

PENNSYLVANIA-AMERICAN WATER COMPANY

**2020 GENERAL BASE RATE CASE
R-2020-3019369 (WATER)
R-2020-3019371 (WASTEWATER)**

**FILING REQUIREMENTS
I, II, III, IV, V**

Volume 6
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MFR Description

FR I. STATEMENT OF INCOME

- 1 Income statements with variance explanations (historic test & preceding)
- 2 Income statements for various time frames
- 3 Income statements of 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.

Explanations are not applicable for Water Steelton Operations, Wastewater SSS Sadsbury Operations and Wastewater SSS Exeter Operations, all acquired in 2019.

Pennsylvania-American Water Company - Water Operations Excl. Steelton
FR 1.1

Description	Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Water Sales Revenue					
461.10 Residential	\$402,685,019	\$399,002,102	\$3,682,916	0.92%	
461.20 Commercial	150,163,677	152,384,184	(2,220,508)	-1.46%	
461.30 Public Authority	28,384,660	28,728,990	(344,330)	-1.20%	
461.40 Public Authority	19,658,798	19,347,896	310,902	1.61%	
462.10 Public Fire	7,945,450	8,207,746	(262,296)	-3.20%	
462.20 Private Fire	3,892,970	3,962,991	(70,021)	-1.77%	
466.00 Sale For Resale	2,393,606	2,313,932	79,674	3.44%	
Total Water Sales	\$615,124,180	\$613,947,843	\$1,176,337		
Other Water Revenues					
469.00 Guaranteed Revenues	\$698,178	\$691,213	\$6,965	1.01%	
470.00 Forfeited Discounts	3,789,797	3,862,100	(72,302)	-1.87%	
471.00 Miscellaneous Service Revenues	4,629,466	7,940,696	(3,311,230)	-41.70%	Decrease in Water Sales for Shale gas
472.00 Rents From Water Property	696,450	651,683	44,766	6.87%	
473.00 Intercompany Rents	587,403	890,047	(302,644)	-34.00%	Elimination of the Hershey Building and associated rents with AW Service Company.
Total Other Water Revenues	\$10,401,294	\$14,035,739	(\$3,634,445)		
400.00 Operating Revenues	\$625,525,474	\$627,983,582	(\$2,458,108)		
Expenses					
601.00 Salary And Wages	\$48,349,089	\$47,164,794	\$1,184,295	2.51%	
604.00 Employee Pension And Benefits	9,740,683	8,935,494	805,188	9.01%	
610.10 Purchased Water	2,578,352	2,879,219	(300,867)	-10.45%	
615.00 Purchased Power	13,425,205	13,454,721	(29,515)	-0.22%	
616.10 Purchased Fuel	28,576	36,136	(7,560)	-20.92%	
618.30 Chemicals	9,455,008	9,342,939	112,069	1.20%	
620.00 Materials And Supplies	2,760,070	1,798,288	961,782	53.48%	Fluctuations are the result of reclassification of costs between accounts
631.00 Contract Services - Engineering	443,658	489,721	(46,063)	-9.41%	
632.00 Contract Services - Accounting	804,766	551,220	253,546	46.00%	Increase in audit-related costs
633.00 Contract Services - Legal	1,744,193	1,746,303	(2,110)	-0.12%	
634.00 Contract Services - Management	46,566,045	42,909,525	3,656,520	8.52%	
635.00 Contract Services - Test	179,379	196,887	(17,508)	-8.89%	
636.00 Contract Services	6,183,814	6,836,024	(652,209)	-9.54%	
641.00 Rental Of Building	193,720	398,769	(205,049)	-51.42%	Elimination of lease expenses
642.00 Rental Of Equipment	187,600	143,244	44,356	30.97%	Increase is the result of a change in GAAP accounting treatment
650.00 Transportation	2,153,364	2,287,966	(134,602)	-5.88%	
656.00 Insurance - Vehicles	205,407	209,258	(3,851)	-1.84%	
657.00 Insurance	8,588,286	9,076,644	(488,357)	-5.38%	
658.00 Workers Compensation	1,562,352	1,403,164	159,188	11.34%	
659.00 Insurance - Other	1,533,094	1,263,540	269,554	21.33%	Increased Property Insurance due to the higher coverage for new facilities in service in 2019
660.00 Advertising	-	1,989	(1,989)	-100.00%	
666.00 Regulatory Expense - Rate Case	852,081	851,998	83	0.01%	
667.00 Regulatory Expense - Other	21,327	36,462	(15,135)	-41.51%	2018 included cost associated with Market Cost analysis
670.00 Bad Debt	9,684,701	9,293,351	391,350	4.21%	
675.00 Miscellaneous Maintenance Expense	29,529,555	27,889,647	1,639,908	5.88%	
401.00 Operating Expenses	\$196,770,324	\$189,197,301	\$7,573,023		

Pennsylvania-American Water Company - Water Operations Excl. Steelton
FR 1.1

Description	Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
403.00 Depreciation Expense	\$120,181,839	\$109,739,806	\$10,442,033	9.52%	
406.00 Amortization Util Plant Acq Adj	583,732	583,732	0	0.00%	
407.10 Amortization Limited Term Plant	203,790	186,338	17,452	9.37%	
407.40 Amort Regulatory Asset	167,280	167,280	0	0.00%	
408.10 Taxes Other Than Income - Regulatory Assessment	3,198,224	3,303,027	(104,803)	-3.17%	
408.11 Property Taxes - PURTA	(2,366,306)	3,008,846	(5,375,153)	-178.64%	PURTA refund in 2019
408.20 Property Taxes	1,129,446	1,760,379	(630,933)	-35.84%	
408.12 Payroll Taxes	4,015,314	3,830,391	184,923	4.83%	
408.13 Taxes Other Than Income - Capital Stock	(250,166)	417	(250,583)		
409.10 Income Taxes - FIT Oper	7,096,481	16,461,132	(9,364,651)	-56.89%	
409.11 Income Taxes - SIT Oper	4,538,897	12,489,734	(7,950,837)	-63.66%	
410.10 Deferred Tax - FIT	42,396,011	35,449,854	6,946,158	19.59%	
410.11 Deferred Tax - SIT	16,468,681	12,402,575	4,066,106	32.78%	
412.11 ITC Restored	(233,592)	(233,592)	0	0.00%	
Total Operating Expense	\$393,899,955	\$388,347,221	\$5,552,735		
Total Utility Operating Income	\$231,625,518	\$239,636,361	(\$8,010,843)		
Non Operating Income					
416.00 M & J Expenses	(\$20,143)	(\$1,617)	(\$18,525)	1145.53%	
419.00 Interest & Dividend Income	(2,583)	(1,229)	(\$1,354)	110.19%	
420.00 AFUDC	(3,114,049)	(5,657,764)	\$2,543,715	-44.96%	
421.00 Nonutility Income	(169)	(60,596)	\$60,427	-99.72%	
Non Operating Deductions					
409.20 Income Taxes Other Inc/Ded	\$675,191	(\$260,340)	\$935,531	-359.35%	
426.00 Misc Non-Utility Expense	(7,437,410)	711,145	(8,148,555)	-1145.84%	
Total Other Income	(\$9,899,162)	(\$5,270,400)	(\$4,628,762)		
Interest Expense					
427.20 Interest Expense - Short Term Debt	\$1,332,764	\$5,759,935	(\$4,427,171)	-76.86%	
427.30 Interest Expense - LTD	75,709,108	70,852,531	4,856,577	6.85%	
427.50 Interest Expense - Other	1,001,150	835,684	165,466	19.80%	
428.00 Amortized Debt Expense	1,447,298	1,548,269	(100,972)	-6.52%	
437.00 Dividend Declared - Pref Stock	352,529	454,692	(102,163)	-22.47%	
Total Interest Expense	\$79,842,848	\$79,451,112	\$391,737		
Net Income	\$161,681,832	\$165,455,650	(\$13,031,341)		

Pennsylvania-American Water Company - WW SSS Excl. Sadsbury and Exeter Operations

FR 1.1

Description		Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues						
522.10	Residential	\$14,928,304	\$14,559,832	\$368,473	2.53%	
522.20	Commercial	3,547,136	3,519,326	27,810	0.79%	
522.30	Industrial	832,531	920,969	(88,439)	-9.60%	
522.40	Public Authority /Misc WW Service	5,873,581	6,580,612	(707,030)	-10.74%	
Total Wastewater Revenue		\$25,181,552	\$25,580,738	(\$399,186)		
Other Wastewater Revenues						
532.00	Forfeited Discounts	\$141,586	\$159,341	(\$17,754)	-11.14%	
536.00	Miscellaneous Service Revenues	710,969	579,936	131,034	22.59%	Increased septic haulage fees in Coatesville
Total Other Wastewater Revenues		\$852,555	\$739,276	\$113,279		
400.00 Operating Revenues		\$26,034,107	\$26,320,014	(\$285,907)		
Expenses						
601.00	Salary And Wages	\$2,153,970	\$2,190,326	(\$36,356)	-1.66%	
604.00	Employee Pension And Benefits	696,733	769,456	(72,724)	-9.45%	
615.00	Purchased Power	1,199,715	1,206,896	(7,181)	-0.59%	
618.30	Chemicals	640,469	594,666	45,803	7.70%	
620.00	Materials And Supplies	228,327	221,596	6,731	3.04%	
631.00	Contract Services - Engineering	3,250	0	3,250		
635.00	Contract Services - Test	156,382	138,473	17,910	12.93%	
636.00	Contract Services	470,819	656,141	(185,322)	-28.24%	Approximately 100K in capital expenses incorrectly coded to expense in 2018
641.00	Rental Of Building	141	0	141		
642.00	Rental Of Equipment	4,403	3,951	452	11.44%	
650.00	Transportation	202,341	218,890	(16,550)	-7.56%	
658.00	Workers Compensation	60,530	49,979	10,551	21.11%	Increase in Insurance Other Than Group expense
670.00	Bad Debt	406,235	399,055	7,181	1.80%	
675.00	Miscellaneous Maintenance Expense	1,807,745	1,671,110	136,634	8.18%	
401.00 Operating Expenses		\$8,031,060	\$8,120,539	(\$89,479)		
403.00	Depreciation Expense	\$5,083,939	\$4,903,327	\$180,612	3.68%	
407.40	Amort Regulatory Asset	0	42,065	(42,065)	-100.00%	
408.10	Taxes Other Than Income - Regulatory Assessment	149,957	142,221	7,736	5.44%	
408.12	Payroll Taxes	168,629	179,395	(10,766)	-6.00%	
408.20	Property Taxes	227,077	0	227,077		
Total Operating Expense		\$13,660,661	\$13,387,546	\$273,115		
Total Utility Operating Income		\$12,373,446	\$12,932,468	(\$559,022)		
Non Operating Income						
420.00	AFUDC	(\$116,533)	(\$86,771)	(\$29,762)	34.30%	
Total Other Income		(\$116,533)	(\$86,771)	(\$29,762)		
Interest Expense						
427.50	Interest Expense - Other	\$46,150	\$37,767	\$8,384	22.20%	
Total Interest Expense		\$46,150	\$37,767	\$8,384		
Net Income		\$12,443,829	\$12,981,472	(\$597,168)		

Pennsylvania-American Water Company - WW CSS Scranton Operations

FR 1.1

Description		Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues						
522.10	Residential	\$13,243,958	\$13,483,367	(\$239,409)	-1.78%	
522.20	Commercial	7,547,126	7,605,638	(58,513)	-0.77%	
522.30	Industrial	1,286,413	777,376	509,037	65.48%	Increase due to one-time charges
522.40	Public Authority /Misc WW Service	831,435	886,881	(55,446)	-6.25%	
Total Wastewater Revenue		\$22,908,931	\$22,753,262	\$155,669		
Other Wastewater Revenues						
536.00	Guaranteed Revenues	\$6,516	\$400	\$6,116	1528.91%	
532.00	Forfeited Discounts	154,928	198,195	(43,267)	-21.83%	
Total Other Wastewater Revenues		\$161,443	\$198,595	(\$37,152)		
400.00 Operating Revenues		\$23,070,375	\$22,951,857	\$118,518		
Expenses						
601.00	Salary And Wages	\$3,516,566	\$3,529,207	-\$12,641	-0.36%	
604.00	Employee Pension And Benefits	1,220,733	1,479,780	(259,046)	-17.51%	Increase resulting from change in amount capitalized
615.00	Purchased Power	489,655	470,365	19,291	4.10%	
618.30	Chemicals	1,352,772	1,540,382	(187,610)	-12.18%	
620.00	Materials And Supplies	54,277	13,651	40,626	297.61%	Fluctuations are the result of reclassification of costs between accounts
633.00	Contract Services - Legal	0	(15,547)	15,547	-100.00%	Reimbursement of legal expenses received in 2018
635.00	Contract Services - Test	66,034	66,001	34	0.05%	
636.00	Contract Services	194,919	115,769	79,150	68.37%	Increase the result of renewal of software licenses and the purchase of nutrient credits in 2019
641.00	Rental Of Building	16,595	88,573	(71,978)	-81.26%	Rent expense for modular space during 2018
642.00	Rental Of Equipment	15,986	17,590	(1,605)	-9.12%	
650.00	Transportation	624,544	552,382	72,162	13.06%	
658.00	Workers Compensation	98,217	80,554	17,663	21.93%	Increase in Insurance Other Than Group expense
670.00	Bad Debt	359,989	347,988	12,001	3.45%	
675.00	Miscellaneous Maintenance Expense	1,323,764	1,291,232	32,532	2.52%	
401.00 Operating Expenses		\$9,334,051	\$9,577,927	(\$243,876)		
403.00	Depreciation Expense	\$3,337,102	\$3,115,362	\$221,740	7.12%	
408.10	Taxes Other Than Income - Regulatory Assessment	130,767	131,020	(254)	-0.19%	
408.12	Payroll Taxes	272,547	284,501	(11,953)	-4.20%	
408.20	Property Taxes	432,402	0	432,402		
Total Operating Expense		\$13,506,869	\$13,108,810	\$398,059		
Total Utility Operating Income		\$9,563,506	\$9,843,047	(\$279,542)		
Non Operating Income						
420.00	AFUDC	(\$1,174,445)	(\$453,765)	(\$720,680)	158.82%	
Total Other Income		(\$1,174,445)	(\$453,765)	(\$720,680)		
Interest Expense						
427.50	Interest Expense - Other	\$30,386	\$25,495	\$4,891	19.18%	
Total Interest Expense		\$30,386	\$25,495	\$4,891		
Net Income		\$10,707,565	\$10,271,318	(\$1,005,112)		

Pennsylvania-American Water Company - WW CSS McKeesport Operations

FR 1.1

Description	Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues					
522.10 Residential	\$5,604,602	\$5,671,466	(\$66,865)	-1.18%	
522.20 Commercial	2,482,199	2,367,630	114,569	4.84%	
522.40 Public Authority /Misc WW Service	3,697,788	3,824,514	(126,725)	-3.31%	
Total Wastewater Revenue	\$11,784,589	\$11,863,610	(\$79,021)		
Other Wastewater Revenues					
532.00 Forfeited Discounts	\$82,049	\$16,892	\$65,157	385.72%	
536.00 Miscellaneous Service Revenues	17,895	78,858	(60,963)	-77.31%	2018 included manual billing of Hapchuk Inc and Elizabeth Township
Total Other Wastewater Revenues	\$99,944	\$95,751	\$4,194		
400.00 Operating Revenues	\$11,884,533	\$11,959,361	(\$74,828)		
Expenses					
601.00 Salary And Wages	\$2,335,897	\$2,416,473	(\$80,576)	-3.33%	
604.00 Employee Pension And Benefits	805,125	998,568	(193,442)	-19.37%	Decrease resulting from change in amount capitalized
615.00 Purchased Power	764,893	779,575	(14,682)	-1.88%	
618.30 Chemicals	14,992	19,516	(4,524)	-23.18%	
620.00 Materials And Supplies	88,086	39,823	48,263	121.19%	Major pump repairs incurred in 2019
631.00 Contract Services - Engineering	0	55	(55)	-100.00%	
632.00 Contract Services - Accounting	0	1,588	(1,588)	-100.00%	
635.00 Contract Services - Test	(5,185)	(11,784)	6,599	-56.00%	
636.00 Contract Services	382,697	325,473	57,224	17.58%	
642.00 Rental Of Equipment	11,471	61,609	(50,138)	-81.38%	Pump rental expense incurred in 2018
650.00 Transportation	197,903	271,541	(73,638)	-27.12%	Decrease resulting from change in amount capitalized
658.00 Workers Compensation	64,975	55,167	9,808	17.78%	Increase in Insurance Other Than Group expense
670.00 Bad Debt	185,446	181,324	4,122	2.27%	
675.00 Miscellaneous Maintenance Expense	770,275	663,851	106,425	16.03%	Increased waste disposal costs in 2019
401.00 Operating Expenses	\$5,616,575	\$5,802,777	(\$186,202)		
403.00 Depreciation Expense	\$5,594,241	\$5,611,989	(\$17,748)	-0.32%	
408.10 Taxes Other Than Income - Regulatory Assessment	68,138	2,625	65,513	2495.71%	
408.12 Payroll Taxes	181,926	203,135	(21,209)	-10.44%	
408.20 Property Taxes	309,524	0	309,524		
Total Operating Expense	\$11,770,403	\$11,620,526	\$149,877		
Total Utility Operating Income	\$114,130	\$338,835	(\$224,705)		
Non Operating Income					
421.00 Nonutility Income	(\$115)	\$0	(\$115)		
420.00 AFUDC	(461,029)	(24,155)	(436,874)	1808.62%	
Total Other Income	(\$461,144)	(\$24,155)	(\$436,989)		
Net Income	\$575,274	\$362,990	(\$661,694)		

Pennsylvania-American Water Company - Steelton Water Operations

Description	Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Water Sales Revenue					
461.10 Residential	\$173,637	\$0	\$173,637		
461.20 Commercial	22,026	0	22,026		
461.30 Public Authority /Misc WW Service	415,904	0	415,904		
461.40 Public Authority	4,907	0	4,907		
Total Water Sales	\$616,473	0	\$616,473		
Other Water Revenues					
470.00 Forfeited Discounts	\$334	\$0	\$334		
471.00 Miscellaneous Service Revenues	1,620	0	1,620		
Total Other Water Revenues	\$1,954	\$0	\$1,954		
400.00 Operating Revenues	\$618,428	\$0	\$618,428		
Expenses					
601.00 Salary And Wages	\$115,576	\$0	\$115,576		
604.00 Employee Pension And Benefits	38,016	0	38,016		
615.00 Purchased Power	25,734	0	25,734		
620.00 Materials And Supplies	15,331	0	15,331		
635.00 Contract Services - Test	656	0	656		
636.00 Contract Services	8,207	0	8,207		
650.00 Transportation	6,240	0	6,240		
658.00 Workers Compensation	3,504	0	3,504		
670.00 Bad Debt	9,650	0	9,650		
675.00 Miscellaneous Maintenance Expense	13,663	0	13,663		
401.00 Operating Expenses	\$236,578	\$0	\$236,578		
403.00 Depreciation Expense	\$118,954	\$0	\$118,954		
408.12 Payroll Taxes	8,579	0	8,579		
Total Operating Expense	\$364,111	\$0	\$364,111		
Total Utility Operating Income	\$254,317	\$0	\$254,317		
Non Operating Income					
420.00 AFUDC	(\$185)	\$0	(\$185)		
Total Other Income	(\$185)	\$0	(\$185)		
Net Income	\$254,502	\$0	\$254,132		

Pennsylvania-American Water Company - WW SSS Sadsbury Operations

FR 1.1

Description	Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues					
522.10 Residential	\$679,554	\$0	\$679,554		
522.20 Commercial	109,614	0	109,614		
522.40 Public Authority /Misc WW Service	1,366	0	1,366		
Total Wastewater Revenue	\$790,534	\$0	\$790,534		
Other Wastewater Revenues					
532.00 Forfeited Discounts	\$4,936	\$0	\$4,936		
Total Other Wastewater Revenues	\$4,936	\$0	\$4,936		
400.00 Operating Revenues	\$795,470	\$0	\$795,470		
Expenses					
670.00 Bad Debt	\$12,412	\$0	\$12,412		
401.00 Operating Expenses	\$12,412	\$0	\$12,412		
403.00 Depreciation Expense	\$148,337	\$0	\$148,337		
Total Operating Expense	\$160,749	\$0	\$160,749		
Total Utility Operating Income	\$634,721	\$0	\$634,721		
Net Income	\$634,721	\$0	\$634,721		

Pennsylvania-American Water Company - WW SSS Exeter Operations

FR 1.1

Description	Per Books 12/31/2019	Per Books 12/31/2018	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues					
522.1 Residential	\$744,568	\$0	\$744,568		
522.2 Commercial	425,278	0	425,278		
522.3 Industrial	29,704	0	29,704		
522.4 Public Authority /Misc WW Service	267	0	267		
Total Wastewater Revenue	\$1,199,818	\$0	\$1,199,818		
Other Wastewater Revenues					
536.0 Guaranteed Revenues	\$780	\$0	\$780		
532.0 Forfeited Discounts	16	0	16		
Total Other Wastewater Revenues	\$796	\$0	\$796		
400.0 Operating Revenues	\$1,200,614	\$0	\$1,200,614		
Expenses					
601.00 Salary And Wages	\$75,451	\$0	\$75,451		
604.00 Employee Pension And Benefits	18,780	0	18,780		
615.00 Purchased Power	52,698	0	52,698		
620.00 Materials And Supplies	2,416	0	2,416		
631.00 Contract Services - Engineering	975	0	975		
642.00 Rental Of Equipment	123	0	123		
650.00 Transportation	4,008	0	4,008		
658.00 Workers Compensation	2,268	0	2,268		
670.00 Bad Debt	18,734	0	18,734		
675.00 Miscellaneous Maintenance Expense	40,136	0	40,136		
401.00 Operating Expenses	\$215,590	\$0	\$215,590		
403.00 Depreciation Expense	\$537,349	\$0	\$537,349		
408.12 Payroll Taxes	4,881	0	4,881		
Total Operating Expense	\$757,820	\$0	\$757,820		
Total Utility Operating Income	\$442,794	\$0	\$442,794		
Non Operating Income					
420.00 AFUDC	(\$1,245)	\$0	(\$1,245)		
Total Other Income	(\$1,245)	\$0	(\$1,245)		
Interest Expense					
Net Income	\$444,040	\$0	\$441,549		

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 preceding)

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 Excluding Steelton

Pennsylvania American Water – Water Steelton Operations

Pennsylvania American Water – WW SSS Operations Excluding Sadsbury and Exeter

Pennsylvania American Water – WW SSS Sadsbury Operations

Pennsylvania American Water – WW SSS Exeter Operations

Pennsylvania American Water – WW CSS Scranton Operations

Pennsylvania American Water – WW CSS McKeesport Operations

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

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL	607,947	611,281
COMMERCIAL	45,022	45,174
INDUSTRIAL	523	521
MUNICIPAL	2,234	2,186
SALE FOR RESALE	23	22
PRIVATE FIRE PROTECTION	3,880	3,882
PUBLIC FIRE PROTECTION	409	409
TOTAL	<u>660,038</u>	<u>663,475</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL	255,545,298	252,750,232
COMMERCIAL	134,336,271	128,693,529
INDUSTRIAL	40,145,814	37,974,912
MUNICIPAL	19,069,202	19,153,908
SALE FOR RESALE	6,888,221	6,938,406
PRIVATE FIRE PROTECTION	0	0
PUBLIC FIRE PROTECTION	0	0
TOTAL	<u>455,984,806</u>	<u>445,510,987</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL	\$399,002,103	\$402,684,988
COMMERCIAL	152,384,184	150,163,677
INDUSTRIAL	28,728,990	28,384,660
MUNICIPAL	19,347,897	19,658,798
SALE FOR RESALE	2,313,932	2,393,606
MISCELLANEOUS	0	0
PRIVATE FIRE PROTECTION	3,962,991	3,892,970
PUBLIC FIRE PROTECTION	8,207,746	7,945,450
OTHER	0	0
TOTAL WATER SALES	<u>\$613,947,843</u>	<u>\$615,124,149</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES	\$3,862,100	\$3,789,797
RENTS FROM PROPERTIES	651,683	696,450
INTERCOMPANY RENTS	890,047	587,403
GUARANTEED REVENUES	691,213	698,178
MISC/OTHER WATER REVENUES	7,940,696	4,629,466
TOTAL	<u>\$14,035,739</u>	<u>\$10,401,294</u>

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

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL		2,179
COMMERCIAL		151
INDUSTRIAL		11
MUNICIPAL		12
SALE FOR RESALE		0
PRIVATE FIRE PROTECTION		0
PUBLIC FIRE PROTECTION		1
	<hr/>	<hr/>
TOTAL	0	2,354
	<hr/> <hr/>	<hr/> <hr/>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL		122,690
COMMERCIAL		14,970
INDUSTRIAL		339,360
MUNICIPAL		2,660
SALE FOR RESALE		0
PRIVATE FIRE PROTECTION		0
PUBLIC FIRE PROTECTION		0
	<hr/>	<hr/>
TOTAL	0	479,680
	<hr/> <hr/>	<hr/> <hr/>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL		173,637
COMMERCIAL		22,026
INDUSTRIAL		415,904
MUNICIPAL		4,907
SALE FOR RESALE		
MISCELLANEOUS		0
PRIVATE FIRE PROTECTION		0
PUBLIC FIRE PROTECTION		0
OTHER		0
	<hr/>	<hr/>
TOTAL WATER SALES	\$0	\$616,474
	<hr/> <hr/>	<hr/> <hr/>
b.		
OTHER OPERATING REVENUES		
PENALTIES		\$334
RENTS FROM PROPERTIES		
GUARENTEED REVENUES		
MISC/OTHER WATER REVENUES		1,620
	<hr/>	<hr/>
TOTAL	\$0	\$1,954
	<hr/> <hr/>	<hr/> <hr/>

Pennsylvania-American Water Company - WW SSS Operations Excl. Sadsbury and Exeter Operations
Data Requirements of the Pennsylvania Public Utility Commission

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL	23,690	24,059
COMMERCIAL	1,341	1,406
INDUSTRIAL	6	6
MUNICIPAL	72	77
BULK	4	3
TOTAL	<u>25,113</u>	<u>25,551</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL	7,629,591	8,530,136
COMMERCIAL	2,787,862	2,833,645
INDUSTRIAL	750,510	560,050
MUNICIPAL	762,997	1,140,931
BULK	5,809,411	5,472,024
TOTAL	<u>17,740,371</u>	<u>18,536,786</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL	\$14,559,832	\$14,928,304
COMMERCIAL	3,519,325	3,547,137
INDUSTRIAL	920,970	832,530
MUNICIPAL	997,138	1,220,780
BULK	5,583,473	4,652,831
TOTAL WATER SALES	<u>\$25,580,738</u>	<u>\$25,181,582</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES	\$159,340	\$141,586
RENTS FROM PROPERTIES	0	
MISC/OTHER WATER REVENUES	579,936	710,969
TOTAL	<u>\$739,276</u>	<u>\$852,555</u>

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

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL		1,083
COMMERCIAL		41
INDUSTRIAL		0
MUNICIPAL		3
BULK		0
	<hr/>	<hr/>
TOTAL	0	1,127
	<hr/> <hr/>	<hr/> <hr/>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL		302,392
COMMERCIAL		60,553
INDUSTRIAL		0
MUNICIPAL		473
BULK		0
	<hr/>	<hr/>
TOTAL	0	363,418
	<hr/> <hr/>	<hr/> <hr/>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL		\$679,554
COMMERCIAL		109,614
INDUSTRIAL		0
MUNICIPAL		1,366
BULK		0
	<hr/>	<hr/>
TOTAL WATER SALES	\$0	\$790,534
	<hr/> <hr/>	<hr/> <hr/>
b.		
OTHER OPERATING REVENUES		
PENALTIES		\$4,936
RENTS FROM PROPERTIES		0
MISC/OTHER WATER REVENUES		0
	<hr/>	<hr/>
TOTAL	\$0	\$4,936
	<hr/> <hr/>	<hr/> <hr/>

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

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL		7,592
COMMERCIAL		262
INDUSTRIAL		10
MUNICIPAL		2
BULK		
	<hr/>	<hr/>
TOTAL	<u>0</u>	<u>7,866</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL		339,039
COMMERCIAL		94,093
INDUSTRIAL		18,879
MUNICIPAL		0
BULK		0
	<hr/>	<hr/>
TOTAL	<u>0</u>	<u>452,011</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL		\$744,568
COMMERCIAL		425,278
INDUSTRIAL		29,704
MUNICIPAL		268
BULK		0
	<hr/>	<hr/>
TOTAL WATER SALES	<u>\$0</u>	<u>\$1,199,818</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES		\$16
RENTS FROM PROPERTIES		0
MISC/OTHER WATER REVENUES		780
	<hr/>	<hr/>
TOTAL	<u>\$0</u>	<u>\$796</u>

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

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL	26,664	26,487
COMMERCIAL	2,693	2,667
INDUSTRIAL	27	28
MUNICIPAL	61	60
BULK	0	0
	<hr/>	<hr/>
TOTAL	<u>29,445</u>	<u>29,242</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL	11,542,472	11,866,701
COMMERCIAL	7,895,231	8,304,598
INDUSTRIAL	952,772	1,061,506
MUNICIPAL	1,107,975	987,773
BULK	0	0
	<hr/>	<hr/>
TOTAL	<u>21,498,450</u>	<u>22,220,578</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL	\$13,483,368	\$13,243,959
COMMERCIAL	7,605,638	7,547,126
INDUSTRIAL	777,376	1,286,413
MUNICIPAL	886,880	831,432
BULK	0	0
	<hr/>	<hr/>
TOTAL WATER SALES	<u>\$22,753,262</u>	<u>\$22,908,930</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES	\$198,195	\$154,928
RENTS FROM PROPERTIES	0	0
MISC/OTHER WATER REVENUES	400	6,516
	<hr/>	<hr/>
TOTAL	<u>\$198,595</u>	<u>\$161,444</u>

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

FR. II.1

	TWELVE MONTHS ENDED 12-31-18	TWELVE MONTHS ENDED 12-31-19
a.		
(i)		
NUMBER OF CUSTOMERS		
RESIDENTIAL	9,571	9,652
COMMERCIAL	848	855
INDUSTRIAL		
MUNICIPAL	53	54
BULK	7	7
	<hr/>	<hr/>
TOTAL	<u>10,479</u>	<u>10,568</u>
(ii)		
GALLONS BILLED (100 GALLONS)		
RESIDENTIAL	3,421,494	3,663,992
COMMERCIAL	1,429,945	1,675,826
INDUSTRIAL	0	0
MUNICIPAL	210,871	203,945
BULK	3,723,531	4,255,064
	<hr/>	<hr/>
TOTAL	<u>8,785,841</u>	<u>9,798,827</u>
(iii)		
ACCRUED REVENUES		
RESIDENTIAL	\$5,671,467	\$5,604,602
COMMERCIAL	2,367,630	2,482,199
INDUSTRIAL	0	0
MUNICIPAL	314,697	284,902
BULK	3,509,816	3,412,886
	<hr/>	<hr/>
TOTAL WATER SALES	<u>\$11,863,610</u>	<u>\$11,784,589</u>
b.		
OTHER OPERATING REVENUES		
PENALTIES	\$16,893	\$82,049
RENTS FROM PROPERTIES	0	
MISC/OTHER WATER REVENUES	78,858	17,895
	<hr/>	<hr/>
TOTAL	<u>\$95,751</u>	<u>\$99,944</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, 3 and 4 for:

Pennsylvania American Water – Water Operations Excluding Steelton
Pennsylvania American Water – Water Steelton Operations
Pennsylvania American Water – WW SSS Operations Excluding Sadsbury and Exeter
Pennsylvania American Water – WW SSS Sadsbury Operations
Pennsylvania American Water – WW SSS Exeter Operations
Pennsylvania American Water – WW CSS Scranton Operations
Pennsylvania American Water – WW CSS McKeesport Operations

Attached please find the calculations for the Company's adjustments for the DSIC annualization, adjustments due to acquisitions, residential and commercial declining consumption, specific customer adjustments, adjustments for water increases to Rate Zones 2 and 3, and change in revenue due to changes in the number of customers for Pennsylvania American Water – Water and Wastewater Operations as listed above. This response contains confidential information which can be found in Volume 6d.

