tax Period Beginning	(B) Tax Period Ending	(C) Net Loss Carryforward to Current Period	(D) Amount Deducted (Current Period)	(E) Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14	01012008	12312008	125554817	28975956	96578861
15			0	0	0
16	01012010	12312010	7965664	0	7965664
17			0	0	0
18			0	0	0
19			0	0	0
20			0	0	0
TOTAL			133520481	28975956	

Use the Net Loss Limitation for the current year found on Page 24 of the CT-1 PA Corporation Tax Instructions, REV-1200, found at www.revenue.pa.gov.

If Line 3 is 5000000 or less, enter the lesser of Line 1 or Line 2 on Line 4, not to exceed 5000000.
 (use applicable year allowance) (use applicable year allowance)

If Line 3 exceeds 5000000, enter the lesser of Line 2 or Line 3 on Line 4.
 (use applicable year allowance)

5D4645 2.000



1030015153

1030015153

DO NOT USE THIS COUPON IF YOUR PAYMENT EXCEEDS \$1,000**INSTRUCTIONS FOR REV-853
PA CORPORATION TAXES ANNUAL EXTENSION REQUEST COUPON**

1. Do not use this coupon if electronically submitting an extension request with payment.
2. Enter account information including file period begin, file period end, Revenue ID, corporation name, state of incorporation, EIN and complete mailing address.
3. Beginning tax year 2013, taxpayers granted an extension to file the federal return will automatically be granted an extension to file the PA Corporate Tax Report, RCT-101. Corporate taxpayers granted a federal extension must indicate this on Page 1 of RCT-101 and include a copy of the federal extension request with the report. There is no need to file REV-853. However, if you do not request a federal extension you may file REV-853 to receive a Pennsylvania extension of up to 60 days. Payment must still be made by the original due date of the report.
4. Enter payments required for capital stock/foreign franchise (CS/FF), loans and corporate net income (CNI) taxes. Also enter total payment. If no payment is being made for a tax, enter zero. **NOTE:** All payments of \$1,000 or more must be made electronically or by certified or cashiers check remitted in person or by express mail courier. For information on electronic filing options, visit the e-Services Center at www.revenue.pa.gov.
5. If less than \$1,000, you may mail the coupon and a check made payable to PA Department of Revenue.
PA DEPARTMENT OF REVENUE
PO BOX 280425
327 WALNUT ST FL 3
HARRISBURG PA 17128-2005
6. Signature, title, date, email address and telephone number must be provided by a representative of the corporation.
7. Must use mmdyyyy format in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

5S46Y2 2.000

pennsylvania REV-853 CT (06-15) PA CORPORATION TAXES
DEPARTMENT OF REVENUE
BUREAU OF CORPORATION TAXES **REV-853 ANNUAL EXTENSION REQUEST**

DEPT USE ONLY

FILE PERIOD BEGIN	FILE PERIOD END	REVENUE ID
01/01/2015	12/31/2015	1000006988
CORPORATION NAME		
PENNSYLVANIA-AMERICAN WATER COMPANY		
STATE OF INCORPORATION	EIN	
PA	25-1008096	
ADDRESS		
STREET		
PO Box 5600, ATTN: Income Tax		
CITY	STATE	ZIP
Cherry Hill	NJ	08003

1. CS/FF TAX PAYMENT	0.00
2. LOANS TAX PAYMENT	0.00
3. CNI TAX PAYMENT	200000.00
4. TOTAL PAYMENT (Add Lines 1, 2 and 3.)	\$ 200000.00

Make check payable to "PA DEPT OF REVENUE."

SIGNATURE	TITLE	DATE	EMAIL	TELEPHONE
	Dir. of Income		JDiamond@gtmtax.com	856 313 716

INSTRUCTIONS FOR REV-854**PA CORPORATION TAXES EIN/TAX YEAR/ADDRESS CHANGE COUPON**

Note: You may make these account updates electronically through e-TIDES at www.etides.state.pa.us

1. **Enter account information** including Revenue ID, employer identification number (EIN), corporation name, current tax year begin, current tax year end and complete mailing address.
2. **Enter changes** in account information on the right-hand side of the coupon including EIN, tax year begin, tax year end, and address. If the address has changed, enter the entire new address on the form. Do not use this coupon to change a corporation name. Call the Department of State, Corporation Bureau at 717-787-1057 (Option 4) and speak to a customer service representative for change of name information.
3. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
4. **Mail coupon to:**

PA DEPARTMENT OF REVENUE
327 WALNUT ST FL 3
PO BOX 280701
HARRISBURG, PA 17128-2005

DETACH HERE BEFORE MAILING

5D4625 2.000

REV-854 CT (06-15)

pennsylvania
DEPARTMENT OF REVENUE
BUREAU OF CORPORATION TAXES

PA CORPORATION TAXES
REV-854 EIN/TAX YEAR/ADDRESS CHANGE

DEPT USE ONLY

REVENUE ID <input style="width: 100%; height: 20px;" type="text"/> <hr/> CORPORATION NAME <input style="width: 100%; height: 20px;" type="text"/>	1. CURRENT EIN <input style="width: 100%; height: 20px;" type="text"/>	1. NEW EIN <input style="width: 100%; height: 20px;" type="text"/>	
2. CURRENT TAX YEAR BEGIN MM DD YYYY <input style="width: 25px;" type="text" value="01"/> <input style="width: 25px;" type="text" value="01"/> <input style="width: 50px;" type="text" value="2015"/>	3. CURRENT TAX YEAR END MM DD YYYY <input style="width: 25px;" type="text" value="12"/> <input style="width: 25px;" type="text" value="31"/> <input style="width: 50px;" type="text" value="2015"/>	2. NEW TAX YEAR BEGIN MM DD YYYY <input style="width: 25px;" type="text"/> <input style="width: 25px;" type="text"/> <input style="width: 50px;" type="text"/>	3. NEW TAX YEAR END MM DD YYYY <input style="width: 25px;" type="text"/> <input style="width: 25px;" type="text"/> <input style="width: 50px;" type="text"/>
4. CURRENT ADDRESS STREET <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> CITY <input style="width: 100%; height: 20px;" type="text"/> CITY STATE ZIP <input style="width: 30%; height: 20px;" type="text"/> <input style="width: 30%; height: 20px;" type="text"/> <input style="width: 30%; height: 20px;" type="text"/>	4. NEW ADDRESS STREET <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> CITY <input style="width: 100%; height: 20px;" type="text"/> STATE ZIP <input style="width: 30%; height: 20px;" type="text"/> <input style="width: 30%; height: 20px;" type="text"/>		

DO NOT ENCLOSE OTHER COUPONS OR PAYMENTS.

SIGNATURE

TITLE

DATE

EMAIL

TELEPHONE

TAX YEAR
BEGINNING 01/01/2015

CORPORATION NAME PENNSYLVANIA-AMERICA REVENUE ID 1000006988

TAX YEAR
ENDING 12/31/2015

C-5 Schedule of Taxes

1. PA Corporate Net Income Tax	6,577,772	
2. Philadelphia Business Privilege Tax - Net Income Portion		
3. Income Taxes - Other States	-3,057,175	
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Total Lines 1 to 5.)		3,520,597
7. PA Capital Stock/Foreign Franchise Tax	526,360	
8. Philadelphia Business Privilege Tax - Gross Rec. Portion.		
9. Payroll Taxes	3,523,074	
10. Real Estate Taxes	4,167,208	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax.		
14. Local Taxes - Not Based on Income.		
15. Other Taxes - Not Based on Income	3,522,473	
16. Total Taxes Not Imposed on or Measured by Income (Total Lines 7 to 15.)		11,739,115
17. Total Tax Expense Reported on Federal Income Tax Return (Total Lines 6 and 16.)		15,259,712

Schedule OA - Other Additions

Description	Amount
Federal Section 481(a)	4,047,079
Total Carry to RCT-101, Section C, Line 3-E	4,047,079.

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2-D	



Schedule DA
DISPOSITION OF ASSETS

TAX YEAR BEGINNING 01/01/2015

CORPORATION NAME PENNSYLVANIA-AMERICA REVENUE ID 1000006988

TAX YEAR ENDING 12/31/2015

Table with 5 columns: DESCRIPTION OF ASSET, COST OF ASSET AS REPORTED ON BALANCE SHEETS, SALE PRICE OR FAIR MARKET VALUE ON DATE OF DISTRIBUTION, GAIN ON DISPOSITION OF ASSETS (SALE PRICE OR FAIR MARKET VALUE MINUS BOOK VALUE AND COST OF SALE), REPORTED ON FEDERAL SCHEDULE D OR FORM 4797 (Y OR N)

Did the taxpayer distribute any receivables from installment sales?
If yes, what was/were the date(s) of sale(s)?
Total gain on installment sale(s) distributed.
Tax year(s) when the gain(s) on the sale(s) was/were included in net income per books
(Provide a schedule reflecting the amount of gain reported in each year.)
Was this transaction a liquidation under IRC Section 332?
If yes, a copy of federal Form 966 must be included with RCT-101.

CORPORATIONS WITHDRAWING FROM PENNSYLVANIA BUT CONTINUING OPERATIONS OUTSIDE PA MUST PROVIDE THE FOLLOWING INFORMATION AND/OR DOCUMENT(S).

- 1. Full details of disposition of Pennsylvania property; attach copies of federal Schedule D and/or federal Form 4797, if applicable.
2. Please indicate if sales in Pennsylvania will continue after date of cessation. If so, how will they be negotiated and by whom?

ATTACH SCHEDULE CONTAINING THE REQUIRED INFORMATION IF ADDITIONAL SPACE IS NEEDED.

IF ANY INDIVIDUAL OR CORPORATION OTHER THAN STOCKHOLDERS AND CREDITORS RECEIVED ASSETS, LIST NAMES AND ADDRESSES OF EACH, AND AMOUNT OR VALUE RECEIVED BY EACH.

If any money or property remains undistributed, state amount, nature and value of same and state why it has not been distributed. Attach additional schedule(s) if necessary.
If any real estate was distributed or sold within the final tax year, include documentation showing the recording of the title transfer with the local recorder of deeds.



SCHEDULE AR

EXPLANATION FOR FILING AMENDED _____
(ENTER THE TAX FORM NUMBER)

Must be filed when amending any Pennsylvania tax report.

TAX YEAR
BEGINNING 01/01/2015

TAX YEAR
ENDING 12/31/2015

CORPORATION NAME PENNSYLVANIA-AMERIC REVENUE ID 1000006988

Please provide, in as much detail as possible, the reason(s) for filing the amended report. Attach a separate schedule if additional space is needed.

NOTE: For corporate net income tax liabilities not settled prior to Jan. 1, 2008, changes in federal taxable income must be reported on RCT-128C. An amended RCT-101 will not be accepted in these cases.

SUMMARY OF TAX CHANGE

Type of Tax	Tax as Previously Filed or Adjusted	Tax as Amended	Change in Tax

While an amended PA corporate tax report may be filed to bring to the department's attention correction(s) to an original report or additional information, the department is not required to act on an amended report. To pursue appeal rights, a taxpayer must timely file a petition for reassessment or a petition for refund. The filing of an amended report does not replace the filing of a petition for reassessment or a petition for refund.

Tax Preparer's Signature	Date

PENNSYLVANIA e-file SIGNATURE AUTHORIZATION FOR CORPORATE TAX REPORT RCT-101

Form PA-8879-C

pennsylvania
DEPARTMENT OF REVENUE

See instructions.

For calendar year 2015 or tax year beginning 01/01, 2015, ending 12/31, 2015.**2015**

Name of Corporation

Federal Employer Identification Number (FEIN)

PENNSYLVANIA-AMERICAN WATER COMPANY251008096Corporation Address PO BOX 5600, ATTN: INCO City

State

ZIP

Revenue ID Number

CHERRY HILLNJ080031000006988**PART I TAX REPORT INFORMATION (Whole dollars only.)**

1. Total Book Income (From RCT-101, Section A, Line 2)	1.	<u>615,176,164.</u>
2. Capital Stock/Foreign Franchise Tax (From RCT-101, Section A, Line 18)	2.	<u>526,360.</u>
3. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section C, Line 1)	3.	<u>34,081,519.</u>
4. PA Taxable Income or Loss (From RCT-101, Section C, Line 12)	4.	<u>67,610,564.</u>
5. Corporate Net Income Tax (From RCT-101, Section C, Line 13)	5.	<u>6,754,295.</u>

PART II DECLARATION AND SIGNATURE AUTHORIZATION OF OFFICER (Keep a copy of the corporation's tax report.)

Under penalties of perjury, I declare I am an officer of the above-named corporation and I examined a copy of the corporation's 2015 electronic tax report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I further declare the amounts in Part I above are the amounts shown on the copy of the corporation's electronic tax report. I consent to allow my electronic return originator (ERO) and/or transmitter to send the corporation's report to the PA Department of Revenue and receive from the PA Department of Revenue an acknowledgement of receipt or reason for rejection of the transmission. If applicable, I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of the corporation's state taxes owed on this report, and I authorize the financial institution to debit the entry to this account. To revoke a payment, I must contact the PA Department of Revenue no later than two business days prior to the payment date by calling 717-783-6277. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I selected a federal self-select PIN as my signature for the corporation's electronic tax report and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's Federal Self-Select PIN (check one box only):

I authorize Global Tax Management, In to enter my federal self-select PIN 43543 as my signature
ERO firm name Do not enter all zeros.
 on the corporation's electronically filed tax report.

As an officer of the corporation, I will enter my federal self-select PIN as my signature on the corporation's electronically filed tax report.

Signature of Officer PO BOX 5600, ATTN: INCO Date _____ Title Sr. Tax Director Social Security number _____
Cherry Hill NJ 08003
 Address City State ZIP

PART III CERTIFICATION AND AUTHENTICATION

ERO's EFIN/PIN (Enter your six-digit EFIN followed by your five-digit federal self-select PIN.): 23268923281
Do not enter all zeros.

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my federal self-select PIN, which is my signature on the tax year 2015 electronically filed corporate tax report for the taxpayer(s) indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO'S Signature ► _____ Date ► _____

ERO must retain this form and the supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

U.S. Corporation Income Tax Return
For calendar year 2015 or tax year beginning 01/01/2015, ending 12/31/2015
▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

2015

A Check if: 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	TYPE OR PRINT	Name <u>Pennsylvania-American Water Company</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>PO Box 5600, ATTN: Income Tax</u> City or town, state, or province, country, and ZIP or foreign postal code <u>Cherry Hill, NJ 08003</u>	B Employer identification number <u>25-1008096</u> C Date incorporated <u>07/15/1904</u> D Total assets (see instructions) \$ <u>3,894,037,077.</u>
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change <input type="checkbox"/>			

	1a Gross receipts or sales	1a	613,697,818.	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c	613,697,818.	
	2 Cost of goods sold (attach Form 1125-A)	2	28,049,655.	
	3 Gross profit. Subtract line 2 from line 1c	3	585,648,163.	
	4 Dividends (Schedule C, line 19)	4	20.	
	5 Interest See Statement 1.	5	131,338.	
	6 Gross rents	6		
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	-1,162,917.	
	10 Other income (see instructions - attach statement) See Statement 1.	10	285,501.	
	11 Total income. Add lines 3 through 10 ▶	11	584,902,105.	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions - attach Form 1125-E) ▶	12		
	13 Salaries and wages (less employment credits)	13	47,952,321.	
	14 Repairs and maintenance	14	125,161,621.	
	15 Bad debts	15	8,239,143.	
	16 Rents	16	577,641.	
	17 Taxes and licenses See Statement 2.	17	15,259,712.	
	18 Interest	18	65,382,020.	
	19 Charitable contributions	19	538,184.	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	170,454,053.	
	21 Depletion	21		
	22 Advertising	22	780.	
	23 Pension, profit-sharing, etc., plans	23	3,782,386.	
	24 Employee benefit programs	24	13,100,891.	
	25 Domestic production activities deduction (attach Form 8903)	25	561,212.	
	26 Other deductions (attach statement) See Statement 3.	26	99,810,622.	
27 Total deductions. Add lines 12 through 26 ▶	27	550,820,586.		
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	34,081,519.		
29a Net operating loss deduction (see instructions)	29a			
b Special deductions (Schedule C, line 20)	29b	14.		
c Add lines 29a and 29b	29c	14.		
30 Taxable income. Subtract line 29c from line 28 (see instructions)	30	34,081,505.		
31 Total tax (Schedule J, Part I, line 11)	31	NONE		
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32			
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input type="checkbox"/>	33			
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34			
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35			
Enter amount from line 35 you want: Credited to 2016 estimated tax ▶ Refunded ▶	36			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer _____	Date _____	Title _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<u>John Diamond</u>				<u>P00639884</u>
Firm's name ▶ <u>Global Tax Management, Inc.</u>	Firm's EIN ▶ <u>23-2817942</u>		Phone no.	
Firm's address ▶ <u>90 Woodbridge Center Drive St 250</u> <u>Woodbridge, NJ 07095</u>			<u>908-458-4543</u>	

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Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	20.	70	14.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			14.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471),			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4	20.		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			14.

Schedule J Tax Computation and Payment (see instructions)

Part I-Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)), . . .		
2	Income tax. Check if a qualified personal service corporation (see instructions).		2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912.	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120)).		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697).	9c	
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902).	9e	
f	Other (see instructions - attach statement).	9f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11
			NONE

Part II-Payments and Refundable Credits

12	2014 overpayment credited to 2015		12
13	2015 estimated tax payments		13
14	2015 refund applied for on Form 4466		14 ()
15	Combine lines 12, 13, and 14		15
16	Tax deposited with Form 7004		16
17	Withholding (see instructions)		17
18	Total payments. Add lines 15, 16, and 17.		18
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c.	19c	
d	Other (attach statement - see instructions).	19d	
20	Total credits. Add lines 19a through 19d		20
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ <u>221300</u>		
b	Business activity ▶ <u>Water - Utility</u>		
c	Product or service ▶ <u>Water - Utility</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ <u>American Water Works Co. Inc.</u> <u>51-0063696</u>		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information *continued (see instructions)*

		Yes	No
5 At the end of the tax year, did the corporation:			
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.			X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.			X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)			X
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.			
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.			
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?			X
For rules of attribution, see section 318. If "Yes," enter:			
(i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____			
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____			
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount			<input type="checkbox"/>
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.			
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____			
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____			1
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here			<input type="checkbox"/>
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.			
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____			
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?			X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ _____			
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?			X
If "Yes," complete and attach Schedule UTP.			
15a Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?		X	
b If "Yes," did or will the corporation file required Forms 1099?		X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?			X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?			X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?			X

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		-3,718,473.		-6,117,320.
2a Trade notes and accounts receivable	140,299,155.		88,109,696.	
b Less allowance for bad debts	(9,984,363.)	130,314,792.	(11,671,519.)	76,438,177.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)	Stmt 4	12,399,620.		12,988,428.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	4,238,118,807.		4,510,722,629.	
b Less accumulated depreciation	(918,163,566.)	3,319,955,241.	(996,368,154.)	3,514,354,475.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)		449,029.		362,132.
13a Intangible assets (amortizable only)	39,782,086.		40,003,180.	
b Less accumulated amortization	()	39,782,086.	()	40,003,180.
14 Other assets (attach statement)	Stmt 4	224,855,281.		256,008,005.
15 Total assets		3,724,037,576.		3,894,037,077.
Liabilities and Shareholders' Equity				
16 Accounts payable		139,987,448.		117,193,277.
17 Mortgages, notes, bonds payable in less than 1 year		735,154,490.		732,347,684.
18 Other current liabilities (attach statement)	Stmt 4	70,885,494.		23,813,041.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		486,943,444.		496,412,145.
21 Other liabilities (attach statement)	Stmt 5	1,008,323,147.		1,131,483,946.
22 Capital stock: a Preferred stock				
b Common stock	21,506,887.	21,506,887.	21,506,887.	21,506,887.
23 Additional paid-in capital		794,665,806.		869,970,783.
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		466,570,860.		501,309,314.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		3,724,037,576.		3,894,037,077.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____
2 Federal income tax per books		
3 Excess of capital losses over capital gains		
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize): a Depreciation \$ _____ b Charitable contributions . \$ _____
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ _____ b Charitable contributions . \$ _____ c Travel and entertainment . \$ _____		
6 Add lines 1 through 5		9 Add lines 7 and 8
		10 Income (page 1, line 28) - line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	466,570,860.	5 Distributions: a Cash	108,120,984.
2 Net income (loss) per books	142,859,443.	b Stock	
3 Other increases (itemize): _____		c Property	
		6 Other decreases (itemize) Stmt 6	5.
		7 Add lines 5 and 6	108,120,989.
4 Add lines 1, 2, and 3	609,430,303.	8 Balance at end of year (line 4 less line 7)	501,309,314.

Alternative Minimum Tax - Corporations

2015

▶ Attach to the corporation's tax return.
 ▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

Name 0 Employer identification number 25-1008096

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	34,081,505.
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	10,552,226.
b	Amortization of certified pollution control facilities	2b	
c	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	-326,448.
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only)	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
l	Depletion	2l	
m	Tax-exempt interest income from specified private activity bonds	2m	
n	Intangible drilling costs	2n	
o	Other adjustments and preferences <i>See Statement 7.</i>	2o	NONE
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	44,307,283.
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	42,164,898.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	-2,142,385.
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	1,606,789.
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You <i>must</i> enter an amount on line 4d (even if line 4b is positive) <i>Stmt. 8.</i>	4d	39,072,862.
e	ACE adjustment • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	-1,606,789.
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT.	5	42,700,494.
6	Alternative tax net operating loss deduction (see instructions)	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions.	7	42,700,494.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	
b	Multiply line 8a by 25% (.25)	8b	
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	NONE
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	42,700,494.
10	Multiply line 9 by 20% (.20)	10	8,540,099.
11	Alternative minimum tax credit (AMTFTC) (see instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	8,540,099.
13	Regular tax liability before applying all credits except the foreign tax credit	13	
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	

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Form **4626** (2015)

Adjusted Current Earnings (ACE) Worksheet

Keep for Your Records

▶ See ACE Worksheet Instructions.

1	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626	1	44,307,283.
2	ACE depreciation adjustment:		
a	AMT depreciation	2a	159,907,957.
b	ACE depreciation:		
	(1) Post-1993 property	2b(1)	161,987,289.
	(2) Post-1989, pre-1994 property	2b(2)	
	(3) Pre-1990 MACRS property	2b(3)	
	(4) Pre-1990 original ACRS property	2b(4)	
	(5) Property described in sections 168(f)(1) through (4)	2b(5)	
	(6) Other property	2b(6)	
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)	161,987,289.
c	ACE depreciation adjustment. Subtract line 2b(7) from line 2a.	2c	-2,079,332.
3	Inclusion in ACE of items included in earnings and profits (E&P):		
a	Tax-exempt interest income	3a	
b	Death benefits from life insurance contracts	3b	
c	All other distributions from life insurance contracts (including surrenders)	3c	
d	Inside buildup of undistributed income in life insurance contracts	3d	
e	Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e	
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e	3f	
4	Disallowance of items not deductible from E&P:		
a	Certain dividends received	4a	14.
b	Dividends paid on certain preferred stock of public utilities that are deductible under section 247	4b	
c	Dividends paid to an ESOP that are deductible under section 404(k)	4c	
d	Nonpatronage dividends that are paid and deductible under section 1382(c)	4d	
e	Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e	
f	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e	4f	14.
5	Other adjustments based on rules for figuring E&P:		
a	Intangible drilling costs	5a	
b	Circulation expenditures	5b	
c	Organizational expenditures	5c	
d	LIFO inventory adjustments	5d	
e	Installment sales	5e	
f	Total other E&P adjustments. Combine lines 5a through 5e	5f	
6	Disallowance of loss on exchange of debt pools	6	
7	Acquisition expenses of life insurance companies for qualified foreign contracts	7	
8	Depletion	8	
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property	9	-63,067.
10	Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626	10	42,164,898.

Schedule M-3 (Form 1120) 2015

Name of corporation (common parent, if consolidated return) **Pennsylvania-American Water Company** Employer identification number **25-1008096**

Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group

Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations

Name of subsidiary (if consolidated return) _____ Employer identification number _____

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed .				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	20.			20.
8 Minority interest for includible corporations .				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	1,273,379.	-1,142,041.		131,338.
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	(28,049,655.)			(28,049,655.)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	292,535.	-292,535.		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses		-1,162,917.		-1,162,917.
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25	-26,483,721.	-2,597,493.		-29,081,214.
27 Total expense/deduction items (from Part III, line 38)	-444,640,155.	-185,233,085.	79,052,654.	-550,820,586.
28 Other items with no differences	613,983,319.			613,983,319.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	142,859,443.	-187,830,578.	79,052,654.	34,081,519.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	142,859,443.	-187,830,578.	79,052,654.	34,081,519.

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) **Pennsylvania-American Water Company** Employer identification number **25-1008096**

Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group

Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations

Name of subsidiary (if consolidated return) _____ Employer identification number _____

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	-1,259,457.		1,259,457.	
2 U.S. deferred income tax expense	79,843,158.		-79,843,158.	
3 State and local current income tax expense	3,520,597.			3,520,597.
4 State and local deferred income tax expense	16,697,083.	-16,697,083.		
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	65,382,020.			65,382,020.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	348,036.		-174,018.	174,018.
12 Fines and penalties	37,811.		-37,811.	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,783,485.	998,901.		3,782,386.
17 Other post-retirement benefits	13,100,891.			13,100,891.
18 Deferred compensation				
19 Charitable contribution of cash and tangible property	538,598.		-414.	538,184.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction			561,212.	561,212.
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	1,934,228.	1,972,798.		3,907,026.
29 Reserved				
30 Depletion				
31 Depreciation	90,276,550.	80,177,503.		170,454,053.
32 Bad debt expense	9,926,299.	-1,687,156.		8,239,143.
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Other expense/deduction items with differences (attach statement)	161,510,856.	120,468,122.	-817,922.	281,161,056.
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	444,640,155.	185,233,085.	-79,052,654.	550,820,586.

Cost of Goods Sold

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**

▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

Name Pennsylvania-American Water Company		Employer identification number 25-1008096
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule) <i>See Statement 13.</i>	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8
9a Check all methods used for valuing closing inventory:		
(i)	<input checked="" type="checkbox"/> Cost	
(ii)	<input type="checkbox"/> Lower of cost or market	
(iii)	<input type="checkbox"/> Other (Specify method used and attach explanation.)	
b	Check if there was a writedown of subnormal goods	<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18, I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Name(s) shown on return

Identifying number
25-1008096

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	
2	Passive activity credits from line 2 of all Parts III with box B checked 2	2	
3	Enter the applicable passive activity credits allowed for 2015 (see instructions)	3	
4	Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	106,618.
5	Carryback of general business credit from 2016. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	106,618.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7	
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

For Paperwork Reduction Act Notice, see separate instructions.

Form **3800** (2015)

Part II Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2015 (see instructions)	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2015 (see instructions)	33	
34	Carryforward of business credit to 2015. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
35	Carryback of business credit from 2016. Enter the amount from line 5 of Part III with box D checked (see instructions)	35	
36	Add lines 30, 33, 34, and 35.	36	
37	Enter the smaller of line 29 or line 36	37	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	

Form 3800 (2015)

Name(s) shown on return

Identifying number

25-1008096

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1 a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765) Stmt. 14	1c	106,618.
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Reserved	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa New hire retention (carryforward only)	1aa	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz Other	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	106,618.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4 a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Reserved	4i	
j Reserved	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	106,618.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

2015

Attachment
Sequence No. **179**

Name(s) shown on return

0

Identifying number

25-1008096

Business or activity to which this form relates

General Depreciation and Amortization

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	69,855,270.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	547,203.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	97,153,915.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,520,875.	3.000	HY	S/L	122,242.
b 5-year property		5,585,806.	5.000	HY	200 DB	1,117,161.
c 7-year property		129,808.	7.000	HY	200 DB	18,544.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		80,371,061.	25 yrs.	HY	S/L	1,607,429.
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property		3,384,562.	39 yrs.	MM	S/L	32,289.

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	170,454,053.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		Yes	No	24b If "Yes," is the evidence written?		Yes	No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25									
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) . . .						
31 Total commuting miles driven during the year . . .						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2015 tax year (see instructions):						
Various		220,723.		15Y	6,131.	
43 Amortization of costs that began before your 2015 tax year					43	3,900,895.
44 Total. Add amounts in column (f). See the instructions for where to report					44	3,907,026.

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

FR IV.01
 OMB No. 1545-0184

2015

Attachment
 Sequence No. **27**

Form **4797**

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**
 ▶ **Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.**

Name(s) shown on return Pennsylvania-American Water Company Identifying number 25-1008096

1 Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	Stmt 15						-1,168,208.

3 Gain, if any, from Form 4684, line 39 **3**
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**
6 Gain, if any, from line 32, from other than casualty or theft **6**
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7** align="right">-1,168,208.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions), **8**
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) **9**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

	Stmt 16						5,291.

11 Loss, if any, from line 7 **11** align="right">(1,168,208.)
12 Gain, if any, from line 7 or amount from line 8, if applicable **12**
13 Gain, if any, from line 31 **13**
14 Net gain or (loss) from Form 4684, lines 31 and 38a **14**
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16**
17 Combine lines 10 through 16 **17** align="right">-1,162,917.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 **18b**

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2015)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21,	23				
24 Total gain. Subtract line 23 from line 20,	24				
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions),	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions),	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e.	26c				
d Additional depreciation after 1969 and before 1976,	26d				
e Enter the smaller of line 26c or 26d,	26e				
f Section 291 amount (corporations only),	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions),	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions),	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions),	29a				
b Enter the smaller of line 24 or 29a (see instructions),	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24,	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13,	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) as shown on return Pennsylvania-American Water Company	Identifying number 25-1008096
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Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

		(a) Oil-related production activities	(b) All activities
1 Domestic production gross receipts (DPGR)	1		110,465,607.
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		5,048,938.
3 Enter deductions and losses allocable to DPGR (see instructions)	3		99,180,980.
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		
5 Add lines 2 through 4	5		104,229,918.
6 Subtract line 5 from line 1	6		6,235,689.
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		6,235,689.
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		6,235,689.
11 Income limitation (see instructions):			
<ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	11		34,642,717.
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		6,235,689.
13 Enter 9% of line 12	13		561,212.
14a Enter the smaller of line 10a or line 12	14a		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		
15 Subtract line 14b from line 13	15		561,212.
16 Form W-2 wages (see instructions)	16		13,065,700.
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		13,065,700.
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20		13,065,700.
21 Form W-2 wage limitation. Enter 50% of line 20	21		6,532,850.
22 Enter the smaller of line 15 or line 21	22		561,212.
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		
24 Expanded affiliated group allocation (see instructions)	24		
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return.	25		561,212.

For Paperwork Reduction Act Notice, see separate instructions.

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at www.irs.gov/form1120.

Name of common parent
Pennsylvania-American Water Company

Employer identification number
25-1008096

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences	28,049,655.	Stmt 17		28,049,655.
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	28,049,655.			28,049,655.

For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (2015)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income <i>Stmt 18</i>	1,273,379.	-1,142,041.		131,338.
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	1,273,379.	-1,142,041.		131,338.

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group	33,195,002.			33,195,002.
4	Other interest expense <i>Stmt 19</i>	32,187,018.			32,187,018.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	65,382,020.			65,382,020.

Form 8916-A (2015)

Form 1120, Page 1 Detail

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Line 5 - Interest income

Other Interest	131,338.

Total	131,338.
	=====

Line 10 - Other income

Misc Income	285,501.

Total	285,501.
	=====

Form 1120, Page 1 Detail

Line 17 - Tax Summary

Taxes (excluding income taxes)	11,739,115.
Other state and local taxes	3,520,597.
Total	15,259,712.

Line 17 - Taxes and licenses

Capital Stock Taxes	478,889.
Payroll Taxes	3,523,074.
Property Taxes (Real Estate)	4,167,208.
Miscellaneous Fees	3,290,692.
Other Taxes	279,252.
State and local income taxes	3,520,597.
Total	15,259,712.

Form 1120, Page 1 Detail

Line 26 - Other deductions

Amortization	3,907,026.
Travel, meals and entertainment	174,018.
Bank Charges	654,593.
Collection Fees	1,237,907.
Community Relations	622,313.
Computer Expenses	46,356.
Credit Card Fees	511,779.
Directors Fees	39,317.
Discount Expense	-454,188.
Dues & Subscriptions	509,800.
Employee Relations	730,036.
Insurance	16,051,532.
License & Permits	375,420.
Postage & Fed Ex	3,461,837.
Recruiting Expenses	132,846.
Relocation Expenses	267,764.
Research	114,777.
Security Expense	744,069.
Service Contracts	49,820,991.
Supplies	927,659.
Telephone	2,701,483.
Uniforms	184,402.
Utilities	2,343,099.
Workers Compensation	-264.
Transportation	3,292,416.
Regulatory Expense	520,937.
Scrap Costs	119,182.
Book CIAC Reclass	-3,767,093.
Water and Waste Expenses	111,841.
Cost of Service Study	25,477.
Removal Costs	8,530,983.
Taxable Advances & Contributions	2,895,260.
Rate Case Expenses	-473,914.
Miscellaneous Deferred Credits	1,044,040.
Misc Expense	2,406,921.

Total	99,810,622.
	=====

Form 1120, Page 5 Detail

Sch L, Line 6 - Other current assets	Beginning	Ending
Prepaid Insurance	36,617.	292,965.
Materials and Supplies	9,349,555.	9,079,179.
Prepaid Taxes	277,019.	692,825.
Prepaid Other	2,726,400.	2,913,420.
Other Current Assets	10,029.	10,039.
Total	12,399,620.	12,988,428.

Sch L, Line 14 - Other assets	Beginning	Ending
Construction Work in Progress	34,926,252.	53,533,757.
Regulatory Assets	189,483,864.	201,819,309.
Other Investments	31,600.	31,600.
Other Noncurrent Assets	413,565.	623,339.
Total	224,855,281.	256,008,005.

Sch L, Line 18 - Other current liabilities	Beginning	Ending
Accrued Benefits	78,000.	123,500.
Accrued Bonuses	2,404,709.	2,618,036.
Accrued Insurance	7,157,790.	11,079,434.
Accrued Interest	12,523,856.	12,448,981.
Accrued Payroll	2,355,909.	2,701,573.
Accrued Pension & Profit Sharing	44,247.	55,004.
Accrued Professional Fees	69,180.	131,954.
Deferred Revenue	208,677.	148,413.
Current Portion - LT Debt	5,217,140.	6,069,167.
Accrued Taxes	29,406,874.	-20,516,936.
Other Current Liabilities	5,330,814.	2,757,422.
Accrued Contributions	41,557.	49,693.
Accrued Water Purchases	1,076,562.	1,411,136.
Accrued Utilities	1,031,179.	759,664.
Current Advances for Construction	3,939,000.	3,976,000.
Total	70,885,494.	23,813,041.

Form 1120, Page 5 Detail

Sch L, Line 21 - Other liabilities	Beginning	Ending
Minority Interest	-483.	-483.
Noncurrent Accrued Pension	-23,004,299.	-20,320,484.
Noncurrent Deferred Fed. Taxes Paya	561,861,392.	660,550,176.
Noncurrent Deferred State Taxes Pay	159,479,365.	166,532,258.
Retirement Benefits	6,085,198.	6,467,733.
Advances For Construction	83,680,915.	73,525,826.
Regulatory Liabilities	37,844,314.	34,462,754.
FIN 48 Reserve	37,206,451.	51,904,333.
Contribution in Aid of Construction	144,873,026.	158,022,137.
Other Noncurrent Liabilities	297,268.	328,694.
Other Deferred Credits		11,002.
Total	1,008,323,147.	1,131,483,946.

Form 1120, Page 5 Detail

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Sch M-2, Line 6 - Other decreases

Rounding	5.

Total	5.
	=====

Form 4626 Detail

Line 2o - Contributions Adjustment

Regular Contributions	538,184.
AMT Contributions	538,184.
Contribution adjustment	NONE

Line 2o - Domestic production activities deduction (DPAD) Adjustment

1a. QPAI from oil-related activities	
b. QPAI from all activities	6,235,689.
2. AMTI limitation	43,261,706.
3. Lesser of line 1b or line 2	6,235,689.
4. 9% of line 3	561,212.
5a. Lesser of line 1a or line 2	
b. Reduction for oil-related QPAI (Line 5a x 3%)	
6. Line 4 minus line 5b	561,212.
7. Wage limitation	6,532,850.
8. Lesser of line 6 or line 7	561,212.
9. DPAD from cooperatives	
10. Expanded affiliated group (EAG) allocation	
11. DPAD for AMT purposes (Sum of lines 8, 9, and 10)	561,212.
12. DPAD for regular tax	561,212.
13. AMT adjustment for DPAD	

Form 4626 Detail

Line 4d - ACE Adjustment

	2002	2003	2004	2005	2006	2007
ACE						82,591,726.
AMTI						85,089,380.
ACE over AMTI						
AMTI over ACE						-2,497,654.
75% ACE preference ..						
75% ACE reduction ..						-1,873,241.
Carryover created ..						
Prior yr carryover (Reduction allowed)						
Carryover used (Reduction claimed)						
Carryover remaining						

Form 4626 Detail

Line 4d - ACE Adjustment

	2008	2009	2010	2011	2012	2013
ACE	-175,123,310.	85,267,717.	-8,756,756.	73,655,333.	-2,999,551.	87,436,345.
AMTI	-172,230,751.	27,510,764.	-6,682,073.	75,407,823.	-504,945.	89,877,667.
ACE over AMTI		57,756,953.				
AMTI over ACE	-2,892,559.		-2,074,683.	-1,752,490.	-2,494,606.	-2,441,322.
75% ACE preference ..		43,317,715.				
75% ACE reduction ..	-2,169,419.		-1,556,012.	-1,314,368.	-1,870,955.	-1,830,992.
Carryover created ..		43,317,715.				
Prior yr carryover (Reduction allowed)			43,317,715.	41,761,703.	40,447,335.	38,576,380.
Carryover used (Reduction claimed)			-1,556,012.	-1,314,368.	-1,870,955.	-1,830,992.
Carryover remaining		43,317,715.	41,761,703.	40,447,335.	38,576,380.	36,745,388.

Form 4626 Detail

Line 4d - ACE Adjustment

	2014	2015
ACE	46,716,391.	42,164,898.
AMTI	43,613,092.	44,307,283.
ACE over AMTI	3,103,299.	
AMTI over ACE		-2,142,385.
75% ACE preference ..	2,327,474.	
75% ACE reduction ..		-1,606,789.
Carryover created ..	2,327,474.	
Prior yr carryover (Reduction allowed)	36,745,388.	39,072,862.
Carryover used (Reduction claimed)		-1,606,789.
Carryover remaining	39,072,862.	37,466,073.

Schedule M-3, Part III Detail

Line 37 - Other expense/deduction items with differences

Description	Expense Per Income Stmt	Temporary Difference	Permanent Difference	Deduction Per Tax Return
Club Dues	509,800.			509,800.
Compensation	47,734,155.	218,166.		47,952,321.
Lobbying Expenses	57,590.		-57,590.	
Rate Case Expense		-473,914.		-473,914.
Book CIAC Reclass	-3,767,093.			-3,767,093.
Cost of Service Study		25,477.		25,477.
Waste Disposal	112,926.			112,926.
Insurance Other than Group	16,051,532.			16,051,532.
Taxable Advances & Contributions		2,895,260.		2,895,260.
Deferred Security Costs	744,069.			744,069.
Repairs Expense	8,401,443.	116,760,178.		125,161,621.
Cost of Removal	8,530,983.			8,530,983.
Bank Charges	654,593.			654,593.
Computer Expenses	46,356.			46,356.
Permits and Licensing Fees	375,420.			375,420.
Postage and Courier	3,461,837.			3,461,837.
Shared Services Expenses	49,820,991.			49,820,991.
Voice	2,701,483.			2,701,483.
Utilities	2,343,099.			2,343,099.
Vehicle	3,292,416.			3,292,416.
Misc Expense	3,167,253.		-760,332.	2,406,921.
Rent	577,641.			577,641.
Other Taxes	11,739,115.			11,739,115.
Marketing and Advertising	780.			780.
Collection Agencies	1,237,907.			1,237,907.
Community Relations	622,313.			622,313.
Credit Line Fees	511,779.			511,779.

Continued on next page

Schedule M-3, Part III Detail

Line 37 - Other expense/deduction items with differences (Cont'd)

Description	Expense Per Income Stmt	Temporary Difference	Permanent Difference	Deduction Per Tax Return
Directors Fees	39,317.			39,317.
Discounts	-454,188.			-454,188.
Employee Expenses	730,036.			730,036.
Hiring Costs	132,846.			132,846.
Relocation Expenses	267,764.			267,764.
Research and Development	114,777.			114,777.
Office and Admin Supplier	927,659.			927,659.
Uniforms	184,402.			184,402.
Workers Compensation	-264.			-264.
Regulatory Expense	520,937.			520,937.
Inventory Physical Write	119,182.			119,182.
Miscellaneous Deferred Credits		1,044,040.		1,044,040.
JV Gain/ Loss		-1,085.		-1,085.
Total	161,510,856.	120,468,122.	-817,922.	281,161,056.

Form 1125-A Detail

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Line 5 - Other costs

Purchased Water	3,034,120.
Chemicals	8,971,534.
Waste and Disposal	2,175,025.
Fuel & Power	13,868,976.

Total	28,049,655.
	=====

Form 3800 Detail

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Line 1c - Carryforward of Credit for Increasing Research

Tax Year	Available	Utilized	Carryforward
12/31/2007	8,414.		8,414.
12/31/2008	25,567.		25,567.
12/31/2009	20,760.		20,760.
12/31/2010	29,014.		29,014.
12/31/2011	22,863.		22,863.
Totals	106,618.		106,618.

Total carried forward from prior years 106,618.

Form 4797, Page 1 Detail

Line 2 - Most Property Held More Than 1 Year

Property Description	Date Acq	Date Sold	Sales Price	Depreciation	Cost or Basis	Gain or Loss
Abandonment Losses	VARIOUS	VARIOUS				-1,168,208.
Part I 4797 Gains and Losses						-1,168,208.

Form 4797, Page 1 Detail

Line 10 - Ordinary Gains and Losses

Property Description	Date Acq	Date Sold	Sales Price	Depreciation	Cost or Basis	Gain or Loss
Abandonment Losses	VARIOUS	VARIOUS				5,291.
Part II 4797 Ordinary Gains and Losses						5,291.

Form 8916-A, Part I Detail

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Line 7 - Other items with no differences

Chemicals	8,971,534.
Sludge	2,175,025.
Equipment	13,868,976.
Purchased Water	3,034,120.

Total	28,049,655.
	=====

Form 8916-A, Part II Detail

Part II Line 5 - Other Interest Income

Description	Per Income Stmt	Temporary Difference	Permanent Difference	Per Tax Return
Other Interest Inc (Form 8916-A)	1,273,379.	-1,142,041.		131,338.
Total	1,273,379.	-1,142,041.		131,338.

Form 8916-A, Part III Detail

Line 4 - Other Interest Expense

Description	Per Income Stmt	Temporary Difference	Permanent Difference	Per Tax Return
Other Interest Expense (Form 8916-A)	32,187,018.			32,187,018.
Total	32,187,018.			32,187,018.

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ **File a separate application for each return.**
▶ Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

OMB No. 1545-0233

**Print
or
Type**

Name	Identifying number
American Water Works Company, Inc & Subs	51-0063696
Number, street, and room or suite no. (If P.O. box, see instructions.)	
PO Box 5600 ATTN: Income Tax	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
Cherry Hill, NJ 08034	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below).

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below).

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here.

5 a The application is for calendar year 20____, or tax year beginning 01/01, 2015, and ending 12/31, 2015.

b Short tax year. If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (see instructions-attach explanation)

6 Tentative total tax	6
7 Total payments and credits (see instructions)	7
8 Balance due. Subtract line 7 from line 6 (see instructions)	8

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions. Form **7004** (Rev. 12-2012)

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.2

Pennsylvania-American Water Company
IV. Taxes

2. Submit details of calculations for Taxes, Other than Income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

Answer: Pennsylvania-American Water Company does business solely within Pennsylvania and has no property located in another state.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.3

Pennsylvania-American Water Company
IV. Taxes

3. Submit a schedule showing for the last three years the income tax refunds, plus interest, net of taxes, received from the federal government due to prior years' claims.

Answer: No federal income tax refunds have been received in the last three years.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.4

Pennsylvania-American Water Company
IV. Taxes

4. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and Accelerated Depreciation Rate (ADR) rates on property (separate between state and federal; also, rate used).
 - a. State whether tax depreciation is based on all rate base items claimed as of the end of the future test year, and whether it is the annual tax depreciation at the end of the future test year. If based on historic test year, justify.
 - b. Reconcile any different between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Answer:

Please refer to the calculation of state and federal income taxes in Exhibit No. 3-A for Water, Wastewater (excluding Scranton Wastewater) and Scranton Wastewater. Detailed calculations of tax depreciation are attached.

- a. Tax depreciation is based on utility plant in service at end of the future test year.
- b. The balance sheet amount represents deferred taxes on accelerated depreciation and certain other expenses.

