

Non Union Payroll Detail

Test Years Ended June 30, 2011 and 2012

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
1	85,553.34	1,500.30	87,053.63	2,611.61	2,689.96	92,355.20
2	132,060.07	2,354.03	134,414.10	4,032.42	4,153.40	142,599.92
3	210,643.77	4,009.14	214,652.92	6,439.59	6,632.78	227,725.28
4	568,146.25	11,223.52	579,369.77	17,381.09	17,902.53	614,653.38
5	157,995.83	2,898.95	160,894.78	4,826.84	4,971.65	170,693.27
6	138,296.63	2,505.30	140,801.92	4,224.06	4,350.78	149,376.76
7	79,241.76	1,373.68	80,615.44	2,418.46	2,491.02	85,524.92
8	63,173.45	1,095.64	64,269.09	1,928.07	1,985.91	68,183.08
9	156,267.31	2,871.77	159,139.08	4,774.17	4,917.40	168,830.65
10	69,475.66	1,195.75	70,671.41	2,120.14	2,183.75	74,975.30
11	223,894.77	4,152.55	228,047.31	6,841.42	7,046.66	241,935.40
12	67,124.91	1,163.60	68,288.51	2,048.66	2,110.12	72,447.28
13	115,269.12	2,075.90	117,345.02	3,520.35	3,625.96	124,491.33
14	115,315.57	2,071.53	117,387.10	3,521.61	3,627.26	124,535.97
15	122,804.48	2,218.44	125,022.92	3,750.69	3,863.21	132,636.82
16	80,415.62	1,386.58	81,802.20	2,454.07	2,527.69	86,783.95
17	75,077.98	1,310.09	76,388.07	2,291.64	2,360.39	81,040.10
18	98,130.16	1,719.31	99,849.47	2,995.48	3,085.35	105,930.30
19	125,342.03	2,211.57	127,553.60	3,826.61	3,941.41	135,321.62
20	113,731.44	2,037.17	115,768.60	3,473.06	3,577.25	122,818.91
21	114,397.39	2,045.19	116,442.57	3,493.28	3,598.08	123,533.93
22	113,476.44	2,032.52	115,508.95	3,465.27	3,569.23	122,543.45
23	84,170.19	1,459.87	85,630.06	2,568.90	2,645.97	90,844.93
24	80,425.47	1,384.15	81,809.62	2,454.29	2,527.92	86,791.83
25	101,007.96	1,811.41	102,819.37	3,084.58	3,177.12	109,081.07
26	18,350.95	412.90	18,763.85	562.92	579.80	19,906.56
27	126,902.35	2,295.00	129,197.35	3,875.92	3,992.20	137,065.47
28	117,972.32	2,135.32	120,107.64	3,603.23	3,711.33	127,422.19
29	121,854.72	2,201.03	124,055.75	3,721.67	3,833.32	131,610.75
30	71,568.78	1,257.85	72,826.63	2,184.80	2,250.34	77,261.77
31	153,735.87	2,812.35	156,548.22	4,696.45	4,837.34	166,082.01
32	161,435.94	2,952.57	164,388.51	4,931.66	5,079.61	174,399.77
33	150,895.74	2,762.56	153,658.30	4,609.75	4,748.04	163,016.09
34	71,959.65	1,248.43	73,208.08	2,196.24	2,262.13	77,666.45
35	151,163.96	2,753.97	153,917.93	4,617.54	4,756.06	163,291.53
36	62,761.03	1,107.88	63,868.91	1,916.07	1,973.55	67,758.53
37	117,362.55	2,112.13	119,474.68	3,584.24	3,691.77	126,750.69
38	101,369.10	1,830.60	103,199.70	3,095.99	3,188.87	109,484.56
39	88,840.25	1,544.61	90,384.86	2,711.55	2,792.89	95,889.30
40	51,163.40	830.08	51,993.48	1,559.80	1,606.60	55,159.88
41	100,569.31	1,790.00	102,359.32	3,070.78	3,162.90	108,593.00
42	119,327.22	2,148.28	121,475.50	3,644.27	3,753.59	128,873.36
43	81,887.72	1,428.47	83,316.19	2,499.49	2,574.47	88,390.14
44	101,522.41	1,824.33	103,346.74	3,100.40	3,193.41	109,640.56
45	101,160.58	1,806.68	102,967.25	3,089.02	3,181.69	109,237.96
46	118,755.23	2,124.21	120,879.44	3,626.38	3,735.17	128,240.99
47	235,121.54	4,336.11	239,457.64	7,183.73	7,399.24	254,040.61
48	116,343.31	2,099.33	118,442.64	3,553.28	3,659.88	125,655.79
49	263,431.42	5,927.21	269,358.62	8,080.76	8,323.18	285,762.56
50	68,439.36	1,539.89	69,979.24	2,099.38	2,162.36	74,240.98

Non Union Payroll Detail

Test Years Ended June 30, 2011 and 2012

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
51	96,867.10	1,697.89	98,565.00	2,956.95	3,045.66	104,567.61
52	112,434.22	2,021.95	114,456.17	3,433.69	3,536.70	121,426.55
53	80,540.80	1,402.00	81,942.80	2,458.28	2,532.03	86,933.11
54	96,695.61	1,725.37	98,420.99	2,952.63	3,041.21	104,414.82
55	78,412.00	1,358.19	79,770.19	2,393.11	2,464.90	84,628.20
56	7,635.47	171.80	7,807.27	234.22	241.24	8,282.73
57	116,898.24	2,033.60	118,931.84	3,567.96	3,674.99	126,174.78
58	111,738.18	2,006.53	113,744.71	3,412.34	3,514.71	120,671.76
59	79,860.64	1,392.35	81,252.99	2,437.59	2,510.72	86,201.30
60	112,638.56	2,016.86	114,655.42	3,439.66	3,542.85	121,637.93
61	103,800.72	1,822.51	105,623.22	3,168.70	3,263.76	112,055.68
62	119,845.83	2,157.85	122,003.68	3,660.11	3,769.91	129,433.70
63	100,833.86	1,768.01	102,601.88	3,078.06	3,170.40	108,850.33
64	115,231.27	2,064.02	117,295.29	3,518.86	3,624.42	124,438.57
65	117,924.35	2,118.53	120,042.88	3,601.29	3,709.32	127,353.49
66	86,332.67	1,523.88	87,856.55	2,635.70	2,714.77	93,207.01
67	169,429.76	3,035.13	172,464.89	5,173.95	5,329.17	182,968.01
68	212,991.17	4,042.24	217,033.40	6,511.00	6,706.33	230,250.74
69	87,912.84	1,536.52	89,449.37	2,683.48	2,763.99	94,896.83
70	61,310.54	1,062.29	62,372.83	1,871.18	1,927.32	66,171.33
71	118,954.29	2,126.15	121,080.44	3,632.41	3,741.39	128,454.24
72	117,175.51	2,104.88	119,280.40	3,578.41	3,685.76	126,544.57
73	61,302.61	1,054.11	62,356.72	1,870.70	1,926.82	66,154.24
74	117,782.46	2,033.24	119,815.70	3,594.47	3,702.31	127,112.47
75	90,331.81	1,571.36	91,903.17	2,757.10	2,839.81	97,500.08
76	67,843.43	1,183.81	69,027.24	2,070.82	2,132.94	73,231.00
77	66,782.43	1,124.57	67,907.00	2,037.21	2,098.33	72,042.53
78	82,554.13	1,440.54	83,994.66	2,519.84	2,595.44	89,109.94
79	59,735.25	1,037.84	60,773.09	1,823.19	1,877.89	64,474.17
80	91,360.25	1,592.65	92,952.90	2,788.59	2,872.24	98,613.74
81	61,749.20	857.06	62,606.26	1,878.19	1,934.53	66,418.98
82	54,718.63	954.86	55,673.49	1,670.20	1,720.31	59,064.00
83	100,625.95	1,816.09	102,442.04	3,073.26	3,165.46	108,680.76
84	54,006.76	935.81	54,942.57	1,648.28	1,697.73	58,288.57
85	61,073.09	1,071.76	62,144.85	1,864.35	1,920.28	65,929.48
86	61,070.79	1,060.44	62,131.23	1,863.94	1,919.86	65,915.02
87	48,200.66	957.29	49,157.95	1,474.74	1,518.98	52,151.67
88	83,754.65	1,485.53	85,240.18	2,557.21	2,633.92	90,431.31
89	56,855.93	992.09	57,848.01	1,735.44	1,787.50	61,370.96
90	137,780.12	2,493.74	140,273.86	4,208.22	4,334.46	148,816.54
91	34,246.12	427.85	34,673.97	1,040.22	1,071.43	36,785.61
92	66,149.86	1,148.19	67,298.05	2,018.94	2,079.51	71,396.50
93	4,927.24	110.86	5,038.10	151.14	155.68	5,344.92
94	55,877.03	972.08	56,849.11	1,705.47	1,756.64	60,311.22
95	102,799.74	1,784.55	104,584.29	3,137.53	3,231.65	110,953.47
96	69,018.34	1,194.49	70,212.83	2,106.38	2,169.58	74,488.79
97	18,461.44	415.38	18,876.82	566.30	583.29	20,026.42
98	91,406.76	1,598.66	93,005.42	2,790.16	2,873.87	98,669.45
99	87,102.02	1,549.60	88,651.62	2,659.55	2,739.34	94,050.51
100	60,835.50	1,063.31	61,898.81	1,856.96	1,912.67	65,668.44