PENNSYLVANIA AMERICAN WATER
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE
DSIC PROJECTION

DESCRIPTION		SURCHARGE EFFECTIVE 04/01/2020	PROJECTED CHANGE	PROJECTED SURCHARGE EFFECTIVE 10/1/2020
APPLICABLE NET ADDITIONS		\$209,349,080	\$67,595,597	\$276,944,678
LESS:				
ACCUMULATED DEPRECIATION		(2,266,765)	(2,187,178)	(4,453,943)
RETIREMENTS		9,467,030	8,223,032	17,690,062
NET RATE BASE INCLUDED IN DISTRIBUTION SYSTEM IMPROVEMENT CALCULATIONS	(DSI)	216,549,345	73,631,451	290,180,797
ANNUAL REVENUE REQUIREMENT RATE		9.76%		9.76%
QUARTERLY REVENUE REQUIREMENT RATE	(PTRR)	2.44%		2.44%
QUARTERLY CAPITAL COST RECOVERY	(DSI X PTRR)	5,283,804	1,796,607	7,080,411
QUARTERLY DEPRECIATION EXPENSE	(DEP)	883,731	290,814	1,174,545
REVENUE REQUIREMENT PRIOR TO ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		6,167,535	2,087,421	8,254,956
ANNUAL RECONCILIATION	(e)	0	0	0
RECONCILIATION OF PRIOR YEAR E FACTOR		0	0	0
REVENUE REQUIREMENT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		0	0	0
TOTAL QUARTERLY DISTRIBUTION SYSTEM IMPROVEMENT CHARGE REVENUE REQUIREMENT		6,167,535	2,087,421	8,254,956
MONTHLY RECOVERABLE AMOUNT FOR REVENUE REQUIREMENT		2,055,845	695,807	2,751,652
MONTHLY RECOVERABLE AMOUNT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		0	0	0
BASE RATE REVENUE TO BE COLLECTED DURING QUARTER	(PQR)	151,515,923	-5,493,977	146,021,945
CURRENT YEAR DISTRIBUTION SYSTEM IMPROVEMENT CHARGE		4.07%	1.58%	5.65%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE		0.04%	-0.04%	0.00%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE	(DSIC)	4.11%	1.54%	5.65%
			Filing % used	5.65%

TYPE	AMOUNT (\$000)	CAPITAL STRUCTURE	COST RATE	WEIGHTED AVERAGE COST RATE	REVENUE MULTIPLIER	REVENUE REQUIREMENT
DEBT	\$1,667,949	44.69%	4.53%	2.02%		2.02%
PREFERRED	2,852	0.08%	8.74%	0.01%	1.40631	0.01%
EQUITY	2,061,861	55.24%	9.95%	5.50%	1.40631	7.73%
TOTAL	\$3,732,662	100.01%		7.53%		9.76%

REVENUE MULTIPLIER BASED UPON CURRENTLY EFFECTIVE TAX RATES USED IN COMPANY'S MOST RECENT RATE FILING.
EQUITY COST RATE TAKEN FROM COMMISSION'S MOST RECENT QUARTERLY EARNINGS REPORT.
DEBT AND PREFERRED COST RATES AND CAPITAL STRUCTURE

PREFERRED STOCK AND DEBT FIGURES DO NOT REFLECT THE REQUIREMENTS OF FAS150.

ANTICIPATED REVENUES

Oct 2020	\$49,796,128
Nov	\$47,520,619
Dec	\$48,705,199
TOTAL	<u>\$146,021,945</u>

Pennsylvania - American Water Company - Excluding Steelton
 DSIC Adjustment

FR II.2

Description	DSIC at 12/31/19	Pro Forma Revenues at 12/31/20	Exclude Contract Customers	Exclude Turbotville and Winola	Pro Forma Revenues at 12/31/20 with Zero DSIC Exclusive of Contract Customers, Turbotville and Winola	DSIC Rate	Annualized DSIC Revenue	DSIC Adjustment	Pro Forma Revenues at 12/31/20 with DSIC @ 5.65%
Metered Sales									
Residential	2,826,759	397,451,145		162,468	394,461,918	0.0565	22,287,098	19,460,339	416,911,484
Commercial	1,074,351	148,947,655		54,531	147,818,773	0.0565	8,351,761	7,277,410	156,225,065
Industrial	176,616	27,329,697	3,324,718		23,828,363	0.0565	1,346,303	1,169,687	28,499,384
Municipal	138,215	19,695,779		542	19,557,022	0.0565	1,104,972	966,757	20,662,536
Sale For Resale	5,641	2,489,111	1,756,907		726,563	0.0565	41,051	35,410	2,524,521
Miscellaneous	-	-			-				-
Total Metered Sales	4,221,582	595,913,387	5,081,625	217,541	586,392,639		33,131,185	28,909,603	624,822,990
Unmetered Sales									
Residential	-	111,073			111,073	0.0565	6276	6,276	117,349
Commercial	-	-			-	0.0565	0	-	-
Industrial	-	-			-	0.0565	-	-	-
Municipal	-	-			-	0.0565	-	-	-
Sale For Resale	-	-			-	0.0565	-	-	-
Total Unmetered Sales	-	111,073			111,073		6,276	6,276	117,349
Private Fire Protection	26,380	3,982,555			3,956,175	0.0565	223,524	197,144	4,179,699
Public Fire Protection	-	8,196,818			8,196,818		-	-	8,196,818
Total Water Sales	4,247,962	608,203,833	5,081,625	217,541	598,656,705	0.0565	33,360,985	29,113,023	637,316,856

2020	Annualized Present Rates	
	Ind	SFR
ConAgra	Ind	Redacted - Refer to Confidential Volume 6d
US Steel	Ind	
Hershey Foods	Ind	
Oakdale	SFR	
Evans City	SFR	
Newtown	SFR	
Wacma	SFR	
	5,081,625	5,081,625

	Residential	Commercial	Municipal	Total
Rate Zone 4 - Turbotville	150,106	54,531	542	205,179
Winola	12,362			12,362
Total	162,468	54,531	542	217,541

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	613,868	615,229	619,311
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(548,184,124)	(549,399,497)	(553,044,723)
Total Residential Usage Decline (100 Gallons)		(5,481,841)	(5,493,995)	(5,530,447)
Rate per 100 Gallons		\$1.2217	\$1.2217	\$1.3854
Residential Revenue Attrition		(\$6,697,165)	(\$6,712,014)	(\$7,661,881)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	45,278	45,330	45,486
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(98,298,538)	(98,411,430)	(98,750,106)
Total Commercial Usage Decline (100 Gallons)		(982,985)	(984,114)	(987,501)
Rate per 100 Gallons		\$0.9153	\$0.9153	\$1.0136
Commercial Revenue Attrition		(\$899,726)	(\$900,760)	(\$1,000,931)

Pennsylvania-American Water Company - Water Operations Excl. Steelton
Change in Revenues Due to Change in Customers
All Customers Priced At Rate Zone 1
Usage in Hundred Gallons

FR II.2

Present Rates 2019

Thirteen Month Metered Average Excluding Acquisitions

		<u>Residential</u>	<u>Commercial</u>
December 2018	2018	607,813	45,022
January	2019	608,203	45,094
February	2019	608,652	45,097
March	2019	608,970	45,142
April	2019	609,287	45,257
May	2019	609,205	45,392
June	2019	609,051	45,416
July	2019	609,515	45,437
August	2019	609,652	45,466
September	2019	610,171	45,464
October	2019	610,445	45,149
November	2019	610,508	44,987
December	2019	610,884	44,971
13 Month Total		7,922,356	587,894
13 Month Average		609,412	45,223
Test Year Change in Customers		1,472	(252)
Total Metered Usage for 2019		252,709,015	128,581,620
13 Month Average Customers		609,412	45,223
Annual Average Usage Per Customer		415.00	2,843.00
Monthly Average Usage Per Customer		34.58	236.92
Service Charge Revenue			
Test Year Change in Customers		1,472	(252)
Number of Bills Per Year		17,664	(3,024)
Service Charge for a 5/8" Meter		\$16.50	\$16.50
Service Charge Revenue		\$291,456.00	(\$49,896.00)
Consumption Revenues			
Average Monthly Consumption		34.58	236.92
1st Block Monthly Consumption		34.58	160.00
2nd Block Monthly Consumption			76.92
Average Annual Consumption		415.00	2,843.04
1st Block Annual Consumption		415.00	1,920.00
2nd Block Annual Consumption			923.04
Total Consumption		610,880.00	(716,446.08)
1st Block Annual Consumption		610,880.00	(483,840.00)
2nd Block Annual Consumption			(232,606.08)
Consumption Rate 1st Block		\$1.22170	\$1.22050
Consumption Rate 2nd block			\$0.91530
Consumption Revenue 1st Block		\$746,312.00	(\$590,527.00)
Consumption Revenue 2nd block			(\$212,904.00)
Total Consumption		\$746,312.00	(\$803,431.00)
Total Revenue Adjustment		\$1,037,768.00	(\$853,327.00)

Pennsylvania-American Water Company - Water Operations Excl. Steelton FR II.2
 Change in Revenues Due to Change in Customers
 All Customers Priced At Rate Zone 1
 Usage in Hundred Gallons

Present Rates 2020

Test Year Change in Customers	2,721	104
Annual Average Usage Per Customer	415.00	2,843.00
Monthly Average Usage Per Customer	34.58	236.92
Service Charge Revenue		
Test Year Change in Customers	2,721	104
Number of Bills Per Year	32,652	1,248
Service Charge for a 5/8" Meter	\$16.50	\$16.50
Service Charge Revenue	\$538,758.00	\$20,592.00
Consumption Revenues		
Average Monthly Consumption	34.58	236.92
1st Block Monthly Consumption	34.58	160.00
2nd Block Monthly Consumption		76.92
Average Annual Consumption	415.00	2,843.00
1st Block Annual Consumption	415.00	1,920.00
2nd Block Annual Consumption		923.04
Total Consumption	1,129,215.00	295,672.00
1st Block Annual Consumption	1,129,215.00	199,680.00
2nd Block Annual Consumption		95,996.16
Consumption Rate 1st Block	\$1.22170	\$1.22050
Consumption Rate 2nd block		\$0.91530
Consumption Revenue 1st Block	\$1,379,562.00	\$243,709.00
Consumption Revenue 2nd block		\$87,865.00
Total Consumption	\$1,379,562.00	\$331,574.00
Total Revenue Adjustment	\$1,918,320.00	\$352,166.00

Pennsylvania-American Water Company - Water Operations Excl. Steelton		FR II.2
Change in Revenues Due to Change in Customers		
All Customers Priced At Rate Zone 1		
Usage in Hundred Gallons		
Present Rates 2021		
Test Year Change in Customers	1,361	52
Annual Average Usage Per Customer	415.00	2,843.00
Monthly Average Usage Per Customer	34.58	236.92
Service Charge Revenue		
Test Year Change in Customers	1,361	52
Number of Bills Per Year	16,326	624
Service Charge for a 5/8" Meter	\$16.50	\$16.50
Service Charge Revenue	\$269,379.00	\$10,296.00
Consumption Revenues		
Average Monthly Consumption	34.58	236.92
1st Block Monthly Consumption	34.58	160.00
2nd Block Monthly Consumption		76.92
Average Annual Consumption	415.00	2,843.00
1st Block Annual Consumption	415.00	1,920.00
2nd Block Annual Consumption		923.04
Total Consumption	564,607.50	147,836.00
1st Block Annual Consumption	564,607.50	99,840.00
2nd Block Annual Consumption		47,998.08
Consumption Rate 1st Block	\$1.22170	\$1.22050
Consumption Rate 2nd block		\$0.91530
Consumption Revenue 1st Block	\$689,781.00	\$121,855.00
Consumption Revenue 2nd block		\$43,933.00
Total Consumption	\$689,781.00	\$165,788.00
Total Revenue Adjustment	\$959,160.00	\$176,084.00

Pennsylvania-American Water Company - Water Operations Excl. Steelton		FR II.2
Change in Revenues Due to Change in Customers		
All Customers Priced At Rate Zone 1		
Usage in Hundred Gallons		
Present Rates 2022		
Test Year Change in Customers	4,082	156
Annual Average Usage Per Customer	415.00	2,843.00
Monthly Average Usage Per Customer	34.58	236.92
Service Charge Revenue		
Test Year Change in Customers	4,082	156
Number of Bills Per Year	48,984	1,872
Service Charge for a 5/8" Meter	\$18.00	\$18.00
Service Charge Revenue	\$881,712.00	\$33,696.00
Consumption Revenues		
Average Monthly Consumption	34.58	236.92
1st Block Monthly Consumption	34.58	160.00
2nd Block Monthly Consumption		76.92
Average Annual Consumption	415.00	2,843.00
1st Block Annual Consumption	415.00	1,920.00
2nd Block Annual Consumption		923.04
Total Consumption	1,694,030.00	443,508.00
1st Block Annual Consumption	1,694,030.00	299,520.00
2nd Block Annual Consumption		143,994.24
Consumption Rate 1st Block	\$1.38540	\$1.38540
Consumption Rate 2nd block		\$1.01360
Consumption Revenue 1st Block	\$2,346,909.00	\$414,955.00
Consumption Revenue 2nd block		\$145,953.00
Total Consumption	\$2,346,909.00	\$560,908.00
Total Revenue Adjustment	\$3,228,621.00	\$594,604.00

Annualization of Tubotville Acquisition - Commercial

Rate Zone 4 - PATBVW2M Per Books

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total					
Meter																		
Charges																		
All																		
41.03																		
Total Meters	-	-	-	-	-	-	-	49.00	56.00	54.00	51.00	52.00	262.00					
Meter Charges																		
Charges																		
All																		
41.03	-	-	-	-	-	-	-	2,010.47	2,297.68	2,215.62	2,092.53	2,133.56	10,749.86					
Total Meter Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,010.47	\$ 2,297.68	\$ 2,215.62	\$ 2,092.53	\$ 2,133.56	\$ 10,749.86					
Usage																		
Blocks																		
Rate																		
First	3,000	0.000											699.53	1,284.86	1,061.35	875.89	858.69	4,780.32
Next	1,100	0.95450											127.04	275.72	175.97	119.23	160.00	857.96
All over	4,100	0.56280											691.01	8,496.69	11,028.70	1,355.64	3,932.53	25,504.57
Total Usage	-	-	-	-	-	-	-	1,517.58	10,057.27	12,266.02	2,350.76	4,951.22	31,142.85					
Usage Charges																		
Blocks																		
Rate																		
First	3,000	0.000	-	-	-	-	-	-	-	-	-	-	-	-				
Next	1,100	0.95450	-	-	-	-	-	121.26	263.17	167.96	113.81	152.72	818.92					
All over	4,100	0.56280	-	-	-	-	-	388.90	4,781.94	6,206.95	762.95	2,213.23	14,353.97					
Total Usage Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510.16	\$ 5,045.11	\$ 6,374.92	\$ 876.76	\$ 2,365.95	\$ 15,172.89					
Low Income																		
Total PATBVW2M Revenues Per Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520.63	\$ 7,342.79	\$ 8,590.54	\$ 2,969.29	\$ 4,499.51	\$ 25,922.75					

Rate Zone 4 - PATBVW2M Present Rates 2019

Meter Counts	Jan 2020	Feb Avg	Mar Avg	Apr Avg	May Avg	Jun Avg	Jul Avg	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total	6 Month Average	
Meter															
Charges															
All															
41.03	53.00	52.50	52.50	52.50	52.50	52.50	52.50	49.00	56.00	54.00	51.00	52.00	630.00	52.50	
Total Meters	53.00	52.50	52.50	52.50	52.50	52.50	52.50	49.00	56.00	54.00	51.00	52.00	630.00		
Meter Charges															
Charges															
All															
41.03	2,174.59	2,154.08	2,154.08	2,154.08	2,154.08	2,154.08	2,154.08	2,010.47	2,297.68	2,215.62	2,092.53	2,133.56	25,848.90		
Total Meter Charges	\$ 2,174.59	\$ 2,154.08	\$ 2,154.08	\$ 2,154.08	\$ 2,154.08	\$ 2,154.08	\$ 2,154.08	\$ 2,010.47	\$ 2,297.68	\$ 2,215.62	\$ 2,092.53	\$ 2,133.56	\$ 25,848.90		
Usage															
Blocks															
Rate															
First	3,000	0.000	995.21	962.59	962.59	962.59	962.59	962.59	699.53	1,284.86	1,061.35	875.89	858.69	11,551.06	962.59
Next	1,100	0.95450	176.00	172.33	172.33	172.33	172.33	172.33	127.04	275.72	175.97	119.23	160.00	2,067.92	172.33
All over	4,100	0.56280	3,696.62	3,954.68	3,954.68	3,954.68	3,954.68	3,954.68	691.01	6,431.46	8,964.22	12.24	3,932.53	47,456.16	3,954.68
Total Usage	4,867.83	5,089.60	5,089.60	5,089.60	5,089.60	5,089.60	5,089.60	1,517.58	7,992.04	10,201.54	1,007.36	4,951.22	61,075.14		
Usage Charges															
Blocks															
Rate															
First	3,000	0.000	-	-	-	-	-	-	-	-	-	-	-	-	
Next	1,100	0.95450	167.99	164.49	164.49	164.49	164.49	164.49	121.26	263.17	167.96	113.81	152.72	1,973.83	
All over	4,100	0.56280	2,080.46	2,225.69	2,225.69	2,225.69	2,225.69	2,225.69	388.90	3,619.63	5,045.06	6.89	2,213.23	26,708.33	
Total Usage Charges	\$ 2,248.45	\$ 2,390.18	\$ 2,390.18	\$ 2,390.18	\$ 2,390.18	\$ 2,390.18	\$ 2,390.18	\$ 510.16	\$ 3,882.80	\$ 5,213.03	\$ 120.69	\$ 2,365.95	\$ 28,682.16		
Low Income															
Total PATBVW2M Revenues Present Rates 201	\$ 4,423.04	\$ 4,544.25	\$ 4,544.25	\$ 4,544.25	\$ 4,544.25	\$ 4,544.25	\$ 4,544.25	\$ 2,520.63	\$ 6,180.48	\$ 7,428.65	\$ 2,213.22	\$ 4,499.51	\$ 54,531.06		
Present Rates 2019 Adjustment														\$ 28,608.30	
Eden Mist Laundromat Adjustment Billed Usage	Correct Usage	Adjustment													
September	2,427.40	362.17	(2,065.23)												
October	2,427.40	362.92	(2,064.48)												
November	1,749.16	405.76	(1,343.40)												
Correction In January 2020			5,473.11												

Annualization of Tubotville Acquisition - OPA

RATE ZONE 4 - PATBVW4M Per Books

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter													
All Charges 41.03									1.00	1.00	1.00	1.00	5.00
Total Meters	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	5.00
Meter Charges													
All Charges 41.03	-	-	-	-	-	-	-	-	41.03	41.03	41.03	41.03	205.15
Total Meter Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 205.15
Usage													
First 3,000 0.000									5.23	2.24	30.00	4.00	45.47
Next 1,100 0.95450											11.00		11.00
All over 4,100 0.56280											25.74		25.74
Total Usage	-	-	-	-	-	-	-	-	5.23	2.24	66.74	4.00	82.21
Usage Charges													
First 3,000 0.000	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 1,100 0.95450	-	-	-	-	-	-	-	-	-	-	10.50	-	10.50
All over 4,100 0.56280	-	-	-	-	-	-	-	-	-	-	14.49	-	14.49
Total Usage Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24.99	\$ -	\$ 24.99
Total PATBVW4M Revenues Per Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.03	\$ 41.03	\$ 66.02	\$ 41.03	\$ 230.14

RATE ZONE 4 - PATBVW4M Present Rates 2019

Meter Counts	Jan 2020	Feb Avg	Mar Avg	Apr Avg	May Avg	Jun Avg	Jul Avg	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total	6 Month Average
Meter														
All Charges 41.03	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
Total Meters	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	
Meter Charges														
All Charges 41.03	41.03	41.03	41.03	41.03	41.03	41.03	41.03	41.03	41.03	41.03	41.03	41.03	492.36	
Total Meter Charges	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 41.03	\$ 492.36	
Usage														
First 3,000 0.000	2.00	7.91	7.91	7.91	7.91	7.91	7.91	5.23	2.24	30.00	4.00	4.00	94.94	7.91
Next 1,100 0.95450	-	1.83	1.83	1.83	1.83	1.83	1.83	-	-	11.00	-	-	22.00	1.83
All over 4,100 0.56280	-	4.29	4.29	4.29	4.29	4.29	4.29	-	-	25.74	-	-	51.48	4.29
Total Usage	2.00	14.04	14.04	14.04	14.04	14.04	14.04	5.23	2.24	66.74	4.00	4.00	168.42	
Usage Charges														
First 3,000 0.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 1,100 0.95450	-	1.75	1.75	1.75	1.75	1.75	1.75	-	-	10.50	-	-	21.00	
All over 4,100 0.56280	-	2.41	2.41	2.41	2.41	2.41	2.41	-	-	14.49	-	-	28.97	
Total Usage Charges	\$ -	\$ 4.16	\$ 4.16	\$ 4.16	\$ 4.16	\$ 4.16	\$ 4.16	\$ -	\$ -	\$ 24.99	\$ -	\$ -	\$ 49.97	
Total PATBVW4M Revenues Present Rates 201	\$ 41.03	\$ 45.19	\$ 45.19	\$ 45.19	\$ 45.19	\$ 45.19	\$ 45.19	\$ 41.03	\$ 41.03	\$ 66.02	\$ 41.03	\$ 41.03	\$ 542.33	
Present Rates 2019 Adjustment													\$ 312.20	

Commercial

Rate Zone 2 Nittany PAZ40W2M Per Books 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	35.00	35.00	35.00	35.71	36.00	35.75	32.30	35.00	35.00	35.00	34.59	33.95	418.30
3/4" 25.00													-
1" 41.60	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	48.00
1 1/2" 67.90													-
2" 108.60													-
Total Meters	39.00	39.00	39.00	39.71	40.00	39.75	36.30	39.00	39.00	39.00	38.59	37.95	466.30
Meter Charges													
5/8" 16.50	577.50	577.50	577.50	589.22	594.00	589.88	532.95	577.50	577.50	577.50	570.74	560.18	6,901.95
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	1,996.80
1 1/2" 67.90	-	-	-	-	-	-	-	-	-	-	-	-	-
2" 108.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Charges	\$ 743.90	\$ 743.90	\$ 743.90	\$ 755.62	\$ 760.40	\$ 756.28	\$ 699.35	\$ 743.90	\$ 743.90	\$ 743.90	\$ 737.14	\$ 726.58	\$ 8,898.75
Usage Blocks													
All Usage Old	0.68	664.88											664.88
New	0.9	2,586.12	5,581.00	3,556.00	3,365.00	3,591.00	3,749.00	3,154.2	4,226	4,507	4,268	5,139.00	43,288.32
Total Usage		3,251.00	5,581.00	3,556.00	3,365.00	3,591.00	3,749.00	3,154.20	4,226.00	4,507.00	4,268.00	5,139.00	48,763.20
Usage Charge Blocks													
All Usage Old	0.68	452.12	-	-	-	-	-	-	-	-	-	-	452.12
New	0.9	2,327.51	5,022.90	3,200.40	3,028.50	3,231.90	3,374.10	2,838.78	3,803.40	4,056.30	3,841.20	4,625.10	43,288.49
Total Usage Charges	\$	\$ 2,779.63	\$ 5,022.90	\$ 3,200.40	\$ 3,028.50	\$ 3,231.90	\$ 3,374.10	\$ 2,838.78	\$ 3,803.40	\$ 4,056.30	\$ 3,841.20	\$ 4,625.10	\$ 43,740.61
Total PAZ40W2M	\$	\$ 3,523.53	\$ 5,766.80	\$ 3,944.30	\$ 3,784.12	\$ 3,992.30	\$ 4,130.38	\$ 3,538.13	\$ 4,547.30	\$ 4,800.20	\$ 4,585.10	\$ 5,362.24	\$ 52,639.36

Rate Zone 2 Nittany PAZ40W2M Present Rates 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	35.00	35.00	35.00	35.71	36.00	35.75	32.30	35.00	35.00	35.00	34.59	33.95	418.30
3/4" 25.00													-
1" 41.60	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	48.00
1 1/2" 67.90													-
2" 108.60													-
Total Meters	39.00	39.00	39.00	39.71	40.00	39.75	36.30	39.00	39.00	39.00	38.59	37.95	466.30
Meter Charges													
5/8" 16.50	577.50	577.50	577.50	589.22	594.00	589.88	532.95	577.50	577.50	577.50	570.74	560.18	6,901.95
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	166.40	1,996.80
1 1/2" 67.90	-	-	-	-	-	-	-	-	-	-	-	-	-
2" 108.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Charges	\$ 743.90	\$ 743.90	\$ 743.90	\$ 755.62	\$ 760.40	\$ 756.28	\$ 699.35	\$ 743.90	\$ 743.90	\$ 743.90	\$ 737.14	\$ 726.58	\$ 8,898.75
Usage Blocks													
All Usage Old	0.68	-											-
New	0.9	3,251.00	5,581.00	3,556.00	3,365.00	3,591.00	3,749.00	3,154.2	4,226	4,507	4,268	5,139.00	43,288.32
Total Usage		3,251.00	5,581.00	3,556.00	3,365.00	3,591.00	3,749.00	3,154.20	4,226.00	4,507.00	4,268.00	5,139.00	48,763.20
Usage Charge Blocks													
All Usage Old	0.68	-	-	-	-	-	-	-	-	-	-	-	-
New	0.9	2,925.90	5,022.90	3,200.40	3,028.50	3,231.90	3,374.10	2,838.78	3,803.40	4,056.30	3,841.20	4,625.10	43,886.88
Total Usage Charges	\$	\$ 2,925.90	\$ 5,022.90	\$ 3,200.40	\$ 3,028.50	\$ 3,231.90	\$ 3,374.10	\$ 2,838.78	\$ 3,803.40	\$ 4,056.30	\$ 3,841.20	\$ 4,625.10	\$ 43,886.88
Total PAZ40W2M	\$	\$ 3,669.80	\$ 5,766.80	\$ 3,944.30	\$ 3,784.12	\$ 3,992.30	\$ 4,130.38	\$ 3,538.13	\$ 4,547.30	\$ 4,800.20	\$ 4,585.10	\$ 5,362.24	\$ 52,785.63

Rate Zone 2 Commercial - Present Rates 2019 Adjustment

\$ 146.27

Residential

Rate Zone 2 Nittany- PAZ40W1M - Per Books 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	484.90	486.62	484.43	483.60	483.55	483.39	485.53	486.04	484.61	484.84	484.88	484.00	5,816.39
3/4" 25.00													-
1" 41.60	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.08	3.00	36.08
1 1/2" 67.90													-
Total Meters	487.90	489.62	487.43	486.60	486.55	486.39	488.53	489.04	487.61	487.84	487.96	487.00	5,852.47
Meter Charges													
5/8" 16.50	8,000.85	8,029.23	7,993.10	7,979.40	7,978.58	7,975.94	8,011.25	8,019.66	7,996.07	7,999.86	8,000.52	7,986.00	95,970.44
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	124.80	124.80	124.80	124.80	124.80	124.80	124.80	124.80	124.80	124.80	128.13	124.80	1,500.93
1 1/2" 67.90	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Charges	\$ 8,125.65	\$ 8,154.03	\$ 8,117.90	\$ 8,104.20	\$ 8,103.38	\$ 8,100.74	\$ 8,136.05	\$ 8,144.46	\$ 8,120.87	\$ 8,124.66	\$ 8,128.65	\$ 8,110.80	\$ 97,471.36
Usage Blocks Rate													
All Usage Old Rate 0.68	6,637.90	8.00											6,645.90
New Rate 0.9	13,206.10	18,563.00	16,429.00	17,348.00	20,028.36	21,085.00	21,730.88	22,372.00	20,094.40	17,901.69	19,693.00	16,788.00	225,239.43
Total Usage	19,844.00	18,571.00	16,429.00	17,348.00	20,028.36	21,085.00	21,730.88	22,372.00	20,094.40	17,901.69	19,693.00	16,788.00	231,885.33
Usage Charge Blocks Rate													
All Usage Old Rate 0.68	4,513.77	5.44	-	-	-	-	-	-	-	-	-	-	4,519.21
New Rate 0.9	11,885.49	16,706.70	14,786.10	15,613.20	18,025.52	18,976.50	19,557.79	20,134.80	18,084.96	16,111.52	17,723.70	15,109.20	202,715.49
Total Usage Charges	\$ 16,399.26	\$ 16,712.14	\$ 14,786.10	\$ 15,613.20	\$ 18,025.52	\$ 18,976.50	\$ 19,557.79	\$ 20,134.80	\$ 18,084.96	\$ 16,111.52	\$ 17,723.70	\$ 15,109.20	\$ 207,234.70
Low Income	(126.27)	(126.27)	(126.27)	(126.27)	(126.27)	(130.42)	(154.33)	(163.09)	(154.33)	(154.33)	(154.33)	(154.33)	(1,696.51)
Total PAZ40W1M Revenues	\$ 24,398.64	\$ 24,739.90	\$ 22,777.73	\$ 23,591.13	\$ 26,002.63	\$ 26,946.82	\$ 27,539.51	\$ 28,116.17	\$ 26,051.50	\$ 24,081.85	\$ 25,698.02	\$ 23,065.67	\$ 303,009.55

Rate Zone 2 Nittany- PAZ40W1M - Present Rates 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	484.90	486.62	484.43	483.60	483.55	483.39	485.53	486.04	484.61	484.84	484.88	484.00	5,816.39
3/4" 25.00													-
1" 41.60	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.08	3.00	36.08
1 1/2" 67.90													-
Total Meters	487.90	489.62	487.43	486.60	486.55	486.39	488.53	489.04	487.61	487.84	487.96	487.00	5,852.47
Meter Charges													
5/8" 16.50	8,000.85	8,029.23	7,993.10	7,979.40	7,978.58	7,975.94	8,011.25	8,019.66	7,996.07	7,999.86	8,000.52	7,986.00	95,970.44
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	124.80	124.80	124.80	124.80	124.80	124.80	124.80	124.80	124.80	124.80	128.13	124.80	1,500.93
1 1/2" 67.90	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Charges	\$ 8,125.65	\$ 8,154.03	\$ 8,117.90	\$ 8,104.20	\$ 8,103.38	\$ 8,100.74	\$ 8,136.05	\$ 8,144.46	\$ 8,120.87	\$ 8,124.66	\$ 8,128.65	\$ 8,110.80	\$ 97,471.36
Usage Blocks Rate													
All Usage Old Rate 0.68	-	-	-	-	-	-	-	-	-	-	-	-	-
New Rate 0.9	17,859.60	16,713.90	14,786.10	15,613.20	18,025.52	18,976.50	19,557.79	20,134.80	18,084.96	16,111.52	17,723.70	15,109.20	208,696.80
Total Usage Charges	\$ 17,859.60	\$ 16,713.90	\$ 14,786.10	\$ 15,613.20	\$ 18,025.52	\$ 18,976.50	\$ 19,557.79	\$ 20,134.80	\$ 18,084.96	\$ 16,111.52	\$ 17,723.70	\$ 15,109.20	\$ 208,696.80
Low Income	(126.27)	(126.27)	(126.27)	(126.27)	(126.27)	(130.42)	(154.33)	(163.09)	(154.33)	(154.33)	(154.33)	(154.33)	(1,696.51)
Total PAZ40W1M Revenues	\$ 25,858.98	\$ 24,741.66	\$ 22,777.73	\$ 23,591.13	\$ 26,002.63	\$ 26,946.82	\$ 27,539.51	\$ 28,116.17	\$ 26,051.50	\$ 24,081.85	\$ 25,698.02	\$ 23,065.67	\$ 304,471.65

Rate Zone 2 Residential - Present Rates 2019 Adjustment

\$ 1,462.10

OPA

Rate Zone 2 PAZ40W4M - Nittany - Per Books 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
3/4"													-
1"	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00
1 1/2"													-
Total Meters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	36.00
Meter Charges													
5/8"	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	198.00
3/4"	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	998.40
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Charges	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 1,196.40
Usage													
All Over	29.99												29.99
Blocks													
Old Rate	0.68												
New Rate	0.9	60.01	555.00	124.00	179.00	124.00	189.00	106.00	112.00	121.00	106.00	214.00	1,997.01
Total Usage	90.00	555.00	124.00	179.00	124.00	189.00	106.00	112.00	121.00	106.00	214.00	107.00	2,027.00
Usage Charge													
All Over	20.39	-	-	-	-	-	-	-	-	-	-	-	20.39
Blocks													
Old Rate	0.68												
New Rate	0.9	54.01	499.50	111.60	161.10	111.60	170.10	95.40	100.80	108.90	95.40	192.60	1,797.31
Total Usage Charges	\$ 74.40	\$ 499.50	\$ 111.60	\$ 161.10	\$ 111.60	\$ 170.10	\$ 95.40	\$ 100.80	\$ 108.90	\$ 95.40	\$ 192.60	\$ 96.30	\$ 1,817.70
Total PAZ40W4M Revenues	\$ 174.10	\$ 599.20	\$ 211.30	\$ 260.80	\$ 211.30	\$ 269.80	\$ 195.10	\$ 200.50	\$ 208.60	\$ 195.10	\$ 292.30	\$ 196.00	\$ 3,014.10