Pennsylvania American Water Company
 Balance of Deferred Taxes - Per Book
 12/31/2016

FR IV.4

Liberalized Depreciation & Repairs

ACCOUNT		Total Company	Water	Wastewater (Excluding Scranton)	Scranton
25310000	DEF -FIT Normal Property	(462,209,682)			
	DEF -FIT NORM S. GEORGIA	522,978			
	DEF SIT S. GEORGIA	222,259			
25621200	REG LIAB Exc Def Depr FIT (accelerated depr)	(1,339,752)			
25623200	REG LIAB Exc Def Depr SIT (accelerated depr)	(424,863)			
	CAPITALIZED REPAIRS	(419,742,173)			
	Deferred tax effect of Federal NOL	22,928,843			
	Deferred tax effect of State NOL	4,596,837			
		(855,445,553)	(805,792,219)	(48,797,047)	(856,287)
		100.00%	94.20%	5.70%	0.10%

DEF -FIT NORM S. GEORGIA		ACCT 253304	
BALANCE			
12/31/2001		934,098	
2284 per mo		411,120	
		522,978	
	2002	12	
	2003	12	
	2004	12	
	2005	12	
	2006	12	
	2007	12	
	2008	12	
	2009	12	
	2010	12	
	2011	12	
	2012	12	
	2013	12	
	2014	12	
	2015	12	
	2016	12	
	Total as of 12/31/2016	180	
	2284	411,120	27408

DEF SIT S. GEORGIA		
Account 253701(was 253704)		
2002	375,307 change	-911 for 12 months
2003	364,375	-10,932 -911 for 12 months
2004	353,443	-10,932 -911 for 12 months
2005	342,511	-10,932 -911 for 12 months
2006	331,579	-10,932 -911 for 12 months
2007	320,647	-10,932 -911 for 12 months
2008	309,715	-10,932 -911 for 12 months
2009	298,783	-10,932 -911 for 12 months
2010	287,851	-10,932 -911 for 12 months
2011	276,919	-10,932 -911 for 12 months
2012	265,987	-10,932 -911 for 12 months
2013	255,055	-10,932 -911 for 12 months
2014	244,123	-10,932 -911 for 12 months
2015	233,191	-10,932 -911 for 12 months
2016	222,259	-10,932 -911 for 12 months

PA - Net Operating Loss				
	NOL Carryforward	Rate	Rate	Rate Base
Federal	65,510,981	35.00%		22,928,843
State	70,791,355	9.99%	35.00%	4,596,837
Total	136,302,336			27,525,680

Water Operations

PENNSYLVANIA-AMERICAN WATER COMPANY
FEDERAL DEFERRED TAXES

FR IV.4

	Federal Tax Depreciation
2016 ADR on Pre-81 Assets	\$478,337
2016 ACRS on 81 to 86 Assets	-
2016 MACRS on Post 86 Assets	<u>162,798,569</u>
Tax Depreciation @ 12/31/16	<u><u>163,276,906</u></u>
2017 ADR on Pre-81 Assets	412,678
2017 ACRS on 81 to 86 Assets	-
2017 MACRS on Post 86 Assets	<u>140,212,924</u>
Tax Depreciation @ 12/31/17	<u><u>140,625,602</u></u>
2018 ADR on Pre-81 Assets	351,730
2018 ACRS on 81 to 86 Assets	-
2018 MACRS on Post 86 Assets	<u>177,166,344</u>
Tax Depreciation @ 12/31/18	<u><u>\$177,518,074</u></u>
Tax Base Property 1981- 2017	\$2,772,654,668
Tax Base Property 1981- 2018	\$3,015,241,653

PENNSYLVANIA-AMERICAN WATER COMPANY
STATE DEFERRED TAXES

FR IV.4

	Tax Depreciation
2016 ADR on Pre-81 Assets	\$478,337
2016 ACRS on 81 to 86 Assets	-
2016 MACRS on Post 86 Assets	<u>103,645,792</u>
Tax Depreciation @ 12/31/16	<u><u>104,124,129</u></u>
2017 ADR on Pre-81 Assets	412,678
2017 ACRS on 81 to 86 Assets	-
2017 MACRS on Post 86 Assets	<u>100,396,652</u>
Tax Depreciation @ 12/31/17	<u><u>100,809,330</u></u>
2018 ADR on Pre-81 Assets	351,730
2018 ACRS on 81 to 86 Assets	-
2018 MACRS on Post 86 Assets	<u>108,232,062</u>
Tax Depreciation @ 12/31/18	<u><u>\$108,583,792</u></u>
Tax Base Property 1981- 2017	\$ 3,293,496,921
Tax Base Property 1981- 2018	\$ 3,628,551,213

Tax Book : Federal
 Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	31,051,932	-	31,074,242	30,462,318	59,532	31,051,932	30,521,850
1954	-	-	-	-	-	-	-
1956	-	-	-	-	-	-	-
1958	91,010	-	1,113	89,897	357	91,010	90,254
1959	23,214	-	535	22,679	98	23,214	22,777
1960	19,313,634	-	119,971	19,193,662	20,972	19,313,634	19,214,635
1961	1,491,923	-	0	1,491,923	0	1,491,923	1,491,923
1962	5,255,808	-	2,968	5,253,392	489	5,255,808	5,253,881
1964	1,151,687	-	35,698	1,119,200	4,196	1,151,687	1,123,396
1965	4,378,603	-	42,512	4,342,709	5,228	4,378,603	4,347,938
1966	3,110,726	-	43,023	3,081,265	5,737	3,110,726	3,087,001
1967	4,781,869	-	64,315	4,717,852	7,726	4,781,869	4,725,578
1968	6,045,120	-	41,904	6,022,663	3,407	6,045,120	6,026,071
1969	8,445,838	-	523,834	7,960,359	152,162	8,445,838	8,112,522
1970	4,751,404	-	84,924	4,728,786	5,501	4,751,404	4,734,287
1971	5,742,307	-	74,057	5,721,077	3,156	5,742,307	5,724,233
1972	9,391,330	-	88,677	9,343,353	25,710	9,391,330	9,369,064
1973	7,293,318	-	35,728	7,283,645	3,869	7,293,318	7,287,514
1974	3,581,215	-	8,684	3,575,399	1,650	3,581,215	3,577,049
1975	5,489,711	-	62,029	5,437,950	11,502	5,489,711	5,449,452
1976	2,003,037	-	18,803	1,997,104	2,050	2,003,037	1,999,153
1977	7,754,374	-	3,401,335	6,965,222	49,958	7,754,374	7,015,180
1978	6,386,770	-	373,843	6,348,165	19,449	6,386,770	6,367,614
1979	5,535,433	-	142,717	5,459,926	26,232	5,535,433	5,486,158
1980	11,961,011	-	242,597	11,755,015	69,355	11,961,011	11,824,370
1981	7,718,860	-	872,391	7,718,860	-	7,718,860	7,718,860
1982	8,873,718	-	263,519	8,873,718	-	8,873,718	8,873,718
1983	9,390,252	-	309,595	9,390,252	-	9,390,252	9,390,252
1984	12,690,194	-	202,408	12,690,194	-	12,690,194	12,690,194
1985	21,699,503	-	3,427,305	21,279,627	-	21,699,503	21,279,627
1986	22,235,096	-	2,482,466	21,757,329	-	22,235,096	21,757,329
1987	34,567,073	-	957,200	33,886,573	114,725	34,567,073	34,001,299
1988	30,745,686	-	469,829	29,996,864	99,412	30,745,686	30,096,276
1989	46,952,761	-	1,182,692	45,814,702	205,303	46,952,761	46,020,005
1990	40,183,154	-	863,708	39,330,635	140,366	40,183,154	39,471,001
1991	44,069,525	-	1,868,576	42,046,888	254,423	44,069,525	42,301,311
1992	44,893,782	-	2,345,407	42,406,056	273,842	44,893,782	42,679,897
1993	34,588,051	-	767,210	33,936,762	39,649	34,588,051	33,976,410
1994	40,472,737	-	1,296,025	38,425,641	62,514	40,472,737	38,488,155
1995	69,576,301	-	3,291,023	67,778,837	97,144	69,576,301	67,875,981
1996	418,670,296	-	143,554,509	340,707,034	9,194,876	418,670,296	349,901,910
1997	88,482,077	-	25,263,784	62,984,927	3,365,272	88,482,077	66,350,199
1998	61,437,013	-	18,957,082	42,661,508	2,405,678	61,437,013	45,067,186
1999	103,737,549	-	43,578,167	62,997,027	3,712,591	103,737,549	66,709,619
2000	88,118,165	-	37,599,634	51,787,809	3,253,210	88,118,165	55,041,019
2001	106,611,835	-	48,386,589	58,983,959	4,066,994	106,611,835	63,050,953
2001_JCA	4,448,237	-	1,868,323	2,579,914	177,936	4,448,237	2,757,849
2002	153,268,139	-	110,020,902	81,875,949	5,932,686	153,268,139	87,808,635
2002JCA	41,675,562	-	20,025,098	23,346,700	1,593,814	41,675,562	24,940,513
2003	9,998,230	-	5,585,719	4,743,937	382,431	9,998,230	5,126,368
2003 50%	36,352,360	-	18,791,161	17,829,563	1,444,145	36,352,360	19,273,708
2003_30%	19,365,489	-	5,590,927	13,850,327	448,053	19,365,489	14,298,380

Tax Book : Federal
 Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2004	(7,515,337)	-	(3,997,505)	(4,149,466)	(334,576)	(7,515,337)	(4,484,042)
2004 30%	-	-	-	-	-	-	-
2004 50%	34,992,349	-	19,265,747	15,726,602	1,405,742	34,992,349	17,132,344
2005	8,309,537	-	7,189,414	1,180,780	109,745	8,309,537	1,290,525
2005 Q1	6,702,462	-	3,762,534	2,939,928	265,240	6,702,462	3,205,169
2005 Q2	10,100,141	-	5,538,992	4,561,149	384,496	10,100,141	4,945,645
2005 Q3	17,984,490	-	9,847,428	8,137,062	670,835	17,984,490	8,807,898
2005 Q4	12,767,865	-	8,733,482	4,034,384	578,393	12,767,865	4,612,776
2006	110,576,778	-	72,375,349	38,165,672	4,102,286	110,576,778	42,267,958
2007	71,127,887	-	49,791,696	21,420,872	2,699,544	71,127,887	24,120,416
2008	36,266,694	-	26,028,773	10,232,367	1,267,910	36,266,694	11,500,277
2008 50%	25,252,172	-	18,363,500	7,063,618	1,041,794	25,252,172	8,105,412
2009	41,242,642	-	31,303,344	9,925,781	1,521,740	41,242,642	11,447,521
2009 50%	15,268,340	-	11,470,790	4,017,062	609,611	15,268,340	4,626,673
2010	2,078,112	-	2,088,662	19,491	4,619	2,078,112	24,110
2010 100%	1,396,531	-	1,327,801	68,730	68,573	1,396,531	137,304
2010 50%	14,290,019	-	11,481,055	2,892,762	585,062	14,290,019	3,477,824
2011	105,951,483	-	86,281,785	19,656,222	3,974,715	105,951,483	23,630,936
2012	83,603,562	-	75,975,295	7,667,217	2,119,512	83,603,562	9,786,729
2012 50%	89,395,157	-	75,098,468	24,567,951	3,563,895	89,395,157	28,131,846
2013	175,037,382	-	154,052,671	49,250,817	15,649,831	175,037,382	64,900,648
2013 50%	-	-	-	-	-	-	-
2014	21,190,967	-	20,474,484	726,036	530,386	21,190,967	1,256,423
2014 50%	70,111,834	-	65,152,389	6,547,653	4,178,728	70,111,834	10,726,380
2015	4,225,627	-	4,179,234	61,969	148,783	4,225,627	210,752
2015 50%	62,570,330	-	60,338,679	2,344,501	4,512,555	62,570,330	6,857,057
2016	-	81,139,082	81,139,082	-	4,118,301	81,139,082	4,118,301
2016 50%	-	-	-	-	71,755,784	-	71,755,784
Company Total:	2,768,779,944	81,139,082	1,433,567,903	1,609,114,313	163,276,906	2,849,919,025	1,772,391,219

Tax Base of Property 1981 - 2016

2,694,887,751

	2016 Depreciation
ADR on Pre-81 Assets	478,337
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	162,798,569
MACRS on Post 86 Future Additions	-
Total	163,276,906

*Includes Water Districts only

**Tax Book : Federal
 Tax Year : 2017**

Vintage	Beginning Asset Balance	Additions Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	31,051,932	-	31,074,242	30,521,850	59,532	31,051,932	30,581,382
1954	-	-	-	-	-	-	-
1956	-	-	-	-	-	-	-
1958	91,010	-	756	90,254	288	91,010	90,542
1959	23,214	-	437	22,777	88	23,214	22,865
1960	19,313,634	-	98,999	19,214,635	18,940	19,313,634	19,233,575
1961	1,491,923	-	0	1,491,923	0	1,491,923	1,491,923
1962	5,255,808	-	2,480	5,253,881	434	5,255,808	5,254,314
1964	1,151,687	-	31,502	1,123,396	3,902	1,151,687	1,127,298
1965	4,378,603	-	37,284	4,347,938	4,813	4,378,603	4,352,751
1966	3,110,726	-	37,286	3,087,001	2,965	3,110,726	3,089,966
1967	4,781,869	-	56,589	4,725,578	6,836	4,781,869	4,732,414
1968	6,045,120	-	38,497	6,026,071	2,726	6,045,120	6,028,797
1969	8,445,838	-	371,672	8,112,522	145,876	8,445,838	8,258,397
1970	4,751,404	-	79,423	4,734,287	4,464	4,751,404	4,738,751
1971	5,742,307	-	70,903	5,724,233	2,166	5,742,307	5,726,400
1972	9,391,330	-	62,966	9,369,064	13,305	9,391,330	9,382,369
1973	7,293,318	-	31,859	7,287,514	3,869	7,293,318	7,291,383
1974	3,581,215	-	7,034	3,577,049	1,646	3,581,215	3,578,695
1975	5,489,711	-	50,527	5,449,452	11,502	5,489,711	5,460,954
1976	2,003,037	-	16,754	1,999,153	788	2,003,037	1,999,942
1977	7,754,374	-	3,385,952	7,015,180	42,073	7,754,374	7,057,253
1978	6,386,770	-	355,636	6,367,614	12,353	6,386,770	6,379,967
1979	5,535,433	-	117,107	5,486,158	19,144	5,535,433	5,505,302
1980	11,961,011	-	173,766	11,824,370	54,967	11,961,011	11,879,337
1981	7,718,860	-	872,391	7,718,860	-	7,718,860	7,718,860
1982	8,873,718	-	263,519	8,873,718	-	8,873,718	8,873,718
1983	9,390,252	-	309,595	9,390,252	-	9,390,252	9,390,252
1984	12,690,194	-	202,408	12,690,194	-	12,690,194	12,690,194
1985	21,699,503	-	3,427,305	21,279,627	-	21,699,503	21,279,627
1986	22,235,096	-	2,482,466	21,757,329	-	22,235,096	21,757,329
1987	34,567,073	-	842,474	34,001,299	114,725	34,567,073	34,116,024
1988	30,745,686	-	370,417	30,096,276	99,412	30,745,686	30,195,688
1989	46,952,761	-	977,389	46,020,005	205,303	46,952,761	46,225,308
1990	40,183,154	-	723,342	39,471,001	140,366	40,183,154	39,611,367
1991	44,069,525	-	1,614,153	42,301,311	254,423	44,069,525	42,555,734
1992	44,893,782	-	2,071,565	42,679,897	273,842	44,893,782	42,953,739
1993	34,588,051	-	727,561	33,976,410	39,649	34,588,051	34,016,059
1994	40,472,737	-	1,233,511	38,488,155	62,514	40,472,737	38,550,669
1995	69,576,301	-	3,193,879	67,875,981	97,144	69,576,301	67,973,124
1996	418,670,296	-	136,155,530	349,901,910	3,851,237	418,670,296	353,753,147
1997	88,482,077	-	21,903,487	66,350,199	3,267,566	88,482,077	69,617,765
1998	61,437,013	-	16,559,501	45,067,186	2,405,678	61,437,013	47,472,864
1999	103,737,549	-	39,983,019	66,709,619	3,712,590	103,737,549	70,422,209
2000	88,118,165	-	34,351,518	55,041,019	3,253,210	88,118,165	58,294,229
2001	106,611,835	-	44,325,206	63,050,953	4,064,602	106,611,835	67,115,554
2001_JCA	4,448,237	-	1,690,387	2,757,849	177,936	4,448,237	2,935,785
2002	153,268,139	-	106,817,391	87,808,635	3,303,592	153,268,139	91,112,227
2002JCA	41,675,562	-	18,431,285	24,940,513	1,593,814	41,675,562	26,534,327
2003	9,998,230	-	5,203,533	5,126,368	382,430	9,998,230	5,508,798
2003 50%	36,352,360	-	17,347,016	19,273,708	1,444,143	36,352,360	20,717,851
2003_30%	19,365,489	-	5,142,874	14,298,380	448,053	19,365,489	14,746,433

Tax Book : Federal
Tax Year : 2017

Vintage	Beginning Asset Balance	Additions Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2004	(7,515,337)	-	(3,658,941)	(4,484,042)	(334,576)	(7,515,337)	(4,818,618)
2004 30%	-	-	-	-	-	-	-
2004 50%	34,992,349	-	17,860,005	17,132,344	1,405,744	34,992,349	18,538,088
2005	8,309,537	-	7,079,669	1,290,525	109,745	8,309,537	1,400,271
2005 Q1	6,702,462	-	3,497,294	3,205,169	265,240	6,702,462	3,470,409
2005 Q2	10,100,141	-	5,154,496	4,945,645	384,496	10,100,141	5,330,141
2005 Q3	17,984,490	-	9,176,593	8,807,898	670,836	17,984,490	9,478,734
2005 Q4	12,767,865	-	8,155,089	4,612,776	577,727	12,767,865	5,190,503
2006	110,576,778	-	68,273,062	42,267,958	4,102,287	110,576,778	46,370,245
2007	71,127,887	-	47,092,152	24,120,416	2,699,541	71,127,887	26,819,957
2008	36,266,694	-	24,760,864	11,500,277	1,267,912	36,266,694	12,768,189
2008 50%	25,252,172	-	17,321,706	8,105,412	1,041,796	25,252,172	9,147,209
2009	41,242,642	-	29,781,604	11,447,521	1,521,299	41,242,642	12,968,820
2009 50%	15,268,340	-	10,861,179	4,626,673	609,598	15,268,340	5,236,272
2010	2,078,112	-	2,082,044	24,110	5,874	2,078,112	29,984
2010 100%	1,396,531	-	1,259,227	137,304	68,459	1,396,531	205,763
2010 50%	14,290,019	-	10,895,993	3,477,824	584,923	14,290,019	4,062,747
2011	105,951,483	-	82,307,067	23,630,936	3,845,016	105,951,483	27,475,953
2012	83,603,562	-	73,867,073	9,786,729	2,109,321	83,603,562	11,896,050
2012 50%	89,395,157	-	71,534,573	28,131,846	3,272,573	89,395,157	31,404,419
2013	175,037,382	-	148,093,283	64,900,648	5,933,614	175,037,382	70,834,263
2013 50%	-	-	-	-	-	-	-
2014	21,190,967	-	19,949,577	1,256,423	529,914	21,190,967	1,786,336
2014 50%	70,111,834	-	62,164,347	10,726,380	3,617,042	70,111,834	14,343,422
2015	4,225,627	-	4,055,827	210,752	126,696	4,225,627	337,448
2015 50%	62,570,330	-	56,322,490	6,857,057	3,796,574	62,570,330	10,653,631
2016	81,139,082	-	81,139,082	4,118,301	6,296,151	81,139,082	10,414,452
2017	-	77,766,916	77,766,916	-	3,930,695	77,766,916	3,930,695
2017 50%	-	-	-	-	62,582,195	-	62,582,195
Company Total:	2,849,919,025	77,766,916	1,440,116,662	1,700,635,434	140,625,602	2,927,685,941	1,841,261,036

Tax Base of Property 1981 - 2017

2,772,654,668

	2017 Depreciation
ADR on Pre-81 Assets	412,678
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	140,212,924
MACRS on Post 86 Future Additions	-
Total	140,625,602

***Includes Water Districts only**

Tax Book : Federal
 Tax Year : 2018

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	31,051,932	-	31,074,242	30,581,382	59,532	31,051,932	30,640,915
1954	-	-	-	-	-	-	-
1956	-	-	-	-	-	-	-
1958	91,010	-	468	90,542	220	91,010	90,762
1959	23,214	-	349	22,865	78	23,214	22,942
1960	19,313,634	-	80,059	19,233,575	16,909	19,313,634	19,250,484
1961	1,491,923	-	-	1,491,923	0	1,491,923	1,491,923
1962	5,255,808	-	2,046	5,254,314	378	5,255,808	5,254,693
1964	1,151,687	-	27,599	1,127,298	3,609	1,151,687	1,130,907
1965	4,378,603	-	32,470	4,352,751	4,398	4,378,603	4,357,149
1966	3,110,726	-	34,321	3,089,966	2,764	3,110,726	3,092,730
1967	4,781,869	-	49,753	4,732,414	6,117	4,781,869	4,738,531
1968	6,045,120	-	35,770	6,028,797	2,045	6,045,120	6,030,842
1969	8,445,838	-	225,797	8,258,397	139,590	8,445,838	8,397,987
1970	4,751,404	-	74,959	4,738,751	3,428	4,751,404	4,742,179
1971	5,742,307	-	68,736	5,726,400	1,942	5,742,307	5,728,342
1972	9,391,330	-	49,661	9,382,369	899	9,391,330	9,383,268
1973	7,293,318	-	27,990	7,291,383	1,935	7,293,318	7,293,318
1974	3,581,215	-	5,388	3,578,695	1,642	3,581,215	3,580,337
1975	5,489,711	-	39,025	5,460,954	11,503	5,489,711	5,472,457
1976	2,003,037	-	15,965	1,999,942	787	2,003,037	2,000,729
1977	7,754,374	-	3,378,450	7,057,253	36,680	7,754,374	7,093,933
1978	6,386,770	-	344,526	6,379,967	4,639	6,386,770	6,384,606
1979	5,535,433	-	98,584	5,505,302	12,056	5,535,433	5,517,358
1980	11,961,011	-	119,323	11,879,337	40,579	11,961,011	11,919,916
1981	7,718,860	-	872,391	7,718,860	0	7,718,860	7,718,860
1982	8,873,718	-	263,519	8,873,718	0	8,873,718	8,873,718
1983	9,390,252	-	309,595	9,390,252	0	9,390,252	9,390,252
1984	12,690,194	-	202,408	12,690,194	0	12,690,194	12,690,194
1985	21,699,503	-	3,427,305	21,279,627	0	21,699,503	21,279,627
1986	22,235,096	-	2,482,466	21,757,329	0	22,235,096	21,757,329
1987	34,567,073	-	727,749	34,116,024	112,280	34,567,073	34,228,304
1988	30,745,686	-	271,004	30,195,688	99,412	30,745,686	30,295,100
1989	46,952,761	-	772,085	46,225,308	205,303	46,952,761	46,430,612
1990	40,183,154	-	582,975	39,611,367	140,366	40,183,154	39,751,733
1991	44,069,525	-	1,359,730	42,555,734	254,423	44,069,525	42,810,157
1992	44,893,782	-	1,797,723	42,953,739	273,842	44,893,782	43,227,581
1993	34,588,051	-	687,913	34,016,059	39,649	34,588,051	34,055,707
1994	40,472,737	-	1,170,997	38,550,669	62,514	40,472,737	38,613,182
1995	69,576,301	-	3,096,736	67,973,124	97,144	69,576,301	68,070,268
1996	418,670,296	-	134,099,946	353,753,147	3,849,801	418,670,296	357,602,948
1997	88,482,077	-	18,640,896	69,617,765	2,745,896	88,482,077	72,363,661
1998	61,437,013	-	14,161,920	47,472,864	2,396,236	61,437,013	49,869,099
1999	103,737,549	-	36,387,873	70,422,209	3,712,591	103,737,549	74,134,800
2000	88,118,165	-	31,103,403	58,294,229	3,253,208	88,118,165	61,547,437
2001	106,611,835	-	40,263,822	67,115,554	4,064,601	106,611,835	71,180,156
2001_JCA	4,448,237	-	1,512,452	2,935,785	177,936	4,448,237	3,113,721
2002	153,268,139	-	103,613,879	91,112,227	3,303,593	153,268,139	94,415,821
2002JCA	41,675,562	-	16,837,471	26,534,327	1,593,815	41,675,562	28,128,142
2003	9,998,230	-	4,821,349	5,508,798	382,430	9,998,230	5,891,228
2003 50%	36,352,360	-	15,902,872	20,717,851	1,444,143	36,352,360	22,161,995
2003_30%	19,365,489	-	4,694,821	14,746,433	448,053	19,365,489	15,194,486

Tax Book : Federal
 Tax Year : 2018

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2004	(7,515,337)	-	(3,320,377)	(4,818,618)	(334,576)	(7,515,337)	(5,153,194)
2004 30%	-	-	-	-	-	-	-
2004 50%	34,992,349	-	16,454,261	18,538,088	1,405,743	34,992,349	19,943,830
2005	8,309,537	-	6,969,923	1,400,271	109,745	8,309,537	1,510,016
2005 Q1	6,702,462	-	3,232,053	3,470,409	265,240	6,702,462	3,735,649
2005 Q2	10,100,141	-	4,770,000	5,330,141	384,495	10,100,141	5,714,636
2005 Q3	17,984,490	-	8,505,756	9,478,734	670,836	17,984,490	10,149,570
2005 Q4	12,767,865	-	7,577,362	5,190,503	577,728	12,767,865	5,768,232
2006	110,576,778	-	64,170,775	46,370,245	4,102,289	110,576,778	50,472,534
2007	71,127,887	-	44,392,611	26,819,957	2,699,541	71,127,887	29,519,498
2008	36,266,694	-	23,492,951	12,768,189	1,267,910	36,266,694	14,036,099
2008 50%	25,252,172	-	16,279,910	9,147,209	1,041,795	25,252,172	10,189,004
2009	41,242,642	-	28,260,305	12,968,820	1,521,301	41,242,642	14,490,121
2009 50%	15,268,340	-	10,251,580	5,236,272	609,599	15,268,340	5,845,871
2010	2,078,112	-	2,074,171	29,984	5,926	2,078,112	35,910
2010 100%	1,396,531	-	1,190,768	205,763	68,454	1,396,531	274,217
2010 50%	14,290,019	-	10,311,069	4,062,747	584,917	14,290,019	4,647,664
2011	105,951,483	-	78,462,048	27,475,953	3,831,119	105,951,483	31,307,072
2012	83,603,562	-	71,763,748	11,896,050	2,098,335	83,603,562	13,994,386
2012 50%	89,395,157	-	68,262,000	31,404,419	2,981,244	89,395,157	34,385,662
2013	175,037,382	-	142,169,520	70,834,263	5,113,823	175,037,382	75,948,086
2013 50%	-	-	-	-	-	-	-
2014	21,190,967	-	19,424,596	1,786,336	530,662	21,190,967	2,316,999
2014 50%	70,111,834	-	59,340,469	14,343,422	2,815,870	70,111,834	17,159,292
2015	4,225,627	-	3,954,507	337,448	112,434	4,225,627	449,882
2015 50%	62,570,330	-	53,022,282	10,653,631	3,253,098	62,570,330	13,906,729
2016	81,139,082	-	81,139,082	10,414,452	6,296,151	81,139,082	16,710,603
2017	77,766,916	-	77,766,916	3,930,695	5,332,942	77,766,916	9,263,637
2018	-	242,586,985	242,586,985	0	8,695,177	242,586,985	8,695,177
2018 40 %	-	-	-	-	92,467,308	-	92,467,308
Company Total:	2,927,685,941	242,586,985	1,618,356,058	1,778,678,841	177,518,074	3,170,272,927	1,956,196,915

Tax Base of Property 1981 - 2018

3,015,241,653

	2018 Depreciation
ADR on Pre-81 Assets	351,730
ACRS on 81 to 86 Assets	0
MACRS on Post 86 Assets	177,166,344
MACRS on Post 86 Future Additions	
Total	177,518,074

*Includes Water Districts only

Tax Book : PA
 Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	31,051,932	-	31,074,242	30,462,318	59,532	31,051,932	30,521,850
1954	-	-	-	-	-	-	-
1956	-	-	-	-	-	-	-
1958	91,010	-	1,113	89,897	357	91,010	90,254
1959	23,214	-	535	22,679	98	23,214	22,777
1960	19,313,634	-	119,971	19,193,662	20,972	19,313,634	19,214,635
1961	1,491,923	-	0	1,491,923	0	1,491,923	1,491,923
1962	5,255,808	-	2,968	5,253,392	489	5,255,808	5,253,881
1964	1,151,687	-	35,698	1,119,200	4,196	1,151,687	1,123,396
1965	4,378,603	-	42,512	4,342,709	5,228	4,378,603	4,347,938
1966	3,110,726	-	43,023	3,081,265	5,737	3,110,726	3,087,001
1967	4,781,869	-	64,315	4,717,852	7,726	4,781,869	4,725,578
1968	6,045,120	-	41,904	6,022,663	3,407	6,045,120	6,026,071
1969	8,445,838	-	523,834	7,960,359	152,162	8,445,838	8,112,522
1970	4,751,404	-	84,924	4,728,786	5,501	4,751,404	4,734,287
1971	5,742,307	-	74,057	5,721,077	3,156	5,742,307	5,724,233
1972	9,391,330	-	88,677	9,343,353	25,710	9,391,330	9,369,064
1973	7,293,318	-	35,728	7,283,645	3,869	7,293,318	7,287,514
1974	3,581,215	-	8,684	3,575,399	1,650	3,581,215	3,577,049
1975	5,489,711	-	62,029	5,437,950	11,502	5,489,711	5,449,452
1976	2,003,037	-	18,803	1,997,104	2,050	2,003,037	1,999,153
1977	7,754,374	-	3,401,335	6,965,222	49,958	7,754,374	7,015,180
1978	6,386,770	-	373,843	6,348,165	19,449	6,386,770	6,367,614
1979	5,535,433	-	142,717	5,459,926	26,232	5,535,433	5,486,158
1980	11,961,011	-	242,597	11,755,015	69,355	11,961,011	11,824,370
1981	7,718,860	-	872,391	7,718,860	-	7,718,860	7,718,860
1982	8,873,718	-	263,519	8,873,718	-	8,873,718	8,873,718
1983	9,390,252	-	309,595	9,390,252	-	9,390,252	9,390,252
1984	12,690,194	-	202,408	12,690,194	-	12,690,194	12,690,194
1985	21,699,503	-	3,427,305	21,279,627	-	21,699,503	21,279,627
1986	22,235,096	-	2,482,466	21,757,329	-	22,235,096	21,757,329
1987	34,567,073	-	957,200	33,886,573	114,725	34,567,073	34,001,299
1988	30,745,686	-	469,829	29,996,864	99,412	30,745,686	30,096,276
1989	46,952,761	-	1,182,692	45,814,702	205,303	46,952,761	46,020,005
1990	40,183,154	-	863,708	39,330,635	140,366	40,183,154	39,471,001
1991	44,069,525	-	1,868,576	42,046,888	254,423	44,069,525	42,301,311
1992	44,893,782	-	2,345,407	42,406,056	273,842	44,893,782	42,679,897
1993	34,588,051	-	767,210	33,936,762	39,649	34,588,051	33,976,410
1994	40,472,737	-	1,296,025	38,425,641	62,514	40,472,737	38,488,155
1995	69,576,301	-	3,291,023	67,778,837	97,144	69,576,301	67,875,981
1996	418,670,296	-	143,554,509	340,707,034	9,194,876	418,670,296	349,901,910
1997	88,482,077	-	25,263,784	62,984,927	3,365,272	88,482,077	66,350,199
1998	61,437,012	-	18,957,082	42,661,507	2,405,678	61,437,012	45,067,185
1999	103,737,549	-	43,578,167	62,997,027	3,712,591	103,737,549	66,709,619
2000	88,118,165	-	37,599,634	51,787,809	3,253,210	88,118,165	55,041,019
2001	106,659,083	-	48,429,729	58,988,067	4,071,103	106,659,083	63,059,170
2001_JCA	6,355,542	-	2,668,966	3,686,576	254,187	6,355,542	3,940,763
2002	156,361,908	-	111,033,483	83,957,537	6,087,687	156,361,908	90,045,224
2002_JCA	59,548,488	-	28,610,491	33,361,192	2,277,156	59,548,488	35,638,347
2003	10,174,494	-	5,749,164	4,756,756	395,250	10,174,494	5,152,005
2003_50%	72,704,721	-	72,704,721	25,708,229	2,058,859	72,704,721	27,767,088
2003_30%	27,665,155	-	7,996,072	19,777,319	640,813	27,665,155	20,418,132

Tax Book : PA
 Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2004	(6,796,175)	-	(3,327,452)	(4,100,584)	(285,692)	(6,796,175)	(4,386,276)
2004 30%	-	-	-	-	-	-	-
2004 50%	69,984,699	-	69,984,699	22,703,224	1,994,561	69,984,699	24,697,784
2005	8,309,537	-	7,189,414	1,180,780	109,745	8,309,537	1,290,525
2005 Q1	6,702,462	-	3,762,534	2,939,928	265,240	6,702,462	3,205,169
2005 Q2	10,100,141	-	5,538,992	4,561,149	384,496	10,100,141	4,945,645
2005 Q3	17,984,490	-	9,847,428	8,137,062	670,835	17,984,490	8,807,898
2005 Q4	12,767,865	-	8,733,482	4,034,384	578,393	12,767,865	4,612,776
2006	110,576,778	-	72,375,349	38,165,672	4,102,286	110,576,778	42,267,958
2007	71,239,129	-	49,902,938	21,420,872	2,699,544	71,239,129	24,120,416
2008	36,259,420	-	26,021,900	10,231,965	1,267,507	36,259,420	11,499,472
2008 50%	50,505,141	-	50,505,141	10,205,348	1,426,602	50,505,141	11,631,951
2009	41,295,556	-	31,348,914	9,934,309	1,523,059	41,295,556	11,457,368
2009 50%	30,536,464	-	30,536,464	5,887,973	855,939	30,536,464	6,743,912
2010	2,103,507	-	2,110,634	22,915	5,220	2,103,507	28,135
2010 100%	4,198,946	-	3,992,298	206,648	206,176	4,198,946	412,823
2010 50%	30,758,465	-	30,758,465	4,252,166	870,952	30,758,465	5,123,118
2011	106,814,474	-	86,509,524	20,291,474	4,019,720	106,814,474	24,311,194
2012	262,540,205	-	254,872,442	48,628,745	7,197,539	262,540,205	55,826,284
2013	174,694,840	-	153,806,944	49,154,003	15,628,844	174,694,840	64,782,847
2014	161,432,070	-	160,606,632	10,109,180	6,519,263	161,432,070	16,628,443
2015	129,366,287	-	129,309,551	3,414,212	6,601,200	129,366,287	10,015,412
2016	-	153,202,328	153,202,328	-	8,000,304	153,202,328	8,000,304
Company Total:	3,154,976,755	153,202,328	1,940,817,280	1,670,461,903	104,124,129	3,308,179,083	1,774,586,032

Tax Base of Property 1981 - 2016

3,153,147,810

	2016 Depreciation
ADR on Pre-81 Assets	478,337
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	103,645,792
MACRS on Post 86 Future Additions	-
Total	104,124,129

*Includes Water Districts only

*Includes Adjs for Repairs

Tax Book : PA
 Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	31,051,932	-	31,074,242	30,521,850	59,532	31,051,932	30,581,382
1954	-	-	-	-	-	-	-
1956	-	-	-	-	-	-	-
1958	91,010	-	756	90,254	288	91,010	90,542
1959	23,214	-	437	22,777	88	23,214	22,865
1960	19,313,634	-	98,999	19,214,635	18,940	19,313,634	19,233,575
1961	1,491,923	-	0	1,491,923	0	1,491,923	1,491,923
1962	5,255,808	-	2,480	5,253,881	434	5,255,808	5,254,314
1964	1,151,687	-	31,502	1,123,396	3,902	1,151,687	1,127,298
1965	4,378,603	-	37,284	4,347,938	4,813	4,378,603	4,352,751
1966	3,110,726	-	37,286	3,087,001	2,965	3,110,726	3,089,966
1967	4,781,869	-	56,589	4,725,578	6,836	4,781,869	4,732,414
1968	6,045,120	-	38,497	6,026,071	2,726	6,045,120	6,028,797
1969	8,445,838	-	371,672	8,112,522	145,876	8,445,838	8,258,397
1970	4,751,404	-	79,423	4,734,287	4,464	4,751,404	4,738,751
1971	5,742,307	-	70,903	5,724,233	2,166	5,742,307	5,726,400
1972	9,391,330	-	62,966	9,369,064	13,305	9,391,330	9,382,369
1973	7,293,318	-	31,859	7,287,514	3,869	7,293,318	7,291,383
1974	3,581,215	-	7,034	3,577,049	1,646	3,581,215	3,578,695
1975	5,489,711	-	50,527	5,449,452	11,502	5,489,711	5,460,954
1976	2,003,037	-	16,754	1,999,153	788	2,003,037	1,999,942
1977	7,754,374	-	3,385,952	7,015,180	42,073	7,754,374	7,057,253
1978	6,386,770	-	355,636	6,367,614	12,353	6,386,770	6,379,967
1979	5,535,433	-	117,107	5,486,158	19,144	5,535,433	5,505,302
1980	11,961,011	-	173,766	11,824,370	54,967	11,961,011	11,879,337
1981	7,718,860	-	872,391	7,718,860	-	7,718,860	7,718,860
1982	8,873,718	-	263,519	8,873,718	-	8,873,718	8,873,718
1983	9,390,252	-	309,595	9,390,252	-	9,390,252	9,390,252
1984	12,690,194	-	202,408	12,690,194	-	12,690,194	12,690,194
1985	21,699,503	-	3,427,305	21,279,627	-	21,699,503	21,279,627
1986	22,235,096	-	2,482,466	21,757,329	-	22,235,096	21,757,329
1987	34,567,073	-	842,474	34,001,299	114,725	34,567,073	34,116,024
1988	30,745,686	-	370,417	30,096,276	99,412	30,745,686	30,195,688
1989	46,952,761	-	977,389	46,020,005	205,303	46,952,761	46,225,308
1990	40,183,154	-	723,342	39,471,001	140,366	40,183,154	39,611,367
1991	44,069,525	-	1,614,153	42,301,311	254,423	44,069,525	42,555,734
1992	44,893,782	-	2,071,565	42,679,897	273,842	44,893,782	42,953,739
1993	34,588,051	-	727,561	33,976,410	39,649	34,588,051	34,016,059
1994	40,472,737	-	1,233,511	38,488,155	62,514	40,472,737	38,550,669
1995	69,576,301	-	3,193,879	67,875,981	97,144	69,576,301	67,973,124
1996	418,670,296	-	136,155,530	349,901,910	3,851,237	418,670,296	353,753,147
1997	88,482,077	-	21,903,487	66,350,199	3,267,566	88,482,077	69,617,765
1998	61,437,012	-	16,559,501	45,067,185	2,405,678	61,437,012	47,472,863
1999	103,737,549	-	39,983,019	66,709,619	3,712,590	103,737,549	70,422,209
2000	88,118,165	-	34,351,518	55,041,019	3,253,210	88,118,165	58,294,229
2001	106,659,083	-	44,364,237	63,059,170	4,068,710	106,659,083	67,127,880
2001_JCA	6,355,542	-	2,414,779	3,940,763	254,187	6,355,542	4,194,950
2002	156,361,908	-	107,674,971	90,045,224	3,458,593	156,361,908	93,503,817
2002JCA	59,548,488	-	26,333,335	35,638,347	2,277,156	59,548,488	37,915,504
2003	10,174,494	-	5,354,160	5,152,005	395,249	10,174,494	5,547,254
2003 50%	72,704,721	-	72,704,721	27,767,088	2,058,856	72,704,721	29,825,944
2003_30%	27,665,155	-	7,355,259	20,418,132	640,814	27,665,155	21,058,946

Tax Book : PA
 Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2004	(6,796,175)	-	(3,037,771)	(4,386,276)	(285,692)	(6,796,175)	(4,671,969)
2004 30%	-	-	-	-	-	-	-
2004 50%	69,984,699	-	69,984,699	24,697,784	1,994,563	69,984,699	26,692,347
2005	8,309,537	-	7,079,669	1,290,525	109,745	8,309,537	1,400,271
2005 Q1	6,702,462	-	3,497,294	3,205,169	265,240	6,702,462	3,470,409
2005 Q2	10,100,141	-	5,154,496	4,945,645	384,496	10,100,141	5,330,141
2005 Q3	17,984,490	-	9,176,593	8,807,898	670,836	17,984,490	9,478,734
2005 Q4	12,767,865	-	8,155,089	4,612,776	577,727	12,767,865	5,190,503
2006	110,576,778	-	68,273,062	42,267,958	4,102,287	110,576,778	46,370,245
2007	71,239,129	-	47,203,394	24,120,416	2,699,541	71,239,129	26,819,957
2008	36,259,420	-	24,754,393	11,499,472	1,267,510	36,259,420	12,766,982
2008 50%	50,505,141	-	50,505,141	11,631,951	1,426,605	50,505,141	13,058,555
2009	41,295,556	-	29,826,046	11,457,368	1,522,618	41,295,556	12,979,986
2009 50%	30,536,464	-	30,536,464	6,743,912	855,991	30,536,464	7,599,903
2010	2,103,507	-	2,103,415	28,135	6,476	2,103,507	34,611
2010 100%	4,198,946	-	3,786,122	412,823	205,834	4,198,946	618,657
2010 50%	30,758,465	-	30,758,465	5,123,118	870,752	30,758,465	5,993,870
2011	106,814,474	-	82,489,801	24,311,194	3,853,499	106,814,474	28,164,693
2012	262,540,205	-	252,750,102	55,826,284	9,661,306	262,540,205	65,487,590
2013	174,694,840	-	147,868,543	64,782,847	5,912,627	174,694,840	70,695,474
2014	161,432,070	-	160,008,085	16,628,443	7,798,741	161,432,070	24,427,184
2015	129,366,287	-	129,165,459	10,015,412	5,556,284	129,366,287	15,571,696
2016	153,202,328	-	153,202,328	8,000,304	12,356,003	153,202,328	20,356,307
2017	-	140,349,111	140,349,111	-	7,652,438	140,349,111	7,652,438
Company Total:	3,308,179,083	140,349,111	2,024,158,159	1,774,586,032	100,809,330	3,448,528,195	1,875,395,362

Tax Base of Property 1981 - 2017

3,293,496,921

	2017 Depreciation
ADR on Pre-81 Assets	412,678
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	100,396,652
MACRS on Post 86 Future Additions	-
Total	100,809,330

*Includes Water Districts only
 *Includes Adjs for Repairs

Tax Book : PA
 Tax Year : 2018

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	31,051,932	-	31,074,242	30,581,382	59,532	31,051,932	30,640,915
1954	-	-	-	-	-	-	-
1956	-	-	-	-	-	-	-
1958	91,010	-	468	90,542	220	91,010	90,762
1959	23,214	-	349	22,865	78	23,214	22,942
1960	19,313,634	-	80,059	19,233,575	16,909	19,313,634	19,250,484
1961	1,491,923	-	0	1,491,923	0	1,491,923	1,491,923
1962	5,255,808	-	2,046	5,254,314	378	5,255,808	5,254,693
1964	1,151,687	-	27,599	1,127,298	3,609	1,151,687	1,130,907
1965	4,378,603	-	32,470	4,352,751	4,398	4,378,603	4,357,149
1966	3,110,726	-	34,321	3,089,966	2,764	3,110,726	3,092,730
1967	4,781,869	-	49,753	4,732,414	6,117	4,781,869	4,738,531
1968	6,045,120	-	35,770	6,028,797	2,045	6,045,120	6,030,842
1969	8,445,838	-	225,797	8,258,397	139,590	8,445,838	8,397,987
1970	4,751,404	-	74,959	4,738,751	3,428	4,751,404	4,742,179
1971	5,742,307	-	68,736	5,726,400	1,942	5,742,307	5,728,342
1972	9,391,330	-	49,661	9,382,369	899	9,391,330	9,383,268
1973	7,293,318	-	27,990	7,291,383	1,935	7,293,318	7,293,318
1974	3,581,215	-	5,388	3,578,695	1,642	3,581,215	3,580,337
1975	5,489,711	-	39,025	5,460,954	11,503	5,489,711	5,472,457
1976	2,003,037	-	15,965	1,999,942	787	2,003,037	2,000,729
1977	7,754,374	-	3,378,450	7,057,253	36,680	7,754,374	7,093,933
1978	6,386,770	-	344,526	6,379,967	4,639	6,386,770	6,384,606
1979	5,535,433	-	98,584	5,505,302	12,056	5,535,433	5,517,358
1980	11,961,011	-	119,323	11,879,337	40,579	11,961,011	11,919,916
1981	7,718,860	-	872,391	7,718,860	-	7,718,860	7,718,860
1982	8,873,718	-	263,519	8,873,718	-	8,873,718	8,873,718
1983	9,390,252	-	309,595	9,390,252	-	9,390,252	9,390,252
1984	12,690,194	-	202,408	12,690,194	-	12,690,194	12,690,194
1985	21,699,503	-	3,427,305	21,279,627	-	21,699,503	21,279,627
1986	22,235,096	-	2,482,466	21,757,329	-	22,235,096	21,757,329
1987	34,567,073	-	727,749	34,116,024	112,280	34,567,073	34,228,304
1988	30,745,686	-	271,004	30,195,688	99,412	30,745,686	30,295,100
1989	46,952,761	-	772,085	46,225,308	205,303	46,952,761	46,430,612
1990	40,183,154	-	582,975	39,611,367	140,366	40,183,154	39,751,733
1991	44,069,525	-	1,359,730	42,555,734	254,423	44,069,525	42,810,157
1992	44,893,782	-	1,797,723	42,953,739	273,842	44,893,782	43,227,581
1993	34,588,051	-	687,913	34,016,059	39,649	34,588,051	34,055,707
1994	40,472,737	-	1,170,997	38,550,669	62,514	40,472,737	38,613,182
1995	69,576,301	-	3,096,736	67,973,124	97,144	69,576,301	68,070,268
1996	418,670,296	-	134,099,946	353,753,147	3,849,801	418,670,296	357,602,948
1997	88,482,077	-	18,640,896	69,617,765	2,745,896	88,482,077	72,363,661
1998	61,437,012	-	14,161,920	47,472,863	2,396,236	61,437,012	49,869,098
1999	103,737,549	-	36,387,873	70,422,209	3,712,591	103,737,549	74,134,800
2000	88,118,165	-	31,103,403	58,294,229	3,253,208	88,118,165	61,547,437
2001	106,659,083	-	40,298,745	67,127,880	4,068,710	106,659,083	71,196,590
2001_JCA	6,355,542	-	2,160,591	4,194,950	254,187	6,355,542	4,449,138
2002	156,361,908	-	104,316,458	93,503,817	3,458,594	156,361,908	96,962,411
2002JCA	59,548,488	-	24,056,179	37,915,504	2,277,157	59,548,488	40,192,661
2003	10,174,494	-	4,959,157	5,547,254	395,249	10,174,494	5,942,503
2003 50%	72,704,721	-	72,704,721	29,825,944	2,058,856	72,704,721	31,884,801
2003_30%	27,665,155	-	6,714,445	21,058,946	640,814	27,665,155	21,699,760

Tax Book : PA
 Tax Year : 2018

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2004	(6,796,175)	-	(2,748,091)	(4,671,969)	(285,692)	(6,796,175)	(4,957,661)
2004 30%	-	-	-	-	-	-	-
2004 50%	69,984,699	-	69,984,699	26,692,347	1,994,561	69,984,699	28,686,908
2005	8,309,536	-	6,969,923	1,400,271	109,745	8,309,537	1,510,016
2005 Q1	6,702,462	-	3,232,053	3,470,409	265,240	6,702,462	3,735,649
2005 Q2	10,100,141	-	4,770,000	5,330,141	384,495	10,100,141	5,714,636
2005 Q3	17,984,490	-	8,505,756	9,478,734	670,836	17,984,490	10,149,570
2005 Q4	12,767,865	-	7,577,362	5,190,503	577,728	12,767,865	5,768,232
2006	110,576,778	-	64,170,775	46,370,245	4,102,289	110,576,778	50,472,534
2007	71,239,129	-	44,503,853	26,819,957	2,699,541	71,239,129	29,519,498
2008	36,259,420	-	23,486,883	12,766,982	1,267,507	36,259,420	14,034,489
2008 50%	50,505,141	-	50,505,141	13,058,555	1,426,603	50,505,141	14,485,159
2009	41,295,556	-	28,303,619	12,979,986	1,522,620	41,295,556	14,502,606
2009 50%	30,536,464	-	30,536,464	7,599,903	855,993	30,536,464	8,455,896
2010	2,103,507	-	2,094,940	34,611	6,528	2,103,507	41,140
2010 100%	4,198,946	-	3,580,288	618,657	205,819	4,198,946	824,477
2010 50%	30,758,465	-	30,758,465	5,993,870	870,742	30,758,465	6,864,612
2011	106,814,474	-	78,636,299	28,164,693	3,839,602	106,814,474	32,004,294
2012	262,540,205	-	250,632,660	65,487,591	6,344,003	262,540,205	71,831,592
2013	174,694,840	-	141,965,767	70,695,474	5,098,862	174,694,840	75,794,336
2014	161,432,070	-	159,409,465	24,427,183	4,572,599	161,432,070	28,999,782
2015	129,366,287	-	129,043,454	15,571,696	5,616,540	129,366,286	21,188,237
2016	153,202,328	-	153,202,328	20,356,307	12,356,003	153,202,328	32,712,310
2017	140,349,111	0	140,349,111	7,652,438	10,456,930	140,349,111	18,109,368
2018		335,054,293	335,054,293	-	12,876,733	335,054,293	12,876,733
Company Total:	3,448,528,194	335,054,293	2,307,939,920	1,875,395,362	108,583,792	3,783,582,487	1,983,979,154

Tax Base of Property 1981 - 2018

3,628,551,213

	2018 Depreciation
ADR on Pre-81 Assets	351,730
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	108,232,062
MACRS on Post 86 Future Additions	-
Total	108,583,792

*Includes Water Districts only
 *Includes Adjs for Repairs

Wastewater Operations

(excluding Scranton Wastewater)

PENNSYLVANIA AMERICAN WATER COMPANY
FEDERAL DEFERRED TAXES

FR IV.4

	Federal Tax Depreciation
2016 ADR on Pre-81 Assets	\$0
2016 ACRS on 81 to 86 Assets	-
2016 MACRS on Post 86 Assets	<u>9,256,522</u>
Tax Depreciation @ 12/31/16	<u>9,256,522</u>
2017 ADR on Pre-81 Assets	-
2017 ACRS on 81 to 86 Assets	-
2017 MACRS on Post 86 Assets	<u>15,994,106</u>
Tax Depreciation @ 12/31/17	<u>15,994,106</u>
2018 ADR on Pre-81 Assets	-
2018 ACRS on 81 to 86 Assets	-
2018 MACRS on Post 86 Assets	<u>10,229,024</u>
Tax Depreciation @ 12/31/18	<u>\$10,229,024</u>
Tax Base Property 1981- 2017	\$213,496,860
Tax Base Property 1981- 2018	\$216,668,847

PENNSYLVANIA AMERICAN WATER COMPANY
STATE DEFERRED TAXES

FR IV.4

	Tax Depreciation
2016 ADR on Pre-81 Assets	\$0
2016 ACRS on 81 to 86 Assets	-
2016 MACRS on Post 86 Assets	<u>6,442,963</u>
Tax Depreciation @ 12/31/16	<u>6,442,963</u>
2017 ADR on Pre-81 Assets	-
2017 ACRS on 81 to 86 Assets	-
2017 MACRS on Post 86 Assets	<u>8,526,916</u>
Tax Depreciation @ 12/31/17	<u>8,526,916</u>
2018 ADR on Pre-81 Assets	-
2018 ACRS on 81 to 86 Assets	-
2018 MACRS on Post 86 Assets	<u>8,886,469</u>
Tax Depreciation @ 12/31/18	<u>\$8,886,469</u>
Tax Base Property 1981- 2017	\$ 244,350,517
Tax Base Property 1981- 2018	\$ 170,054,298

Tax Book : Federal
 Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1997	1,031,391	-	283,197	748,194	41,201	1,031,391	789,395
1998	49,476	-	14,842	34,634	1,979	49,476	36,613
1999	493,575	-	175,192	318,384	19,740	493,575	338,124
2000	122,945	-	46,719	76,226	4,918	122,945	81,144
2001	7,943,933	-	3,897,280	4,046,653	277,173	7,943,933	4,323,826
2002	325,047	-	260,382	120,096	8,896	325,047	128,991
2002JCA	157,493	-	72,445	85,048	6,300	157,493	91,348
2003	(289,449)	-	(148,932)	(140,517)	(11,578)	(289,449)	(152,096)
2003 50%	25,625	-	12,684	12,941	1,025	25,625	13,966
2003_30%	1,098,178	-	563,622	534,556	43,927	1,098,178	578,483
2004	(9)	-	(5)	(4)	(0)	(9)	(5)
2004 50%	553,273	-	305,622	247,651	22,131	553,273	269,781
2005	-	-	-	-	-	-	-
2005 Q1	691,944	-	393,683	298,261	27,871	691,944	326,132
2005 Q2	34,509	-	19,855	14,653	1,381	34,509	16,034
2005 Q3	57,401	-	33,564	23,838	2,295	57,401	26,133
2005 Q4	758,902	-	450,905	307,996	30,313	758,902	338,309
2006	(5,323,802)	-	(3,300,757)	(2,023,045)	(212,952)	(5,323,802)	(2,235,997)
2007	6,149,927	-	4,058,952	2,090,975	245,997	6,149,927	2,336,972
2008	8,608,214	-	6,025,750	2,582,464	344,328	8,608,214	2,926,792
2008 50%	624,751	-	437,325	187,425	24,990	624,751	212,415
2009	44,601,081	-	42,973,266	6,618,923	1,017,238	44,601,081	7,636,161
2009 50%	717,786	-	531,162	186,624	28,711	717,786	215,336
2010	10,547,670	-	4,555,991	4,196,308	755,650	10,547,670	4,951,959
2010 100%	-	-	-	-	-	-	-
2010 50%	468,094	-	365,113	102,981	18,724	468,094	121,704
2011	516,303	-	435,903	86,580	19,259	516,303	105,839
2012	45,672	-	39,278	6,394	1,827	45,672	8,221
2012 50%	368,618	-	317,011	51,607	14,745	368,618	66,351
2013	6,668,225	-	6,050,883	642,040	256,833	6,668,225	898,873
2013 50%	-	-	-	-	-	-	-
2014	(232,991)	-	(219,012)	(13,979)	(9,320)	(232,991)	(23,299)
2014 50%	8,949,583	-	8,412,608	536,975	357,983	8,949,583	894,958
2015	17,588,845	-	17,237,068	351,777	703,553	17,588,845	1,055,330
2015 50%	7,277,454	-	7,131,905	145,549	291,098	7,277,454	436,647
2016	-	84,761,915	84,761,915	-	1,695,238	84,761,915	1,695,238
2016 50%	-	-	-	-	3,225,046	-	3,225,046
Company Total:	120,629,661	84,761,915	186,195,417	22,478,205	9,256,522	205,391,576	31,734,727