Non Union Payroll Detail

Test Years Ended June 30, 2011 and 2012

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101	81,629.73	1,439.12	83,068.85	2,492.07	2,566.83	88,127.74
102	105,005.41	1,888.65	106,894.06	3,206.82	3,303.03	113,403.91
103	117,786.89	2,134.43	119,921.32	3,597.64	3,705.57	127,224.53
104	106,721.66	1,913.46	108,635.12	3,259.05	3,356.83	115,251.00
105	78,130.86	1,363.09	79,493.95	2,384.82	2,456.36	84,335.14
106	82,933.76	1,446.50	84,380.26	2,531.41	2,607.35	89,519.02
107	62,411.23	1,086.58	63,497.81	1,904.93	1,962.08	67,364.83
108	43,234.81	743.26	43,978.07	1,319.34	1,358.92	46,656.34
109	116,228.08	2,099.77	118,327.86	3,549.84	3,656.33	125,534.02
110	73,204.02	1,263.70	74,467.72	2,234.03	2,301.05	79,002.80
111	62,086.24	1,068.73	63,154.97	1,894.65	1,951.49	67,001.11
112	82,647.45	1,444.20	84,091.65	2,522.75	2,598.43	89,212.83
113	46,597.94	789.72	47,387.66	1,421.63	1,464.28	50,273.57
114	54,519.55	944.69	55,464.24	1,663.93	1,713.84	58,842.01
115	64,166.48	1,109.98	65,276.46	1,958.29	2,017.04	69,251.80
116	69,559.93	1,207.58	70,767.51	2,123.03	2,186.72	75,077.25
117	43,435.47	753.75	44,189.22	1,325.68	1,365.45	46,880.34
118	49,399.00	857.83	50,256.83	1,507.70	1,552.94	53,317.47
119	60,355.36	1,045.69	61,401.05	1,842.03	1,897.29	65,140.37
120	56,682.45	981.75	57,664.20	1,729.93	1,781.82	61,175.95
121	58,045.73	1,012.01	59,057.74	1,771.73	1,824.88	62,654.36
122	51,697.08	892.37	52,589.45	1,577.68	1,625.01	55,792.15
123	47,014.19	808.30	47,822.49	1,434.67	1,477.71	50,734.88
124	56,232.98	970.18	57,203.16	1,716.09	1,767.58	60,686.83
125	77,989.82	1,363.90	79,353.72	2,380.61	2,452.03	84,186.36
126	44,285.05	767.55	45,052.61	1,351.58	1,392.13	47,796.31
127	52,151.33	908.56	53,059.88	1,591.80	1,639.55	56,291.23
128	2,775.00	62.44	2,837.44	85.12	87.68	3,010.24
129	47,185.67	823.86	48,009.53	1,440.29	1,483.49	50,933.31
130	40,546.19	703.91	41,250.10	1,237.50	1,274.63	43,762.23
131	39,475.28	682.78	40,158.06	1,204.74	1,240.88	42,603.69
132	43,582.63	755.73	44,338.36	1,330.15	1,370.06	47,038.57
133	27,052.37	557.20	27,609.57	828.29	853.14	29,290.99
134	60,698.27	1,043.46	61,741.73	1,852.25	1,907.82	65,501.81
135	39,525.80	687.14	40,212.94	1,206.39	1,242.58	42,661.91
136	53,623.07	932.14	54,555.21	1,636.66	1,685.76	57,877.62
137	51,029.92	882.82	51,912.74	1,557.38	1,604.10	55,074.23
138	43,381.70	758.14	44,139.84	1,324.20	1,363.92	46,827.96
139	42,591.05	738.99	43,330.04	1,299.90	1,338.90	45,968.84
140	42,876.32	744.07	43,620.39	1,308.61	1,347.87	46,276.88
141	58,681.59	1,020.75	59,702.34	1,791.07	1,844.80	63,338.21
142	39,546.03	689.83	40,235.86	1,207.08	1,243.29	42,686.22
143	125,650.00	2,178.53	127,828.53	3,834.86	3,949.90	135,613.29
144	61,976.28	1,085.96	63,062.25	1,891.87	1,948.62	66,902.74
145	63,206.82	1,094.56	64,301.38	1,929.04	1,986.91	68,217.34
146	39,235.75	675.35	39,911.10	1,197.33	1,233.25	42,341.69
147	140,137.01	2,580.64	142,717.66	4,281.53	4,409.98	151,409.16
148	34,509.51	595.98	35,105.49	1,053.16	1,084.76	37,243.41
149	127,663.33	2,230.49	129,893.83	3,896.81	4,013.72	137,804.36
150	62,525.44	1,084.91	63,610.35	1,908.31	1,965.56	67,484.22

Non Union Payroll Detail

Test Years Ended June 30, 2011 and 2012

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151	39,229.37	674.31	39,903.68	1,197.11	1,233.02	42,333.82
152	59,992.23	1,044.93	61,037.16	1,831.11	1,886.05	64,754.32
153	54,540.54	960.63	55,501.16	1,665.03	1,714.99	58,881.18
154	45,933.76	796.68	46,730.44	1,401.91	1,443.97	49,576.33
155	49,703.75	860.04	50,563.79	1,516.91	1,562.42	53,643.13
156	50,553.43	880.97	51,434.40	1,543.03	1,589.32	54,566.75
157	64,976.98	1,134.57	66,111.55	1,983.35	2,042.85	70,137.75
158	53,544.00	904.70	54,448.70	1,633.46	1,682.46	57,764.63
159	45,349.73	789.71	46,139.44	1,384.18	1,425.71	48,949.33
160	49,332.14	848.23	50,180.37	1,505.41	1,550.57	53,236.36
161	42,464.41	735.53	43,199.94	1,296.00	1,334.88	45,830.82
162	46,438.84	812.11	47,250.95	1,417.53	1,460.05	50,128.54
163	39,933.36	692.02	40,625.38	1,218.76	1,255.32	43,099.46
164	63,475.25	1,092.27	64,567.52	1,937.03	1,995.14	68,499.68
165	77,485.92	1,349.34	78,835.26	2,365.06	2,436.01	83,636.32
166	62,652.29	1,098.80	63,751.10	1,912.53	1,969.91	67,633.54
167	66,989.01	1,166.31	68,155.33	2,044.66	2,106.00	72,305.98
168	50,930.16	861.44	51,791.60	1,553.75	1,600.36	54,945.71
169	40,894.56	691.43	41,585.99	1,247.58	1,285.01	44,118.58
170	39,781.09	696.00	40,477.09	1,214.31	1,250.74	42,942.14
171	41,439.24	714.24	42,153.48	1,264.60	1,302.54	44,720.63
172	2,772.00	62.37	2,834.37	85.03	87.58	3,006.98
173	33,253.29	586.49	33,839.78	1,015.19	1,045.65	35,900.62
174	33,394.40	577.72	33,972.12	1,019.16	1,049.74	36,041.02
175	46,090.18	787.19	46,877.37	1,406.32	1,448.51	49,732.20
176	30,060.95	520.26	30,581.21	917.44	944.96	32,443.60
177	22,912.74	515.54	23,428.28	702.85	723.93	24,855.06
178	39,486.48	690.87	40,177.35	1,205.32	1,241.48	42,624.15
179	31,889.21	559.60	32,448.81	973.46	1,002.67	34,424.94
180	21,983.19	387.25	22,370.44	671.11	691.25	23,732.80
181	34,919.59	604.73	35,524.32	1,065.73	1,097.70	37,687.75
182	25,170.12	539.62	25,709.74	771.29	794.43	27,275.46
183	33,688.82	584.02	34,272.84	1,028.19	1,059.03	36,360.06
184	55,301.81	969.67	56,271.48	1,688.14	1,738.79	59,698.41
185	80,200.15	1,370.77	81,570.92	2,447.13	2,520.54	86,538.59
186	44,615.08	769.31	45,384.39	1,361.53	1,402.38	48,148.30
187	65,784.06	1,152.67	66,936.73	2,008.10	2,068.35	71,013.18
188	89,981.15	1,571.11	91,552.26	2,746.57	2,828.96	97,127.79
189	21,491.18	370.32	21,861.50	655.85	675.52	23,192.87
190	47,143.72	818.69	47,962.41	1,438.87	1,482.04	50,883.32
191	5,833.64	98.34	5,931.98	177.96	183.30	6,293.24
192	42,168.31	705.92	42,874.23	1,286.23	1,324.81	45,485.27
193	777.00	17.48	794.48	23.83	24.55	842.87
194	8,029.01	99.69	8,128.70	243.86	251.18	8,623.74
195	17,688.00	397.98	18,085.98	542.58	558.86	19,187.42
196	56,652.28	978.92	57,631.20	1,728.94	1,780.80	61,140.94
197	22,413.25	378.84	22,792.09	683.76	704.28	24,180.13
198	6,720.00	151.20	6,871.20	206.14	212.32	7,289.66
199	35,543.37	616.15	36,159.52	1,084.79	1,117.33	38,361.64
200	47,526.76	818.15	48,344.91	1,450.35	1,493.86	51,289.11

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201	51,807.59	880.33	52,687.92	1,580.64	1,628.06	55,896.61
202	215,894.05	3,994.85	219,888.90	6,596.67	6,794.57	233,280.13
203	223,564.23	4,161.76	227,725.98	6,831.78	7,036.73	241,594.50
204	119,064.66	2,174.53	121,239.19	3,637.18	3,746.29	128,622.66
205	72,502.83	1,276.28	73,779.11	2,213.37	2,279.77	78,272.26
206	96,777.75	1,740.48	98,518.23	2,955.55	3,044.21	104,517.99
207	85,088.38	1,529.02	86,617.40	2,598.52	2,676.48	91,892.40
208	91,908.18	1,567.16	93,475.35	2,804.26	2,888.39	99,167.99
209	129,245.66	2,239.84	131,485.50	3,944.57	4,062.90	139,492.97
210	45,864.58	756.47	46,621.05	1,398.63	1,440.59	49,460.27
211	76,823.49	1,307.53	78,131.02	2,343.93	2,414.25	82,889.19
212	92,145.66	1,536.56	93,682.22	2,810.47	2,894.78	99,387.47
213	75,843.69	1,255.00	77,098.69	2,312.96	2,382.35	81,794.00
214	69,978.40	1,149.45	71,127.85	2,133.84	2,197.85	75,459.53
215	63,281.80	1,050.14	64,331.94	1,929.96	1,987.86	68,249.75
216	84,474.43	1,520.08	85,994.52	2,579.84	2,657.23	91,231.58
217	100,387.25	1,697.07	102,084.32	3,062.53	3,154.41	108,301.26
218	96,413.60	1,729.67	98,143.27	2,944.30	3,032.63	104,120.19
219	74,921.91	1,032.85	75,954.76	2,278.64	2,347.00	80,580.40
220	60,936.32	1,056.49	61,992.81	1,859.78	1,915.58	65,768.17
221	576.00	12.96	588.96	17.67	18.20	624.83
222	51,221.46	866.12	52,087.58	1,562.63	1,609.51	55,259.71
223	43,240.24	762.47	44,002.70	1,320.08	1,359.68	46,682.47
224	58,790.70	1,012.47	59,803.17	1,794.10	1,847.92	63,445.19
225	45,206.24	746.83	45,953.07	1,378.59	1,419.95	48,751.62
226	49,045.64	845.35	49,890.99	1,496.73	1,541.63	52,929.35
227	46,327.33	794.66	47,121.99	1,413.66	1,456.07	49,991.72
228	40,721.98	706.33	41,428.31	1,242.85	1,280.13	43,951.30
229	69,585.67	1,207.43	70,793.10	2,123.79	2,187.51	75,104.40
230	52,092.65	887.08	52,979.73	1,589.39	1,637.07	56,206.19
231	32,364.30	561.01	32,925.31	987.76	1,017.39	34,930.46
232	34,175.34	592.87	34,768.21	1,043.05	1,074.34	36,885.60
233	53,307.92	903.77	54,211.69	1,626.35	1,675.14	57,513.19
234	48,038.61	785.83	48,824.44	1,464.73	1,508.68	51,797.85
235	43,497.80	752.10	44,249.90	1,327.50	1,367.32	46,944.72
236	44,664.42	750.53	45,414.95	1,362.45	1,403.32	48,180.72
237	30,678.09	575.14	31,253.23	937.60	965.72	33,156.55
238	56,565.69	974.66	57,540.35	1,726.21	1,778.00	61,044.56
239	3,874.50	46.81	3,921.31	117.64	121.17	4,160.12
240	2,717.00	61.13	2,778.13	83.34	85.84	2,947.32
241	49,548.69	824.53	50,373.22	1,511.20	1,556.53	53,440.94
242	30,530.00	343.13	30,873.13	926.19	953.98	32,753.30
243	5,664.00	87.48	5,751.48	172.54	177.72	6,101.75
244	2,376.00	53.46	2,429.46	72.88	75.07	2,577.41
245	3,231.00	72.70	3,303.70	99.11	102.08	3,504.89
246	3,456.00	77.76	3,533.76	106.01	109.19	3,748.97
247	2,376.00	53.46	2,429.46	72.88	75.07	2,577.41
248	63,073.94	1,076.48	64,150.42	1,924.51	1,982.25	68,057.19
249	3,654.00	82.22	3,736.22	112.09	115.45	3,963.75
250	2,511.63	52.25	2,563.88	76.92	79.22	2,720.01