Rate Zone 2 PAZ40W4M - Nittany - Present Rates 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
3/4"													-
1"	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00
1 1/2"													-
Total Meters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	36.00
Meter Charges													
5/8"	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	198.00
3/4"	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	83.20	998.40
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter Charges	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 99.70	\$ 1,196.40
Usage													
All Over	-												-
Blocks													
Old Rate	0.68												
New Rate	0.9	90.00	555.00	124.00	179.00	124.00	189.00	106.00	112.00	121.00	106.00	214.00	2,027.00
Total Usage	90.00	555.00	124.00	179.00	124.00	189.00	106.00	112.00	121.00	106.00	214.00	107.00	2,027.00
Usage Charge													
All Over	-	-	-	-	-	-	-	-	-	-	-	-	-
Blocks													
Old Rate	0.68												
New Rate	0.9	81.00	499.50	111.60	161.10	111.60	170.10	95.40	100.80	108.90	95.40	192.60	1,824.30
Total Usage Charges	\$ 81.00	\$ 499.50	\$ 111.60	\$ 161.10	\$ 111.60	\$ 170.10	\$ 95.40	\$ 100.80	\$ 108.90	\$ 95.40	\$ 192.60	\$ 96.30	\$ 1,824.30
Total PAZ40W4M Revenues	\$ 180.70	\$ 599.20	\$ 211.30	\$ 260.80	\$ 211.30	\$ 269.80	\$ 195.10	\$ 200.50	\$ 208.60	\$ 195.10	\$ 292.30	\$ 196.00	\$ 3,020.70

Rate Zone 2 OPA - Present Rates 2019 Adjustment

\$ 6.60

Residential

Rate Zone 3 - PAMEVW1M Per Books 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	124.18	123.97	125.49	126.55	127.00	127.00	125.95	126.82	125.32	125.33	125.95	125.43	1,508.99
3/4" 25.00													-
1" 41.60													-
Total Meters	124.18	123.97	125.49	126.55	127.00	127.00	125.95	126.82	125.32	125.33	125.95	125.43	1,508.99
Meter Charges													
5/8" 16.50	2,048.97	2,045.51	2,070.59	2,088.08	2,095.50	2,095.50	2,078.18	2,092.53	2,067.78	2,067.95	2,078.18	2,069.60	24,898.34
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Meter Charges	\$ 2,048.97	\$ 2,045.51	\$ 2,070.59	\$ 2,088.08	\$ 2,095.50	\$ 2,095.50	\$ 2,078.18	\$ 2,092.53	\$ 2,067.78	\$ 2,067.95	\$ 2,078.18	\$ 2,069.60	\$ 24,898.34
Usage Blocks Rate													
All Usage Old Rate 0.320	1,375.42	(81.50)											1,293.92
New Rate 0.50000	3,168.58	3,810.22	3,414.36	3,987.00	3,765.00	4,554.00	3,871.00	3,913.00	4,120.00	3,881.00	3,521.00	3,528.00	45,533.16
Total Usage	4,544.00	3,728.72	3,414.36	3,987.00	3,765.00	4,554.00	3,871.00	3,913.00	4,120.00	3,881.00	3,521.00	3,528.00	46,827.08
Usage Charge Blocks Rate													
All Usage Old Rate 0.320	440.13	(26.08)	-	-	-	-	-	-	-	-	-	-	414.05
New Rate 0.50000	1,584.29	1,905.11	1,707.18	1,993.50	1,882.50	2,277.00	1,935.50	1,956.50	2,060.00	1,940.50	1,760.50	1,764.00	22,766.58
Total Usage Charges	\$ 2,024.42	\$ 1,879.03	\$ 1,707.18	\$ 1,993.50	\$ 1,882.50	\$ 2,277.00	\$ 1,935.50	\$ 1,956.50	\$ 2,060.00	\$ 1,940.50	\$ 1,760.50	\$ 1,764.00	\$ 23,180.63
Low Income	(14.03)	(14.03)	(14.03)	(14.03)	(14.03)	(28.06)	(14.03)	(25.56)	(14.03)	(14.03)	(14.03)	(14.03)	-193.92
Total PAMEVW1M Revenues	\$ 4,059.36	\$ 3,910.51	\$ 3,763.74	\$ 4,067.55	\$ 3,963.97	\$ 4,344.44	\$ 3,999.65	\$ 4,023.47	\$ 4,113.75	\$ 3,994.42	\$ 3,824.65	\$ 3,819.57	\$ 47,885.05

Rate Zone 3 - PAMEVW1M Present Rates 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	124.18	123.97	125.49	126.55	127.00	127.00	125.95	126.82	125.32	125.33	125.95	125.43	1,508.99
3/4" 25.00													-
1" 41.60													-
Total Meters	124.18	123.97	125.49	126.55	127.00	127.00	125.95	126.82	125.32	125.33	125.95	125.43	1,508.99
Meter Charges													
5/8" 16.50	2,048.97	2,045.51	2,070.59	2,088.08	2,095.50	2,095.50	2,078.18	2,092.53	2,067.78	2,067.95	2,078.18	2,069.60	24,898.34
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Meter Charges	\$ 2,048.97	\$ 2,045.51	\$ 2,070.59	\$ 2,088.08	\$ 2,095.50	\$ 2,095.50	\$ 2,078.18	\$ 2,092.53	\$ 2,067.78	\$ 2,067.95	\$ 2,078.18	\$ 2,069.60	\$ 24,898.34
Usage Blocks Rate													
All Usage Old Rate 0.320													-
New Rate 0.50000	4,544.00	3,728.72	3,414.36	3,987.00	3,765.00	4,554.00	3,871.00	3,913.00	4,120.00	3,881.00	3,521.00	3,528.00	46,827.08
Total Usage	4,544.00	3,728.72	3,414.36	3,987.00	3,765.00	4,554.00	3,871.00	3,913.00	4,120.00	3,881.00	3,521.00	3,528.00	46,827.08
Usage Charge Blocks Rate													
All Usage Old Rate 0.320	-	-	-	-	-	-	-	-	-	-	-	-	-
New Rate 0.50000	2,272.00	1,864.36	1,707.18	1,993.50	1,882.50	2,277.00	1,935.50	1,956.50	2,060.00	1,940.50	1,760.50	1,764.00	23,413.54
Total Usage Charges	\$ 2,272.00	\$ 1,864.36	\$ 1,707.18	\$ 1,993.50	\$ 1,882.50	\$ 2,277.00	\$ 1,935.50	\$ 1,956.50	\$ 2,060.00	\$ 1,940.50	\$ 1,760.50	\$ 1,764.00	\$ 23,413.54
Low Income	(14.03)	(14.03)	(14.03)	(14.03)	(14.03)	(28.06)	(14.03)	(25.56)	(14.03)	(14.03)	(14.03)	(14.03)	-193.92
Total PAMEVW1M Revenues	\$ 4,306.94	\$ 3,895.84	\$ 3,763.74	\$ 4,067.55	\$ 3,963.97	\$ 4,344.44	\$ 3,999.65	\$ 4,023.47	\$ 4,113.75	\$ 3,994.42	\$ 3,824.65	\$ 3,819.57	\$ 48,117.96

Zone 3 Residential Present Rates 2019 Adjustment

\$ 232.91

Commercial

Rate Zone 3 - PAMEVW2M Per Books 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	29.00	29	29			58	29	29	29	29	29	29	348.00
3/4" 25.00													-
1" 41.60													-
Total Meters	29.00	29.00	29.00	-	58.00	29.00	348.00						
Meter Charges													
5/8" 16.50	478.50	478.50	478.50	-	957.00	478.50	478.50	478.50	478.50	478.50	478.50	478.50	5,742.00
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Meter Charges	\$ 478.50	\$ 478.50	\$ 478.50	\$ -	\$ 957.00	\$ 478.50	\$ 5,742.00						
Usage Block Blocks Rate													
All Usage Old 0.32	254.51												254.51
New 0.5	585.49	860.00	662.00	-	1,378.00	769.00	676.00	763.00	854.00	729.00	724.00	681.00	8,681.49
Total Usage	840.00	860.00	662.00	-	1,378.00	769.00	676.00	763.00	854.00	729.00	724.00	681.00	8,936.00
Usage Charge Blocks Rate													
All Usage Old 0.32	81.44	-	-	-	-	-	-	-	-	-	-	-	81.44
New 0.5	292.75	430.00	331.00	-	689.00	384.50	338.00	381.50	427.00	364.50	362.00	340.50	4,340.75
Total Usage Charges	\$ 374.19	\$ 430.00	\$ 331.00	\$ -	\$ 689.00	\$ 384.50	\$ 338.00	\$ 381.50	\$ 427.00	\$ 364.50	\$ 362.00	\$ 340.50	\$ 4,422.19
Total PAMEVW2M Revenues	\$ 852.69	\$ 908.50	\$ 809.50	\$ -	\$ 1,646.00	\$ 863.00	\$ 816.50	\$ 860.00	\$ 905.50	\$ 843.00	\$ 840.50	\$ 819.00	\$ 10,164.19

Rate Zone 3 - PAMEVW2M Present Rates 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	29.00	29	29			58	29	29	29	29	29	29	348.00
3/4" 25.00													-
1" 41.60													-
Total Meters	29.00	29.00	29.00	-	58.00	29.00	348.00						
Meter Charges													
5/8" 16.50	478.50	478.50	478.50	-	957.00	478.50	478.50	478.50	478.50	478.50	478.50	478.50	5,742.00
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Meter Charges	\$ 478.50	\$ 478.50	\$ 478.50	\$ -	\$ 957.00	\$ 478.50	\$ 5,742.00						
Usage Block Blocks Rate													
All Usage Old 0.32													-
New 0.5	840.00	860.00	662.00	-	1,378.00	769.00	676.00	763.00	854.00	729.00	724.00	681.00	8,936.00
Total Usage	840.00	860.00	662.00	-	1,378.00	769.00	676.00	763.00	854.00	729.00	724.00	681.00	8,936.00
Usage Charge Blocks Rate													
All Usage Old 0.32	-	-	-	-	-	-	-	-	-	-	-	-	-
New 0.5	420.00	430.00	331.00	-	689.00	384.50	338.00	381.50	427.00	364.50	362.00	340.50	4,468.00
Total Usage Charges	\$ 420.00	\$ 430.00	\$ 331.00	\$ -	\$ 689.00	\$ 384.50	\$ 338.00	\$ 381.50	\$ 427.00	\$ 364.50	\$ 362.00	\$ 340.50	\$ 4,468.00
Total PAMEVW2M Revenues	\$ 898.50	\$ 908.50	\$ 809.50	\$ -	\$ 1,646.00	\$ 863.00	\$ 816.50	\$ 860.00	\$ 905.50	\$ 843.00	\$ 840.50	\$ 819.00	\$ 10,210.00

Zone 3 Commercial Present Rates 2019 Adjustment

\$ 45.82

OPA

Rate Zone 3 - PAMEVW4M - Per Books 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
3/4" 25.00													-
1" 41.60													-
Total Meters	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Meter Charges													
5/8" 16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	198.00
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Meter Charges	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 198.00
Usage Blocks Rate													
All Old 0.32000	1.51												1.51
New 0.5	3.49	4.00	4.00	3.00	12.00	3.00	1.00	4.00	4.00	4.00	3.00	4.00	49.49
Total Usage	5.00	4.00	4.00	3.00	12.00	3.00	1.00	4.00	4.00	4.00	3.00	4.00	51.00
Usage Charge Blocks Rate													
All Old 0.32000	0.48	-	-	-	-	-	-	-	-	-	-	-	0.48
New 0.5	1.75	2.00	2.00	1.50	6.00	1.50	0.50	2.00	2.00	2.00	1.50	2.00	24.75
Total Usage Charges	\$ 2.23	\$ 2.00	\$ 2.00	\$ 1.50	\$ 6.00	\$ 1.50	\$ 0.50	\$ 2.00	\$ 2.00	\$ 2.00	\$ 1.50	\$ 2.00	\$ 25.23
Total PAMEVW4M Revenues	\$ 18.73	\$ 18.50	\$ 18.50	\$ 18.00	\$ 22.50	\$ 18.00	\$ 17.00	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.00	\$ 18.50	\$ 223.23

Rate Zone 3 - PAMEVW4M - Present Rates 2019

Meter Counts	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Meter Charges													
5/8" 16.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
3/4" 25.00													-
1" 41.60													-
Total Meters	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Meter Charges													
5/8" 16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	198.00
3/4" 25.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1" 41.60	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Meter Charges	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 198.00
Usage Blocks Rate													
All Old 0.32000	1.51												1.51
New 0.5	5.00	4.00	4.00	3.00	12.00	3.00	1.00	4.00	4.00	4.00	3.00	4.00	51.00
Total Usage	6.51	4.00	4.00	3.00	12.00	3.00	1.00	4.00	4.00	4.00	3.00	4.00	52.51
Usage Charge Blocks Rate													
All Old 0.32000	0.48	-	-	-	-	-	-	-	-	-	-	-	0.48
New 0.5	2.50	2.00	2.00	1.50	6.00	1.50	0.50	2.00	2.00	2.00	1.50	2.00	25.50
Total Usage Charges	\$ 2.98	\$ 2.00	\$ 2.00	\$ 1.50	\$ 6.00	\$ 1.50	\$ 0.50	\$ 2.00	\$ 2.00	\$ 2.00	\$ 1.50	\$ 2.00	\$ 25.98
Total PAMEVW4M Revenues	\$ 19.48	\$ 18.50	\$ 18.50	\$ 18.00	\$ 22.50	\$ 18.00	\$ 17.00	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.00	\$ 18.50	\$ 223.98

Zone 3 OPA Present Rates 2019 Adjustment

\$ 0.76

PENNSYLVANIA-AMERICAN WATER COMPANY
 RETREAT INSTITUTIONS - STATE CORRECTIONAL INSTITUTION
 PREMISE: 9240229884
 CONTRACT ACCOUNT: 210036135887
 RATE ZONE: 1
 CUSTOMER CLASS: OPA

Governor Tom Wolf, announced on January 17, 2020, that he would be closing this facility.
 The closure is expected to occur in 2020, but no earlier than May 17, 2020.
 This adjustment eliminates the usage and revenues from present rates 2019 due to the facility closure.

GENERAL WATER RATES

METER CHARGE : 1-8"

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
FIRST 160	\$736.90
OVER160	1.4742
	0.8705

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/19	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/19	ACTUAL REVENUES 12/31/20
JANUARY	63,370	62,810	62,110	0	60,710	\$52,306.55	\$53,013.30	\$54,900.25	\$0.00	\$53,681.55
FEBRUARY	66,010	80,700	73,520	0		54,159.53	71,082.84	64,832.65	0.00	
MARCH	55,190	61,930	63,810	0		45,396.41	54,743.56	56,380.10	0.00	
APRIL	61,200	61,470	63,260	0		50,263.91	54,343.13	55,901.32	0.00	
MAY	59,030	59,870	58,200	0		48,506.42	52,950.33	51,496.59	0.00	
JUNE	66,300	68,770	68,840	0		54,394.40	60,697.78	60,758.71	0.00	
JULY	54,220	57,630	63,440	0		44,610.80	51,000.41	56,058.01	0.00	
AUGUST	53,750	55,420	67,730	0		44,230.15	49,076.60	59,792.46	0.00	
SEPTEMBER	61,470	65,230	58,450	0		50,482.58	57,616.21	51,714.22	0.00	
OCTOBER	57,620	68,260	58,550	0		47,364.46	60,253.82	51,801.27	0.00	
NOVEMBER	64,680	62,320	65,990	0		53,082.36	55,083.05	58,277.79	0.00	
DECEMBER	71,790	62,660	61,440	0		58,840.75	55,379.02	54,317.01	0.00	
TOTAL	734,630	767,070	765,340	0	60,710	\$603,638.32	\$675,240.05	\$676,230.38	\$0.00	\$53,681.55

PRESENT RATES 12-31-19	\$0.00
LESS: PER BOOKS 12-31-19	<u>\$676,230.38</u>
ADJUSTMENT	<u><u>(\$676,230.38)</u></u>

Hershey Medical Center

The Hershey Medical Center has ten accounts with PAWC. Five accounts were coded as commercial and five accounts were coded as municipal (OPA). This adjustment is being made to classify all the Hershey Medical Center accounts under the same municipal classification of revenue.

2019 Actual Consumption

	Usage					Total
	210033624906	210028948341	220014367650	210033255508	210030079750	
January	0	1	205	1,570	2,785	4,561
February	0	3	196	790	2,185	3,174
March	0	6	161	1,120	1,962	3,249
April	0	1	350	3,800	2,658	6,809
May	0	2	731	13,820	2,955	17,508
June	504	8	1,283	22,630	2,700	27,125
July	71	2	1,662	31,190	2,034	34,959
August	97	2	2,256	39,300	2,335	43,990
September	91	1	1,912	37,900	2,525	42,429
October	87	3	1,263	26,035	2,861	30,249
November	116	2	705	6,875	3,610	11,308
December	89	2	209	140	2,130	2,570
Total	1,055	33	10,933	185,170	30,740	227,931

Commercial Rates

Service Charge	\$41.60	\$16.50	\$254.30	\$380.60	\$380.60
1st Block	\$1.2205	\$1.2205	\$1.2205	\$1.2205	\$1.2205
2nd Block	\$0.9153	\$0.9153	\$0.9153	\$0.9153	\$0.9153

	Commercial Revenue - 2019 Per Books					Total
	210033624906	210028948341	220014367650	210033255508	210030079750	
	1" Meter	5/8" Meter	4" Meter	6" Meter	6" Meter	
January	\$41.60	\$17.72	\$490.77	\$1,866.45	\$2,978.54	\$5,395.08
February	41.60	20.16	482.53	1,152.52	2,429.36	4,126.17
March	41.60	23.82	450.50	1,454.57	2,225.25	4,195.74
April	41.60	17.72	623.49	3,907.57	2,862.30	7,452.68
May	41.60	18.94	972.22	13,078.88	3,134.14	17,245.78
June	551.74	26.26	1,477.46	21,142.67	2,900.74	26,098.87
July	128.26	18.94	1,824.36	28,977.64	2,291.15	33,240.35
August	159.99	18.94	2,368.05	36,400.72	2,566.66	41,514.36
September	152.67	17.72	2,053.19	35,119.30	2,740.56	40,083.44
October	147.78	20.16	1,459.16	24,259.27	3,048.11	28,934.48
November	183.18	18.94	948.42	6,722.12	3,733.67	11,606.33
December	150.22	18.94	494.43	551.47	2,379.02	3,594.08
Total	\$1,681.84	\$238.26	\$13,644.58	\$174,633.18	\$33,289.50	\$223,487.36

Remove \$223,487 from commercial revenue in 2020

Municipal Rates

Service Charge	\$41.60	\$16.50	\$254.30	\$380.60	\$380.60
1st Block	\$1.4742	\$1.4742	\$1.4742	\$1.4742	\$1.4742
2nd Block	\$0.8705	\$0.8705	\$0.8705	\$0.8705	\$0.8705

	Municipal Revenue - 2020 Present Rates					Total
	210033624906	210028948341	220014367650	210033255508	210030079750	
January	\$41.60	\$17.97	\$529.34	\$1,843.88	\$2,901.53	\$5,334.32
February	41.60	20.92	521.51	1,164.89	2,379.23	4,128.15
March	41.60	25.35	491.04	1,452.15	2,185.11	4,195.25
April	41.60	17.97	655.57	3,785.09	2,790.98	7,291.21
May	41.60	19.45	987.23	12,507.50	3,049.52	16,605.30
June	576.92	28.29	1,467.74	20,176.61	2,827.54	25,077.10
July	146.27	19.45	1,797.66	27,628.09	2,247.79	31,839.26
August	184.60	19.45	2,314.74	34,687.84	2,509.81	39,716.44
September	175.75	17.97	2,015.29	33,469.14	2,675.20	38,353.35
October	169.86	20.92	1,450.33	23,140.66	2,967.69	27,749.46
November	212.61	19.45	964.59	6,461.88	3,619.70	11,278.23
December	172.80	19.45	532.83	586.99	2,331.36	3,643.43
Total	\$1,846.81	\$246.64	\$13,727.87	\$166,904.72	\$32,485.46	\$215,211.50

Add \$215,211 to municipal (OPA) revenue in 2020

Present Rates 2020 Adjustment

(\$8,275.86)

PENNSYLVANIA-AMERICAN WATER COMPANY
 ELLWOOD CITY FORGE
 PREMISE: 9240100944
 CONTRACT ACCOUNT: 210031702459
 RATE ZONE: 1
 CUSTOMER CLASS: IND

In August of 2019, Ellwood City Forge installed a new cooling system that decreased their monthly consumption of water. This adjust is being made to annualize usage and revenue at the decreased levels of consumption.

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
MIN CHARGE : 8"	\$1,963.65
FIRST 160	1.1843
NEXT 5,840	0.9010
OVER 6,000	0.7088

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/19	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/19	ACTUAL REVENUES 12/31/20
JANUARY	12,270	8,300	17,730	2,290	2,290	\$9,902.78	\$8,842.28	\$15,729.20	\$4,072.27	\$4,072.27
FEBRUARY	10,760	14,040	20,640	2,380	2,380	9,017.02	13,113.73	17,791.81	4,153.36	4,153.36
MARCH	10,510	12,730	18,880	2,680		8,870.37	12,185.20	16,544.32	4,423.66	
APRIL	17,820	17,120	21,520	2,680		13,158.41	15,296.83	18,415.55	4,423.66	
MAY	17,210	29,050	23,800	2,680		12,800.59	23,752.82	20,031.62	4,423.66	
JUNE	33,680	40,720	29,920	2,680		22,461.89	32,024.51	24,369.47	4,423.66	
JULY	36,450	39,660	31,610	2,680		24,086.77	31,273.19	25,567.35	4,423.66	
AUGUST	31,030	14,350	7,840	2,680		20,907.40	13,333.46	8,719.17	4,423.66	
SEPTEMBER	95,170	32,330	7,350	2,680		58,531.92	26,077.68	8,371.86	4,423.66	
OCTOBER	32,370	18,930	3,750	3,750		21,693.44	16,579.76	5,387.73	5,387.73	
NOVEMBER	10,120	27,070	2,780	2,780		8,641.59	22,349.39	4,513.76	4,513.76	
DECEMBER	7,660	15,860	2,200	2,200		7,198.56	14,403.75	3,991.18	3,991.18	
TOTAL	315,050	270,160	188,020	32,160	4,670	\$217,270.74	\$229,232.61	\$169,433.02	\$53,083.90	\$8,225.63

Jan-20 2,290
 Feb-20 2,380
 Oct-19 3,750
 Nov-19 2,780
 Dec-19 2,200
 5 Month Avg 2,680
 Average used for March through September

PRESENT RATES 12-31-19	\$53,083.90
LESS: PER BOOKS 12-31-19	\$169,433.02
ADJUSTMENT	(\$116,349.12)

PENNSYLVANIA-AMERICAN WATER COMPANY
 FERRO CORPORATION
 PREMISE: 9240022197
 CONTRACT ACCOUNT: 210034189499
 RATE ZONE: 1
 CUSTOMER CLASS: IND

Ferro Corporation will be phasing out their operations with a final plant closure in 2020. Their operations will be moving to Mexico. This adjustment eliminates the usage and revenues due to the plant closure.

GENERAL WATER RATES

MIN CHARGE : 2-2"

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
	\$392.70
FIRST 160	1.1843
NEXT 5,840	0.9010
OVER 6,000	0.7088

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/20	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/20	ACTUAL REVENUES 12/31/20
JANUARY	8,005	6,825	12,820	0	15,330	\$6,004.13	\$5,423.63	\$10,678.04	\$0.00	\$12,457.13
FEBRUARY	11,875	15,515	12,625	0	12,725	8,274.28	12,588.26	10,539.83	\$0.00	10,610.71
MARCH	10,570	16,615	10,895	0		7,508.76	13,367.94	9,313.60	\$0.00	
APRIL	13,735	15,910	13,490	0		9,365.35	12,868.24	11,152.94	\$0.00	
MAY	12,340	14,345	12,395	0		8,547.04	11,758.96	10,376.80	\$0.00	
JUNE	17,280	11,375	12,690	0		11,444.85	9,653.83	10,585.90	\$0.00	
JULY	17,445	17,570	14,670	0		11,541.64	14,044.84	11,989.32	\$0.00	
AUGUST	17,710	16,910	18,075	0		11,697.09	13,577.04	14,402.79	\$0.00	
SEPTEMBER	20,760	18,870	15,675	0		13,486.22	14,966.28	12,701.67	\$0.00	
OCTOBER	16,980	16,615	17,090	0		11,268.87	13,367.94	13,704.62	\$0.00	
NOVEMBER	17,440	15,440	16,260	0		11,538.70	12,535.10	13,116.32	\$0.00	
DECEMBER	15,985	15,855	16,579	0		10,685.20	12,829.25	13,342.42	\$0.00	
TOTAL	180,125	181,845	173,264	0	28,055	\$121,362.13	\$146,981.31	\$141,904.26	\$0.00	\$23,067.84

PRESENT RATES 12-31-2020	\$0.00
LESS: PER BOOKS 12-31-19	<u>\$141,904.26</u>
ADJUSTMENT	<u><u>(\$141,904.26)</u></u>

PENNSYLVANIA-AMERICAN WATER COMPANY
 STATE CORRECTIONAL INSTITUTE
 PREMISE: 9240407992
 CONTRACT ACCOUNT: 210035296314
 RATE ZONE: 1
 CUSTOMER CLASS: OPA

The State Correctional Institute has their own water supply and uses Pennsylvania American Water as an emergency connection. During 2018, they took their water plant off line for rehabilitation work. The rehabilitation work had to be redone in 2019 because the state did not approve the work upon inspection. The Company made an adjustment to present rates 2019 to bring usage and revenues to a more normal level. The adjustment was based on a five year average.

GENERAL WATER RATES

METER CHARGE : 1-6"

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
	\$380.60
FIRST 160	1.4742
OVER160	0.8705

	ACTUAL CONSUMPTION 12/31/15	ACTUAL CONSUMPTION 12/31/16	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/19	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/15	ACTUAL REVENUES 12/31/16	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/19	ACTUAL REVENUES 12/31/20
JANUARY	10	2	1,262	60	250	317	1,090	\$355.91	\$347.98	\$1,401.94	\$413.67	\$694.82	\$752.97	\$1,426.04
FEBRUARY	8	2	322	6,882	14,190	4,281	18,580	353.93	347.98	634.92	6,467.97	12,829.59	4,203.63	16,651.08
MARCH	12	2	2	17	168,700	33,747		357.89	347.98	347.97	405.66	147,330.54	29,853.61	
APRIL	10	32	1	1	158,210	31,651		355.91	377.72	346.99	382.07	138,199.00	28,029.21	
MAY	5	2	10,401	1	5,570	3,196		350.96	347.98	8,797.90	382.07	5,325.88	3,259.14	
JUNE	3	18,850	1	1	40	3,779		348.97	15,742.53	346.99	382.07	439.57	3,766.81	
JULY	18,024	2	1	0	0	3,605		15,069.10	347.98	346.99	380.60	380.60	3,615.69	
AUGUST	15,246	2	0	2	0	3,050		12,804.19	347.98	346.00	383.55	380.60	3,132.22	
SEPTEMBER	1	1	2,856	182,660	0	37,104		346.99	346.99	2,687.20	159,482.72	380.60	32,775.88	
OCTOBER	1	1,372	39	120,517	0	24,386		346.99	1,492.72	384.44	105,387.24	380.60	21,705.03	
NOVEMBER	12,973	1,991	160	36	10	3,034		10,951.01	1,997.39	503.71	433.67	395.34	3,118.29	
DECEMBER	1	1,659	2	0	220	376		346.99	1,726.71	347.97	380.60	668.70	804.85	
TOTAL	46,294	23,917	15,047	310,177	347,190	148,525	19,670	\$41,988.85	\$23,771.95	\$16,493.02	\$274,881.89	\$307,405.84	\$135,017.33	\$18,077.12

PRESENT RATES 12-31-19	\$135,017.33
LESS: PER BOOKS 12-31-19	<u>\$307,405.84</u>
ADJUSTMENT	<u><u>(\$172,388.51)</u></u>

PENNSYLVANIA-AMERICAN WATER COMPANY
 INGREDION INC
 PREMISE: 9240557306
 CONTRACT ACCOUNT: 220016868494
 RATE ZONE: 1
 CUSTOMER CLASS: IND

In February of 2020, Ingredion Inc, a starch manufacturing plant, abruptly closed their manufacturing plant. This adjustment eliminates the usage and revenue associated with this customer.

GENERAL WATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
MIN CHARGE : 3"	\$368.10
FIRST 160	1.1843
NEXT 5,840	0.9010
OVER 6,000	0.7088

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/20	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/20	ACTUAL REVENUES 12/31/20
JANUARY	11,940	11,660	15,390	0	9,620	8,290.50	\$8,978.74	\$12,475.06	\$0.00	\$8,385.28
FEBRUARY	17,250	14,280	15,230	0	7,950	11,405.35	11,688.29	12,361.65	0.00	7,201.59
MARCH	13,880	13,110	11,620	0		9,428.51	10,859.00	9,802.88	0.00	
APRIL	15,840	12,990	17,030	0		10,578.24	10,773.94	13,637.49	0.00	
MAY	16,010	13,330	13,580	0		10,677.97	11,014.93	11,192.13	0.00	
JUNE	10,580	14,680	13,190	0		7,492.73	11,971.81	10,915.70	0.00	
JULY	11,620	13,230	9,680	0		8,102.79	10,944.05	8,427.81	0.00	
AUGUST	13,350	17,340	11,400	0		9,117.61	13,857.22	9,646.95	0.00	
SEPTEMBER	18,790	17,160	12,160	0		12,308.71	13,729.64	10,185.64	0.00	
OCTOBER	19,100	14,510	8,630	0		12,490.56	11,851.32	7,683.57	0.00	
NOVEMBER	9,570	19,630	9,140	0		6,900.26	15,480.37	8,045.06	0.00	
DECEMBER	13,820	16,070	9,090	0		9,393.31	12,957.04	8,009.62	0.00	
TOTAL	171,750	177,990	146,140	0	17,570	\$116,186.55	\$144,106.35	\$122,383.57	\$0.00	\$15,586.87

PRESENT RATES 12-31-20	\$0.00
LESS: PER BOOKS 12-31-19	<u>\$122,383.57</u>
ADJUSTMENT	<u><u>(\$122,383.57)</u></u>

Pennsylvania American Water Company

Acquisition of Winola Water Company

<u>Residential</u>	<u>Winola Water Water Excluding Steelton</u>
Number of Customers	31.00
Number of Bills	372.00
Monthly Rate	\$33.23
Annual Revenues	\$12,361.56

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

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

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

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

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

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

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

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

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

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

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

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

PENNSYLVANIA-AMERICAN WATER COMPANY
US STEEL
PREMISE: VARIOUS
RATE ZONE:
CUSTOMER CLASS: RESALE - DIS CONTRACT

FR II.2

GENERAL WATER RATES

Redacted - Refer to Confidential Volume 6d

Pennsylvania-American Water Company
 Water Excluding Steelton Operations
 Shale Gas Drilling Adjustment

Name	Account Class	Sum of Billed Usage (1000G)	Sum of Revenue
Cory R Fox Inc	Commercial	37,160.50	\$329,115.59
EQT EQT	Commercial	0.00	\$2,864.76
EQT Production Co	Commercial	20,205.00	\$178,832.72
EQT Productions Company	Commercial	30,152.60	\$264,795.53
Penn Energy Resources LLC	Commercial	28,441.20	\$244,693.91
Ranch Resources	Commercial	0.00	\$843.00
Range Resources	Commercial	102.00	\$6,284.86
Range Resources-Appalachia Llc	Commercial	208,781.00	\$1,822,364.96
Rice Energy	Commercial	0.00	\$424.74
Seneca Resources	Commercial	22.40	\$2,518.94
Seneca Resources Corp.	Commercial	14.40	\$350.32
Southwestern Energy Co	Commercial	71.20	\$1,314.87
Stallion Oilfield Construction	Commercial	11,314.20	\$100,715.08
XTO	Commercial	28,280.00	\$242,529.75
Grand Total		364,544.50	\$3,197,649.03
	Test Year Sales (100 Gallons)	3,645,445.00	
	50% Reduction	(1,822,723.00)	
	Commercial Rate Second Block	\$0.9153	
	Present Rates 12/31/2020 Adjustment		(\$1,668,338)
	Present Rates 12/31/2020		\$1,529,311

Pennsylvania American Water Company - Water Excluding Steelton
Usage data Adjustment for the increase in the fee.