Tax Base of Property 1997 - 2016

\$205,391,575.87

	2016 Depreciation
ADR on Pre-81 Assets	-
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	9,256,522
MACRS on Post 86 Future Additions	-
Total	9,256,522

*Includes Wastewater Districts only

Tax Book : Federal
Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1997	1,031,391	-	241,996	789,395	41,201	1,031,391	830,596
1998	49,476	-	12,863	36,613	1,979	49,476	38,592
1999	493,575	-	155,452	338,124	19,740	493,575	357,863
2000	122,945	-	41,801	81,144	4,918	122,945	86,062
2001	7,943,933	-	3,620,107	4,323,826	277,173	7,943,933	4,600,999
2002	325,047	-	255,593	128,991	8,896	325,047	137,887
2002)CA	157,493	-	66,145	91,348	6,300	157,493	97,647
2003	(289,449)	-	(137,354)	(152,096)	(11,578)	(289,449)	(163,674)
2003 50%	25,625	-	11,659	13,966	1,025	25,625	14,991
2003_30%	1,098,178	-	519,695	578,483	43,927	1,098,178	622,410
2004	(9)	-	(4)	(5)	(0)	(9)	(5)
2004 50%	553,273	-	283,492	269,781	22,131	553,273	291,912
2005	-	-	-	-	-	-	-
2005 Q1	691,944	-	365,812	326,132	27,871	691,944	354,004
2005 Q2	34,509	-	18,474	16,034	1,381	34,509	17,416
2005 Q3	57,401	-	31,269	26,133	2,295	57,401	28,428
2005 Q4	758,902	-	420,592	338,309	30,313	758,902	368,622
2006	(5,323,802)	-	(3,087,805)	(2,235,997)	(212,952)	(5,323,802)	(2,448,949)
2007	6,149,927	-	3,812,955	2,336,972	245,997	6,149,927	2,582,969
2008	8,608,214	-	5,681,421	2,926,792	344,329	8,608,214	3,271,121
2008 50%	624,751	-	412,335	212,415	24,990	624,751	237,405
2009	44,601,081	-	42,722,833	7,636,161	1,017,238	44,601,081	8,653,399
2009 50%	717,786	-	502,450	215,336	28,711	717,786	244,047
2010	10,547,670	-	3,466,596	4,951,959	755,652	10,547,670	5,707,611
2010 100%	-	-	-	-	-	-	-
2010 50%	468,094	-	346,390	121,704	18,724	468,094	140,428
2011	516,303	-	418,037	105,839	19,259	516,303	125,098
2012	45,672	-	37,451	8,221	1,827	45,672	10,048
2012 50%	368,618	-	302,266	66,351	14,745	368,618	81,096
2013	6,668,225	-	5,803,946	898,873	256,833	6,668,225	1,155,705
2013 50%	-	-	-	-	-	-	-
2014	(232,991)	-	(209,692)	(23,299)	(9,320)	(232,991)	(32,619)
2014 50%	8,949,583	-	8,054,625	894,958	357,984	8,949,583	1,252,942
2015	17,588,845	-	16,533,515	1,055,330	703,554	17,588,845	1,758,884
2015 50%	7,277,454	-	6,840,807	436,647	291,098	7,277,454	727,745
2016	84,761,915	-	83,066,676	1,695,238	3,390,477	84,761,915	5,085,715
2017	-	8,105,284	8,105,284	-	162,106	8,105,284	162,106
2017 50%	-	-	-	-	8,105,284	-	8,105,284
Company Total:	205,391,576	8,105,284	188,717,681	28,509,681	15,994,106	213,496,860	44,503,786

Tax Base of Property 1997 - 2017

\$213,496,860

	2017 Depreciation
ADR on Pre-81 Assets	-
ACRS on 81 to 86 Assets	-
MACRS on Post 86 Assets	15,994,106
MACRS on Post 86 Future Additions	-
Total	15,994,106

***Includes Wastewater Districts only**

Tax Book : Federal
Tax Year : 2018

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1997	\$1,031,390.84	-	\$200,794.72	\$830,596.12	\$41,201.24	\$1,031,390.84	\$871,797.36
1998	\$49,476.14	-	\$10,884.15	\$38,591.99	\$1,978.94	\$49,476.14	\$40,570.93
1999	\$493,575.24	-	\$135,711.83	\$357,863.41	\$19,739.91	\$493,575.24	\$377,603.32
2000	\$122,944.94	-	\$36,883.43	\$86,061.51	\$4,917.79	\$122,944.94	\$90,979.30
2001	\$7,943,933.07	-	\$3,342,933.72	\$4,600,999.35	\$277,172.94	\$7,943,933.07	\$4,878,172.29
2002	\$325,047.00	-	\$250,802.77	\$137,887.23	\$8,895.77	\$325,047.00	\$146,783.00
2002ICA	\$157,493.00	-	\$59,845.92	\$97,647.08	\$6,299.58	\$157,493.00	\$103,946.66
2003	(289,449)	-	(125,775)	(163,674)	(11,578)	(289,449)	(175,252)
2003 50%	25,625	-	10,634	14,991	1,025	25,625	16,016
2003_30%	1,098,178	-	475,768	622,410	43,927	1,098,178	666,336
2004	(9)	-	(4)	(5)	(0)	(9)	(5)
2004 50%	553,273	-	261,361	291,912	22,131	553,273	314,043
2005	-	-	-	-	-	-	-
2005 Q1	691,944	-	337,940	354,004	27,871	691,944	381,875
2005 Q2	34,509	-	17,093	17,416	1,381	34,509	18,797
2005 Q3	57,401	-	28,974	28,428	2,295	57,401	30,723
2005 Q4	758,902	-	390,279	368,622	30,313	758,902	398,935
2006	(5,323,802)	-	(2,874,853)	(2,448,949)	(212,952)	(5,323,802)	(2,661,901)
2007	6,149,927	-	3,566,958	2,582,969	245,997	6,149,927	2,828,966
2008	8,608,214	-	5,337,093	3,271,121	344,328	8,608,214	3,615,450
2008 50%	624,751	-	387,345	237,405	24,990	624,751	262,395
2009	44,601,081	-	42,472,400	8,653,399	1,017,238	44,601,081	9,670,637
2009 50%	717,786	-	473,739	244,047	28,711	717,786	272,759
2010	10,547,670	-	2,377,200	5,707,611	755,650	10,547,670	6,463,261
2010 100%	-	-	-	-	-	-	-
2010 50%	468,094	-	327,666	140,428	18,724	468,094	159,152
2011	516,303	-	400,170	125,098	19,259	516,303	144,358
2012	45,672	-	35,624	10,048	1,827	45,672	11,875
2012 50%	368,618	-	287,522	81,096	14,745	368,618	95,841
2013	6,668,225	-	5,557,010	1,155,705	256,833	6,668,225	1,412,538
2013 50%	-	-	-	-	-	-	-
2014	(232,991)	-	(200,372)	(32,619)	(9,320)	(232,991)	(41,938)
2014 50%	8,949,583	-	7,696,641	1,252,942	357,983	8,949,583	1,610,925
2015	17,588,845	-	15,829,961	1,758,884	703,555	17,588,845	2,462,439
2015 50%	7,277,454	-	6,549,709	727,745	291,099	7,277,454	1,018,844
2016	84,761,915	-	79,676,200	5,085,715	3,390,477	84,761,915	8,476,191
2017	8,105,284	-	7,943,178	162,106	324,211	8,105,284	486,317
2018	-	3,171,988	3,171,988	-	63,440	3,171,988	63,440
2018 40%	-	-	-	-	2,114,658	-	-
Company Total:	213,496,860	3,171,988	184,449,302	36,398,502	10,229,024	216,668,847	44,512,868

Tax Base of Property 1997 - 2018

216,668,847

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
 MACRS on Post 86 Future Additions
Total

2018
Depreciation
 -
 -
 10,229,024
10,229,024

***Includes Wastewater Districts only**

Tax Book : PA
 Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1997	1,031,391	-	283,197	748,194	41,201	1,031,391	789,395
1998	49,476	-	14,842	34,634	1,979	49,476	36,613
1999	493,575	-	175,192	318,384	19,740	493,575	338,124
2000	122,945	-	46,719	76,226	4,918	122,945	81,144
2001	7,943,933	-	3,897,280	4,046,653	277,173	7,943,933	4,323,826
2002	325,047	-	260,382	120,096	8,896	325,047	128,991
2002ICA	224,990	-	103,495	121,495	9,000	224,990	130,494
2003	(289,449)	-	(148,932)	(140,517)	(11,578)	(289,449)	(152,096)
2003 50%	51,250	-	51,250	18,487	1,464	51,250	19,951
2003_30%	1,568,826	-	805,179	763,647	62,753	1,568,826	826,400
2004	(9)	-	(5)	(4)	(0)	(9)	(5)
2004 50%	1,106,546	-	1,106,546	353,784	31,616	1,106,546	385,399
2005	-	-	-	-	-	-	-
2005 Q1	691,944	-	393,683	298,261	27,871	691,944	326,132
2005 Q2	34,509	-	19,855	14,653	1,381	34,509	16,034
2005 Q3	57,401	-	33,564	23,838	2,295	57,401	26,133
2005 Q4	758,902	-	450,905	307,996	30,313	758,902	338,309
2006	(5,323,802)	-	(3,300,757)	(2,023,045)	(212,952)	(5,323,802)	(2,235,997)
2007	6,149,927	-	4,058,952	2,090,975	245,997	6,149,927	2,336,972
2008	8,608,214	-	6,025,750	2,582,464	344,328	8,608,214	2,926,792
2008 50%	1,249,501	-	1,249,501	267,751	35,700	1,249,501	303,451
2009	44,601,081	-	42,973,266	6,618,923	1,017,238	44,601,081	7,636,161
2009 50%	1,435,572	-	1,435,572	266,606	41,016	1,435,572	307,623
2010	10,547,670	-	4,555,991	4,196,308	755,650	10,547,670	4,951,959
2010 100%	-	-	-	-	-	-	-
2010 50%	936,188	-	936,188	147,115	26,748	936,188	173,864
2011	516,303	-	435,903	86,580	19,259	516,303	105,839
2012	782,907	-	776,513	80,117	22,891	782,907	103,008
2013	6,668,225	-	6,050,883	642,040	256,833	6,668,225	898,873
2014	17,666,174	-	17,680,153	753,128	502,085	17,666,174	1,255,213
2015	32,143,754	-	31,791,978	559,704	1,119,407	32,143,754	1,679,112
2016	-	87,986,961	87,986,961	-	1,759,739	87,986,961	1,759,739
Company Total:	140,152,989	87,986,961	210,150,007	23,374,490	6,442,963	228,139,950	29,817,454

Tax Base of Property 1997 - 2016

228,139,950

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
 MACRS on Post 86 Future Additions
Total

2016
Depreciation
 -
 -
 6,442,963
6,442,963

*Includes Wastewater Districts only

Tax Book : PA
 Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1997	1,031,391	-	241,996	789,395	41,201	1,031,391	830,596
1998	49,476	-	12,863	36,613	1,979	49,476	38,592
1999	493,575	-	155,452	338,124	19,740	493,575	357,863
2000	122,945	-	41,801	81,144	4,918	122,945	86,062
2001	7,943,933	-	3,620,107	4,323,826	277,173	7,943,933	4,600,999
2002	325,047	-	255,593	128,991	8,896	325,047	137,887
2002JCA	224,990	-	94,496	130,494	9,000	224,990	139,494
2003	(289,449)	-	(137,354)	(152,096)	(11,578)	(289,449)	(163,674)
2003 50%	51,250	-	51,250	19,951	1,464	51,250	21,415
2003_30%	1,568,826	-	742,426	826,400	62,753	1,568,826	889,153
2004	(9)	-	(4)	(5)	(0)	(9)	(5)
2004 50%	1,106,546	-	1,106,546	385,399	31,616	1,106,546	417,015
2005	-	-	-	-	-	-	-
2005 Q1	691,944	-	365,812	326,132	27,871	691,944	354,004
2005 Q2	34,509	-	18,474	16,034	1,381	34,509	17,416
2005 Q3	57,401	-	31,269	26,133	2,295	57,401	28,428
2005 Q4	758,902	-	420,592	338,309	30,313	758,902	368,622
2006	(5,323,802)	-	(3,087,805)	(2,235,997)	(212,952)	(5,323,802)	(2,448,949)
2007	6,149,927	-	3,812,955	2,336,972	245,997	6,149,927	2,582,969
2008	8,608,214	-	5,681,421	2,926,792	344,329	8,608,214	3,271,121
2008 50%	1,249,501	-	1,249,501	303,451	35,700	1,249,501	339,151
2009	44,601,081	-	42,722,833	7,636,161	1,017,238	44,601,081	8,653,399
2009 50%	1,435,572	-	1,435,572	307,623	41,016	1,435,572	348,639
2010	10,547,670	-	3,466,596	4,951,959	755,652	10,547,670	5,707,611
2010 100%	-	-	-	-	-	-	-
2010 50%	936,188	-	936,188	173,864	26,748	936,188	200,612
2011	516,303	-	418,037	105,839	19,259	516,303	125,098
2012	782,907	-	774,686	103,008	22,891	782,907	125,899
2013	6,668,225	-	5,803,946	898,873	256,833	6,668,225	1,155,705
2014	17,666,174	-	17,689,474	1,255,213	502,086	17,666,174	1,757,298
2015	32,143,754	-	31,088,424	1,679,112	1,119,408	32,143,754	2,798,520
2016	87,986,961	-	86,227,221	1,759,739	3,519,478	87,986,961	5,279,218
2017	-	16,210,567	16,210,567	-	324,211	16,210,567	324,211
Company Total:	228,139,950	16,210,567	221,450,934	29,817,454	8,526,916	244,350,517	38,344,369

Tax Base of Property 1997 - 2017

244,350,517

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
 MACRS on Post 86 Future Additions
Total

2017
Depreciation
 -
 -
 8,526,916

8,526,916

*Includes Wastewater Districts only

Tax Book : PA
Tax Year : 2018

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1997	1,031,391	-	200,795	830,596	41,201	1,031,391	871,797
1998	49,476	-	10,884	38,592	1,979	49,476	40,571
1999	493,575	-	135,712	357,863	19,740	493,575	377,603
2000	122,945	-	36,883	86,062	4,918	122,945	90,979
2001	7,943,933	-	3,342,934	4,600,999	277,173	7,943,933	4,878,172
2002	325,047	-	250,803	137,887	8,896	325,047	146,783
2002JCA	224,990	-	85,496	139,494	9,000	224,990	148,493
2003	(289,449)	-	(125,775)	(163,674)	(11,578)	(289,449)	(175,252)
2003 50%	51,250	-	51,250	21,415	1,464	51,250	22,879
2003_30%	1,568,826	-	679,673	889,153	62,753	1,568,826	951,906
2004	(9)	-	(4)	(5)	(0)	(9)	(5)
2004 50%	1,106,546	-	1,106,546	417,015	31,616	1,106,546	448,630
2005	-	-	-	-	-	-	-
2005 Q1	691,944	-	337,940	354,004	27,871	691,944	381,875
2005 Q2	34,509	-	17,093	17,416	1,381	34,509	18,797
2005 Q3	57,401	-	28,974	28,428	2,295	57,401	30,723
2005 Q4	758,902	-	390,279	368,622	30,313	758,902	398,935
2006	(5,323,802)	-	(2,874,853)	(2,448,949)	(212,952)	(5,323,802)	(2,661,901)
2007	6,149,927	-	3,566,958	2,582,969	245,997	6,149,927	2,828,966
2008	8,608,214	-	5,337,093	3,271,121	344,328	8,608,214	3,615,450
2008 50%	1,249,501	-	1,249,501	339,151	35,700	1,249,501	374,851
2009	44,601,081	-	42,472,400	8,653,399	1,017,238	44,601,081	9,670,637
2009 50%	1,435,572	-	1,435,572	348,639	41,016	1,435,572	389,655
2010	10,547,670	-	2,377,200	5,707,611	755,650	10,547,670	6,463,261
2010 100%	-	-	-	-	-	-	-
2010 50%	936,188	-	936,188	200,612	26,748	936,188	227,360
2011	516,303	-	400,170	125,098	19,259	516,303	144,358
2012	782,907	-	772,859	125,899	22,891	782,907	148,790
2013	6,668,225	-	5,557,010	1,155,705	256,833	6,668,225	1,412,538
2014	17,666,174	-	17,698,794	1,757,298	502,084	17,666,174	2,259,383
2015	32,143,754	-	30,384,869	2,798,520	1,119,410	32,143,754	3,917,930
2016	86,227,221	-	80,948,004	5,279,218	3,449,089	8,728,306	3,917,930
2017	16,210,567	-	15,886,356	324,211	648,423	15,886,356	972,634
2018	-	5,286,646	5,286,646	-	105,733	5,286,646	105,733
Company Total:	242,590,778	5,286,646	217,984,247	38,344,369	8,886,469	170,054,298	42,420,462

Tax Base of Property 1997 - 2018

170,054,298

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
 MACRS on Post 86 Future Additions
Total

2018
Depreciation
 -
 -
 8,886,469

8,886,469

***Includes Wastewater Districts only**

Scranton Wastewater Operations

PENNSYLVANIA-AMERICAN WATER COMPANY
FEDERAL DEFERRED TAXES

FR IV.4

	Federal Tax Depreciation
2016 ADR on Pre-81 Assets	\$0
2016 ACRS on 81 to 86 Assets	-
2016 MACRS on Post 86 Assets	<u>2,446,534</u>
Tax Depreciation @ 12/31/16	<u><u>2,446,534</u></u>
2017 ADR on Pre-81 Assets	-
2017 ACRS on 81 to 86 Assets	-
2017 MACRS on Post 86 Assets	<u>13,115,071</u>
Tax Depreciation @ 12/31/17	<u><u>13,115,071</u></u>
2018 ADR on Pre-81 Assets	-
2018 ACRS on 81 to 86 Assets	-
2018 MACRS on Post 86 Assets	<u>11,752,989</u>
Tax Depreciation @ 12/31/18	<u><u>\$11,752,989</u></u>
Tax Base Property 1981- 2017	\$130,387,474
Tax Base Property 1981- 2018	\$139,908,091

PENNSYLVANIA-AMERICAN WATER COMPANY
STATE DEFERRED TAXES

FR IV.4

	Tax Depreciation
2016 ADR on Pre-81 Assets	\$0
2016 ACRS on 81 to 86 Assets	-
2016 MACRS on Post 86 Assets	<u>2,446,534</u>
 Tax Depreciation @ 12/31/16	 <u><u>2,446,534</u></u>
 2017 ADR on Pre-81 Assets	 -
2017 ACRS on 81 to 86 Assets	-
2017 MACRS on Post 86 Assets	<u>5,215,499</u>
 Tax Depreciation @ 12/31/17	 <u><u>5,215,499</u></u>
 2018 ADR on Pre-81 Assets	 -
2018 ACRS on 81 to 86 Assets	-
2018 MACRS on Post 86 Assets	<u>5,855,284</u>
 Tax Depreciation @ 12/31/18	 <u><u>\$5,855,284</u></u>
 Tax Base Property 1981- 2017	 \$ 138,448,262
 Tax Base Property 1981- 2018	 \$ 154,315,957

Tax Book : Federal
Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2016	-	122,326,687	122,326,687	-	2,446,534	122,326,687	2,446,534
Company Total:	-	122,326,687	122,326,687	-	2,446,534	122,326,687	2,446,534

Tax Book : Federal
Tax Year : 2017

<i>Vintage</i>	<i>Beginning Asset Balance</i>	<i>Additions/ Retirements</i>	<i>Depreciable Base</i>	<i>Beginning Reserve</i>	<i>Depreciation</i>	<i>Ending Asset Balance</i>	<i>Ending Reserve</i>
2016	122,326,687	-	119,880,153	2,446,534	4,893,067	122,326,687	7,339,601
2017		8,060,787	8,060,787		161,216	8,060,787	161,216
2017 - 50%					8,060,787		8,060,787
Company Total:	122,326,687	8,060,787	127,940,940	2,446,534	13,115,071	130,387,474	15,561,604

Tax Book : Federal
Tax Year : 2018

<i>Vintage</i>	<i>Beginning Asset Balance</i>	<i>Additions/ Retirements</i>	<i>Depreciable Base</i>	<i>Beginning Reserve</i>	<i>Depreciation</i>	<i>Ending Asset Balance</i>	<i>Ending Reserve</i>
2016	122,326,687	-	114,987,086	7,339,601	4,893,067	122,326,687	12,232,669
2017	8,060,787	-	7,899,572	161,216	322,431	8,060,787	483,647
2018		9,520,617	9,520,617	-	190,412	9,520,617	190,412
2018 - 40%					6,347,078		6,347,078
Company Total:	130,387,474	9,520,617	132,407,274	7,500,817	11,752,989	139,908,091	19,253,806

Tax Book : Federal
Tax Year : 2016

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2016	-	122,326,687	122,326,687	-	2,446,534	122,326,687	2,446,534
Company Total:	-	122,326,687	122,326,687	-	2,446,534	122,326,687	2,446,534

Tax Book : Federal
Tax Year : 2017

<i>Vintage</i>	<i>Beginning Asset Balance</i>	<i>Additions/ Retirements</i>	<i>Depreciable Base</i>	<i>Beginning Reserve</i>	<i>Depreciation</i>	<i>Ending Asset Balance</i>	<i>Ending Reserve</i>
2016	122,326,687	-	119,880,153	2,446,534	4,893,067	122,326,687	7,339,598
2017		16,121,575	16,121,575	-	322,431	16,121,575	322,431
Company Total:	122,326,687	16,121,575	136,001,728	2,446,534	5,215,499	138,448,262	7,662,030

Tax Book : Federal
Tax Year : 2018

<i>Vintage</i>	<i>Beginning Asset Balance</i>	<i>Additions/ Retirements</i>	<i>Depreciable Base</i>	<i>Beginning Reserve</i>	<i>Depreciation</i>	<i>Ending Asset Balance</i>	<i>Ending Reserve</i>
2016	122,326,687	-	114,987,089	7,339,598	4,893,067	122,326,687	12,232,667
2017	16,121,575	-	15,799,143	322,431	644,863	16,121,575	967,294
2018		15,867,695	15,867,695	-	317,354	15,867,695	317,354
Company Total:	138,448,262	15,867,695	146,653,927	7,662,030	5,855,284	154,315,957	13,517,315

Pennsylvania American Water
 Capitalized Repairs and Maintenance
 Estimate at 12/31/16

FR IV.4

Total Company		35%	9.99%	Total Deferred Tax Effect
	Repairs Adjustment			
2001 - 2008	\$263,479,007	\$83,005,109	\$26,321,553	\$109,326,662
2009	79,227,082	24,959,304	7,914,785	32,874,089
2010	92,577,439	29,165,134	9,248,486	38,413,620
2011	87,053,437	27,424,880	8,696,638	36,121,518
2012	97,503,682	30,717,072	9,740,618	40,457,690
2013	108,160,244	34,074,263	10,805,208	44,879,471
2014	95,789,435	30,177,025	9,569,365	39,746,390
2015	116,348,103	36,653,725	11,623,175	48,276,900
481(a)	(51,502,412)	(16,225,062)	(5,145,091)	(21,370,153)
2016	122,949,349	38,733,348	12,282,640	51,015,988
Total	\$1,011,585,366	\$318,684,796	\$101,057,377	\$419,742,173

Water	Repairs Adjustment	35%	9.99%	Total Deferred Tax Effect
2017	\$89,298,065	\$28,128,890	\$8,920,877	\$37,049,767
2018	91,549,676	28,838,148	9,145,813	37,983,961

Wastewater (Excluding Scranton Wastewater)	Repairs Adjustment	35%	9.99%	Total Deferred Tax Effect
2017	\$7,329,826	\$2,308,895	\$732,250	\$3,041,145
2018	5,181,493	1,632,170	517,631	2,149,801

Scranton Wastewater	Repairs Adjustment	35%	9.99%	Total Deferred Tax Effect
2017	\$2,472,785	\$778,928	\$247,031	\$1,025,959
2018	4,310,855	1,357,920	430,654	1,788,574

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.5

Pennsylvania-American Water Company
IV. Taxes

5. Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Answer: Please see attachment.

PA AMERICAN WATER
ACCUMULATED INVESTMENT TAX CREDITS

MFR IV.5

	255101 25510100 Unamortized ITC - 3%		255102 25510200 Unamortized ITC - 4%		255103 25510300 Unamortized ITC - 10%	
	Amortization	Balance	Amortization	Balance	Amortization	Balance
balance @ 12/31/00		(600,383.00)		(545,044.00)		(7,731,025.00)
2001	15,804.00	(584,579.00)	14,340.00	(530,704.00)	203,448.00	(7,527,577.00)
2002	15,804.00	(568,775.00)	14,340.00	(516,364.00)	203,448.00	(7,324,129.00)
2003	15,804.00	(552,971.00)	14,340.00	(502,024.00)	203,448.00	(7,120,681.00)
2004	15,804.00	(537,167.00)	14,340.00	(487,684.00)	203,448.00	(6,917,233.00)
2005	15,804.00	(521,363.00)	14,340.00	(473,344.00)	203,448.00	(6,713,785.00)
2006	15,804.00	(505,559.00)	14,340.00	(459,004.00)	203,448.00	(6,510,337.00)
2007	15,804.00	(489,755.00)	14,340.00	(444,664.00)	203,448.00	(6,306,889.00)
2008	15,804.00	(473,951.00)	14,340.00	(430,324.00)	203,448.00	(6,103,441.00)
2009	15,804.00	(458,147.00)	14,340.00	(415,984.00)	203,448.00	(5,899,993.00)
2010	15,804.00	(442,343.00)	14,340.00	(401,644.00)	203,448.00	(5,696,545.00)
2011	15,804.00	(426,539.00)	14,340.00	(387,304.00)	203,448.00	(5,493,097.00)
2012	15,804.00	(410,735.00)	14,340.00	(372,964.00)	203,448.00	(5,289,649.00)
2013	15,804.00	(394,931.00)	14,340.00	(358,624.00)	203,448.00	(5,086,201.00)
2014	15,804.00	(379,127.00)	14,340.00	(344,284.00)	203,448.00	(4,882,753.00)
2015	15,804.00	(363,323.00)	14,340.00	(329,944.00)	203,448.00	(4,679,305.00)
2016	15,804.00	(347,519.00)	14,340.00	(315,604.00)	203,448.00	(4,475,857.00)
2017	15,804.00	(331,715.00)	14,340.00	(301,264.00)	203,448.00	(4,272,409.00)
2018	15,804.00	(315,911.00)	14,340.00	(286,924.00)	203,448.00	(4,068,961.00)
2019	15,804.00	(300,107.00)	14,340.00	(272,584.00)	203,448.00	(3,865,513.00)
2020	15,804.00	(284,303.00)	14,340.00	(258,244.00)	203,448.00	(3,662,065.00)
2021	15,804.00	(268,499.00)	14,340.00	(243,904.00)	203,448.00	(3,458,617.00)
2022	15,804.00	(252,695.00)	14,340.00	(229,564.00)	203,448.00	(3,255,169.00)
2023	15,804.00	(236,891.00)	14,340.00	(215,224.00)	203,448.00	(3,051,721.00)
2024	15,804.00	(221,087.00)	14,340.00	(200,884.00)	203,448.00	(2,848,273.00)
2025	15,804.00	(205,283.00)	14,340.00	(186,544.00)	203,448.00	(2,644,825.00)
2026	15,804.00	(189,479.00)	14,340.00	(172,204.00)	203,448.00	(2,441,377.00)
2027	15,804.00	(173,675.00)	14,340.00	(157,864.00)	203,448.00	(2,237,929.00)
2028	15,804.00	(157,871.00)	14,340.00	(143,524.00)	203,448.00	(2,034,481.00)
2029	15,804.00	(142,067.00)	14,340.00	(129,184.00)	203,448.00	(1,831,033.00)
2030	15,804.00	(126,263.00)	14,340.00	(114,844.00)	203,448.00	(1,627,585.00)
2031	15,804.00	(110,459.00)	14,340.00	(100,504.00)	203,448.00	(1,424,137.00)
2032	15,804.00	(94,655.00)	14,340.00	(86,164.00)	203,448.00	(1,220,689.00)
2033	15,804.00	(78,851.00)	14,340.00	(71,824.00)	203,448.00	(1,017,241.00)
2034	15,804.00	(63,047.00)	14,340.00	(57,484.00)	203,448.00	(813,793.00)
2035	15,804.00	(47,243.00)	14,340.00	(43,144.00)	203,448.00	(610,345.00)
2036	15,804.00	(31,439.00)	14,340.00	(28,804.00)	203,448.00	(406,897.00)
2037	15,804.00	(15,635.00)	14,340.00	(14,464.00)	203,448.00	(203,449.00)
2038	15,635.00	-	14,464.00	-	203,449.00	-
2039						
2040						
2041						
2042						
2043						

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.6

Pennsylvania-American Water Company

IV. Taxes

6. Submit a schedule showing the adjustments for taxable net income per books, including below-the-line items, and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purposes.

Answer:

Please see the calculation of State and Federal Income Taxes page in Exhibit No. 3-A for Water, Wastewater excluding Scranton and Scranton Wastewater.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.7

Pennsylvania-American Water Company
IV. Taxes

7. Submit detailed calculations supporting historic and future taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Answer: Pennsylvania-American Water Company operates only in Pennsylvania. State and Federal income taxes are calculated on a total company basis; no allocation of taxable income among its operating divisions occurs.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.8

Pennsylvania-American Water Company
IV. Taxes

8. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Answer: Please see the answer to question no. FR IV.12 of this exhibit. Deferred taxes due to accelerated depreciation are the most significant component of the Company's deferred income taxes.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.9

Pennsylvania-American Water Company
IV. Taxes

9. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Answer: Cost of removal of retired plant installed in the years 1970 to 1980 inclusive is deducted as a current expense as permitted under the Asset Depreciation Range (ADR) election. (Paragraph 104 of the 1971 Tax Depreciation Guide)

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.10

Pennsylvania-American Water Company

IV. Taxes

10. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. If not, explain.

Answer: Pennsylvania American Water Company flows through all accelerated depreciation on property installed prior to 1970 for federal and state income taxes.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.11

Pennsylvania-American Water Company
IV. Taxes

11. Show any income tax loss or gain carryovers from previous years that may affect historic test year income taxes or future test year income taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the historic test year.

Answer: Pennsylvania American has state and federal NOLs that originated in 2008 and was utilized in the calculation of the 12/31/17 taxes. The state NOL is \$70,791,355 as of December 31, 2016. The federal NOL is \$65,510,981 as of December 31, 2016. See attached excel spreadsheet for the amounts per year. (MFR IV.11 Taxes #1 – NOL carryforward)

**Pennsylvania-American Water Company
Federal and State NOL Carryforward**

	<u>NOL Available for 2014</u>	<u>Generated (Utilized) in 2014</u>	<u>NOL at 12/31/14</u>	<u>Generated (Utilized) in 2015</u>	<u>NOL @ 12/31/15</u>	<u>Estimate Generated (Utilized) in 2016</u>	<u>12/31/2016 NOL</u>
Federal NOL	52,734,233	2,121,824	54,856,057	-	54,856,057	10,654,924	65,510,981
State NOL	156,254,796	(22,734,315)	133,520,481	(28,975,956)	104,544,525	(33,753,170)	70,791,355

Pennsylvania-American Water Company
 Data Requirements of the Pennsylvania Public Utility Commission
 Taxes

FR IV.12

Pennsylvania-American Water Company
IV. Taxes

12. Provide a detailed analysis of Taxes Accrued per books as of the historic and future test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Answer:

	FEDERAL	STATE	TOTAL
2016 Current taxes and Deferred income taxes	\$907,411,327	\$1,832,798	\$909,244,124

Income taxes are accrued each month based on taxable income for the month. Monthly amounts for Federal and State Income Taxes are shown for FR XI.1. Please also refer to the calculation of Federal and State Income Taxes in the Exhibit 3 – A's for the historical test year and the future test year.

American Water Works Company
SAP Companies
December 2016 Tax Account Analysis
EXHIBIT 3-A

	12/31/2015	12/31/2016	2016			2016			2016
	<u>(498,244,428)</u>	<u>(561,507,795)</u>	<u>FEDERAL</u>			<u>STATE</u>			<u>TOTAL</u>
			Current	Deferred	Expense	Current	Deferred	Expense	
1024									
DEF									
25310000 Deferred FIT Liability - Normalized Property	(428,270,678)	(462,209,682)		(462,209,682)					(462,209,682)
25311000 Deferred FIT Liability - Other	(232,279,498)	(245,893,214)		(245,893,214)					(245,893,214)
25321000 Deferred SIT Liability - Other	(166,532,258)	(186,618,381)		(186,618,381)					(186,618,381)
25340000 Deferred FIT Liability - Current	-	-		-					-
25349000 Deferred FIT Asset - Current	-	-		-					-
25350000 Deferred SIT Liability - Current	-	-		-					-
25359000 Deferred SIT Asset - Current	-	-		-					-
EXP									
69011000 FIT - Current	103,263,410	111,777,544							
69012000 FIT - Prior Year Adjustment	5,161,240	15,383,217			15,383,217				15,383,217
69021000 SIT - Current	(6,192,142)	5,767,604			5,767,604				5,767,604
69022000 SIT - Prior Year Adjustment	4,286,838	7,867,864					7,867,864		7,867,864
69031000 FIT - Other Income & Deductions Current Year	(751,021)	2,451,958					2,451,958		2,451,958
69041000 SIT - Other Income & Deductions Current Year	5,037	-							-
69062000 Deferred FIT - Prior Year Adjustment	(15,220)	-							-
69065000 Deferred FIT - Other	7,871,168	(5,767,611)			(5,767,611)				(5,767,611)
69072000 Deferred SIT - Prior Year Adjustment	70,538,780	69,647,670			69,647,670				69,647,670
69073500 Deferred SIT - Other	1,634,259	(2,336,903)					(2,336,903)		(2,336,903)
FIN48	20,724,471	18,763,745					18,763,745		18,763,745
26580000 FIN 48 Reserve - Federal	(51,904,334)	(45,059,004)							-
26581000 FIN 48 Reserve - State	(40,656,952)	(32,416,820)							-
ITCEXP	(11,247,381)	(12,642,183)							-
69522000 Investment Tax Credits Restored - 3%	(233,592)	(233,592)			(233,592)				(233,592)
69523000 Investment Tax Credits Restored - 4%	-	-							-
69524000 Investment Tax Credits Restored - 10%	-	-							-
PAY									
23621000 Accrued FIT - Current Year	20,711,490	(14,522,847)							
23622000 Accrued FIT - Prior Years	20,017,800	(33,302,656)	(33,302,656)						(33,302,656)
23631000 Accrued SIT - Current Year	(269,441)	20,612,607	20,612,607						20,612,607
23632000 Accrued SIT - Prior Years	1,523,324	(783,864)				(783,864)			(783,864)
REGEXP	(560,193)	(1,048,934)				(1,048,934)			(1,048,934)
69063000 Deferred FIT - Reg Asset/Liability	(4,351,340)	(3,896,532)							-
69073000 Deferred SIT - Reg Asset/Liability	1,310,307	(624,615)			(624,615)				(624,615)
Grand Total	(758,952,684)	(846,067,776)	(12,690,050)	(894,721,277)	84,172,673	(1,832,798)	-	23,474,747	(801,596,705)

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.13

Pennsylvania-American Water Company
IV. Taxes

13. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 if applicable, a Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. If this request is not applicable, provide an explanation.
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Answer: This request is not applicable to Pennsylvania –American Water Company. Please see the testimony of John R. Wilde for discussion of our consolidated tax return issues.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.14

Pennsylvania-American Water Company
IV. Taxes

14. Please provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation work papers for the Company's consolidated tax savings adjustment.

Answer: The Company is providing to the Commission federal corporate income tax returns for the years 2011 through 2015. The returns are proprietary and confidential. Accordingly, the Company is providing those returns, together with back-up calculations of the "differential" identified in Section 1301.1 (b) of the Public Utility Code, which include information from such returns, in sealed envelopes that marked "CONFIDENTIAL AND PROPRIETARY". The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL, by the Commission; that the Commission's secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa, Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company's request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.15

Pennsylvania-American Water Company
IV. Taxes

15. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. Social Security
 - b. Unemployment
 - c. Capital stock
 - d. Public utility realty
 - e. P.U.C. assessment
 - f. Other property
 - g. Any other appropriate categories

Answer:

- a. Please refer to Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.
- b. Please refer to Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.
- c. The Capital Stock tax is no longer applicable.
- d. Please refer to Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.
- e. Please refer to Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.
- f. Please refer to Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.
- g. None.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.16

Pennsylvania-American Water Company
IV. Taxes

16. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma, existing rates, and under proposed rates.

Answer:

Please see question No. FR IV.12 and Exhibit 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater for the calculation of deferred income taxes.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.17

Pennsylvania-American Water Company
IV. Taxes

17. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the historic test year before any rate increase.
 - b. Show income taxes for the annualized and normalized test year.
 - c. Show income tax effect of the rate increase requested.
 - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

Answer:

- a. – d. Please see the Income Statement and Calculation of Federal and State Income Taxes in Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Taxes

FR IV.18

Pennsylvania-American Water Company
IV. Taxes

18. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:
- a. Actual per book test year
 - b. Annualized historic test year-end
 - c. Proposed future test year-end

Answer:

Please refer to the Application of Income Deductions in Exhibit No. 3-A for Water, Wastewater excluding Scranton Wastewater, and Scranton Wastewater.

MFR Description

FR V. RATE BASE

- 1 Measures of value and the rates of return at the original cost
- 2 CWIP
- 3 Non revenue producing CWIP
- 4 Plant held for future use
- 5 Cash working capital claim - fuel stocks
- 6 Claiming of additional items
- 7 Schedules and data for working capital items
- 8 Cash working capital requirement based on lead lag method
- 9 Amortized expenses removed from the lead lag study
- 10 Funds availability terms with banks
- 11 Material and supplies
- 12 Non-blanket or projected plant addition to cost greater than \$100,000
- 13 Projected future test year plant balances with support
- 14 Assets used in the plant in service claim
- 15 Plant included in rate base
- 16 Projected balances of contribution in aid

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Base

FR V.1

Pennsylvania-American Water Company
V. Rate Base

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

Answer: Please refer to rate base page contained in Exhibit No. 3-A.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Base

FR V.2

Pennsylvania-American Water Company
V. Rate Base

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. This exhibit should be updated at the conclusion of these proceedings.

Answer: There is no claim being made for construction work in progress in this filing.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Base

FR V.3

Pennsylvania-American Water Company
V. Rate Base

3. If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include a list of items needed to complete each project, such as landscaping and fencing, and estimated total amounts to be spent to complete each project. These exhibits should be updated at the conclusion of these proceedings.

Answer: The Company's claim does not include any non-revenue producing construction work in progress.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Plant Held For Future Use

FR V.4

Pennsylvania-American Water Company
V. Rate Base

4. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and original its cost.
 - b. Expected date of use for each item claimed.
 - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. Date when each item was acquired.
 - e. Date when each item was placed in the plant held for future use.

Answer: The Company has made no claim for Utility Plant Held for Future Use in its rate base elements.

Pennsylvania-American Water Company
 Data Requirements of the Pennsylvania Public Utility Commission
 Fuel Stocks

FR V.5

Pennsylvania-American Water Company
V. Rate Base

5. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances, noting quantity and price for the fuel inventories by type of fuel for the thirteen months prior to the end of the historic test year by location, station, etc. Explain the method of determining the claim if other than that described above.

Answer:

Water Operations

<u>Period</u>	Account 151200 Fuel Stock Balance per G/L
Dec-15	*\$19,132
Jan-16	27,413
Feb-16	23,380
Mar-16	13,076
Apr-16	27,318
May-16	27,035
Jun-16	17,830
Jul-16	10,977
Aug-16	14,949
Sep-16	11,026
Oct-16	23,523
Nov-16	18,430
Dec-16	14,630

* This amount was normalized due to an accounting adjustment.

Wastewater Operations

None

Scranton Wastewater Operations

None

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Base

FR V.6

Pennsylvania-American Water Company
V. Rate Base

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

Answer:

Additions:

See Materials and Supplies Exhibit No. 3-A.
See Cash Working Capital in Exhibit No. 3-A.
See Accrued and Prepaid Taxes in Exhibit No. 3-A.
See PG&W Acquisition Exhibit No. 3-A.
See Miscellaneous Acquisitions - Water Operations Exhibit 3-A.
See Miscellaneous Acquisitions - Wastewater Operations Exhibit 3-A.
See Scranton Wastewater Acquisition Exhibit 3-A.
See Prepaid Deposit – Waterwater Operations Exhibit 3-A

Deductions:

See Cash Working Capital – Interest and Dividends Exhibit No. 3-A.
See Unamortized Investment Tax Credit (3%) in Exhibit No. 3-A.
See Extension Deposits in Suspense Exhibit No. 3-A.
See Citizens Acquisition CIAC & CAC
See Deferred Taxes in Exhibit No. 3-A.

For further explanation please see the Direct Testimony of Company witness John R. Cox.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Working Capital Items

FR V.7

Pennsylvania-American Water Company
V. Rate Base

7. Provide schedules and data in support of the following working capital items:
- a. Prepayments—List and identify all items
 - b. Federal Income Tax accrued or prepaid
 - c. Pennsylvania State Income Tax accrued or prepaid
 - d. Pennsylvania Capital Stock Tax accrued or prepaid
 - e. Pennsylvania Public Utility Realty Tax accrued or prepaid
 - f. Payroll taxes accrued or prepaid
 - g. Any adjustments related to the above items for ratemaking purposes.

Answer:

- a. Please refer to the FR V.8 and FR V.9.
- b. Please refer to the Accrued and Prepaid Taxes Exhibit No. 3-A.
- c. Please refer to the Accrued and Prepaid Taxes Exhibit No. 3-A.
- d. Please refer to the Accrued and Prepaid Taxes Exhibit No. 3-A.
- e. Please refer to the Accrued and Prepaid Taxes Exhibit No. 3-A.
- f. Please refer to the FR V.8.
- g. Not applicable.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Base

FR V.8

Pennsylvania-American Water Company
V. Rate Base

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.
 - a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.

Answer: Please refer to attached exhibit.

Pennsylvania American Water Company
12 Months Ended 12/31/2016
Lead/Lag Study - Revenue Lag Calculation

Line No.		<u>Days</u>
1	TOTAL REVENUE LAG	
2		
3		
4	Service Lag	15.21
5		
6	Billing Lag	2.0
7		
8	Avg. Daily Balance Accts. Receivable	54,558,782.87
9	Total Annual Revenues	618,859,752.56
10	Average Daily Revenues	1,695,506.17
11	Avg. No. Days of Revenue Receivable/ Collection Lag Days	<u>32.18</u>
12		
13		
14	LockBox Collection Lag	0.745
15		
16	Total Revenue Lag Days	<u><u>50.1</u></u>
17		
18	Service Lag Calculation:	
19	Days in year	365
20	Customer Billings per year	12
21	Avg days per billing period	30.42
22	Divided by	<u>2</u>
23	Service period lag	<u><u>15.21</u></u>
24		

Pennsylvania American Water Company
Collection Lag
12 months ended 12/31/2016

Day	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	\$51,762,287	\$52,001,151	\$46,873,974	\$45,309,833	\$51,582,731	\$46,039,889	\$48,467,160	\$54,833,698	\$47,240,795	\$52,497,454	\$50,796,987	\$45,923,757
2	51,764,480	52,115,553	48,253,892	45,309,785	49,143,871	44,934,993	48,468,945	54,532,396	46,593,459	52,497,814	50,367,348	46,783,028
3	51,764,574	52,072,877	48,145,767	45,309,789	48,244,660	47,560,074	48,467,954	54,063,567	46,878,065	49,396,454	52,839,986	46,395,069
4	49,238,419	53,816,304	48,774,429	43,040,881	49,350,705	47,563,087	48,467,121	57,734,180	46,880,189	49,110,657	54,165,835	46,395,360
5	45,813,254	54,905,604	48,803,314	38,442,092	51,337,394	47,564,836	44,206,763	58,939,333	46,881,728	52,591,159	54,162,457	47,900,609
6	43,897,162	54,964,520	48,804,109	37,301,943	53,275,677	47,741,999	48,068,155	58,943,330	47,683,443	52,717,572	54,162,414	49,496,266
7	52,094,877	54,965,006	49,659,142	44,600,038	53,270,799	49,421,234	49,815,567	58,943,996	48,005,317	55,574,934	54,002,043	47,713,621
8	53,346,229	53,621,704	50,720,134	47,838,239	53,271,179	50,312,963	51,860,697	56,288,356	50,609,514	55,747,523	54,002,043	53,984,653
9	53,463,401	54,301,223	53,594,081	47,839,097	52,090,283	51,782,971	51,866,094	57,494,640	52,665,352	55,747,957	56,603,882	55,309,374
10	53,463,374	56,308,860	55,767,529	47,840,665	51,971,653	54,158,614	51,867,121	59,308,541	52,675,012	58,274,263	57,409,924	55,308,655
11	53,925,732	57,326,290	56,502,329	48,973,591	53,487,861	54,795,219	51,731,552	61,287,725	52,678,929	55,563,509	59,106,086	55,312,449
12	53,047,277	57,699,000	56,540,715	50,368,473	55,292,653	54,795,652	52,975,056	62,031,093	53,295,150	55,597,062	59,108,048	56,298,276
13	54,541,282	57,761,708	56,540,925	53,761,836	55,118,771	55,133,723	54,412,683	62,032,901	55,292,682	58,153,164	59,108,208	56,113,383
14	56,630,176	57,761,888	56,030,953	55,135,627	55,118,442	55,749,843	58,063,326	62,024,985	57,944,611	59,574,009	57,060,398	56,387,091
15	57,761,879	58,612,427	55,376,443	56,237,766	55,119,084	56,551,617	59,405,935	61,857,160	57,486,470	59,574,457	56,075,739	57,090,636
16	57,909,293	56,863,994	55,153,494	56,248,521	54,162,898	57,363,088	59,404,981	60,873,097	59,605,514	59,574,967	57,072,826	57,756,519
17	57,913,893	55,855,941	56,563,290	56,248,705	54,316,204	57,549,894	59,404,889	60,560,713	59,646,601	59,613,047	57,169,479	57,762,046
18	60,611,268	56,572,089	56,494,241	56,300,068	54,411,674	57,555,898	59,767,172	60,440,774	59,646,629	58,941,439	57,480,997	57,762,164
19	60,150,275	56,172,815	56,877,052	56,310,020	54,842,531	57,555,898	60,291,404	62,808,419	59,691,358	59,917,592	57,771,795	57,809,844
20	60,157,408	56,198,768	56,877,444	57,077,086	55,152,534	57,854,741	61,834,412	62,808,421	60,388,557	60,570,262	57,771,797	58,334,943
21	60,707,292	56,198,858	55,926,756	58,439,304	55,161,300	57,492,010	62,500,821	60,848,805	60,631,236	60,708,998	56,719,833	56,914,676
22	59,910,751	54,887,598	55,319,598	58,859,733	55,161,270	57,446,275	63,350,196	56,100,590	60,958,399	60,714,354	57,013,526	57,167,472
23	59,921,534	53,341,373	53,989,306	58,871,412	53,527,257	57,963,661	63,375,678	57,419,523	60,782,567	60,714,593	56,627,962	57,594,158
24	59,921,684	52,403,670	53,332,941	58,871,576	52,961,096	56,661,665	63,375,828	55,259,998	60,812,670	57,984,358	56,628,244	57,618,051
25	59,297,179	51,380,110	52,992,340	56,469,558	52,653,158	56,705,806	61,528,238	53,811,990	60,824,807	57,772,719	56,650,753	57,618,322
26	58,047,035	50,509,292	53,016,541	54,850,781	51,386,311	56,706,106	60,699,407	51,346,807	59,972,030	58,134,043	56,637,996	57,623,080
27	56,784,145	50,534,475	53,016,811	54,541,342	49,406,492	54,685,830	60,924,892	51,455,265	57,860,396	56,279,489	56,636,914	54,875,906
28	56,159,924	50,534,600	49,638,377	54,047,859	49,411,870	52,586,223	59,421,304	51,455,599	55,950,021	54,691,795	49,356,106	53,115,420
29	53,900,497	47,644,447	47,124,739	51,578,204	49,412,140	50,121,318	57,804,222	48,952,535	54,668,924	54,702,933	48,892,877	50,915,833
30	53,957,426		45,290,462	51,586,231	49,412,140	48,992,773	57,818,339	46,472,612	52,345,456	54,703,113	47,317,404	52,603,168
31	53,957,125		44,236,566	46,891,555			57,818,991	45,081,238		51,705,555		52,604,627
	\$1,711,821,133	\$1,577,332,142	\$1,626,237,695	\$1,547,610,057	\$1,625,946,195	\$1,601,347,899	\$1,737,464,904	\$1,766,012,285	\$1,646,545,883	\$1,749,347,243	\$1,658,735,073	\$1,673,988,456

SUM OF A/R BALANCES	\$19,922,388,964
PLUS:	
UNCOLLECTIBLES DEDUCTED	
FROM A/R BALANCE	8,433,218
SUBTOTAL	<u>19,913,955,746</u>
AVERAGE A/R BALANCE PER DAY	\$54,558,783
AVERAGE BILLED REVENUE PER DAY	<u>\$1,695,506</u>
AVERAGE LAG	<u>32.18</u>

WATER & SEWER REVENUE EXCLUDING UNBILLED	\$618,859,753
DAYS IN THE TEST YEAR Ending 12/31/2016	365
AVERAGE BILLED REVENUE PER DAY	\$1,695,506

Pennsylvania-American Water Company

Lag Study Input - Total Company Summary

Per Books December 31, 2016

	Description	Lag Days
1	LABOR AND PAYROLL TAXES	12.33
2	GROUP INSURANCE	10.88
3	OPEB'S	(2.50)
4	PENSION	(7.04)
5	PURCHASED POWER	25.08
6	PURCHASED WATER	44.87
7	CHEMICALS	35.51
8	MISCELLANEOUS	47.26
9	TRANSPORTATION	41.31
10	INS OTHER THAN GROUP	(71.46)
11	SERVICE COMPANY	12.33 *
12	WASTE DISPOSAL	46.23
13	TELEPHONE	2.85
14	RENTS	1.89
15	NATURAL GAS	35.31

*Per Rate Order at R-922428, the company is using the labor lag for the Service Co.