Aqua PA

Exhibit 2-A

Non Union Payroll Detail

Test Years Ended June 30, 2011 and 2012

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
251	26,787.34	392.02	27,179.36	815.38	839.84	28,834.58
252	50,894.60	731.06	51,625.66	1,548.77	1,595.23	54,769.66
253	10,788.01	57.89	10,845.90	325.38	335.14	11,506.42
254	7,080.00	-	7,080.00	212.40	218.77	7,511.17
255	1,728.00	-	1,728.00	51.84	53.40	1,833.24
256	1,584.00	-	1,584.00	47.52	48.95	1,680.47
257	1,728.00	-	1,728.00	51.84	53.40	1,833.24
258	1,561.50	-	1,561.50	46.85	48.25	1,656.60
259	1,368.00	-	1,368.00	41.04	42.27	1,451.31
260	2,050.25	-	2,050.25	61.51	63.35	2,175.11
261	864.00	-	864.00	25.92	26.70	916.62
Grand Total	18,646,376.47	331,331.78	18,977,708.26	569,331.25	586,411.19	20,133,450.69

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
262	84,419.02	444.12	84,863.14	2,545.89	2,185.23	89,594.26
263	78,277.87	417.76	78,695.63	2,360.87	2,026.41	83,082.91
264	62,723.55	336.33	63,059.88	1,891.80	1,623.79	66,575.46
265	76,956.46	397.41	77,353.87	2,320.62	1,991.86	81,666.35
266	79,549.64	409.81	79,959.45	2,398.78	2,058.96	84,417.19
267	63,245.89	326.33	63,572.22	1,907.17	1,636.98	67,116.37
268	45,980.09	114.02	46,094.11	1,382.82	1,186.92	48,663.85
269	66,839.70	353.29	67,192.99	2,015.79	1,730.22	70,939.00
270	62,580.47	336.79	62,917.26	1,887.52	1,620.12	66,424.90
271	72,147.87	389.99	72,537.86	2,176.14	1,867.85	76,581.85
272	92,624.44	452.98	93,077.42	2,792.32	2,396.74	98,266.49
273	81,508.73	428.07	81,936.80	2,458.10	2,109.87	86,504.78
274	88,702.57	423.48	89,126.05	2,673.78	2,295.00	94,094.83
275	79,606.48	399.78	80,006.26	2,400.19	2,060.16	84,466.61
276	83,089.16	450.95	83,540.11	2,506.20	2,151.16	88,197.48
277	58,029.84	302.05	58,331.89	1,749.96	1,502.05	61,583.89
278	59,511.77	315.33	59,827.10	1,794.81	1,540.55	63,162.46
279	58,279.45	403.06	58,682.51	1,760.48	1,511.07	61,954.06
280	58,186.20	307.12	58,493.32	1,754.80	1,506.20	61,754.33
281	64,585.85	335.20	64,921.05	1,947.63	1,671.72	68,540.40
282	81,716.09	462.30	82,178.39	2,465.35	2,116.09	86,759.84
283	59,434.01	308.75	59,742.76	1,792.28	1,538.38	63,073.42
284	99,007.32	507.64	99,514.96	2,985.45	2,562.51	105,062.92
285	74,469.10	396.75	74,865.85	2,245.98	1,927.80	79,039.63
286	88,037.03	487.33	88,524.36	2,655.73	2,279.50	93,459.59
287	80,994.84	460.86	81,455.70	2,443.67	2,097.48	85,996.86
288	65,984.49	351.26	66,335.75	1,990.07	1,708.15	70,033.97
289	79,308.45	369.02	79,677.47	2,390.32	2,051.69	84,119.49
290	67,469.26	334.78	67,804.04	2,034.12	1,745.95	71,584.11
291	55,488.91	290.15	55,779.06	1,673.37	1,436.31	58,888.75
292	73,356.06	405.57	73,761.63	2,212.85	1,899.36	77,873.85
293	75,069.14	379.89	75,449.03	2,263.47	1,942.81	79,655.31
294	60,352.49	310.32	60,662.81	1,819.88	1,562.07	64,044.76
295	80,536.49	428.73	80,965.22	2,428.96	2,084.85	85,479.03
296	62,324.86	338.42	62,663.28	1,879.90	1,613.58	66,156.76
297	73,641.21	364.88	74,006.09	2,220.18	1,905.66	78,131.93
298	62,707.02	318.00	63,025.02	1,890.75	1,622.89	66,538.66
299	75,028.43	428.96	75,457.39	2,263.72	1,943.03	79,664.14
300	71,601.26	376.56	71,977.82	2,159.33	1,853.43	75,990.59
301	85,673.74	469.36	86,143.10	2,584.29	2,218.18	90,945.58
302	82,921.59	431.16	83,352.75	2,500.58	2,146.33	87,999.67
303	78,327.10	397.54	78,724.64	2,361.74	2,027.16	83,113.54
304	67,690.69	340.23	68,030.92	2,040.93	1,751.80	71,823.64
305	58,975.06	309.03	59,284.09	1,778.52	1,526.57	62,589.18
306	73,661.50	399.97	74,061.47	2,221.84	1,907.08	78,190.39
307	7,915.95	98.95	8,014.90	240.45	206.38	8,461.73
308	57,357.96	287.85	57,645.81	1,729.37	1,484.38	60,859.57
309	75,398.34	387.79	75,786.13	2,273.58	1,951.49	80,011.21
310	76,108.34	385.08	76,493.42	2,294.80	1,969.71	80,757.93
311	59,923.56	318.23	60,241.79	1,807.25	1,551.23	63,600.27
312	81,121.70	426.53	81,548.23	2,446.45	2,099.87	86,094.54
313	87,148.34	432.87	87,581.21	2,627.44	2,255.22	92,463.87
314	65,798.52	359.82	66,158.34	1,984.75	1,703.58	69,846.66
315	67,287.10	344.26	67,631.36	2,028.94	1,741.51	71,401.80
316	10,693.90	133.67	10,827.57	324.83	278.81	11,431.21
317	60,970.71	314.30	61,285.01	1,838.55	1,578.09	64,701.65

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
318	58,863.75	307.59	59,171.34	1,775.14	1,523.66	62,470.14
319	78,108.29	437.89	78,546.18	2,356.39	2,022.56	82,925.13
320	79,264.69	396.61	79,661.30	2,389.84	2,051.28	84,102.42
321	61,890.62	284.30	62,174.92	1,865.25	1,601.00	65,641.18
322	76,778.81	389.92	77,168.73	2,315.06	1,987.09	81,470.88
323	56,255.28	294.38	56,549.66	1,696.49	1,456.15	59,702.30
324	91,089.47	460.42	91,549.89	2,746.50	2,357.41	96,653.80
325	59,557.55	310.14	59,867.69	1,796.03	1,541.59	63,205.31
326	78,838.39	402.41	79,240.80	2,377.22	2,040.45	83,658.47
327	58,838.89	292.78	59,131.67	1,773.95	1,522.64	62,428.26
328	71,636.07	401.76	72,037.83	2,161.13	1,854.97	76,053.93
329	72,567.45	374.10	72,941.55	2,188.25	1,878.24	77,008.04
330	79,803.40	380.16	80,183.56	2,405.51	2,064.73	84,653.80
331	87,236.31	446.01	87,682.32	2,630.47	2,257.82	92,570.61
332	75,984.62	391.64	76,376.26	2,291.29	1,966.69	80,634.24
333	61,994.35	332.23	62,326.58	1,869.80	1,604.91	65,801.28
334	88,412.11	464.44	88,876.55	2,666.30	2,288.57	93,831.42
335	75,327.47	402.10	75,729.57	2,271.89	1,950.04	79,951.50
336	98,316.71	553.63	98,870.34	2,966.11	2,545.91	104,382.36
337	64,656.20	348.57	65,004.77	1,950.14	1,673.87	68,628.79
338	68,795.86	375.39	69,171.25	2,075.14	1,781.16	73,027.54
339	76,731.08	397.63	77,128.71	2,313.86	1,986.06	81,428.63
340	78,011.54	368.58	78,380.12	2,351.40	2,018.29	82,749.82
341	79,998.06	373.79	80,371.85	2,411.16	2,069.58	84,852.58
342	57,079.86	286.92	57,366.78	1,721.00	1,477.19	60,564.98
343	77,282.15	452.48	77,734.63	2,332.04	2,001.67	82,068.34
344	58,572.24	305.56	58,877.80	1,766.33	1,516.10	62,160.24
345	81,233.74	454.31	81,688.05	2,450.64	2,103.47	86,242.16
346	69,761.37	358.06	70,119.43	2,103.58	1,805.58	74,028.58
347	63,894.23	326.22	64,220.45	1,926.61	1,653.68	67,800.74
348	56,532.94	291.94	56,824.88	1,704.75	1,463.24	59,992.87
349	27,561.83	286.95	27,848.78	835.46	717.11	29,401.35
350	57,831.31	306.85	58,138.16	1,744.14	1,497.06	61,379.36
351	82,840.75	363.54	83,204.29	2,496.13	2,142.51	87,842.93
352	75,405.33	387.10	75,792.43	2,273.77	1,951.66	80,017.86
353	66,885.88	349.79	67,235.67	2,017.07	1,731.32	70,984.06
354	66,511.86	342.42	66,854.28	2,005.63	1,721.50	70,581.41
355	79,276.02	427.28	79,703.30	2,391.10	2,052.36	84,146.75
356	64,899.51	344.31	65,243.82	1,957.31	1,680.03	68,881.17
357	63,988.51	342.18	64,330.69	1,929.92	1,656.52	67,917.13
358	82,252.30	449.14	82,701.44	2,481.04	2,129.56	87,312.04
359	87,452.48	436.30	87,888.78	2,636.66	2,263.14	92,788.58
360	78,436.90	372.98	78,809.88	2,364.30	2,029.35	83,203.53
361	67,239.15	357.01	67,596.16	2,027.88	1,740.60	71,364.64
362	71,547.67	347.35	71,895.02	2,156.85	1,851.30	75,903.17
363	90,069.25	481.16	90,550.41	2,716.51	2,331.67	95,598.60
364	-	-	-	-	-	-
365	58,763.07	377.45	59,140.52	1,774.22	1,522.87	62,437.60
366	15,723.09	196.54	15,919.63	477.59	409.93	16,807.15
367	85,681.78	440.58	86,122.36	2,583.67	2,217.65	90,923.68
368	60,583.73	322.59	60,906.32	1,827.19	1,568.34	64,301.85
369	59,090.59	309.02	59,399.61	1,781.99	1,529.54	62,711.13
370	69,399.96	364.39	69,764.35	2,092.93	1,796.43	73,653.71
371	101,396.63	546.21	101,942.84	3,058.29	2,625.03	107,626.16
372	70,376.66	371.96	70,748.62	2,122.46	1,821.78	74,692.86
373	10,583.23	132.29	10,715.52	321.47	275.92	11,312.91