2019	Usage Data Account 471		
JAN	\$33,044.08	Change in CPI	
FEB	31,044.14	2019	2.28%
MAR	29,850.62	2018	1.90%
APR	33,819.13	2017	2.11%
MAY	33,856.04	2016	2.07%
JUN	30,880.12	Avg	2.09%
JUL	32,331.72		
AUG	32,097.23		
SEP	32,202.70		
OCT	31,820.26		
NOV	31,985.27		
DEC	<u>31,196.11</u>		
Per Books 2019	<u><u>\$384,127</u></u>		
Present Rates 2020	\$392,885		
Adjustment 2020	\$8,758		
Present Rates 2021	\$401,096		
Adjustment 2021	\$8,211		
Present Rates 2022	\$409,479		
Adjustment 2022	\$8,383		

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	2,179	2,179	2,179
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(1,945,847)	(1,945,847)	(1,945,847)
Total Residential Usage Decline (100 Gallons)		(19,458)	(19,458)	(19,458)
Rate per 100 Gallons (2nd block rate)		\$0.8260	\$0.8260	\$0.9912
Residential Revenue Attrition		(\$16,072)	(\$16,072)	(\$19,287)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Commercial Metered Customers	(A)	151	151	151
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(327,821)	(327,821)	(327,821)
Total Commercial Usage Decline (100 Gallons)		(3,278)	(3,278)	(3,278)
Rate per 100 Gallons (2nd block rate)		\$0.8260	\$0.8260	\$0.9912
Commercial Revenue Attrition		(\$2,708)	(\$2,708)	(\$3,249)

PENNSYLVANIA AMERICAN WATER
WASTEWATER DISTRIBUTION SYSTEM IMPROVEMENT CHARGE
DSIC PROJECTION

DESCRIPTION	SURCHARGE EFFECTIVE 04/01/2020	PROJECTED CHANGE	PROJECTED SURCHARGE EFFECTIVE 10/1/2020
APPLICABLE NET ADDITIONS	\$35,446,013	\$15,787,752	\$51,233,765
LESS:			
ACCUMULATED DEPRECIATION	(267,854)	(328,816)	(596,670)
RETIREMENTS	292,626	610,919	903,545
NET RATE BASE INCLUDED IN DISTRIBUTION SYSTEM IMPROVEMENT CALCULATIONS (DSI)	35,470,785	16,069,855	51,540,640
ANNUAL REVENUE REQUIREMENT RATE	9.76%		9.76%
QUARTERLY REVENUE REQUIREMENT RATE (PTRR)	2.44%		2.44%
QUARTERLY CAPITAL COST RECOVERY (DSI X PTRR)	865,487	392,105	1,257,592
QUARTERLY DEPRECIATION EXPENSE (DEP)	127,511	61,762	189,273
REVENUE REQUIREMENT PRIOR TO ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR	992,998	453,867	1,446,865
ANNUAL RECONCILIATION (e)	14,936	(14,936)	0
RECONCILIATION OF PRIOR YEAR E FACTOR	0	0	0
REVENUE REQUIREMENT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR	14,936	(14,936)	0
TOTAL QUARTERLY DISTRIBUTION SYSTEM IMPROVEMENT CHARGE REVENUE REQUIREMENT	1,007,934	438,931	1,446,865
MONTHLY RECOVERABLE AMOUNT FOR REVENUE REQUIREMENT	330,999	151,289	482,288
MONTHLY RECOVERABLE AMOUNT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR	4,979	(4,979)	0
BASE RATE REVENUE TO BE COLLECTED DURING QUARTER (PQR)	14,691,244	210,793	14,902,037
CURRENT YEAR DISTRIBUTION SYSTEM IMPROVEMENT CHARGE	6.76%	2.95%	9.71%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE	0.10%	-0.10%	0.00%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC)	6.86%	2.85%	9.71%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE	-1.76%	-2.95%	-4.71%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC)	5.00%	0.00%	5.00%

Filing % used 5.00%

TYPE	AMOUNT (\$000)	CAPITAL STRUCTURE	COST RATE	WEIGHTED AVERAGE COST RATE	REVENUE MULTIPLIER	REVENUE REQUIREMENT
DEBT	\$1,667,949	44.69%	4.53%	2.02%		2.02%
PREFERRED	2,852	0.08%	8.74%	0.01%	1.40631	0.01%
EQUITY	2,061,861	55.24%	9.95%	5.50%	1.40631	7.73%
TOTAL	\$3,732,662	100.01%		7.53%		9.76%

REVENUE MULTIPLIER BASED UPON CURRENTLY EFFECTIVE TAX RATES USED IN COMPANY'S MOST RECENT RATE FILING. EQUITY COST RATE TAKEN FROM COMMISSION'S MOST RECENT QUARTERLY EARNINGS REPORT.
DEBT AND PREFERRED COST RATES AND CAPITAL STRUCTURE

PREFERRED STOCK AND DEBT FIGURES DO NOT REFLECT THE REQUIREMENTS OF FAS150.

ANTICIPATED REVENUES

Oct 2020	\$4,891,800
Nov	\$5,102,575
Dec	\$4,907,662
TOTAL	<u>\$14,902,037</u>

**Pennsylvania - American Water Company - WW CSS McKeesport Operations
DSIC Adjustment**

FR II.2

Description	DSIC at 12/31/19	Pro Forma Revenues at 12/31/20	Pro Forma Revenues at 12/31/20 with Zero DSIC	DSIC Rate	Annualized DSIC Revenue	DSIC Adjustment	Pro Forma Revenues at 12/31/20 with DSIC @ 5.00%
Metered Sales							
Residential	-	5,561,540	5,561,540	0.0500	278,077	278,077	5,839,617
Commercial	-	2,396,301	2,396,301	0.0500	119,815	119,815	2,516,116
Industrial	-	-	-	0.0500	-	-	-
Municipal	-	294,309	294,309	0.0500	14,715	14,715	309,024
Sale For Resale	-	-	-	0.0500	-	-	-
Bulk	-	3,608,002	3,608,002	0.0500	180,400	180,400	3,788,402
Total Metered Sales	-	11,860,152	11,860,152		593,007	593,007	12,453,159
Unmetered Sales							
Residential	-	-	-	0.0500	-	-	-
Commercial	-	-	-	0.0500	-	-	-
Industrial	-	-	-	-	-	-	-
Municipal	-	-	-	-	-	-	-
Sale For Resale	-	-	-	-	-	-	-
Total Unmetered Sales	-	-	-		-	-	-
Total	-	11,860,152	11,860,152	-	593,007	593,007	12,453,159

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	9,678	9,691	9,730
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(8,642,454)	(8,654,063)	(8,688,890)
Total Residential Usage Decline (100 Gallons)		(86,425)	(86,541)	(86,889)
Rate per 100 Gallons		\$1.2750	\$1.2750	\$1.7631
Residential Revenue Attrition		(\$110,192)	(\$110,340)	(\$153,194)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Commercial Metered Customers	(A)	855	855	855
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(1,856,205)	(1,856,205)	(1,856,205)
Total Commercial Usage Decline (100 Gallons)		(18,562)	(18,562)	(18,562)
Rate per 100 Gallons		\$1.2750	\$1.2750	\$1.3000
Commercial Revenue Attrition		(\$23,667)	(\$23,667)	(\$24,131)

Pennsylvania-American Water Company - WW CSS McKeesport Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At McKeesport Rates
 Usage in Hundred Gallons

FR II.2

Present Rates 2019

Thirteen Month Metered Average Excluding Acquisitions

	<u>Residential</u>
December 2018	2018 9,571
January	2019 9,553
February	2019 9,582
March	2019 9,636
April	2019 9,605
May	2019 9,562
June	2019 9,619
July	2019 9,587
August	2019 9,580
September	2019 9,575
October	2019 9,576
November	2019 9,625
December	2019 9,652
13 Month Total	124,723
13 Month Average	9,594
Test Year Change in Customers	58
Based on Water	
Total Metered Usage for 2019	252,709,015
13 Month Average Customers	609,412
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	58
Number of Bills Per Year	696
Service Charge for a 5/8" Meter	\$30.70
Service Charge Revenue	\$21,367.20
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	20.00
2nd Block Monthly Consumption	14.58
Average Annual Consumption	415.00
1st Block Annual Consumption	240.00
2nd Block Annual Consumption	175.00
Total Consumption	24,070.00
1st Block Annual Consumption	13,920.00
2nd Block Annual Consumption	10,150.00
Consumption Rate 1st Block	\$0.00000
Consumption Rate 2nd block	\$1.27500
Consumption Revenue 1st Block	\$0.00
Consumption Revenue 2nd block	\$12,941.00
Total Consumption	\$12,941.00
Total Revenue Adjustment	\$34,308.00

Pennsylvania-American Water Company - WW CSS McKeesport Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At McKeesport Rates
 Usage in Hundred Gallons

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Present Rates 2020

Test Year Change in Customers	26
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	26
Number of Bills Per Year	312
Service Charge for a 5/8" Meter	\$30.70
Service Charge Revenue	\$9,578.40
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	20.00
2nd Block Monthly Consumption	14.58
Average Annual Consumption	415.00
1st Block Annual Consumption	240.00
2nd Block Annual Consumption	175.00
Total Consumption	10,790.00
1st Block Annual Consumption	6,240.00
2nd Block Annual Consumption	4,550.00
Consumption Rate 1st Block	\$0.00000
Consumption Rate 2nd block	\$1.27500
Consumption Revenue 1st Block	\$0.00
Consumption Revenue 2nd block	\$5,801.00
Total Consumption	\$5,801.00
Total Revenue Adjustment	\$15,379.00

Pennsylvania-American Water Company - WW CSS McKeesport Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At McKeesport Rates
 Usage in Hundred Gallons

FR II.2

Present Rates 2021

Test Year Change in Customers	13
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	13
Number of Bills Per Year	156
Service Charge for a 5/8" Meter	\$30.70
Service Charge Revenue	\$4,789.20
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	20.00
2nd Block Monthly Consumption	14.58
Average Annual Consumption	415.00
1st Block Annual Consumption	240.00
2nd Block Annual Consumption	175.00
Total Consumption	5,395.00
1st Block Annual Consumption	3,120.00
2nd Block Annual Consumption	2,275.00
Consumption Rate 1st Block	\$0.00000
Consumption Rate 2nd block	\$1.27500
Consumption Revenue 1st Block	\$0.00
Consumption Revenue 2nd block	\$2,901.00
Total Consumption	\$2,901.00
Total Revenue Adjustment	\$7,690.00

Pennsylvania-American Water Company - WW CSS McKeesport Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At McKeesport Rates
 Usage in Hundred Gallons

FR II.2

Present Rates 2022

Test Year Change in Customers	39
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	39
Number of Bills Per Year	468
Service Charge for a 5/8" Meter	\$11.00
Service Charge Revenue	\$5,148.00
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	20.00
2nd Block Monthly Consumption	14.58
Average Annual Consumption	415.00
1st Block Annual Consumption	240.00
2nd Block Annual Consumption	175.00
Total Consumption	16,185.00
1st Block Annual Consumption	9,360.00
2nd Block Annual Consumption	6,825.00
Consumption Rate 1st Block	\$1.76310
Consumption Rate 2nd block	\$1.76310
Consumption Revenue 1st Block	\$16,503.00
Consumption Revenue 2nd block	\$12,033.00
Total Consumption	\$28,536.00
Total Revenue Adjustment	\$33,684.00

McKeesport Bulk Customers

PAMCK57MD - All Manual Bills

All Usage	0.840	0.840	0.840	0.840	0.840	0.840	0.840	0.840	0.840	0.840	0.840	0.840	0.840
Flat Rate Monthly	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4

Per Books 2019

Number of Bills (December 2019 billed in 2020)	Bill Frequency	1	2	3	4	5	6	7	8	9	10	11	12	Total
Elizabeth Township Sanitation 220022775016	Monthly	44,403	42,866	49,360	43,614	41,927	40,894	49,303	48,977	48,018	47,498	44,526	42,345	501,386
	Flows	7	7	7	7	7	7	7	7	7	7	7	7	77
	Service Charges													
	Flow Revenue	\$37,298.52	\$36,007.44	\$41,462.40	\$36,635.76	\$35,218.68	\$34,350.96	\$41,414.52	\$41,140.68	\$40,335.12	\$39,898.32	\$37,401.84	\$35,569.80	\$421,164.24
	Service Charge Revenue	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$3,880.80
	Total Revenue	\$37,651.32	\$36,360.24	\$41,815.20	\$36,988.56	\$35,571.48	\$34,703.76	\$41,767.32	\$41,493.48	\$40,687.92	\$40,251.12	\$37,754.64	\$35,922.60	\$425,045.04

Present Rates 2019

Number of Bills	Bill Frequency	1	2	3	4	5	6	7	8	9	10	11	12	Total
Elizabeth Township Sanitation 220022775016	Monthly	44,403	42,866	49,360	43,614	41,927	40,894	49,303	48,977	48,018	47,498	44,526	42,345	543,731
	Flows	7	7	7	7	7	7	7	7	7	7	7	7	84
	Service Charges													
	Flow Revenue	\$37,298.52	\$36,007.44	\$41,462.40	\$36,635.76	\$35,218.68	\$34,350.96	\$41,414.52	\$41,140.68	\$40,335.12	\$39,898.32	\$37,401.84	\$35,569.80	\$456,734.04
	Service Charge Revenue	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$352.80	\$4,233.60
	Total Revenue	\$37,651.32	\$36,360.24	\$41,815.20	\$36,988.56	\$35,571.48	\$34,703.76	\$41,767.32	\$41,493.48	\$40,687.92	\$40,251.12	\$37,754.64	\$35,922.60	\$460,967.64

December 2019 was billed in January 2020

Annualize to 12 monthly bills

Present Rates 2019 Adjustment

\$35,922.60

Per Books 2019

Number of Bills	Bill Frequency	1	2	3	4	5	6	7	8	9	10	11	12	Total
Liberty, Glassport, Lincoln 220022821568	Quarterly		105,039			107,445			110,465			106,769	105,040	534,758
	Flows		0			0			0			0	0	0
	Service Charges													
	Flow Revenue		\$88,232.76			\$90,253.80			\$92,790.60			\$89,685.96	\$88,233.60	\$449,196.72
	Service Charge Revenue		\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	\$0.00
	Total Revenue		\$88,232.76			\$90,253.80			\$92,790.60			\$89,685.96	\$88,233.60	\$449,196.72

Bill No. 2 was for 2018 Revenue

Annualize to 4 quarterly bill

Present Rates 2019

Number of Bills	Bill Frequency	1	2	3	4	5	6	7	8	9	10	11	12	Total
Liberty, Glassport, Lincoln 220022821568	Quarterly		0			107,445			110,465			106,769	105,040	429,719
	Flows		0			0			0			0	0	0
	Service Charges													
	Flow Revenue		\$0.00			\$90,253.80			\$92,790.60			\$89,685.96	\$88,233.60	\$360,963.96
	Service Charge Revenue		\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	\$0.00
	Total Revenue		\$0.00			\$90,253.80			\$92,790.60			\$89,685.96	\$88,233.60	\$360,963.96

Bill No. 2 was for 2018 Revenue

Present Rates 2019 Adjustment

(\$88,232.76)

Total Present Rates 2019 Adjustment

(\$52,310.16)

**PENNSYLVANIA AMERICAN WATER
WASTEWATER DISTRIBUTION SYSTEM IMPROVEMENT CHARGE
DSIC PROJECTION**

DESCRIPTION		SURCHARGE EFFECTIVE 04/01/2020	PROJECTED CHANGE	PROJECTED SURCHARGE EFFECTIVE 10/1/2020
APPLICABLE NET ADDITIONS		\$35,446,013	\$15,787,752	\$51,233,765
LESS:				
ACCUMULATED DEPRECIATION		(267,854)	(328,816)	(596,670)
RETIREMENTS		292,626	610,919	903,545
NET RATE BASE INCLUDED IN DISTRIBUTION SYSTEM IMPROVEMENT CALCULATIONS	(DSI)	35,470,785	16,069,855	51,540,640
ANNUAL REVENUE REQUIREMENT RATE		9.76%		9.76%
QUARTERLY REVENUE REQUIREMENT RATE	(PTRR)	2.44%		2.44%
QUARTERLY CAPITAL COST RECOVERY	(DSI X PTRR)	865,487	392,105	1,257,592
QUARTERLY DEPRECIATION EXPENSE	(DEP)	127,511	61,762	189,273
REVENUE REQUIREMENT PRIOR TO ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		992,998	453,867	1,446,865
ANNUAL RECONCILIATION	(e)	14,936	(14,936)	0
RECONCILIATION OF PRIOR YEAR E FACTOR		0	0	0
REVENUE REQUIREMENT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		14,936	(14,936)	0
TOTAL QUARTERLY DISTRIBUTION SYSTEM IMPROVEMENT CHARGE REVENUE REQUIREMENT		1,007,934	438,931	1,446,865
MONTHLY RECOVERABLE AMOUNT FOR REVENUE REQUIREMENT		330,999	151,289	482,288
MONTHLY RECOVERABLE AMOUNT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		4,979	(4,979)	0
BASE RATE REVENUE TO BE COLLECTED DURING QUARTER	(PQR)	14,691,244	210,793	14,902,037
CURRENT YEAR DISTRIBUTION SYSTEM IMPROVEMENT CHARGE		6.76%	2.95%	9.71%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE		0.10%	-0.10%	0.00%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE	(DSIC)	6.86%	2.85%	9.71%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE		-1.76%	-2.95%	-4.71%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE	(DSIC)	5.00%	0.00%	5.00%

Filing % used 5.00%

TYPE	AMOUNT (\$000)	CAPITAL STRUCTURE	COST RATE	WEIGHTED AVERAGE COST RATE	REVENUE MULTIPLIER	REVENUE REQUIREMENT
DEBT	\$1,667,949	44.69%	4.53%	2.02%		2.02%
PREFERRED	2,852	0.08%	8.74%	0.01%	1.40631	0.01%
EQUITY	2,061,861	55.24%	9.95%	5.50%	1.40631	7.73%
TOTAL	\$3,732,662	100.01%		7.53%		9.76%

REVENUE MULTIPLIER BASED UPON CURRENTLY EFFECTIVE TAX RATES USED IN COMPANY'S MOST RECENT RATE FILING. EQUITY COST RATE TAKEN FROM COMMISSION'S MOST RECENT QUARTERLY EARNINGS REPORT.
DEBT AND PREFERRED COST RATES AND CAPITAL STRUCTURE

PREFERRED STOCK AND DEBT FIGURES DO NOT REFLECT THE REQUIREMENTS OF FAS150.

ANTICIPATED REVENUES

Oct 2020	\$4,891,800
Nov	\$5,102,575
Dec	\$4,907,662
TOTAL	\$14,902,037

**Pennsylvania - American Water Company - WW CSS Scranton Operations
DSIC Adjustment**

FR II.2

Description	DSIC at 12/31/19	Pro Forma Revenues at 12/31/20	Pro Forma Revenues at 12/31/20 with Zero DSIC	DSIC Rate	Annualized DSIC Revenue	DSIC Adjustment	Pro Forma Revenues at 12/31/20 with DSIC @ 5.00%
Metered Sales							
Residential	-	12,958,007	12,958,007	0.0500	647,900	647,900	13,605,907
Commercial	-	7,580,005	7,580,005	0.0500	379,000	379,000	7,959,005
Industrial	-	1,008,797	1,008,797	0.0500	50,440	50,440	1,059,237
Municipal	-	856,049	856,049	0.0500	42,802	42,802	898,851
Sale For Resale	-	-	-	0.0500	-	-	-
Miscellaneous	-	-	-				-
Total Metered Sales	-	22,402,858	22,402,858		1,120,142	1,120,142	23,523,000
Unmetered Sales							
Residential	-	-	-	0.0500	0	-	-
Commercial	-	-	-	0.0500	0	-	-
Industrial	-	-	-		-	-	-
Municipal	-	-	-		-	-	-
Sale For Resale	-	-	-		-	-	-
Total Unmetered Sales	-	-	-	0	-	-	-
Total Water Sales	-	22,402,858	22,402,858	0	1,120,142	1,120,142	23,523,000

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	26,320	26,242	26,008
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(23,503,760)	(23,434,106)	(23,225,144)
Total Residential Usage Decline (100 Gallons)		(235,038)	(234,341)	(232,251)
Rate per 100 Gallons		\$0.6173	\$0.6173	\$0.7212
Residential Revenue Attrition		(\$145,089)	(\$144,659)	(\$167,499)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Commercial Metered Customers	(A)	2,667	2,667	2,667
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(5,790,057)	(5,790,057)	(5,790,057)
Total Commercial Usage Decline (100 Gallons)		(57,901)	(57,901)	(57,901)
Rate per 100 Gallons		\$0.6173	\$0.6173	\$0.7212
Commercial Revenue Attrition		(\$35,742)	(\$35,742)	(\$41,758)

Pennsylvania-American Water Company - WW CSS Scranton Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At Scranton Rates
 Usage in Hundred Gallons

FR II.2

Present Rates 2019

Thirteen Month Metered Average Excluding Acquisitions

	<u>Residential</u>
December 2018 2018	26,664
January 2019	26,689
February 2019	26,673
March 2019	26,673
April 2019	26,617
May 2019	26,574
June 2019	26,524
July 2019	26,536
August 2019	26,509
September 2019	26,513
October 2019	26,523
November 2019	26,483
December 2019	26,487
13 Month Total	345,465
13 Month Average	26,574
Test Year Change in Customers	(87)
Based on Water	
Total Metered Usage for 2019	252,709,015
13 Month Average Customers	609,412
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	(87)
Number of Bills Per Year	(1,044)
Service Charge	\$19.50
Service Charge Revenue	(\$20,358.00)
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58
Average Annual Consumption	415.00
1st Block Annual Consumption	415.00
Total Consumption	(36,105.00)
1st Block Annual Consumption	(36,105.00)
Consumption Rate 1st Block	\$0.61730
Consumption Revenue 1st Block	(\$22,288.00)
Total Consumption	(\$22,288.00)
Total Revenue Adjustment	(\$42,646.00)

Pennsylvania-American Water Company - WW CSS Scranton Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At Scranton Rates
 Usage in Hundred Gallons

FR II.2

Present Rates 2020

Test Year Change in Customers	(156)
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	(156)
Number of Bills Per Year	(1,872)
Service Charge	\$19.50
Service Charge Revenue	(\$36,504.00)
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58
Average Annual Consumption	415.00
1st Block Annual Consumption	415.00
Total Consumption	(64,740.00)
1st Block Annual Consumption	(64,740.00)
Consumption Rate 1st Block	\$0.61730
Consumption Revenue 1st Block	(\$39,964.00)
Total Consumption	(\$39,964.00)
Total Revenue Adjustment	(\$76,468.00)

Pennsylvania-American Water Company - WW CSS Scranton Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At Scranton Rates
 Usage in Hundred Gallons

FR II.2

Present Rates 2021

Test Year Change in Customers	(78)
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	(78)
Number of Bills Per Year	(936)
Service Charge	\$19.50
Service Charge Revenue	(\$18,252.00)
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58
Average Annual Consumption	415.00
1st Block Annual Consumption	415.00
Total Consumption	(32,370.00)
1st Block Annual Consumption	(32,370.00)
Consumption Rate 1st Block	\$0.61730
Consumption Revenue 1st Block	(\$19,982.00)
Total Consumption	(\$19,982.00)
Total Revenue Adjustment	(\$38,234.00)

Pennsylvania-American Water Company - WW CSS Scranton Operations
 Change in Revenues Due to Change in Customers
 All Customers Priced At Scranton Rates
 Usage in Hundred Gallons

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Present Rates 2022

Test Year Change in Customers	(234)
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58
Service Charge Revenue	
Test Year Change in Customers	(234)
Number of Bills Per Year	(2,808)
Service Charge	\$19.50
Service Charge Revenue	(\$54,756.00)
Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58
Average Annual Consumption	415.00
1st Block Annual Consumption	415.00
Total Consumption	(97,110.00)
1st Block Annual Consumption	(97,110.00)
Consumption Rate 1st Block	\$0.72120
Consumption Revenue 1st Block	(\$70,036.00)
Total Consumption	(\$70,036.00)
Total Revenue Adjustment	(\$124,792.00)

Scranton Bulk Customers These accounts are posted to OPA

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge All	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	
Non Apt 1st block 50.00	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	0.6173	
Non Apt 2nd block over 50.00	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	0.8871	

Per Books 2019

Taylor - 220017776437	1	2	3	4	5	6	7	8	9	10	11	12	
Service Charge Bills	200	200	203	203	203	203	204	204	207	204	203		2,234
Usage 1st Block	6,680	7,736	6,774	6,348	6,813	9,019	7,826	8,131	7,819	7,091	7,643		81,880
Usage 2nd Block	616	923	708	1,016	703	896	721	777	951	1,420	2,160		10,891
Total Usage	7,296	8,659	7,482	7,364	7,516	9,915	8,547	8,908	8,770	8,511	9,803	0	92,771
Service Charge Revenue	\$3,900.00	\$3,900.00	\$3,958.50	\$3,958.50	\$3,958.50	\$3,958.50	\$3,978.00	\$3,978.00	\$4,036.50	\$3,978.00	\$3,958.50	\$0.00	\$43,563.00
Usage 1st Block Revenue	4,123.56	4,775.43	4,181.59	3,918.62	4,205.66	5,567.43	4,830.99	5,019.27	4,826.67	4,377.27	4,718.02	0.00	50,544.51
Usage 2nd Block Revenue	546.45	818.79	628.07	901.29	623.63	794.84	639.60	689.28	843.63	1,259.68	1,916.14	0.00	9,661.40
Total Usage Revenue	4,670.01	5,594.22	4,809.66	4,819.91	4,829.29	6,362.27	5,470.59	5,708.55	5,670.30	5,636.95	6,634.16	0.00	60,205.91
Total Revenue	\$8,570.01	\$9,494.22	\$8,768.16	\$8,778.41	\$8,787.79	\$10,320.77	\$9,448.59	\$9,686.55	\$9,706.80	\$9,614.95	\$10,592.66	\$0.00	\$103,768.91

Present Rates 2019

Taylor - 220017776437	1	2	3	4	5	6	7	8	9	10	11	12	
Service Charge Bills	200	200	203	203	203	203	204	204	207	204	203	203	2,437
Usage 1st Block	6,680	7,736	6,774	6,348	6,813	9,019	7,826	8,131	7,819	7,091	7,643	7,283	89,163
Usage 2nd Block	616	923	708	1,016	703	896	721	777	951	1,420	2,160	696	11,587
Total Usage	7,296	8,659	7,482	7,364	7,516	9,915	8,547	8,908	8,770	8,511	9,803	7,979	100,750
Service Charge Revenue	\$3,900.00	\$3,900.00	\$3,958.50	\$3,958.50	\$3,958.50	\$3,958.50	\$3,978.00	\$3,978.00	\$4,036.50	\$3,978.00	\$3,958.50	\$3,958.50	\$47,521.50
Usage 1st Block Revenue	4,123.56	4,775.43	4,181.59	3,918.62	4,205.66	5,567.43	4,830.99	5,019.27	4,826.67	4,377.27	4,718.02	4,495.80	55,040.31
Usage 2nd Block Revenue	546.45	818.79	628.07	901.29	623.63	794.84	639.60	689.28	843.63	1,259.68	1,916.14	617.42	10,278.82
Total Usage Revenue	4,670.01	5,594.22	4,809.66	4,819.91	4,829.29	6,362.27	5,470.59	5,708.55	5,670.30	5,636.95	6,634.16	5,113.22	65,319.13
Total Revenue	\$8,570.01	\$9,494.22	\$8,768.16	\$8,778.41	\$8,787.79	\$10,320.77	\$9,448.59	\$9,686.55	\$9,706.80	\$9,614.95	\$10,592.66	\$9,071.72	\$112,840.63

Present Rates 2019 Adjustment

This adjustment is being made to annualize the account for 12 months of billing, December of 2019 was billed in January of 2020.

Montage Bulk Sewer Credits	22001777635	June	July	August	November	December	Total
May and June 2018		(\$6,688.12)					(\$6,688.12)
July and August 2017		(\$5,163.85)					(\$5,163.85)
November and December of 2018		(\$2,282.22)					(\$2,282.22)
September and October 2018		(\$6,188.11)					(\$6,188.11)
July and August 2018			(\$10,787.29)				(\$10,787.29)
January and February of 2019		(\$2,574.56)					(\$2,574.56)
March and April of 2019				(\$2,477.12)			(\$2,477.12)
May and June 2019					(\$6,696.12)		(\$6,696.12)
July and August 2019						(\$11,955.09)	(\$11,955.09)
Total Credits Per Books 2019							(\$54,812.48)

Montage Bulk Sewer Credits	June	July	August	November	December	Total
November and December of 2018	(\$2,282.22)					(\$2,282.22)
September and October 2018	(\$6,188.11)					(\$6,188.11)
January and February of 2019	(\$2,574.56)					(\$2,574.56)
March and April of 2019			(\$2,477.12)			(\$2,477.12)
May and June 2019				(\$6,696.12)		(\$6,696.12)
July and August 2019					(\$11,955.09)	(\$11,955.09)
Total Credits Present Rates 2019						(\$32,173.22)

Present Rates 2019 Adjustment

\$22,639.26

Montage receives a credit every two months, for properties located in Scranton, which use the Montage Sewer District Pump Station. In 2019, the Company applied credits from other years that had not been made. This adjustment annualizes the credits for a 12 month period, using the latest six credits that have been applied to the account.

Total Presents Rate 2019 Bulk Adjustment

\$31,710.98

PENNSYLVANIA-AMERICAN WATER COMPANY - WW CSS SCRANTON
 VYCOM
 PREMISE: 9240332398
 CONTRACT ACCOUNT: 210034388807
 RATE ZONE: 3
 CUSTOMER CLASS: Ind

In April of 2019, it was discovered that Vycom was not being billed for their wastewater from 12/6/2016 through 6/17/2019. Vycom and PAWC agreed to back bill Vycom for \$362,677. This adjustment is being made to eliminate the back bill and annualize usage and revenues at present rates 2019. The usage from January 2019 through July 2019 is based on Vycom's water usage for these months.

GENERAL WATER RATES

SEVICE CHARGE	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
	FIRST 50	0.6173
	OVER 50	0.8871

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/19	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/19	ACTUAL REVENUES 12/31/20
JANUARY				12,910	11,951				\$11,458.47	\$10,607.75
FEBRUARY				23,695					21,025.84	
MARCH				21,150					18,768.18	
APRIL				18,860					16,736.72	
MAY				19,455					17,264.54	
JUNE				20,660					18,333.50	
JULY			16,077	16,077				14,267.92	14,267.92	
AUGUST			18,220	18,220				16,168.97	16,168.97	
SEPTEMBER			17,794	17,794				15,791.07	15,791.07	
OCTOBER			14,677	14,677				13,025.98	13,025.98	
Back bill for 12/6/2016 through 6/17/2019								362,677.00		
NOVEMBER			16,162	16,162				14,343.32	14,343.32	
DECEMBER			13,526	13,526				12,004.92	12,004.92	
TOTAL	0	0	96,456	213,186	11,951	\$0.00	\$0.00	\$448,279.18	\$189,189.43	\$10,607.75

PRESENT RATES 12-31-19	\$189,189.43
LESS: PER BOOKS 12-31-19	<u>\$448,279.18</u>
ADJUSTMENT	<u><u>(\$259,089.75)</u></u>

PENNSYLVANIA-AMERICAN WATER COMPANY - WW CSS SCRANTON
 VYCOM
 PREMISE: 5000117531
 CONTRACT ACCOUNT: 220022741075
 RATE ZONE: 3
 CUSTOMER CLASS: Com

In 2020, it was discovered that Vycom account 220022741075 was not being billed for their wastewater from 12/5/2016 through 1/17/2020. This adjustment is being made to add sewage flows and revenues to present rates 2020. The sewer flows are based on Vycom's water usage from January 2019 through December 2019

GENERAL WATER RATES

SERVICE CHARGE	CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
	50	0.6173
	OVER 50	0.8871

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/20	ACTUAL CONSUMPTION 12/31/20	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/20	ACTUAL REVENUES 12/31/20
JANUARY				5,468	0				\$4,856.67	\$0.00
FEBRUARY				9,431	8,580				8,372.25	\$7,617.33
MARCH				8,210					7,289.10	
APRIL				9,215					8,180.64	
MAY				9,402					8,346.52	
JUNE				9,685					8,597.57	
JULY				8,476					7,525.07	
AUGUST				9,508					8,440.56	
SEPTEMBER				8,802					7,814.26	
OCTOBER				8,463					7,513.54	
NOVEMBER				9,352					8,302.17	
DECEMBER				8,421					7,476.28	
TOTAL	0	0	0	104,433	8,580	\$0.00	\$0.00	\$0.00	\$92,714.63	\$7,617.33

PRESENT RATES 12-31-20	\$92,714.63
LESS: PER BOOKS 12-31-19	\$0.00
ADJUSTMENT	\$92,714.63

PENNSYLVANIA-AMERICAN WATER COMPANY - WW CSS SCRANTON
 VYCOM
 PREMISE: 9240309363
 CONTRACT ACCOUNT: 210034742418
 RATE ZONE: 3
 CUSTOMER CLASS: Com

In 2020, it was discovered that Vycom account 210034742418 was not a wastewater customer of PAWC but rather was discharging their sewage flows into Moosic Borough's system. This adjustment is being made to remove the wastewater sewage flows and revenues from the test year.