Pennsylvania American Water
Lead Lag for Labor expenses
12 months ended 12/31/2016

Description	Amount	Lag Days	Dollar Days
Payroll	\$46,793,372	12.0	\$561,520,463
FUTA	42,800	12.0	513,605
SUTA	376,629	12.0	4,519,542
FICA	5,290,246	12.0	63,482,953
Total	<u>\$52,503,047</u>		<u>\$630,036,564</u>
Avg Lag days	12.0		
Check Float	<u>0.33</u>		
Avg Lag w/Check Float	<u>12.33</u>		

PAYROLL TAXES - FUTA, SUTA, FICA

All company employees are paid for a two week period

Pay date is five days following the end of the payroll period

The payroll tax payment is made to ADP, the outside payroll processing company

Pennsylvania American Water Company
Lead Lag for Group Insurance Expenses
12 months ended 12/31/2016

Line No	Document #	Paid	Amount	Service Period		Total Lag		Dollars Days	Vendor #	Vendor Name
				From	To	Midpoint	Days			
1	3000289831	1/7/2016	\$471,589.16	12/21/2015	1/3/2016	7.00	11.00	\$5,187,480.76	0000600611	WELLS FARGO RONALD J REID US
2	3000292485	1/21/2016	493,698.99	1/4/2016	1/17/2016	7.00	11.00	5,430,688.89	0000600611	WELLS FARGO RONALD J REID US
3	3000296036	2/4/2016	497,474.35	1/18/2016	1/31/2016	7.00	11.00	5,472,217.85	0000600611	WELLS FARGO RONALD J REID US
4	3000298839	2/18/2016	496,744.27	2/1/2016	2/14/2016	7.00	11.00	5,464,186.97	0000600611	WELLS FARGO RONALD J REID US
5	3000301801	3/3/2016	497,987.40	2/15/2016	2/28/2016	7.00	11.00	5,477,861.40	0000600611	WELLS FARGO RONALD J REID US
6	3000304629	3/17/2016	495,978.02	2/29/2016	3/13/2016	7.00	11.00	5,455,758.22	0000600611	WELLS FARGO RONALD J REID US
7	3000307114	3/30/2016	496,899.20	3/14/2016	3/27/2016	7.00	10.00	4,968,992.00	0000600611	WELLS FARGO RONALD J REID US
8	3000310239	4/14/2016	496,879.40	3/28/2016	4/10/2016	7.00	11.00	5,465,673.40	0000600611	WELLS FARGO RONALD J REID US
9	3000313536	4/28/2016	498,252.89	4/11/2016	4/24/2016	7.00	11.00	5,480,781.79	0000600611	WELLS FARGO RONALD J REID US
10	3000316701	5/12/2016	500,171.45	4/25/2016	5/8/2016	7.00	11.00	5,501,885.95	0000600611	WELLS FARGO RONALD J REID US
11	3000319362	5/26/2016	498,651.45	5/9/2016	5/22/2016	7.00	11.00	5,485,165.95	0000600611	WELLS FARGO RONALD J REID US
12	3000322230	6/9/2016	501,082.82	5/23/2016	6/5/2016	7.00	11.00	5,511,911.02	0000600611	WELLS FARGO RONALD J REID US
13	3000325082	6/23/2016	499,237.01	6/6/2016	6/19/2016	7.00	11.00	5,491,607.11	0000600611	WELLS FARGO RONALD J REID US
14	3000327586	7/7/2016	501,644.51	6/20/2016	7/3/2016	7.00	11.00	5,518,089.61	0000600611	WELLS FARGO RONALD J REID US
15	3000330323	7/21/2016	500,718.89	7/4/2016	7/17/2016	7.00	11.00	5,507,907.79	0000600611	WELLS FARGO RONALD J REID US
16	3000333635	8/4/2016	501,773.91	7/18/2016	7/31/2016	7.00	11.00	5,519,513.01	0000600611	WELLS FARGO RONALD J REID US
17	3000336450	8/18/2016	499,292.68	8/1/2016	8/14/2016	7.00	11.00	5,492,219.48	0000600611	WELLS FARGO RONALD J REID US
18	3000339385	9/1/2016	501,469.26	8/15/2016	8/28/2016	7.00	11.00	5,516,161.86	0000600611	WELLS FARGO RONALD J REID US
19	3000342239	9/15/2016	501,236.44	8/29/2016	9/11/2016	7.00	11.00	5,513,600.84	0000600611	WELLS FARGO RONALD J REID US
20	3000344621	9/29/2016	498,531.35	9/12/2016	9/25/2016	7.00	11.00	5,483,844.85	0000600611	WELLS FARGO RONALD J REID US
21	3000347386	10/13/2016	501,758.93	9/26/2016	10/9/2016	7.00	11.00	5,519,348.23	0000600611	WELLS FARGO RONALD J REID US
22	3000350295	10/27/2016	502,757.27	10/10/2016	10/23/2016	7.00	11.00	5,530,329.97	0000600611	WELLS FARGO RONALD J REID US
23	3000353369	11/9/2016	506,167.22	10/24/2016	11/6/2016	7.00	10.00	5,061,672.20	0000600611	WELLS FARGO RONALD J REID US
24	3000356181	11/23/2016	506,166.64	11/7/2016	11/20/2016	7.00	10.00	5,061,666.40	0000600611	WELLS FARGO RONALD J REID US
25	3000359343	12/8/2016	509,206.63	11/21/2016	12/4/2016	7.00	11.00	5,601,272.93	0000600611	WELLS FARGO RONALD J REID US
26	3000361853	12/22/2016	508,093.48	12/5/2016	12/18/2016	7.00	11.00	5,589,028.28	0000600611	WELLS FARGO RONALD J REID US
27										
28										
29			<u>\$12,983,463.62</u>					<u>\$141,308,866.76</u>		
30										
31			Avg Lag for Group Insurance					10.88		
32			Check Float					-		
33			Avg Lag w/Check Float					<u>10.88</u>		

Pennsylvania American Water Company
 Lead Lag for OPEB Expense
 12 months ended 12/31/2016

Line No				Service Period		Midpoint	Total Lag	Annual	Dollars	Vendor
	Account	Document #	Paid	From	To		Days	Payment	Days	
2	26221000	5000335770	2/10/2016	1/1/2016	12/31/2016	183	(142.00)	25%	(35.50)	Wells Fargo - Pension & VEBA
3	26221000	5000356443	5/13/2016	1/1/2016	12/31/2016	183	(49.00)	25%	(12.25)	Wells Fargo - Pension & VEBA
4	26221000	5000386775	8/12/2016	1/1/2016	12/31/2016	183	42.00	25%	10.50	Wells Fargo - Pension & VEBA
5	26221000	5000411003	11/17/2016	1/1/2016	12/31/2016	183	139.00	25%	34.75	Wells Fargo - Pension & VEBA
6										
7							Total	1.00	(2.50)	
8										
9										
10									(2.50)	Avg Lag for OPEB
11									0	Check Float
12									<u>(2.50)</u>	Avg Lag w/Check Float

Pennsylvania American Water Company
Lead Lag for Pension Expenses
12 months ended 12/31/2016

Line No	Account	Document #	Paid	Service Period		Amount	Midpoint	Total Lag		Vendor
				From	To			Days	Dollars	
2	26212000	5000335769	2/10/2016	1/1/2016	12/31/2016	\$1,576,380.00	183.00	(142.0)	(\$223,845,960.00)	Wells Fargo - Pension & VEBA
3	26212000	5000356442	5/13/2016	1/1/2016	12/31/2016	1,576,380.00	183.00	(49.0)	(77,242,620)	Wells Fargo - Pension & VEBA
4	26212000	5000386773	8/12/2016	1/1/2016	12/31/2016	1,429,740.00	183.00	42.0	60,049,080	Wells Fargo - Pension & VEBA
5	26212000	5000411004	11/17/2016	1/1/2016	12/31/2016	1,429,740.00	183.00	139.0	198,733,860	Wells Fargo - Pension & VEBA
6										
7						\$6,012,240.00	Total		(\$42,305,640.00)	
8										
9										
10									(7.04)	Avg Lag for Pension
11									0.00	Check Float
12									<u>(7.04)</u>	Avg Lag w/Check Float

Pennsylvania American Water Company
 Lead Lag for Purchased Power Expenses
 12 month Period ended 12/31/2016

Line No	Vendor Name	Document #	Bill Month	Posting Date	Paid	Bill Date	Service Period		Midpoint	Total Lag		Usage	Dollar	
							From	To		Days	Days		Total Bill Amount	Days
1	Talen Energy Marketing LLC	5000333572	1/1/2016	2/11/2016	2/12/2016	2/1/2016	12/31/2015	1/28/2016	14.50	29.50	81,845.002	\$95,074.63	\$2,804,701.59	
2	Talen Energy Marketing LLC	5000340449	2/1/2016	3/11/2016	3/14/2016	3/3/2016	1/29/2016	2/29/2016	16.00	30.00	135,495.000	94,015.80	2,820,474.00	
3	Talen Energy Marketing LLC	5000374264	6/1/2016	7/15/2016	7/18/2016	7/5/2016	6/1/2016	6/29/2016	14.50	33.50	115,714.000	90,193.93	3,021,496.66	
4	Talen Energy Marketing LLC	5000347628	3/1/2016	4/13/2016	4/14/2016	4/4/2016	3/1/2016	3/31/2016	15.50	29.50	136,182.000	87,645.44	2,585,540.48	
5	Talen Energy Marketing LLC	5000398096	9/1/2016	10/11/2016	10/12/2016	10/3/2016	8/3/2016	9/30/2016	15.50	27.50	114,301.000	98,130.68	2,698,593.70	
6	Talen Energy Marketing LLC	5000326107	12/1/2015	1/15/2016	1/18/2016	12/30/2015	12/1/2015	12/30/2015	15.00	34.00	49,107.000	97,213.37	3,305,254.58	
7	Talen Energy Marketing LLC	5000354995	4/1/2016	5/11/2016	5/12/2016	5/4/2016	4/1/2016	4/29/2016	14.50	27.50	39,120.000	80,757.91	2,220,842.53	
8	Talen Energy Marketing LLC	5000407981	10/1/2016	11/14/2016	11/15/2016	11/3/2016	10/1/2016	10/31/2016	15.50	30.50	34,658.000	90,838.28	2,770,567.54	
9	Talen Energy Marketing LLC	5000381516	7/1/2016	8/10/2016	8/11/2016	8/2/2016	6/30/2016	7/29/2016	15.00	28.00	138,856.000	97,160.96	2,720,506.88	
10	Talen Energy Marketing LLC	5000389879	8/1/2016	9/17/2016	9/13/2016	9/2/2016	7/30/2016	8/30/2016	16.00	30.00	42,107.000	104,563.73	3,136,911.90	
11	Talen Energy Marketing LLC	5000363092	5/1/2016	6/8/2016	6/9/2016	6/3/2016	4/30/2016	5/31/2016	16.00	25.00	82,917.000	91,279.32	2,281,983.00	
12	Talen Energy Marketing LLC	5000414904	11/1/2016	12/12/2016	12/13/2016	12/5/2016	11/1/2016	12/1/2016	15.50	27.50	130,614.000	90,282.22	2,482,761.05	
13	Constellation NewEnergy/4640	5000405094	10/1/2016	11/4/2016	11/7/2016	11/3/2016	9/30/2016	10/31/2016	16.00	23.00	85,913.000	99,745.80	2,294,153.40	
14	Constellation NewEnergy/4640	5000379748	7/1/2016	8/4/2016	8/5/2016	8/3/2016	6/30/2016	7/31/2016	16.00	21.00	160,242.000	112,335.97	2,359,055.37	
15	Constellation NewEnergy/4640	5000387941	8/1/2016	9/2/2016	9/5/2016	9/2/2016	8/1/2016	8/30/2016	15.00	21.00	112,106.000	101,404.42	2,129,492.82	
16	Constellation NewEnergy/4640	5000412988	11/1/2016	12/5/2016	12/6/2016	12/3/2016	11/1/2016	11/30/2016	15.00	21.00	171,563.000	95,447.33	2,004,393.93	
17	Constellation NewEnergy/4640	5000331500	1/1/2016	2/3/2016	2/4/2016	2/3/2016	12/31/2015	1/31/2016	16.00	20.00	33,054.000	105,345.63	2,106,912.60	
18	Constellation NewEnergy/4640	5000353040	4/1/2016	5/4/2016	5/5/2016	5/4/2016	3/31/2016	5/1/2016	16.00	20.00	96,867.000	101,997.70	2,039,954.00	
19	Constellation NewEnergy/4640	500038772	2/1/2016	3/3/2016	3/4/2016	3/3/2016	2/1/2016	2/29/2016	14.50	18.50	208,693.000	99,028.57	1,832,028.55	
20	Constellation NewEnergy/4640	5000371136	6/1/2016	7/5/2016	7/6/2016	7/4/2016	5/31/2016	6/29/2016	15.00	22.00	34,992.000	106,205.86	2,336,528.92	
21	Constellation NewEnergy/4640	5000323547	12/1/2015	1/6/2016	1/7/2016	1/6/2016	12/1/2015	12/30/2015	15.00	23.00	110,171.000	92,421.48	2,125,694.04	
22	Constellation NewEnergy/4640	5000345693	3/1/2016	4/6/2016	4/7/2016	4/2/2016	3/1/2016	3/30/2016	15.00	23.00	31,997.000	97,631.87	2,245,533.01	
23	Constellation NewEnergy/4640	5000362074	5/1/2016	6/3/2016	6/6/2016	6/3/2016	5/2/2016	5/30/2016	14.50	21.50	0.000	93,139.29	2,002,494.74	
24	Constellation NewEnergy/4640	5000396629	9/1/2016	10/5/2016	10/6/2016	10/4/2016	8/31/2016	9/29/2016	15.00	22.00	0.000	97,373.91	2,142,226.02	
25	Constellation NewEnergy/4640	5000379324	7/1/2016	8/3/2016	8/4/2016	8/3/2016	6/30/2016	7/31/2016	16.00	20.00	0.000	133,199.33	2,663,986.60	
26	Constellation NewEnergy/4640	5000387941	8/1/2016	9/2/2016	9/5/2016	9/2/2016	8/1/2016	8/30/2016	15.00	21.00	0.000	120,856.05	2,537,977.05	
27	Constellation NewEnergy/4640	5000362424	5/1/2016	6/6/2016	6/7/2016	6/3/2016	5/2/2016	5/30/2016	14.50	22.50	0.000	112,924.96	2,540,811.60	
28	Constellation NewEnergy/4640	5000412988	11/1/2016	12/5/2016	12/6/2016	12/3/2016	10/30/2016	11/30/2016	16.00	22.00	0.000	124,026.50	2,728,583.00	
29	Constellation NewEnergy/4640	5000371136	6/1/2016	7/5/2016	7/6/2016	7/4/2016	5/31/2016	6/29/2016	15.00	22.00	0.000	126,820.78	2,790,057.16	
30	Constellation NewEnergy/4640	5000353040	4/1/2016	5/4/2016	5/5/2016	5/4/2016	3/31/2016	5/1/2016	16.00	20.00	0.000	121,610.67	2,432,213.40	
31	Constellation NewEnergy/4640	5000342508	2/1/2016	3/21/2016	3/22/2016	3/19/2016	2/4/2016	3/1/2016	13.50	34.50	0.000	116,874.44	4,032,168.18	
32	Constellation NewEnergy/4640	5000404664	10/1/2016	11/3/2016	11/4/2016	11/2/2016	9/30/2016	10/29/2016	15.00	21.00	0.000	114,114.24	2,396,399.04	
33	Constellation NewEnergy/4640	5000396629	9/1/2016	10/5/2016	10/6/2016	10/4/2016	8/31/2016	9/29/2016	15.00	22.00	0.000	119,847.35	2,636,641.70	
34	Constellation NewEnergy/4640	5000345693	3/1/2016	4/6/2016	4/7/2016	4/2/2016	3/2/2016	3/30/2016	14.50	22.50	0.000	112,734.81	2,536,533.23	
35	Constellation NewEnergy/4640	5000323765	12/1/2015	1/7/2016	1/8/2016	1/6/2016	12/1/2015	12/30/2015	15.00	24.00	0.000	110,771.73	2,658,521.52	
36	Constellation NewEnergy/4640	5000337418	1/1/2016	2/26/2016	2/29/2016	2/26/2016	12/31/2015	2/3/2016	17.50	43.50	0.000	147,109.22	6,399,251.07	
37														
38														
39														
40														
41														
42														

\$3,780,124.18 \$94,821,244.83

Average Lag 25.08
 Check Float 0.00
 Avg Lag w/Check Flo 25.08

Pennsylvania American Water Company
Lead Lag for Purchased Water Expenses
12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag	Dollars	Vendor
						From	To	Midpoint	Days	Days	
1	2423	51010000	5000324375	1/11/2016	\$12,246.76	11/18/2015	12/21/2015	17.00	38.00	\$465,376.88	MUN AUTH OF WESTMORELAND COUNT
2	2423	51010000	5000324376	1/11/2016	50,011.15	11/18/2015	12/21/2015	17.00	38.00	1,900,423.70	MUN AUTH OF WESTMORELAND COUNT
3	2464	51010000	5000325052	1/13/2016	7,411.41	11/20/2015	12/17/2015	14.00	41.00	303,867.81	Phoenixville Water Sewer Trash
4	2423	51010000	5000326983	1/20/2016	41,523.00	12/2/2015	12/31/2015	15.00	35.00	1,453,305.00	NORTH FAYETTE COUNTY MUNICIPAL
5	2459	51010000	5000329724	1/28/2016	45,123.95	12/1/2015	12/31/2015	15.50	43.50	1,962,891.83	Reading Area Water Authority
6	2464	51010000	5000331496	2/10/2016	9,372.53	12/17/2015	1/22/2016	18.50	37.50	351,469.88	Phoenixville Water Sewer Trash
7	2423	51010000	5000331767	2/5/2016	16,411.87	12/21/2015	1/19/2016	15.00	32.00	525,179.84	MUN AUTH OF WESTMORELAND COUNT
8	2423	51010000	5000331768	2/5/2016	55,545.86	12/21/2015	1/19/2016	15.00	32.00	1,777,467.52	MUN AUTH OF WESTMORELAND COUNT
9	2423	51010000	5000333629	2/19/2016	81,251.00	12/31/2015	1/31/2016	16.00	35.00	2,843,785.00	NORTH FAYETTE COUNTY MUNICIPAL
10	2459	51010000	5000334815	2/19/2016	85,941.62	1/1/2016	1/31/2016	15.50	34.50	2,964,985.89	Reading Area Water Authority
11	2464	51010000	5000339396	3/10/2016	9,092.57	1/22/2016	2/23/2016	16.50	32.50	295,508.53	Phoenixville Water Sewer Trash
12	2423	51010000	5000341316	3/16/2016	22,074.67	1/19/2016	2/17/2016	15.00	43.00	949,210.81	MUN AUTH OF WESTMORELAND COUNT
13	2459	51010000	5000341795	3/18/2016	48,772.05	2/1/2016	2/29/2016	14.50	32.50	1,585,091.63	Reading Area Water Authority
14	2423	51010000	5000341856	3/17/2016	172,233.22	1/19/2016	2/17/2016	15.00	44.00	7,578,261.68	MUN AUTH OF WESTMORELAND COUNT
15	2423	51010000	5000342432	3/21/2016	87,968.75	1/31/2016	2/29/2016	15.00	36.00	3,166,875.00	NORTH FAYETTE COUNTY MUNICIPAL
16	2464	51010000	5000345648	4/8/2016	8,151.94	2/23/2016	3/18/2016	12.50	33.50	273,089.99	Phoenixville Water Sewer Trash
17	2423	51010000	5000346517	4/8/2016	17,461.56	2/17/2016	3/15/2016	14.00	38.00	663,539.28	MUN AUTH OF WESTMORELAND COUNT
18	2423	51010000	5000346518	4/8/2016	57,363.47	2/17/2016	3/15/2016	14.00	38.00	2,179,811.86	MUN AUTH OF WESTMORELAND COUNT
19	2459	51010000	5000348388	4/20/2016	48,805.95	3/1/2016	3/31/2016	15.50	35.50	1,732,611.23	Reading Area Water Authority
20	2423	51010000	5000349386	4/20/2016	67,922.75	2/29/2016	3/31/2016	16.00	36.00	2,445,219.00	NORTH FAYETTE COUNTY MUNICIPAL
21	2464	51010000	5000353029	5/10/2016	8,931.94	3/18/2016	4/20/2016	17.00	37.00	330,481.78	Phoenixville Water Sewer Trash
22	2423	51010000	5000354249	5/10/2016	52,289.54	3/15/2016	4/15/2016	16.00	41.00	2,143,871.14	MUN AUTH OF WESTMORELAND COUNT
23	2423	51010000	5000354256	5/10/2016	13,849.31	3/15/2016	4/15/2016	16.00	41.00	567,821.71	MUN AUTH OF WESTMORELAND COUNT
24	2423	51010000	5000356598	5/20/2016	65,735.50	3/31/2016	4/30/2016	15.50	35.50	2,333,610.25	NORTH FAYETTE COUNTY MUNICIPAL
25	2459	51010000	5000357361	5/20/2016	47,500.42	4/1/2016	4/30/2016	15.00	35.00	1,662,514.70	Reading Area Water Authority
26	2459	51010000	5000357984	5/20/2016	10,821.73	3/18/2016	4/18/2016	16.00	48.00	519,443.04	MT PENN BMA
27	2464	51010000	5000362492	6/10/2016	9,391.94	4/20/2016	5/20/2016	15.50	36.50	342,805.81	Phoenixville Water Sewer Trash
28	2423	51010000	5000363330	6/9/2016	14,589.15	4/15/2016	5/17/2016	16.50	39.50	576,271.43	MUN AUTH OF WESTMORELAND COUNT
29	2423	51010000	5000363331	6/9/2016	58,369.54	4/15/2016	5/17/2016	16.50	39.50	2,305,596.83	MUN AUTH OF WESTMORELAND COUNT
30	2459	51010000	5000363966	6/13/2016	13,376.18	4/18/2016	5/20/2016	16.50	40.50	541,735.29	MT PENN BMA
31	2459	51010000	5000366554	6/21/2016	45,619.02	5/1/2016	5/31/2016	15.50	36.50	1,665,094.23	Reading Area Water Authority
32	2423	51010000	5000368045	6/24/2016	62,017.50	4/30/2016	5/30/2016	15.50	40.50	2,511,708.75	NORTH FAYETTE COUNTY MUNICIPAL
33	2459	51010000	5000371159	7/5/2016	10,109.68	5/20/2016	6/17/2016	14.50	32.50	328,564.60	MT PENN BMA
34	2423	51010000	5000374080	7/15/2016	62,017.55	5/17/2016	6/16/2016	15.50	44.50	2,759,780.98	MUN AUTH OF WESTMORELAND COUNT
35	2423	51010000	5000374081	7/15/2016	16,511.72	5/17/2016	6/16/2016	15.50	44.50	734,771.54	MUN AUTH OF WESTMORELAND COUNT
36	2423	51010000	5000374083	7/21/2016	92,462.55	5/30/2016	7/1/2016	16.50	36.50	3,374,883.08	NORTH FAYETTE COUNTY MUNICIPAL
37	2459	51010000	5000375231	7/20/2016	43,477.50	6/1/2016	6/30/2016	15.00	35.00	1,521,712.50	Reading Area Water Authority
38	2464	51010000	5000376086	7/25/2016	9,212.57	5/20/2016	6/17/2016	14.50	52.50	483,659.93	Phoenixville Water Sewer Trash
39	2459	51010000	5000379251	8/3/2016	10,435.93	6/17/2016	7/15/2016	14.50	33.50	349,603.66	MT PENN BMA

Pennsylvania American Water Company
Lead Lag for Purchased Water Expenses
12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars	Vendor
						From	To		Days	Days		
40	2464	51010000	5000380847	8/10/2016	9,308.68	6/17/2016	7/15/2016	14.50	40.50	377,001.54	Phoenixville Water Sewer Trash	
41	2423	51010000	5000380901	8/9/2016	60,112.90	6/16/2016	7/18/2016	16.50	38.50	2,314,346.65	MUN AUTH OF WESTMORELAND COUNT	
42	2459	51010000	5000383416	8/18/2016	88,931.84	7/1/2016	7/31/2016	15.50	33.50	2,979,216.64	Reading Area Water Authority	
43	2423	51010000	5000385693	8/29/2016	101,419.20	7/1/2016	7/31/2016	15.50	44.50	4,513,154.40	NORTH FAYETTE COUNTY MUNICIPAL	
44	2459	51010000	5000387489	9/1/2016	10,393.63	7/15/2016	8/12/2016	14.50	34.50	358,580.24	MT PENN BMA	
45	2423	51010000	5000389337	9/9/2016	63,156.74	7/18/2016	8/18/2016	16.00	38.00	2,399,956.12	MUN AUTH OF WESTMORELAND COUNT	
46	2464	51010000	5000391911	9/20/2016	8,932.46	7/15/2016	8/15/2016	16.00	52.00	464,487.92	Phoenixville Water Sewer Trash	
47	2423	51010000	5000392507	9/22/2016	67,768.75	7/31/2016	8/31/2016	16.00	38.00	2,575,212.50	NORTH FAYETTE COUNTY MUNICIPAL	
48	2459	51010000	5000393627	9/27/2016	10,838.16	8/1/2016	8/31/2016	15.50	42.50	460,621.80	Reading Area Water Authority	
49	2423	51010000	5000398508	10/13/2016	61,889.55	8/18/2016	9/19/2016	16.50	40.50	2,506,526.78	MUN AUTH OF WESTMORELAND COUNT	
50	2459	51010000	5000400272	10/20/2016	62,141.04	9/1/2016	9/30/2016	15.00	35.00	2,174,936.40	Reading Area Water Authority	
51	2423	51010000	5000401931	10/26/2016	29,915.85	9/1/2016	10/1/2016	15.50	40.50	1,211,591.93	NORTH FAYETTE COUNTY MUNICIPAL	
52	2423	51010000	5000401932	10/26/2016	106,914.60	8/31/2016	10/1/2016	16.00	41.00	4,383,498.60	NORTH FAYETTE COUNTY MUNICIPAL	
53	2464	51010000	5000403151	10/31/2016	9,226.23	8/15/2016	9/20/2016	18.50	59.50	548,960.69	Phoenixville Water Sewer Trash	
54	2464	51010000	5000403458	11/1/2016	6,540.59	8/15/2016	9/20/2016	18.50	60.50	395,705.70	Phoenixville Water Sewer Trash	
55	2459	51010000	5000404177	11/2/2016	17,401.33	8/12/2016	9/30/2016	25.00	58.00	1,009,277.14	MT PENN BMA	
56	2459	51010000	5000404693	11/3/2016	7,756.93	10/1/2016	10/14/2016	7.00	27.00	209,437.11	MT PENN BMA	
57	2464	51010000	5000406664	11/10/2016	8,938.50	9/20/2016	10/25/2016	18.00	34.00	303,909.00	Phoenixville Water Sewer Trash	
58	2423	51010000	5000406676	11/10/2016	56,188.42	9/19/2016	10/18/2016	15.00	38.00	2,135,159.96	MUN AUTH OF WESTMORELAND COUNT	
59	2464	51010000	5000407616	11/14/2016	8,467.54	9/20/2016	10/21/2016	16.00	40.00	338,701.60	Phoenixville Water Sewer Trash	
60	2459	51010000	5000409134	11/21/2016	28,149.43	10/1/2016	10/31/2016	15.50	36.50	1,027,454.20	Reading Area Water Authority	
61	2423	51010000	5000409907	11/22/2016	61,886.40	10/1/2016	10/31/2016	15.50	37.50	2,320,740.00	NORTH FAYETTE COUNTY MUNICIPAL	
62	2423	51010000	5000414662	12/12/2016	46,089.22	10/18/2016	11/17/2016	15.50	40.50	1,866,613.41	MUN AUTH OF WESTMORELAND COUNT	
63	2464	51010000	5000415260	12/13/2016	6,591.31	10/21/2016	11/15/2016	13.00	41.00	270,243.71	Phoenixville Water Sewer Trash	
64	2459	51010000	5000417299	12/20/2016	21,925.08	10/14/2016	11/18/2016	18.00	50.00	1,096,254.00	MT PENN BMA	
65	2423	51010000	5000417910	12/21/2016	57,207.50	10/31/2016	11/30/2016	15.50	36.50	2,088,073.75	NORTH FAYETTE COUNTY MUNICIPAL	
66												
67				Total	<u>\$2,609,497.23</u>					<u>\$100,801,565.32</u>		
68												
69												
70					Average Lag for Purchased Power					38.63		
71					Check Float					6.24		
72					Avg Lag w/Check Float					<u>44.87</u>		

Pennsylvania American Water Company
Lead Lag for Chemicals Expenses
12 months ended 12/31/2016

Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
									Days		
	1	2451	24163000	5000395609	9/29/2016	10/29/2016	\$11,553.15	30	\$346,594.50		BRENNTAG NORTHEAST INC
	2	2491	24163000	5000411733	11/2/2016	12/2/2016	25,498.51	30	764,955.30		BRENNTAG NORTHEAST INC
	3	2456	24163000	5000407804	11/8/2016	12/8/2016	11,640.00	30	349,200.00		CARUS PHOSPHATES INC
	4	2491	24163000	5000323214	12/17/2015	1/16/2016	5,288.00	30	158,640.00		GRAYMONT CAPITAL INC
	5	2411	24163000	5000323489	12/29/2015	1/28/2016	25,034.40	30	751,032.00		CARUS PHOSPHATES INC
	6	2411	24163000	5000323468	10/20/2015	11/19/2015	8,291.92	30	248,757.60		PVS TECHNOLOGIES INC
	7	2411	24163000	5000323476	12/28/2015	1/27/2016	9,610.44	30	288,313.20		Mosaic Global Sales LLC
	8	2465	24163000	5000323477	12/28/2015	1/27/2016	9,204.12	30	276,123.60		Mosaic Global Sales LLC
	9	2411	24163000	5000323695	12/22/2015	1/21/2016	10,159.35	30	304,780.50		APPLIED SPECIALTIES INC
	10	2471	24163000	5000323701	12/28/2015	1/27/2016	4,331.25	30	129,937.50		UNIVAR USA INC
	11	2411	24163000	5000323968	11/4/2015	12/4/2015	4,476.31	30	134,289.30		MORTON SALT
	12	2411	24163000	5000323804	11/2/2015	12/2/2015	4,485.47	30	134,564.10		MORTON SALT
	13	2411	24163000	5000323803	11/3/2015	12/3/2015	4,517.85	30	135,535.50		MORTON SALT
	14	2467	24163000	5000324406	12/21/2015	1/20/2016	4,122.96	30	123,688.80		GRAYMONT CAPITAL INC
	15	2462	24163000	5000324674	11/2/2015	12/2/2015	6,954.20	30	208,626.00		UNIVAR USA INC
	16	2411	24163000	5000324679	11/9/2015	12/9/2015	5,980.00	30	179,400.00		UNIVAR USA INC
	17	2491	24163000	5000324673	11/16/2015	12/16/2015	5,775.00	30	173,250.00		UNIVAR USA INC
	18	2471	24163000	5000324793	1/10/2016	2/9/2016	4,373.10	30	131,193.00		USALCO
	19	2465	24163000	5000324794	1/11/2016	2/10/2016	7,760.64	30	232,819.20		USALCO
	20	2451	24163000	5000325074	12/30/2015	1/29/2016	8,299.10	30	248,973.00		PVS TECHNOLOGIES INC
	21	2471	24163000	5000325443	12/9/2015	1/8/2016	4,482.72	30	134,481.60		USALCO
	22	2461	24163000	5000325463	1/5/2016	2/4/2016	4,655.88	30	139,676.40		Mosaic Global Sales LLC
	23	2411	24163000	5000325487	1/6/2016	2/5/2016	4,292.50	30	128,775.00		UNIVAR USA INC
	24	2465	24163000	5000325417	11/30/2015	12/30/2015	8,087.44	30	242,623.20		USALCO
	25	2433	24163000	5000325449	12/28/2015	1/27/2016	6,587.89	30	197,636.70		UNIVAR USA INC
	26	2464	24163000	5000327142	12/11/2015	1/10/2016	5,179.68	30	155,390.40		BRENNTAG NORTHEAST INC
	27	2411	24163000	5000327324	1/11/2016	2/10/2016	6,615.00	30	198,450.00		UNIVAR USA INC
	28	2462	24163000	5000327963	1/8/2016	2/7/2016	5,330.13	30	159,903.90		UNIVAR USA INC
	29	2411	24163000	5000327960	1/14/2016	2/13/2016	4,250.00	30	127,500.00		UNIVAR USA INC
	30	2462	24163000	5000327959	1/13/2016	2/12/2016	5,940.00	30	178,200.00		UNIVAR USA INC
	31	2451	24163000	5000328660	1/15/2016	2/14/2016	4,144.00	30	124,320.00		UNIVAR USA INC
	32	2451	24163000	5000329120	11/16/2015	12/16/2015	4,144.00	30	124,320.00		UNIVAR USA INC
	33	2411	24163000	5000329088	1/13/2016	2/12/2016	9,682.54	30	290,476.20		APPLIED SPECIALTIES INC

Pennsylvania American Water Company
Lead Lag for Chemicals Expenses
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Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
									Days	Vendor
34	2472	24163000	5000329149	11/18/2015	12/18/2015	4,028.25	30	120,847.50	UNIVAR USA INC	
35	2451	24163000	5000329828	11/20/2015	12/20/2015	8,273.20	30	248,196.00	PVS TECHNOLOGIES INC	
36	2411	24163000	5000329845	11/19/2015	12/19/2015	8,226.40	30	246,792.00	PVS TECHNOLOGIES INC	
37	2467	24163000	5000329634	1/19/2016	2/18/2016	6,870.00	30	206,100.00	POLLU TECH INC	
38	2411	24163000	5000329844	11/23/2015	12/23/2015	8,179.08	30	245,372.40	PVS TECHNOLOGIES INC	
39	2467	24163000	5000329996	1/4/2016	2/3/2016	6,870.00	30	206,100.00	POLLU TECH INC	
40	2411	24163000	5000330043	1/21/2016	2/20/2016	9,825.76	30	294,772.80	APPLIED SPECIALTIES INC	
41	2456	24163000	5000330202	1/19/2016	2/18/2016	4,536.00	30	136,080.00	UNIVAR USA INC	
42	2411	24163000	5000330044	1/18/2016	2/17/2016	27,987.65	30	839,629.50	Standard Purification	
43	2425	24163000	5000330612	1/22/2016	2/21/2016	4,624.81	30	138,744.30	APPLIED SPECIALTIES INC	
44	2411	24163000	5000330749	11/17/2015	12/17/2015	4,481.81	30	134,454.30	MORTON SALT	
45	2411	24163000	5000330753	12/3/2015	1/2/2016	4,274.59	30	128,237.70	MORTON SALT	
46	2411	24163000	5000330773	12/18/2015	1/17/2016	4,514.82	30	135,444.60	MORTON SALT	
47	2411	24163000	5000330768	12/11/2015	1/10/2016	4,516.65	30	135,499.50	MORTON SALT	
48	2411	24163000	5000330770	12/16/2015	1/15/2016	4,527.13	30	135,813.90	MORTON SALT	
49	2411	24163000	5000330751	11/18/2015	12/18/2015	4,538.26	30	136,147.80	MORTON SALT	
50	2411	24163000	5000330752	11/30/2015	12/30/2015	4,501.15	30	135,034.50	MORTON SALT	
51	2411	24163000	5000331048	12/16/2015	1/15/2016	6,240.00	30	187,200.00	UNIVAR USA INC	
52	2491	24163000	5000331081	1/29/2016	2/28/2016	4,120.00	30	123,600.00	CARUS PHOSPHATES INC	
53	2411	24163000	5000331375	1/25/2016	2/24/2016	4,250.00	30	127,500.00	UNIVAR USA INC	
54	2411	24163000	5000331427	1/26/2016	2/25/2016	9,734.62	30	292,038.60	APPLIED SPECIALTIES INC	
55	2491	24163000	5000331417	1/27/2016	2/26/2016	6,216.00	30	186,480.00	UNIVAR USA INC	
56	2411	24163000	5000331223	12/17/2015	1/16/2016	8,182.72	30	245,481.60	PVS TECHNOLOGIES INC	
57	2411	24163000	5000331160	1/26/2016	2/25/2016	27,364.60	30	820,938.00	UNIVAR USA INC	
58	2411	24163000	5000331547	11/19/2015	12/19/2015	4,474.47	30	134,234.10	MORTON SALT	
59	2491	24163000	5000331704	1/29/2016	2/28/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC	
60	2468	24163000	5000332040	12/22/2015	1/21/2016	4,475.52	30	134,265.60	UNIVAR USA INC	
61	2411	24163000	5000332472	12/22/2015	1/21/2016	4,423.23	30	132,696.90	MORTON SALT	
62	2411	24163000	5000332486	12/30/2015	1/29/2016	4,458.48	30	133,754.40	MORTON SALT	
63	2411	24163000	5000332695	2/2/2016	3/3/2016	9,430.82	30	282,924.60	APPLIED SPECIALTIES INC	
64	2491	24163000	5000332656	1/29/2016	2/28/2016	5,821.20	30	174,636.00	BRENNTAG NORTHEAST INC	
65	2411	24163000	5000332899	1/6/2016	2/5/2016	4,450.63	30	133,518.90	MORTON SALT	
66	2411	24163000	5000332860	12/4/2015	1/3/2016	8,266.44	30	247,993.20	PVS TECHNOLOGIES INC	

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Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
									Days		
67	2411	24163000	5000332862	12/3/2015	1/2/2016	8,208.20	30	246,246.00		PVS TECHNOLOGIES INC	
68	2451	24163000	5000333354	2/4/2016	3/5/2016	13,007.20	30	390,216.00		CARUS PHOSPHATES INC	
69	2411	24163000	5000333341	2/3/2016	3/4/2016	5,045.25	30	151,357.50		UNIVAR USA INC	
70	2491	24163000	5000333335	2/5/2016	3/6/2016	11,400.00	30	342,000.00		CARUS PHOSPHATES INC	
71	2411	24163000	5000333748	2/4/2016	3/5/2016	4,250.00	30	127,500.00		UNIVAR USA INC	
72	2411	24163000	5000333749	2/4/2016	3/5/2016	6,615.00	30	198,450.00		UNIVAR USA INC	
73	2491	24163000	5000333708	2/1/2016	3/2/2016	6,587.47	30	197,624.10		Coyne Chemical	
74	2411	24163000	5000333699	2/2/2016	3/3/2016	29,776.30	30	893,289.00		UNIVAR USA INC	
75	2451	24163000	5000333787	12/16/2015	1/15/2016	8,247.30	30	247,419.00		PVS TECHNOLOGIES INC	
76	2461	24163000	5000333789	12/14/2015	1/13/2016	8,135.40	30	244,062.00		PVS TECHNOLOGIES INC	
77	2411	24163000	5000334054	2/5/2016	3/6/2016	9,717.26	30	291,517.80		APPLIED SPECIALTIES INC	
78	2452	24163000	5000334047	2/5/2016	3/6/2016	4,788.00	30	143,640.00		NALCO COMPANY LLC	
79	2411	24163000	5000334363	1/14/2016	2/13/2016	4,402.95	30	132,088.50		MORTON SALT	
80	2491	24163000	5000334383	2/8/2016	3/9/2016	6,182.82	30	185,484.60		Kemira Water Solutions Inc	
81	2462	24163000	5000334424	2/2/2016	3/3/2016	5,292.21	30	158,766.30		UNIVAR USA INC	
82	2411	24163000	5000334696	2/11/2016	3/12/2016	4,250.00	30	127,500.00		UNIVAR USA INC	
83	2433	24163000	5000334707	2/4/2016	3/5/2016	5,655.58	30	169,667.40		UNIVAR USA INC	
84	2491	24163000	5000334740	2/9/2016	3/10/2016	11,340.00	30	340,200.00		CARUS PHOSPHATES INC	
85	2411	24163000	5000336036	12/28/2015	1/27/2016	4,417.62	30	132,528.60		MORTON SALT	
86	2491	24163000	5000336281	2/8/2016	3/9/2016	26,992.35	30	809,770.50		Standard Purification	
87	2411	24163000	5000336623	1/14/2016	2/13/2016	5,392.45	30	161,773.50		UNIVAR USA INC	
88	2491	24163000	5000336649	2/16/2016	3/17/2016	26,733.00	30	801,990.00		Standard Purification	
89	2411	24163000	5000336667	2/17/2016	3/18/2016	4,250.00	30	127,500.00		UNIVAR USA INC	
90	2451	24163000	5000336666	2/17/2016	3/18/2016	4,144.00	30	124,320.00		UNIVAR USA INC	
91	2411	24163000	5000336871	1/15/2016	2/14/2016	5,192.81	30	155,784.30		UNIVAR USA INC	
92	2411	24163000	5000336877	2/17/2016	3/18/2016	9,695.56	30	290,866.80		APPLIED SPECIALTIES INC	
93	2491	24163000	5000336878	2/16/2016	3/17/2016	7,200.00	30	216,000.00		CARUS PHOSPHATES INC	
94	2465	24163000	5000336901	1/29/2016	2/28/2016	7,361.28	30	220,838.40		USALCO	
95	2411	24163000	5000336930	2/16/2016	3/17/2016	10,419.64	30	312,589.20		Mosaic Global Sales LLC	
96	2462	24163000	5000337518	12/11/2015	1/10/2016	8,190.00	30	245,700.00		PVS TECHNOLOGIES INC	
97	2411	24163000	5000337374	1/26/2016	2/25/2016	4,546.78	30	136,403.40		MORTON SALT	
98	2411	24163000	5000337338	1/20/2016	2/19/2016	4,461.20	30	133,836.00		UNIVAR USA INC	
99	2411	24163000	5000337327	1/15/2016	2/14/2016	4,550.14	30	136,504.20		MORTON SALT	

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Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
								Days		
100	2411	24163000	5000337373	1/25/2016	2/24/2016	4,580.71	30	137,421.30	MORTON SALT	
101	2411	24163000	5000337986	2/18/2016	3/19/2016	5,172.75	30	155,182.50	UNIVAR USA INC	
102	2491	24163000	5000337708	2/22/2016	3/23/2016	17,280.00	30	518,400.00	CARUS PHOSPHATES INC	
103	2411	24163000	5000337800	2/12/2016	3/13/2016	5,398.96	30	161,968.80	UNIVAR USA INC	
104	2411	24163000	5000337806	2/8/2016	3/9/2016	4,919.39	30	147,581.70	UNIVAR USA INC	
105	2411	24163000	5000337818	2/10/2016	3/11/2016	5,012.70	30	150,381.00	UNIVAR USA INC	
106	2411	24163000	5000338204	2/23/2016	3/24/2016	10,800.44	30	324,013.20	Mosaic Global Sales LLC	
107	2467	24163000	5000338207	2/25/2016	3/26/2016	6,870.00	30	206,100.00	POLLU TECH INC	
108	2467	24163000	5000338808	2/11/2016	3/12/2016	6,961.60	30	208,848.00	POLLU TECH INC	
109	2433	24163000	5000339001	2/23/2016	3/24/2016	5,683.41	30	170,502.30	UNIVAR USA INC	
110	2461	24163000	5000339446	12/22/2015	1/21/2016	7,964.32	30	238,929.60	PVS TECHNOLOGIES INC	
111	2451	24163000	5000339627	2/25/2016	3/26/2016	10,159.80	30	304,794.00	NALCO COMPANY LLC	
112	2411	24163000	5000339460	12/21/2015	1/20/2016	8,244.60	30	247,338.00	PVS TECHNOLOGIES INC	
113	2441	24163000	5000340341	2/29/2016	3/30/2016	4,015.40	30	120,462.00	GREER INDUSTRIES INC	
114	2467	24163000	5000340318	3/3/2016	4/2/2016	6,870.00	30	206,100.00	POLLU TECH INC	
115	2411	24163000	5000340335	3/3/2016	4/2/2016	9,656.50	30	289,695.00	APPLIED SPECIALTIES INC	
116	2462	24163000	5000340438	12/28/2015	1/27/2016	8,190.00	30	245,700.00	PVS TECHNOLOGIES INC	
117	2491	24163000	5000340877	3/4/2016	4/3/2016	4,424.77	30	132,743.10	BRENNTAG NORTHEAST INC	
118	2411	24163000	5000340829	3/7/2016	4/6/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
119	2491	24163000	5000341823	3/10/2016	4/9/2016	6,216.00	30	186,480.00	UNIVAR USA INC	
120	2471	24163000	5000342000	2/18/2016	3/19/2016	4,507.26	30	135,217.80	USALCO	
121	2461	24163000	5000342890	1/8/2016	2/7/2016	8,106.22	30	243,186.60	PVS TECHNOLOGIES INC	
122	2451	24163000	5000342926	1/20/2016	2/19/2016	8,194.25	30	245,827.50	PVS TECHNOLOGIES INC	
123	2451	24163000	5000342880	1/13/2016	2/12/2016	8,132.20	30	243,966.00	PVS TECHNOLOGIES INC	
124	2451	24163000	5000342927	1/27/2016	2/26/2016	8,077.45	30	242,323.50	PVS TECHNOLOGIES INC	
125	2451	24163000	5000342931	2/10/2016	3/11/2016	8,117.60	30	243,528.00	PVS TECHNOLOGIES INC	
126	2461	24163000	5000342928	1/18/2016	2/17/2016	8,020.06	30	240,601.80	PVS TECHNOLOGIES INC	
127	2461	24163000	5000342930	1/19/2016	2/18/2016	8,199.56	30	245,986.80	PVS TECHNOLOGIES INC	
128	2452	24163000	5000342966	1/22/2016	2/21/2016	8,604.75	30	258,142.50	PVS TECHNOLOGIES INC	
129	2462	24163000	5000342917	1/19/2016	2/18/2016	8,249.82	30	247,494.60	PVS TECHNOLOGIES INC	
130	2462	24163000	5000342919	2/2/2016	3/3/2016	8,124.17	30	243,725.10	PVS TECHNOLOGIES INC	
131	2451	24163000	5000342932	2/17/2016	3/18/2016	8,165.05	30	244,951.50	PVS TECHNOLOGIES INC	
132	2451	24163000	5000342923	3/2/2016	4/1/2016	8,070.15	30	242,104.50	PVS TECHNOLOGIES INC	

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Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
								Days		
133	2451	24163000	5000342969	2/25/2016	3/26/2016	8,139.50	30	244,185.00	PVS TECHNOLOGIES INC	
134	2462	24163000	5000342853	2/23/2016	3/24/2016	5,688.00	30	170,640.00	UNIVAR USA INC	
135	2451	24163000	5000342954	3/9/2016	4/8/2016	8,143.15	30	244,294.50	PVS TECHNOLOGIES INC	
136	2461	24163000	5000342924	3/3/2016	4/2/2016	8,063.14	30	241,894.20	PVS TECHNOLOGIES INC	
137	2471	24163000	5000342956	3/9/2016	4/8/2016	4,378.26	30	131,347.80	USALCO	
138	2411	24163000	5000342893	1/7/2016	2/6/2016	8,328.80	30	249,864.00	PVS TECHNOLOGIES INC	
139	2411	24163000	5000342894	1/8/2016	2/7/2016	8,102.63	30	243,078.90	PVS TECHNOLOGIES INC	
140	2411	24163000	5000342895	1/12/2016	2/11/2016	8,195.97	30	245,879.10	PVS TECHNOLOGIES INC	
141	2411	24163000	5000342898	1/18/2016	2/17/2016	8,192.38	30	245,771.40	PVS TECHNOLOGIES INC	
142	2411	24163000	5000342900	1/19/2016	2/18/2016	8,045.19	30	241,355.70	PVS TECHNOLOGIES INC	
143	2411	24163000	5000342905	1/20/2016	2/19/2016	8,005.70	30	240,171.00	PVS TECHNOLOGIES INC	
144	2411	24163000	5000342906	2/2/2016	3/3/2016	8,120.58	30	243,617.40	PVS TECHNOLOGIES INC	
145	2411	24163000	5000342907	2/3/2016	3/4/2016	8,055.96	30	241,678.80	PVS TECHNOLOGIES INC	
146	2411	24163000	5000342908	2/5/2016	3/6/2016	8,038.01	30	241,140.30	PVS TECHNOLOGIES INC	
147	2411	24163000	5000342909	2/17/2016	3/18/2016	8,120.58	30	243,617.40	PVS TECHNOLOGIES INC	
148	2411	24163000	5000342912	2/19/2016	3/20/2016	8,005.70	30	240,171.00	PVS TECHNOLOGIES INC	
149	2411	24163000	5000342913	2/23/2016	3/24/2016	8,041.60	30	241,248.00	PVS TECHNOLOGIES INC	
150	2411	24163000	5000342911	2/25/2016	3/26/2016	7,919.54	30	237,586.20	PVS TECHNOLOGIES INC	
151	2411	24163000	5000342915	2/26/2016	3/27/2016	8,016.47	30	240,494.10	PVS TECHNOLOGIES INC	
152	2461	24163000	5000343000	3/2/2016	4/1/2016	8,073.91	30	242,217.30	PVS TECHNOLOGIES INC	
153	2433	24163000	5000342996	3/11/2016	4/10/2016	5,676.88	30	170,306.40	UNIVAR USA INC	
154	2462	24163000	5000343265	3/1/2016	3/31/2016	8,077.50	30	242,325.00	PVS TECHNOLOGIES INC	
155	2461	24163000	5000343269	3/15/2016	4/14/2016	8,099.04	30	242,971.20	PVS TECHNOLOGIES INC	
156	2467	24163000	5000343266	3/16/2016	4/15/2016	6,870.00	30	206,100.00	POLLU TECH INC	
157	2462	24163000	5000343289	3/15/2016	4/14/2016	5,688.00	30	170,640.00	UNIVAR USA INC	
158	2451	24163000	5000343277	3/15/2016	4/14/2016	4,144.00	30	124,320.00	UNIVAR USA INC	
159	2491	24163000	5000343562	3/14/2016	4/13/2016	5,216.00	30	156,480.00	GRAYMONT CAPITAL INC	
160	2411	24163000	5000343378	3/16/2016	4/15/2016	9,639.14	30	289,174.20	APPLIED SPECIALTIES INC	
161	2465	24163000	5000343600	2/16/2016	3/17/2016	5,868.17	30	176,045.10	Coyne Chemical	
162	2411	24163000	5000343981	3/3/2016	4/2/2016	8,052.37	30	241,571.10	PVS TECHNOLOGIES INC	
163	2411	24163000	5000344037	3/4/2016	4/3/2016	8,041.60	30	241,248.00	PVS TECHNOLOGIES INC	
164	2491	24163000	5000344470	3/16/2016	4/15/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC	
165	2467	24163000	5000344520	3/24/2016	4/23/2016	7,053.20	30	211,596.00	POLLU TECH INC	