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
374	72,960.93	394.51	73,355.44	2,200.66	1,888.90	77,445.01
375	104,265.28	528.11	104,793.39	3,143.80	2,698.43	110,635.62
376	69,906.30	371.71	70,278.01	2,108.34	1,809.66	74,196.01
377	60,822.36	307.50	61,129.86	1,833.90	1,574.09	64,537.85
378	76,116.19	360.23	76,476.42	2,294.29	1,969.27	80,739.98
379	65,683.19	446.85	66,130.04	1,983.90	1,702.85	69,816.79
380	70,898.38	391.56	71,289.94	2,138.70	1,835.72	75,264.35
381	67,693.06	361.78	68,054.84	2,041.65	1,752.41	71,848.90
382	63,124.55	327.35	63,451.90	1,903.56	1,633.89	66,989.35
383	89,481.06	417.87	89,898.93	2,696.97	2,314.90	94,910.79
384	75,319.41	407.76	75,727.17	2,271.81	1,949.97	79,948.95
385	91,692.45	414.51	92,106.96	2,763.21	2,371.75	97,241.92
386	66,074.88	366.09	66,440.97	1,993.23	1,710.86	70,145.06
387	71,514.96	375.94	71,890.90	2,156.73	1,851.19	75,898.82
388	50,903.68	327.07	51,230.75	1,536.92	1,319.19	54,086.86
389	76,518.28	400.47	76,918.75	2,307.56	1,980.66	81,206.97
390	77,456.61	460.13	77,916.74	2,337.50	2,006.36	82,260.60
391	61,691.19	354.64	62,045.83	1,861.37	1,597.68	65,504.88
392	73,013.00	390.10	73,403.10	2,202.09	1,890.13	77,495.32
393	55,343.63	287.69	55,631.32	1,668.94	1,432.51	58,732.77
394	69,946.26	364.98	70,311.24	2,109.34	1,810.51	74,231.09
395	58,951.66	306.48	59,258.14	1,777.74	1,525.90	62,561.78
396	62,007.75	318.32	62,326.07	1,869.78	1,604.90	65,800.75
397	76,952.83	458.05	77,410.88	2,322.33	1,993.33	81,726.53
398	83,591.31	477.98	84,069.29	2,522.08	2,164.78	88,756.16
399	86,211.78	451.16	86,662.94	2,599.89	2,231.57	91,494.40
400	82,305.79	432.38	82,738.17	2,482.15	2,130.51	87,350.82
401	71,630.73	373.30	72,004.03	2,160.12	1,854.10	76,018.26
402	83,407.22	369.40	83,776.62	2,513.30	2,157.25	88,447.17
403	86,481.63	497.20	86,978.83	2,609.36	2,239.70	91,827.90
404	76,152.52	399.64	76,552.16	2,296.56	1,971.22	80,819.95
405	62,519.27	323.39	62,842.66	1,885.28	1,618.20	66,346.14
406	59,404.50	309.16	59,713.66	1,791.41	1,537.63	63,042.70
407	61,754.79	312.96	62,067.75	1,862.03	1,598.24	65,528.02
408	76,382.84	384.61	76,767.45	2,303.02	1,976.76	81,047.23
409	79,055.31	427.59	79,482.90	2,384.49	2,046.68	83,914.07
410	65,066.53	321.56	65,388.09	1,961.64	1,683.74	69,033.47
411	60,538.71	316.03	60,854.74	1,825.64	1,567.01	64,247.39
412	63,288.78	327.17	63,615.95	1,908.48	1,638.11	67,162.54
413	62,269.11	325.67	62,594.78	1,877.84	1,611.82	66,084.44
414	63,514.66	337.97	63,852.63	1,915.58	1,644.21	67,412.42
415	91,769.87	438.98	92,208.85	2,766.27	2,374.38	97,349.49
416	82,381.47	435.89	82,817.36	2,484.52	2,132.55	87,434.43
417	82,374.68	417.73	82,792.41	2,483.77	2,131.90	87,408.08
418	77,545.12	400.80	77,945.92	2,338.38	2,007.11	82,291.40
419	79,865.33	362.79	80,228.12	2,406.84	2,065.87	84,700.84
420	89,600.77	451.38	90,052.15	2,701.56	2,318.84	95,072.56
421	69,404.44	369.61	69,774.05	2,093.22	1,796.68	73,663.96
422	87,538.97	417.49	87,956.46	2,638.69	2,264.88	92,860.03
423	87,165.69	474.74	87,640.43	2,629.21	2,256.74	92,526.38
424	96,091.97	566.25	96,658.22	2,899.75	2,488.95	102,046.92
425	74,278.74	369.51	74,648.25	2,239.45	1,922.19	78,809.89
426	91,168.51	461.85	91,630.36	2,748.91	2,359.48	96,738.76
427	77,429.49	395.77	77,825.26	2,334.76	2,004.00	82,164.01
428	22,623.95	125.88	22,749.83	682.49	585.81	24,018.13
429	78,470.11	409.31	78,879.42	2,366.38	2,031.14	83,276.94

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
430	59,112.59	309.56	59,422.15	1,782.66	1,530.12	62,734.93
431	97,857.30	537.23	98,394.53	2,951.84	2,533.66	103,880.03
432	65,484.54	363.52	65,848.06	1,975.44	1,695.59	69,519.09
433	77,421.22	401.74	77,822.96	2,334.69	2,003.94	82,161.59
434	59,949.33	306.98	60,256.31	1,807.69	1,551.60	63,615.60
435	65,954.17	345.29	66,299.46	1,988.98	1,707.21	69,995.65
436	66,822.62	344.45	67,167.07	2,015.01	1,729.55	70,911.63
437	78,363.45	406.74	78,770.19	2,363.11	2,028.33	83,161.62
438	58,461.28	306.49	58,767.77	1,763.03	1,513.27	62,044.07
439	83,063.55	421.11	83,484.66	2,504.54	2,149.73	88,138.93
440	78,398.01	407.56	78,805.57	2,364.17	2,029.24	83,198.98
441	66,561.12	352.53	66,913.65	2,007.41	1,723.03	70,644.08
442	93,256.54	421.18	93,677.72	2,810.33	2,412.20	98,900.25
443	68,595.56	376.77	68,972.33	2,069.17	1,776.04	72,817.54
444	90,750.79	443.89	91,194.68	2,735.84	2,348.26	96,278.78
445	79,676.36	414.55	80,090.91	2,402.73	2,062.34	84,555.98
446	87,016.58	484.94	87,501.52	2,625.05	2,253.16	92,379.73
447	11,614.63	145.18	11,759.81	352.79	302.82	12,415.42
448	84,551.14	414.26	84,965.40	2,548.96	2,187.86	89,702.22
449	95,505.14	536.73	96,041.87	2,881.26	2,473.08	101,396.21
450	78,358.49	430.49	78,788.98	2,363.67	2,028.82	83,181.47
451	84,082.65	463.19	84,545.84	2,536.38	2,177.06	89,259.27
452	80,193.49	399.97	80,593.46	2,417.80	2,075.28	85,086.54
453	62,576.00	297.42	62,873.42	1,886.20	1,618.99	66,378.61
454	81,939.68	422.00	82,361.68	2,470.85	2,120.81	86,953.34
455	83,175.95	447.30	83,623.25	2,508.70	2,153.30	88,285.24
456	37,585.16	-	37,585.16	1,127.55	967.82	39,680.53
457	74,449.73	391.25	74,840.98	2,245.23	1,927.16	79,013.36
458	84,162.07	439.24	84,601.31	2,538.04	2,178.48	89,317.83
459	68,116.94	374.47	68,491.41	2,054.74	1,763.65	72,309.81
460	66,659.85	342.12	67,001.97	2,010.06	1,725.30	70,737.33
461	61,243.86	326.84	61,570.70	1,847.12	1,585.45	65,003.27
462	49,401.58	308.72	49,710.30	1,491.31	1,280.04	52,481.65
463	59,466.71	311.51	59,778.22	1,793.35	1,539.29	63,110.86
464	79,456.25	418.30	79,874.55	2,396.24	2,056.77	84,327.56
465	56,200.12	306.58	56,506.70	1,695.20	1,455.05	59,656.95
466	80,508.96	383.31	80,892.27	2,426.77	2,082.98	85,402.01
467	87,961.49	483.80	88,445.29	2,653.36	2,277.47	93,376.11
468	76,408.53	399.81	76,808.34	2,304.25	1,977.81	81,090.40
469	98,120.71	489.61	98,610.32	2,958.31	2,539.22	104,107.84
470	81,714.13	437.88	82,152.01	2,464.56	2,115.41	86,731.98
471	82,157.97	469.41	82,627.38	2,478.82	2,127.65	87,233.85
472	61,111.68	325.17	61,436.85	1,843.11	1,582.00	64,861.95
473	70,108.45	354.31	70,462.76	2,113.88	1,814.42	74,391.06
474	84,816.78	430.14	85,246.92	2,557.41	2,195.11	89,999.44
475	82,215.46	446.73	82,662.19	2,479.87	2,128.55	87,270.61
476	46,205.39	316.89	46,522.28	1,395.67	1,197.95	49,115.89
477	77,977.86	403.80	78,381.66	2,351.45	2,018.33	82,751.44
478	81,117.93	455.08	81,573.01	2,447.19	2,100.51	86,120.71
479	67,447.91	337.99	67,785.90	2,033.58	1,745.49	71,564.96
480	81,058.45	346.62	81,405.07	2,442.15	2,096.18	85,943.40
481	58,342.91	303.21	58,646.12	1,759.38	1,510.14	61,915.64
482	67,559.93	356.89	67,916.82	2,037.50	1,748.86	71,703.18
483	60,552.59	318.31	60,870.90	1,826.13	1,567.43	64,264.46
484	80,989.73	434.69	81,424.42	2,442.73	2,096.68	85,963.83
485	79,532.29	441.41	79,973.70	2,399.21	2,059.32	84,432.23