GENERAL WASTEWATER RATES

CONSUMPTION ALLOWANCE PER MONTH (100 GALLONS)	RATES EFFECTIVE 1/1/18
SERVICE CHARGE	\$19.50
BLOCK RATE	0.6173

	ACTUAL CONSUMPTION 12/31/17	ACTUAL CONSUMPTION 12/31/18	ACTUAL CONSUMPTION 12/31/19	PRESENT RATES CONSUMPTION 12/31/20	ACTUAL CONSUMPTION 12/31/20
JANUARY	915	1,170	675	0	967
FEBRUARY	1,030	1,055	1,040	0	1,132
MARCH	970	1,065	1,000	0	
APRIL	1,135	1,055	1,095	0	
MAY	1,250	1,165	1,330	0	
JUNE	1,645	1,465	1,605	0	
JULY	1,640	1,485	1,560	0	
AUGUST	1,560	1,260	1,679	0	
SEPTEMBER	1,655	1,450	1,621	0	
OCTOBER	1,475	1,160	1,315	0	
NOVEMBER	1,320	1,170	1,360	0	
DECEMBER	1,150	905	1,028	0	
TOTAL	15,745	14,405	15,308	0	2,099

	ACTUAL REVENUES 12/31/17	ACTUAL REVENUES 12/31/18	ACTUAL REVENUES 12/31/19	PRESENT RATES REVENUES 12/31/20	ACTUAL REVENUES 12/31/20
	\$477.00	\$665.05	\$436.18	\$0.00	\$616.43
	534.50	670.75	661.49	0.00	718.28
	504.50	676.92	636.80	0.00	
	587.00	670.75	695.44	0.00	
	644.50	738.65	840.51	0.00	
	842.00	923.84	1,010.27	0.00	
	839.50	936.19	982.49	0.00	
	799.50	797.30	1,055.95	0.00	
	847.00	914.59	1,020.14	0.00	
	757.00	735.57	831.25	0.00	
	679.50	741.74	859.03	0.00	
	594.50	578.16	654.08	0.00	
TOTAL	\$8,106.50	\$9,049.52	\$9,683.63	\$0.00	\$1,334.71

PRESENT RATES 12-31-20	\$0.00
LESS: PER BOOKS 12-31-19	<u>\$9,683.63</u>
ADJUSTMENT	<u><u>(\$9,683.63)</u></u>

**PENNSYLVANIA AMERICAN WATER
WASTEWATER DISTRIBUTION SYSTEM IMPROVEMENT CHARGE
DSIC PROJECTION**

DESCRIPTION		SURCHARGE EFFECTIVE 04/01/2020	PROJECTED CHANGE	PROJECTED SURCHARGE EFFECTIVE 10/1/2020
APPLICABLE NET ADDITIONS		\$35,446,013	\$15,787,752	\$51,233,765
LESS:				
ACCUMULATED DEPRECIATION		(267,854)	(328,816)	(596,670)
RETIREMENTS		292,626	610,919	903,545
NET RATE BASE INCLUDED IN DISTRIBUTION SYSTEM IMPROVEMENT CALCULATIONS	(DSI)	35,470,785	16,069,855	51,540,640
ANNUAL REVENUE REQUIREMENT RATE		9.76%		9.76%
QUARTERLY REVENUE REQUIREMENT RATE	(PTRR)	2.44%		2.44%
QUARTERLY CAPITAL COST RECOVERY	(DSI X PTRR)	865,487	392,105	1,257,592
QUARTERLY DEPRECIATION EXPENSE	(DEP)	127,511	61,762	189,273
REVENUE REQUIREMENT PRIOR TO ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		992,998	453,867	1,446,865
ANNUAL RECONCILIATION	(e)	14,936	(14,936)	0
RECONCILIATION OF PRIOR YEAR E FACTOR		0	0	0
REVENUE REQUIREMENT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		14,936	(14,936)	0
TOTAL QUARTERLY DISTRIBUTION SYSTEM IMPROVEMENT CHARGE REVENUE REQUIREMENT		1,007,934	438,931	1,446,865
MONTHLY RECOVERABLE AMOUNT FOR REVENUE REQUIREMENT		330,999	151,289	482,288
MONTHLY RECOVERABLE AMOUNT FOR ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR		4,979	(4,979)	0
BASE RATE REVENUE TO BE COLLECTED DURING QUARTER	(PQR)	14,691,244	210,793	14,902,037
CURRENT YEAR DISTRIBUTION SYSTEM IMPROVEMENT CHARGE		6.76%	2.95%	9.71%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE		0.10%	-0.10%	0.00%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE	(DSIC)	6.86%	2.85%	9.71%
ANNUAL RECONCILIATION AND PRIOR YEAR E FACTOR CHARGE		-1.76%	-2.95%	-4.71%
DISTRIBUTION SYSTEM IMPROVEMENT CHARGE	(DSIC)	5.00%	0.00%	5.00%

Filing % used 5.00%

TYPE	AMOUNT (\$000)	CAPITAL STRUCTURE	COST RATE	WEIGHTED AVERAGE COST RATE	REVENUE MULTIPLIER	REVENUE REQUIREMENT
DEBT	\$1,667,949	44.69%	4.53%	2.02%		2.02%
PREFERRED	2,852	0.08%	8.74%	0.01%	1.40631	0.01%
EQUITY	2,061,861	55.24%	9.95%	5.50%	1.40631	7.73%
TOTAL	\$3,732,662	100.01%		7.53%		9.76%

REVENUE MULTIPLIER BASED UPON CURRENTLY EFFECTIVE TAX RATES USED IN COMPANY'S MOST RECENT RATE FILING. EQUITY COST RATE TAKEN FROM COMMISSION'S MOST RECENT QUARTERLY EARNINGS REPORT. DEBT AND PREFERRED COST RATES AND CAPITAL STRUCTURE

PREFERRED STOCK AND DEBT FIGURES DO NOT REFLECT THE REQUIREMENTS OF FAS150.

ANTICIPATED REVENUES

Oct 2020	\$4,891,800
Nov	\$5,102,575
Dec	\$4,907,662
TOTAL	\$14,902,037

**Pennsylvania-American Water Company - WW SSS Excluding Sadsbury and Exeter Operations
DSIC Adjustment**

FR II.2

Description	DSIC at 12/31/19	Pro Forma Revenues at 12/31/20	Turbotville and Delaware Sewer	Pro Forma Revenues at 12/31/20 with Zero DSIC Exclusive of Turbotville and Delaware Sewer		Annualized DSIC Revenue	DSIC Adjustment	Pro Forma Revenues at 12/31/20 with DSIC @ 5.00%
				DSIC Rate	DSIC			
Metered Sales								
Residential	123,810	14,782,096	190,454	14,467,832	0.0500	723,392	599,582	15,381,678
Commercial	27,251	3,505,060	54,164	3,423,645	0.0500	171,182	143,931	3,648,991
Industrial	5,970	822,634		816,664	0.0500	40,833	34,863	857,497
Municipal	12,694	1,223,323	429	1,210,200	0.0500	60,510	47,816	1,271,139
Bulk	38,093	4,930,400		4,892,307	0.0500	244,615	206,522	5,136,922
Total Metered Sales	207,818	25,263,513	245,047	24,810,648		1,240,532	1,032,714	26,296,227
Unmetered Sales								
Residential	-	-		-	0.0500	0	-	-
Commercial	-	-		-	0.0500	0	-	-
Industrial	-	-		-		-	-	-
Municipal	-	-		-		-	-	-
Bulk	-	-		-		-	-	-
Total Unmetered Sales	-	-		-		-	-	-
Total Wastewater Sales	207,818	25,263,513	245,047	24,810,648	0.0500	1,240,532	1,032,714	26,296,227
Done								
Only exclude Turbotville from DSIC calc								
	Res	Com	Ind	OPA		Total		
Turbotville	146,897	54,164		429		201,490		
Delaware Sewer	43,557					43,557		
Total	190,454	54,164	-	429		245,047		

Pennsylvania - American Water Company - Wastewater SSS Excluding Sadsbury and Exeter Operations

FR II.2

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	23,314	23,440	23,818
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(20,819,402)	(20,931,920)	(21,269,474)
Total Residential Usage Decline (100 Gallons)		(208,194)	(209,319)	(212,695)
Rate per 100 Gallons		\$1.5132	\$1.5132	\$1.7631
Residential Revenue Attrition		(\$315,039)	(\$316,742)	(\$375,003)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Commercial Metered Customers	(A)	1,383	1,383	1,383
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(3,002,493)	(3,002,493)	(3,002,493)
Total Commercial Usage Decline (100 Gallons)		(30,025)	(30,025)	(30,025)
Rate per 100 Gallons		\$1.1601	\$1.1601	\$1.3000
Commercial Revenue Attrition		(\$34,832)	(\$34,832)	(\$39,033)

Pennsylvania-American Water Company - WW SSS EXCL. Sadsbury and Exeter Operations FR II.2
 Change in Revenues Due to Change in Customers
 All Customers Priced At Rate Zone 1
 Usage in Hundred Gallons

Present Rates 2019

Thirteen Month Metered Average Excluding Acquisitions

		<u>Residential</u>
December 2018	2018	23,690
January	2019	23,687
February	2019	23,720
March	2019	23,758
April	2019	23,748
May	2019	23,723
June	2019	23,757
July	2019	23,807
August	2019	23,827
September	2019	23,849
October	2019	23,842
November	2019	23,819
December	2019	23,807

13 Month Total	309,034
13 Month Average	23,772
Test Year Change in Customers	35

Based on Water

Total Metered Usage for 2019	252,709,015
13 Month Average Customers	609,412
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58

Service Charge Revenue

Test Year Change in Customers	35
Number of Bills Per Year	420
Service Charge	\$10.00
Service Charge Revenue	\$4,200.00

Consumption Revenues

Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58

Average Annual Consumption	415.00
1st Block Annual Consumption	415.00

Total Consumption	14,525.00
1st Block Annual Consumption	14,525.00

Consumption Rate 1st Block	\$1.51320
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Consumption Revenue 1st Block	\$21,979.00
Total Consumption	\$21,979.00

Total Revenue Adjustment	\$26,179.00
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Pennsylvania-American Water Company - WW SSS EXCL. Sadsbury and Exeter Operations FR II.2
 Change in Revenues Due to Change in Customers
 All Customers Priced At Rate Zone 1
 Usage in Hundred Gallons

Present Rates 2020

Test Year Change in Customers	252
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58

Service Charge Revenue	
Test Year Change in Customers	252
Number of Bills Per Year	3,024
Service Charge	\$10.00
Service Charge Revenue	\$30,240.00

Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58

Average Annual Consumption	415.00
1st Block Annual Consumption	415.00

Total Consumption	104,580.00
1st Block Annual Consumption	104,580.00

Consumption Rate 1st Block	\$1.51320
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Consumption Revenue 1st Block	\$158,250.00
Total Consumption	\$158,250.00

Total Revenue Adjustment	\$188,490.00
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Pennsylvania-American Water Company - WW SSS EXCL. Sadsbury and Exeter Operations FR II.2
 Change in Revenues Due to Change in Customers
 All Customers Priced At Rate Zone 1
 Usage in Hundred Gallons

Present Rates 2021

Test Year Change in Customers	126
Annual Average Usage Per Customer	415.00
Monthly Average Usage Per Customer	34.58

Service Charge Revenue	
Test Year Change in Customers	126
Number of Bills Per Year	1,512
Service Charge	\$10.00
Service Charge Revenue	\$15,120.00

Consumption Revenues	
Average Monthly Consumption	34.58
1st Block Monthly Consumption	34.58

Average Annual Consumption	415.00
1st Block Annual Consumption	415.00

Total Consumption	52,290.00
1st Block Annual Consumption	52,290.00

Consumption Rate 1st Block	\$1.51320
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Consumption Revenue 1st Block	\$79,125.00
Total Consumption	\$79,125.00

Total Revenue Adjustment	\$94,245.00
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Residential

Rate Zone 8 Tubotville PATBVS1M per Books

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	
All Usage	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	
Bills Usage								255.43	278.11	284.36	272.41	278.5	1368.81
All Usage								7,730.75	8,383.00	9,668.42	6,703.62	6,939.44	39,425.23
Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,915.73	2,085.83	2,132.70	2,043.08	2,088.75	10,266.09
Volumetric Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,957.21	10,797.30	12,452.92	8,634.26	8,938.00	50,779.69
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,872.94	12,883.13	14,585.62	10,677.34	11,026.75	61,045.78
Total Revenue Per Books	0.00	11,872.94	12,883.13	14,585.62	10,677.34	11,026.75	61,045.78						

Rate Zone 8 Tubotville PATBVS1M Present Rates 2019

	Jan 2020	Feb Avg	Mar Avg	Apr Avg	May Avg	Jun Avg	Jul Avg	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total	
Service Charge	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5		
All Usage	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288	1.288		
Bills Usage	270.51	273.22	273.22	273.22	273.22	273.22	273.22	255.43	278.11	284.36	272.41	278.5	3278.64	6 Month Average
All Usage	8,054.26	7,913.25	7,913.25	7,913.25	7,913.25	7,913.25	7,913.25	7,730.75	8,383.00	9,668.42	6,703.62	6,939.44	94,958.99	273.22
Service Charges	2,028.83	2,049.15	2,049.15	2,049.15	2,049.15	2,049.15	2,049.15	1,915.73	2,085.83	2,132.70	2,043.08	2,088.75	24,589.82	
Volumetric Charges	10,373.89	10,192.27	10,192.27	10,192.27	10,192.27	10,192.27	10,192.27	9,957.21	10,797.30	12,452.92	8,634.26	8,938.00	122,307.20	
Sub-Total	12,402.72	12,241.42	12,241.42	12,241.42	12,241.42	12,241.42	12,241.42	11,872.94	12,883.13	14,585.62	10,677.34	11,026.75	146,897.02	
Total Revenue Present Rates 2019	12,402.72	12,241.42	12,241.42	12,241.42	12,241.42	12,241.42	12,241.42	11,872.94	12,883.13	14,585.62	10,677.34	11,026.75	146,897.02	
Present Rates 2019 Adjustment														85,851.24

Commercial

Rate Zone 8 Tubotville PATBVS2M Per Books

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	20	20	20	20	20	20	20	20	20	20	20	20	
All Usage	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	
Bills Usage								64	99	81.5	80.5	80.5	405.5
All Usage								1,517.58	8,255.71	3,572.90	2,350.76	2,496.62	18,193.57
Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,280.00	1,980.00	1,630.00	1,610.00	1,610.00	8,110.00
Volumetric Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,698.78	9,241.44	3,999.50	2,631.44	2,794.72	20,365.88
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,978.78	11,221.44	5,629.50	4,241.44	4,404.72	28,475.88
Low Income Discount													
Total Revenue Per books	0.00	2,978.78	11,221.44	5,629.50	4,241.44	4,404.72	28,475.88						

Rate Zone 8 Tubotville PATBVS2M Present Rates 2019

	Jan 2020	Feb Avg	Mar Avg	Apr Avg	May Avg	Jun Avg	Jul Avg	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total	6 Month Average	
Service Charge	20	20	20	20	20	20	20	20	20	20	20	20			
All Usage	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194			
Bills Usage	80.50	81.00	81.00	81.00	81.00	81.00	81.00	64.00	99.00	81.50	80.50	80.50	972	81.00	
All Usage	2789.83	2585.05	2585.05	2585.05	2585.05	2585.05	2585.05	1517.58	6190.48	1508.42	1007.36	2496.62	31,020.58	2585.05	
Service Charges	1,610.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,280.00	1,980.00	1,630.00	1,610.00	1,610.00	19,440.00		
Volumetric Charges	3,122.94	2,893.70	2,893.70	2,893.70	2,893.70	2,893.70	2,893.70	1,698.78	6,929.62	1,688.53	1,127.64	2,794.72	34,724.43		
Sub-Total	4,732.94	4,513.70	4,513.70	4,513.70	4,513.70	4,513.70	4,513.70	2,978.78	8,909.62	3,318.53	2,737.64	4,404.72	54,164.43		
Low Income Discount															
Total Revenue Present Rates 2019	4,732.94	4,513.70	4,513.70	4,513.70	4,513.70	4,513.70	4,513.70	2,978.78	8,909.62	3,318.53	2,737.64	4,404.72	54,164.43		

Present Rates 2019 Adjustment

25,688.55

Eden Mist Laundromat Adjustment

	Billed Usage	Correct Usage	Adjustment
September	2,468.40	403.17	(2,065.23)
October	2,468.40	403.92	(2,064.48)
November	1,790.16	446.76	(1,343.40)

Correction In January 2020

5,473.11

OPA

Rate Zone 8 Tubotville PATBVS4M per Books

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	20	20	20	20	20	20	20	20	20	20	20	20	
All Usage	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	
Bills Usage								1	1	1	1	1	5
All Usage								5.23	2.24	66.74	4.00	4.00	82.21
Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	20.00	20.00	20.00	20.00	100.00
Volumetric Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.85	2.51	74.71	4.48	4.48	92.03
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.85	22.51	94.71	24.48	24.48	192.03
Total Revenue Per Books	0.00	25.85	22.51	94.71	24.48	24.48	192.03						

Rate Zone 8 Tubotville PATBVS4M Present Rates 2019

	Jan 2020	Feb Avg	Mar Avg	Apr Avg	May Avg	Jun Avg	Jul Avg	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019		6 Month Average
Service Charge	20	20	20	20	20	20	20	20	20	20	20	20		
All Usage	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194	1.1194		
Bills Usage	1	1	1	1	1	1	1	1	1	1	1	1	12	1.00
All Usage	2.00	14.04	14.04	14.04	14.04	14.04	14.04	5.23	2.24	66.74	4.00	4.00	168.42	14.04
Service Charges	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	240.00	
Volumetric Charges	2.24	15.71	15.71	15.71	15.71	15.71	15.71	5.85	2.51	74.71	4.48	4.48	188.53	
Sub-Total	22.24	35.71	35.71	35.71	35.71	35.71	35.71	25.85	22.51	94.71	24.48	24.48	428.53	
Total Revenue Present Rates 2019	22.24	35.71	35.71	35.71	35.71	35.71	35.71	25.85	22.51	94.71	24.48	24.48	428.53	
Present Rates 2019 Adjustment														236.50

Sadbury Township - Elimination of Bulk Customer

	Jan 2019	Feb 2019	Mar 2019	Total
Usage (00) Gallons	79,611	79,802	76,804	236,217
Usage Charge	\$0.9639	\$0.9639	\$0.9639	
Service Charge	\$250.00	\$250.00	\$250.00	\$750.00
Usage Revenue	\$76,737.04	\$76,921.15	\$74,031.38	\$227,689.57
Industrial Waste Surcharge	\$27.00	\$27.00	\$27.00	\$81.00
Total Per Book Revenue	\$77,014.04	\$77,198.15	\$74,308.38	\$228,520.57
Present Rates	\$0.00	\$0.00	\$0.00	\$0.00
Present Rates 2019 Adjustment	(\$77,014.04)	(\$77,198.15)	(\$74,308.38)	(\$228,520.57)

Valley Township Bulk Customer- Eliminate 2018 back bill

From December 2018 through March of 2019, one of the flow meters on the Valley Township account was billed in thousand gallons instead of hundred gallons. The billing correction was made to the account in April of 2019. This adjustment removes the December 2018 backbill that occurred in 2019

	Incorrect Flow	Correct Flow	Flow Adustment	Rate	Back Bill
December 2018	9,918	99,181	89,263	\$0.9639	\$86,040.61
January 2019	9,677	96,777	87,100	\$0.9639	\$83,955.69
February 2019	7,923	79,234	71,311	\$0.9639	\$68,736.67
March 2018	9,980	99,800	89,820	\$0.9639	\$86,577.50
Total Back Bill			337,494		\$325,310.47
2019 Back Bill			248,231		\$239,269.86
Present Rates 2019 Adjustment			(89,263)		(\$86,040.61)

Pennsylvania American Water Company

Acquisition of Delaware Sewer Company

<u>Residential</u>	<u>Delaware Sewer SSS Excl. Exeter and Sadsbury</u>
Number of Customers	38.00
Number of Bills	456.00
Monthly Rate	\$95.52
Annual Revenues	\$43,557.12

Pennsylvania-American Water Company - WW SSS Excluding Sadsbury and Exeter Operations
Wastewater Plant, Residential Septage and Commercial Waste Disposal Fee

Current Fee	Volume	Per Books	New Fee	Proposed Rates 12/31/2021
\$0.0250	24,138,700	\$603,467.50	\$0.0450	\$1,086,241.50
\$0.0300	2,502,450	75,073.50	\$0.0450	112,610.25
\$0.0345	335,550	11,576.48	\$0.0450	15,099.75
\$0.0395	187,350	7,400.33	\$0.0550	10,304.25
\$0.0445	71,400	3,177.30	\$0.0600	4,284.00
\$0.0495	27,200	1,346.40	\$0.0650	1,768.00
\$0.0545	11,250	613.13	\$0.0710	798.75
\$0.0590	22,200	1,309.80	\$0.1000	2,220.00
Grand Total	27,296,100	703,964.44		1,233,326.50
Rock Run		42,741		67,050
Total without Rock Run		\$661,223.44		\$1,166,276.50
Proposed Rate Adjustment 2021				\$505,053.06

Pennsylvania - American Water Company - Wastewater SSS Exeter Operations

FR II.2

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	7,247	7,247	7,247
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(6,471,571)	(6,471,571)	(6,471,571)
Total Residential Usage Decline (100 Gallons)		(64,716)	(64,716)	(64,716)
Rate per 100 Gallons (2nd block)		\$0.9380	\$0.9380	\$1.7631
Residential Revenue Attrition		(\$60,704)	(\$60,704)	(\$114,101)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Commercial Metered Customers	(A)	256	256	256
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(555,776)	(555,776)	(555,776)
Total Commercial Usage Decline (100 Gallons)		(5,558)	(5,558)	(5,558)
Rate per 100 Gallons (2nd block)		\$1.1000	\$1.1000	\$1.3000
Commercial Revenue Attrition		(\$6,114)	(\$6,114)	(\$7,225)

#	Name	ID#	2019 1st Qtr	2019 2nd Qtr	2019 3rd Qtr	2019 4th Qtr	2019 4th Qtr	Total
			Amount	Amount	Amount	Through Oct 23	2019 4th Oct 24 - Dec 31	
			Amount	Amount	Amount	Amount	Qtr Amount	
1	Arkema	I902	1,044.58	12,394.63	1,010.85	2,631.89	477.89	17,559.84
2	Cast Rite	I904	478.56					478.56
3	Godiva	I906	42,651.87	43,710.82		61,034.19	45,291.25	192,688.13
4	Pioneer Crossing	I909	1,714.14	11,100.74		10,695.99	7,041.44	30,552.31
5	Birdsboro Kosher Farms	I912					12,160.00	12,160.00
6	SFS Intec Inc	I913	498.00			249.00	2,777.80	3,524.80
7	SEPS Reading LLC (Blendhouse)	I915	23,022.96	66,347.41			6,040.44	95,410.81
	Industrial		69,410.11	133,553.60	1,010.85	74,611.07	73,788.82	352,374.45
8	Arby's	R101	2,228.99	677.34	524.79		2,025.98	5,457.10
9	Burger King	R102	2,112.61	606.72	972.93	419.81	861.24	4,973.31
10	Moe's Southwest Grill	R103	688.50	1,049.66		836.28		2,574.44
11	Musso's	R104	142.00	177.09			292.59	753.68
12	Exeter Restaurant	R105	142.00	1,420.76		317.35	5,770.20	7,650.31
13	Liberty Tap Room	R106	4,629.94	9,779.41		2,500.51	1,142.21	18,052.07
14	Speedies Dinnette	R107	227.00	142.00	227.00	227.00		823.00
15	Golden Living Center	R108	295.24	1,535.51	837.67	730.02	1,159.17	4,557.61
16	Turkey Hill	R109	468.84	420.78	379.88		1,770.68	3,040.18
17	Wawa	R111	2,165.56	782.94	7,191.40	142.00	396.75	10,678.65
18	Berties Inn	R201	142.00					142.00
19	Dairy Queen	R202		399.11	9,137.04	430.87	163.11	10,130.13
20	McDonalds	R203	1,136.50	2,612.13	460.09	1,106.12	927.49	6,242.33
21	Taco Bell / KFC	R204	1,916.14	2,205.54	2,368.39	902.81	1,736.37	9,129.25
22	Sunset Diner	R205	466.61	431.13	370.57		609.96	1,878.27
23	Shelbourne Square	R206	1,218.33	1,681.18	2,325.08	2,846.01	1,239.37	9,309.97
24	Stopper's Pub	R207	364.07	147.95		185.58	409.36	1,106.96
25	Walmart	R208	5,431.40	6,084.84	2,260.82	784.56	3,946.71	18,508.33
26	Dunkin Donuts	R209	1,269.78	1,233.90	2,830.03	6,399.00	1,119.75	12,852.46
27	Berkshire Manor	R210	2,246.69	784.18	3,215.21	2,283.25	277.50	8,806.83
28	Wendy's	R211	992.48	1,260.39	577.96		843.51	3,674.34
29	Applebee's	R212	1,960.56	1,468.30	2,531.80	1,154.72	1,317.46	8,432.84
30	Berkshire Commons	R213	142.00					142.00
31	Sonic	R301	1,202.70	1,556.76	751.76	314.22	800.76	4,626.20
32	Boscov's East (0310)	R302	1,346.84	1,211.01		12,366.45	8,661.47	23,585.77
33	Bruno's Pizza	R304	632.78	326.50		537.16	283.89	1,780.33
34	Charcoal Chef	R306	386.08			465.93	148.47	1,000.48
35	Sheetz	R307	323.29	320.14				643.43
36	Domino's	R308	142.00					142.00
37	Red Robin	R309	2,042.53	1,191.83	940.52	172.88	661.02	5,008.78
38	Exeter Plaza	R310	4,957.84	1,669.72		4,459.20	1,024.88	12,111.64
39	Boscov's Distr (0900)	R311	142.00	239.36			280.96	662.32
40	Chik-Fil-A	R312	1,272.21	1,636.36		232.71	1,431.32	4,572.60
41	Giant (1&2)	R313	2,699.94	2,750.81	1,312.61	1,596.81	1,909.95	10,270.12
42	Elmcroft	R315		1,137.86				1,137.86
43	Elmcroft	R315	238.00			7,126.98	4,860.70	12,225.68
44	Ted Gladstone Devel (Gold's Gym)	R316	142.00	142.00		142.00	277.50	703.50
45	Perkiomen Commercial	R317	1,834.96	353.59		293.38	94.21	2,576.14
46	5 Guy Burgers	R318		142.00		1,287.47	778.82	2,208.29
47	Breakfast Hut	R319	355.07	347.54		599.08	233.37	1,535.06
48	Schmeck's Villa	R320	282.19	295.62		653.09	360.29	1,591.19
49	Target	R322	4,300.41	1,034.21		5,550.13	4,097.07	14,981.82
50	Panera Bread	R324	233.99	228.74		242.77	2,007.61	2,713.11
51	Aiebrije Mexican	R325	1,357.07	387.30			9,363.37	11,107.74
52	ALDI	R326	160.90	329.55	142.00	142.00	-	774.45
	Commercial		54,440.04	50,201.76	39,357.55	57,590.15	63,285.07	264,874.57
	Total		\$ 123,850.15	\$ 183,755.36	\$ 40,368.40	\$ 132,201.22	\$ 137,073.89	\$ 617,249.02

WW SSS Exeter Township

Mon/Yr 2

Present Rates 2020

Sum of AMOUNT

(All)

NARUC 536

FR II.2

Row Labels	2017 10	2017 11	2017 12	2018 2	2018 1	2018 3	2018 4	2018 5	2018 6	2018 7	2018 8	2018 9	Grand Total
AXCESS MECHANICAL	22.00	11.00	33.00	0.00	44.00	0.00	22.00	0.00	27.50	22.00	0.00	0.00	181.50
BAILEY, T. M.	235.20	225.60	201.60	158.40	137.60	0.00	132.80	196.80	232.00	243.20	254.40	270.40	2,288.00
BAILEY'S SEPTIC SERVICE INC	7,684.90	8,721.21	7,517.60	6,668.20	4,279.90	3,995.40	4,182.40	4,968.90	5,486.10	4,390.60	2,857.70	3,462.20	64,215.11
BERKS SEPTIC	1,387.60	1,635.20	740.60	1,023.80	949.80	725.00	1,199.00	1,194.80	1,642.40	1,346.20	1,557.80	1,133.40	14,535.60
BOLLINGER SEPTIC SERVICE	304.00	288.00	218.00	80.00	96.00	86.00	128.00	235.40	392.00	224.00	344.00	353.00	2,748.40
CARE & UPDEGROVE	96.00	0.00	320.80	112.80	231.00	0.00	98.00	0.00	96.00	131.00	432.00	166.40	1,684.00
CHARLES BLOSENSKI	722.40	1,700.80	892.40	1,630.40	1,008.80	640.40	1,043.60	369.60	643.00	92.40	226.80	156.40	9,127.00
CLIFFORD HILL SANITATION	518.40	691.20	1,036.80	518.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,764.80
COLD SPRINGS FARM	65.60	36.80	89.60	60.00	86.40	54.00	91.20	114.40	128.00	122.40	112.00	108.80	1,069.20
D&S PORTABLE TOILETS	312.00	353.60	208.00	187.20	187.20	166.40	208.00	208.00	305.60	491.20	341.60	374.40	3,343.20
DAVID KRISTMAN EXCAVATION INC	0.00	0.00	0.00	0.00	0.00	41.60	0.00	0.00	0.00	0.00	147.40	50.60	239.60
ELK TRANSPORTATION	0.00	166.79	0.00	0.00	0.00	361.37	0.00	207.97	2,705.29	28.80	458.82	19.78	3,948.82
FRANC ENVIRONMENTAL	3,381.75	3,217.50	5,460.00	4,395.65	5,400.25	4,869.05	8,424.45	7,049.62	10,532.00	7,800.00	5,297.50	5,165.00	70,992.77
FRANK SEARS SANITATION	1,080.00	1,800.00	2,340.00	2,160.00	540.00	1,260.00	900.00	1,980.00	720.00	540.00	0.00	1,440.00	14,760.00
FW REIFSNYDER JR INC	291.20	572.80	384.00	96.00	0.00	0.00	179.20	166.40	408.80	224.00	419.20	304.00	3,045.60
GRANNETINO TRUCKING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	474.03	236.21	710.24
HONEYDIPPER SEPTIC SERVICES	1,842.90	3,408.00	2,289.40	1,768.80	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,474.10
INKS DISPOSAL SERVICE	502.40	852.80	329.60	318.40	0.00	323.20	380.80	304.00	314.56	470.40	399.40	940.80	5,136.36
K & W SEPTIC	64.00	0.00	294.40	0.00	294.40	564.40	710.40	1,068.80	892.20	1,316.40	1,129.60	985.60	7,320.20
KLINE'S SEPTIC SERVICE	28,123.77	27,872.94	25,451.13	21,108.40	12,757.22	8,728.05	10,648.85	10,573.35	10,720.65	9,385.45	7,875.90	6,617.90	179,863.61
LEVENGOOD SEPTIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00	0.00	0.00	0.00	65.00
LITZENBERGER'S SEPTIC SERVICE	2,970.00	1,540.00	990.00	0.00	3,465.00	742.50	2,970.00	990.00	0.00	495.00	742.50	0.00	14,905.00
LLOYD Z NOLT	0.00	176.00	0.00	0.00	176.00	168.00	320.00	0.00	336.00	312.00	160.00	176.00	1,824.00
MARKS SEPTIC SERVICE INC	0.00	0.00	0.00	288.00	1,296.00	1,008.00	2,016.00	720.00	0.00	0.00	0.00	0.00	5,328.00
MARLIN NOLT	7,704.00	6,012.00	7,236.00	6,156.00	6,588.00	8,100.00	8,532.00	9,180.00	8,748.00	9,288.00	8,856.00	10,152.00	96,552.00
MCGOVERN ENVIRONMENTAL	512.00	143.00	256.00	320.00	160.00	256.00	180.00	480.00	160.00	320.00	438.40	160.00	3,385.40
MILLERS SANITARY SERVICIE	5,271.80	9,063.00	7,420.00	5,434.50	4,519.50	3,078.00	2,897.00	899.00	889.50	653.00	793.00	965.00	41,883.30
NOLTS SERVICE	864.00	199.00	836.20	311.60	3,130.80	1,202.00	702.00	1,170.00	442.00	421.20	322.40	558.20	10,159.40
POTTY KING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.00	0.00	0.00	0.00	32.00
POTTY QUEEN	9,454.00	6,957.00	5,527.00	5,166.00	3,276.00	3,402.00	6,255.00	4,860.00	5,652.00	6,084.00	4,734.00	5,382.00	66,749.00
PROFESSIONAL PLUS SERVICES, INC	0.00	36.40	0.00	0.00	0.00	16.90	0.00	0.00	0.00	0.00	0.00	0.00	53.30
RODNEY LOEB SEPTIC SERVICE	3,537.90	3,007.50	2,983.00	1,883.00	1,607.00	942.60	2,125.60	3,266.00	3,884.00	3,802.00	3,048.50	3,302.00	33,389.10
SAM S RINGLER TRUCKING	5,841.00	3,564.00	5,049.00	4,059.00	5,445.00	5,643.00	7,425.00	8,415.00	9,487.00	10,453.50	8,626.50	9,256.50	83,264.50
SEPTIC SOLUTIONS	3,978.00	1,345.50	4,228.00	918.00	1,100.00	648.00	1,472.00	0.00	1,314.00	1,458.00	936.00	936.00	18,333.50
SONLIGHT SERVICES	3,356.40	3,728.80	2,191.60	2,610.40	2,965.20	2,555.40	2,496.20	3,196.40	3,601.60	4,123.60	3,627.40	3,362.40	37,815.40
SUPER PRESSURE WASH	20.00	0.00	0.00	0.00	10.00	17.20	0.00	0.00	0.00	20.00	0.00	0.00	67.20
T M BAILEY	0.00	0.00	0.00	0.00	0.00	105.60	0.00	0.00	0.00	0.00	0.00	0.00	105.60
TIER ENVIRONMENTAL	158.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.44
U S ENVIRONMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	864.00	0.00	864.00
WALTER M STROHL LLC	693.20	460.80	351.40	674.20	606.40	802.00	527.00	969.60	687.60	1,109.60	813.80	623.20	8,318.80
WELLS SEPTIC SERVICE	0.00	64.00	128.00	73.60	48.00	22.40	0.00	0.00	0.00	0.00	0.00	0.00	336.00
WESTERN BERKS LANDFILL	12,222.00	0.00	0.00	0.00	20,866.50	21,472.20	23,021.10	2,502.00	1,548.00	0.00	12,469.50	40,446.00	134,547.30
Grand Total	103,216.86	87,851.24	85,003.13	68,180.75	81,436.97	71,996.67	89,287.60	65,351.04	72,027.80	65,367.95	68,760.15	97,104.19	955,584.35