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Line									Dollars	Vendor
	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	
166	2491	24163000	5000344928	3/23/2016	4/22/2016	25,499.54	30	764,986.20	BRENNTAG NORTHEAST INC	
167	2411	24163000	5000344869	3/18/2016	4/17/2016	8,084.68	30	242,540.40	PVS TECHNOLOGIES INC	
168	2461	24163000	5000345231	2/11/2016	3/12/2016	5,151.00	30	154,530.00	UNIVAR USA INC	
169	2461	24163000	5000345230	2/9/2016	3/10/2016	8,470.00	30	254,100.00	CARUS PHOSPHATES INC	
170	2411	24163000	5000345138	3/7/2016	4/6/2016	5,099.50	30	152,985.00	UNIVAR USA INC	
171	2411	24163000	5000345164	3/9/2016	4/8/2016	5,099.50	30	152,985.00	UNIVAR USA INC	
172	2411	24163000	5000345166	3/8/2016	4/7/2016	5,101.67	30	153,050.10	UNIVAR USA INC	
173	2462	24163000	5000345340	3/16/2016	4/15/2016	8,077.50	30	242,325.00	PVS TECHNOLOGIES INC	
174	2411	24163000	5000345641	3/17/2016	4/16/2016	8,073.91	30	242,217.30	PVS TECHNOLOGIES INC	
175	2467	24163000	5000346226	1/29/2016	2/28/2016	6,870.00	30	206,100.00	POLLU TECH INC	
176	2451	24163000	5000346307	3/23/2016	4/22/2016	8,099.35	30	242,980.50	PVS TECHNOLOGIES INC	
177	2467	24163000	5000346289	3/30/2016	4/29/2016	7,053.20	30	211,596.00	POLLU TECH INC	
178	2433	24163000	5000336536	1/13/2016	2/12/2016	6,288.04	30	188,641.20	UNIVAR USA INC	
179	2411	24163000	5000346308	3/21/2016	4/20/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC	
180	2411	24163000	5000346656	3/25/2016	4/24/2016	28,196.15	30	845,884.50	Standard Purification	
181	2411	24163000	5000346775	4/4/2016	5/4/2016	21,676.40	30	650,292.00	CARUS PHOSPHATES INC	
182	2467	24163000	5000346766	4/5/2016	5/5/2016	7,053.20	30	211,596.00	POLLU TECH INC	
183	2411	24163000	5000347400	2/2/2016	3/3/2016	4,520.24	30	135,607.20	MORTON SALT	
184	2411	24163000	5000347402	2/10/2016	3/11/2016	4,501.29	30	135,038.70	MORTON SALT	
185	2411	24163000	5000347403	2/15/2016	3/16/2016	4,541.09	30	136,232.70	MORTON SALT	
186	2431	24163000	5000347102	3/31/2016	4/30/2016	4,300.20	30	129,006.00	GREER INDUSTRIES INC	
187	2411	24163000	5000347399	2/2/2016	3/3/2016	4,613.20	30	138,396.00	MORTON SALT	
188	2411	24163000	5000347405	2/11/2016	3/12/2016	4,592.18	30	137,765.40	MORTON SALT	
189	2471	24163000	5000347520	3/24/2016	4/23/2016	4,362.78	30	130,883.40	USALCO	
190	2461	24163000	5000347793	4/5/2016	5/5/2016	5,151.00	30	154,530.00	UNIVAR USA INC	
191	2411	24163000	5000347770	4/5/2016	5/5/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
192	2411	24163000	5000347531	3/31/2016	4/30/2016	4,402.30	30	132,069.00	UNIVAR USA INC	
193	2451	24163000	5000347926	1/6/2016	2/5/2016	8,273.20	30	248,196.00	PVS TECHNOLOGIES INC	
194	2462	24163000	5000348178	2/16/2016	3/17/2016	8,077.50	30	242,325.00	PVS TECHNOLOGIES INC	
195	2411	24163000	5000349128	4/18/2016	5/18/2016	27,827.80	30	834,834.00	Standard Purification	
196	2451	24163000	5000349109	4/8/2016	5/8/2016	8,135.85	30	244,075.50	PVS TECHNOLOGIES INC	
197	2411	24163000	5000349167	4/7/2016	5/7/2016	8,116.99	30	243,509.70	PVS TECHNOLOGIES INC	
198	2411	24163000	5000349165	4/13/2016	5/13/2016	4,250.00	30	127,500.00	UNIVAR USA INC	

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								Days	Vendor
199	2461	24163000	5000349484	3/21/2016	4/20/2016	8,077.50	30	242,325.00	PVS TECHNOLOGIES INC
200	2456	24163000	5000349499	4/13/2016	5/13/2016	4,536.00	30	136,080.00	UNIVAR USA INC
201	2462	24163000	5000349582	4/12/2016	5/12/2016	8,124.17	30	243,725.10	PVS TECHNOLOGIES INC
202	2411	24163000	5000349998	4/17/2016	5/17/2016	10,062.64	30	301,879.20	Mosaic Global Sales LLC
203	2452	24163000	5000349986	4/20/2016	5/20/2016	4,785.34	30	143,560.20	NALCO COMPANY LLC
204	2461	24163000	5000350544	4/15/2016	5/15/2016	8,030.83	30	240,924.90	PVS TECHNOLOGIES INC
205	2411	24163000	5000350542	4/4/2016	5/4/2016	8,113.40	30	243,402.00	PVS TECHNOLOGIES INC
206	2411	24163000	5000350402	4/5/2016	5/5/2016	5,303.48	30	159,104.40	UNIVAR USA INC
207	2411	24163000	5000350410	4/7/2016	5/7/2016	5,290.46	30	158,713.80	UNIVAR USA INC
208	2411	24163000	5000350305	4/22/2016	5/22/2016	22,043.00	30	661,290.00	CARUS PHOSPHATES INC
209	2451	24163000	5000351002	4/18/2016	5/18/2016	4,144.00	30	124,320.00	UNIVAR USA INC
210	2411	24163000	5000350735	4/5/2016	5/5/2016	7,994.93	30	239,847.90	PVS TECHNOLOGIES INC
211	2411	24163000	5000350736	4/6/2016	5/6/2016	8,055.96	30	241,678.80	PVS TECHNOLOGIES INC
212	2411	24163000	5000350687	4/7/2016	5/7/2016	5,121.20	30	153,636.00	UNIVAR USA INC
213	2461	24163000	5000351222	4/14/2016	5/14/2016	8,020.06	30	240,601.80	PVS TECHNOLOGIES INC
214	2451	24163000	5000351716	4/20/2016	5/20/2016	8,152.28	30	244,568.40	PVS TECHNOLOGIES INC
215	2491	24163000	5000351719	4/20/2016	5/20/2016	27,085.45	30	812,563.50	Standard Purification
216	2411	24163000	5000351717	4/19/2016	5/19/2016	8,066.73	30	242,001.90	PVS TECHNOLOGIES INC
217	2411	24163000	5000351955	4/20/2016	5/20/2016	27,157.20	30	814,716.00	UNIVAR USA INC
218	2411	24163000	5000351989	4/21/2016	5/21/2016	7,998.52	30	239,955.60	PVS TECHNOLOGIES INC
219	2411	24163000	5000352248	3/8/2016	4/7/2016	4,601.74	30	138,052.20	MORTON SALT
220	2411	24163000	5000352430	4/20/2016	5/20/2016	6,613.80	30	198,414.00	UNIVAR USA INC
221	2411	24163000	5000352449	4/18/2016	5/18/2016	4,882.50	30	146,475.00	UNIVAR USA INC
222	2411	24163000	5000352236	2/26/2016	3/27/2016	4,576.89	30	137,306.70	MORTON SALT
223	2411	24163000	5000352245	2/29/2016	3/30/2016	4,550.14	30	136,504.20	MORTON SALT
224	2411	24163000	5000352243	3/3/2016	4/2/2016	4,573.07	30	137,192.10	MORTON SALT
225	2411	24163000	5000352440	4/15/2016	5/15/2016	29,632.20	30	888,966.00	UNIVAR USA INC
226	2465	24163000	5000352878	4/21/2016	5/21/2016	7,328.88	30	219,866.40	USALCO
227	2465	24163000	5000352887	5/2/2016	6/1/2016	8,483.20	30	254,496.00	CARUS PHOSPHATES INC
228	2451	24163000	5000353207	4/27/2016	5/27/2016	8,176.00	30	245,280.00	PVS TECHNOLOGIES INC
229	2491	24163000	5000353214	4/28/2016	5/28/2016	6,216.00	30	186,480.00	UNIVAR USA INC
230	2411	24163000	5000353208	4/27/2016	5/27/2016	8,192.38	30	245,771.40	PVS TECHNOLOGIES INC
231	2467	24163000	5000353628	5/2/2016	6/1/2016	6,870.00	30	206,100.00	POLLU TECH INC

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Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
								Days	Vendor
232	2467	24163000	5000354337	4/25/2016	5/25/2016	7,053.20	30	211,596.00	POLLU TECH INC
233	2451	24163000	5000355100	3/30/2016	4/29/2016	8,212.50	30	246,375.00	PVS TECHNOLOGIES INC
234	2454	24163000	5000355173	5/3/2016	6/2/2016	8,628.46	30	258,853.80	UNIVAR USA INC
235	2491	24163000	5000355500	5/12/2016	6/11/2016	6,695.41	30	200,862.30	Kemira Water Solutions Inc
236	2411	24163000	5000355810	5/4/2016	6/3/2016	4,893.35	30	146,800.50	UNIVAR USA INC
237	2451	24163000	5000356669	5/4/2016	6/3/2016	8,150.45	30	244,513.50	PVS TECHNOLOGIES INC
238	2462	24163000	5000356665	5/5/2016	6/4/2016	8,002.11	30	240,063.30	PVS TECHNOLOGIES INC
239	2461	24163000	5000357148	3/2/2016	4/1/2016	6,600.00	30	198,000.00	CARUS PHOSPHATES INC
240	2461	24163000	5000357454	4/28/2016	5/28/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC
241	2471	24163000	5000357598	5/2/2016	6/1/2016	4,360.20	30	130,806.00	USALCO
242	2452	24163000	5000357550	5/9/2016	6/8/2016	8,593.20	30	257,796.00	PVS TECHNOLOGIES INC
243	2411	24163000	5000357592	5/11/2016	6/10/2016	6,615.00	30	198,450.00	UNIVAR USA INC
244	2467	24163000	5000357620	5/12/2016	6/11/2016	6,870.00	30	206,100.00	POLLU TECH INC
245	2451	24163000	5000357603	5/18/2016	6/17/2016	10,405.80	30	312,174.00	NALCO COMPANY LLC
246	2451	24163000	5000358908	5/11/2016	6/10/2016	8,186.95	30	245,608.50	PVS TECHNOLOGIES INC
247	2447	24163000	5000358998	5/9/2016	6/8/2016	4,050.00	30	121,500.00	POLLU TECH INC
248	2461	24163000	5000358948	5/10/2016	6/9/2016	8,009.29	30	240,278.70	PVS TECHNOLOGIES INC
249	2411	24163000	5000358762	5/9/2016	6/8/2016	27,813.90	30	834,417.00	Standard Purification
250	2461	24163000	5000359407	5/16/2016	6/15/2016	4,811.40	30	144,342.00	Mosaic Global Sales LLC
251	2491	24163000	5000359401	5/12/2016	6/11/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC
252	2465	24163000	5000359580	3/4/2016	4/3/2016	7,442.28	30	223,268.40	USALCO
253	2411	24163000	5000359194	4/22/2016	5/22/2016	8,041.60	30	241,248.00	PVS TECHNOLOGIES INC
254	2411	24163000	5000359196	4/25/2016	5/25/2016	8,138.53	30	244,155.90	PVS TECHNOLOGIES INC
255	2451	24163000	5000359676	5/23/2016	6/22/2016	12,922.00	30	387,660.00	CARUS PHOSPHATES INC
256	2462	24163000	5000359901	5/17/2016	6/16/2016	5,517.36	30	165,520.80	UNIVAR USA INC
257	2411	24163000	5000359808	5/12/2016	6/11/2016	7,912.36	30	237,370.80	PVS TECHNOLOGIES INC
258	2411	24163000	5000359809	5/11/2016	6/10/2016	8,016.47	30	240,494.10	PVS TECHNOLOGIES INC
259	2411	24163000	5000360331	5/12/2016	6/11/2016	8,310.85	30	249,325.50	PVS TECHNOLOGIES INC
260	2467	24163000	5000360341	5/19/2016	6/18/2016	6,870.00	30	206,100.00	POLLU TECH INC
261	2451	24163000	5000361078	5/19/2016	6/18/2016	4,144.00	30	124,320.00	UNIVAR USA INC
262	2411	24163000	5000361045	5/16/2016	6/15/2016	5,431.51	30	162,945.30	UNIVAR USA INC
263	2411	24163000	5000361046	5/17/2016	6/16/2016	4,889.01	30	146,670.30	UNIVAR USA INC
264	2411	24163000	5000361004	5/13/2016	6/12/2016	8,160.07	30	244,802.10	PVS TECHNOLOGIES INC

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Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
								Days	Vendor
265	2451	24163000	5000361824	5/20/2016	6/19/2016	8,176.00	30	245,280.00	PVS TECHNOLOGIES INC
266	2491	24163000	5000361571	6/1/2016	7/1/2016	14,165.84	30	424,975.20	BRENNTAG NORTHEAST INC
267	2411	24163000	5000362220	5/24/2016	6/23/2016	4,250.00	30	127,500.00	UNIVAR USA INC
268	2467	24163000	5000362191	5/31/2016	6/30/2016	6,870.00	30	206,100.00	POLLU TECH INC
269	2411	24163000	5000362203	5/27/2016	6/26/2016	6,615.00	30	198,450.00	UNIVAR USA INC
270	2472	24163000	5000362189	5/27/2016	6/26/2016	6,118.75	30	183,562.50	UNIVAR USA INC
271	2411	24163000	5000362297	5/24/2016	6/23/2016	4,647.60	30	139,428.00	MORTON SALT
272	2411	24163000	5000362592	5/25/2016	6/24/2016	4,698.40	30	140,952.00	MORTON SALT
273	2491	24163000	5000362804	5/31/2016	6/30/2016	5,216.00	30	156,480.00	GRAYMONT CAPITAL INC
274	2411	24163000	5000363196	5/27/2016	6/26/2016	5,213.25	30	156,397.50	UNIVAR USA INC
275	2462	24163000	5000363188	5/24/2016	6/23/2016	8,020.06	30	240,601.80	PVS TECHNOLOGIES INC
276	2411	24163000	5000363199	5/25/2016	6/24/2016	8,012.88	30	240,386.40	PVS TECHNOLOGIES INC
277	2491	24163000	5000363104	6/7/2016	7/7/2016	11,333.70	30	340,011.00	BRENNTAG NORTHEAST INC
278	2411	24163000	5000363313	6/3/2016	7/3/2016	4,529.72	30	135,891.60	MORTON SALT
279	2411	24163000	5000363200	6/3/2016	7/3/2016	4,679.45	30	140,383.50	MORTON SALT
280	2411	24163000	5000363042	5/16/2016	6/15/2016	4,636.13	30	139,083.90	MORTON SALT
281	2411	24163000	5000363424	5/31/2016	6/30/2016	10,414.88	30	312,446.40	Mosaic Global Sales LLC
282	2462	24163000	5000363852	6/1/2016	7/1/2016	4,947.00	30	148,410.00	UNIVAR USA INC
283	2411	24163000	5000364016	6/2/2016	7/2/2016	5,197.15	30	155,914.50	UNIVAR USA INC
284	2411	24163000	5000364189	6/1/2016	7/1/2016	4,991.00	30	149,730.00	UNIVAR USA INC
285	2491	24163000	5000364554	6/8/2016	7/8/2016	5,760.00	30	172,800.00	CARUS PHOSPHATES INC
286	2460	24163000	5000364484	6/7/2016	7/7/2016	5,876.64	30	176,299.20	POLLU TECH INC
287	2491	24163000	5000364426	6/8/2016	7/8/2016	11,400.00	30	342,000.00	CARUS PHOSPHATES INC
288	2411	24163000	5000364405	6/1/2016	7/1/2016	28,793.85	30	863,815.50	Standard Purification
289	2411	24163000	5000365677	2/29/2016	3/30/2016	4,622.59	30	138,677.70	MORTON SALT
290	2411	24163000	5000365678	3/21/2016	4/20/2016	4,556.25	30	136,687.50	MORTON SALT
291	2411	24163000	5000365671	3/25/2016	4/24/2016	4,582.79	30	137,483.70	MORTON SALT
292	2411	24163000	5000365673	4/7/2016	5/7/2016	4,563.83	30	136,914.90	MORTON SALT
293	2411	24163000	5000365676	4/18/2016	5/18/2016	4,326.92	30	129,807.60	MORTON SALT
294	2411	24163000	5000365653	5/25/2016	6/24/2016	8,059.55	30	241,786.50	PVS TECHNOLOGIES INC
295	2411	24163000	5000365655	5/26/2016	6/25/2016	7,729.27	30	231,878.10	PVS TECHNOLOGIES INC
296	2411	24163000	5000365656	5/27/2016	6/26/2016	8,163.66	30	244,909.80	PVS TECHNOLOGIES INC
297	2411	24163000	5000365271	6/2/2016	7/2/2016	4,548.23	30	136,446.90	MORTON SALT

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								Dollars	
Line	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
298	2411	24163000	5000365768	4/28/2016	5/28/2016	4,008.52	30	120,255.60	MORTON SALT
299	2462	24163000	5000365909	6/7/2016	7/7/2016	5,711.70	30	171,351.00	UNIVAR USA INC
300	2411	24163000	5000366050	3/14/2016	4/13/2016	4,638.05	30	139,141.50	MORTON SALT
301	2411	24163000	5000366054	3/24/2016	4/23/2016	4,594.09	30	137,822.70	MORTON SALT
302	2411	24163000	5000366040	4/30/2016	5/30/2016	4,475.61	30	134,268.30	MORTON SALT
303	2411	24163000	5000366046	5/2/2016	6/1/2016	4,531.03	30	135,930.90	MORTON SALT
304	2411	24163000	5000366376	5/12/2016	6/11/2016	4,467.17	30	134,015.10	MORTON SALT
305	2491	24163000	5000366429	6/10/2016	7/10/2016	5,237.76	30	157,132.80	BRENNTAG NORTHEAST INC
306	2462	24163000	5000366410	6/8/2016	7/8/2016	8,113.40	30	243,402.00	PVS TECHNOLOGIES INC
307	2461	24163000	5000366411	6/8/2016	7/8/2016	8,217.51	30	246,525.30	PVS TECHNOLOGIES INC
308	2451	24163000	5000366818	6/1/2016	7/1/2016	8,216.15	30	246,484.50	PVS TECHNOLOGIES INC
309	2451	24163000	5000366698	6/10/2016	7/10/2016	4,144.00	30	124,320.00	UNIVAR USA INC
310	2411	24163000	5000366702	6/2/2016	7/2/2016	4,425.10	30	132,753.00	UNIVAR USA INC
311	2465	24163000	5000366820	6/2/2016	7/2/2016	7,302.96	30	219,088.80	USALCO
312	2451	24163000	5000367299	6/8/2016	7/8/2016	8,106.65	30	243,199.50	PVS TECHNOLOGIES INC
313	2411	24163000	5000367265	6/9/2016	7/9/2016	7,517.46	30	225,523.80	PVS TECHNOLOGIES INC
314	2471	24163000	5000367297	6/13/2016	7/13/2016	4,334.40	30	130,032.00	USALCO
315	2411	24163000	5000367760	6/16/2016	7/16/2016	7,310.00	30	219,300.00	UNIVAR USA INC
316	2411	24163000	5000367742	6/15/2016	7/15/2016	6,615.00	30	198,450.00	UNIVAR USA INC
317	2411	24163000	5000368016	6/10/2016	7/10/2016	8,041.60	30	241,248.00	PVS TECHNOLOGIES INC
318	2411	24163000	5000368024	6/11/2016	7/11/2016	8,257.00	30	247,710.00	PVS TECHNOLOGIES INC
319	2411	24163000	5000368122	6/13/2016	7/13/2016	8,221.10	30	246,633.00	PVS TECHNOLOGIES INC
320	2491	24163000	5000368609	6/23/2016	7/23/2016	26,895.00	30	806,850.00	Standard Purification
321	2462	24163000	5000368970	4/21/2016	5/21/2016	5,533.95	30	166,018.50	UNIVAR USA INC
322	2491	24163000	5000368950	6/23/2016	7/23/2016	27,424.60	30	822,738.00	Standard Purification
323	2491	24163000	5000369113	6/20/2016	7/20/2016	6,216.00	30	186,480.00	UNIVAR USA INC
324	2411	24163000	5000369016	6/14/2016	7/14/2016	4,913.23	30	147,396.90	MORTON SALT
325	2454	24163000	5000369505	6/8/2016	7/8/2016	5,392.79	30	161,783.70	UNIVAR USA INC
326	2465	24163000	5000369502	6/28/2016	7/28/2016	6,260.06	30	187,801.80	Coyne Chemical
327	2461	24163000	5000370609	6/13/2016	7/13/2016	8,048.78	30	241,463.40	PVS TECHNOLOGIES INC
328	2471	24163000	5000370280	6/14/2016	7/14/2016	4,349.88	30	130,496.40	USALCO
329	2461	24163000	5000370616	6/14/2016	7/14/2016	7,937.49	30	238,124.70	PVS TECHNOLOGIES INC
330	2451	24163000	5000370612	6/15/2016	7/15/2016	8,176.00	30	245,280.00	PVS TECHNOLOGIES INC

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	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
331	2491	24163000	5000370327	6/17/2016	7/17/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC	
332	2411	24163000	5000370617	6/14/2016	7/14/2016	7,951.85	30	238,555.50	PVS TECHNOLOGIES INC	
333	2491	24163000	5000371078	6/30/2016	7/30/2016	26,591.40	30	797,742.00	Standard Purification	
334	2411	24163000	5000371302	6/21/2016	7/21/2016	5,099.50	30	152,985.00	UNIVAR USA INC	
335	2462	24163000	5000371673	6/21/2016	7/21/2016	7,908.77	30	237,263.10	PVS TECHNOLOGIES INC	
336	2462	24163000	5000371668	6/24/2016	7/24/2016	5,699.85	30	170,995.50	UNIVAR USA INC	
337	2462	24163000	5000371656	6/24/2016	7/24/2016	4,947.00	30	148,410.00	UNIVAR USA INC	
338	2451	24163000	5000371623	7/6/2016	8/5/2016	11,193.00	30	335,790.00	NALCO COMPANY LLC	
339	2433	24163000	5000371500	6/27/2016	7/27/2016	10,316.80	30	309,504.00	UNIVAR USA INC	
340	2411	24163000	5000371952	6/24/2016	7/24/2016	5,296.97	30	158,909.10	UNIVAR USA INC	
341	2451	24163000	5000372377	6/22/2016	7/22/2016	8,165.05	30	244,951.50	PVS TECHNOLOGIES INC	
342	2411	24163000	5000372353	6/23/2016	7/23/2016	8,030.83	30	240,924.90	PVS TECHNOLOGIES INC	
343	2411	24163000	5000372392	4/8/2016	5/8/2016	4,580.71	30	137,421.30	MORTON SALT	
344	2411	24163000	5000372192	6/27/2016	7/27/2016	5,162.43	30	154,872.90	UNIVAR USA INC	
345	2411	24163000	5000372193	6/22/2016	7/22/2016	5,325.18	30	159,755.40	UNIVAR USA INC	
346	2465	24163000	5000372365	6/23/2016	7/23/2016	7,267.32	30	218,019.60	USALCO	
347	2411	24163000	5000372402	6/24/2016	7/24/2016	8,081.09	30	242,432.70	PVS TECHNOLOGIES INC	
348	2465	24163000	5000372167	7/7/2016	8/6/2016	28,120.00	30	843,600.00	CARUS PHOSPHATES INC	
349	2462	24163000	5000372616	7/8/2016	8/7/2016	16,909.00	30	507,270.00	CARUS PHOSPHATES INC	
350	2431	24163000	5000372977	6/30/2016	7/30/2016	7,364.40	30	220,932.00	Mosaic Global Sales LLC	
351	2491	24163000	5000373133	7/12/2016	8/11/2016	10,081.26	30	302,437.80	BRENNTAG NORTHEAST INC	
352	2451	24163000	5000373318	6/29/2016	7/29/2016	8,303.75	30	249,112.50	PVS TECHNOLOGIES INC	
353	2451	24163000	5000373338	7/1/2016	7/31/2016	4,144.00	30	124,320.00	UNIVAR USA INC	
354	2461	24163000	5000374501	6/30/2016	7/30/2016	8,048.78	30	241,463.40	PVS TECHNOLOGIES INC	
355	2467	24163000	5000374498	7/8/2016	8/7/2016	6,870.00	30	206,100.00	POLLU TECH INC	
356	2491	24163000	5000374294	7/14/2016	8/13/2016	6,476.82	30	194,304.60	Kemira Water Solutions Inc	
357	2456	24163000	5000374819	7/7/2016	8/6/2016	4,536.00	30	136,080.00	UNIVAR USA INC	
358	2461	24163000	5000375113	7/6/2016	8/5/2016	10,587.50	30	317,625.00	CARUS PHOSPHATES INC	
359	2491	24163000	5000375019	7/11/2016	8/10/2016	12,181.80	30	365,454.00	BRENNTAG NORTHEAST INC	
360	2411	24163000	5000375452	7/2/2016	8/1/2016	7,772.35	30	233,170.50	PVS TECHNOLOGIES INC	
361	2411	24163000	5000375353	7/8/2016	8/7/2016	10,486.28	30	314,588.40	Mosaic Global Sales LLC	
362	2451	24163000	5000375462	7/19/2016	8/18/2016	11,167.10	30	335,013.00	Coyne Chemical	
363	2411	24163000	5000375354	7/8/2016	8/7/2016	10,548.16	30	316,444.80	Mosaic Global Sales LLC	

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364	2411	24163000	5000375709	7/6/2016	8/5/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
365	2462	24163000	5000375727	7/7/2016	8/6/2016	8,116.99	30	243,509.70	PVS TECHNOLOGIES INC	
366	2411	24163000	5000375728	7/8/2016	8/7/2016	7,887.23	30	236,616.90	PVS TECHNOLOGIES INC	
367	2411	24163000	5000375598	7/19/2016	8/18/2016	27,904.25	30	837,127.50	Standard Purification	
368	2411	24163000	5000375964	7/12/2016	8/11/2016	5,099.50	30	152,985.00	UNIVAR USA INC	
369	2461	24163000	5000376289	7/8/2016	8/7/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC	
370	2411	24163000	5000376705	7/14/2016	8/13/2016	24,253.60	30	727,608.00	UNIVAR USA INC	
371	2462	24163000	5000376895	7/15/2016	8/14/2016	5,706.96	30	171,208.80	UNIVAR USA INC	
372	2411	24163000	5000376872	7/18/2016	8/17/2016	4,902.03	30	147,060.90	UNIVAR USA INC	
373	2411	24163000	5000376873	7/18/2016	8/17/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
374	2411	24163000	5000376900	6/27/2016	7/27/2016	8,149.30	30	244,479.00	PVS TECHNOLOGIES INC	
375	2411	24163000	5000376902	6/28/2016	7/28/2016	8,120.58	30	243,617.40	PVS TECHNOLOGIES INC	
376	2411	24163000	5000376707	7/13/2016	8/12/2016	5,056.10	30	151,683.00	UNIVAR USA INC	
377	2491	24163000	5000377167	7/11/2016	8/10/2016	5,216.00	30	156,480.00	GRAYMONT CAPITAL INC	
378	2411	24163000	5000377223	7/7/2016	8/6/2016	7,984.16	30	239,524.80	PVS TECHNOLOGIES INC	
379	2465	24163000	5000377158	7/12/2016	8/11/2016	7,163.64	30	214,909.20	USALCO	
380	2433	24163000	5000377061	7/18/2016	8/17/2016	10,316.80	30	309,504.00	UNIVAR USA INC	
381	2451	24163000	5000377536	7/15/2016	8/14/2016	8,176.00	30	245,280.00	PVS TECHNOLOGIES INC	
382	2491	24163000	5000377597	7/27/2016	8/26/2016	13,315.17	30	399,455.10	BRENNTAG NORTHEAST INC	
383	2411	24163000	5000377401	7/18/2016	8/17/2016	4,446.00	30	133,380.00	UNIVAR USA INC	
384	2411	24163000	5000377700	7/11/2016	8/10/2016	8,124.17	30	243,725.10	PVS TECHNOLOGIES INC	
385	2411	24163000	5000377701	7/8/2016	8/7/2016	7,930.31	30	237,909.30	PVS TECHNOLOGIES INC	
386	2451	24163000	5000378107	7/20/2016	8/19/2016	8,143.15	30	244,294.50	PVS TECHNOLOGIES INC	
387	2491	24163000	5000378081	7/25/2016	8/24/2016	11,340.00	30	340,200.00	CARUS PHOSPHATES INC	
388	2491	24163000	5000378097	7/26/2016	8/25/2016	4,160.00	30	124,800.00	CARUS PHOSPHATES INC	
389	2461	24163000	5000378930	5/26/2016	6/25/2016	8,052.37	30	241,571.10	PVS TECHNOLOGIES INC	
390	2491	24163000	5000379308	8/1/2016	8/31/2016	17,280.00	30	518,400.00	CARUS PHOSPHATES INC	
391	2411	24163000	5000379457	7/21/2016	8/20/2016	5,256.00	30	157,680.00	UNIVAR USA INC	
392	2467	24163000	5000379469	7/26/2016	8/25/2016	6,870.00	30	206,100.00	POLLU TECH INC	
393	2491	24163000	5000379491	7/26/2016	8/25/2016	7,500.00	30	225,000.00	CARUS PHOSPHATES INC	
394	2451	24163000	5000379446	7/26/2016	8/25/2016	4,144.00	30	124,320.00	UNIVAR USA INC	
395	2471	24163000	5000379917	7/18/2016	8/17/2016	4,380.84	30	131,425.20	USALCO	
396	2462	24163000	5000379789	7/20/2016	8/19/2016	8,091.86	30	242,755.80	PVS TECHNOLOGIES INC	

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Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
									Days	Vendor
397	2411	24163000	5000379791	7/21/2016	8/20/2016	8,163.66	30	244,909.80	PVS TECHNOLOGIES INC	
398	2411	24163000	5000380054	5/11/2016	6/10/2016	8,121.25	30	243,637.50	UNIVAR USA INC	
399	2465	24163000	5000380328	5/16/2016	6/15/2016	7,205.76	30	216,172.80	USALCO	
400	2411	24163000	5000380201	7/28/2016	8/27/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
401	2465	24163000	5000380189	7/27/2016	8/26/2016	7,325.64	30	219,769.20	USALCO	
402	2451	24163000	5000380731	7/27/2016	8/26/2016	8,073.80	30	242,214.00	PVS TECHNOLOGIES INC	
403	2491	24163000	5000380728	7/28/2016	8/27/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC	
404	2411	24163000	5000381147	8/8/2016	9/7/2016	25,323.60	30	759,708.00	CARUS PHOSPHATES INC	
405	2491	24163000	5000382717	7/31/2016	8/30/2016	4,366.38	30	130,991.40	GREER INDUSTRIES INC	
406	2411	24163000	5000383158	8/5/2016	9/4/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
407	2411	24163000	5000383192	8/3/2016	9/2/2016	4,884.67	30	146,540.10	UNIVAR USA INC	
408	2491	24163000	5000383170	8/2/2016	9/1/2016	6,216.00	30	186,480.00	UNIVAR USA INC	
409	2451	24163000	5000382978	8/12/2016	9/11/2016	11,554.20	30	346,626.00	BRENNTAG NORTHEAST INC	
410	2411	24163000	5000383460	8/2/2016	9/1/2016	8,217.51	30	246,525.30	PVS TECHNOLOGIES INC	
411	2491	24163000	5000383482	8/16/2016	9/15/2016	6,721.61	30	201,648.30	Coyne Chemical	
412	2461	24163000	5000383457	8/5/2016	9/4/2016	4,360.50	30	130,815.00	UNIVAR USA INC	
413	2462	24163000	5000383454	8/5/2016	9/4/2016	5,664.30	30	169,929.00	UNIVAR USA INC	
414	2411	24163000	5000383456	8/5/2016	9/4/2016	27,498.80	30	824,964.00	UNIVAR USA INC	
415	2411	24163000	5000383441	8/8/2016	9/7/2016	29,540.50	30	886,215.00	UNIVAR USA INC	
416	2460	24163000	5000383902	7/27/2016	8/26/2016	11,370.90	30	341,127.00	UNIVAR USA INC	
417	2462	24163000	5000383845	8/3/2016	9/2/2016	7,998.52	30	239,955.60	PVS TECHNOLOGIES INC	
418	2443	24163000	5000383810	8/9/2016	9/8/2016	6,667.92	30	200,037.60	UNIVAR USA INC	
419	2491	24163000	5000384077	8/19/2016	9/18/2016	15,299.21	30	458,976.30	BRENNTAG NORTHEAST INC	
420	2451	24163000	5000384216	8/3/2016	9/2/2016	8,154.10	30	244,623.00	PVS TECHNOLOGIES INC	
421	2491	24163000	5000384352	8/8/2016	9/7/2016	5,217.92	30	156,537.60	BRENNTAG NORTHEAST INC	
422	2411	24163000	5000384241	8/19/2016	9/18/2016	27,966.80	30	839,004.00	Standard Purification	
423	2465	24163000	5000384154	8/18/2016	9/17/2016	5,676.39	30	170,291.70	Coyne Chemical	
424	2467	24163000	5000384746	8/8/2016	9/7/2016	6,870.00	30	206,100.00	POLLU TECH INC	
425	2451	24163000	5000384648	8/23/2016	9/22/2016	11,045.40	30	331,362.00	NALCO COMPANY LLC	
426	2465	24163000	5000384833	8/22/2016	9/21/2016	7,338.60	30	220,158.00	USALCO	
427	2491	24163000	5000385154	8/22/2016	9/21/2016	15,360.00	30	460,800.00	CARUS PHOSPHATES INC	
428	2471	24163000	5000385442	8/3/2016	9/2/2016	4,393.74	30	131,812.20	USALCO	
429	2465	24163000	5000385464	8/11/2016	9/10/2016	7,380.72	30	221,421.60	USALCO	

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Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
								Days		
430	2451	24163000	5000386049	8/10/2016	9/9/2016	8,143.15	30	244,294.50		PVS TECHNOLOGIES INC
431	2411	24163000	5000385859	8/11/2016	9/10/2016	27,340.20	30	820,206.00		UNIVAR USA INC
432	2461	24163000	5000386115	8/8/2016	9/7/2016	8,030.83	30	240,924.90		PVS TECHNOLOGIES INC
433	2461	24163000	5000386048	8/9/2016	9/8/2016	7,984.16	30	239,524.80		PVS TECHNOLOGIES INC
434	2411	24163000	5000385995	8/15/2016	9/14/2016	6,615.00	30	198,450.00		UNIVAR USA INC
435	2467	24163000	5000385838	8/17/2016	9/16/2016	6,870.00	30	206,100.00		POLLU TECH INC
436	2411	24163000	5000385986	8/16/2016	9/15/2016	5,051.76	30	151,552.80		UNIVAR USA INC
437	2491	24163000	5000386092	8/23/2016	9/22/2016	7,200.00	30	216,000.00		CARUS PHOSPHATES INC
438	2411	24163000	5000385864	7/22/2016	8/21/2016	8,034.42	30	241,032.60		PVS TECHNOLOGIES INC
439	2411	24163000	5000385866	7/21/2016	8/20/2016	8,170.84	30	245,125.20		PVS TECHNOLOGIES INC
440	2411	24163000	5000385877	7/25/2016	8/24/2016	8,084.68	30	242,540.40		PVS TECHNOLOGIES INC
441	2411	24163000	5000386121	8/4/2016	9/3/2016	8,005.70	30	240,171.00		PVS TECHNOLOGIES INC
442	2411	24163000	5000385943	8/4/2016	9/3/2016	5,099.50	30	152,985.00		UNIVAR USA INC
443	2411	24163000	5000385972	8/5/2016	9/4/2016	5,047.42	30	151,422.60		UNIVAR USA INC
444	2411	24163000	5000385976	8/8/2016	9/7/2016	4,991.00	30	149,730.00		UNIVAR USA INC
445	2461	24163000	5000386478	8/11/2016	9/10/2016	8,005.70	30	240,171.00		PVS TECHNOLOGIES INC
446	2461	24163000	5000386510	8/18/2016	9/17/2016	4,685.04	30	140,551.20		Mosaic Global Sales LLC
447	2491	24163000	5000386687	8/30/2016	9/29/2016	6,612.06	30	198,361.80		Kemira Water Solutions Inc
448	2465	24163000	5000386936	3/31/2016	4/30/2016	7,247.88	30	217,436.40		USALCO
449	2451	24163000	5000387628	8/17/2016	9/16/2016	8,223.45	30	246,703.50		PVS TECHNOLOGIES INC
450	2411	24163000	5000387626	8/15/2016	9/14/2016	8,185.20	30	245,556.00		PVS TECHNOLOGIES INC
451	2462	24163000	5000387623	8/17/2016	9/16/2016	8,063.14	30	241,894.20		PVS TECHNOLOGIES INC
452	2467	24163000	5000387860	6/20/2016	7/20/2016	6,870.00	30	206,100.00		POLLU TECH INC
453	2461	24163000	5000387961	8/24/2016	9/23/2016	5,151.00	30	154,530.00		UNIVAR USA INC
454	2462	24163000	5000387983	8/23/2016	9/22/2016	5,702.22	30	171,066.60		UNIVAR USA INC
455	2451	24163000	5000387994	8/23/2016	9/22/2016	4,144.00	30	124,320.00		UNIVAR USA INC
456	2454	24163000	5000387963	8/23/2016	9/22/2016	8,636.38	30	259,091.40		UNIVAR USA INC
457	2491	24163000	5000388625	9/1/2016	10/1/2016	26,706.40	30	801,192.00		Standard Purification
458	2491	24163000	5000388628	8/25/2016	9/24/2016	4,143.00	30	124,290.00		GRAYMONT CAPITAL INC
459	2491	24163000	5000388688	9/1/2016	10/1/2016	5,237.76	30	157,132.80		BRENNTAG NORTHEAST INC
460	2491	24163000	5000388629	8/25/2016	9/24/2016	4,113.00	30	123,390.00		GRAYMONT CAPITAL INC
461	2451	24163000	5000388474	8/31/2016	9/30/2016	13,653.30	30	409,599.00		CARUS PHOSPHATES INC
462	2411	24163000	5000388895	6/15/2016	7/15/2016	4,745.78	30	142,373.40		MORTON SALT

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Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
									Days		
463	2411	24163000	5000388890	6/22/2016	7/22/2016	4,639.65	30	139,189.50		MORTON SALT	
464	2411	24163000	5000388899	6/28/2016	7/28/2016	4,599.84	30	137,995.20		MORTON SALT	
465	2411	24163000	5000388907	7/6/2016	8/5/2016	4,556.25	30	136,687.50		MORTON SALT	
466	2451	24163000	5000388994	8/24/2016	9/23/2016	8,172.35	30	245,170.50		PVS TECHNOLOGIES INC	
467	2411	24163000	5000388943	8/22/2016	9/21/2016	6,615.00	30	198,450.00		UNIVAR USA INC	
468	2411	24163000	5000388853	8/27/2016	9/26/2016	10,976.56	30	329,296.80		Mosaic Global Sales LLC	
469	2471	24163000	5000388852	8/29/2016	9/28/2016	4,344.72	30	130,341.60		USALCO	
470	2411	24163000	5000388896	6/21/2016	7/21/2016	4,425.92	30	132,777.60		MORTON SALT	
471	2411	24163000	5000388901	6/28/2016	7/28/2016	4,639.96	30	139,198.80		MORTON SALT	
472	2411	24163000	5000388909	7/5/2016	8/4/2016	4,443.12	30	133,293.60		MORTON SALT	
473	2411	24163000	5000388921	7/12/2016	8/11/2016	4,462.23	30	133,866.90		MORTON SALT	
474	2411	24163000	5000389217	8/24/2016	9/23/2016	8,009.29	30	240,278.70		PVS TECHNOLOGIES INC	
475	2411	24163000	5000389554	9/8/2016	10/8/2016	27,869.50	30	836,085.00		Standard Purification	
476	2491	24163000	5000389438	9/7/2016	10/7/2016	25,499.54	30	764,986.20		BRENNTAG NORTHEAST INC	
477	2491	24163000	5000389969	8/26/2016	9/25/2016	5,216.00	30	156,480.00		GRAYMONT CAPITAL INC	
478	2411	24163000	5000390083	8/29/2016	9/28/2016	5,247.00	30	157,410.00		UNIVAR USA INC	
479	2411	24163000	5000389806	8/30/2016	9/29/2016	10,795.68	30	323,870.40		Mosaic Global Sales LLC	
480	2411	24163000	5000389739	8/30/2016	9/29/2016	5,025.72	30	150,771.60		UNIVAR USA INC	
481	2411	24163000	5000390082	8/30/2016	9/29/2016	5,010.53	30	150,315.90		UNIVAR USA INC	
482	2462	24163000	5000390716	8/26/2016	9/25/2016	8,170.84	30	245,125.20		PVS TECHNOLOGIES INC	
483	2411	24163000	5000390788	9/2/2016	10/2/2016	6,615.00	30	198,450.00		UNIVAR USA INC	
484	2451	24163000	5000391015	8/31/2016	9/30/2016	8,311.05	30	249,331.50		PVS TECHNOLOGIES INC	
485	2451	24163000	5000390989	9/12/2016	10/12/2016	5,609.52	30	168,285.60		NALCO COMPANY LLC	
486	2461	24163000	5000391382	8/31/2016	9/30/2016	8,099.04	30	242,971.20		PVS TECHNOLOGIES INC	
487	2471	24163000	5000391298	9/7/2016	10/7/2016	4,355.04	30	130,651.20		USALCO	
488	2461	24163000	5000391344	9/15/2016	10/15/2016	6,656.00	30	199,680.00		CARUS PHOSPHATES INC	
489	2465	24163000	5000391296	9/7/2016	10/7/2016	7,163.64	30	214,909.20		USALCO	
490	2411	24163000	5000392328	9/7/2016	10/7/2016	7,955.44	30	238,663.20		PVS TECHNOLOGIES INC	
491	2467	24163000	5000392166	9/13/2016	10/13/2016	6,870.00	30	206,100.00		POLLU TECH INC	
492	2411	24163000	5000392269	9/2/2016	10/2/2016	4,442.20	30	133,266.00		UNIVAR USA INC	
493	2461	24163000	5000392870	9/8/2016	10/8/2016	7,984.16	30	239,524.80		PVS TECHNOLOGIES INC	
494	2491	24163000	5000392606	9/20/2016	10/20/2016	10,083.80	30	302,514.00		BRENNTAG NORTHEAST INC	
495	2411	24163000	5000393133	9/13/2016	10/13/2016	5,066.95	30	152,008.50		UNIVAR USA INC	

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									Days		
496	2411	24163000	5000393765	8/5/2016	9/4/2016	7,969.80	30	239,094.00		PVS TECHNOLOGIES INC	
497	2411	24163000	5000393775	8/5/2016	9/4/2016	8,253.41	30	247,602.30		PVS TECHNOLOGIES INC	
498	2465	24163000	5000393549	9/13/2016	10/13/2016	7,365.60	30	220,968.00		CARUS PHOSPHATES INC	
499	2411	24163000	5000393967	9/13/2016	10/13/2016	6,615.00	30	198,450.00		UNIVAR USA INC	
500	2451	24163000	5000393946	9/12/2016	10/12/2016	4,144.00	30	124,320.00		UNIVAR USA INC	
501	2411	24163000	5000394404	8/19/2016	9/18/2016	4,611.22	30	138,336.60		MORTON SALT	
502	2411	24163000	5000394405	8/25/2016	9/24/2016	4,355.35	30	130,660.50		MORTON SALT	
503	2411	24163000	5000394409	9/2/2016	10/2/2016	4,592.26	30	137,767.80		MORTON SALT	
504	2411	24163000	5000394410	9/9/2016	10/9/2016	4,552.46	30	136,573.80		MORTON SALT	
505	2462	24163000	5000394196	9/16/2016	10/16/2016	5,626.38	30	168,791.40		UNIVAR USA INC	
506	2411	24163000	5000394724	7/13/2016	8/12/2016	4,535.41	30	136,062.30		MORTON SALT	
507	2411	24163000	5000394728	8/2/2016	9/1/2016	4,586.58	30	137,597.40		MORTON SALT	
508	2411	24163000	5000394725	8/12/2016	9/11/2016	4,611.22	30	138,336.60		MORTON SALT	
509	2491	24163000	5000394791	9/14/2016	10/14/2016	4,143.00	30	124,290.00		GRAYMONT CAPITAL INC	
510	2431	24163000	5000394814	9/15/2016	10/15/2016	4,285.80	30	128,574.00		GREER INDUSTRIES INC	
511	2411	24163000	5000394919	9/12/2016	10/12/2016	4,601.74	30	138,052.20		MORTON SALT	
512	2411	24163000	5000394581	9/16/2016	10/16/2016	5,357.73	30	160,731.90		UNIVAR USA INC	
513	2411	24163000	5000394584	9/16/2016	10/16/2016	4,964.96	30	148,948.80		UNIVAR USA INC	
514	2411	24163000	5000394884	9/16/2016	10/16/2016	7,966.21	30	238,986.30		PVS TECHNOLOGIES INC	
515	2411	24163000	5000394816	7/20/2016	8/19/2016	4,372.41	30	131,172.30		MORTON SALT	
516	2411	24163000	5000395052	7/26/2016	8/25/2016	4,567.34	30	137,020.20		MORTON SALT	
517	2411	24163000	5000395054	8/10/2016	9/9/2016	4,632.31	30	138,969.30		MORTON SALT	
518	2411	24163000	5000395056	8/4/2016	9/3/2016	4,590.27	30	137,708.10		MORTON SALT	
519	2411	24163000	5000394915	8/23/2016	9/22/2016	4,435.48	30	133,064.40		MORTON SALT	
520	2411	24163000	5000394916	8/30/2016	9/29/2016	4,557.78	30	136,733.40		MORTON SALT	
521	2411	24163000	5000395562	7/25/2016	8/24/2016	4,584.68	30	137,540.40		MORTON SALT	
522	2411	24163000	5000395359	8/9/2016	9/8/2016	4,546.78	30	136,403.40		MORTON SALT	
523	2411	24163000	5000395477	9/29/2016	10/29/2016	27,800.00	30	834,000.00		Standard Purification	
524	2411	24163000	5000395547	8/24/2016	9/23/2016	8,009.29	30	240,278.70		PVS TECHNOLOGIES INC	
525	2411	24163000	5000395549	8/23/2016	9/22/2016	8,055.96	30	241,678.80		PVS TECHNOLOGIES INC	
526	2411	24163000	5000395565	8/26/2016	9/25/2016	7,765.17	30	232,955.10		PVS TECHNOLOGIES INC	
527	2411	24163000	5000395722	9/21/2016	10/21/2016	6,615.00	30	198,450.00		UNIVAR USA INC	
528	2452	24163000	5000395882	9/29/2016	10/29/2016	4,785.34	30	143,560.20		NALCO COMPANY LLC	

Pennsylvania American Water Company
Lead Lag for Chemicals Expenses
12 months ended 12/31/2016

Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
									Days	Vendor
529	2433	24163000	5000395724	9/21/2016	10/21/2016	10,316.80	30	309,504.00	UNIVAR USA INC	
530	2451	24163000	5000396265	10/3/2016	11/2/2016	10,971.60	30	329,148.00	NALCO COMPANY LLC	
531	2451	24163000	5000396750	9/14/2016	10/14/2016	8,106.65	30	243,199.50	PVS TECHNOLOGIES INC	
532	2491	24163000	5000396752	9/22/2016	10/22/2016	6,216.00	30	186,480.00	UNIVAR USA INC	
533	2411	24163000	5000397821	9/27/2016	10/27/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
534	2491	24163000	5000397757	10/4/2016	11/3/2016	4,040.00	30	121,200.00	CARUS PHOSPHATES INC	
535	2451	24163000	5000398209	9/21/2016	10/21/2016	8,139.50	30	244,185.00	PVS TECHNOLOGIES INC	
536	2411	24163000	5000398413	9/28/2016	10/28/2016	29,488.10	30	884,643.00	UNIVAR USA INC	
537	2491	24163000	5000378616	7/29/2016	8/28/2016	5,208.84	30	156,265.20	BRENNTAG NORTHEAST INC	
538	2451	24163000	5000398932	9/28/2016	10/28/2016	8,201.55	30	246,046.50	PVS TECHNOLOGIES INC	
539	2411	24163000	5000398933	9/28/2016	10/28/2016	8,038.01	30	241,140.30	PVS TECHNOLOGIES INC	
540	2491	24163000	5000398808	10/3/2016	11/2/2016	6,323.94	30	189,718.20	UNIVAR USA INC	
541	2411	24163000	5000399332	10/4/2016	11/3/2016	4,882.50	30	146,475.00	UNIVAR USA INC	
542	2462	24163000	5000399334	10/6/2016	11/5/2016	5,711.70	30	171,351.00	UNIVAR USA INC	
543	2491	24163000	5000399418	10/13/2016	11/12/2016	26,772.90	30	803,187.00	Standard Purification	
544	2411	24163000	5000399666	10/6/2016	11/5/2016	4,993.17	30	149,795.10	UNIVAR USA INC	
545	2472	24163000	5000399784	10/7/2016	11/6/2016	6,608.25	30	198,247.50	UNIVAR USA INC	
546	2491	24163000	5000399631	10/17/2016	11/16/2016	6,526.80	30	195,804.00	Kemira Water Solutions Inc	
547	2491	24163000	5000400579	10/6/2016	11/5/2016	5,216.00	30	156,480.00	GRAYMONT CAPITAL INC	
548	2491	24163000	5000400569	10/6/2016	11/5/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC	
549	2411	24163000	5000400357	10/5/2016	11/4/2016	4,993.17	30	149,795.10	UNIVAR USA INC	
550	2411	24163000	5000400866	10/20/2016	11/19/2016	27,848.65	30	835,459.50	Standard Purification	
551	2491	24163000	5000400788	10/20/2016	11/19/2016	25,499.54	30	764,986.20	BRENNTAG NORTHEAST INC	
552	2411	24163000	5000400729	10/11/2016	11/10/2016	10,738.56	30	322,156.80	Mosaic Global Sales LLC	
553	2461	24163000	5000401257	10/5/2016	11/4/2016	8,066.73	30	242,001.90	PVS TECHNOLOGIES INC	
554	2462	24163000	5000401302	10/3/2016	11/2/2016	8,152.89	30	244,586.70	PVS TECHNOLOGIES INC	
555	2451	24163000	5000401119	10/10/2016	11/9/2016	4,144.00	30	124,320.00	UNIVAR USA INC	
556	2411	24163000	5000401141	10/11/2016	11/10/2016	5,220.00	30	156,600.00	UNIVAR USA INC	
557	2467	24163000	5000401258	10/14/2016	11/13/2016	6,870.00	30	206,100.00	POLLU TECH INC	
558	2451	24163000	5000401580	10/5/2016	11/4/2016	8,179.65	30	245,389.50	PVS TECHNOLOGIES INC	
559	2461	24163000	5000401597	10/5/2016	11/4/2016	8,077.50	30	242,325.00	PVS TECHNOLOGIES INC	
560	2411	24163000	5000401582	10/10/2016	11/9/2016	8,016.47	30	240,494.10	PVS TECHNOLOGIES INC	
561	2462	24163000	5000401594	10/10/2016	11/9/2016	8,095.45	30	242,863.50	PVS TECHNOLOGIES INC	