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
486	79,738.17	398.14	80,136.31	2,404.09	2,063.51	84,603.91
487	98,681.50	455.34	99,136.84	2,974.11	2,552.77	104,663.72
488	95,466.90	428.21	95,895.11	2,876.85	2,469.30	101,241.26
489	96,966.26	470.81	97,437.07	2,923.11	2,509.00	102,869.19
490	64,584.51	349.33	64,933.84	1,948.02	1,672.05	68,553.90
491	80,730.56	453.10	81,183.66	2,435.51	2,090.48	85,709.65
492	82,279.46	415.65	82,695.11	2,480.85	2,129.40	87,305.36
493	71,784.53	378.75	72,163.28	2,164.90	1,858.20	76,186.38
494	79,065.11	428.49	79,493.60	2,384.81	2,046.96	83,925.37
495	92,901.40	443.11	93,344.51	2,800.34	2,403.62	98,548.47
496	83,066.86	428.23	83,495.09	2,504.85	2,150.00	88,149.94
497	90,331.46	435.97	90,767.43	2,723.02	2,337.26	95,827.71
498	63,067.54	331.78	63,399.32	1,901.98	1,632.53	66,933.83
499	75,790.06	411.50	76,201.56	2,286.05	1,962.19	80,449.79
500	62,320.20	341.35	62,661.55	1,879.85	1,613.53	66,154.93
501	68,514.44	382.67	68,897.11	2,066.91	1,774.10	72,738.12
502	62,675.30	317.25	62,992.55	1,889.78	1,622.06	66,504.38
503	65,837.85	308.12	66,145.97	1,984.38	1,703.26	69,833.60
504	75,461.81	428.84	75,890.65	2,276.72	1,954.18	80,121.55
505	62,773.44	329.59	63,103.03	1,893.09	1,624.90	66,621.03
506	71,994.25	371.10	72,365.35	2,170.96	1,863.41	76,399.72
507	77,500.70	414.97	77,915.67	2,337.47	2,006.33	82,259.47
508	78,991.60	299.07	79,290.67	2,378.72	2,041.73	83,711.13
509	61,176.87	309.09	61,485.96	1,844.58	1,583.26	64,913.80
510	9,478.37	118.48	9,596.85	287.91	247.12	10,131.87
511	83,959.02	457.68	84,416.70	2,532.50	2,173.73	89,122.93
512	67,192.75	338.83	67,531.58	2,025.95	1,738.94	71,296.47
513	65,311.80	335.89	65,647.69	1,969.43	1,690.43	69,307.55
514	79,193.81	428.41	79,622.22	2,388.67	2,050.27	84,061.16
515	58,168.96	296.22	58,465.18	1,753.96	1,505.48	61,724.62
516	60,700.14	315.80	61,015.94	1,830.48	1,571.16	64,417.58
517	72,488.34	343.51	72,831.85	2,184.96	1,875.42	76,892.22
518	56,816.62	317.29	57,133.91	1,714.02	1,471.20	60,319.13
519	76,471.37	326.26	76,797.63	2,303.93	1,977.54	81,079.10
520	58,754.41	305.25	59,059.66	1,771.79	1,520.79	62,352.24
521	65,140.96	313.90	65,454.86	1,963.65	1,685.46	69,103.96
522	55,014.74	294.70	55,309.44	1,659.28	1,424.22	58,392.94
523	61,616.78	317.13	61,933.91	1,858.02	1,594.80	65,386.72
524	65,829.30	363.33	66,192.63	1,985.78	1,704.46	69,882.87
525	3,908.13	48.85	3,956.98	118.71	101.89	4,177.58
526	1,702.00	21.28	1,723.28	51.70	44.37	1,819.35
527	5,746.00	31.45	5,777.45	173.32	148.77	6,099.54
528	68,323.12	303.95	68,627.07	2,058.81	1,767.15	72,453.03
529	6,562.03	37.93	6,599.96	198.00	169.95	6,967.90
530	2,728.75	34.11	2,762.86	82.89	71.14	2,916.89
531	5,208.00	38.03	5,246.03	157.38	135.09	5,538.49
532	2,701.01	33.76	2,734.77	82.04	70.42	2,887.24
533	1,406.00	-	1,406.00	42.18	36.20	1,484.38
534	19,504.86	-	19,504.86	585.15	502.25	20,592.26
535	2,483.63	31.05	2,514.68	75.44	64.75	2,654.87
536	43,363.88	314.55	43,678.43	1,310.35	1,124.72	46,113.50
537	2,098.40	-	2,098.40	62.95	54.03	2,215.39
538	41,921.29	319.79	42,241.08	1,267.23	1,087.71	44,596.02
539	20,632.84	257.91	20,890.75	626.72	537.94	22,055.41
540	57,362.92	303.93	57,666.85	1,730.01	1,484.92	60,881.78
541	70,230.43	372.12	70,602.55	2,118.08	1,818.02	74,538.65

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
542	69,566.18	360.71	69,926.89	2,097.81	1,800.62	73,825.32
543	80,793.83	407.07	81,200.90	2,436.03	2,090.92	85,727.85
544	16,126.88	50.63	16,177.51	485.33	416.57	17,079.40
545	75,809.82	393.69	76,203.51	2,286.11	1,962.24	80,451.86
546	80,056.58	445.03	80,501.61	2,415.05	2,072.92	84,989.58
547	28,419.00	-	28,419.00	852.57	731.79	30,003.36
548	95,324.17	513.85	95,838.02	2,875.14	2,467.83	101,180.99
549	60,495.20	312.61	60,807.81	1,824.23	1,565.80	64,197.85
550	2,160.00	-	2,160.00	64.80	55.62	2,280.42
551	96,425.68	531.49	96,957.17	2,908.72	2,496.65	102,362.54
552	69,532.20	366.40	69,898.60	2,096.96	1,799.89	73,795.44
553	77,295.86	376.32	77,672.18	2,330.17	2,000.06	82,002.40
554	66,986.99	346.21	67,333.20	2,020.00	1,733.83	71,087.03
555	11,169.25	103.07	11,272.32	338.17	290.26	11,900.75
556	60,507.44	319.57	60,827.01	1,824.81	1,566.30	64,218.12
557	5,608.00	40.85	5,648.85	169.47	145.46	5,963.77
558	56,854.14	303.13	57,157.27	1,714.72	1,471.80	60,343.79
559	3,898.00	24.98	3,922.98	117.69	101.02	4,141.68
560	68,874.36	337.20	69,211.56	2,076.35	1,782.20	73,070.10
561	72,112.41	350.91	72,463.32	2,173.90	1,865.93	76,503.15
562	63,231.74	321.25	63,552.99	1,906.59	1,636.49	67,096.07
563	69,128.05	376.22	69,504.27	2,085.13	1,789.73	73,379.13
564	4,520.00	30.60	4,550.60	136.52	117.18	4,804.30
565	5,691.00	35.10	5,726.10	171.78	147.45	6,045.33
566	4,502.00	34.20	4,536.20	136.09	116.81	4,789.09
567	3,924.00	32.40	3,956.40	118.69	101.88	4,176.97
568	52,145.26	203.45	52,348.71	1,570.46	1,347.98	55,267.15
569	5,042.75	36.79	5,079.54	152.39	130.80	5,362.72
570	2,808.00	35.10	2,843.10	85.29	73.21	3,001.60
571	4,308.00	26.10	4,334.10	130.02	111.60	4,575.73
572	360.00	4.50	364.50	10.94	9.39	384.82
573	2,961.00	37.01	2,998.01	89.94	77.20	3,165.15
574	1,014.75	12.68	1,027.43	30.82	26.46	1,084.71
575	5,535.00	52.09	5,587.09	167.61	143.87	5,898.57
576	4,954.00	35.10	4,989.10	149.67	128.47	5,267.24
577	4,644.00	49.05	4,693.05	140.79	120.85	4,954.69
578	4,584.00	35.10	4,619.10	138.57	118.94	4,876.61
579	46,553.44	173.43	46,726.87	1,401.81	1,203.22	49,331.89
580	44,546.42	162.93	44,709.35	1,341.28	1,151.27	47,201.89
581	40,850.57	150.18	41,000.75	1,230.02	1,055.77	43,286.54
582	51,500.14	171.04	51,671.18	1,550.14	1,330.53	54,551.84
583	35,679.04	70.51	35,749.55	1,072.49	920.55	37,742.59
584	29,228.81	-	29,228.81	876.86	752.64	30,858.32
585	24,472.34	-	24,472.34	734.17	630.16	25,836.67
586	23,297.45	-	23,297.45	698.92	599.91	24,596.28
587	14,140.32	-	14,140.32	424.21	364.11	14,928.64
588	8,460.27	-	8,460.27	253.81	217.85	8,931.93
589	8,443.13	-	8,443.13	253.29	217.41	8,913.83
590	2,065.50	-	2,065.50	61.97	53.19	2,180.65
591	2,088.00	-	2,088.00	62.64	53.77	2,204.41
592	2,043.00	-	2,043.00	61.29	52.61	2,156.90
593	2,016.00	-	2,016.00	60.48	51.91	2,128.39
594	2,088.00	-	2,088.00	62.64	53.77	2,204.41
595	2,016.00	-	2,016.00	60.48	51.91	2,128.39
596	1,512.00	-	1,512.00	45.36	38.93	1,596.29
597	360.00	-	360.00	10.80	9.27	380.07