	100 Gallons		Multiplier		Gallons to bill
St Lawrence Borough reads	40,775				
PAW customer reads	<u>1,337</u>				
	42,111	x	1.20	=	50,533
Revenue Calculation	50,533	x	Rate per 100 gal \$0.238	=	<u>Revenues</u> \$12,027
Actual 10/24/2019 - 12/3/2019 (partial quarter)					\$12,026.94
	100 Gallons		Multiplier		Gallons to bill
St Lawrence Borough reads	91,743				
PAW customer reads	<u>3,007</u>				
	94,750	x	1.20	=	113,700
Revenue Calculation	113,700	x	Rate per 100 gal \$0.238	=	<u>Revenues</u> \$27,061
Estimated quarterly revenues					\$27,060.62
	100 Gallons		Multiplier		Gallons to bill
St Lawrence Borough reads	366,971				
PAW customer reads	<u>12,030</u>				
	379,000	x	1.20	=	454,800
Revenue Calculation	454,800	x	Rate per 100 gal \$0.238	=	<u>Revenues</u> \$108,242
Annualized revenues					\$108,242.50

Pennsylvania - American Water Company - Wastewater SSS Sadsbury Operations

FR II.2

Residential Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Residential Metered Customers	(A)	1,083	1,083	1,083
Annual Usage Decline per Customer (Gallons)	(B)	(893)	(893)	(893)
# of Years	(C)	1	1	1
Total Residential Usage Decline (Gallons)	(A x B x C)	(967,119)	(967,119)	(967,119)
Total Residential Usage Decline (100 Gallons)		(9,671)	(9,671)	(9,671)
Rate per 100 Gallons		\$1.4180	\$1.4180	\$1.7631
Residential Revenue Attrition		(\$13,713)	(\$13,713)	(\$17,051)

Commercial Declining Usage

		12/31/2020	12/31/2021	12/31/2022
Number of Commercial Metered Customers	(A)	41	41	41
Annual Usage Decline per Customer (Gallons)	(B)	(2,171)	(2,171)	(2,171)
# of Years	(C)	1	1	1
Total Commercial Usage Decline (Gallons)	(A x B x C)	(89,011)	(89,011)	(89,011)
Total Commercial Usage Decline (100 Gallons)		(890)	(890)	(890)
Rate per 100 Gallons		\$1.4180	\$1.4180	\$1.3000
Commercial Revenue Attrition		(\$1,262)	(\$1,262)	(\$1,157)

Residential

FR II.2

Rate Zone 7 Sadsbury PASADS1M Per Books

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	25	25	25	25	25	25	25	25	25	25	25	25	
All Usage	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	
Bills Usage				1081.29	1081.8	1081.34	1072.69	1107	1099.66	1089	1320.67	1117.91	10051.36
All Usage				30,060.00	36,211.00	35,907.00	30,322.00	32,545.95	35,482.00	31,269.80	39,489.00	31,105.48	302,392.23
Service Charges	0.00	0.00	0.00	27,032.25	27,045.00	27,033.50	26,817.25	27,675.00	27,491.50	27,225.00	33,016.75	27,947.75	251,284.00
Volumetric Charges	0.00	0.00	0.00	42,625.08	51,347.20	50,916.13	42,996.60	46,150.16	50,313.48	44,340.58	55,995.40	44,107.57	428,792.20
Sub-Total	0.00	0.00	0.00	69,657.33	78,392.20	77,949.63	69,813.85	73,825.16	77,804.98	71,565.58	89,012.15	72,055.32	680,076.20
Low Income Discount				-47.98	-56.48	-53.93	-52.52	-56.2	-65.17	-58.93	-72.37	-58.36	
Total Revenue Per Books	0.00	0.00	0.00	69,609.35	78,335.72	77,895.70	69,761.33	73,768.96	77,739.81	71,506.65	88,939.78	71,996.96	679,554.26

Rate Zone 7 Sadsbury PASADS1M Present Rates 2019

	Jan 2020	Feb Avg	Mar Avg	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total
Service Charge	25	25	25	25	25	25	25	25	25	25	25	25	
All Usage	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	
Bills Usage	1110.55	1116.19	1116.19	1081.29	1081.8	1081.34	1072.69	1107	1099.66	1089	1320.67	1117.91	13394.29
All Usage	34,605.11	33,699.73	33,699.73	30,060.00	36,211.00	35,907.00	30,322.00	32,545.95	35,482.00	31,269.80	39,489.00	31,105.48	404,396.80
Service Charges	27,763.75	27,904.75	27,904.75	27,032.25	27,045.00	27,033.50	26,817.25	27,675.00	27,491.50	27,225.00	33,016.75	27,947.75	334,857.25
Volumetric Charges	49,070.05	47,786.22	47,786.22	42,625.08	51,347.20	50,916.13	42,996.60	46,150.16	50,313.48	44,340.58	55,995.40	44,107.57	573,434.69
Sub-Total	76,833.80	75,690.97	75,690.97	69,657.33	78,392.20	77,949.63	69,813.85	73,825.16	77,804.98	71,565.58	89,012.15	72,055.32	908,291.94
Low Income Discount	-83.77	-60.57	-60.57	-47.98	-56.48	-53.93	-52.52	-56.2	-65.17	-58.93	-72.37	-58.36	-60.57
Total Revenue Present Rates 2019	76,750.03	75,630.40	75,630.40	69,609.35	78,335.72	77,895.70	69,761.33	73,768.96	77,739.81	71,506.65	88,939.78	71,996.96	907,565.09

10 Month Average

1116.19
33699.73

Present Rates Adjustment 2019

228,010.83

Commercial

FR II.2

Rate Zone 7 Sadsbury PASADS2M Per Books

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	25	25	25	25	25	25	25	25	25	25	25	25	
All Usage	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	
Bills Usage				119.19	100	101	101	100.92	101.03	107.79	119.07	100	950
All Usage				7,452.00	5,791.00	6,675.00	5,785.00	4,727.00	6,067.00	7,398.00	11,954.00	4,704.00	60,553.00
Service Charges	0.00	0.00	0.00	2,979.75	2,500.00	2,525.00	2,525.00	2,523.00	2,525.75	2,694.75	2,976.75	2,500.00	23,750.00
Volumetric Charges	0.00	0.00	0.00	10,566.94	8,211.64	9,465.15	8,203.13	6,702.89	8,603.01	10,490.36	16,950.77	6,670.27	85,864.16
Sub-Total	0.00	0.00	0.00	13,546.69	10,711.64	11,990.15	10,728.13	9,225.89	11,128.76	13,185.11	19,927.52	9,170.27	109,614.16
Total Revenue Per Books	0.00	0.00	0.00	13,546.69	10,711.64	11,990.15	10,728.13	9,225.89	11,128.76	13,185.11	19,927.52	9,170.27	109,614.16

Rate Zone 7 Sadsbury PASADS2M Present Rates 2019

	Jan 2020	Feb Avg	Mar Avg	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total
Service Charge	25	25	25	25	25	25	25	25	25	25	25	25	
All Usage	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	
Bills Usage	100.78	104.18	104.18	118.19	99	100	100	99.92	100.03	106.79	118.07	99	1250.14
All Usage	4,376.00	6,014.90	6,014.90	7,322.00	5,661.00	6,035.00	5,075.00	4,127.00	5,427.00	6,698.00	11,314.00	4,114.00	72,178.80
Service Charges	2,519.50	2,604.50	2,604.50	2,954.75	2,475.00	2,500.00	2,500.00	2,498.00	2,500.75	2,669.75	2,951.75	2,475.00	31,253.50
Volumetric Charges	6,205.17	8,529.13	8,529.13	10,382.60	8,027.30	8,557.63	7,196.35	5,852.09	7,695.49	9,497.76	16,043.25	5,833.65	102,349.55
Sub-Total	8,724.67	11,133.63	11,133.63	13,337.35	10,502.30	11,057.63	9,696.35	8,350.09	10,196.24	12,167.51	18,995.00	8,308.65	133,603.05
Total Revenue Present Rates 2019	8,724.67	11,133.63	11,133.63	13,337.35	10,502.30	11,057.63	9,696.35	8,350.09	10,196.24	12,167.51	18,995.00	8,308.65	133,603.05

10 Month Average
104.18
6014.9

Present Rates 2019 Adjustment

23,988.89

In January of 2020 this premise was killed - all usage and revenue refunded, premise not connected to Sadsbury Sewer system.

Westwood Fire Co	Service charge	9	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	
Westwood Fire Co	Usage	4780	-130	-130	-640	-710	-600	-640	-700	-640	-590	-590	

OPA

FR II.2

Rate Zone 7 Sadsbury PASADS4M Per Books

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	25	25	25	25	25	25	25	25	25	25	25	25	
All Usage	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	
Bills Usage				3.427	3	3	3	3	3	3	3.37	3	27.797
All Usage				58	67	33	32	45	53	44	101	40	473
Service Charges	0.00	0.00	0.00	85.68	75.00	75.00	75.00	75.00	75.00	75.00	84.25	75.00	694.93
Volumetric Charges	0.00	0.00	0.00	82.24	95.01	46.79	45.38	63.81	75.15	62.39	143.22	56.72	670.71
Sub-Total	0.00	0.00	0.00	167.92	170.01	121.79	120.38	138.81	150.15	137.39	227.47	131.72	1,365.64
Low Income Discount													
Total Revenue Per Books	0.00	0.00	0.00	167.92	170.01	121.79	120.38	138.81	150.15	137.39	227.47	131.72	1,365.64

Rate Zone 7 Sadsbury PASADS4M Present Rates 2019

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Service Charge	25	25	25	25	25	25	25	25	25	25	25	25	
All Usage	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	1.418	
Bills Usage	3.00	3.08	3.08	3.43	3.00	3.00	3.00	3.00	3.00	3.00	3.37	3.00	36.957
All Usage	53.00	52.60	52.60	58.00	67.00	33.00	32.00	45.00	53.00	44.00	101.00	40.00	631
Service Charges	75.00	77.00	77.00	85.68	75.00	75.00	75.00	75.00	75.00	75.00	84.25	75.00	923.93
Volumetric Charges	75.15	74.59	74.59	82.24	95.01	46.79	45.38	63.81	75.15	62.39	143.22	56.72	895.04
Sub-Total	150.15	151.59	151.59	167.92	170.01	121.79	120.38	138.81	150.15	137.39	227.47	131.72	1,818.97
Low Income Discount													
Total Revenue Present Rates 2019	150.15	151.59	151.59	167.92	170.01	121.79	120.38	138.81	150.15	137.39	227.47	131.72	1,818.97

10 Month Average
3.08
52.60

Present Rates Adjustment 2019

453.33

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 for:

Pennsylvania American Water – Water Operations Excluding Steelton
Pennsylvania American Water – Water Steelton Operations
Pennsylvania American Water – WW SSS Operations Excluding Sadsbury
and Exeter
Pennsylvania American Water – WW SSS Sadsbury Operations
Pennsylvania American Water – WW SSS Exeter Operations
Pennsylvania American Water – WW CSS Scranton Operations
Pennsylvania American Water – WW CSS McKeesport Operations

Please refer to Supplement No. 19 to Tariff Water PA P.U.C. No. 5 as
filed for Pennsylvania American Water – Water Division.

Please refer to Supplement No. 19 to 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 Excluding Steelton
Pennsylvania American Water – Water Steelton Operations
Pennsylvania American Water – WW SSS Operations Excluding Sadsbury
and Exeter
Pennsylvania American Water – WW SSS Sadsbury Operations
Pennsylvania American Water – WW SSS Exeter Operations
Pennsylvania American Water – WW CSS Scranton Operations
Pennsylvania American Water – WW CSS McKeesport 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 Excluding Steelton
Pennsylvania American Water – Water Steelton Operations
Pennsylvania American Water – WW SSS Operations Excluding Sadsbury
and Exeter
Pennsylvania American Water – WW SSS Sadsbury Operations
Pennsylvania American Water – WW SSS Exeter Operations
Pennsylvania American Water – WW CSS Scranton Operations
Pennsylvania American Water – WW CSS McKeesport Operations

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

Variances 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.

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

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 provides municipalities with usage data so they can bill their wastewater services.
5. Timber Sales – The Company recorded timber sales in April, November and December of 2019.
6. Gas Drillers – Through out the year the Company records royalties from shale gas drilling companies.

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, some months may not show a bill and some months may show multiple bills, resulting in a monthly variance to this account.

Intercompany Rents – Account 473

This account includes Service Company Rent for the lease of office space by the Service Company employees of American Water in the Pennsylvania American Water Mechanicsburg Office and the Wilkes Barre Scranton Office. During 2019, when the Hershey Office closed and those employees moved into the Mechanicsburg office, there was a reduction in the Service Company rents because the Data Center that was located in the Hershey Office did not move into the Mechanicsburg office, but rather a different location outside of Pennsylvania.

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.

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 their wastewater plants to dispose of their sludge. Any fluctuations to this account are due to more or less sludge haulers disposing of their wastewater.
2. Permit Fees – These fees fluctuate monthly.

Pennsylvania-American Water Company - Water Operations Excluding Steelton
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	473 INTERCOMPANY RENT	TOTAL
YTD 2017	\$638,167	\$3,766,413	\$7,860,169	\$545,756	\$885,062	\$13,695,567
YTD 2018	\$691,213	\$3,862,100	\$7,940,696	\$651,683	\$890,047	\$14,035,739
01-19	\$57,844	\$342,682	\$290,332	\$56,903	\$74,378	\$822,139
02-19	57,311	332,414	305,703	54,946	74,378	824,752
03-19	56,776	341,902	294,964	54,994	74,378	823,014
04-19	58,250	296,496	434,753	88,596	33,921	912,016
05-19	58,232	278,629	424,446	60,737	33,921	855,965
06-19	60,161	287,724	380,206	20,074	41,990	790,155
07-19	58,269	300,751	364,664	56,867	42,406	822,957
08-19	58,335	309,958	433,616	67,144	42,406	911,459
09-19	56,722	319,780	338,111	55,782	42,406	812,801
10-19	57,312	302,288	403,383	60,122	42,406	865,511
11-19	59,340	302,339	596,042	61,660	42,406	1,061,787
12-19	59,626	374,834	363,247	58,625	42,406	898,738
YTD 2019	\$698,178	\$3,789,797	\$4,629,467	\$696,450	\$587,402	\$10,401,294

Pennsylvania-American Water Company - Steelton 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	473 INTERCOMPANY RENT	TOTAL
YTD 2017	\$0	\$0	\$0	\$0	\$0	\$0
YTD 2018	\$0	\$0	\$0	\$0	\$0	\$0
01-19	\$0	\$0	\$0	\$0	\$0	\$0
02-19						0
03-19						0
04-19						0
05-19						0
06-19						0
07-19						0
08-19						0
09-19						0
10-19			90			90
11-19			390			390
12-19		334	1,140			1,474
YTD 2019	\$0	\$334	\$1,620	\$0	\$0	\$1,954

Pennsylvania-American Water Company - SSS Wastewater Operations Excluding Sadsbury and Exeter
Data Requirements of the Pennsylvania Public Utility Commission

FR II.6

PERIOD	530 GUARANTEED REVENUES	532 PENALTIES	534 RENTS FROM PROPERTIES	536 MISCELLANEOUS SERVICE REVENUES	TOTAL
YTD 2017	\$0	\$198,099	\$0	\$600,703	\$798,802
YTD 2018	\$0	\$159,341	\$0	\$579,936	\$739,276
01-19		\$12,231		\$51,211	\$63,442
02-19		18,944		48,099	67,043
03-19		12,128		51,796	63,924
04-19		15,552		62,318	77,870
05-19		2,791		74,157	76,948
06-19		9,321		62,988	72,309
07-19		10,542		61,176	71,718
08-19		11,850		64,294	76,144
09-19		12,737		54,782	67,519
10-19		12,360		50,783	63,143
11-19		10,844		68,901	79,745
12-19		12,286		60,464	72,750
YTD 2016	\$0	\$141,586	\$0	\$710,969	\$852,555

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

FR II.6

PERIOD	530 GUARANTEED REVENUES	532 PENALTIES	534 RENTS FROM PROPERTIES	536 MISCELLANEOUS SERVICE REVENUES	TOTAL
YTD 2017	\$0	\$0	\$0	\$0	\$0
YTD 2018	\$0	\$0	\$0	\$0	\$0
01-19		\$0			\$0
02-19		0			0
03-19		0			0
04-19		520			520
05-19		557			557
06-19		562			562
07-19		502			502
08-19		519			519
09-19		556			556
10-19		530			530
11-19		681			681
12-19		509			509
YTD 2016	\$0	\$4,936	\$0	\$0	\$4,936

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

FR II.6

PERIOD	530 GUARANTEED REVENUES	532 PENALTIES	534 RENTS FROM PROPERTIES	536 MISCELLANEOUS SERVICE REVENUES	TOTAL
YTD 2017	\$0	\$0	\$0	\$0	\$0
YTD 2018	\$0	\$0	\$0	\$0	\$0
01-19		\$0		\$0	\$0
02-19					0
03-19					0
04-19					0
05-19					0
06-19					0
07-19					0
08-19					0
09-19					0
10-19					0
11-19					0
12-19		16		780	796
YTD 2016	\$0	\$16	\$0	\$780	\$796

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

FR II.6

PERIOD	530 GUARANTEED REVENUES	532 PENALTIES	534 RENTS FROM PROPERTIES	536 MISCELLANEOUS SERVICE REVENUES	TOTAL
YTD 2017	\$0	\$109,541	\$0	\$5,547	\$115,088
YTD 2018	\$0	\$198,195	\$0	\$400	\$198,595
01-19		\$13,509		\$370	\$13,879
02-19		15,349		430	15,779
03-19		15,040		500	15,540
04-19		13,009		720	13,729
05-19		12,544		2,506	15,050
06-19		11,592		380	11,972
07-19		12,022		190	12,212
08-19		10,867		430	11,297
09-19		11,143		420	11,563
10-19		12,601		180	12,781
11-19		17,804		210	18,014
12-19		9,447		180	9,627
YTD 2016	\$0	\$154,927	\$0	\$6,516	\$161,443

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

FR II.6

PERIOD	530 GUARANTEED REVENUES	532 PENALTIES	534 RENTS FROM PROPERTIES	536 MISCELLANEOUS SERVICE REVENUES	TOTAL
YTD 2017	\$0	\$0	\$0	\$0	\$0
YTD 2018	\$0	\$16,892	\$0	\$78,858	\$95,750
01-19		\$11,690		\$220	\$11,910
02-19		2,596		180	2,776
03-19		14,790		7,772	22,562
04-19		5,449		1,410	6,859
05-19		5,838		890	6,728
06-19		2,305		430	2,735
07-19		4,890		450	5,340
08-19		5,217		200	5,417
09-19		4,393		12,545	16,938
10-19		5,876		460	6,336
11-19		9,085		430	9,515
12-19		9,920		(7,092)	2,828
YTD 2016	\$0	\$82,049	\$0	\$17,895	\$99,944

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 Excluding Steelton

Pennsylvania American Water – Water Steelton Operations

Pennsylvania American Water – WW SSS Operations Excluding Sadsbury and Exeter

Pennsylvania American Water – WW SSS Sadsbury Operations

Pennsylvania American Water – WW SSS Exeter Operations

Pennsylvania American Water – WW CSS Scranton Operations

Pennsylvania American Water – WW CSS McKeesport Operations

**PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS EXCL. STEELTON
FILING REQUIREMENT II.7**

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS	392	449	318	317	(82)	(156)	731	138	518	271	63	375	3,334
COMMERCIAL CUSTOMERS	70	3	45	115	135	24	75	29	(3)	(159)	(167)	(17)	150
INDUSTRIAL CUSTOMERS	(1)	(1)	0	1	0	1	0	0	0	(2)	(1)	1	(2)
MUNICIPAL CUSTOMERS	(3)	1	27	92	29	1	3	2	(10)	(69)	(106)	(15)	(48)
RESALE CUSTOMERS	(1)	0	0	0	0	0	0	1	(1)	0	1	(1)	(1)
PRIVATE FIRE CUSTOMERS	(5)	(3)	(4)	14	(1)	(2)	(2)	(2)	2	4	(1)	2	2
PUBLIC FIRE CUSTOMERS	0	0	0	0	0	0	1	0	(2)	0	1	0	0
TOTAL CUSTOMERS	452	449	386	539	81	(132)	808	168	504	45	(210)	345	3,435

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS										2,209	(24)	(6)	2,179
COMMERCIAL CUSTOMERS										157	(5)	(1)	151
INDUSTRIAL CUSTOMERS										13	0	(2)	11
MUNICIPAL CUSTOMERS										11	0	1	12
RESALE CUSTOMERS										0	0	0	0
PRIVATE FIRE CUSTOMERS										0	0	0	0
PUBLIC FIRE CUSTOMERS										1	0	0	1
TOTAL CUSTOMERS	0	0	0	0	0	0	0	0	0	2,391	(29)	(8)	2,354

PENNSYLVANIA-AMERICAN WATER COMPANY - WW SSS EXCL. SADBURY AND EXETER OPERATIONS
FILING REQUIREMENT II.7

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS	(3)	33	38	(10)	(25)	34	306	21	21	(10)	(23)	(13)	369
COMMERCIAL CUSTOMERS	6	1	(5)	1	3	0	58	7	(6)	2	(1)	(1)	65
INDUSTRIAL CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
MUNICIPAL CUSTOMERS	1	0	3	2	0	0	1	1	(1)	0	(1)	(1)	5
BULK CUSTOMERS	0	0	(1)	0	0	0	0	0	0	0	0	0	(1)
TOTAL CUSTOMERS	4	34	35	(7)	(22)	34	365	29	14	(8)	(25)	(15)	438

PENNSYLVANIA-AMERICAN WATER COMPANY - WW SSS SADBURY OPERATIONS
FILING REQUIREMENT II.7

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS			1,064	(3)	2	(1)	5	8	(1)	9	0	0	1,083
COMMERCIAL CUSTOMERS			42	(1)	(1)	0	0	0	0	1	0	0	41
INDUSTRIAL CUSTOMERS													0
MUNICIPAL CUSTOMERS			3	0	0	0	0	0	0	0	0	0	3
BULK CUSTOMERS													0
TOTAL CUSTOMERS	0	0	1,109	(4)	1	(1)	5	8	(1)	10	0	0	1,127

PENNSYLVANIA-AMERICAN WATER COMPANY - WW SSS EXETER OPERATIONS
FILING REQUIREMENT II.7

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS										7,622	(18)	(12)	7,592
COMMERCIAL CUSTOMERS										289	(22)	(5)	262
INDUSTRIAL CUSTOMERS										10	0	0	10
MUNICIPAL CUSTOMERS										2	0	0	2
BULK CUSTOMERS													0
TOTAL CUSTOMERS	0	0	0	0	0	0	0	0	0	7,923	(40)	(17)	7,866

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS	25	(16)	0	(56)	(43)	(50)	12	(27)	4	10	(40)	4	(177)
COMMERCIAL CUSTOMERS	1	(5)	9	(3)	(1)	0	(3)	(7)	6	(11)	(9)	(3)	(26)
INDUSTRIAL CUSTOMERS	0	0	0	0	0	1	0	0	0	0	0	0	1
MUNICIPAL CUSTOMERS	0	0	2	2	0	0	0	0	0	(3)	(1)	(1)	(1)
BULK CUSTOMERS													0
TOTAL CUSTOMERS	26	(21)	11	(57)	(44)	(49)	9	(34)	10	(4)	(50)	0	(203)

PENNSYLVANIA-AMERICAN WATER COMPANY - WW CSS MCKEESPORT OPERATIONS
FILING REQUIREMENT II.7

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS	(18)	29	54	(31)	(43)	57	(32)	(7)	(5)	1	49	27	81
COMMERCIAL CUSTOMERS	4	(1)	2	(1)	(6)	4	4	(3)	1	4	(1)	0	7
INDUSTRIAL CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
MUNICIPAL CUSTOMERS	0	0	0	0	0	0	0	0	0	0	1	0	1
BULK CUSTOMERS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMERS	(14)	28	56	(32)	(49)	61	(28)	(10)	(4)	5	49	27	89

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 for:

Pennsylvania American Water – Water Operations Excluding Steelton
Pennsylvania American Water – Water Steelton Operations
Pennsylvania American Water – WW SSS Operations Excluding Sadsbury
and Exeter
Pennsylvania American Water – WW SSS Sadsbury Operations
Pennsylvania American Water – WW SSS Exeter Operations
Pennsylvania American Water – WW CSS Scranton Operations
Pennsylvania American Water – WW CSS McKeesport Operations

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	608,339 21,583,825	608,788 20,912,417	609,106 19,531,072	609,423 19,489,553	609,341 20,287,094	609,185 22,785,344	609,916 21,850,388	610,054 22,502,126	610,572 22,697,029	610,843 20,242,405	610,906 20,719,676	611,281 20,149,304	252,750,232
COMMERCIAL CUSTOMERS CONSUMPTION	45,094 9,802,259	45,097 10,047,352	45,142 9,712,189	45,257 9,690,068	45,392 10,562,773	45,416 10,977,175	45,491 11,649,391	45,520 12,549,995	45,517 12,058,983	45,358 11,095,269	45,191 10,536,469	45,174 10,011,608	128,693,529
INDUSTRIAL CUSTOMERS CONSUMPTION	522 2,965,142	521 2,945,227	521 3,222,506	522 2,924,493	522 3,131,341	523 3,312,350	523 3,314,208	523 3,474,923	523 3,638,061	521 3,175,776	520 3,064,767	521 2,806,116	37,974,912
MUNICIPAL CUSTOMERS CONSUMPTION	2,231 1,410,297	2,232 1,487,369	2,259 1,515,160	2,351 1,662,766	2,380 1,529,482	2,381 1,684,405	2,384 1,608,892	2,386 1,879,931	2,376 1,900,542	2,307 1,648,154	2,201 1,446,906	2,186 1,380,004	19,153,908
RESALE CUSTOMERS CONSUMPTION	22 557,562	22 542,912	22 571,654	22 548,471	22 510,227	22 564,150	22 578,136	23 644,760	22 629,091	22 572,214	23 560,447	22 658,782	6,938,406
PRIVATE FIRE CUSTOMERS	3,875	3,872	3,868	3,882	3,881	3,879	3,877	3,875	3,877	3,881	3,880	3,882	46,529
PUBLIC FIRE CUSTOMERS	409	409	409	409	409	409	410	410	408	408	409	409	
TOTAL CUSTOMERS CONSUMPTION	660,492 36,319,085	660,941 35,935,277	661,327 34,552,580	661,866 34,315,352	661,947 36,020,918	661,815 39,323,424	662,623 39,001,015	662,791 41,051,735	663,295 40,923,705	663,340 36,733,818	663,130 36,328,265	663,475 35,005,814	46,529 445,510,987

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	2,209 0	2,185 37,540	2,179 85,150	122,690
COMMERCIAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	157 0	152 15,710	151 (740)	14,970
INDUSTRIAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	13 0	13 300	11 339,060	339,360
MUNICIPAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	11 0	11 30	12 2,630	2,660
RESALE CUSTOMERS CONSUMPTION													
PRIVATE FIRE CUSTOMERS													
PUBLIC FIRE CUSTOMERS										1	1	1	
TOTAL CUSTOMERS CONSUMPTION	0 0	2,391 0	2,362 53,580	2,354 426,100	0 479,680								

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS EXCLUSIVE OF SADBURY AND EXETER
FILING REQUIREMENT FR II.8

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS	23,687	23,720	23,758	23,748	23,723	23,757	24,063	24,084	24,105	24,095	24,072	24,059	
CONSUMPTION	736,210	744,059	666,071	654,858	696,355	719,160	689,659	763,844	757,902	675,609	739,251	687,160	8,530,136
COMMERCIAL CUSTOMERS	1,347	1,348	1,343	1,344	1,347	1,347	1,405	1,412	1,406	1,408	1,407	1,406	
CONSUMPTION	219,757	226,748	206,358	224,752	229,301	231,817	218,770	265,839	271,537	242,095	259,729	236,942	2,833,645
INDUSTRIAL CUSTOMERS	6	6	6	6	6	6	6	6	6	6	6	6	
CONSUMPTION	37,420	42,570	37,520	46,290	42,880	57,550	44,150	42,420	50,830	45,200	57,000	56,220	560,050
MUNICIPAL CUSTOMERS	73	73	76	78	78	78	79	80	79	79	78	77	
CONSUMPTION	92,437	90,551	89,965	94,075	94,733	103,703	97,483	91,198	101,601	97,714	95,381	92,090	1,140,931
BULK CUSTOMERS	4	4	3	3	3	3	3	3	3	3	3	3	
CONSUMPTION	559,141	560,522	479,526	483,475	790,787	483,740	428,019	391,724	338,200	306,504	313,628	336,758	5,472,024
TOTAL CUSTOMERS	25,117	25,151	25,186	25,179	25,157	25,191	25,556	25,585	25,599	25,591	25,566	25,551	0
CONSUMPTION	1,644,965	1,664,450	1,479,440	1,503,450	1,854,055	1,595,970	1,478,081	1,555,025	1,520,070	1,367,122	1,464,989	1,409,170	18,536,786

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	0	0	1,064 0	1,061 30,060	1,063 36,211	1,062 35,907	1,067 30,322	1,075 32,546	1,074 35,482	1,083 31,270	1,083 39,489	1,083 31,105	302,392
COMMERCIAL CUSTOMERS CONSUMPTION	0	0	42 0	41 7,452	40 5,791	40 6,675	40 5,785	40 4,727	40 6,067	41 7,398	41 11,954	41 4,704	60,553
INDUSTRIAL CUSTOMERS CONSUMPTION													
MUNICIPAL CUSTOMERS CONSUMPTION	0	0	3 0	3 58	3 67	3 33	3 32	3 45	3 53	3 44	3 101	3 40	473
BULK CUSTOMERS CONSUMPTION													
TOTAL CUSTOMERS CONSUMPTION	0 0	0 0	1,109 0	1,105 37,570	1,106 42,069	1,105 42,615	1,110 36,139	1,118 37,318	1,117 41,602	1,127 38,712	1,127 51,544	1,127 35,849	0 363,418