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 Lead Lag for Chemicals Expenses
 12 months ended 12/31/2016

Line								Dollars		Vendor
	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	
562	2491	24163000	5000402037	10/10/2016	11/9/2016	4,143.00	30	124,290.00	GRAYMONT CAPITAL INC	
563	2411	24163000	5000401966	10/14/2016	11/13/2016	6,615.00	30	198,450.00	UNIVAR USA INC	
564	2471	24163000	5000402029	10/10/2016	11/9/2016	4,393.74	30	131,812.20	USALCO	
565	2411	24163000	5000402181	9/14/2016	10/14/2016	8,023.65	30	240,709.50	PVS TECHNOLOGIES INC	
566	2411	24163000	5000402184	9/13/2016	10/13/2016	7,962.62	30	238,878.60	PVS TECHNOLOGIES INC	
567	2411	24163000	5000402198	9/12/2016	10/12/2016	7,994.93	30	239,847.90	PVS TECHNOLOGIES INC	
568	2411	24163000	5000402549	9/15/2016	10/15/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC	
569	2491	24163000	5000402790	10/27/2016	11/26/2016	5,238.60	30	157,158.00	BRENNTAG NORTHEAST INC	
570	2491	24163000	5000402773	10/24/2016	11/23/2016	11,400.00	30	342,000.00	CARUS PHOSPHATES INC	
571	2452	24163000	5000371942	6/30/2016	7/30/2016	4,785.34	30	143,560.20	NALCO COMPANY LLC	
572	2461	24163000	5000402972	9/21/2016	10/21/2016	8,027.24	30	240,817.20	PVS TECHNOLOGIES INC	
573	2461	24163000	5000402971	9/22/2016	10/22/2016	8,009.29	30	240,278.70	PVS TECHNOLOGIES INC	
574	2411	24163000	5000402981	9/29/2016	10/29/2016	8,016.47	30	240,494.10	PVS TECHNOLOGIES INC	
575	2411	24163000	5000402982	9/30/2016	10/30/2016	8,045.19	30	241,355.70	PVS TECHNOLOGIES INC	
576	2411	24163000	5000402983	9/30/2016	10/30/2016	7,941.08	30	238,232.40	PVS TECHNOLOGIES INC	
577	2465	24163000	5000403081	10/13/2016	11/12/2016	5,240.00	30	157,200.00	UNIVAR USA INC	
578	2451	24163000	5000403339	10/12/2016	11/11/2016	8,186.95	30	245,608.50	PVS TECHNOLOGIES INC	
579	2452	24163000	5000403340	10/14/2016	11/13/2016	8,616.30	30	258,489.00	PVS TECHNOLOGIES INC	
580	2451	24163000	5000404797	10/19/2016	11/18/2016	8,197.90	30	245,937.00	PVS TECHNOLOGIES INC	
581	2491	24163000	5000405163	11/3/2016	12/3/2016	26,600.00	30	798,000.00	Standard Purification	
582	2411	24163000	5000405091	10/25/2016	11/24/2016	10,538.64	30	316,159.20	Mosaic Global Sales LLC	
583	2411	24163000	5000405164	11/3/2016	12/3/2016	27,813.90	30	834,417.00	Standard Purification	
584	2411	24163000	5000406153	10/25/2016	11/24/2016	8,055.96	30	241,678.80	PVS TECHNOLOGIES INC	
585	2491	24163000	5000406122	10/26/2016	11/25/2016	6,734.00	30	202,020.00	UNIVAR USA INC	
586	2462	24163000	5000406741	11/1/2016	12/1/2016	5,678.52	30	170,355.60	UNIVAR USA INC	
587	2461	24163000	5000406792	11/9/2016	12/9/2016	10,495.10	30	314,853.00	CARUS PHOSPHATES INC	
588	2467	24163000	5000407107	11/1/2016	12/1/2016	6,870.00	30	206,100.00	POLLU TECH INC	
589	2461	24163000	5000407659	11/2/2016	12/2/2016	4,392.01	30	131,760.30	UNIVAR USA INC	
590	2461	24163000	5000407825	11/1/2016	12/1/2016	8,016.47	30	240,494.10	PVS TECHNOLOGIES INC	
591	2491	24163000	5000407994	11/2/2016	12/2/2016	7,524.00	30	225,720.00	UNIVAR USA INC	
592	2451	24163000	5000407993	11/4/2016	12/4/2016	4,144.00	30	124,320.00	UNIVAR USA INC	
593	2491	24163000	5000388172	9/1/2016	10/1/2016	10,199.40	30	305,982.00	BRENNTAG NORTHEAST INC	
594	2411	24163000	5000408213	8/25/2016	9/24/2016	8,045.19	30	241,355.70	PVS TECHNOLOGIES INC	

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12 months ended 12/31/2016

Line								Dollars		Vendor
	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	
595	2465	24163000	5000408371	9/23/2016	10/23/2016	7,027.56	30	210,826.80	USALCO	
596	2467	24163000	5000408814	11/10/2016	12/10/2016	6,870.00	30	206,100.00	POLLU TECH INC	
597	2451	24163000	5000409049	11/2/2016	12/2/2016	8,165.05	30	244,951.50	PVS TECHNOLOGIES INC	
598	2462	24163000	5000409051	11/3/2016	12/3/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC	
599	2491	24163000	5000409189	11/10/2016	12/10/2016	4,113.00	30	123,390.00	GRAYMONT CAPITAL INC	
600	2460	24163000	5000409190	11/14/2016	12/14/2016	5,876.64	30	176,299.20	POLLU TECH INC	
601	2471	24163000	5000409972	11/21/2016	12/21/2016	4,367.94	30	131,038.20	USALCO	
602	2471	24163000	5000409973	11/21/2016	12/21/2016	4,383.42	30	131,502.60	USALCO	
603	2461	24163000	5000410003	11/11/2016	12/11/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC	
604	2465	24163000	5000409970	11/21/2016	12/21/2016	7,338.60	30	220,158.00	USALCO	
605	2465	24163000	5000409971	11/21/2016	12/21/2016	7,328.88	30	219,866.40	USALCO	
606	2411	24163000	5000410473	11/15/2016	12/15/2016	9,743.30	30	292,299.00	APPLIED SPECIALTIES INC	
607	2411	24163000	5000410908	10/13/2016	11/12/2016	8,045.19	30	241,355.70	PVS TECHNOLOGIES INC	
608	2411	24163000	5000410918	10/14/2016	11/13/2016	8,038.01	30	241,140.30	PVS TECHNOLOGIES INC	
609	2411	24163000	5000410919	10/14/2016	11/13/2016	7,944.67	30	238,340.10	PVS TECHNOLOGIES INC	
610	2411	24163000	5000411086	10/27/2016	11/26/2016	8,054.17	30	241,625.10	PVS TECHNOLOGIES INC	
611	2411	24163000	5000411088	10/28/2016	11/27/2016	8,002.11	30	240,063.30	PVS TECHNOLOGIES INC	
612	2462	24163000	5000411452	11/15/2016	12/15/2016	8,034.42	30	241,032.60	PVS TECHNOLOGIES INC	
613	2411	24163000	5000411183	10/31/2016	11/30/2016	8,127.76	30	243,832.80	PVS TECHNOLOGIES INC	
614	2451	24163000	5000411692	11/9/2016	12/9/2016	8,643.35	30	259,300.50	PVS TECHNOLOGIES INC	
615	2411	24163000	5000411745	11/29/2016	12/29/2016	28,015.45	30	840,463.50	Standard Purification	
616	2411	24163000	5000411749	11/29/2016	12/29/2016	28,515.85	30	855,475.50	Standard Purification	
617	2465	24163000	5000411631	11/29/2016	12/29/2016	7,137.72	30	214,131.60	USALCO	
618	2467	24163000	5000412309	11/22/2016	12/22/2016	6,870.00	30	206,100.00	POLLU TECH INC	
619	2411	24163000	5000412666	11/22/2016	12/22/2016	9,738.96	30	292,168.80	APPLIED SPECIALTIES INC	
620	2461	24163000	5000412785	11/22/2016	12/22/2016	5,603.58	30	168,107.40	Mosaic Global Sales LLC	
621	2461	24163000	5000412744	11/21/2016	12/21/2016	5,138.92	30	154,167.60	UNIVAR USA INC	
622	2451	24163000	5000413425	12/5/2016	1/4/2017	10,971.60	30	329,148.00	NALCO COMPANY LLC	
623	2491	24163000	5000413867	12/5/2016	1/4/2017	7,200.00	30	216,000.00	CARUS PHOSPHATES INC	
624	2491	24163000	5000413898	12/6/2016	1/5/2017	5,238.60	30	157,158.00	BRENNTAG NORTHEAST INC	
625	2491	24163000	5000414121	11/29/2016	12/29/2016	4,143.00	30	124,290.00	GRAYMONT CAPITAL INC	
626	2491	24163000	5000414541	11/28/2016	12/28/2016	5,269.95	30	158,098.50	UNIVAR USA INC	
627	2451	24163000	5000414545	11/28/2016	12/28/2016	4,144.00	30	124,320.00	UNIVAR USA INC	

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Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
									Days	Vendor
	628	2491	24163000	5000414457	12/8/2016	1/7/2017	6,632.64	30	198,979.20	Kemira Water Solutions Inc
	629	2411	24163000	5000415008	12/1/2016	12/31/2016	9,738.96	30	292,168.80	APPLIED SPECIALTIES INC
	630	2491	24163000	5000415495	11/28/2016	12/28/2016	5,269.95	30	158,098.50	UNIVAR USA INC
	631	2491	24163000	5000415692	11/23/2016	12/23/2016	6,954.00	30	208,620.00	UNIVAR USA INC
	632	2467	24163000	5000415699	12/5/2016	1/4/2017	7,053.20	30	211,596.00	POLLU TECH INC
	633	2411	24163000	5000415708	12/13/2016	1/12/2017	22,353.20	30	670,596.00	CARUS PHOSPHATES INC
	634	2411	24163000	5000415956	12/3/2016	1/2/2017	10,500.56	30	315,016.80	Mosaic Global Sales LLC
	635	2411	24163000	5000416331	10/21/2016	11/20/2016	4,510.60	30	135,318.00	UNIVAR USA INC
	636	2491	24163000	5000416688	12/13/2016	1/12/2017	15,360.00	30	460,800.00	CARUS PHOSPHATES INC
	637	2451	24163000	5000417216	12/7/2016	1/6/2017	8,157.75	30	244,732.50	PVS TECHNOLOGIES INC
	638	2462	24163000	5000417647	12/5/2016	1/4/2017	5,697.48	30	170,924.40	UNIVAR USA INC
	639	2461	24163000	5000418001	12/7/2016	1/6/2017	7,987.75	30	239,632.50	PVS TECHNOLOGIES INC
	640	2411	24163000	5000418284	9/22/2016	10/22/2016	4,660.98	30	139,829.40	MORTON SALT
	641	2462	24163000	5000408403	9/13/2016	10/13/2016	7,994.93	30	239,847.90	PVS TECHNOLOGIES INC
	642	2411	24163000	5000418278	9/21/2016	10/21/2016	4,524.03	30	135,720.90	MORTON SALT
	643	2491	24163000	5000395390	9/23/2016	10/23/2016	8,357.85	30	250,735.50	BRENNTAG NORTHEAST INC
	644	2491	24163000	5000395415	9/29/2016	10/29/2016	17,140.66	30	514,219.80	BRENNTAG NORTHEAST INC
	645	2411	24163000	5000418297	9/28/2016	10/28/2016	4,419.79	30	132,593.70	MORTON SALT
	646	2411	24163000	5000418373	10/6/2016	11/5/2016	4,529.12	30	135,873.60	MORTON SALT
	647	2411	24163000	5000418416	10/12/2016	11/11/2016	4,594.09	30	137,822.70	MORTON SALT
	648	2411	24163000	5000418388	10/11/2016	11/10/2016	4,548.67	30	136,460.10	MORTON SALT
	649	2411	24163000	5000418443	10/20/2016	11/19/2016	4,586.58	30	137,597.40	MORTON SALT
	650	2411	24163000	5000418442	10/31/2016	11/30/2016	4,455.80	30	133,674.00	MORTON SALT
	651	2471	24163000	5000418534	12/13/2016	1/12/2017	4,383.42	30	131,502.60	USALCO
	652	2465	24163000	5000418296	12/19/2016	1/18/2017	27,498.40	30	824,952.00	CARUS PHOSPHATES INC
	653	2462	24163000	5000418955	12/9/2016	1/8/2017	8,030.83	30	240,924.90	PVS TECHNOLOGIES INC
	654	2461	24163000	5000418948	12/9/2016	1/8/2017	7,991.34	30	239,740.20	PVS TECHNOLOGIES INC
	655	2411	24163000	5000419392	10/31/2016	11/30/2016	4,395.35	30	131,860.50	MORTON SALT
	656	2451	24163000	5000419226	11/16/2016	12/16/2016	8,662.69	30	259,880.70	PVS TECHNOLOGIES INC
	657	2451	24163000	5000419323	11/23/2016	12/23/2016	8,662.69	30	259,880.70	PVS TECHNOLOGIES INC
	658	2411	24163000	5000419218	11/11/2016	12/11/2016	7,998.52	30	239,955.60	PVS TECHNOLOGIES INC
	659	2411	24163000	5000419229	11/15/2016	12/15/2016	7,887.23	30	236,616.90	PVS TECHNOLOGIES INC
	660	2411	24163000	5000419245	11/14/2016	12/14/2016	8,055.96	30	241,678.80	PVS TECHNOLOGIES INC

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Line	No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
									Days	Vendor
661	2411	24163000	5000387208	8/30/2016	9/29/2016	19,476.80	30	584,304.00	CARUS PHOSPHATES INC	
662	2451	24163000	5000419458	12/27/2016	1/26/2017	13,014.30	30	390,429.00	CARUS PHOSPHATES INC	
663	2411	24163000	5000419531	12/27/2016	1/26/2017	19,016.20	30	570,486.00	CARUS PHOSPHATES INC	
664	2451	24163000	5000419703	11/30/2016	12/30/2016	8,751.68	30	262,550.40	PVS TECHNOLOGIES INC	
665	2411	24163000	5000370352	6/10/2016	7/10/2016	29,357.10	30	880,713.00	UNIVAR USA INC	
666	2411	24163000	5000419752	12/1/2016	12/31/2016	8,149.30	30	244,479.00	PVS TECHNOLOGIES INC	
667	2411	24163000	5000419758	12/5/2016	1/4/2017	8,081.09	30	242,432.70	PVS TECHNOLOGIES INC	
668	2411	24163000	5000419764	12/2/2016	1/1/2017	7,908.77	30	237,263.10	PVS TECHNOLOGIES INC	
669										
670										
671										
672						\$5,478,190.07		\$164,345,702.10		
673										
674										
675						Avg Lag for Chemical Expenses		30.00		
676						Check Float		5.51		
677						Avg Lag w/Check Float		35.51		

Pennsylvania American Water Company
Lead Lag for Miscellaneous Expenses
12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars	Vendor
						From	To		Days	Days		
1	2411	52000000	5000323686	1/29/2016	\$3,170.52	12/23/2015	12/23/2015	0.50	37.50	\$118,894.50	H GERHARDT SUPPLY	
2	2421	52000000	5000323693	1/7/2016	4,529.49	11/16/2015	12/1/2015	8.00	45.00	203,827.05	Synovos Inc	
3	2411	52000000	5000326475	2/3/2016	5,282.53	12/16/2015	1/4/2016	10.00	40.00	211,301.20	Synovos Inc	
4	2411	52000000	5000327274	2/3/2016	10,816.51	12/16/2015	1/4/2016	10.00	40.00	432,660.40	Synovos Inc	
5	2421	52000000	5000328589	2/3/2016	4,831.34	12/16/2015	1/4/2016	10.00	40.00	193,253.60	Synovos Inc	
6	2411	52000000	5000330300	2/17/2016	16,511.23	1/15/2016	1/18/2016	2.00	32.00	528,359.36	Synovos Inc	
7	2421	52000000	5000331403	2/4/2016	4,216.51	12/16/2015	1/4/2016	10.00	41.00	172,876.91	Synovos Inc	
8	2411	52000000	5000333271	2/11/2016	3,906.61	2/3/2016	2/3/2016	0.50	8.50	33,206.19	H GERHARDT SUPPLY	
9	2411	52000000	5000333707	3/1/2016	11,778.08	1/16/2016	1/31/2016	8.00	38.00	447,567.04	Synovos Inc	
10	2421	52000000	5000333803	2/12/2016	9,646.69	1/1/2016	1/15/2016	7.50	35.50	342,457.50	Synovos Inc	
11	2411	52000000	5000334772	2/17/2016	3,613.07	2/9/2016	2/9/2016	0.50	8.50	30,711.10	H GERHARDT SUPPLY	
12	2421	52000000	5000337692	2/29/2016	9,514.25	12/1/2015	12/16/2015	8.00	83.00	789,682.75	Synovos Inc	
13	2422	52000000	5000337697	2/29/2016	5,952.54	1/1/2016	1/15/2016	7.50	52.50	312,508.35	Synovos Inc	
14	2421	52000000	5000338644	3/3/2016	6,884.03	1/16/2016	1/31/2016	8.00	40.00	275,361.20	Synovos Inc	
15	2422	52000000	5000341338	3/16/2016	8,008.91	1/16/2016	1/31/2016	8.00	53.00	424,472.23	Synovos Inc	
16	2411	52000000	5000342078	3/18/2016	8,720.30	2/1/2016	2/15/2016	7.50	39.50	344,451.85	Synovos Inc	
17	2411	52000000	5000342079	3/30/2016	9,576.29	2/16/2016	2/29/2016	7.00	37.00	354,322.73	Synovos Inc	
18	2411	52000000	5000348142	4/29/2016	15,533.70	3/16/2016	3/31/2016	8.00	37.00	574,746.90	Synovos Inc	
19	2411	52000000	5000348143	4/29/2016	14,061.07	3/16/2016	3/31/2016	8.00	37.00	520,259.59	Synovos Inc	
20	2411	52000000	5000348285	4/29/2016	14,251.39	3/16/2016	3/31/2016	8.00	37.00	527,301.43	Synovos Inc	
21	2461	52000000	5000348347	4/29/2016	4,482.29	3/16/2016	3/31/2016	8.00	37.00	165,844.73	Synovos Inc	
22	2421	52000000	5000350626	4/29/2016	6,429.52	3/16/2016	3/31/2016	8.00	37.00	237,892.24	Synovos Inc	
23	2461	52000000	5000351087	5/16/2016	4,382.29	4/1/2016	4/15/2016	7.50	38.50	168,718.17	Synovos Inc	
24	2411	52000000	5000351407	5/16/2016	14,502.17	4/1/2016	4/15/2016	7.50	38.50	558,333.55	Synovos Inc	
25	2411	52000000	5000351408	5/16/2016	7,347.78	4/1/2016	4/15/2016	7.50	38.50	282,889.53	Synovos Inc	
26	2421	52000000	5000351930	5/16/2016	3,098.64	4/1/2016	4/15/2016	7.50	38.50	119,297.64	Synovos Inc	
27	2422	52000000	5000352096	5/2/2016	3,302.02	3/16/2016	3/31/2016	8.00	40.00	132,080.80	Synovos Inc	
28	2411	52000000	5000354600	5/11/2016	3,642.03	4/29/2016	4/29/2016	0.50	12.50	45,525.38	H GERHARDT SUPPLY	
29	2411	52000000	5000354918	5/11/2016	4,609.82	3/1/2016	3/15/2016	7.50	64.50	297,333.39	Synovos Inc	
30	2411	52000000	5000354920	5/11/2016	11,681.92	3/1/2016	3/15/2016	7.50	64.50	753,483.84	Synovos Inc	
31	2421	52000000	5000355977	5/16/2016	4,566.91	3/1/2016	3/15/2016	7.50	69.50	317,400.25	Synovos Inc	
32	2411	52000000	5000356786	5/27/2016	10,585.76	4/16/2016	4/30/2016	7.50	34.50	365,208.72	Synovos Inc	
33	2461	52000000	5000364124	6/15/2016	4,146.21	5/1/2016	5/16/2016	8.00	38.00	157,555.98	Synovos Inc	
34	2461	52000000	5000364124	6/15/2016	4,146.21	5/1/2016	5/16/2016	8.00	38.00	157,555.98	Synovos Inc	
35	2411	52000000	5000364718	6/15/2016	3,271.29	6/2/2016	6/2/2016	0.50	13.50	44,162.42	H GERHARDT SUPPLY	
36	2411	52000000	5000364721	6/30/2016	13,644.39	5/16/2016	5/31/2016	8.00	38.00	518,486.82	Synovos Inc	
37	2411	52000000	5000365109	6/15/2016	11,956.50	5/1/2016	5/15/2016	7.50	38.50	460,325.25	Synovos Inc	
38	2461	52000000	5000368111	6/24/2016	4,183.58	4/16/2016	4/30/2016	7.50	62.50	261,473.75	Synovos Inc	
39	2461	52000000	5000368111	6/24/2016	4,183.57	4/16/2016	4/30/2016	7.50	62.50	261,473.13	Synovos Inc	
40	2421	52000000	5000368872	6/28/2016	8,161.15	5/1/2016	5/15/2016	7.50	51.50	420,299.23	Synovos Inc	
41	2421	52000000	5000368877	6/30/2016	7,573.52	5/16/2016	5/31/2016	8.00	38.00	287,793.76	Synovos Inc	
42	2411	52000000	5000369691	7/15/2016	16,191.72	6/1/2016	6/15/2016	7.50	37.50	607,189.50	Synovos Inc	

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars	Vendor
						From	To		Days	Days		
43	2421	52000000	5000370405	7/15/2016	6,726.42	6/1/2016	6/15/2016	7.50	37.50	252,240.75	Synovos Inc	
44	2411	52000000	5000372516	7/15/2016	4,890.88	6/1/2016	6/15/2016	7.50	37.50	183,408.00	Synovos Inc	
45	2411	52000000	5000375395	7/29/2016	8,341.99	6/16/2016	6/30/2016	7.50	36.50	304,482.64	Synovos Inc	
46	2411	52000000	5000376052	7/29/2016	14,614.35	6/16/2016	6/30/2016	7.50	36.50	533,423.78	Synovos Inc	
47	2411	52000000	5000376967	7/28/2016	3,795.79	7/19/2016	7/19/2016	0.50	9.50	36,060.01	H GERHARDT SUPPLY	
48	2411	52000000	5000378201	8/12/2016	10,519.59	7/1/2016	7/15/2016	7.50	35.50	373,445.45	Synovos Inc	
49	2411	52000000	5000379855	9/9/2016	3,223.25	7/27/2016	7/27/2016	0.50	44.50	143,434.63	VOYTEN ELECTRONIC	
50	2411	52000000	5000382423	8/25/2016	4,075.70	7/15/2016	7/15/2016	0.50	41.50	169,141.55	KWM CONTROLS INC	
51	2411	52000000	5000385027	8/30/2016	7,156.20	7/16/2016	7/31/2016	8.00	38.00	271,935.60	Synovos Inc	
52	2411	52000000	5000389013	9/8/2016	3,566.33	8/24/2016	8/24/2016	0.50	15.50	55,278.12	H GERHARDT SUPPLY	
53	2411	52000000	5000390586	9/14/2016	9,776.00	8/1/2016	8/15/2016	7.50	37.50	366,600.00	Synovos Inc	
54	2421	52000000	5000393803	9/30/2016	3,477.45	8/16/2016	8/31/2016	8.00	38.00	132,143.10	Synovos Inc	
55	2411	52000000	5000393985	9/27/2016	4,190.39	8/1/2016	8/15/2016	7.50	50.50	211,614.70	Synovos Inc	
56	2411	52000000	5000393986	9/27/2016	3,350.01	8/1/2016	8/15/2016	7.50	50.50	169,175.51	Synovos Inc	
57	2411	52000000	5000394486	9/30/2016	13,915.57	8/16/2016	8/31/2016	8.00	38.00	528,791.66	Synovos Inc	
58	2421	52000000	5000398124	10/14/2016	3,248.53	9/1/2016	9/15/2016	7.50	36.50	118,571.35	Synovos Inc	
59	2423	52000000	5000402938	10/31/2016	4,487.27	9/16/2016	9/30/2016	7.50	38.50	172,759.90	Synovos Inc	
60	2421	52000000	5000403440	11/14/2016	3,608.74	10/1/2016	10/15/2016	7.50	37.50	135,327.75	Synovos Inc	
61	2411	52000000	5000403568	11/14/2016	14,252.60	10/1/2016	10/15/2016	7.50	37.50	534,472.50	Synovos Inc	
62	2411	52000000	5000403570	11/1/2016	3,465.43	8/16/2016	8/31/2016	8.00	70.00	242,580.10	Synovos Inc	
63	2411	52000000	5000403571	11/1/2016	7,514.05	9/1/2016	9/15/2016	7.50	54.50	409,515.73	Synovos Inc	
64	2411	52000000	5000403743	11/1/2016	11,735.89	9/16/2016	9/30/2016	7.50	39.50	463,567.66	Synovos Inc	
65	2421	52000000	5000404775	11/3/2016	6,466.68	9/16/2016	9/30/2016	7.50	41.50	268,367.22	Synovos Inc	
66	2411	52000000	5000406095	11/9/2016	3,557.04	10/19/2016	10/19/2016	0.50	21.50	76,476.36	H GERHARDT SUPPLY	
67	2411	52000000	5000406672	11/10/2016	3,438.93	10/27/2016	10/27/2016	0.50	14.50	49,864.49	H GERHARDT SUPPLY	
68	2462	52000000	5000409136	11/30/2016	6,396.76	10/16/2016	10/31/2016	8.00	38.00	243,076.88	Synovos Inc	
69	2411	52000000	5000410701	11/30/2016	7,303.28	10/16/2016	10/31/2016	8.00	38.00	277,524.64	Synovos Inc	
70	2421	52000000	5000411365	11/30/2016	6,838.23	10/16/2016	10/31/2016	8.00	38.00	259,852.74	Synovos Inc	
71	2411	52000000	5000413919	12/15/2016	11,685.59	11/1/2016	11/15/2016	7.50	37.50	438,209.63	Synovos Inc	
72	2411	52000000	5000415549	12/14/2016	5,074.05	10/16/2016	10/31/2016	8.00	52.00	263,850.60	Synovos Inc	
73	2491	52500000	5000330206	2/12/2016	10,887.64	1/1/2016	1/15/2016	7.50	35.50	386,511.22	Synovos Inc	
74	2491	52500000	5000333761	3/1/2016	10,439.85	1/16/2016	1/31/2016	8.00	38.00	396,714.30	Synovos Inc	
75	2423	52500000	5000334011	2/16/2016	3,498.00	2/5/2016	2/5/2016	0.50	11.50	40,227.00	CONNELLSVILLE CITY OF	
76	2491	52500000	5000344068	3/30/2016	10,302.84	2/16/2016	2/29/2016	7.00	37.00	381,205.08	Synovos Inc	
77	2491	52500000	5000344069	3/29/2016	13,410.75	2/1/2016	2/15/2016	7.50	50.50	677,242.88	Synovos Inc	
78	2491	52500000	5000344727	3/30/2016	4,247.63	12/16/2015	1/4/2016	10.00	96.00	407,772.48	Synovos Inc	
79	2411	52500000	5000350364	5/16/2016	6,053.86	4/1/2016	4/15/2016	7.50	38.50	233,073.61	Synovos Inc	
80	2491	52500000	5000356682	5/18/2016	10,172.22	3/1/2016	3/15/2016	7.50	71.50	727,313.73	Synovos Inc	
81	2491	52500000	5000358372	5/27/2016	6,338.71	4/16/2016	4/30/2016	7.50	34.50	218,685.50	Synovos Inc	
82	2491	52500000	5000363124	6/14/2016	3,901.80	5/1/2016	5/15/2016	7.50	37.50	146,317.50	Synovos Inc	
83	2491	52500000	5000366093	6/30/2016	3,903.52	5/16/2016	5/31/2016	8.00	38.00	148,333.76	Synovos Inc	
84	2491	52500000	5000369632	7/15/2016	7,894.25	6/1/2016	6/15/2016	7.50	37.50	296,034.38	Synovos Inc	

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
85	2465	52500000	5000375678	8/18/2016	6,042.00	7/7/2016	7/7/2016	0.50	42.50	256,785.00	WILLS PROPERTY MAINTENANCE
86	2411	52500000	5000375684	7/29/2016	3,006.06	6/16/2016	6/30/2016	7.50	36.50	109,721.19	Synovos Inc
87	2491	52500000	5000376048	7/29/2016	6,732.46	6/16/2016	6/30/2016	7.50	36.50	245,734.79	Synovos Inc
88	2491	52500000	5000382859	8/16/2016	4,672.95	7/1/2016	7/15/2016	7.50	39.50	184,581.53	Synovos Inc
89	2491	52500000	5000382859	8/16/2016	3,421.86	7/1/2016	7/15/2016	7.50	39.50	135,163.47	Synovos Inc
90	2491	52500000	5000382859	8/16/2016	3,805.67	7/1/2016	7/15/2016	7.50	39.50	150,323.97	Synovos Inc
91	2491	52500000	5000383659	8/30/2016	3,710.24	7/16/2016	7/31/2016	8.00	38.00	140,989.12	Synovos Inc
92	2491	52500000	5000383659	8/30/2016	4,670.55	7/16/2016	7/31/2016	8.00	38.00	177,480.90	Synovos Inc
93	2411	52500000	5000387294	9/1/2016	4,114.15	7/15/2016	7/15/2016	0.50	48.50	199,536.28	KWM CONTROLS INC
94	2491	52500000	5000387495	9/14/2016	8,561.82	8/1/2016	8/15/2016	7.50	37.50	321,068.25	Synovos Inc
95	2491	52500000	5000392083	9/30/2016	7,053.57	8/16/2016	8/31/2016	8.00	38.00	268,035.66	Synovos Inc
96	2460	52500000	5000396206	10/4/2016	113,314.00	8/1/2016	8/1/2016	0.50	64.50	7,308,753.00	Red Barn Trading Company LLC
97	2491	52500000	5000398152	10/14/2016	3,268.23	9/1/2016	9/15/2016	7.50	36.50	119,290.40	Synovos Inc
98	2411	52500000	5000403744	11/10/2016	5,821.82	9/16/2016	9/16/2016	0.50	55.50	323,111.01	PPC LUBRICANTS
99	2491	52500000	5000404234	11/2/2016	3,023.82	9/1/2016	9/30/2016	15.00	48.00	145,143.36	Feeney Wireless LLC
100	2491	52500000	5000406948	11/10/2016	5,446.61	9/16/2016	9/30/2016	7.50	48.50	264,160.59	Synovos Inc
101	2491	52500000	5000406951	11/14/2016	5,732.39	10/1/2016	10/15/2016	7.50	37.50	214,964.63	Synovos Inc
102	2491	52500000	5000407151	11/17/2016	3,023.82	10/1/2016	10/31/2016	15.50	32.50	98,274.15	Feeney Wireless LLC
103	2491	52500000	5000407152	12/22/2016	3,023.82	11/1/2016	11/30/2016	15.00	37.00	111,881.34	Feeney Wireless LLC
104	2491	52500000	5000409455	11/30/2016	8,500.26	10/16/2016	10/31/2016	8.00	38.00	323,009.88	Synovos Inc
105	2401	52500000	5000409733	11/22/2016	4,412.83	9/1/2016	9/30/2016	15.00	68.00	300,072.44	STRIATA INC
106	2491	52500000	5000412165	12/15/2016	7,580.77	11/1/2016	11/15/2016	7.50	37.50	284,278.88	Synovos Inc
107	2491	52500000	5000416148	1/13/2017	3,023.82	12/1/2016	12/31/2016	15.50	28.50	86,178.87	Feeney Wireless LLC
108	2491	52500000	5000419401	12/29/2016	4,978.05	11/16/2016	11/30/2016	7.50	36.50	181,698.83	Synovos Inc
109	2443	52514700	5000333989	2/16/2016	3,975.00	2/11/2016	2/11/2016	0.50	5.50	21,862.50	CLARION AREA CHAMBER OF BUSINE
110	2401	52514903	5000323725	2/10/2016	3,092.02	11/30/2015	12/27/2015	14.00	59.00	182,429.18	WNEP TV
111	2401	52514903	5000350993	4/27/2016	30,574.78	5/1/2016	6/30/2016	30.50	(33.50)	(1,024,255.13)	Harmelin Media
112	2401	52514903	5000350994	5/16/2016	22,756.48	5/1/2016	6/30/2016	30.50	(14.50)	(329,968.96)	Harmelin Media
113	2401	52514903	5000353509	5/31/2016	30,863.22	5/1/2016	6/30/2016	30.50	0.50	15,431.61	Harmelin Media
114	2401	52514903	5000369305	7/15/2016	68,067.87	5/1/2016	5/31/2016	15.50	60.50	4,118,106.14	Harmelin Media
115	2401	52514903	5000371086	7/22/2016	29,258.32	7/1/2016	9/30/2016	46.00	(24.00)	(702,199.68)	Harmelin Media
116	2401	52514903	5000371087	7/22/2016	39,310.40	7/1/2016	9/30/2016	46.00	(24.00)	(943,449.60)	Harmelin Media
117	2401	52514903	5000378408	8/18/2016	58,249.06	6/1/2016	6/30/2016	15.00	64.00	3,727,939.84	Harmelin Media
118	2401	52514903	5000386153	9/9/2016	59,790.91	7/1/2016	7/31/2016	15.50	55.50	3,318,395.51	Harmelin Media
119	2401	52514903	5000405361	11/22/2016	40,552.72	9/1/2016	9/30/2016	15.00	68.00	2,757,584.96	Harmelin Media
120	2401	52514903	5000405362	11/4/2016	44,167.33	8/1/2016	8/31/2016	15.50	80.50	3,555,470.07	Harmelin Media
121	2401	52514903	5000405364	11/22/2016	4,240.00	10/1/2016	10/31/2016	15.50	37.50	159,000.00	Harmelin Media
122	2401	52514903	5000412588	12/16/2016	22,002.44	10/1/2016	10/31/2016	15.50	61.50	1,353,150.06	Harmelin Media
123	2401	52515001	5000346403	5/13/2016	9,605.92	3/4/2016	3/4/2016	0.50	70.50	677,217.36	Axis Promotions
124	2401	52515001	5000346404	5/13/2016	8,721.01	2/16/2016	2/16/2016	0.50	87.50	763,088.38	Axis Promotions
125	2401	52515001	5000346405	5/13/2016	5,000.74	3/24/2016	3/24/2016	0.50	50.50	252,537.37	Axis Promotions
126	2401	52515001	5000350995	5/27/2016	5,669.92	3/11/2016	3/11/2016	0.50	77.50	439,418.80	Axis Promotions

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag		Dollars	Vendor
						From	To	Midpoint	Days	Days		
2	2411	55000000	5000329531	3/4/2016	\$4,280.00	1/14/2016	1/14/2016	0.50	50.50	\$216,140.00	PPC LUBRICANTS	
3	2491	55000000	5000335990	4/15/2016	2,299.65	2/2/2016	2/2/2016	0.50	73.50	169,024.28	BRIDGESTONE AMERICAS	
4	2491	55000000	5000335993	4/15/2016	1,753.94	2/12/2016	2/12/2016	0.50	63.50	111,375.19	BRIDGESTONE AMERICAS	
5	2411	55000000	5000338635	4/8/2016	1,051.77	2/23/2016	2/23/2016	0.50	45.50	47,855.54	PETROLEUM TECHNICAL SERVICES L	
6	2411	55000000	5000339373	4/14/2016	1,804.93	2/24/2016	2/24/2016	0.50	50.50	91,148.97	PPC LUBRICANTS	
7	2411	55000000	5000340464	3/11/2016	1,309.44	12/23/2015	12/23/2015	0.50	79.50	104,100.48	HUNTERS TRUCK SALES & SERVICE	
8	2411	55000000	5000340471	3/11/2016	1,372.59	12/2/2015	12/2/2015	0.50	100.50	137,945.30	HUNTERS TRUCK SALES & SERVICE	
9	2491	55000000	5000347566	5/13/2016	2,412.64	3/30/2016	3/30/2016	0.50	44.50	107,362.48	BRIDGESTONE AMERICAS	
10	2491	55000000	5000347567	5/13/2016	1,750.71	3/24/2016	3/24/2016	0.50	50.50	88,410.86	BRIDGESTONE AMERICAS	
11	2411	55000000	5000353601	6/17/2016	1,459.42	5/4/2016	5/4/2016	0.50	44.50	64,944.19	HUNTERS TRUCK SALES & SERVICE	
12	2411	55000000	5000353604	5/20/2016	1,202.41	4/21/2016	4/21/2016	0.50	29.50	35,471.10	BOWSER BUICK GMC	
13	2411	55000000	5000356167	5/20/2016	1,202.41	4/21/2016	4/21/2016	0.50	29.50	35,471.10	BOWSER BUICK GMC	
14	2411	55000000	5000356185	6/20/2016	5,282.23	5/3/2016	5/3/2016	0.50	48.50	256,188.16	PPC LUBRICANTS	
15	2411	55000000	5000356188	5/16/2016	1,202.41	4/4/2016	4/4/2016	0.50	42.50	51,102.43	BOWSER BUICK GMC	
16	2491	55000000	5000389056	10/14/2016	2,171.64	8/23/2016	8/23/2016	0.50	52.50	114,011.10	BRIDGESTONE AMERICAS	
17	2491	55000000	5000403274	10/31/2016	2,653.96	8/15/2016	8/15/2016	0.50	77.50	205,681.90	BRIDGESTONE AMERICAS	
18	2401	55010100	5000343410	7/19/2016	12,002.23	12/1/2015	12/31/2015	15.50	216.50	2,598,482.80	Automotive Rentals	
19	2401	55010100	5000343412	7/19/2016	4,514.20	11/24/2015	12/3/2015	5.00	234.00	1,056,322.80	Automotive Rentals	
20	2401	55010100	5000343413	7/19/2016	6,501.73	1/1/2016	1/31/2016	15.50	185.50	1,206,070.92	Automotive Rentals	
21	2401	55010100	5000343414	7/19/2016	6,080.03	2/1/2016	2/29/2016	14.50	155.50	945,444.67	Automotive Rentals	
22	2401	55010100	5000343415	7/19/2016	1,015.63	12/4/2015	12/22/2015	9.50	219.50	222,930.79	Automotive Rentals	
23	2401	55010100	5000343416	7/19/2016	2,670.32	1/6/2016	2/4/2016	15.00	181.00	483,327.92	Automotive Rentals	
24	2401	55010100	5000343417	7/19/2016	9,481.60	3/1/2016	3/31/2016	15.50	125.50	1,189,940.80	Automotive Rentals	
25	2401	55010100	5000343418	7/19/2016	1,582.42	12/31/2015	3/1/2016	31.00	171.00	270,593.82	Automotive Rentals	
26	2401	55010100	5000346886	7/19/2016	1,211.71	9/29/2015	11/2/2015	17.50	277.50	336,249.53	Automotive Rentals	
27	2401	55010100	5000348997	7/19/2016	1,399.28	2/3/2016	3/8/2016	17.50	150.50	210,591.64	Automotive Rentals	
28	2401	55010100	5000372606	7/19/2016	9,478.01	6/1/2016	6/30/2016	15.00	34.00	322,252.34	Automotive Rentals	
29	2401	55010100	5000372607	7/19/2016	9,480.55	4/1/2016	4/30/2016	15.00	95.00	900,652.25	Automotive Rentals	
30	2401	55010100	5000372609	7/19/2016	1,723.48	4/5/2016	4/5/2016	0.50	105.50	181,827.14	Automotive Rentals	
31	2401	55010100	5000372610	7/19/2016	9,479.52	5/1/2016	5/31/2016	15.50	64.50	611,429.04	Automotive Rentals	
32	2401	55010100	5000382492	8/15/2016	3,643.09	8/1/2016	8/31/2016	15.50	(0.50)	(1,821.55)	Automotive Rentals	
33	2401	55010100	5000385848	8/29/2016	1,235.58	7/26/2016	7/26/2016	0.50	34.50	42,627.51	Automotive Rentals	
34	2401	55010100	5000385850	8/29/2016	1,398.80	7/5/2016	7/5/2016	0.50	55.50	77,633.40	Automotive Rentals	
35	2401	55010100	5000385851	8/29/2016	1,128.65	7/26/2016	7/26/2016	0.50	34.50	38,938.43	Automotive Rentals	
36	2401	55010100	5000394952	10/27/2016	4,445.33	9/1/2016	9/30/2016	15.00	42.00	186,703.86	Automotive Rentals	
37	2401	55010100	5000402139	10/27/2016	2,528.98	9/6/2016	9/27/2016	11.00	41.00	103,688.18	Automotive Rentals	
38	2401	55010100	5000402142	10/27/2016	4,504.38	10/1/2016	10/31/2016	15.50	11.50	51,800.37	Automotive Rentals	
39	2401	55010100	5000402143	10/27/2016	1,893.70	8/30/2016	8/30/2016	0.50	58.50	110,781.45	Automotive Rentals	
40	2401	55010100	5000402146	10/27/2016	4,366.94	7/27/2016	8/30/2016	17.50	75.50	329,703.97	Automotive Rentals	
41	2401	55010100	5000406423	11/10/2016	4,504.38	11/1/2016	11/30/2016	15.00	(5.00)	(22,521.90)	Automotive Rentals	

Pennsylvania American Water Company
Lead Lag for Transportation expenses
12 months ended 12/31/16

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Midpoint	Total Lag Days	Dollars	Vendor
						From	To	Days				
42	2401	55010100	5000406424	11/9/2016	2,431.96	10/12/2016	10/12/2016	0.50	28.50	69,310.86	Automotive Rentals	
43	2401	55010100	5000419061	12/27/2016	2,627.85	11/22/2016	11/22/2016	0.50	35.50	93,288.68	Automotive Rentals	
44	2401	55010100	5000419062	12/27/2016	7,498.66	10/12/2016	10/12/2016	0.50	76.50	573,647.49	Automotive Rentals	
45	2421	55010300	5000341861	5/13/2016	1,052.73	3/9/2016	3/9/2016	0.50	65.50	68,953.82	BRIDGESTONE AMERICAS	
46	2401	55010200	9400015785	1/12/2016	84,422.03	11/20/2015	12/24/2015	17.50	36.50	3,081,404.10	D L PETERSON TRUST	
47	2401	55010200	9400015793	2/3/2016	65,659.34	12/25/2015	1/21/2016	14.00	27.00	1,772,802.18	D L PETERSON TRUST	
48	2491	55010200	9400015816	4/8/2016	37,203.02	2/19/2016	3/24/2016	17.50	32.50	1,209,098.15	D L PETERSON TRUST	
49	2491	55010200	9400015840	6/2/2016	35,534.56	4/22/2016	5/19/2016	14.00	28.00	994,967.68	D L PETERSON TRUST	
50	2491	55010200	9400015853	7/7/2016	42,827.69	5/20/2016	6/23/2016	17.50	31.50	1,349,072.24	D L PETERSON TRUST	
51	2491	55010200	9400015877	9/7/2016	45,300.16	7/22/2016	8/25/2016	17.50	30.50	1,381,654.88	D L PETERSON TRUST	
52	2491	55010200	9400015888	10/4/2016	35,143.33	8/26/2016	9/22/2016	14.00	26.00	913,726.58	D L PETERSON TRUST	
53	2491	55010200	9400015911	12/6/2016	36,746.67	10/21/2016	11/17/2016	14.00	33.00	1,212,640.11	D L PETERSON TRUST	
54	2401	55010300	9400015784	1/12/2016	100,288.06	11/20/2015	12/24/2015	17.50	36.50	3,660,514.19	D L PETERSON TRUST	
55	2401	55010300	9400015784	1/12/2016	122,642.22	11/20/2015	12/24/2015	17.50	36.50	4,476,441.03	D L PETERSON TRUST	
56	2491	55010300	9400015784	1/12/2016	36,089.81	11/20/2015	12/24/2015	17.50	36.50	1,317,278.07	D L PETERSON TRUST	
57	2401	55010300	9400015792	2/3/2016	64,846.74	12/25/2015	1/21/2016	14.00	27.00	1,750,861.98	D L PETERSON TRUST	
58	2491	55010300	9400015818	4/8/2016	39,317.35	2/19/2016	3/24/2016	17.50	32.50	1,277,813.88	D L PETERSON TRUST	
59	2491	55010300	9400015854	7/7/2016	71,425.92	5/20/2016	6/23/2016	17.50	31.50	2,249,916.48	D L PETERSON TRUST	
60	2411	55010300	9400015854	7/7/2016	41,995.01	5/20/2016	6/23/2016	17.50	31.50	1,322,842.82	D L PETERSON TRUST	
61	2491	55010300	9400015878	9/7/2016	36,409.64	7/22/2016	8/25/2016	17.50	30.50	1,110,494.02	D L PETERSON TRUST	
62	2491	55010300	9400015889	10/4/2016	37,540.58	8/26/2016	9/22/2016	14.00	26.00	976,055.08	D L PETERSON TRUST	
63	2491	55010300	9400015900	11/4/2016	50,038.96	9/23/2016	10/20/2016	14.00	29.00	1,451,129.84	D L PETERSON TRUST	
64	2491	55010300	9400015912	12/6/2016	39,070.40	10/21/2016	11/17/2016	14.00	33.00	1,289,323.20	D L PETERSON TRUST	
65	2491	55010200	9400015785	1/12/2016	32,509.84	11/20/2015	12/24/2015	17.50	36.50	1,186,609.16	D L PETERSON TRUST	
66	2491	55010200	9400015793	2/3/2016	26,443.75	12/25/2015	1/21/2016	14.00	27.00	713,981.25	D L PETERSON TRUST	
67	2491	55010200	9400015813	4/8/2016	31,224.68	2/19/2016	3/24/2016	17.50	32.50	1,014,802.10	D L PETERSON TRUST	
68	2421	55010200	9400015816	4/8/2016	15,291.93	2/19/2016	3/24/2016	17.50	32.50	496,987.73	D L PETERSON TRUST	
69	2491	55010200	9400015829	5/6/2016	29,172.91	3/25/2016	4/21/2016	14.00	29.00	846,014.39	D L PETERSON TRUST	
70	2421	55010200	9400015853	7/7/2016	19,470.29	5/20/2016	6/23/2016	17.50	31.50	613,314.14	D L PETERSON TRUST	
71	2421	55010200	9400015864	8/3/2016	16,514.84	6/24/2016	7/21/2016	14.00	27.00	445,900.68	D L PETERSON TRUST	
72	2491	55010200	9400015864	8/3/2016	34,831.21	6/24/2016	7/21/2016	14.00	27.00	940,442.67	D L PETERSON TRUST	
73	2421	55010200	9400015877	9/7/2016	21,366.30	7/22/2016	8/25/2016	17.50	30.50	651,672.15	D L PETERSON TRUST	
74	2421	55010200	9400015888	10/4/2016	15,483.49	8/26/2016	9/22/2016	14.00	26.00	402,570.74	D L PETERSON TRUST	
75	2491	55010200	9400015901	11/4/2016	34,458.44	9/23/2016	10/20/2016	14.00	29.00	999,294.76	D L PETERSON TRUST	
76	2491	55010300	9400015784	1/12/2016	24,186.38	11/20/2015	12/24/2015	17.50	36.50	882,802.87	D L PETERSON TRUST	
77	2491	55010300	9400015792	2/3/2016	25,854.10	12/25/2015	1/21/2016	14.00	27.00	698,060.70	D L PETERSON TRUST	
78	2411	55010300	9400015814	4/8/2016	18,998.17	2/19/2016	3/24/2016	17.50	32.50	617,440.53	D L PETERSON TRUST	
79	2491	55010300	9400015814	4/8/2016	31,796.36	2/19/2016	3/24/2016	17.50	32.50	1,033,381.70	D L PETERSON TRUST	
80	2421	55010300	9400015818	4/8/2016	26,134.51	2/19/2016	3/24/2016	17.50	32.50	849,371.58	D L PETERSON TRUST	
81	2411	55010300	9400015818	4/8/2016	30,381.05	2/19/2016	3/24/2016	17.50	32.50	987,384.13	D L PETERSON TRUST	

Pennsylvania American Water Company
Lead Lag for Transportation expenses
12 months ended 12/31/16