Aqua PA
 Union Payroll Detail
 Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Annualize 2010 Increase	Annualized Comp for HTY	Annualize 2011 Increase	Prorate 2012 Increase	Projected Annual Comp For FTY
598	360.00	-	360.00	10.80	9.27	380.07
599	68,501.61	350.60	68,852.21	2,065.57	1,772.94	72,690.72
600	86,451.36	441.44	86,892.80	2,606.78	2,237.49	91,737.08
601	33,782.76	-	33,782.76	1,013.48	869.91	35,666.15
602	-	64,325.58	64,325.58	1,929.77	1,656.38	67,911.73
603	-	41,472.60	41,472.60	1,244.18	1,067.92	43,784.70
604	52,165.43	128.24	52,293.67	1,542.66	1,455.82	55,292.16
605	56,257.08	138.30	56,395.38	1,663.66	1,570.01	59,629.06
606	58,190.15	143.05	58,333.20	1,720.83	1,623.96	61,677.99
607	56,636.14	139.23	56,775.37	1,674.87	1,580.59	60,030.84
608	51,077.78	125.57	51,203.35	1,510.50	1,425.47	54,139.32
609	61,817.73	1,803.02	63,620.75	2,385.78	440.04	66,446.57
610	54,170.07	1,579.96	55,750.03	2,090.63	385.60	58,226.26
611	66,330.50	1,934.64	68,265.14	2,559.94	472.17	71,297.25
612	64,303.60	1,875.52	66,179.12	2,481.72	457.74	69,118.58
613	57,162.15	1,667.23	58,829.38	2,206.10	406.90	61,442.38
614	58,536.41	1,707.31	60,243.72	2,259.14	416.69	62,919.55
615	55,128.86	1,607.93	56,736.79	2,127.63	392.43	59,256.84
616	63,787.78	1,860.48	65,648.26	2,461.81	454.07	68,564.13
617	61,263.07	1,786.84	63,049.91	2,364.37	436.10	65,850.38
618	70,163.30	2,046.43	72,209.73	2,707.86	499.45	75,417.05
619	58,075.89	1,693.88	59,769.77	2,241.37	413.41	62,424.54
620	70,295.26	2,050.28	72,345.54	2,712.96	500.39	75,558.89
621	62,747.39	1,830.13	64,577.52	2,421.66	446.66	67,445.84
622	66,903.89	1,951.36	68,855.25	2,582.07	476.25	71,913.57
623	72,110.14	2,103.21	74,213.35	2,783.00	513.31	77,509.66
624	68,881.70	2,009.05	70,890.75	2,658.40	490.33	74,039.48
625	78,633.13	2,293.47	80,926.60	3,034.75	559.74	84,521.09
626	82,038.40	2,392.79	84,431.19	3,166.17	583.98	88,181.34
627	67,794.79	1,977.35	69,772.14	2,616.46	482.59	72,871.18
628	67,457.63	2,108.05	69,565.68	2,608.71	451.09	72,625.48
629	56,525.45	1,766.42	58,291.87	2,185.95	377.99	60,855.80
630	61,117.83	1,909.93	63,027.76	2,363.54	408.70	65,800.00
631	62,394.10	1,949.82	64,343.92	2,412.90	417.23	67,174.04
632	55,456.42	1,733.01	57,189.43	2,144.60	370.84	59,704.87
633	65,418.57	2,044.33	67,462.90	2,529.86	437.45	70,430.21
634	63,214.71	1,975.46	65,190.17	2,444.63	422.72	68,057.52
635	57,768.39	1,805.26	59,573.65	2,234.01	386.30	62,193.96
636	53,781.23	1,680.66	55,461.89	2,079.82	359.64	57,901.35
637	60,361.50	1,886.30	62,247.80	2,334.29	403.64	64,985.73
638	54,036.13	1,688.63	55,724.76	2,089.68	361.34	58,175.78
639	64,921.91	2,028.81	66,950.72	2,510.65	434.13	69,895.51
640	66,314.86	2,072.34	68,387.20	2,564.52	443.45	71,395.17
641	59,823.54	1,869.49	61,693.03	2,313.49	400.04	64,406.55
642	60,754.21	1,898.57	62,652.78	2,349.48	406.26	65,408.52
643	62,576.88	1,955.53	64,532.41	2,419.97	418.45	67,370.83
644	58,099.94	1,815.62	59,915.56	2,246.83	388.51	62,550.91
Grand Total Union PR	23,484,513.76	283,442.06	23,767,955.82	730,440.12	568,098.01	25,066,493.96

Aqua Pennsylvania, Inc.
Management Fee Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/11	Adjustment Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment April 2012 Increase	Adjustment 3 Mo. April 2013 Increase	Projected Annual Comp for FTY
1	230,190.87	5,831.03	236,021.90	5,831.82	1,501.69	243,355.41
2	55,410.20	2,353.39	57,763.59	1,577.72	406.26	59,747.58
3	15,716.46	322.29	16,038.75	368.33	94.84	16,501.92
4	823.16	20.15	843.31	21.32	5.49	870.12
5	166,336.18	3,282.56	169,618.74	4,102.86	1,056.49	174,778.09
6	4,084.58	(4,084.58)	-	-	-	-
7	61,972.10	649.95	62,622.05	1,377.76	354.77	64,354.58
8	49,019.13	987.71	50,006.84	1,215.64	313.03	51,535.51
9	51,250.46	971.99	52,222.44	1,295.98	333.71	53,852.13
10	76,674.44	1,582.22	78,256.66	1,808.25	465.62	80,530.53
11	36,801.64	-	36,801.64	1,023.98	263.68	38,089.30
12	11,482.77	-	11,482.77	293.71	75.63	11,852.11
13	112,043.39	3,186.74	115,230.13	2,551.94	657.12	118,439.19
14	149,303.44	4,480.43	153,783.87	3,864.09	995.00	158,642.97
15	55,469.32	914.75	56,384.07	1,219.66	314.06	57,917.80
16	73,365.92	1,256.27	74,622.18	1,667.53	429.39	76,719.10
17	37,429.82	1,058.39	38,488.21	940.79	242.25	39,671.26
18	1.98	0.96	2.93	1.03	0.27	4.23
19	164,294.29	4,889.07	169,183.36	3,911.26	1,007.15	174,101.77
20	105,215.96	1,868.44	107,084.40	2,393.79	616.40	110,094.59
21	167,826.55	3,872.34	171,698.90	3,989.71	1,027.35	176,715.95
22	-	-	-	-	-	-
23	65,760.93	1,207.55	66,968.48	1,565.78	403.19	68,937.44
24	19,644.57	339.34	19,983.91	452.45	116.51	20,552.86
25	278,671.58	10,048.16	288,719.75	7,430.49	1,913.35	298,063.59
26	121,083.69	2,917.01	124,000.70	3,035.55	781.65	127,817.90
27	51,296.44	1,092.64	52,389.09	1,416.19	364.67	54,169.95
28	601.18	14.08	615.26	15.77	4.06	635.09
29	58,893.45	1,107.77	60,001.23	1,328.10	341.99	61,671.31
30	48,171.64	1,124.98	49,296.62	1,124.98	289.68	50,711.28
31	34,840.10	520.60	35,360.70	771.38	198.63	36,330.71
32	91,656.60	1,737.28	93,393.88	2,164.84	557.45	96,116.17
33	136,093.35	4,076.75	140,170.10	3,261.40	839.81	144,271.32
34	68,480.06	1,369.48	69,849.54	1,447.73	372.79	71,670.06
35	52,145.32	878.45	53,023.77	1,171.27	301.60	54,496.65
36	289,888.13	13,449.28	303,337.41	7,654.26	1,970.97	312,962.64
37	21,013.32	485.05	21,498.37	503.95	129.77	22,132.09
38	11.01	0.31	11.32	0.31	0.08	11.71
39	31,004.92	542.42	31,547.34	803.65	206.94	32,557.92
40	43,319.46	644.16	43,963.62	1,030.66	265.39	45,259.67
41	16,057.50	-	16,057.50	408.97	105.31	16,571.78
42	13,924.13	324.24	14,248.37	370.56	95.42	14,714.34
43	45,135.82	812.91	45,948.72	1,063.87	273.95	47,286.53
44	(3,951.11)	(73.12)	(4,024.23)	(103.26)	(26.59)	(4,154.08)
45	42,665.23	-	42,665.23	1,183.27	304.69	44,153.20
46	28,738.56	1,116.47	29,855.02	793.72	204.38	30,853.13
47	79,550.10	1,603.62	81,153.72	2,092.70	538.87	83,785.29
48	-	-	-	-	-	-
49	50,068.97	-	50,068.97	1,292.05	332.70	51,693.71
50	-	-	-	-	-	-
51	77,277.63	2,050.79	79,328.41	2,148.49	553.24	82,030.14
52	107,773.97	2,949.48	110,723.45	2,949.48	759.49	114,432.42
53	104,293.12	2,189.03	106,482.14	2,736.29	704.59	109,923.03
54	43,326.51	347.07	43,673.58	939.48	241.92	44,854.98
55	42,575.10	1,191.11	43,766.21	1,191.11	306.71	45,264.03