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	7,622 0	7,604 102,448	7,592 236,590	339,039
COMMERCIAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	289 0	267 36,281	262 57,812	94,093
INDUSTRIAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	10 0	10 6,994	10 11,885	18,879
MUNICIPAL CUSTOMERS CONSUMPTION	0	0	0	0	0	0	0	0	0	2 0	2 0	2 0	0
BULK CUSTOMERS CONSUMPTION													
TOTAL CUSTOMERS CONSUMPTION	0 0	7,923 0	7,883 145,723	7,866 306,287	0 452,011								

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS	26,689	26,673	26,673	26,617	26,574	26,524	26,536	26,509	26,513	26,523	26,483	26,487	
CONSUMPTION	815,908	1,151,656	970,542	886,762	923,151	1,142,895	1,004,629	1,059,156	1,009,585	933,934	1,022,431	946,052	11,866,701
COMMERCIAL CUSTOMERS	2,694	2,689	2,698	2,695	2,694	2,694	2,691	2,684	2,690	2,679	2,670	2,667	
CONSUMPTION	649,996	613,488	727,568	508,991	653,728	791,633	652,326	847,398	778,077	675,723	769,714	635,956	8,304,598
INDUSTRIAL CUSTOMERS	27	27	27	27	27	28	28	28	28	28	28	28	
CONSUMPTION	60,429	25,538	143,754	77,923	80,817	88,917	92,997	116,180	105,630	82,440	96,857	90,023	1,061,506
MUNICIPAL CUSTOMERS	61	61	63	65	65	65	65	65	65	62	61	60	
CONSUMPTION	64,437	36,776	79,604	99,150	82,071	88,934	110,097	113,948	60,561	83,193	78,297	90,704	987,773
BULK CUSTOMERS													
CONSUMPTION	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMERS	29,471	29,450	29,461	29,404	29,360	29,311	29,320	29,286	29,296	29,292	29,242	29,242	0
CONSUMPTION	1,590,771	1,827,459	1,921,470	1,572,826	1,739,768	2,112,378	1,860,049	2,136,682	1,953,852	1,775,289	1,967,299	1,762,735	22,220,578

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

CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
RESIDENTIAL CUSTOMERS CONSUMPTION	9,553 277,162	9,582 295,357	9,636 429,889	9,605 227,881	9,562 239,116	9,619 388,298	9,587 270,373	9,580 290,757	9,575 341,898	9,576 253,915	9,625 258,789	9,652 390,557	3,663,992
COMMERCIAL CUSTOMERS CONSUMPTION	852 153,036	851 102,842	853 170,457	852 116,812	846 111,483	850 162,173	854 130,338	851 171,022	852 89,594	856 182,586	855 114,418	855 171,065	1,675,826
INDUSTRIAL CUSTOMERS CONSUMPTION													
MUNICIPAL CUSTOMERS CONSUMPTION	53 17,736	53 8,885	53 28,819	53 15,063	53 17,173	53 19,460	53 16,783	53 18,184	53 (725)	53 29,644	54 22,320	54 10,603	203,945
BULK CUSTOMERS CONSUMPTION	7 519,317	7 106,065	7 415,839	7 479,280	7 175,549	7 388,709	7 491,520	7 119,931	7 79,703	7 369,325	7 541,726	7 568,101	4,255,064
TOTAL CUSTOMERS CONSUMPTION	10,465 967,251	10,493 513,149	10,549 1,045,004	10,517 839,036	10,468 543,321	10,529 958,640	10,501 909,014	10,491 599,894	10,487 510,470	10,492 835,470	10,541 937,253	10,568 1,140,325	0 9,798,827

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 Excluding Steelton

Pennsylvania American Water – Water Steelton Operations

Pennsylvania American Water – WW SSS Operations Excluding Sadsbury and Exeter

Pennsylvania American Water – WW SSS Sadsbury Operations

Pennsylvania American Water – WW SSS Exeter Operations

Pennsylvania American Water – WW CSS Scranton Operations

Pennsylvania American Water – WW CSS McKeesport Operations

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

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL	605,770	607,947	611,281	611,281	614,033	616,754	619,475
COMMERCIAL	45,022	45,022	45,174	45,174	45,278	45,382	45,486
INDUSTRIAL	525	523	521	521	521	521	521
MUNICIPAL	2,225	2,234	2,186	2,186	2,186	2,186	2,186
SALE FOR RESALE	22	23	22	22	22	22	22
PRIVATE FIRE PROTECTION	3,874	3,880	3,882	3,882	3,882	3,882	3,882
PUBLIC FIRE	416	409	409	409	409	409	409
TOTAL	657,854	660,038	663,475	663,475	666,331	669,156	671,981
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL	258,370,494	255,545,298	252,750,232	253,419,836	249,067,210	244,137,823	240,301,406
COMMERCIAL	133,757,185	134,336,271	128,693,529	128,007,015	125,269,048	124,432,770	123,888,777
INDUSTRIAL	39,042,532	40,145,814	37,974,912	38,183,571	37,864,167	37,864,167	37,864,167
MUNICIPAL	18,604,897	19,069,202	19,153,908	18,189,989	18,417,920	18,417,920	18,417,920
SALE FOR RESALE	7,013,363	6,888,221	6,938,406	6,938,406	6,938,406	6,938,406	6,938,406
PRIVATE FIRE PROTECTION	0	0	0	0	0	0	0
PUBLIC FIRE	0	0	0	0	0	0	0
TOTAL	456,788,471	455,984,806	445,510,987	444,738,817	437,556,751	431,791,086	427,410,676

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

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL			2,179	2,179	2,179	2,179	2,179
COMMERCIAL			151	151	151	151	151
INDUSTRIAL			11	11	11	11	11
MUNICIPAL			12	12	12	12	12
SALE FOR RESALE			0	0	0	0	0
PRIVATE FIRE PROTECTION			0	0	0	0	0
PUBLIC FIRE			1	1	1	1	1
TOTAL	0	0	2,354	2,354	2,354	2,354	2,354
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL			122,690	983,134	963,676	944,218	924,760
COMMERCIAL			14,970	119,184	115,906	112,628	109,350
INDUSTRIAL			339,360	2,103,585	2,103,585	2,103,585	2,103,585
MUNICIPAL			2,660	28,476	28,476	28,476	28,476
SALE FOR RESALE			0	183,580	183,580	183,580	183,580
PRIVATE FIRE PROTECTION			0	0	0	0	0
PUBLIC FIRE			0	0	0	0	0
TOTAL	0	0	479,680	3,417,959	3,395,223	3,372,487	3,349,751

**PENNSYLVANIA-AMERICAN WATER COMPANY - WW SSS EXCL SADSBURO AND EXETER
FILING REQUIREMENT FR II.9**

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL	23,421	23,690	24,059	24,059	24,349	24,601	24,853
COMMERCIAL	1,320	1,341	1,406	1,406	1,406	1,406	1,406
INDUSTRIAL	7	6	6	6	6	6	6
MUNICIPAL	71	72	77	77	77	77	77
BULK	4	4	3	3	3	3	3
PRIVATE FIRE PROTECTION							
PUBLIC FIRE							
TOTAL	24,823	25,113	25,551	25,551	25,841	26,093	26,345
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL	7,084,909	7,629,591	8,530,136	8,600,194	8,496,580	8,339,551	8,283,726
COMMERCIAL	2,713,374	2,787,862	2,833,645	2,846,472	2,844,301	2,842,130	2,839,959
INDUSTRIAL	993,626	750,510	560,050	560,050	560,050	560,050	560,050
MUNICIPAL	989,078	762,997	1,140,931	1,141,017	1,141,017	1,141,017	1,141,017
BULK	4,353,058	5,809,411	5,472,024	5,146,544	5,146,544	5,146,544	5,146,544
PRIVATE FIRE PROTECTION	0	0	0	0	0	0	0
PUBLIC FIRE	0	0	0	0	0	0	0
TOTAL	16,134,045	17,740,371	18,536,786	18,294,277	18,188,492	18,029,292	17,971,296

**PENNSYLVANIA-AMERICAN WATER COMPANY - WW SSS SADBURY
FILING REQUIREMENT FR II.9**

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL			1,083	1,083	1,083	1,083	1,083
COMMERCIAL			41	41	41	41	41
INDUSTRIAL			0	0	0	0	0
MUNICIPAL			3	3	3	3	3
BULK			0	0	0	0	0
PRIVATE FIRE PROTECTION					0	0	0
PUBLIC FIRE							
TOTAL	0	0	1,127	1,127	1,127	1,127	1,127
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL			302,392	404,398	394,727	385,056	375,385
COMMERCIAL			60,553	72,179	71,289	70,399	69,509
INDUSTRIAL			0	0	0	0	0
MUNICIPAL			473	631	631	631	631
BULK			0	0	0	0	0
PRIVATE FIRE PROTECTION			0	0	0	0	0
PUBLIC FIRE			0	0	0	0	0
TOTAL	0	0	363,418	477,208	466,647	456,086	445,525

**PENNSYLVANIA-AMERICAN WATER COMPANY - WW SSS EXETER
FILING REQUIREMENT FR II.9**

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL			7,592	7,592	7,592	7,592	7,592
COMMERCIAL			262	262	262	262	262
INDUSTRIAL			10	10	10	10	10
MUNICIPAL			2	2	2	2	2
BULK							
PRIVATE FIRE PROTECTION							
PUBLIC FIRE							
TOTAL	0	0	7,866	7,866	7,866	7,866	7,866
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL			339,039	3,099,129	3,034,413	2,969,697	2,904,981
COMMERCIAL			94,093	1,258,355	1,252,797	1,247,239	1,241,681
INDUSTRIAL			18,879	693,772	693,772	693,772	693,772
MUNICIPAL			0	98,524	98,524	98,524	98,524
BULK			0	0	454,800	454,800	454,800
PRIVATE FIRE PROTECTION			0	0	0	0	0
PUBLIC FIRE			0	0	0	0	0
TOTAL	0	0	452,011	5,149,780	5,534,306	5,464,032	5,393,758

**PENNSYLVANIA-AMERICAN WATER COMPANY - WW CSS SCRANTON
FILING REQUIREMENT FR II.9**

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL	26,800	26,664	26,487	26,487	26,331	26,175	26,019
COMMERCIAL	2,699	2,693	2,667	2,667	2,667	2,667	2,667
INDUSTRIAL	28	27	28	28	28	28	28
MUNICIPAL	60	61	60	60	60	60	60
BULK		0	0	0	0	0	0
PRIVATE FIRE PROTECTION					0	0	0
PUBLIC FIRE							
TOTAL	29,587	29,445	29,242	29,242	29,086	28,930	28,774
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL	12,331,575	11,542,472	11,866,701	11,830,596	11,530,818	11,264,107	10,934,746
COMMERCIAL	8,056,807	7,895,231	8,304,598	8,304,598	8,335,822	8,277,921	8,220,020
INDUSTRIAL	1,038,990	952,772	1,061,506	1,178,236	1,178,236	1,178,236	1,178,236
MUNICIPAL	971,741	1,107,975	987,773	995,752	995,752	995,752	995,752
BULK	0	0	0	0	0	0	0
PRIVATE FIRE PROTECTION	0	0	0	0	0	0	0
PUBLIC FIRE	0	0	0	0	0	0	0
TOTAL	22,399,113	21,498,450	22,220,578	22,309,182	22,040,628	21,716,016	21,328,754

PENNSYLVANIA-AMERICAN WATER COMPANY - WW CSS MCKEESPORT
FILING REQUIREMENT FR II.9

	ACTUAL TWELVE MONTHS ENDED 12-31-17	ACTUAL TWELVE MONTHS ENDED 12-31-18	ACTUAL TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-19	PRESENT RATES TWELVE MONTHS ENDED 12-31-20	PRESENT RATES TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22
NUMBER OF CUSTOMERS							
RESIDENTIAL	9,600	9,571	9,652	9,652	9,678	9,704	9,730
COMMERCIAL	856	848	855	855	855	855	855
INDUSTRIAL	0				0	0	0
MUNICIPAL	51	53	54	54	54	54	54
BULK		7	7	7	7	7	7
PRIVATE FIRE PROTECTION							
PUBLIC FIRE							
TOTAL	10,507	10,479	10,568	10,568	10,594	10,620	10,646
GALLONS BILLED (100 GALLONS)							
RESIDENTIAL	0	3,421,494	3,663,992	3,688,062	3,612,427	3,531,281	3,460,577
COMMERCIAL	0	1,429,945	1,675,826	1,675,826	1,657,264	1,638,702	1,620,140
INDUSTRIAL	0	0	0	0	0	0	0
MUNICIPAL	0	210,871	203,945	203,945	203,945	203,945	203,945
BULK	0	3,723,531	4,255,064	4,192,370	4,192,370	4,192,370	4,192,370
PRIVATE FIRE PROTECTION	0	0	0	0	0	0	0
PUBLIC FIRE	0	0	0	0	0	0	0
TOTAL	0	8,785,841	9,798,827	9,760,203	9,666,006	9,566,298	9,477,032

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 excluding Steelton Operations and Pennsylvania-American Water Company – Steelton Operations. The Company is also providing support for the annualization of private fire service for Pennsylvania-American Water Company – Water excluding Steelton Operations. Fire service is not applicable to the Company’s wastewater operations.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS EXCLUDING STEELTON
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"	2	4	1	1	8
1 1/2"	0	0	0	0	0
2"	0	49	0	1	50
3"	0	15	0	0	15
4"	1	286	4	33	324
6"	11	969	94	128	1,202
8"	1	478	87	48	614
10"	0	38	13	2	53
12"	0	10	4	5	19
SPRINKLERS	0	924	918	0	1,842
STANDPIPES	0	5	5	0	10
HYDRANT	0	1,429	47	61	1,537
TOTAL	15	4,207	1,173	279	5,674
METERED					
1"	0	8	6	0	14
1 1/2"	0	2	0	0	2
2"	8	22	0	0	30
3"	0	10	1	0	11
4"	0	34	0	2	36
6"	1	48	7	0	56
8"	0	8	2	0	10
10"	0	6	1	0	7
TOTAL	9	138	17	2	166

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS EXCLUDING STEELTON

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, 2020, December 31, 2021, and December 31, 2022

SIZE OF CONNECTION	PRESENT RATES AT 12-31-2019			PRESENT RATES AT 12-31-2020			PRESENT RATES AT 12-31-2021			PRESENT RATES AT 12-31-2022		
	QUANTITY	RATE	REVENUE									
UNMETERED												
Rate Zone 1												
1"		\$52.92	\$0.00		\$52.92	\$0.00		\$52.92	\$0.00		\$61.08	\$0.00
1 1/4"	2	52.92	105.84	2	52.92	105.84	2	52.92	105.84	2	61.08	122.16
1 1/2"	4	76.20	304.80	4	76.20	304.80	4	76.20	304.80	4	87.96	351.84
2"	52	135.48	7,044.96	52	135.48	7,044.96	52	135.48	7,044.96	52	156.48	8,136.96
3"	15	308.04	4,620.60	15	308.04	4,620.60	15	308.04	4,620.60	15	355.80	5,337.00
4"	324	542.28	175,698.72	324	542.28	175,698.72	324	542.28	175,698.72	324	626.28	202,914.72
6"	1,202	1,232.16	1,481,056.32	1,202	1,232.16	1,481,056.32	1,202	1,232.16	1,481,056.32	1,202	1,423.20	1,710,686.40
8"	614	2,193.24	1,346,649.36	614	2,193.24	1,346,649.36	614	2,193.24	1,346,649.36	614	2,533.20	1,555,384.80
10"	53	3,425.40	181,546.20	53	3,425.40	181,546.20	53	3,425.40	181,546.20	53	3,956.28	209,682.84
12"	19	4,928.64	93,644.16	19	4,928.64	93,644.16	19	4,928.64	93,644.16	19	5,692.56	108,158.64
Hydrants	1,537	322.44	495,590.28	1,537	322.44	495,590.28	1,537	322.44	495,590.28	1,537	322.44	495,590.28
Sprinkler first 200	7	645.60	4,519.20	7	645.60	4,519.20	7	645.60	4,519.20	7	745.68	5,219.76
Sprinkler over 200	1,835	1.68	3,082.80	1,835	1.68	3,082.80	1,835	1.68	3,082.80	1,835	1.92	3,523.20
Standpipes	10	501.96	5,019.60	10	501.96	5,019.60	10	501.96	5,019.60	10	579.72	5,797.20
Sub-total	5,674		3,798,882.84	5,674		3,798,882.84	5,674		3,798,882.84	5,674		4,310,905.80
METERED												
Rate Zone 1												
1"	14	433.08	6,063.12	14	433.08	6,063.12	14	433.08	6,063.12	14	500.16	7,002.24
1 1/4"		433.08	0.00		433.08	0.00		433.08	0.00		500.16	0.00
1 1/2"	2	618.60	1,237.20	2	618.60	1,237.20	2	618.60	1,237.20	2	714.48	1,428.96
2"	30	989.88	29,696.40	30	989.88	29,696.40	30	989.88	29,696.40	30	1,143.36	34,300.80
3"	11	1,855.92	20,415.12	11	1,855.92	20,415.12	11	1,855.92	20,415.12	11	2,143.56	23,579.16
4"	36	2,319.96	83,518.56	36	2,319.96	83,518.56	36	2,319.96	83,518.56	36	2,679.60	96,465.60
6"	56	3,480.00	194,880.00	56	3,480.00	194,880.00	56	3,480.00	194,880.00	56	4,019.40	225,086.40
8"	10	5,335.92	53,359.20	10	5,335.92	53,359.20	10	5,335.92	53,359.20	10	6,162.96	61,629.60
10"	7	7,501.32	52,509.24	7	7,501.32	52,509.24	7	7,501.32	52,509.24	7	8,664.00	60,648.00
12"		11,256.00	0.00		11,256.00	0.00		11,256.00	0.00		13,000.68	0.00
Sub-total	166		441,678.84	166		441,678.84	166		441,678.84	166		510,140.76
Total	5,840		\$4,240,561.68	5,840		\$4,240,561.68	5,840		\$4,240,561.68	5,840		\$4,821,046.56

Rates from 2021

DSIC Revenue	\$26,380.00	5.65%	\$223,524.00	5.65%	\$223,524.00	0.00%	\$0.00
TCJA	-\$284,387.00		-\$284,387.00		-\$284,387.00		\$0.00

Total Revenue at Present Rates 12/31/2019 \$3,982,554.68Total Revenue at Present Rates 12/31/2020 \$4,179,698.68Total Revenue at Present Rates 12/31/2021 \$4,179,698.68Total Revenue at Present Rates 12/31/2022 \$4,821,046.56

Billed Revenue at 12/31/2019	\$4,176,601.02
STAS	-248,530.61
DSIC	26,379.61
Unbilled	-25,622.76
Per Book Revenue at 12/31/2019	\$3,928,827.26

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS EXCLUDING STEELTON

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, 2020, December 31, 2021 and December 31, 2022.

RATE ZONE/MUNICIPALITIES	PRESENT RATES AT 12-31-2019			PRESENT RATES AT 12-31-2020			PRESENT RATES AT 12-31-2021			PROPOSED RATES AT 12-31-2021			PRESENT RATES AT 12-31-2022		
	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE
RATE ZONE 1	25,987	\$240.00	\$6,236,880	25,987	\$240.00	\$6,236,880	25,987	\$240.00	\$6,236,880	25,987	\$240.00	\$6,236,880	25,987	\$240.00	\$6,236,880
BRADFORD TOWNSHIP	46	75.00	3,450	46	75.00	3,450	46	75.00	3,450	46	202.44	9,312	46	202.44	9,312
BROWNSVILLE AREA	233	210.60	49,070	233	210.60	49,070	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	75	216.60	16,245	75	216.60	16,245
READING AREA	2,513	218.28	548,538	2,513	218.28	548,538	2,513	218.28	548,538	2,513	218.28	548,538	2,513	218.28	548,538
TURBOTVILLE	26	181.20	4,711	26	181.20	4,711	26	181.20	4,711	26	202.44	5,263	26	202.44	5,263
HYDRANTS AT 1/4 THE COST OF SERVICE	9,165	205.32	1,881,758	9,420	205.32	1,934,114	9,547	205.32	1,960,190	9,547	202.44	1,932,695	9,930	202.44	2,010,229
SUBTOTAL			8,740,651			8,793,008			8,815,084			8,798,003			8,875,537
TCJA			-596,190			-596,190			-596,190			-596,190			0
TOTAL	38,045		\$8,144,461	38,300		\$8,196,818	38,427		\$8,222,894	38,427		\$8,198,003	38,810		\$8,875,537

RATE ZONE/MUNICIPALITIES	QTY @	QTY @	QTY @	QTY @	QTY @	QTY @	QTY @	REVENUE
	\$240.00	\$75.00	\$210.60	\$216.60	\$218.28	\$205.32	\$181.20	
PITTSBURG DIVISION								
MT. OLIVER BOROUGH	62						1	\$15,085.32
DORMONT BOROUGH	106						1	25,645.32
W. HOMESTEAD BOROUGH	56						2	13,850.64
MT. LEBANON TOWNSHIP	428						7	104,157.24
W. MIFFLIN BOROUGH	412						16	102,165.12
BALDWIN BOROUGH	296						14	73,214.48
BRENTWOOD BOROUGH	132						6	32,911.92
CASTLE SHANNON BOROUGH	115						3	28,215.96
MUNHALL BOROUGH	219						6	53,791.92
BETHEL PARK BOROUGH	517						47	133,730.04
SOUTH PARK TOWNSHIP	248						29	65,474.28
JEFFERSON BOROUGH	322						77	93,089.64
GREENTREE BOROUGH	109						7	27,597.24
THORNBURG BOROUGH	18						1	4,525.32
BRIDGEVILLE BOROUGH	88						10	23,173.20
HEIDELBURG BOROUGH	27							6,480.00
SCOTT TOWNSHIP	241						6	59,071.92
INGRAM BOROUGH	54						1	13,165.32
CARNEGIE BOROUGH	130						15	34,279.80
CRAFTON BOROUGH	94						7	23,997.24
COLLIER TOWNSHIP	186						107	66,609.24
SOUTH FAYETTE TOWNSHIP	303						142	101,875.44
ROSSLYN FARMS BOROUGH	18						6	5,551.92
WHITAKER BOROUGH	32							7,680.00
UPPER ST. CLAIR TWP	406						20	101,546.40
DRAVESBURG BOROUGH	12						1	3,085.32
ROBINSON TOWNSHIP	7						1	1,885.32
WHITE HALL BOROUGH	188						13	47,789.16
PLEASANT HILLS BOROUGH	127						10	32,533.20
BALDWIN TOWNSHIP	38							9,120.00
UNION TOWNSHIP	148						3	36,135.96
FINLEYVILLE BOROUGH	13							3,120.00
PETERS TOWNSHIP	58						28	19,668.96
HOMESTEAD BOROUGH	98						3	24,135.96
16TH WARD	1,236						31	303,004.92
CENTRAL DIVISION								
MILTON								
MILTON BORO	150						11	38,258.52
LEWISBURG BORO	83						4	20,741.28
WATSONTOWN BORO	64						3	15,975.96
DELAWARE TWP	21						3	5,655.96
EAST BUFFALO TWP	74						33	24,535.56
BUFFALO TWP	5						1	1,405.32
EAST CHILLISQUAQUE TWP	1							240.00
KELLY TWP	36						23	13,362.36
WEST CHILLISQUAQUE TWP	23						11	7,778.52
WHITE DEER TWP	31							7,440.00
TURBOT TWP	10						6	3,631.92
GREGG TOWNSHIP	17						10	6,133.20
NORTHUMBERLAND BORO	76						5	19,266.60
POINT TWP	42						19	13,981.08
UPPER AUGUSTA TWP	2						7	1,917.24
MCEWENSVILLE								
McEwensville Boro							9	1,847.88
BUTLER								
BUTLER TWP	13						2	3,530.64
FRACKVILLE BORO	67						2	16,490.64
WEST MAHANDY TWP	37							8,880.00
BERWICK								
BOROUGH OF BERWICK	131						10	33,493.20
BRIAR CREEK BOROUGH	6						2	1,850.64
BOROUGH OF NESCOPECK	34						2	8,570.64
BRIAR CREEK TWP	4						1	1,165.32
SALEM TWP	42						2	10,490.64
PHILIPSBURG								
PHILIPSBURG BORO	73						1	17,725.32
CHESTER HILL BORO	26							6,240.00
RUSH TWP	42						54	21,167.28
DECATUR TWP	29						5	7,986.60
OSCEOLA MILLS BORO	31						1	7,645.32
MORRIS TWP	51						4	13,061.28
BRADFORD TWP @ 6.25	2	46						3,930.00
GRAHAM & MORRIS TWP	16						12	6,303.84
BOGGS TWP							22	4,517.04
WALLACETON MUN AUTH hydra							9	1,847.88
MECHANICSBURG								
EAST PENNSBORO TWP	280						68	81,161.76
CAMP HILL BORO	132						4	32,501.28
HAMPDEN TWP	394						189	133,365.48
FAIRVIEW TWP	144						135	62,278.20
LEMOYNE BORO	86						9	22,487.88
LOWER ALLEN TWP	270						38	72,602.16
NEW CUMBERLAND BORO	118						4	29,141.28
SHIREMANTOWN BORO	28							6,720.00
EAST PENNSBORO TWP								-
WORMLEYSBURG BORO	44						8	12,202.56
SILVER SPRING TWP	113						103	48,267.96
UPPER ALLEN TWP	6						2	1,850.64
NEWBERRY TWP	42						2	10,490.64
HERSHEY								

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$205.32	QTY @ \$181.20	REVENUE
ANNVILLE TOWNSHIP	60					8		16,042.56
SOUTH ANNVILLE TWP	3					17		4,210.44
DERRY TOWNSHIP	308					133		101,227.56
NORTH ANNVILLE TWP	2							480.00
NORTH LONDONDERRY TWP	69					52		27,236.64
PALMYRA BOROUGH	113					18		30,315.76
SOUTH LONDONDERRY TWP	65					68		29,561.76
SOUTH HANOVER TWP	24					144		35,326.08
WEST HANOVER TWP	72					112		40,275.84
LONDONDERRY						9		1,847.88
CONEWAGO TWP						19		3,901.08
TURBOTVILLE								-
BOROUGH OF TURBOTVILLE							26	4,711.20
NORTHEAST DIVISION								
ABINGTON								
S ABINGTON TWP	24					8		7,402.56
NORTH ABINGTON TWP	3					7		2,157.24
ABINGTON TWP	46					17		14,530.44
BORO OF CLARKS GREEN	26							6,240.00
CLARKS SUMMIT	85					1		20,605.32
BORO OF DALTON	39							9,360.00
GLENBURN TWP	18					5		5,346.60
NEWTON TWP	1					1		240.00
SOUTH ABINGTON TWP	59					38		21,962.16
BANGOR								
BANGOR BORO	69							16,560.00
ROSETO BORO	35							8,400.00
MT BETHEL TWP	8							1,920.00
WASHINGTON TWP	37					17		12,370.44
PLAINFIELD TWP	4					5		1,986.60
SUSQUEHANNA								
BRIDGEWATER TOWNSHIP	4					4		1,781.28
GREAT BEND BOROUGH	17							4,080.00
GREAT BEND TOWNSHIP	10					4		3,221.28
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						52		10,676.64
PALMER TWP					37			8,076.36
FORKS TWP					2			436.56
PEN ARGYL BORO						2		410.64
PEN ARGYL BORO					55			12,005.40
WIND GAP BORO						2		410.64
WIND GAP BORO					56			12,223.68
NAZARETH					82			17,898.96
UPPER NAZ TWP						31		6,364.92
UPPER NAZ TWP					76			16,589.28
BUSHKILL TWP						46		9,444.72
BUSHKILL TWP					20			4,365.60
PLAINFIELD TWP						17		3,490.44
PLAINFIELD TWP					77			16,807.56
BORO OF STOCKERTOWN						4		821.28
BORO OF STOCKERTOWN					28			6,111.84
BORO OF TATAMY						12		2,463.84
BORO OF TATAMY					22			4,802.16
POCONO								
COOLBAUGH TWP - 574	27					53		17,361.96
MT. POCONO BORO - NUI						43		8,828.76
LEHMAN PIKE								
MIDDLE SMITHFIELD TWP						9		1,847.88
LEHMAN TOWNSHIP						6		1,231.92
WILKES BARRE/SCRANTON								
PITTSTON TWP MUNI BLDG	103					56		36,217.92
PITTSTON CITY OF	109					1		26,365.32
JENKINS TWP	92					53		32,961.96
WEST PITTSBOROUGH	71					7		18,477.24
YATESVILLE BOROUGH	18					2		4,730.64
AVOCA BOROUGH	62					2		15,290.64
DUPONT BOROUGH BLDG	65					10		17,653.20
JNT BOARD OF COMMISSIONER	1					1		240.00
HUGHSTOWN BOROUGH	34					1		8,365.32
MOOSIC BOROUGH	47					11		13,538.52
DURVEA BOROUGH	98					15		26,599.80
EXETER BOROUGH	93					1		22,525.32
OLD FORGE BOROUGH	161					24		43,567.68
TAYLOR BOROUGH COUNCIL	110					2		26,810.64
KINGSTON BOROUGH	185					1		44,605.32
EDWARDSVILLE BOROUGH BLDG	64					9		17,207.88
WYOMING BOROUGH SECRETARY	51							12,240.00
WEST WYOMING BORO	48							11,520.00
COURTDALE BOROUGH	23					2		5,930.64
PRINGLE BOROUGH COUNCIL	23							5,520.00
SWOYERSVILLE BOROUGH BLDG	83					3		20,535.96
LUZERNE BOROUGH BLDG	49					2		12,170.64
FORTY FORT BOROUGH	70							16,800.00
WILKES BARRE CITY OF	564					34		142,340.88
HANOVER TWP	8							1,920.00
PLAINS TWP MUNI BLDG	224					21		58,071.72
LAFUN BOROUGH	57							13,680.00
HANOVER TWP BOARD OF COMM	220					15		55,879.80
WARRIOR RUN BOROUGH	19							4,560.00
SUGAR NOTCH BOROUGH	24					3		6,375.96
FAIRVIEW TWP	116					13		30,509.16
WRIGHT TWP	147					16		38,565.12
ASHLEY BOROUGH	44					2		10,970.64
WILKES BARRE TWP	91					28		27,588.96
RICE TWP BOARD SPVRS	11					10		4,693.20
BOROUGH OF SHICKSHINNY	24					1		5,965.32
CONYNGHAM BOROUGH	14					2		3,770.64
PLYMOUTH TWP COMM	43							10,320.00
NANTICOKE CITY OF	164					6		40,591.92
NEWPORT TWP COMMISSIONERS	112					3		27,495.96
HUNLOCK TWP BD OF SUPV TH	3							720.00
PLYMOUTH BOROUGH	100					1		24,205.32
LARKSVILLE BOROUGH	90					1		21,805.32
CITY OF SCRANTON DIR DPW	1,132					56		283,177.92
DUNMORE BOROUGH	185					18		48,095.76
MOOSIC BOROUGH	91					31		28,204.92
JERMYN BOROUGH	41					6		11,071.92
MAYFIELD BOROUGH	50					7		13,437.24
CARBONDALE TWP	30					6		8,431.92
CARBONDALE CTY	159					8		39,802.56
FELL TWP SUPV	54					1		13,165.32
VANDLING BOROUGH	16					1		4,045.32
FOREST CITY BOROUGH	45					5		11,826.60