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag		Dollars	Vendor
						From	To	Midpoint	Days	Days		
82	2491	55010300	9400015830	5/6/2016	23,159.68	3/25/2016	4/21/2016	14.00	29.00	671,630.72	D L PETERSON TRUST	
83	2471	55010300	9400015830	5/6/2016	15,665.27	3/25/2016	4/21/2016	14.00	29.00	454,292.83	D L PETERSON TRUST	
84	2411	55010300	9400015830	5/6/2016	20,702.53	3/25/2016	4/21/2016	14.00	29.00	600,373.37	D L PETERSON TRUST	
85	2421	55010300	9400015830	5/6/2016	17,875.21	3/25/2016	4/21/2016	14.00	29.00	518,381.09	D L PETERSON TRUST	
86	2421	55010300	9400015841	6/2/2016	16,965.62	4/22/2016	5/19/2016	14.00	28.00	475,037.36	D L PETERSON TRUST	
87	2461	55010300	9400015841	6/2/2016	33,323.84	4/22/2016	5/19/2016	14.00	28.00	933,067.52	D L PETERSON TRUST	
88	2491	55010300	9400015841	6/2/2016	26,242.34	4/22/2016	5/19/2016	14.00	28.00	734,785.52	D L PETERSON TRUST	
89	2421	55010300	9400015854	7/7/2016	23,064.79	5/20/2016	6/23/2016	17.50	31.50	726,540.89	D L PETERSON TRUST	
90	2422	55010300	9400015854	7/7/2016	17,079.14	5/20/2016	6/23/2016	17.50	31.50	537,992.91	D L PETERSON TRUST	
91	2491	55010300	9400015865	8/3/2016	31,244.33	6/24/2016	7/21/2016	14.00	27.00	843,596.91	D L PETERSON TRUST	
92	2422	55010300	9400015865	8/3/2016	17,278.44	6/24/2016	7/21/2016	14.00	27.00	466,517.88	D L PETERSON TRUST	
93	2421	55010300	9400015865	8/3/2016	21,757.56	6/24/2016	7/21/2016	14.00	27.00	587,454.12	D L PETERSON TRUST	
94	2411	55010300	9400015878	9/7/2016	15,185.38	7/22/2016	8/25/2016	17.50	30.50	463,154.09	D L PETERSON TRUST	
95	2431	55010300	9400015878	9/7/2016	22,836.68	7/22/2016	8/25/2016	17.50	30.50	696,518.74	D L PETERSON TRUST	
96	2421	55010300	9400015878	9/7/2016	17,912.17	7/22/2016	8/25/2016	17.50	30.50	546,321.19	D L PETERSON TRUST	
97	2421	55010300	9400015889	10/4/2016	16,274.80	8/26/2016	9/22/2016	14.00	26.00	423,144.80	D L PETERSON TRUST	
98	2431	55010300	9400015900	11/4/2016	16,008.76	9/23/2016	10/20/2016	14.00	29.00	464,254.04	D L PETERSON TRUST	
99	2411	55010300	9400015912	12/6/2016	16,062.81	10/21/2016	11/17/2016	14.00	33.00	530,072.73	D L PETERSON TRUST	
100	2421	55010300	9400015912	12/6/2016	20,788.69	10/21/2016	11/17/2016	14.00	33.00	686,026.77	D L PETERSON TRUST	
101	2422	55010300	9400015912	12/6/2016	22,725.68	10/21/2016	11/17/2016	14.00	33.00	749,947.44	D L PETERSON TRUST	
102												
103												
104					<u>\$2,021,865.35</u>					<u>\$72,382,262.68</u>		
105												
106					Avg lag for Transportation Expenses					35.80		
107					Check Float					5.51		
108					Avg Lag w/Check Float					<u>41.31</u>		

Pennsylvania American Water Company
Lead Lag for Insurance Other Than Group Expenses
12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Midpoint	Total Lag	Dollars	Vendor
						From	To	Days		Days		
1	2401	16520000	5000328490	1/25/2016	\$2,218.77	1/1/2016	1/1/2019	548.50	(523.50)	(\$1,161,526.10)	WILLIS OF PENNSYLVANIA INC	
2	2401	16520000	5000328491	1/25/2016	80,269.52	1/1/2016	1/1/2017	183.50	(158.50)	(12,722,718.92)	MARSH GLOBAL MARKETS BERMUDA	
3	2401	16520000	5000328493	1/25/2016	64,112.49	1/1/2016	1/1/2017	183.50	(158.50)	(10,161,829.67)	BOWRING MARSH DUBLIN LIMITED	
4	2401	16520000	5000330980	2/3/2016	352,854.79	1/1/2016	3/31/2016	45.50	(11.50)	(4,057,830.09)	MARSH USA INC	
5	2401	16520000	5000331319	2/4/2016	1,179,820.24	1/1/2016	12/31/2016	183.00	(148.00)	(174,613,395.52)	MARSH USA INC	
6	2401	16520000	5000331556	2/5/2016	45,807.19	1/1/2016	1/1/2017	183.50	(147.50)	(6,756,560.53)	MARSH USA INC	
7	2401	16520000	5000331559	2/5/2016	125,953.87	1/1/2016	1/1/2017	183.50	(147.50)	(18,578,195.83)	MARSH USA INC	
8	2401	16520000	5000332484	2/9/2016	27,565.90	1/1/2016	1/1/2017	183.50	(143.50)	(3,955,706.65)	MARSH USA INC	
9	2401	16520000	5000332867	2/10/2016	19,574.44	1/1/2016	1/1/2017	183.50	(142.50)	(2,789,357.70)	MARSH USA INC	
10	2401	16520000	5000344658	3/31/2016	352,837.55	4/1/2016	6/30/2016	45.50	(45.50)	(16,054,108.53)	MARSH USA INC	
11	2401	16520000	5000353095	5/5/2016	3,859.59	4/22/2016	4/22/2017	183.00	(169.00)	(652,270.71)	WILLIS OF PENNSYLVANIA INC	
12	2401	16520000	5000353096	5/5/2016	4,226.50	4/22/2016	4/22/2017	183.00	(169.00)	(714,278.50)	WILLIS OF PENNSYLVANIA INC	
13	2401	16520000	5000353105	5/5/2016	18,660.94	4/22/2016	4/22/2017	183.00	(169.00)	(3,153,698.86)	WILLIS OF PENNSYLVANIA INC	
14	2401	16520000	5000353112	5/5/2016	39,617.87	4/22/2016	4/22/2017	183.00	(169.00)	(6,695,420.03)	WILLIS OF PENNSYLVANIA INC	
15	2401	16520000	5000353147	5/5/2016	48,890.46	4/22/2016	4/22/2017	183.00	(169.00)	(8,262,487.74)	WILLIS OF PENNSYLVANIA INC	
16	2401	16520000	5000362708	6/8/2016	5,365.00	4/22/2016	4/22/2017	183.00	(135.00)	(724,275.00)	WILLIS OF PENNSYLVANIA INC	
17	2401	16520000	5000368844	6/28/2016	352,837.55	7/1/2016	9/30/2016	46.00	(48.00)	(16,936,202.40)	MARSH USA INC	
18	2401	16520000	5000369334	6/29/2016	2,356,336.11	7/1/2016	9/30/2016	46.00	(47.00)	(110,747,797.17)	AWI INC	
19	2401	16520000	5000386805	9/1/2016	256,286.46	9/1/2016	1/1/2018	244.00	(243.00)	(62,277,609.78)	MARSH USA INC	
20	2401	16520000	5000396057	10/4/2016	2,356,336.11	10/1/2016	12/31/2016	46.00	(42.00)	(98,966,116.62)	AWI INC	
21	2401	16520000	5000396058	10/4/2016	352,837.04	10/1/2016	1/1/2017	46.50	(42.50)	(14,995,574.20)	MARSH USA INC	
22												
23												
24				Total	<u>\$8,046,268.39</u>					<u>(\$574,976,960.52)</u>		
25												
26												
27					Avg Lag for IOTG					(71.46)		
28					Check Float					-		
29					Avg Lag w/Check Float					<u>(71.46)</u>		

Pennsylvania American Water Company
Lead Lag for Waste Disposal Expenses
12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Midpoint	Total Lag		Dollars	Vendor
						From	To	Days		Days	Days		
2	2433	51110000	5000325341	1/14/2016	\$11,447.19	11/1/2015	11/30/2015	15.00	60.00		\$686,831.40	BUTLER AREA SEWER AUTHORITY	
3	2411	51110000	5000325541	2/5/2016	2,368.81	12/1/2015	12/31/2015	15.50	51.50		121,993.72	Soils Inc	
4	2426	51110000	5000327837	2/29/2016	6,120.40	1/15/2016	1/15/2016	0.50	45.50		278,478.20	J & E Sanitation Inc	
5	2465	51110000	5000327889	2/3/2016	6,477.66	12/3/2015	12/30/2015	14.00	49.00		317,405.34	AMERICAN WATER CAPITAL CORP	
6	2425	51110000	5000331405	2/4/2016	10,744.16	12/1/2015	12/31/2015	15.50	50.50		542,580.08	BROWNSVILLE MUNICIPAL AUTHORITY	
7	2425	51110000	5000331407	2/4/2016	1,481.09	11/30/2015	12/31/2015	16.00	51.00		75,535.59	BROWNSVILLE MUNICIPAL AUTHORITY	
8	2433	51110000	5000333196	2/10/2016	10,062.27	12/1/2015	12/31/2015	15.50	56.50		568,518.26	BUTLER AREA SEWER AUTHORITY	
9	2458	51110000	5000333642	3/1/2016	4,251.40	1/18/2015	1/27/2015	5.00	404.00		1,717,565.60	J P MASCARO & SONS	
10	2425	51110000	5000334395	2/16/2016	6,388.62	1/1/2016	1/31/2016	15.50	31.50		201,241.53	BROWNSVILLE MUNICIPAL AUTHORITY	
11	2465	51110000	5000334816	3/9/2016	2,544.00	1/6/2016	1/21/2016	8.00	56.00		142,464.00	AMERICAN WATER CAPITAL CORP	
12	2460	51110000	5000336007	3/2/2016	4,851.13	1/20/2016	1/28/2016	(178.00)	221.00		1,072,099.73	REPUBLIC SERVICES	
13	2460	51110000	5000336011	2/22/2016	34,862.20	1/1/2016	3/31/2016	45.50	7.50		261,466.50	LOWER ALLEN TOWNSHIP	
14	2447	51110000	5000337165	3/16/2016	1,148.00	2/1/2016	2/28/2016	14.00	31.00		35,588.00	WASTE MANAGEMENT	
15	2411	51110000	5000338571	3/25/2016	4,620.60	1/1/2016	1/31/2016	15.50	69.50		321,131.70	Soils Inc	
16	2433	51110000	5000339914	3/10/2016	7,217.65	1/1/2016	1/31/2016	15.50	54.50		393,361.93	BUTLER AREA SEWER AUTHORITY	
17	2460	51110000	5000340168	3/16/2016	3,278.35	2/10/2016	2/11/2016	1.00	35.00		114,742.25	REPUBLIC SERVICES	
18	2425	51110000	5000341887	3/17/2016	20,408.18	2/1/2016	2/28/2016	14.00	32.00		653,061.76	BROWNSVILLE MUNICIPAL AUTHORITY	
19	2447	51110000	5000342081	3/23/2016	3,415.40	2/1/2016	2/28/2016	14.00	38.00		129,785.20	WASTE MANAGEMENT	
20	2460	51110000	5000342124	3/23/2016	4,028.07	2/19/2016	2/25/2016	3.50	30.50		122,856.14	REPUBLIC SERVICES	
21	2447	51110000	5000344584	4/13/2016	2,114.15	3/1/2016	3/31/2016	15.50	28.50		60,253.28	WASTE MANAGEMENT	
22	2460	51110000	5000345312	4/13/2016	1,873.53	3/3/2016	3/3/2016	0.50	41.50		77,751.50	REPUBLIC SERVICES	
23	2468	51110000	5000346853	4/11/2016	742.00	4/1/2016	6/30/2016	45.50	(34.50)		(25,599.00)	MIDDLE SMITHFIELD TWP	
24	2433	51110000	5000346999	4/12/2016	8,210.17	2/1/2016	2/28/2016	14.00	58.00		476,189.86	BUTLER AREA SEWER AUTHORITY	
25	2460	51110000	5000348380	5/2/2016	5,729.82	3/16/2016	3/30/2016	7.50	40.50		232,057.71	REPUBLIC SERVICES	
26	2447	51110000	5000348711	5/2/2016	2,884.41	3/1/2016	3/31/2016	15.50	47.50		137,009.48	WASTE MANAGEMENT	
27	2465	51110000	5000350292	5/6/2016	2,089.26	3/2/2016	3/15/2016	7.00	59.00		123,266.34	AMERICAN WATER CAPITAL CORP	
28	2425	51110000	5000351440	4/28/2016	1,757.10	2/29/2016	3/8/2016	4.50	55.50		97,519.05	BROWNSVILLE MUNICIPAL AUTHORITY	
29	2425	51110000	5000351441	4/28/2016	10,942.38	3/1/2016	3/31/2016	15.50	43.50		475,993.53	BROWNSVILLE MUNICIPAL AUTHORITY	
30	2447	51110000	5000351666	5/16/2016	2,172.66	4/4/2016	4/16/2016	6.50	36.50		79,302.09	WASTE MANAGEMENT	
31	2460	51110000	5000351697	5/12/2016	4,015.02	4/1/2016	4/14/2016	7.00	35.00		140,525.70	REPUBLIC SERVICES	
32	2433	51110000	5000354992	5/11/2016	9,363.09	3/1/2016	3/31/2016	15.50	56.50		529,014.59	BUTLER AREA SEWER AUTHORITY	
33	2460	51110000	5000355108	5/12/2016	36,027.68	4/1/2016	6/30/2016	45.50	(3.50)		(126,096.88)	Lower Allen Township Authority	
34	2460	51110000	5000355523	6/1/2016	1,950.58	4/28/2016	4/29/2016	1.00	34.00		66,319.72	REPUBLIC SERVICES	
35	2465	51110000	5000356178	5/16/2016	2,226.00	2/1/2016	2/28/2016	14.00	92.00		204,792.00	AMERICAN WATER CAPITAL CORP	
36	2447	51110000	5000357975	6/1/2016	3,093.02	4/1/2016	4/30/2016	15.00	47.00		145,371.94	WASTE MANAGEMENT	
37	2425	51110000	5000358202	5/23/2016	4,923.70	4/1/2016	4/30/2016	15.00	38.00		187,100.60	BROWNSVILLE MUNICIPAL AUTHORITY	
38	2447	51110000	5000358353	5/25/2016	1,209.79	4/21/2016	4/21/2016	0.50	34.50		41,737.76	Advanced Disposal Services	
39	2425	51110000	5000360023	5/27/2016	1,151.84	3/31/2016	4/30/2016	15.50	42.50		48,953.20	BROWNSVILLE MUNICIPAL AUTHORITY	
40	2460	51110000	5000361493	6/15/2016	4,057.63	5/4/2016	5/13/2016	5.00	38.00		154,189.94	REPUBLIC SERVICES	
41	2438	51110000	5000361502	6/15/2016	2,397.96	5/10/2016	5/11/2016	1.00	36.00		86,326.56	Advanced Disposal Services	
42	2447	51110000	5000361503	6/15/2016	3,121.51	5/1/2016	5/15/2016	7.50	38.50		120,178.14	WASTE MANAGEMENT	

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag	Dollars	Vendor
						From	To	Midpoint	Days	Days	
43	2433	51110000	5000363597	6/10/2016	10,604.18	4/1/2016	4/30/2016	15.00	56.00	593,834.08	BUTLER AREA SEWER AUTHORITY
44	2460	51110000	5000365168	7/5/2016	9,632.95	5/18/2016	5/26/2016	4.50	44.50	428,666.28	REPUBLIC SERVICES
45	2465	51110000	5000366491	7/8/2016	919.02	6/8/2016	6/8/2016	0.50	30.50	28,030.11	AMERICAN WATER CAPITAL CORP
46	2438	51110000	5000368020	7/5/2016	3,781.36	5/1/2016	5/31/2016	15.50	50.50	190,958.68	WASTE MANAGEMENT
47	2447	51110000	5000368022	7/5/2016	3,056.68	5/23/2016	5/31/2016	4.50	39.50	120,738.86	Advanced Disposal Services
48	2425	51110000	5000368046	6/24/2016	15,418.76	5/1/2016	5/31/2016	15.50	39.50	609,041.02	BROWNSVILLE MUNICIPAL AUTHORITY
49	2460	51110000	5000369064	7/18/2016	2,908.89	6/3/2016	6/15/2016	6.50	39.50	114,901.16	REPUBLIC SERVICES
50	2447	51110000	5000369220	7/18/2016	3,134.74	6/1/2016	6/30/2016	15.00	33.00	103,446.42	WASTE MANAGEMENT
51	2425	51110000	5000370979	7/5/2016	1,347.59	4/30/2016	5/31/2016	16.00	51.00	68,727.09	BROWNSVILLE MUNICIPAL AUTHORITY
52	2433	51110000	5000373077	7/13/2016	11,788.07	5/1/2016	5/31/2016	15.50	58.50	689,602.10	BUTLER AREA SEWER AUTHORITY
53	2460	51110000	5000374563	7/27/2016	3,483.90	6/16/2016	6/28/2016	6.50	35.50	123,678.45	REPUBLIC SERVICES
54	2447	51110000	5000374637	7/25/2016	4,169.91	6/16/2016	6/23/2016	4.00	36.00	150,116.76	Advanced Disposal Services
55	2425	51110000	5000375286	7/20/2016	7,690.00	6/1/2016	6/30/2016	15.00	35.00	269,150.00	BROWNSVILLE MUNICIPAL AUTHORITY
56	2447	51110000	5000375608	7/27/2016	878.85	6/1/2016	6/30/2016	15.00	42.00	36,911.70	WASTE MANAGEMENT
57	2447	51110000	5000375748	7/27/2016	1,216.89	6/27/2016	6/27/2016	0.50	30.50	37,115.15	Advanced Disposal Services
58	2438	51110000	5000376843	8/8/2016	1,208.51	7/6/2016	7/6/2016	0.50	33.50	40,485.09	Advanced Disposal Services
59	2465	51110000	5000377337	8/12/2016	2,092.44	6/7/2016	6/30/2016	12.00	55.00	115,084.20	AMERICAN WATER CAPITAL CORP
60	2460	51110000	5000377596	8/10/2016	877.77	7/14/2016	7/14/2016	0.50	27.50	24,138.68	REPUBLIC SERVICES
61	2433	51110000	5000380490	8/8/2016	12,202.64	6/1/2016	6/30/2016	15.00	54.00	658,942.56	BUTLER AREA SEWER AUTHORITY
62	2460	51110000	5000384400	8/29/2016	4,037.54	7/20/2016	7/29/2016	5.00	36.00	145,351.44	REPUBLIC SERVICES
63	2425	51110000	5000385039	8/25/2016	8,865.00	7/1/2016	7/31/2016	15.50	40.50	359,032.50	BROWNSVILLE MUNICIPAL AUTHORITY
64	2447	51110000	5000385709	8/29/2016	1,256.07	7/27/2016	7/30/2016	2.00	32.00	40,194.24	Advanced Disposal Services
65	2454	51110000	5000386333	9/2/2016	7,155.00	8/1/2016	8/5/2016	2.50	30.50	218,227.50	HALLSTEAD SANITARY SERVICE
66	2460	51110000	5000387287	9/1/2016	33,988.38	7/1/2016	9/30/2016	46.00	17.00	577,802.46	Lower Allen Township Authority
67	2425	51110000	5000387574	9/1/2016	2,403.94	6/30/2016	7/31/2016	16.00	48.00	115,389.12	BROWNSVILLE MUNICIPAL AUTHORITY
68	2465	51110000	5000388621	9/6/2016	3,943.20	7/6/2016	7/28/2016	11.50	51.50	203,074.80	AMERICAN WATER CAPITAL CORP
69	2465	51110000	5000388641	10/13/2016	2,014.00	8/21/2016	8/21/2016	0.50	53.50	107,749.00	HORBLINSKI SEPTIC SERVICE LLC
70	2438	51110000	5000392493	9/29/2016	1,229.84	8/29/2016	8/31/2016	1.50	30.50	37,510.12	Advanced Disposal Services
71	2447	51110000	5000392494	9/29/2016	1,804.80	8/16/2016	8/31/2016	8.00	37.00	66,777.60	WASTE MANAGEMENT
72	2425	51110000	5000392506	9/22/2016	6,402.00	8/1/2016	8/31/2016	15.50	37.50	240,075.00	BROWNSVILLE MUNICIPAL AUTHORITY
73	2433	51110000	5000393430	9/26/2016	14,878.82	7/1/2016	7/31/2016	15.50	72.50	1,078,714.45	BUTLER AREA SEWER AUTHORITY
74	2465	51110000	5000393570	10/13/2016	3,224.52	9/13/2016	9/13/2016	0.50	30.50	98,347.86	AMERICAN WATER CAPITAL CORP
75	2447	51110000	5000394513	10/17/2016	1,044.71	9/8/2016	9/8/2016	0.50	39.50	41,266.05	WASTE MANAGEMENT
76	2425	51110000	5000394719	9/29/2016	728.63	7/31/2016	8/31/2016	16.00	45.00	32,788.35	BROWNSVILLE MUNICIPAL AUTHORITY
77	2454	51110000	5000397143	10/20/2016	2,862.00	9/19/2016	9/20/2016	1.00	31.00	88,722.00	HALLSTEAD SANITARY SERVICE
78	2438	51110000	5000397356	10/17/2016	1,193.51	9/12/2016	9/12/2016	0.50	35.50	42,369.61	Advanced Disposal Services
79	2433	51110000	5000398850	10/14/2016	14,521.38	8/1/2016	8/31/2016	15.50	59.50	864,022.11	BUTLER AREA SEWER AUTHORITY
80	2467	51110000	5000399282	10/26/2016	1,091.41	9/22/2016	9/22/2016	0.50	34.50	37,653.65	REPUBLIC SERVICES
81	2447	51110000	5000399848	10/31/2016	1,702.53	9/16/2016	9/30/2016	7.50	38.50	65,547.41	WASTE MANAGEMENT
82	2465	51110000	5000401718	11/10/2016	3,237.24	10/11/2016	10/11/2016	0.50	30.50	98,735.82	AMERICAN WATER CAPITAL CORP
83	2447	51110000	5000403547	11/14/2016	2,729.22	10/1/2016	10/15/2016	7.50	37.50	102,345.75	WASTE MANAGEMENT

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag		Dollars	Vendor
						From	To	Midpoint	Days	Days		
84	2447	51110000	5000403548	11/3/2016	1,212.65	10/7/2016	10/7/2016	0.50	27.50	33,347.88	Advanced Disposal Services	
85	2425	51110000	5000404101	11/2/2016	1,256.23	8/31/2016	9/30/2016	15.50	48.50	60,927.16	BROWNSVILLE MUNICIPAL AUTHORITY	
86	2425	51110000	5000404429	11/3/2016	3,830.00	9/1/2016	9/30/2016	15.00	49.00	187,670.00	BROWNSVILLE MUNICIPAL AUTHORITY	
87	2422	51110000	5000406336	11/30/2016	863.51	10/1/2016	10/31/2016	15.50	45.50	39,289.71	WASTE MANAGEMENT	
88	2433	51110000	5000407824	11/14/2016	17,306.55	9/1/2016	9/30/2016	15.00	60.00	1,038,393.00	BUTLER AREA SEWER AUTHORITY	
89	2460	51110000	5000408034	11/15/2016	33,988.38	10/1/2016	12/31/2016	46.00	-	-	Lower Allen Township Authority	
90	2460	51110000	5000408485	11/28/2016	2,040.93	10/27/2016	10/28/2016	1.00	32.00	65,309.76	REPUBLIC SERVICES	
91	2460	51110000	5000409682	11/22/2016	3,880.90	9/21/2016	9/28/2016	4.00	59.00	228,973.10	REPUBLIC SERVICES	
92	2460	51110000	5000409684	11/22/2016	3,739.94	10/7/2016	10/13/2017	186.00	(139.00)	(519,851.66)	REPUBLIC SERVICES	
93	2425	51110000	5000409785	11/22/2016	8,964.00	10/1/2016	10/31/2016	15.50	37.50	336,150.00	BROWNSVILLE MUNICIPAL AUTHORITY	
94	2447	51110000	5000411478	11/30/2016	3,967.58	10/16/2016	10/31/2016	8.00	38.00	150,768.04	WASTE MANAGEMENT	
95	2442	51110000	5000413232	12/23/2016	1,828.50	11/15/2016	11/16/2016	1.00	38.00	69,483.00	SMITH HAULING INC	
96	2447	51110000	5000413291	12/14/2016	1,937.09	11/1/2016	11/15/2016	7.50	36.50	70,703.79	WASTE MANAGEMENT	
97	2433	51110000	5000415893	12/15/2016	20,422.23	10/1/2016	10/31/2016	15.50	60.50	1,235,544.92	BUTLER AREA SEWER AUTHORITY	
98	2447	51110000	5000416127	12/27/2016	4,278.39	11/15/2016	11/28/2016	7.00	36.00	154,022.04	WASTE MANAGEMENT	
99	2447	51110000	5000416128	12/19/2016	1,185.82	11/16/2016	11/16/2016	0.50	33.50	39,724.97	Advanced Disposal Services	
100	2460	51110000	5000416136	12/27/2016	5,452.36	11/16/2016	11/23/2016	4.00	38.00	207,189.68	REPUBLIC SERVICES	
101	2465	51110000	5000417780	1/12/2017	4,855.86	11/1/2016	11/30/2016	15.00	58.00	281,639.88	AMERICAN WATER CAPITAL CORP	
102	2425	51110000	5000418693	12/23/2016	10,105.00	11/1/2016	11/30/2016	15.00	38.00	383,990.00	BROWNSVILLE MUNICIPAL AUTHORITY	
103												
104												
105												
106					<u>\$605,611.29</u>					<u>\$24,217,404.42</u>		
107												
108					Avg Lag for Waste Disposal					39.99		
109					Check Float					6.24		
110					Avg Lag w/Check Float					<u>46.23</u>		

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
2	2421	52574000	9400015786	1/13/2016	\$11,124.93	1/1/2016	1/31/2016	15.50	(2.50)	(\$27,812.33)	Verizon
3	2491	52574000	9400015786	1/13/2016	2,154.06	12/2/2015	1/1/2016	15.50	27.50	59,236.65	Granite
4	2491	52574000	9400015786	1/13/2016	3,093.03	1/1/2016	1/31/2016	15.50	(2.50)	(7,732.58)	Verizon
5	2425	52574000	9400015786	1/13/2016	3,150.38	1/1/2016	1/31/2016	15.50	(2.50)	(7,875.95)	Verizon
6	2411	52574000	9400015786	1/13/2016	3,181.97	1/1/2016	1/31/2016	15.50	(2.50)	(7,954.93)	Verizon
7	2431	52574000	9400015786	1/13/2016	2,153.37	1/1/2016	1/31/2016	15.50	(2.50)	(5,383.43)	Verizon
8	2411	52574000	9400015786	1/13/2016	2,204.86	1/1/2016	1/31/2016	15.50	(2.50)	(5,512.15)	Verizon
9	2421	52574000	9400015786	1/13/2016	3,774.48	1/1/2016	1/31/2016	15.50	(2.50)	(9,436.20)	Verizon
10	2411	52574000	9400015786	1/13/2016	3,786.10	1/1/2016	1/31/2016	15.50	(2.50)	(9,465.25)	Verizon
11	2491	52574000	9400015787	1/19/2016	7,092.10	1/1/2016	1/31/2016	15.50	3.50	24,822.35	AT&T
12	2401	52574000	9400015791	2/1/2016	4,710.38	1/1/2016	1/31/2016	15.50	16.50	77,721.27	AT&T Teleconference Services
13	2411	52574000	9400015796	2/10/2016	3,786.10	2/1/2016	2/28/2016	14.00	(4.00)	(15,144.40)	Verizon
14	2431	52574000	9400015796	2/10/2016	2,153.37	2/1/2016	2/28/2016	14.00	(4.00)	(8,613.48)	Verizon
15	2491	52574000	9400015796	2/10/2016	3,093.03	2/1/2016	2/28/2016	14.00	(4.00)	(12,372.12)	Verizon
16	2411	52574000	9400015796	2/10/2016	2,204.86	2/1/2016	2/28/2016	14.00	(4.00)	(8,819.44)	Verizon
17	2421	52574000	9400015796	2/10/2016	11,124.93	2/1/2016	2/28/2016	14.00	(4.00)	(44,499.72)	Verizon
18	2421	52574000	9400015796	2/10/2016	3,774.48	2/1/2016	2/28/2016	14.00	(4.00)	(15,097.92)	Verizon
19	2425	52574000	9400015796	2/10/2016	3,150.38	2/1/2016	2/28/2016	14.00	(4.00)	(12,601.52)	Verizon
20	2411	52574000	9400015796	2/10/2016	3,181.97	2/1/2016	2/28/2016	14.00	(4.00)	(12,727.88)	Verizon
21	2491	52574000	9400015799	2/17/2016	7,092.95	2/1/2016	2/29/2016	14.50	2.50	17,732.38	AT&T
22	2491	52574000	9400015802	2/26/2016	2,146.05	1/2/2016	2/1/2016	15.50	40.50	86,915.03	Granite
23	2491	52574000	9400015804	3/11/2016	2,178.32	2/2/2016	3/1/2016	14.50	24.50	53,368.84	Granite
24	2411	52574000	9400015805	3/11/2016	4,164.13	3/1/2016	3/31/2016	15.50	(4.50)	(18,738.59)	Verizon
25	2421	52574000	9400015805	3/11/2016	4,151.43	3/1/2016	3/31/2016	15.50	(4.50)	(18,681.44)	Verizon
26	2491	52574000	9400015805	3/11/2016	3,032.08	3/1/2016	3/31/2016	15.50	(4.50)	(13,644.36)	Verizon
27	2431	52574000	9400015805	3/11/2016	2,368.47	3/1/2016	3/31/2016	15.50	(4.50)	(10,658.12)	Verizon
28	2425	52574000	9400015805	3/11/2016	3,465.07	3/1/2016	3/31/2016	15.50	(4.50)	(15,592.82)	Verizon
29	2411	52574000	9400015805	3/11/2016	3,499.85	3/1/2016	3/31/2016	15.50	(4.50)	(15,749.33)	Verizon
30	2411	52574000	9400015805	3/11/2016	2,425.07	3/1/2016	3/31/2016	15.50	(4.50)	(10,912.82)	Verizon
31	2421	52574000	9400015805	3/11/2016	12,234.93	3/1/2016	3/31/2016	15.50	(4.50)	(55,057.19)	Verizon
32	2491	52574000	9400015807	3/18/2016	3,828.84	3/1/2016	3/31/2016	15.50	2.50	9,572.10	AT&T
33	2421	52574000	9400015819	4/8/2016	4,151.43	4/1/2016	4/30/2016	15.00	(7.00)	(29,060.01)	Verizon
34	2421	52574000	9400015819	4/8/2016	12,234.93	4/1/2016	4/30/2016	15.00	(7.00)	(85,644.51)	Verizon
35	2425	52574000	9400015819	4/8/2016	3,465.07	4/1/2016	4/30/2016	15.00	(7.00)	(24,255.49)	Verizon

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars		Vendor
						From	To		Days	Days	Days	Days	
36	2411	52574000	9400015819	4/8/2016	2,425.07	4/1/2016	4/30/2016	15.00	(7.00)	(16,975.49)		Verizon	
37	2491	52574000	9400015819	4/8/2016	3,175.91	4/1/2016	4/30/2016	15.00	(7.00)	(22,231.37)		Verizon	
38	2411	52574000	9400015819	4/8/2016	3,499.85	4/1/2016	4/30/2016	15.00	(7.00)	(24,498.95)		Verizon	
39	2411	52574000	9400015819	4/8/2016	4,164.13	4/1/2016	4/30/2016	15.00	(7.00)	(29,148.91)		Verizon	
40	2431	52574000	9400015819	4/8/2016	2,368.47	4/1/2016	4/30/2016	15.00	(7.00)	(16,579.29)		Verizon	
41	2491	52574000	9400015833	5/12/2016	3,175.91	5/1/2016	5/31/2016	15.50	(3.50)	(11,115.69)		Verizon	
42	2411	52574000	9400015833	5/12/2016	4,164.13	5/1/2016	5/31/2016	15.50	(3.50)	(14,574.46)		Verizon	
43	2431	52574000	9400015833	5/12/2016	2,368.47	5/1/2016	5/31/2016	15.50	(3.50)	(8,289.65)		Verizon	
44	2421	52574000	9400015833	5/12/2016	4,151.43	5/1/2016	5/31/2016	15.50	(3.50)	(14,530.01)		Verizon	
45	2421	52574000	9400015833	5/12/2016	12,234.93	5/1/2016	5/31/2016	15.50	(3.50)	(42,822.26)		Verizon	
46	2425	52574000	9400015833	5/12/2016	3,465.07	5/1/2016	5/31/2016	15.50	(3.50)	(12,127.75)		Verizon	
47	2411	52574000	9400015833	5/12/2016	3,499.85	5/1/2016	5/31/2016	15.50	(3.50)	(12,249.48)		Verizon	
48	2411	52574000	9400015833	5/12/2016	2,425.07	5/1/2016	5/31/2016	15.50	(3.50)	(8,487.75)		Verizon	
49	2421	52574000	9400015845	6/13/2016	4,151.43	6/1/2016	6/30/2016	15.00	(2.00)	(8,302.86)		Verizon	
50	2425	52574000	9400015845	6/13/2016	3,465.07	6/1/2016	6/30/2016	15.00	(2.00)	(6,930.14)		Verizon	
51	2421	52574000	9400015845	6/13/2016	12,234.93	6/1/2016	6/30/2016	15.00	(2.00)	(24,469.86)		Verizon	
52	2411	52574000	9400015845	6/13/2016	4,164.13	6/1/2016	6/30/2016	15.00	(2.00)	(8,328.26)		Verizon	
53	2411	52574000	9400015845	6/13/2016	3,499.85	6/1/2016	6/30/2016	15.00	(2.00)	(6,999.70)		Verizon	
54	2411	52574000	9400015845	6/13/2016	2,425.07	6/1/2016	6/30/2016	15.00	(2.00)	(4,850.14)		Verizon	
55	2431	52574000	9400015845	6/13/2016	2,368.47	6/1/2016	6/30/2016	15.00	(2.00)	(4,736.94)		Verizon	
56	2491	52574000	9400015845	6/13/2016	3,175.91	6/1/2016	6/30/2016	15.00	(2.00)	(6,351.82)		Verizon	
57	2491	52574000	9400015846	6/15/2016	3,846.43	6/1/2016	6/30/2016	15.00	0.00	0.00		AT&T	
58	2491	52574000	9400015856	7/8/2016	3,846.29	7/1/2016	7/31/2016	15.50	(7.50)	(28,847.18)		AT&T	
59	2411	52574000	9400015857	7/13/2016	2,425.07	7/1/2016	7/31/2016	15.50	(2.50)	(6,062.68)		Verizon	
60	2421	52574000	9400015857	7/13/2016	12,234.93	7/1/2016	7/31/2016	15.50	(2.50)	(30,587.33)		Verizon	
61	2411	52574000	9400015857	7/13/2016	4,164.13	7/1/2016	7/31/2016	15.50	(2.50)	(10,410.33)		Verizon	
62	2459	52574000	9400015857	7/13/2016	3,095.27	6/2/2016	7/1/2016	15.00	27.00	83,572.29		Granite	
63	2491	52574000	9400015857	7/13/2016	2,001.97	6/2/2016	7/1/2016	15.00	27.00	54,053.19		Granite	
64	2411	52574000	9400015857	7/13/2016	3,499.85	7/1/2016	7/31/2016	15.50	(2.50)	(8,749.63)		Verizon	
65	2431	52574000	9400015857	7/13/2016	2,368.47	7/1/2016	7/31/2016	15.50	(2.50)	(5,921.18)		Verizon	
66	2491	52574000	9400015857	7/13/2016	3,167.40	7/1/2016	7/31/2016	15.50	(2.50)	(7,918.50)		Verizon	
67	2425	52574000	9400015857	7/13/2016	3,465.07	7/1/2016	7/31/2016	15.50	(2.50)	(8,662.68)		Verizon	
68	2421	52574000	9400015857	7/13/2016	4,151.43	7/1/2016	7/31/2016	15.50	(2.50)	(10,378.58)		Verizon	
69	2491	52574000	9400015869	8/11/2016	3,175.91	8/1/2016	8/31/2016	15.50	(4.50)	(14,291.60)		Verizon	

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Vendor
						From	To		Days	Dollars	
70	2411	52574000	9400015869	8/11/2016	2,425.07	8/1/2016	8/31/2016	15.50	(4.50)	(10,912.82)	Verizon
71	2421	52574000	9400015869	8/11/2016	12,234.93	8/1/2016	8/31/2016	15.50	(4.50)	(55,057.19)	Verizon
72	2411	52574000	9400015869	8/11/2016	3,499.85	8/1/2016	8/31/2016	15.50	(4.50)	(15,749.33)	Verizon
73	2431	52574000	9400015869	8/11/2016	2,368.47	8/1/2016	8/31/2016	15.50	(4.50)	(10,658.12)	Verizon
74	2421	52574000	9400015869	8/11/2016	4,151.43	8/1/2016	8/31/2016	15.50	(4.50)	(18,681.44)	Verizon
75	2425	52574000	9400015869	8/11/2016	3,465.07	8/1/2016	8/31/2016	15.50	(4.50)	(15,592.82)	Verizon
76	2411	52574000	9400015869	8/11/2016	4,164.13	8/1/2016	8/31/2016	15.50	(4.50)	(18,738.59)	Verizon
77	2491	52574000	9400015870	8/12/2016	3,846.61	8/1/2016	8/31/2016	15.50	(3.50)	(13,463.14)	AT&T
78	2421	52574000	9400015879	9/9/2016	4,151.43	9/1/2016	9/30/2016	15.00	(6.00)	(24,908.58)	Verizon
79	2425	52574000	9400015879	9/9/2016	3,465.07	9/1/2016	9/30/2016	15.00	(6.00)	(20,790.42)	Verizon
80	2431	52574000	9400015879	9/9/2016	2,368.47	9/1/2016	9/30/2016	15.00	(6.00)	(14,210.82)	Verizon
81	2411	52574000	9400015879	9/9/2016	3,499.85	9/1/2016	9/30/2016	15.00	(6.00)	(20,999.10)	Verizon
82	2491	52574000	9400015879	9/9/2016	3,175.91	9/1/2016	9/30/2016	15.00	(6.00)	(19,055.46)	Verizon
83	2411	52574000	9400015879	9/9/2016	4,164.13	9/1/2016	9/30/2016	15.00	(6.00)	(24,984.78)	Verizon
84	2411	52574000	9400015879	9/9/2016	2,425.07	9/1/2016	9/30/2016	15.00	(6.00)	(14,550.42)	Verizon
85	2421	52574000	9400015879	9/9/2016	12,222.06	9/1/2016	9/30/2016	15.00	(6.00)	(73,332.36)	Verizon
86	2491	52574000	9400015881	9/14/2016	3,863.39	9/1/2016	9/30/2016	15.00	(1.00)	(3,863.39)	AT&T
87	2411	52574000	9400015881	9/14/2016	2,469.85	9/1/2016	9/30/2016	15.00	(1.00)	(2,469.85)	AT&T
88	2465	52574000	9400015883	9/21/2016	2,243.03	8/1/2016	8/31/2016	15.50	36.50	81,870.60	AT&T
89	2461	52574000	9400015883	9/21/2016	3,696.58	8/1/2016	8/31/2016	15.50	36.50	134,925.17	AT&T
90	2491	52574000	9400015884	9/28/2016	2,001.45	8/2/2016	9/1/2016	15.50	42.50	85,061.63	Granite
91	2491	52574000	9400015892	10/7/2016	3,175.91	10/1/2016	10/31/2016	15.50	(8.50)	(26,995.24)	Verizon
92	2491	52574000	9400015893	10/12/2016	3,847.86	10/1/2016	10/31/2016	15.50	(3.50)	(13,467.51)	AT&T
93	2471	52574000	9400015893	10/12/2016	4,125.34	10/1/2016	10/31/2016	15.50	(3.50)	(14,438.69)	AT&T
94	2491	52574000	9400015893	10/12/2016	2,053.17	9/2/2016	10/1/2016	15.00	26.00	53,382.42	Granite
95	2431	52574000	9400015893	10/12/2016	2,368.47	10/1/2016	10/31/2016	15.50	(3.50)	(8,289.65)	Verizon
96	2411	52574000	9400015893	10/12/2016	2,425.07	10/1/2016	10/31/2016	15.50	(3.50)	(8,487.75)	Verizon
97	2421	52574000	9400015893	10/12/2016	4,151.43	10/1/2016	10/31/2016	15.50	(3.50)	(14,530.01)	Verizon
98	2411	52574000	9400015893	10/12/2016	3,499.85	10/1/2016	10/31/2016	15.50	(3.50)	(12,249.48)	Verizon
99	2425	52574000	9400015893	10/12/2016	3,465.07	10/1/2016	10/31/2016	15.50	(3.50)	(12,127.75)	Verizon
100	2411	52574000	9400015893	10/12/2016	4,164.13	10/1/2016	10/31/2016	15.50	(3.50)	(14,574.46)	Verizon
101	2421	52574000	9400015893	10/12/2016	12,234.93	10/1/2016	10/31/2016	15.50	(3.50)	(42,822.26)	Verizon
102	2431	52574000	9400015903	11/9/2016	2,368.47	11/1/2016	11/30/2016	15.00	(6.00)	(14,210.82)	Verizon
103	2411	52574000	9400015903	11/9/2016	3,499.85	11/1/2016	11/30/2016	15.00	(6.00)	(20,999.10)	Verizon

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
104	2491	52574000	9400015903	11/9/2016	3,175.91	11/1/2016	11/30/2016	15.00	(6.00)	(19,055.46)	Verizon
105	2411	52574000	9400015903	11/9/2016	2,425.07	11/1/2016	11/30/2016	15.00	(6.00)	(14,550.42)	Verizon
106	2411	52574000	9400015903	11/9/2016	4,164.13	11/1/2016	11/30/2016	15.00	(6.00)	(24,984.78)	Verizon
107	2421	52574000	9400015903	11/9/2016	4,151.43	11/1/2016	11/30/2016	15.00	(6.00)	(24,908.58)	Verizon
108	2425	52574000	9400015903	11/9/2016	3,465.07	11/1/2016	11/30/2016	15.00	(6.00)	(20,790.42)	Verizon
109	2421	52574000	9400015903	11/9/2016	12,234.93	11/1/2016	11/30/2016	15.00	(6.00)	(73,409.58)	Verizon
110	2411	52574000	9400015915	12/9/2016	3,499.85	12/1/2016	12/31/2016	15.50	(6.50)	(22,749.03)	Verizon
111	2421	52574000	9400015915	12/9/2016	12,234.93	12/1/2016	12/31/2016	15.50	(6.50)	(79,527.05)	Verizon
112	2431	52574000	9400015915	12/9/2016	2,368.47	12/1/2016	12/31/2016	15.50	(6.50)	(15,395.06)	Verizon
113	2421	52574000	9400015915	12/9/2016	4,151.43	12/1/2016	12/31/2016	15.50	(6.50)	(26,984.30)	Verizon
114	2491	52574000	9400015915	12/9/2016	3,175.91	12/1/2016	12/31/2016	15.50	(6.50)	(20,643.42)	Verizon
115	2491	52574000	9400015915	12/9/2016	2,027.24	11/2/2016	12/1/2016	15.00	23.00	46,626.52	Granite
116	2491	52574000	9400015915	12/9/2016	3,900.70	12/1/2016	12/31/2016	15.50	(6.50)	(25,354.55)	AT&T
117	2411	52574000	9400015915	12/9/2016	4,164.13	12/1/2016	12/31/2016	15.50	(6.50)	(27,066.85)	Verizon
118	2411	52574000	9400015915	12/9/2016	2,425.07	12/1/2016	12/31/2016	15.50	(6.50)	(15,762.96)	Verizon
119	2425	52574000	9400015915	12/9/2016	3,465.07	12/1/2016	12/31/2016	15.50	(6.50)	(22,522.96)	Verizon
120	2491	52574100	9400015782	1/8/2016	2,011.24	11/8/2015	12/7/2015	15.00	47.00	94,528.28	Verizon Wireless
121	2401	52574100	9400015782	1/8/2016	2,297.22	11/8/2015	12/7/2015	15.00	47.00	107,969.34	Verizon Wireless
122	2411	52574100	9400015797	2/10/2016	3,125.80	12/8/2015	1/7/2016	15.50	49.50	154,727.10	Verizon Wireless
123	2411	52574100	9400015801	2/24/2016	2,199.10	1/8/2016	2/7/2016	15.50	32.50	71,470.75	Verizon Wireless
124	2491	52574100	9400015801	2/24/2016	2,119.53	1/8/2016	2/7/2016	15.50	32.50	68,884.73	Verizon Wireless
125	2401	52574100	9400015805	3/11/2016	2,448.18	2/1/2016	2/29/2016	14.50	25.50	62,428.59	Language Services
126	2491	52574100	9400015809	3/23/2016	2,029.30	2/8/2016	3/7/2016	14.50	30.50	61,893.65	Verizon Wireless
127	2411	52574100	9400015809	3/23/2016	2,297.04	2/8/2016	3/7/2016	14.50	30.50	70,059.72	Verizon Wireless
128	2491	52574100	9400015825	4/26/2016	3,485.65	3/8/2016	4/7/2016	15.50	34.50	120,254.93	Verizon Wireless
129	2411	52574100	9400015825	4/26/2016	2,184.49	3/8/2016	4/7/2016	15.50	34.50	75,364.91	Verizon Wireless
130	2401	52574100	9400015833	5/12/2016	2,415.53	4/1/2016	4/30/2016	15.00	27.00	65,219.31	Language Services
131	2411	52574100	9400015838	5/25/2016	2,070.11	4/8/2016	5/7/2016	15.00	33.00	68,313.63	Verizon Wireless
132	2491	52574100	9400015838	5/25/2016	2,791.84	4/8/2016	5/7/2016	15.00	33.00	92,130.72	Verizon Wireless
133	2401	52574100	9400015845	6/13/2016	2,751.93	5/1/2016	5/31/2016	15.50	28.50	78,430.01	Language Services
134	2491	52574100	9400015850	6/28/2016	2,268.13	5/8/2016	6/7/2016	15.50	36.50	82,786.75	Verizon Wireless
135	2411	52574100	9400015850	6/28/2016	2,001.01	5/8/2016	6/7/2016	15.50	36.50	73,036.87	Verizon Wireless
136	2401	52574100	9400015857	7/13/2016	2,223.54	6/1/2016	6/30/2016	15.00	28.00	62,259.12	Language Services
137	2411	52574100	9400015861	7/26/2016	2,295.54	6/8/2016	7/7/2016	15.00	34.00	78,048.36	Verizon Wireless

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
138	2491	52574100	9400015861	7/26/2016	3,462.83	6/8/2016	7/7/2016	15.00	34.00	117,736.22	Verizon Wireless
139	2461	52574100	9400015861	7/26/2016	2,195.19	6/8/2016	7/7/2016	15.00	34.00	74,636.46	Verizon Wireless
140	2401	52574100	9400015869	8/11/2016	2,091.17	7/1/2016	7/31/2016	15.50	26.50	55,416.01	Language Services
141	2491	52574100	9400015873	8/26/2016	2,939.70	7/8/2016	8/7/2016	15.50	34.50	101,419.65	Verizon Wireless
142	2401	52574100	9400015879	9/9/2016	2,853.16	8/1/2016	8/31/2016	15.50	24.50	69,902.42	Language Services
143	2411	52574100	9400015886	9/30/2016	2,294.87	8/8/2016	9/7/2016	15.50	38.50	88,352.50	Verizon Wireless
144	2491	52574100	9400015886	9/30/2016	2,037.22	8/8/2016	9/7/2016	15.50	38.50	78,432.97	Verizon Wireless
145	2401	52574100	9400015893	10/12/2016	2,832.97	9/1/2016	9/30/2016	15.00	27.00	76,490.19	Language Services
146	2491	52574100	9400015896	10/21/2016	2,141.70	9/8/2016	10/7/2016	15.00	29.00	62,109.30	Verizon Wireless
147	2401	52574100	9400015903	11/9/2016	3,054.18	10/1/2016	10/31/2016	15.50	24.50	74,827.41	Language Services
148	2411	52574100	9400015908	11/23/2016	2,923.64	10/8/2016	11/7/2016	15.50	31.50	92,094.66	Verizon Wireless
149	2401	52574100	9400015908	11/23/2016	2,395.17	10/8/2016	11/7/2016	15.50	31.50	75,447.86	Verizon Wireless
150	2491	52574100	9400015908	11/23/2016	2,158.02	10/8/2016	11/7/2016	15.50	31.50	67,977.63	Verizon Wireless
151	2421	52574100	9400015908	11/23/2016	2,469.86	10/11/2016	11/10/2016	15.50	28.50	70,391.01	Verizon Wireless
152	2401	52574100	9400015916	12/14/2016	2,211.64	11/1/2016	11/30/2016	15.00	29.00	64,137.56	Language Services
153	2491	52574100	9400015922	12/30/2016	2,193.38	11/8/2016	12/7/2016	15.00	38.00	83,348.44	Verizon Wireless
154											
155											
156											
157											
158					<u>\$578,959.39</u>					<u>\$1,648,996.48</u>	
159											
160					Avg lag for telephone					2.85	
161					Check Float					0.00	
162					Avg Lag w/Check Float					<u>2.85</u>	