Aqua Pennsylvania, Inc.
Management Fee Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/11	Adjustment Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment April 2012 Increase	Adjustment 3 Mo. April 2013 Increase	Projected Annual Comp for FTY
56	10,938.06	-	10,938.06	288.87	74.38	11,301.32
57	40,999.24	859.08	41,858.32	1,081.94	278.60	43,218.87
58	34,511.51	-	34,511.51	873.93	225.04	35,610.48
59	77,435.52	2,108.47	79,543.99	2,108.47	542.93	82,195.40
60	65,452.34	1,236.37	66,688.71	1,648.49	424.49	68,761.69
61	29,848.91	-	29,848.91	819.57	211.04	30,879.52
62	63,475.04	1,284.65	64,759.70	1,611.36	414.93	66,785.98
63	50,665.01	1,757.68	52,422.69	1,378.58	354.98	54,156.25
64	44,581.61	-	44,581.61	1,093.84	281.66	45,957.12
65	-	-	-	-	-	-
66	38,693.53	844.04	39,537.58	1,048.52	269.99	40,856.09
67	46,444.85	953.23	47,398.07	1,192.01	306.94	48,897.03
68	17,183.01	336.11	17,519.13	445.77	114.79	18,079.69
69	58,939.87	1,765.91	60,705.78	1,566.10	403.27	62,675.15
70	86,562.18	1,989.14	88,551.32	2,225.01	572.94	91,349.27
71	10,148.02	186.02	10,334.04	279.87	72.07	10,685.98
72	57,991.14	1,350.78	59,341.92	1,617.55	416.52	61,375.99
73	33,360.75	668.48	34,029.23	820.11	211.18	35,060.52
74	1,386.08	-	1,386.08	36.78	9.47	1,432.33
75	57,917.06	1,216.58	59,133.64	1,520.72	391.59	61,045.95
76	-	-	-	-	-	-
77	39,185.14	6,925.15	46,110.29	1,159.56	298.59	47,568.44
78	37,715.33	933.50	38,648.83	933.50	240.38	39,822.71
79	122,815.65	4,037.43	126,853.08	3,229.95	831.71	130,914.74
80	17,297.74	-	17,297.74	385.95	99.38	17,783.08
81	46,012.63	988.81	47,001.44	1,059.90	272.93	48,334.27
82	97,031.53	1,333.03	98,364.56	2,132.85	549.21	101,046.62
83	38,890.68	948.37	39,839.05	1,083.85	279.09	41,201.99
84	75,500.19	1,484.27	76,984.46	1,583.22	407.68	78,975.37
85	3,524.14	(3,524.14)	-	-	-	-
86	26,416.49	518.15	26,934.64	647.68	166.78	27,749.10
87	47,739.50	801.50	48,541.00	1,068.67	275.18	49,884.85
88	89,749.35	1,569.20	91,318.54	2,092.26	538.76	93,949.56
89	45,300.29	1,225.58	46,525.87	1,225.58	315.59	48,067.04
90	61,278.14	1,377.05	62,655.18	1,377.05	354.59	64,386.82
91	33,550.33	-	33,550.33	663.61	170.88	34,384.82
92	37,142.35	700.66	37,843.01	1,010.60	260.23	39,113.84
93	1,077.45	(1,077.45)	-	-	-	-
94	36,117.45	790.39	36,907.83	859.12	221.22	37,988.17
95	37,920.55	722.31	38,642.87	963.09	247.99	39,853.95
96	7,740.39	-	7,740.39	203.86	52.49	7,996.75
97	41,845.95	854.84	42,700.79	1,068.55	275.15	44,044.49
98	3,433.84	-	3,433.84	103.02	26.53	3,563.38
99	3,122.21	-	3,122.21	92.44	23.80	3,238.45
100	25,254.66	381.40	25,636.06	610.24	157.14	26,403.43
101	716.75	(716.75)	-	-	-	-
102	36,661.26	812.36	37,473.62	929.14	239.25	38,642.01
103	37,158.09	997.75	38,155.84	966.07	248.76	39,370.67
104	15,144.62	-	15,144.62	402.72	103.70	15,651.04
105	38,884.76	770.50	39,655.26	948.51	244.24	40,848.00
106	15,556.99	2,653.34	18,210.33	477.60	122.98	18,810.91
107	1,138.20	-	1,138.20	33.63	8.66	1,180.48
108	29,633.25	1,021.83	30,655.08	791.77	203.88	31,650.74
109	1,996,666.90	123,724.75	2,120,391.65	50,389.72	12,975.35	2,183,756.72
110	401,583.64	15,176.13	416,759.77	10,546.50	2,715.72	430,021.99

Aqua Pennsylvania, Inc.
Management Fee Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/11	Adjustment Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment April 2012 Increase	Adjustment 3 Mo. April 2013 Increase	Projected Annual Comp for FTY
111	(2,168.26)	2,168.26	-	-	-	-
112	520,680.75	24,433.81	545,114.57	13,280.50	3,419.73	561,814.79
113	992.21	64.25	1,056.46	34.56	8.90	1,099.93
114	111,092.24	2,983.39	114,075.62	2,983.23	768.18	117,827.04
115	-	-	-	-	-	-
116	84,550.82	1,940.71	86,491.53	2,037.75	524.72	89,054.00
117	72,130.53	1,218.59	73,349.12	1,624.71	418.36	75,392.20
118	71,904.50	1,285.29	73,189.79	1,605.43	413.40	75,208.62
119	50,361.51	872.16	51,233.67	1,032.41	265.85	52,531.92
120	52,161.30	739.70	52,901.00	1,204.35	310.12	54,415.47
121	64,334.42	1,269.94	65,604.37	1,427.91	367.69	67,399.96
122	55,630.63	1,090.55	56,721.18	1,353.43	348.51	58,423.12
123	41,147.42	856.67	42,004.09	878.37	226.18	43,108.63
124	32,675.63	806.50	33,482.12	821.82	211.62	34,515.56
125	8,172.72	-	8,172.72	243.77	62.77	8,479.26
126	51,945.18	866.83	52,812.01	1,256.51	323.55	54,392.08
127	12,142.14	-	12,142.14	280.73	72.29	12,495.17
128	58,494.39	1,082.71	59,577.10	1,375.67	354.24	61,307.01
129	14,538.96	2,456.80	16,995.76	414.43	106.72	17,516.91
130	25,419.19	4,490.37	29,909.56	755.39	194.51	30,859.46
131	71,511.45	20,871.59	92,383.04	2,440.53	628.44	95,452.00
132	41,282.79	18,005.52	59,288.31	1,577.47	406.20	61,271.98
133	31,035.98	12,110.24	43,146.21	1,062.44	273.58	44,482.24
134	389.50	194.75	584.25	17.53	4.51	606.29
135	31,935.86	18,460.79	50,396.65	1,314.17	338.40	52,049.22
136	21,146.83	13,566.96	34,713.79	976.82	251.53	35,942.14
137	17,538.20	75,680.98	93,219.18	2,724.52	701.56	96,645.26
138	6,035.29	44,802.24	50,837.53	1,466.26	377.56	52,681.35
139	1,704.47	18,749.18	20,453.65	613.61	158.00	21,225.26
140	1,461.12	16,072.30	17,533.42	526.00	135.45	18,194.86
141	86,933.73	1,980.96	88,914.69	2,222.54	572.30	91,709.53
142	30,111.08	586.69	30,697.77	768.74	197.95	31,664.46
143	-	-	-	1,691.25	435.50	58,501.75
144	-	-	-	1,183.88	304.85	40,951.22
145	-	-	-	1,014.75	261.30	35,101.05
146	-	-	-	676.50	174.20	23,400.70
147	-	-	-	1,150.05	296.14	39,781.19
148	-	-	-	1,014.75	261.30	35,101.05
Grand Total	9,727,357	559,206	10,286,563	257,453	66,294	10,834,683

Aqua Pennsylvania, Inc.
Aqua Customer Operations Payroll Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
1	42,291.65	1,225.99	43,517.64	1,305.53	336.17	45,159.34
2	69,580.89	2,065.68	71,646.57	2,149.40	553.47	74,349.44
3	70,370.50	1,844.66	72,215.15	2,166.45	557.86	74,939.47
4	1,423.23	-	1,423.23	42.70	10.99	1,476.92
5	20,815.46	437.38	21,252.84	637.59	164.18	22,054.60
6	116,176.89	2,466.90	118,643.80	3,559.31	916.52	123,119.63
7	46,467.97	1,124.67	47,592.64	1,427.78	367.65	49,388.07
8	34,487.62	1,053.94	35,541.56	1,066.25	274.56	36,882.36
9	57,763.81	1,638.13	59,401.94	1,782.06	458.88	61,642.88
10	35,564.54	1,126.21	36,690.75	1,100.72	283.44	38,074.91
11	49,564.87	1,763.95	51,328.82	1,539.86	396.52	53,265.20
12	39,946.97	1,548.65	41,495.62	1,244.87	320.55	43,061.04
13	23,621.24	723.43	24,344.68	730.34	188.06	25,263.08
14	33,660.53	1,198.19	34,858.71	1,045.76	269.28	36,173.76
15	28,017.78	871.14	28,888.91	866.67	223.17	29,978.75
16	31,413.71	1,104.57	32,518.28	975.55	251.20	33,745.03
17	38,829.20	1,394.88	40,224.07	1,206.72	310.73	41,741.53
18	6,289.24	-	6,289.24	188.68	48.58	6,526.51
19	24,005.69	532.56	24,538.25	736.15	189.56	25,463.96
20	23,873.17	716.68	24,589.85	737.70	189.96	25,517.50
21	17,511.71	369.34	17,881.05	536.43	138.13	18,555.61
22	30,195.32	917.04	31,112.36	933.37	240.34	32,286.07
23	19,956.83	613.30	20,570.13	617.10	158.90	21,346.14
24	22,191.98	731.71	22,923.69	687.71	177.09	23,788.48
25	19,752.36	540.69	20,293.05	608.79	156.76	21,058.60
26	20,508.17	446.56	20,954.73	628.64	161.88	21,745.24
27	30,292.42	853.88	31,146.30	934.39	240.61	32,321.30
28	26,738.57	777.17	27,515.74	825.47	212.56	28,553.78
29	24,482.54	787.33	25,269.87	758.10	195.21	26,223.17
30	28,568.96	979.54	29,548.49	886.45	228.26	30,663.21
31	24,299.22	386.87	24,686.09	740.58	190.70	25,617.37
32	18,246.39	522.10	18,768.49	563.05	144.99	19,476.53
33	32,060.68	1,445.15	33,505.83	1,005.17	258.83	34,769.83
34	22,285.80	753.39	23,039.18	691.18	177.98	23,908.34
35	22,484.93	461.36	22,946.29	688.39	177.26	23,811.94
36	16,364.63	-	16,364.63	490.94	126.42	16,981.98
37	6,982.66	-	6,982.66	209.48	53.94	7,246.08
38	23,267.91	738.12	24,006.03	720.18	185.45	24,911.66
39	29,991.08	486.99	30,478.07	914.34	235.44	31,627.85
40	22,968.61	-	22,968.61	689.06	177.43	23,835.10
41	21,025.62	431.24	21,456.86	643.71	165.75	22,266.32
42	23,563.40	851.27	24,414.67	732.44	188.60	25,335.72
43	11,873.40	-	11,873.40	356.20	91.72	12,321.33
44	19,855.03	376.19	20,231.22	606.94	156.29	20,994.44
45	25,401.59	595.72	25,997.31	779.92	200.83	26,978.06
46	27,884.21	530.84	28,415.04	852.45	219.51	29,487.00
47	25,365.63	604.30	25,969.93	779.10	200.62	26,949.65
48	44,404.97	1,587.40	45,992.37	1,379.77	355.29	47,727.43
49	18,404.87	496.13	18,901.00	567.03	146.01	19,614.04
50	17,892.43	294.17	18,186.60	545.60	140.49	18,872.69
51	29,724.66	731.78	30,456.43	913.69	235.28	31,605.40
52	24,889.39	528.55	25,417.95	762.54	196.35	26,376.84
53	25,008.38	916.45	25,924.84	777.75	200.27	26,902.85
54	17,657.39	429.25	18,086.64	542.60	139.72	18,768.96
55	18,497.26	368.37	18,865.64	565.97	145.74	19,577.35