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2491	54110000	5000326540	1/19/2016	\$11,961.58	2/1/2016	2/28/2016	14.00	(26.00)	(\$311,001.08)	MCCARTHY REALTY
2	2465	54110000	5000329212	1/28/2016	8,588.84	2/1/2016	2/28/2016	14.00	(17.00)	(146,010.28)	HIGH ASSOCIATES LTD
3	2463	54110000	5000330933	2/4/2016	6,075.12	2/1/2016	2/28/2016	14.00	(10.00)	(60,751.20)	Weeber Enterprises
4	2465	54110000	5000333485	2/16/2016	8,588.84	3/1/2016	3/31/2016	15.50	(28.50)	(244,781.94)	HIGH ASSOCIATES LTD
5	2491	54110000	5000334540	2/17/2016	11,961.58	3/1/2016	3/31/2016	15.50	(27.50)	(328,943.45)	MCCARTHY REALTY
6	2463	54110000	5000336640	2/25/2016	6,075.12	3/1/2016	3/31/2016	15.50	(19.50)	(118,464.84)	Weeber Enterprises
7	2472	54110000	5000339867	3/10/2016	909.75	3/1/2016	3/31/2016	15.50	(5.50)	(5,003.63)	R J CORMAN RAILROAD CO
8	2465	54110000	5000341913	3/21/2016	8,588.84	4/1/2016	4/30/2016	15.00	(25.00)	(214,721.00)	HIGH ASSOCIATES LTD
9	2491	54110000	5000343011	3/29/2016	11,961.58	4/1/2016	4/30/2016	15.00	(17.00)	(203,346.86)	MCCARTHY REALTY
10	2463	54110000	5000345548	4/6/2016	6,075.12	4/1/2016	4/30/2016	15.00	(9.00)	(54,676.08)	Weeber Enterprises
11	2463	54110000	5000345548	4/6/2016	3,635.02	4/1/2016	6/30/2016	45.50	(39.50)	(143,583.29)	Weeber Enterprises
12	2491	54110000	5000348945	4/20/2016	11,961.58	5/1/2016	5/31/2016	15.50	(25.50)	(305,020.29)	MCCARTHY REALTY
13	2463	54110000	5000351758	4/29/2016	6,075.12	5/1/2016	5/31/2016	15.50	(16.50)	(100,239.48)	Weeber Enterprises
14	2491	54110000	5000356542	5/18/2016	11,961.58	6/1/2016	6/30/2016	15.00	(28.00)	(334,924.24)	MCCARTHY REALTY
15	2465	54110000	5000357299	5/19/2016	8,588.84	6/1/2016	6/30/2016	15.00	(27.00)	(231,898.68)	HIGH ASSOCIATES LTD
16	2463	54110000	5000363417	6/10/2016	6,075.12	6/1/2016	6/30/2016	15.00	(5.00)	(30,375.60)	Weeber Enterprises
17	2465	54110000	5000365272	6/21/2016	8,588.84	7/1/2016	7/31/2016	15.50	(24.50)	(210,426.58)	HIGH ASSOCIATES LTD
18	2491	54110000	5000366399	6/21/2016	11,961.58	7/1/2016	7/31/2016	15.50	(24.50)	(293,058.71)	MCCARTHY REALTY
19	2463	54110000	5000368036	6/24/2016	3,581.95	7/1/2016	7/31/2016	15.50	(21.50)	(77,011.93)	Weeber Enterprises
20	2465	54110000	5000369817	6/30/2016	8,588.84	5/1/2016	5/31/2016	15.50	45.50	390,792.22	HIGH ASSOCIATES LTD
21	2463	54110000	5000373204	7/14/2016	5,719.99	10/1/2016	12/31/2016	46.00	(124.00)	(709,278.76)	Weeber Enterprises
22	2463	54110000	5000374770	7/20/2016	3,581.95	8/1/2016	8/31/2016	15.50	(26.50)	(94,921.68)	Weeber Enterprises
23	2465	54110000	5000374772	7/20/2016	8,459.67	8/1/2016	8/31/2016	15.50	(26.50)	(224,181.26)	HIGH ASSOCIATES LTD
24	2491	54110000	5000375397	7/20/2016	11,961.58	8/1/2016	8/31/2016	15.50	(26.50)	(316,981.87)	MCCARTHY REALTY
25	2465	54110000	5000383743	8/18/2016	8,588.84	9/1/2016	9/30/2016	15.00	(28.00)	(240,487.52)	HIGH ASSOCIATES LTD
26	2463	54110000	5000383747	8/18/2016	3,581.95	9/1/2016	9/30/2016	15.00	(28.00)	(100,294.60)	Weeber Enterprises
27	2491	54110000	5000383807	8/18/2016	11,961.58	9/1/2016	9/30/2016	15.00	(28.00)	(334,924.24)	MCCARTHY REALTY
28	2463	54110000	5000390906	9/16/2016	3,581.95	10/1/2016	10/31/2016	15.50	(29.50)	(105,667.53)	Weeber Enterprises
29	2465	54110000	5000390916	9/16/2016	8,588.84	10/1/2016	10/31/2016	15.50	(29.50)	(253,370.78)	HIGH ASSOCIATES LTD
30	2491	54110000	5000392666	9/23/2016	11,961.58	10/1/2016	10/31/2016	15.50	(22.50)	(269,135.55)	MCCARTHY REALTY
31	2491	54110000	5000400201	10/20/2016	11,961.58	11/1/2016	11/30/2016	15.00	(26.00)	(311,001.08)	MCCARTHY REALTY
32	2465	54110000	5000400756	10/24/2016	8,588.84	11/1/2016	11/30/2016	15.00	(22.00)	(188,954.48)	HIGH ASSOCIATES LTD
33	2463	54110000	5000400773	10/24/2016	3,581.95	11/1/2016	11/30/2016	15.00	(22.00)	(78,802.90)	Weeber Enterprises
34	2465	54110000	5000408689	11/21/2016	8,588.84	12/1/2016	12/31/2016	15.50	(24.50)	(210,426.58)	HIGH ASSOCIATES LTD
35	2463	54110000	5000408693	11/21/2016	3,581.95	12/1/2016	12/31/2016	15.50	(24.50)	(87,757.78)	Weeber Enterprises
36	2491	54110000	5000409363	11/21/2016	11,961.58	12/1/2016	12/31/2016	15.50	(24.50)	(293,058.71)	MCCARTHY REALTY
37	2491	54110000	5000415545	12/21/2016	11,961.58	1/1/2017	1/31/2017	15.50	(25.50)	(305,020.29)	MCCARTHY REALTY
38	2463	54110000	5000416201	12/16/2016	3,581.95	1/1/2017	1/31/2017	15.50	(30.50)	(109,249.48)	Weeber Enterprises

Pennsylvania American Water Company
Lead Lag for Rents Expenses
12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
39	2465	54110000	5000416235	12/16/2016	8,641.08	1/1/2017	1/31/2017	15.50	(30.50)	(263,552.94)	HIGH ASSOCIATES LTD
40	2491	54140000	5000359986	6/15/2016	800.60	6/17/2016	9/16/2016	46.00	(47.00)	(37,628.20)	MAILFINANCE
41	2491	54140000	5000380990	9/12/2016	872.89	7/1/2016	7/31/2016	15.50	58.50	51,064.07	Canon Solutions America Inc
42	2459	54140000	5000417300	12/20/2016	31,660.39	10/20/2016	11/30/2016	21.00	41.00	1,298,075.99	Reading Area Water Authority
43	2472	54140000	5000337209	2/27/2016	1,723.20	1/1/2016	1/31/2016	15.50	42.50	73,236.00	WILL DIG INC
44	2472	54140000	5000343729	3/29/2016	1,550.88	2/1/2016	2/29/2016	14.50	43.50	67,463.28	WILL DIG INC
45	2472	54140000	5000350334	4/26/2016	1,591.00	3/1/2016	3/31/2016	15.50	41.50	66,026.50	WILL DIG INC
46	2472	54140000	5000363574	6/11/2016	1,849.00	4/1/2016	4/30/2016	15.00	57.00	105,393.00	WILL DIG INC
47	2472	54140000	5000365873	6/21/2016	1,548.00	5/1/2016	5/31/2016	15.50	36.50	56,502.00	WILL DIG INC
48	2472	54140000	5000386786	9/8/2016	1,075.00	7/1/2016	7/31/2016	15.50	54.50	58,587.50	WILL DIG INC
49	2472	54140000	5000376305	7/27/2016	1,032.00	6/1/2016	6/30/2016	15.00	42.00	43,344.00	WILL DIG INC
50	2471	54140000	5000377395	9/14/2016	2,615.02	7/5/2016	7/5/2016	0.50	71.50	186,973.93	R C STAHLNECKER CO
51	2431	54140000	5000390172	9/14/2016	2,119.33	7/21/2016	7/21/2016	0.50	55.50	117,622.82	TEREX SERVICES
52	2491	54140000	5000417445	12/22/2016	1,738.40	11/16/2016	11/16/2016	0.50	36.50	63,451.60	LINDE CORPORATION
53	2491	54140000	5000417448	12/22/2016	1,738.40	10/26/2016	10/26/2016	0.50	57.50	99,958.00	LINDE CORPORATION
54	2411	54140000	5000419678	1/6/2017	13,230.00	10/21/2016	10/21/2016	0.50	77.50	1,025,325.00	READING CRANE AND ENGINEERING CO
55	2463	54110000	5000336640	2/25/2016	718.84	12/1/2014	11/30/2015	182.50	269.50	193,727.38	Weeber Eenterprises
56	2445	54110000	5000415415	12/15/2016	740.00	11/1/2016	12/31/2016	30.50	14.50	10,730.00	MastersonTransfer Co Inc
57	2491	54140000	5000322971	1/4/2016	559.77	7/1/2015	7/31/2015	15.50	172.50	96,560.33	Canon Solutions America Inc
58	2445	54110000	5000323248	1/5/2016	401.48	1/1/2016	1/31/2016	15.50	(10.50)	(4,215.54)	MastersonTransfer Co Inc
59	2401	54140000	5000327137	1/19/2016	654.71	10/1/2014	10/31/2014	15.50	460.50	301,493.96	Canon Solutions America Inc
60	2491	54140000	5000328243	2/10/2016	433.42	12/1/2015	12/31/2015	15.50	56.50	24,488.23	Canon Solutions America Inc
61	2401	54140000	5000329965	2/10/2016	480.59	12/1/2015	12/31/2015	15.50	56.50	27,153.34	Canon Solutions America Inc
62	2401	54140000	5000333990	3/11/2016	433.21	1/1/2016	1/31/2016	15.50	55.50	24,043.16	Canon Solutions America Inc
63	2491	54140000	5000334159	3/11/2016	445.49	1/1/2016	1/31/2016	15.50	55.50	24,724.70	Canon Solutions America Inc
64	2452	54140000	5000341746	4/14/2016	513.32	2/1/2016	2/29/2016	14.50	59.50	30,542.54	Canon Solutions America Inc
65	2461	54140000	5000341938	4/13/2016	633.95	2/1/2016	2/29/2016	14.50	58.50	37,086.08	Canon Solutions America Inc
66	2491	54140000	5000341972	4/14/2016	702.29	2/1/2016	2/29/2016	14.50	59.50	41,786.26	Canon Solutions America Inc
67	2463	54140000	5000342188	4/13/2016	451.76	2/1/2016	2/29/2016	14.50	58.50	26,427.96	Canon Solutions America Inc
68	2401	54140000	5000342631	4/14/2016	521.99	2/1/2016	2/29/2016	14.50	59.50	31,058.41	Canon Solutions America Inc
69	2401	54140000	5000342632	4/14/2016	729.20	2/1/2016	2/29/2016	14.50	59.50	43,387.40	Canon Solutions America Inc
70	2401	54140000	5000342634	4/14/2016	627.60	2/1/2016	2/29/2016	14.50	59.50	37,342.20	Canon Solutions America Inc
71	2491	54140000	5000347338	4/19/2016	494.87	2/1/2016	2/29/2016	14.50	64.50	31,919.12	Canon Solutions America Inc
72	2463	54140000	5000347397	4/19/2016	421.36	2/1/2016	2/29/2016	14.50	64.50	27,177.72	Canon Solutions America Inc
73	2421	54140000	5000347489	4/19/2016	578.02	2/1/2016	2/29/2016	14.50	64.50	37,282.29	Canon Solutions America Inc
74	2421	54140000	5000347492	4/19/2016	454.33	2/1/2016	2/29/2016	14.50	64.50	29,304.29	Canon Solutions America Inc
75	2451	54140000	5000347587	4/19/2016	401.34	2/1/2016	2/29/2016	14.50	64.50	25,886.43	Canon Solutions America Inc
76	2401	54140000	5000347824	4/19/2016	406.92	2/1/2016	2/29/2016	14.50	64.50	26,246.34	Canon Solutions America Inc

Pennsylvania American Water Company

Lead Lag for Rents Expenses

12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag	Dollars	Vendor
						From	To	Midpoint	Days	Days	
77	2401	54140000	5000347826	4/19/2016	557.78	2/1/2016	2/29/2016	14.50	64.50	35,976.81	Canon Solutions America Inc
78	2401	54140000	5000347829	4/19/2016	401.68	2/1/2016	2/29/2016	14.50	64.50	25,908.36	Canon Solutions America Inc
79	2461	54140000	5000347861	4/19/2016	420.66	2/1/2016	2/29/2016	14.50	64.50	27,132.57	Canon Solutions America Inc
80	2421	54140000	5000349144	5/13/2016	473.20	3/1/2016	3/31/2016	15.50	58.50	27,682.20	Canon Solutions America Inc
81	2421	54140000	5000349146	5/13/2016	422.73	3/1/2016	3/31/2016	15.50	58.50	24,729.71	Canon Solutions America Inc
82	2421	54140000	5000349147	5/13/2016	537.23	3/1/2016	3/31/2016	15.50	58.50	31,427.96	Canon Solutions America Inc
83	2461	54140000	5000349358	5/13/2016	551.66	3/1/2016	3/31/2016	15.50	58.50	32,272.11	Canon Solutions America Inc
84	2491	54140000	5000349389	5/13/2016	485.49	3/1/2016	3/31/2016	15.50	58.50	28,401.17	Canon Solutions America Inc
85	2401	54140000	5000349508	5/13/2016	436.70	3/1/2016	3/31/2016	15.50	58.50	25,546.95	Canon Solutions America Inc
86	2401	54140000	5000349511	5/13/2016	465.25	3/1/2016	3/31/2016	15.50	58.50	27,217.13	Canon Solutions America Inc
87	2401	54140000	5000349512	5/13/2016	473.13	3/1/2016	3/31/2016	15.50	58.50	27,678.11	Canon Solutions America Inc
88	2491	54140000	5000357160	6/10/2016	510.83	4/1/2016	4/30/2016	15.00	56.00	28,606.48	Canon Solutions America Inc
89	2421	54140000	5000357172	6/10/2016	460.58	4/1/2016	4/30/2016	15.00	56.00	25,792.48	Canon Solutions America Inc
90	2401	54140000	5000357653	6/10/2016	499.71	4/1/2016	4/30/2016	15.00	56.00	27,983.76	Canon Solutions America Inc
91	2401	54140000	5000357665	6/10/2016	485.29	4/1/2016	4/30/2016	15.00	56.00	27,176.24	Canon Solutions America Inc
92	2401	54140000	5000357778	5/31/2016	482.32	6/1/2016	8/31/2016	46.00	(46.00)	(22,186.72)	MAILFINANCE
93	2421	54140000	5000362004	6/23/2016	505.61	6/25/2016	9/24/2016	46.00	(47.00)	(23,763.67)	MAILFINANCE
94	2401	54140000	5000366527	7/14/2016	466.88	5/1/2016	5/31/2016	15.50	59.50	27,779.36	Canon Solutions America Inc
95	2401	54140000	5000366529	7/14/2016	414.62	5/1/2016	5/31/2016	15.50	59.50	24,669.89	Canon Solutions America Inc
96	2401	54140000	5000366534	7/14/2016	506.74	5/1/2016	5/31/2016	15.50	59.50	30,151.03	Canon Solutions America Inc
97	2421	54140000	5000366715	7/14/2016	434.70	5/1/2016	5/31/2016	15.50	59.50	25,864.65	Canon Solutions America Inc
98	2401	54140000	5000378076	8/12/2016	500.96	6/1/2016	6/30/2016	15.00	58.00	29,055.68	Canon Solutions America Inc
99	2401	54140000	5000378098	8/12/2016	526.53	6/1/2016	6/30/2016	15.00	58.00	30,538.74	Canon Solutions America Inc
100	2401	54140000	5000378103	8/12/2016	467.39	6/1/2016	6/30/2016	15.00	58.00	27,108.62	Canon Solutions America Inc
101	2463	54140000	5000379701	8/12/2016	418.48	6/1/2016	6/30/2016	15.00	58.00	24,271.84	Canon Solutions America Inc
102	2421	54140000	5000381134	8/12/2016	613.05	6/1/2016	6/30/2016	15.00	58.00	35,556.90	Canon Solutions America Inc
103	2401	54140000	5000381518	9/12/2016	459.51	7/1/2016	7/31/2016	15.50	58.50	26,881.34	Canon Solutions America Inc
104	2401	54140000	5000381519	9/12/2016	515.41	7/1/2016	7/31/2016	15.50	58.50	30,151.49	Canon Solutions America Inc
105	2401	54140000	5000389329	10/17/2016	488.60	8/1/2016	8/31/2016	15.50	62.50	30,537.50	Canon Solutions America Inc
106	2401	54140000	5000389343	10/17/2016	433.83	8/1/2016	8/31/2016	15.50	62.50	27,114.38	Canon Solutions America Inc
107	2401	54140000	5000389672	10/17/2016	458.93	8/1/2016	8/31/2016	15.50	62.50	28,683.13	Canon Solutions America Inc
108	2491	54140000	5000390426	10/17/2016	454.75	8/1/2016	8/31/2016	15.50	62.50	28,421.88	Canon Solutions America Inc
109	2431	54140000	5000391481	9/20/2016	551.20	8/30/2016	8/30/2016	0.50	21.50	11,850.80	GRAZIANI CONSTRUCTION INC
110	2431	54140000	5000345907	4/8/2016	556.50	3/10/2016	3/10/2016	0.50	29.50	16,416.75	GRAZIANI CONSTRUCTION INC
111	2431	54140000	5000373458	7/15/2016	740.94	6/8/2016	6/8/2016	0.50	37.50	27,785.25	GRAZIANI CONSTRUCTION INC
112	2421	54140000	5000395570	10/12/2016	524.82	7/1/2016	7/31/2016	15.50	88.50	46,446.57	Canon Solutions America Inc
113	2421	54140000	5000396547	10/5/2016	535.95	9/25/2016	12/24/2016	45.50	(34.50)	(18,490.28)	MAILFINANCE
114	2463	54140000	5000398301	10/12/2016	484.00	7/1/2016	7/31/2016	15.50	88.50	42,834.00	Canon Solutions America Inc

Pennsylvania American Water Company
 Lead Lag for Rents Expenses
 12 months ended 12/31/2016

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
115	2401	54140000	5000403252	11/10/2016	436.16	9/1/2016	9/30/2016	15.00	56.00	24,424.96	Canon Solutions America Inc
116	2401	54140000	5000403255	11/10/2016	420.38	9/1/2016	9/30/2016	15.00	56.00	23,541.28	Canon Solutions America Inc
117	2491	54140000	5000403396	11/10/2016	467.39	9/1/2016	9/30/2016	15.00	56.00	26,173.84	Canon Solutions America Inc
118	2421	54140000	5000403442	11/10/2016	520.00	9/1/2016	9/30/2016	15.00	56.00	29,120.00	Canon Solutions America Inc
119	2463	54140000	5000405275	11/10/2016	418.80	9/1/2016	9/30/2016	15.00	56.00	23,452.80	Canon Solutions America Inc
120	2467	54140000	5000406410	11/9/2016	404.29	8/1/2016	8/31/2016	15.50	85.50	34,566.80	Canon Solutions America Inc
121	2401	54140000	5000407208	12/9/2016	400.54	10/1/2016	10/31/2016	15.50	54.50	21,829.43	Canon Solutions America Inc
122	2421	54140000	5000407725	12/9/2016	425.67	10/1/2016	10/31/2016	15.50	54.50	23,199.02	Canon Solutions America Inc
123	2462	54140000	5000416109	1/13/2017	429.00	10/13/2016	10/13/2016	0.50	92.50	39,682.50	GR SPONAUGLE & SONS INC
124	2421	54140000	5000417032	1/13/2017	441.35	11/1/2016	11/30/2016	15.00	59.00	26,039.65	Canon Solutions America Inc
125	2401	54140000	5000417034	1/13/2017	452.11	11/1/2016	11/30/2016	15.00	59.00	26,674.49	Canon Solutions America Inc
126	2401	54140000	5000417041	1/13/2017	540.38	11/1/2016	11/30/2016	15.00	59.00	31,882.42	Canon Solutions America Inc
127	2401	54140000	5000417055	1/13/2017	471.32	11/1/2016	11/30/2016	15.00	59.00	27,807.88	Canon Solutions America Inc
128	2431	54140000	5000418162	1/20/2017	597.84	12/6/2016	12/6/2016	0.50	45.50	27,201.72	GRAZIANI CONSTRUCTION INC
129											
130											
131					<u>\$414,339.56</u>					<u>(\$1,804,159.00)</u>	
132											
133					Avg Lag for Rents					(4.35)	
134					Check Float					<u>6.24</u>	
135					Avg Lag w/Check Float					<u>1.89</u>	

Pennsylvania American Water Company
Lead Lag for Natural Gas expenses
12 months ended 12/31/16

Line No						Service Period		Total Lag		Dollars		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days		
1												
2	2433	52548000	5000324890	1/13/2016	\$2,486.00	12/2/2015	1/4/2016	17.00	26.00	\$64,636.00	Peoples TWP LLC	
3	2431	52548000	5000326107	1/19/2016	2,435.92	12/11/2015	1/13/2016	17.00	23.00	56,026.16	Columbia Gas of Pennsylvania	
4	2452	52548000	5000326107	1/19/2016	3,533.46	12/12/2015	1/14/2016	17.00	22.00	77,736.12	PECO/37629	
5	2461	52548000	5000326155	2/19/2016	7,165.61	1/7/2016	1/7/2016	0.50	43.50	311,704.04	KEYSTONE OIL PRODUCTS CORP	
6	2411	52548000	5000328785	1/26/2016	9,101.37	12/19/2015	1/21/2016	17.00	22.00	200,230.14	Columbia Gas of Pennsylvania	
7	2411	52548000	5000329952	1/29/2016	5,282.20	12/11/2015	1/14/2016	17.50	32.50	171,671.50	Peoples/644760	
8	2462	52548000	5000330569	2/10/2016	2,976.95	1/13/2016	1/13/2016	0.50	28.50	84,843.08	LEFFLER ENERGY	
9	2451	52548000	5000330886	2/3/2016	3,684.20	12/28/2015	1/26/2016	15.00	23.00	84,736.60	PECO/37629	
10	2431	52548000	5000331566	2/5/2016	3,092.75	12/18/2015	1/18/2016	16.00	34.00	105,153.50	Columbia Gas of Pennsylvania	
11	2441	52548000	5000332410	2/24/2016	6,065.14	1/28/2016	1/28/2016	0.50	27.50	166,791.35	SUBURBAN PROPANE	
12	2411	52548000	5000332801	2/10/2016	4,069.86	12/16/2015	1/19/2016	17.50	39.50	160,759.47	Columbia Gas of Pennsylvania	
13	2491	52548000	5000333572	2/12/2016	3,619.95	12/25/2015	1/26/2016	16.50	33.50	121,268.33	UGI Penn Natural Gas	
14	2431	52548000	5000334213	2/16/2016	2,835.24	1/14/2016	2/11/2016	14.50	19.50	55,287.18	Columbia Gas of Pennsylvania	
15	2433	52548000	5000334470	2/17/2016	3,156.72	1/5/2016	2/3/2016	15.00	29.00	91,544.88	Peoples TWP LLC	
16	2452	52548000	5000334470	2/17/2016	4,860.27	1/15/2016	2/15/2016	16.00	18.00	87,484.86	PECO/37629	
17	2411	52548000	5000336039	2/23/2016	8,354.53	1/22/2016	2/19/2016	14.50	18.50	154,558.81	Columbia Gas of Pennsylvania	
18	2461	52548000	5000336123	3/11/2016	7,595.54	2/1/2016	2/1/2016	0.50	39.50	300,023.83	KEYSTONE OIL PRODUCTS CORP	
19	2462	52548000	5000336761	8/31/2016	2,041.64	2/12/2016	2/12/2016	0.50	201.50	411,390.46	LEFFLER ENERGY	
20	2451	52548000	5000336976	2/26/2016	3,572.42	1/27/2016	2/24/2016	14.50	16.50	58,944.93	PECO/37629	
21	2411	52548000	5000337733	3/1/2016	3,801.14	1/20/2016	2/16/2016	14.00	28.00	106,431.92	Columbia Gas of Pennsylvania	
22	2431	52548000	5000337733	3/1/2016	5,266.47	1/19/2016	2/17/2016	15.00	28.00	147,461.16	Columbia Gas of Pennsylvania	
23	2411	52548000	5000337733	3/1/2016	7,068.34	1/15/2016	2/13/2016	15.00	32.00	226,186.88	Peoples/644760	
24	2461	52548000	5000339327	4/7/2016	9,111.76	2/22/2016	2/22/2016	0.50	45.50	414,585.08	KEYSTONE OIL PRODUCTS CORP	
25	2441	52548000	5000339578	3/23/2016	2,266.03	2/25/2016	2/25/2016	0.50	27.50	62,315.83	SUBURBAN PROPANE	
26	2491	52548000	5000340449	3/14/2016	2,698.70	1/27/2016	2/25/2016	15.00	33.00	89,057.10	UGI Penn Natural Gas	
27	2431	52548000	5000340684	3/15/2016	2,163.59	2/12/2016	3/11/2016	14.50	18.50	40,026.42	Columbia Gas of Pennsylvania	
28	2433	52548000	5000341092	3/16/2016	2,707.15	2/4/2016	3/3/2016	14.50	27.50	74,446.63	Peoples TWP LLC	
29	2452	52548000	5000341333	3/17/2016	5,645.27	2/16/2016	3/15/2016	14.50	16.50	93,146.96	PECO/37629	
30	2411	52548000	5000343396	3/25/2016	5,448.40	2/20/2016	3/21/2016	15.50	19.50	106,243.80	Columbia Gas of Pennsylvania	
31	2411	52548000	5000343396	3/25/2016	5,300.76	2/14/2016	3/15/2016	15.50	25.50	135,169.38	Peoples/644760	
32	2451	52548000	5000343580	3/28/2016	2,421.54	2/25/2016	3/24/2016	14.50	18.50	44,798.49	PECO/37629	
33	2411	52548000	5000344211	3/30/2016	2,059.92	2/17/2016	3/15/2016	14.00	29.00	59,737.68	Columbia Gas of Pennsylvania	
34	2431	52548000	5000346120	4/8/2016	2,984.63	2/18/2016	3/18/2016	15.00	36.00	107,446.68	Columbia Gas of Pennsylvania	
35	2452	52548000	5000347892	4/15/2016	4,436.96	3/16/2016	4/13/2016	14.50	16.50	73,209.84	PECO/37629	
36	2462	52548000	5000348600	5/4/2016	2,322.25	4/5/2016	4/5/2016	0.50	29.50	68,506.38	LEFFLER ENERGY	
37	2411	52548000	5000350339	4/26/2016	3,273.15	3/22/2016	4/20/2016	15.00	21.00	68,736.15	Columbia Gas of Pennsylvania	

Pennsylvania American Water Company
Lead Lag for Natural Gas expenses
12 months ended 12/31/16

Line No							Service Period		Total Lag	Dollars	Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	
1											
38	2411	52548000	5000350339	4/26/2016	3,536.95	3/16/2016	4/13/2016	14.50	27.50	97,266.13	Peoples/644760
39	2452	52548000	5000355588	5/16/2016	2,672.55	4/14/2016	5/12/2016	14.50	18.50	49,442.18	PECO/37629
40	2433	52548000	5000356091	5/17/2016	2,274.86	4/5/2016	5/3/2016	14.50	28.50	64,833.51	Peoples TWP LLC
41	2461	52548000	5000402613	11/22/2016	10,119.24	10/14/2016	10/14/2016	0.50	39.50	399,709.98	KEYSTONE OIL PRODUCTS CORP
42	2411	52548000	5000409395	11/22/2016	4,026.73	10/19/2016	11/16/2016	14.50	20.50	82,547.97	Columbia Gas of Pennsylvania
43	2491	52548000	5000413417	12/7/2016	2,103.48	10/25/2016	11/22/2016	14.50	29.50	62,052.66	UGI Penn Natural Gas
44	2441	52548000	5000414617	12/27/2016	2,888.58	11/25/2016	11/25/2016	0.50	32.50	93,878.85	SUBURBAN PROPANE
45	2452	52548000	5000415199	12/14/2016	6,619.24	11/10/2016	12/12/2016	16.50	18.50	122,455.94	PECO/37629
46	2431	52548000	5000415583	12/15/2016	2,127.09	11/9/2016	12/9/2016	15.50	21.50	45,732.44	Columbia Gas of Pennsylvania
47	2411	52548000	5000418276	12/23/2016	9,665.45	11/17/2016	12/19/2016	16.50	20.50	198,141.73	Columbia Gas of Pennsylvania
48	2451	52548000	5000418657	12/23/2016	2,814.47	11/19/2016	12/21/2016	16.50	18.50	52,067.70	PECO/37629
49	2411	52548000	5000418657	12/23/2016	4,937.39	11/10/2016	12/12/2016	16.50	27.50	135,778.23	Peoples/644760
50	2467	52548000	5000418915	12/27/2016	2,390.37	11/21/2016	12/21/2016	15.50	21.50	51,392.96	PECO/37629
51	2431	52548000	5000419455	12/29/2016	2,632.73	11/17/2016	12/15/2016	14.50	28.50	75,032.81	Columbia Gas of Pennsylvania
52	2411	52548000	5000419455	12/29/2016	3,701.59	11/16/2016	12/15/2016	15.00	29.00	107,346.11	Columbia Gas of Pennsylvania
53											
54											
55					<u>\$217,416.55</u>					<u>\$6,319,976.73</u>	
56											
57										29.07	
58										6.24	
59										<u>35.31</u>	

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Rate Base

FR V.9

Pennsylvania-American Water Company – Water Operations
V. Rate Base

9. Indicate if amortized expenses have been removed from the lead/lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

Answer: The amortized expenses have been removed from the lead/lag study. Please see attached for the detailed activity, and refer to the “Support of Expense Days” in Exhibit 3-A.

Assets		Offsetting acct nc	Jan	Feb	Mar	Apr	May	Jun	Jul
16550000	Amortize PA Dept of Conservation	52500000	(\$750.00)	(\$750.00)	(\$750.00)	(\$750.00)	(\$750.00)	(\$750.00)	(\$750.00)
16550000	Amortize PaWARN	52524000	(916.67)	(916.67)	(916.67)	(916.67)	(916.67)	(916.67)	(916.67)
16550000	Amortize NAWC	52524000	(36,619.64)	(36,619.64)	(36,619.64)	(36,619.64)	(36,619.64)	(36,619.64)	(36,619.64)
16550000	Amortize Luzerne County	52579000	(2,583.34)	(2,583.34)	(2,583.34)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
16550000	Amortize US Bank	52579000	(1,337.90)	(1,337.90)	(1,337.90)	(1,337.90)	(1,337.90)	(1,337.90)	(1,337.90)
16550010	Amortize Adobe	52571500	-	-	-	-	-	-	-
16550010	Amortize Iconics	52571500	(7,620.00)	-	(15,240.00)	(7,620.00)	(7,620.00)	(7,620.00)	(7,620.00)
16550010	Amortize Oracle	62502600	-	-	-	-	-	(14,930.32)	-
16550010	Amortize Fusion Storm	62502600	(1,346.32)	(1,346.32)	(1,346.32)	(1,346.32)	(1,346.32)	(1,346.32)	(1,346.32)
16550010	Amortize Harmon IE	52500000	(520.58)	(520.58)	(520.58)	(520.58)	(520.58)	(520.58)	(520.58)
16550010	Amortize SAP Maintenance	62502600	(52,466.88)	(52,466.88)	(52,466.88)	(52,466.88)	(52,466.88)	(27,417.00)	(48,291.90)
16550010	Amortize Trend	62502600	(705.06)	(705.06)	-	-	-	(2,115.18)	2,115.18
16550010	Amortize Basic Technology	62502600	(1,399.03)	(1,399.03)	(1,113.19)	(1,303.75)	(1,303.75)	(1,303.75)	(1,303.75)
16550010	Amortize ECN	62502600	(10,106.38)	(10,106.38)	(10,145.20)	(10,125.79)	(10,145.20)	(10,125.79)	(10,125.79)
16550010	Amortize ESRI	52500000	(21,109.17)	(21,109.17)	(21,109.17)	(21,109.17)	(21,109.17)	(21,109.17)	(21,109.17)
16550010	Amortize Kronos	52500000	(3,422.52)	(3,422.52)	(3,422.52)	(3,422.52)	(3,422.52)	(3,422.52)	(3,422.52)
16550010	Amortize NICE	62502600	(3,407.63)	(3,407.63)	(3,407.63)	(4,112.72)	(4,112.72)	(1,997.54)	(3,407.66)
16550010	Amortize Open Text	52500000	(1,495.73)	(1,495.73)	(1,495.73)	(1,495.73)	(1,495.73)	(1,495.73)	(1,495.73)
16550010	Amortize Powerplant	52500000	(4,554.07)	(4,554.07)	(4,554.07)	(4,554.07)	(4,554.07)	(4,554.07)	(4,554.07)
16550010	Amortize Microsoft	62502600	(13,254.56)	(13,254.56)	(13,254.56)	(13,254.56)	(13,254.56)	(13,254.56)	(13,254.56)
16550010	Amortize STL Comm	52500000	(2,394.97)	(2,394.97)	(2,394.97)	(2,394.97)	(2,394.97)	(2,394.97)	(2,394.97)
16550010	Amortize Success Factors	52500000	(11,410.71)	(4,493.73)	(6,799.39)	(6,799.39)	(6,799.39)	(6,799.39)	(6,799.39)
16550010	Amortize AWWA	52524000	(1,477.59)	(1,477.59)	(1,477.59)	(1,477.59)	(1,477.59)	(1,477.59)	(1,477.59)
16550010	Amortize Water Research Foundation	52568000	(9,802.97)	(9,802.97)	(9,802.97)	(9,802.97)	(9,802.97)	(9,802.97)	(9,802.97)
16550010	Amortize Tyco Security	52571000	(42,910.89)	(42,910.89)	(42,910.89)	(51,506.65)	(45,059.83)	(45,059.83)	(45,059.83)
16550010	Amort Korterra	52571500	(2,074.57)	(2,074.57)	(2,074.57)	(2,074.57)	(2,074.57)	(2,074.57)	(2,074.57)
16550010	Amortize Adaptiva	52571500	(144.49)	(144.49)	(144.49)	(144.49)	(144.49)	(144.49)	(144.49)
16550010	Amortize AppClarity	52571500	(362.12)	(362.12)	(362.12)	(362.12)	(362.12)	(362.12)	(362.12)
16550010	Amortize Dyntek Fortigate	52571500	(348.55)	(348.55)	(348.55)	(348.55)	(348.55)	(348.55)	(348.55)
16550010	Amortize IBM Smartcloud	52571500	(891.25)	(891.25)	(891.25)	(891.25)	(891.25)	(891.25)	(891.25)
16550010	Amortize SMARTnet	62502600	(2,808.02)	(2,808.02)	(2,808.02)	(2,808.02)	(2,808.02)	(2,808.02)	(2,808.02)
16550010	Amortize Taulia	52571500	(3,844.05)	(3,844.05)	(3,844.05)	(3,844.05)	(3,844.05)	(5,110.70)	(5,110.70)
16550010	Amortize Dyntek	52571500	(2,034.39)	(2,034.39)	(2,034.39)	(2,034.39)	(2,034.39)	(2,034.39)	(2,034.39)
16550010	Amortize Fathom	52571500	(13,184.36)	(13,184.36)	(13,184.36)	(13,184.36)	(13,184.36)	(13,184.36)	(13,184.36)
16550010	Amortize Cisco	62502600	(9,473.96)	(9,473.96)	(9,473.96)	(9,473.96)	(9,473.96)	(9,473.96)	(9,473.96)
16550010	Amortize Computer Financial Consultants	53150000	(1,348.91)	(1,348.91)	(1,348.91)	(1,348.91)	(1,348.91)	(1,348.91)	(1,348.91)
16550010	Amortize Avaya	62502600	-	-	-	-	(24,301.53)	-	(8,100.51)
16550010	Amortize Chemware	62502600	-	-	-	-	(26,001.20)	(5,200.24)	(5,200.24)
16550010	Amortize Hyperion	62502600	-	-	-	(4,672.65)	(4,672.65)	(4,672.65)	(4,672.65)
16550010	Amortize Trintech	62502600	-	-	(1,108.80)	(1,108.80)	(2,217.60)	(1,108.80)	(1,108.80)
Total			(\$268,127.28)	(\$253,590.30)	(\$271,292.68)	(\$276,733.99)	(\$321,718.11)	(\$266,914.52)	(\$299,565.21)

Pennsylvania American Water
Regulatory Assets - 2016

FR V.09

Assets Account	Text	Offsetting acct nc	Aug	Sep	Oct	Nov	Dec	Total
16550000	Amortize PA Dept of Conservation	52500000	(\$750.00)	(\$750.00)	(\$750.00)	(\$750.00)	(\$750.00)	(\$9,000.00)
16550000	Amortize PaWARN	52524000	(916.67)	(916.67)	(916.67)	(916.67)	(916.67)	(11,000.04)
16550000	Amortize MAWC	52524000	(36,925.79)	(36,925.79)	(36,925.79)	(36,925.79)	(36,925.79)	(443,109.66)
16550000	Amortize Luzerne County	52579000	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(21,250.02)
16550000	Amortize US Bank	52579000	(1,407.65)	(1,407.65)	(1,407.65)	(1,407.65)	(1,407.65)	(16,612.80)
16550010	Amortize Adobe	52571500	(586.64)	(586.64)	(586.64)	(586.64)	(586.64)	(2,933.20)
16550010	Amortize Iconics	52571500	(7,620.00)	(7,620.00)	(7,620.00)	(7,620.00)	(7,620.00)	(91,440.00)
16550010	Amortize Oracle	62502600	(14,930.32)	(7,465.16)	(7,465.16)	(7,465.16)	(7,465.16)	(59,721.28)
16550010	Amortize Fusion Storm	62502600	(1,346.32)	(1,346.32)	(1,346.32)	(3,375.64)	(2,022.76)	(18,861.60)
16550010	Amortize Harmon IE	52500000	(520.58)	(520.58)	(520.58)	(520.58)	(520.58)	(6,246.96)
16550010	Amortize SAP Maintenance	62502600	(48,291.90)	(48,291.90)	(48,291.90)	(48,291.90)	(48,291.90)	(579,502.80)
16550010	Amortize Trend	62502600	-	-	-	-	-	(1,410.12)
16550010	Amortize Basic Technology	62502600	(1,303.75)	(1,303.75)	(1,303.75)	(1,303.75)	(1,303.75)	(15,645.00)
16550010	Amortize ECN	62502600	(10,125.79)	(10,125.79)	(10,125.79)	(10,125.79)	(10,125.79)	(121,509.48)
16550010	Amortize ESRI	52500000	(21,109.17)	(21,109.17)	(21,109.17)	(21,109.17)	(21,109.17)	(253,310.04)
16550010	Amortize Kronos	52500000	(3,422.52)	(3,422.52)	(3,422.52)	(3,422.52)	(3,422.52)	(41,070.24)
16550010	Amortize NICE	62502600	(3,407.66)	(3,407.66)	(3,407.66)	(3,970.44)	(3,689.05)	(41,736.00)
16550010	Amortize Open Text	52500000	(1,495.73)	(1,495.73)	(1,495.73)	(1,495.73)	(1,495.73)	(17,948.76)
16550010	Amortize Powerplant	52500000	(4,554.07)	(4,554.07)	(4,554.07)	(4,554.07)	(4,554.07)	(54,648.84)
16550010	Amortize Microsoft	62502600	(13,254.56)	(13,254.56)	(13,254.56)	(13,254.56)	(13,254.56)	(159,054.72)
16550010	Amortize STL Comm	52500000	(2,394.97)	(2,394.97)	(2,394.97)	(2,394.97)	(2,394.97)	(28,739.64)
16550010	Amortize Success Factors	52500000	(6,799.39)	(6,799.39)	(6,799.39)	(6,799.39)	(6,799.39)	(83,898.34)
16550010	Amortize AWWA	52524000	(1,477.59)	(1,477.59)	(1,477.59)	(1,477.59)	(1,477.59)	(17,731.08)
16550010	Amortize Water Research Foundation	52568000	(9,802.97)	(9,802.97)	(9,802.97)	(9,802.97)	(9,802.97)	(117,635.64)
16550010	Amortize Tyco Security	52571000	(45,059.83)	(45,059.83)	(45,059.83)	(45,059.83)	(45,059.83)	(540,717.96)
16550010	Amort Korterra	52571500	(2,074.57)	(2,074.57)	(2,074.57)	(2,074.57)	(2,074.57)	(24,894.84)
16550010	Amortize Adaptiva	52571500	(144.49)	(144.49)	(144.49)	(144.49)	(144.49)	(1,733.88)
16550010	Amortize AppClarity	52571500	(362.12)	(362.12)	(362.12)	(362.12)	(362.12)	(4,345.44)
16550010	Amortize Dyntek Fortigate	52571500	(348.55)	(348.55)	(348.55)	(348.55)	(348.55)	(4,182.60)
16550010	Amortize IBM Smartcloud	52571500	(891.25)	(891.25)	(891.25)	(891.25)	(891.25)	(10,695.00)
16550010	Amortize SMARTnet	62502600	(7,716.37)	(7,716.37)	(7,716.37)	(7,716.37)	(7,716.37)	(77,871.39)
16550010	Amortize Taulia	52571500	(5,110.70)	(5,110.70)	(5,110.70)	(5,110.70)	(5,110.70)	(54,995.15)
16550010	Amortize Dyntek	52571500	(2,034.39)	(2,034.39)	(2,034.39)	(2,034.39)	(2,034.39)	(24,412.68)
16550010	Amortize Fathom	52571500	(13,184.36)	(13,184.36)	(13,184.36)	(15,290.64)	(14,237.50)	(161,371.74)
16550010	Amortize Cisco	62502600	(9,473.96)	47,369.80	-	-	-	(28,421.88)
16550010	Amortize Computer Financial Consultants	53150000	(1,348.91)	(1,348.91)	(1,348.91)	(1,348.91)	(1,348.91)	(16,186.92)
16550010	Amortize Avaya	62502600	(8,100.51)	(8,100.51)	(8,100.51)	(8,100.51)	(8,100.51)	(72,904.59)
16550010	Amortize Chemware	62502600	(5,200.24)	(5,200.24)	(5,200.24)	(5,200.24)	(5,200.24)	(62,402.88)
16550010	Amortize Hyperion	62502600	(4,672.65)	(4,672.65)	(4,672.65)	(4,672.65)	(4,672.65)	(42,053.85)
16550010	Amortize Trintech	62502600	(1,108.80)	(1,108.80)	(1,108.80)	(1,108.80)	(1,108.80)	(12,196.80)
Total			(\$300,775.74)	(\$236,466.82)	(\$283,836.62)	(\$288,535.00)	(\$285,847.59)	(\$3,353,403.86)

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR V.11

Pennsylvania-American Water Company
V. Rate Base

- 11 In reference to Materials and Supplies:
- a. What method of inventory valuation was used to develop the claim for materials and supplies?
 - b. Does the utility use a material and supply model to calculate needed material and supply levels?
 - c. If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
 - d. Provide the actual monthly value for the inventory of materials and supplies for the past 12 months. Supply as of the end of the historic test year, a 13-month average, by month, for the material and supply account.
 - e. Provide the monthly level of materials and supplies for three years prior to the conclusion of the historic test year.

Answer

- a. The Company's claim for material and supplies is based on an average of end-of-month balances in Account No. 151 for the thirteen months ended December 31, 2016. The end-of-month balances of Account No. 151 are derived by debiting the opening balances by an amount equal to the cost of material and supplies received during the month and crediting the balance by the cost of material and supplies used during the month (calculated by multiplying the average unit cost of the items by the number of items used). The Company's rate base claim for materials and supplies for the Scranton Wastewater operations was based upon the average amount of materials and supplies from the Company's 15 other wastewater districts and the number of wastewater customers.
- b. No. it does not.
- c. Please refer to the response to question b.
- d. Please refer to the Material and Supplies in Exhibit 3-A.
- e. Please refer to attached schedule.

Pennsylvania American Water Company

FR V.11 E

	Water Operations				Wastewater Operations	
	15110000 Plant Material	15120000 Fuel	15130000 Chemicals	15140000 Other M&S	15110000 Plant Material	15130000 Chemicals
Jan-13	\$4,639,364	\$53,484	\$1,434,202	\$29,580	\$5,872	\$35,847
Feb-13	4,616,301	47,776	1,394,087	43,087	5,477	34,980
Mar-13	4,944,858	63,244	1,318,952	37,068	6,814	29,947
Apr-13	5,630,625	47,891	1,374,686	76,170	7,043	40,037
May-13	5,759,298	34,999	1,333,137	35,145	6,726	31,508
Jun-13	6,318,832	54,390	1,352,286	(58,042)	6,146	22,778
Jul-13	6,572,401	52,592	1,425,378	(41,055)	7,545	26,539
Aug-13	6,126,137	91,248	1,525,369	(87,102)	7,825	30,691
Sep-13	5,899,527	110,449	1,546,729	(47,215)	7,858	27,034
Oct-13	6,238,813	96,490	1,533,314	(28,786)	7,829	28,673
Nov-13	5,756,351	88,630	1,464,026	(57,031)	7,653	27,371
Dec-13	5,489,823	111,253	1,527,873	(125,202)	7,453	36,173
Jan-14	5,578,609	92,820	1,495,465	(24,041)	6,292	30,547
Feb-14	5,711,528	95,103	1,435,286	(11,889)	9,154	38,131
Mar-14	5,959,432	107,291	1,449,196	25,984	8,747	40,086
Apr-14	6,520,041	97,344	1,393,477	100,460	8,620	33,878
May-14	6,904,114	113,833	1,390,977	26,381	8,620	34,755
Jun-14	7,271,562	143,231	1,454,681	148,775	8,362	42,987
Jul-14	7,333,740	111,698	1,479,670	111,155	8,295	34,900
Aug-14	7,342,699	90,724	1,568,595	(67,275)	8,295	32,675
Sep-14	7,572,979	108,742	1,525,042	174,172	8,073	41,766
Oct-14	7,234,351	98,024	1,411,706	92,200	7,778	32,168
Nov-14	7,193,845	96,066	1,389,588	138,031	7,691	53,360
Dec-14	7,174,653	40,085	1,582,308	502,483	7,681	43,081
Jan-15	7,302,947	77,529	1,515,127	99,985	7,656	36,956
Feb-15	7,193,311	38,777	1,505,110	60,829	7,452	42,380
Mar-15	7,599,428	44,694	1,379,487	78,000	7,643	44,720
Apr-15	8,187,293	33,772	1,435,991	142,136	7,622	46,387
May-15	8,245,466	55,478	1,546,163	38,112	7,600	49,624
Jun-15	8,235,451	59,582	1,465,824	48,069	7,335	53,419
Jul-15	8,206,964	56,226	1,509,858	51,586	7,273	52,850
Aug-15	7,896,612	73,192	1,401,375	15,628	7,273	45,854
Sep-15	7,825,995	87,785	1,518,970	44,958	7,273	52,712
Oct-15	7,409,376	87,771	1,533,092	40,754	6,888	67,072
Nov-15	7,104,377	124,407	1,461,499	11,917	7,737	52,389
Dec-15	7,237,574	19,132	1,569,410	58,983	8,105	62,887

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Projected Plant Additions

FR V.12

Pennsylvania-American Water Company
V. Rate Base

12. For each non-blanket or projected plant addition to cost the greater of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:
- a. Description of the project.
 - b. Original budgeted cost broken down by Allowance for Funds used during Construction (AFUDC) and non-AFUDC components.
 - c. Current budgeted cost broken down by AFUDC and non-AFUDC components.
 - d. Reason for change in budgeted cost.
 - e. Original estimated date of completion and in service.
 - f. Current estimated date of completion and in service.
 - g. Reason for change in completion date.
 - h. Anticipated retirement related to the plant addition.
 - i. Starting date of project.
 - j. Amount expended to date.
 - k. Percent of project currently complete.
 - l. The depreciation rate applicable.
 - m. Identify which projects are due to a Pennsylvania Department of Environment Protection (PA-DEP) or Federal Environmental Protection Agency (EPA) requirement.

Answer: Please refer to testimony of Company witness David R. Kaufman and Exhibit 3-C which contains future test year additions.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR V.13

Pennsylvania-American Water Company
V. Rate Base

13. Please explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

Answer: When a rate filing is made based on a fully projected future test year, the Company performs a detailed analysis of prospective construction activity to ascertain the in-service date for each project to be completed and only the costs associated with those projects is included in the rate base claim. Annual construction plans provide the majority of data relating to the prospective construction activity.

Information by project has been provided in the Exhibit 3-C which contains the 2017 and 2018 (fully projected future test year) additions. Supporting work papers and documentation for information set forth in that Exhibit can be made available for review in the Company's office located at 800 W. Hersheypark Dr. Hershey, PA.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Sole Use of Plant in Service

FR V.14

Pennsylvania-American Water Company
V. Rate Base

14. Are all of the assets used in the Plant-In-Service, i.e. claim used exclusively by the water or wastewater utility? If not, provide the estimated percentage that each shared asset is used by other entities.

Answer:

Water Operations

All of the assets used in the Plant-In-Service claim are used by the water utility.

Wastewater Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

Scranton Wastewater Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Plant Items Not Used For Water

FR V.15

Pennsylvania-American Water Company
V. Rate Base

15. Is all plant included in rate base currently being used in providing water or wastewater service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated future disposition of the plant.

Answer: All plant in service included in rate base is used and useful. All projected investments during 2017 will be placed into service by the end of the 2017 and will be used and useful. All projected investments during 2018 will be placed into service by the end of the fully projected future test year and will be used and useful.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission

FR V.16

Pennsylvania-American Water Company
V. Rate Base

16. Provide all work papers and supporting documentation showing the derivation of the projected balances of Contributions in Aid of Construction, Customers Advances for Construction and Company service line and customer deposits for the future test year.

Answer: The projected future test year balance for CIAC was arrived at by increasing the historic test year balance by a three year average of true contributions. The amounts were as follows:

<u>Water</u>		<u>Wastewater</u>	
2014	\$ 5,814,804	2014	\$ 399,634
2015	\$ 4,644,827	2015	\$ 21,500
2016	\$ 1,172,937	2016	\$ 696,734
Three year average \$ 3,877,523		Three year average \$ 372,623	

The projected amount of customer advances and refunds is based on the amount of projected construction associated with developer funded projects and what has been historically been refunded to developers.