Aqua Pennsylvania, Inc.
Aqua Customer Operations Payroll Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
56	11,299.91	-	11,299.91	339.00	87.29	11,726.20
57	22,947.16	746.96	23,694.12	710.82	183.04	24,587.98
58	15,145.66	349.84	15,495.50	464.86	119.70	16,080.07
59	22,278.68	344.41	22,623.08	678.69	174.76	23,476.54
60	16,456.72	540.46	16,997.18	509.92	131.30	17,638.40
61	31,074.49	834.22	31,908.71	957.26	246.49	33,112.47
62	21,080.60	830.97	21,911.57	657.35	169.27	22,738.19
63	18,413.69	444.94	18,858.64	565.76	145.68	19,570.08
64	23,071.93	610.20	23,682.13	710.46	182.94	24,575.54
65	17,508.44	302.40	17,810.84	534.33	137.59	18,482.75
66	20,701.56	704.45	21,406.02	642.18	165.36	22,213.56
67	31,915.45	1,344.55	33,260.01	997.80	256.93	34,514.74
68	15,255.08	305.26	15,560.34	466.81	120.20	16,147.35
69	12,620.51	198.32	12,818.82	384.56	99.03	13,302.41
70	3,876.22	-	3,876.22	116.29	29.94	4,022.45
71	16,383.20	310.21	16,693.41	500.80	128.96	17,323.17
72	11,326.92	-	11,326.92	339.81	87.50	11,754.23
73	14,484.87	280.85	14,765.72	442.97	114.07	15,322.75
74	19,160.88	369.38	19,530.26	585.91	150.87	20,267.04
75	17,749.06	598.20	18,347.26	550.42	141.73	19,039.41
76	19,408.62	509.94	19,918.56	597.56	153.87	20,669.99
77	16,674.40	373.37	17,047.77	511.43	131.69	17,690.90
78	13,791.15	334.99	14,126.14	423.78	109.12	14,659.05
79	18,659.76	583.21	19,242.98	577.29	148.65	19,968.92
80	18,210.77	380.03	18,590.80	557.72	143.61	19,292.14
81	14,544.98	381.74	14,926.72	447.80	115.31	15,489.83
82	14,201.97	394.67	14,596.64	437.90	112.76	15,147.30
83	17,673.09	562.86	18,235.96	547.08	140.87	18,923.91
84	21,822.60	988.34	22,810.95	684.33	176.21	23,671.49
85	14,390.69	452.95	14,843.64	445.31	114.67	15,403.62
86	18,029.94	504.91	18,534.85	556.05	143.18	19,234.08
87	13,955.72	532.65	14,488.37	434.65	111.92	15,034.95
88	15,609.24	571.29	16,180.53	485.42	124.99	16,790.94
89	14,255.68	329.20	14,584.88	437.55	112.67	15,135.09
90	16,452.99	472.55	16,925.54	507.77	130.75	17,564.06
91	4,258.24	-	4,258.24	127.75	32.89	4,418.88
92	22,724.86	616.44	23,341.30	700.24	180.31	24,221.85
93	14,998.00	586.71	15,584.71	467.54	120.39	16,172.65
94	15,004.48	369.07	15,373.55	461.21	118.76	15,953.52
95	6,603.77	-	6,603.77	198.11	51.01	6,852.89
96	15,577.76	248.56	15,826.32	474.79	122.26	16,423.37
97	15,194.51	528.97	15,723.48	471.70	121.46	16,316.64
98	13,230.26	258.11	13,488.37	404.65	104.20	13,997.22
99	18,881.85	691.57	19,573.42	587.20	151.20	20,311.82
100	13,909.05	282.20	14,191.25	425.74	109.63	14,726.62
101	16,159.23	-	16,159.23	484.78	124.83	16,768.84
102	18,183.85	559.80	18,743.65	562.31	144.79	19,450.75
103	15,639.83	452.33	16,092.16	482.76	124.31	16,699.24
104	18,987.63	369.05	19,356.68	580.70	149.53	20,086.91
105	15,021.13	502.45	15,523.57	465.71	119.92	16,109.20
106	15,986.77	532.66	16,519.43	495.58	127.61	17,142.63
107	15,436.30	310.10	15,746.39	472.39	121.64	16,340.43
108	16,369.97	459.75	16,829.72	504.89	130.01	17,464.62
109	26,924.52	793.58	27,718.09	831.54	214.12	28,763.76
110	624.33	-	624.33	18.73	4.82	647.89

Aqua Pennsylvania, Inc.
Aqua Customer Operations Payroll Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
111	15,960.96	365.93	16,326.89	489.81	126.13	16,942.82
112	14,342.38	-	14,342.38	430.27	110.79	14,883.45
113	13,668.08	365.09	14,033.17	421.00	108.41	14,562.57
114	12,233.37	338.92	12,572.28	377.17	97.12	13,046.57
115	4,298.27	-	4,298.27	128.95	33.20	4,460.42
116	1,046.09	-	1,046.09	31.38	8.08	1,085.55
117	21,087.69	492.70	21,580.39	647.41	166.71	22,394.51
118	14,399.67	362.73	14,762.41	442.87	114.04	15,319.32
119	12,742.23	315.92	13,058.15	391.74	100.87	13,550.77
120	14,808.67	440.31	15,248.98	457.47	117.80	15,824.25
121	10,803.96	-	10,803.96	324.12	83.46	11,211.54
122	15,494.46	464.72	15,959.18	478.78	123.28	16,561.24
123	15,174.48	455.12	15,629.60	468.89	120.74	16,219.23
124	15,117.33	453.41	15,570.74	467.12	120.28	16,158.14
125	12,213.46	377.91	12,591.37	377.74	97.27	13,066.38
126	18,928.79	568.27	19,497.06	584.91	150.61	20,232.59
127	19,966.83	869.86	20,836.69	625.10	160.96	21,622.76
128	17,457.62	541.25	17,998.88	506.03	130.30	18,635.20
129	19,251.68	766.60	20,018.28	600.55	154.64	20,773.47
130	14,454.45	387.06	14,841.51	445.25	114.65	15,401.41
131	12,149.45	185.68	12,335.13	370.05	95.29	12,800.47
132	16,213.58	449.19	16,662.76	499.88	128.72	17,291.36
133	19,328.87	767.68	20,096.55	602.90	155.25	20,854.69
134	4,942.54	-	4,942.54	148.28	38.18	5,129.00
135	12,166.16	-	12,166.16	364.98	93.98	12,625.13
136	13,133.91	182.84	13,316.75	399.50	102.87	13,819.13
137	3,497.95	-	3,497.95	104.94	27.02	3,629.91
138	13,345.76	279.28	13,625.04	408.75	105.25	14,139.05
139	12,630.29	-	12,630.29	378.91	97.57	13,106.77
140	11,971.06	-	11,971.06	359.13	92.48	12,422.67
141	13,135.72	310.12	13,445.84	398.74	102.68	13,947.26
142	11,909.54	-	11,909.54	357.29	92.00	12,358.83
143	4,600.38	-	4,600.38	138.01	35.54	4,773.93
144	11,782.40	163.19	11,945.59	357.76	92.12	12,395.47
145	8,720.73	-	8,720.73	261.62	67.37	9,049.72
146	10,460.24	93.13	10,553.38	316.60	81.53	10,951.51
147	9,172.36	-	9,172.36	275.17	70.86	9,518.39
148	21,364.90	68.48	21,433.38	624.47	160.80	22,218.65
149	8,029.78	-	8,029.78	240.89	62.03	8,332.71
150	1,710.16	-	1,710.16	51.30	13.21	1,774.67
151	8,596.11	-	8,596.11	257.88	66.40	8,920.40
152	8,587.91	-	8,587.91	257.64	66.34	8,911.89
153	3,440.47	-	3,440.47	103.21	26.58	3,570.26
154	1,896.43	-	1,896.43	56.89	14.65	1,967.97
155	5,606.88	-	5,606.88	168.21	43.31	5,818.40
156	7,700.86	-	7,700.86	231.03	59.49	7,991.38
157	167.13	-	167.13	5.01	1.29	173.44
158	4,984.96	-	4,984.96	149.55	38.51	5,173.01
159	4,983.41	-	4,983.41	149.50	38.50	5,171.41
160	4,466.84	-	4,466.84	134.01	34.51	4,635.36
161	2,909.66	-	2,909.66	87.29	22.48	3,019.43
162	3,019.25	-	3,019.25	90.58	23.32	3,133.15
163	2,440.93	-	2,440.93	73.23	18.86	2,533.01
164	307.99	-	307.99	9.24	2.38	319.61
165	18,677.49	665.32	19,342.82	580.28	149.42	20,072.52

Aqua Pennsylvania, Inc.
Aqua Customer Operations Payroll Detail
Test Years Ended June 30, 2011 and 2012

Exhibit 2-A

Row	Historic Test Year 6/30/2011	Adjustment - Annualize April 2011 Increase	Annualized Comp for HTY	Adjustment - April 2012 Increase	Adjustment - 3 Mo. April 2013 Increase	Projected Annual Comp For FTY
166	18,301.94	655.06	18,957.00	568.71	146.44	19,672.16
167	7,293.13	-	7,293.13	218.79	56.34	7,568.26
168	1,539.50	-	1,539.50	46.18	11.89	1,597.58
169	18,017.74	502.23	18,519.97	555.60	143.07	19,218.63
170	16,380.17	589.21	16,969.39	509.08	131.09	17,609.56
171	20,451.79	659.40	21,111.19	633.34	163.08	21,907.61
172	15,490.76	-	15,490.76	464.72	119.67	16,075.14
173	40,003.85	1,082.99	41,086.84	1,232.61	317.40	42,636.84
174	32,893.10	1,198.98	34,092.08	1,022.76	263.36	35,378.21
175	30,261.96	908.69	31,170.65	935.12	240.79	32,346.56
176	18,300.26	666.15	18,966.41	568.99	146.52	19,681.91
Grand Total	3,315,350	84,433	3,399,783	101,936	26,248	3,527,967