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$205.32	QTY @ \$181.20	REVENUE
BROWDALE VILLAGE	11					2		3,050.64
ARCHBALD BOROUGH	173					54		52,607.28
BLAKELY BOROUGH	133					15		34,999.80
DICKSON CITY BOROUGH	128					29		36,674.28
OLYPHANT BOROUGH	119					24		33,487.68
THROOP BOROUGH SECRETARY	83					26		25,258.32
JESSUP BOROUGH	82					40		27,892.80
KINGSTON TOWNSHIP						28		5,748.96
SALEM TWP - BERWICK						4		821.28
SCOTT TWP						31		6,364.92
LAUREL RUN BOROUGH						1		205.32
JACKSON TWP (SUTTON HILLS)						6		1,231.92
SOUTHEAST DIVISION								
NORRISTOWN								
BORO OF BRIDGEPORT	71					6		18,271.92
BORO OF NORRISTOWN	327					16		81,765.12
EAST NORRITON TWP	232					32		62,250.24
WEST NORRITON TWP	259					30		68,319.60
LOWER PROVIDENCE	212					63		63,815.16
PLYMOUTH TWP	31					1		7,645.32
UPPER MERION TWP	46					8		12,682.56
WHITPAIN TWP	147					18		38,975.76
WORCHESTER TWP	20					27		10,343.64
SKIPPAK TOWNSHIP	9							2,160.00
PERKIOMEN TOWNSHIP						64		13,140.48
PICBA						5		1,026.60
WHITEMARSH TOWNSHIP						1		205.32
YARDLEY								
FALLS TOWNSHIP	53							12,720.00
LOWER MAKEFIELD TWP	555					71		147,777.72
YARDLEY BORO	54					3		13,575.96
COATESVILLE								
CITY OF COATESVILLE						223		45,786.36
EAST FALLOWFIELD TWP						125		25,665.00
WEST CALN TWP						53		10,881.96
SADSBURY TWP - LANCASTER						2		410.64
WEST SADSBURY TWP						2		410.64
SADSBURY TWP						91		18,684.12
PARISBURG BORO						84		17,246.88
CALN TWP						226		46,402.32
BART TWP						1		205.32
QUARRYVILLE BORO						1		205.32
SOUTH COATESVILLE BORO						35		7,186.20
VALLEY TOWNSHIP						29		5,954.28
GLEN ALSACE/PENN/WYOMISSING								
AMITY TWP					205			44,747.40
AMITY TWP						163		33,467.16
BORO OF SINKING SPRINGS						44		9,034.08
BORO OF SINKING SPRINGS					52			11,350.56
WEST LAWN BORO								0.00
WEST LAWN BORO								0.00
BORO OF WYOMMING HILLS					62			13,533.36
BORO OF WYOMMING HILLS						5		1,026.60
S. HEIDELBURG TWP					29			6,330.12
S. HEIDELBURG TWP						49		10,060.68
LOWER HEIDELBURG					36			7,858.08
LOWER HEIDELBURG						39		8,007.48
CUMRU TWP					5			1,091.40
CUMRU TWP						4		821.28
EXETER TWP					331			72,250.68
EXETER TWP						132		27,102.24
SPRING TWP						79		16,220.28
SPRING TWP					309			67,448.52
ROYERSFORD								
BORO OF ROYERSFORD					59			12,878.52
LIMERICK TWP					188			41,036.64
LIMERICK TWP						394		80,896.08
UPPER PROV TWP					559			122,018.52
UPPER PROV TWP						12		2,463.84
BOROUGH OF SPRING CITY					36			7,858.08
EAST VINCENT TWP					37			8,076.36
EAST VINCENT TWP						30		6,159.60
EAST PIKELAND					92			20,081.76
EAST PIKELAND						7		1,437.24
WEST VINCENT					2			436.56
EAST CONVENTRY TWP					56			12,223.68
LOWER POTTS GROVE TWP						5		1,026.60
NORTHWEST DIVISION								
CLARION								
CLARION BORO	82					1		19,885.32
CLARION TWP	36					93		27,734.76
MONROE TWP	8					56		13,417.92
LIMESTONE TWP	1							240.00
STRATTANVILLE						21		4,311.72
SLIGO BORO						24		4,927.68
PINEY TOWNSHIP						7		1,437.24
SHIPPENVILLE BOROUGH						16		3,285.12
KNOX TOWNSHIP						39		8,007.48
PAINT TOWNSHIP						71		14,577.72
ELK TOWNSHIP						38		7,802.16
INDIANA								
INDIANA BORO	158							37,920.00
WHITE TWP	139					19		37,261.08
INDIANA COUNTY	5							1,200.00
KANE								
KANE BORO	91					1		22,045.32
WETMORE TWP	57					11		15,938.52
KITTANNING								
KITTANNING BORO	86					1		20,845.32
APPLEWOLD	10							2,400.00
PUNXSUTAWNEY								
PUNXSUTAWNEY BORO	118					6		29,551.92
BIG RUN BORO	20					1		5,005.32
BELL TWP	9							2,160.00
GASKILL TWP	2							480.00
YOUNG TWP	13					22		7,637.04
MCCALMONT TWP	5					8		2,842.56
WARREN								
GLADE TWP	11					12		5,103.84
MEAD TWP	14							3,360.00
PLEASANT TWP	28							6,720.00
WARREN BORO	217					3		52,695.96
CLARION/SAXONBURG								
BOROUGH OF EAST BUTLER	18					7		5,757.24
BUTLER TOWNSHIP	224					275		110,223.00
CENTER TOWNSHIP	27					144		36,046.08

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$205.32	QTY @ \$181.20	REVENUE
CITY OF BUTLER	302					15		75,559.80
CONNOQUENESSING TOWNSHIP	9					98		22,281.36
PENN TOWNSHIP						7		1,437.24
SUMMIT TOWNSHIP	25					27		11,543.64
CONNOQUENESSING						25		5,133.00
FORWARD TWP						3		615.96
LANCASTER TWP						80		16,425.60
FRANKLIN TWP						24		4,927.68
SAXONBURG TWP						49		10,060.68
OAKLAND TWP						1		205.32
WILSON RIDGE HOA						3		615.96
CLINTON TWP						50		10,266.00
JEFFERSON TW						39		8,007.48
NEW CASTLE/ELLWOOD								
ELLPORT BOROUGH	18					4		5,141.28
ELLWOOD CITY BOROUGH	166					12		42,303.84
FRANKLIN TOWNSHIP	33					88		25,988.16
JACKSON TWP						4		821.28
N. SEWICKLEY TOWNSHIP	34					7		9,597.24
PERRY TOWNSHIP	20					2		5,210.64
WAYNE TOWNSHIP	22							5,280.00
KOPPEL BOROUGH						28		5,748.96
JACKSON TWP						86		17,657.52
CITY OF NEW CASTLE	505					5		122,226.60
HICKORY TOWNSHIP	20					4		5,621.28
NESHANNOCK TOWNSHIP	204					59		61,073.88
S. NEW CASTLE BOROUGH	10					9		4,247.88
SHENANGO TOWNSHIP	107					137		53,808.84
UNION TOWNSHIP	63					49		25,180.68
TAYLOR TOWNSHIP	49					2		12,170.64
MAHONING TOWNSHIP						43		8,828.76
NORTH BEAVER TOWNSHIP						7		1,437.24
BIG BEAVER BORO						9		1,847.88
NEW BEAVER BOROUGH						19		3,901.08
BOGGS								0.00
BOGGS TOWNSHIP						13		2,669.16
WALKER TOWNSHIP						9		1,847.88
PORTER TOWNSHIP						8		1,642.56
SOUTHWEST DIVISION								
UNIONTOWN/CONNELLSVILLE								
GERMAN TOWNSHIP						23		4,722.36
CITY OF UNIONTOWN	214					4		52,181.28
NORTH UNION TOWNSHIP	49					54		22,847.28
SOUTH UNION TOWNSHIP	45					17		14,290.44
MENALLEN TOWNSHIP	25							6,000.00
MENALLEN TOWNSHIP						12		2,463.84
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		1,026.60
CONNELLSVILLE TOWNSHIP	18							4,320.00
CONNELLSVILLE TOWNSHIP						2		410.64
CONNELLSVILLE TOWNSHIP						7		1,437.24
MON VALLEY								
CITY OF MONONGAHELA	93					2		22,730.64
NEW EAGLE BOROUGH	46					1		11,245.32
CARROL TOWNSHIP	95					11		25,058.52
UNION TOWNSHIP	1					9		2,087.88
WEST ELIZABETH BOROUGH	19					1		4,765.32
ELIZABETH BOROUGH	48					1		11,725.32
CITY OF CLAIRTON	173					6		42,751.92
GLASSPORT BOROUGH	89					3		21,975.96
DRAVSBURG BOROUGH	31					1		7,645.32
ELIZABETH TOWNSHIP	394					23		99,282.36
WEST MIFFLIN BOROUGH	1					1		445.32
LINCOLN BOROUGH	56					1		13,645.32
FORWARD TOWNSHIP	6							1,440.00
LIBERTY BOROUGH	58					1		14,125.32
FALLOWFIELD TWP						1		205.32
MCMURRAY								
SOMERSET TOWNSHIP	5					28		6,948.96
CANNONSBURG BOROUGH	153					29		42,674.28
E. WASHINGTON BOROUGH	47							11,280.00
CITY OF WASHINGTON	282					7		69,117.24
CANTON TOWNSHIP	114					62		40,089.84
N. FRANKLIN TOWNSHIP	71					34		24,020.88
S. STRABANE TOWNSHIP	164					112		62,355.84
CHARTIERS TOWNSHIP	111					165		60,517.80
N. STRABANE TOWNSHIP	251					163		93,707.16
PETERS TOWNSHIP	318					126		102,190.32
CECIL TOWNSHIP	227					144		84,046.08
HOUSTON TOWNSHIP	23					3		6,135.96
AMWELL TOWNSHIP	1					17		3,730.44
NOTTINGHAM TOWNSHIP	73					51		27,991.32
S. FRANKLIN TOWNSHIP	37					73		23,868.36
GREEN HILLS BOROUGH	2							480.00
WASHINGTON COUNTY	3					1		925.32
SMITH TOWNSHIP	96					39		31,047.48
HANOVER TOWNSHIP	71					49		27,100.68
HANOVER TOWNSHIP	2							480.00
FRANKFURT SPRINGS BORO	3							720.00
N. FAYETTE TOWNSHIP	10							2,400.00
MCDONALD BOROUGH	51							12,240.00
MIDWAY BOROUGH	25					1		6,205.32
ROBINSON TOWNSHIP	26					12		8,703.84
BURGETTSTOWN BOROUGH	43					3		10,935.96
MT. PLEASANT TOWNSHIP	25					223		51,786.36
JEFFERSON TOWNSHIP	8					69		16,087.08
CROSS CREEK TOWNSHIP	28					7		8,157.24
INDEPENDENCE TWP	6					37		9,036.84
WEST MIDDLETON BORO						6		1,231.92
HOPEWELL TOWNSHIP						29		5,954.28
BUFFALO TWP						79		16,220.28
NORTH BETHLEHEM TOWNSHIP						8		1,642.56
DONEGAL TOWNSHIP						37		7,596.84
CLAYSVILLE BORO						25		5,133.00
BROWNSVILLE/CALIFORNIA								
BROWNSVILLE BOROUGH						4		821.28
BROWNSVILLE BOROUGH			63					13,267.80
W. BROWNSVILLE BOROUGH						5		1,026.60
W. BROWNSVILLE BOROUGH			33					6,949.80
BROWNSVILLE TOWNSHIP						6		1,231.92
BROWNSVILLE TOWNSHIP				17				3,580.20

RATE ZONE/MUNICIPALITIES	QTY @ \$240.00	QTY @ \$75.00	QTY @ \$210.60	QTY @ \$216.60	QTY @ \$218.28	QTY @ \$205.32	QTY @ \$181.20	REVENUE
LUZERNE TOWNSHIP						4		821.28
LUZERNE TOWNSHIP						11		2,258.52
LUZERNE TOWNSHIP			53					11,161.80
WEST PIKE RUN TWP						23		4,722.36
JEFFERSON TOWNSHIP						1		205.32
REDSTONE TOWNSHIP						7		1,437.24
REDSTONE TOWNSHIP			67					14,110.20
REDSTONE TOWNSHIP						8		1,642.56
CALIFORNIA BOROUGH						13		2,669.16
CALIFORNIA BOROUGH				67				14,512.20
COAL CENTER BOROUGH				8				1,732.80
SUBTOTAL								\$8,740,651.44
TCJA								-596,190.00
TOTAL	25,987	46	233	75	2,513	9,165	26	\$8,144,461.44
						Additional Hydrants All at 1/4 the Cost Of Service		
FUTURE PRESENT RATES INCREASE IN HYDRANT COUNT								
ADDITIONAL HYDRANTS AT 1/4 THE COST OF SERVICE FOR 2020						255		52,356.60
ADDITIONAL HYDRANTS AT 1/4 THE COST OF SERVICE FOR 2021						127		26,075.64
ADDITIONAL HYDRANTS AT 1/4 THE COST OF SERVICE FOR 2022, and Hydrant Rate Increases						383		652,643.64
PRESENT RATES 2020								\$8,196,818.04
PRESENT RATES 2021								\$8,222,893.68
PROPOSED RATES 2021								\$8,798,002.80
PRESENT RATES 2022								\$8,875,537.32
TOTAL								

BILLED REVENUE AT 12/31/2019	\$8,782,133.43
TCJA	(596,190.00)
UNBILLED	(240,492.86)
PER BOOK REVENUE AT 12/31/2019	\$7,945,450.57

PENNSYLVANIA-AMERICAN WATER COMPANY - STEELTON WATER OPERATIONS

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, 2020, December 31, 2021 and December 31,2022.

RATE ZONE/MUNICIPALITIES	PRESENT RATES AT 12-31-2019			PRESENT RATES AT 12-31-2020			PRESENT RATES AT 12-31-2021			PRESENT RATES AT 12-31-2022		
	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE	QUANTITY	RATE	REVENUE
Borough of Steelton Hydrants at 1/4 the Cost of Service	205	\$0.00	\$0	205	\$0.00	\$0	205	\$0.00	\$0	205	\$202.44	\$41,500
TOTAL	205		\$0	205		\$0	205		\$0	205		\$41,500

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 for Pennsylvania-American Water Company – Water Operations excluding Steelton. The Company only has sale for resale in its water operations. This response contains confidential information which can be found in Volume 6d.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS EXCLUDING STEELTON

SALE FOR RESALE CUSTOMERS

DESCRIPTION	12/31/2017		12/31/2018		12/31/2019	
	00 GAL	REVENUE	00 GAL	REVENUE	00 GAL	REVENUE
AUDUBON WATER COMPANY	14	\$4,202.96	32	\$4,626.49	16	\$4,626.08
CITY OF DUQUESNE	0	13,921.60	0	17,951.40	35,712	50,244.81
OAKDALE BOROUGH	Redacted - Refer to Confidential Volume 6d					
ROBINSON TWP AUTHORITY	5	17,024.09	5	18,685.56	25	18,746.91
MUN. AUTH. OF WESTMORELAND	630	13,515.99	850	14,994.82	3,500	16,926.67
WESTERN ALLEGHENY CTY MUN AUTH	Redacted - Refer to Confidential Volume 6d					
MUN AUTH OF N. SEWICKLY TWP	1,922	9,989.80	1,574	11,783.54	1,704	10,736.51
FARMINGTON TWP	242,177	177,375.51	207,212	160,696.75	209,480	165,623.63
ATGLEN BOROUGH	4,770	16,302.25	845	14,961.40	1,630	15,576.70
CHRISTIANA BOROUGH	6,035	10,607.55	13	7,187.18	7,396	12,540.38
QUARYVILLE BOROUGH	105,580	84,147.34	99,210	85,777.67	96,990	84,417.08
VALLEY TWP	362,160	336,636.20	375,310	370,023.81	382,280	380,164.93
NEWTOWN ARTESIAN WATER	Redacted - Refer to Confidential Volume 6d					
EVANS CITY WATER AND SEWER AUTH	Redacted - Refer to Confidential Volume 6d					
INDIANA MUNICIPAL SERVICES	0	0.00	47,270	48,439.20	17,660	20,314.01
SURCHARGE/TCJA		(889.13)		(27,581.92)		(52,904.99)
DSIC		51,365.43		464.78		5,641.36
UNBILLED REVENUE		9,956.52		6,006.95		(17,665.25)
MISC						
TOTAL	7,013,363	\$2,347,822.07	6,888,221	\$2,336,082.41	6,938,403	\$2,393,606.01

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. This response contains confidential information which can be found in Volume 6d.
Pennsylvania American Water – Water Operations Pennsylvania American Water – Wastewater Operations

CUSTOMER: AK STEEL FR II.12
ACCOUNT NO: 330-9240145159
CLASS: INDUSTRIAL
RATE ZONE: ONE - INDUSTRIAL CURTAILMENT
METER CONFIG: 2-8"

	ACTUAL 31-Dec-17	ACTUAL 31-Dec-18	ACTUAL 31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
<u>CONSUMPTION</u> (100 GALLONS)						
JANUARY	379,900	371,000	399,100	399,100	399,100	399,100
FEBRUARY	341,480	420,980	356,390	356,390	356,390	356,390
MARCH	340,720	366,310	419,490	419,490	419,490	419,490
APRIL	368,100	383,280	339,120	339,120	339,120	339,120
MAY	389,580	458,530	428,200	428,200	428,200	428,200
JUNE	488,300	498,120	476,390	476,390	476,390	476,390
JULY	476,530	584,300	486,550	486,550	486,550	486,550
AUGUST	555,940	551,090	449,320	449,320	449,320	449,320
SEPTEMBER	484,090	566,490	526,980	526,980	526,980	526,980
OCTOBER	533,930	563,400	419,440	419,440	419,440	419,440
NOVEMBER	374,210	362,700	365,670	365,670	365,670	365,670
DECEMBER	396,920	354,870	321,380	321,380	321,380	321,380
TOTAL	5,129,700	5,481,070	4,988,030	4,988,030	4,988,030	4,988,030

BASE RATE REVENUE

JANUARY	\$183,527.58	\$191,212.40	\$219,256.31	\$219,256.31	\$236,713.52	\$252,897.23
FEBRUARY	168,305.58	228,725.97	200,771.42	200,771.42	216,742.32	231,546.50
MARCH	168,004.46	205,064.80	228,081.10	228,081.10	246,247.88	263,090.19
APRIL	178,852.42	212,409.41	193,296.96	193,296.96	208,666.87	222,913.22
MAY	187,362.80	244,977.61	231,850.79	231,850.79	250,320.68	267,444.32
JUNE	226,475.66	262,112.17	252,707.42	252,707.42	272,854.32	291,534.50
JULY	221,812.39	299,410.87	257,104.67	257,104.67	277,605.14	296,613.48
AUGUST	253,274.63	285,037.58	240,991.52	240,991.52	260,196.39	278,002.20
SEPTEMBER	224,807.66	291,702.70	274,602.77	274,602.77	296,510.21	316,824.44
OCTOBER	244,554.27	290,365.35	228,059.46	228,059.46	246,224.50	263,065.19
NOVEMBER	181,273.20	203,502.39	204,787.80	204,787.80	221,081.65	236,185.57
DECEMBER	190,270.90	200,113.57	185,619.09	185,619.09	200,371.65	214,045.00
TOTAL	\$2,428,521.55	\$2,914,634.82	\$2,717,129.31	\$2,717,129.31	\$2,933,535.13	\$3,134,161.84
TCJA		-6.79%	(\$184,493.08)			
Base Revenue Less TCJA			\$2,532,636.23			

CUSTOMER: CONAGRA GROCERY PRODUCTS
ACCOUNT NO: 190-9240578067
CLASS: INDUSTRIAL
RATE ZONE: ONE - DIS CONTRACT
METER CONFIG:

FR II.12

Redacted - Refer to Confidential Volume 6d

CUSTOMER: WACMA
ACCOUNT NO: 210-9240686002
CLASS: RESALE
RATE ZONE: DRS CONTRACT
METER CONFIG:

FR II.12

Redacted - Refer to Confidential Volume 6d

CUSTOMER: SVC MANUFACTURING
ACCOUNT NO: 910-9240611515
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 1-6" FR II.12

	ACTUAL 31-Dec-17	ACTUAL 31-Dec-18	ACTUAL 31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	108,330	5,320	72,700	72,700	72,700	72,700
FEBRUARY	142,760	8,580	230,060	230,060	230,060	230,060
MARCH	119,250	8,130	217,280	217,280	217,280	217,280
APRIL	135,360	7,080	205,280	205,280	205,280	205,280
MAY	135,160	7,300	179,460	179,460	179,460	179,460
JUNE	151,540	11,420	248,500	248,500	248,500	248,500
JULY	145,010	9,740	201,680	201,680	201,680	201,680
AUGUST	169,500	6,340	235,710	235,710	235,710	235,710
SEPTEMBER	94,380	7,340	205,120	205,120	205,120	205,120
OCTOBER	23,340	5,540	138,470	138,470	138,470	138,470
NOVEMBER	2,530	3,380	119,310	119,310	119,310	119,310
DECEMBER	6,760	57,080	107,490	107,490	107,490	107,490
TOTAL	1,233,920	137,250	2,161,060	2,161,060	2,161,060	2,161,060

REVENUE						
JANUARY	\$65,596.58	\$5,399.70	\$53,955.29	\$53,955.29	\$58,240.62	\$62,211.53
FEBRUARY	85,793.22	8,507.03	165,492.06	165,492.06	178,746.91	191,042.16
MARCH	72,002.25	8,188.07	156,433.59	156,433.59	168,959.98	180,579.17
APRIL	81,452.38	7,443.83	147,927.99	147,927.99	159,770.38	170,754.77
MAY	81,335.06	7,599.77	129,626.78	129,626.78	139,997.43	149,615.94
JUNE	90,943.56	10,520.03	178,562.33	178,562.33	192,868.26	206,138.99
JULY	87,113.07	9,329.24	145,376.31	145,376.31	157,013.50	167,807.45
AUGUST	101,478.90	6,919.32	169,496.78	169,496.78	183,073.68	195,667.81
SEPTEMBER	57,413.51	7,628.12	147,814.58	147,814.58	159,647.86	170,623.78
OCTOBER	15,741.44	6,263.87	100,573.06	100,573.06	108,607.29	116,057.43
NOVEMBER	3,002.70	4,317.71	86,992.46	86,992.46	93,934.56	100,371.13
DECEMBER	6,015.62	42,883.83	78,614.44	78,614.44	84,882.80	90,694.10
TOTAL	\$747,888.29	\$125,000.52	\$1,560,865.67	\$1,560,865.67	\$1,685,743.27	\$1,801,564.26
TCJA		-6.79%	(\$105,982.78)			
Base Revenue Less TCJA			\$1,454,882.89			

CUSTOMER: WACMA
ACCOUNT NO: 210-9240686780
CLASS: RESALE
RATE ZONE: DRS CONTRACT
METER CONFIG:

FR II.12

Redacted - Refer to Confidential Volume 6d

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-17	ACTUAL 31-Dec-18	ACTUAL 31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION						
(100 GALLONS)						
JANUARY	140,100	115,450	146,550	146,550	146,550	146,550
FEBRUARY	127,200	133,700	131,250	131,250	131,250	131,250
MARCH	116,050	114,350	135,910	135,910	135,910	135,910
APRIL	136,550	137,600	140,730	140,730	140,730	140,730
MAY	122,250	142,940	150,800	150,800	150,800	150,800
JUNE	142,150	114,860	152,200	152,200	152,200	152,200
JULY	155,150	153,850	169,350	169,350	169,350	169,350
AUGUST	145,500	142,150	150,000	150,000	150,000	150,000
SEPTEMBER	162,000	149,150	149,200	149,200	149,200	149,200
OCTOBER	132,300	109,400	168,450	168,450	168,450	168,450
NOVEMBER	115,750	173,700	134,650	134,650	134,650	134,650
DECEMBER	128,300	143,200	144,100	144,100	144,100	144,100
TOTAL	1,623,300	1,630,350	1,773,190	1,773,190	1,773,190	1,773,190

BASE RATE REVENUE

JANUARY	\$114,565.39	\$97,280.67	\$128,429.57	\$128,429.57	\$131,206.98	\$133,840.44
FEBRUARY	103,739.41	117,243.64	115,110.92	115,110.92	117,605.28	119,966.40
MARCH	94,709.02	100,399.47	119,167.45	119,167.45	121,748.02	124,192.09
APRIL	111,311.97	120,638.59	123,363.26	123,363.26	126,033.00	128,562.87
MAY	99,730.40	125,287.06	132,129.19	132,129.19	134,985.23	137,694.34
JUNE	115,847.41	100,843.42	133,347.89	133,347.89	136,229.83	138,963.86
JULY	126,376.11	134,784.22	148,276.97	148,276.97	151,476.18	154,515.48
AUGUST	118,560.58	124,599.37	131,432.79	131,432.79	134,274.03	136,968.90
SEPTEMBER	131,923.93	130,692.87	130,736.39	130,736.39	133,562.83	136,243.46
OCTOBER	107,869.90	96,090.49	147,493.52	147,493.52	150,676.08	153,699.36
NOVEMBER	94,466.05	152,063.64	118,070.62	118,070.62	120,627.88	123,049.52
DECEMBER	104,630.30	125,513.39	126,296.84	126,296.84	129,028.93	131,618.78
TOTAL	\$1,323,730.47	\$1,425,436.83	\$1,553,855.41	\$1,553,855.41	\$1,587,454.27	\$1,619,315.50
TCJA		-6.79%	(\$105,506.78)			
Base Revenue Less TCJA			\$1,448,348.63			

CUSTOMER: HERSHEY FOODS
ACCOUNT NO: 620-9240401107
CLASS: INDUSTRIAL
RATE ZONE: ONE - DIS CONTRACT

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Redacted - Refer to Confidential Volume 6d

CUSTOMER: MID-AMERICA DAIRYMEN FR II.12
ACCOUNT NO: 610-9240408416
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 1-8"

	ACTUAL 31-Dec-17	ACTUAL 31-Dec-18	ACTUAL 31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	119,755	103,107	94,144	94,144	94,144	94,144
FEBRUARY	115,750	118,101	101,697	101,697	101,697	101,697
MARCH	112,375	113,554	102,477	102,477	102,477	102,477
APRIL	89,780	123,580	84,109	84,109	84,109	84,109
MAY	113,744	119,724	106,542	106,542	106,542	106,542
JUNE	124,943	89,867	109,110	109,110	109,110	109,110
JULY	136,989	64,054	106,161	106,161	106,161	106,161
AUGUST	104,002	107,671	122,523	122,523	122,523	122,523
SEPTEMBER	92,996	122,844	127,782	127,782	127,782	127,782
OCTOBER	112,931	100,984	100,076	100,076	100,076	100,076
NOVEMBER	115,631	112,561	111,330	111,330	111,330	111,330
DECEMBER	114,397	103,541	108,696	108,696	108,696	108,696
TOTAL	1,353,293	1,279,588	1,274,647	1,274,647	1,274,647	1,274,647

REVENUE

JANUARY	\$72,953.48	\$66,451.92	\$69,891.45	\$69,891.45	\$75,425.54	\$80,552.03
FEBRUARY	70,604.15	86,872.17	75,245.01	75,245.01	81,209.62	86,735.67
MARCH	68,624.38	83,649.26	75,797.88	75,797.88	81,806.95	87,374.26
APRIL	55,370.15	90,755.68	62,778.64	62,778.64	67,740.73	72,336.37
MAY	69,427.43	88,022.55	78,679.15	78,679.15	84,919.92	90,702.27
JUNE	75,996.76	66,859.91	80,499.35	80,499.35	86,886.50	92,804.69
JULY	83,062.95	48,563.66	78,409.09	78,409.09	84,628.15	90,390.35
AUGUST	63,712.77	79,479.38	90,006.48	90,006.48	97,158.17	103,785.92
SEPTEMBER	57,256.65	90,234.01	93,734.06	93,734.06	101,185.52	108,091.46
OCTOBER	68,950.52	74,739.64	74,096.05	74,096.05	79,968.26	85,408.56
NOVEMBER	70,534.34	82,945.42	82,072.88	82,072.88	88,586.57	94,622.21
DECEMBER	69,810.48	76,552.04	80,205.90	80,205.90	86,569.46	92,465.75
TOTAL	\$826,304.06	\$935,125.64	\$941,415.94	\$941,415.94	\$1,016,085.39	\$1,085,269.54
TCJA		-6.79%	(\$63,922.14)			
Base Revenue Less TCJA			\$877,493.80			

CUSTOMER FURMAN FOODS
ACCOUNT NO: 710-9240578010
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 2-2", 1-4"

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	ACTUAL 31-Dec-17	ACTUAL 31-Dec-18	ACTUAL 31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	86,453	33,058	84,511	84,511	84,511	84,511
FEBRUARY	66,705	84,287	109,675	109,675	109,675	109,675
MARCH	59,451	77,138	107,470	107,470	107,470	107,470
APRIL	53,043	59,313	80,496	80,496	80,496	80,496
MAY	61,139	87,505	104,725	104,725	104,725	104,725
JUNE	62,471	72,548	100,825	100,825	100,825	100,825
JULY	65,044	78,622	125,253	125,253	125,253	125,253
AUGUST	70,801	116,063	110,166	110,166	110,166	110,166
SEPTEMBER	125,432	139,904	113,620	113,620	113,620	113,620
OCTOBER	101,901	11,843	120,896	120,896	120,896	120,896
NOVEMBER	65,238	138,084	118,699	118,699	118,699	118,699
DECEMBER	62,968	102,485	101,753	101,753	101,753	101,753
TOTAL	880,646	1,000,850	1,278,089	1,278,089	1,278,089	1,278,089

BASE RATE REVENUE

JANUARY	\$52,567.23	\$24,224.99	\$62,106.12	\$62,106.12	\$67,056.68	\$71,646.19
FEBRUARY	40,983.05	61,947.36	79,942.37	79,942.37	86,327.28	92,247.96
MARCH	36,727.86	56,880.14	78,379.46	78,379.46	84,638.69	90,442.73
APRIL	32,968.92	44,245.78	59,260.29	59,260.29	63,982.00	68,359.11
MAY	37,718.04	64,228.27	76,433.81	76,433.81	82,536.57	88,195.39
JUNE	38,499.39	53,626.75	73,669.49	73,669.49	79,549.95	85,002.46
JULY	40,008.71	57,932.00	90,984.05	90,984.05	98,256.91	105,001.67
AUGUST	43,385.77	84,470.18	80,290.39	80,290.39	86,703.28	92,649.94
SEPTEMBER	75,432.31	101,368.69	82,738.58	82,738.58	89,348.36	95,477.73
OCTOBER	61,629.03	81,479.05	87,895.81	87,895.81	94,920.32	101,434.59
NOVEMBER	40,172.51	100,078.67	86,338.58	86,338.58	93,237.85	99,635.91
DECEMBER	38,790.93	74,846.10	74,327.26	74,327.25	80,260.61	85,762.22
TOTAL	\$538,883.75	\$805,327.98	\$932,366.21	\$932,366.20	\$1,006,818.50	\$1,075,855.90
TCJA		-6.79%	(\$63,307.67)			
Base Revenue Less TCJA			\$869,058.54			

CUSTOMER KOPPLEL STEEL, SWITCHED TO IPSCO KOPPEL TUBILERS JULY 2019 FR II.12
ACCOUNT NO: 310-9240609943
CLASS: INDUSTRIAL
RATE ZONE: ONE
METER CONFIG: 1-6"

	ACTUAL 31-Dec-17	ACTUAL 31-Dec-18	ACTUAL 31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	78,150	69,980	90,900	90,900	90,900	90,900
FEBRUARY	79,220	74,570	103,300	103,300	103,300	103,300
MARCH	65,600	65,060	73,210	73,210	73,210	73,210
APRIL	77,310	74,810	90,500	90,500	90,500	90,500
MAY	89,870	107,050	108,520	108,520	108,520	108,520
JUNE	84,590	125,710	111,610	111,610	111,610	111,610
JULY	62,620	113,230	108,270	108,270	108,270	108,270
AUGUST	73,210	124,230	126,440	126,440	126,440	126,440
SEPTEMBER	72,560	148,800	117,740	117,740	117,740	117,740
OCTOBER	70,200	102,470	69,340	69,340	69,340	69,340
NOVEMBER	79,140	106,860	98,890	98,890	98,890	98,890
DECEMBER	65,340	87,550	74,490	74,490	74,490	74,490
TOTAL	897,810	1,200,320	1,173,210	1,173,210	1,173,210	1,173,210

BASE RATE REVENUE

JANUARY	\$47,892.99	\$50,796.04	\$66,855.45	\$66,855.45	\$72,178.18	\$77,111.87
FEBRUARY	48,520.65	55,280.75	75,644.57	75,644.57	81,674.10	87,263.75
MARCH	40,531.16	48,540.06	54,316.78	54,316.78	58,631.18	62,629.06
APRIL	47,400.25	55,450.86	66,571.93	66,571.93	71,871.86	76,784.39
MAY	54,767.94	78,302.57	79,344.50	79,344.50	85,671.58	91,537.36
JUNE	51,670.69	91,528.78	81,534.70	81,534.70	88,037.90	94,067.14
JULY	38,783.09	82,682.95	79,167.30	79,167.30	85,480.13	91,332.69
AUGUST	44,995.19	90,479.75	92,046.20	92,046.20	99,394.71	106,208.46
SEPTEMBER	44,613.90	107,894.97	85,879.64	85,879.64	92,732.25	99,085.77
OCTOBER	43,229.52	75,056.27	51,573.72	51,573.72	55,667.53	59,460.69
NOVEMBER	48,473.72	78,167.90	72,518.76	72,518.76	78,296.92	83,653.28
DECEMBER	40,378.64	64,480.97	55,224.04	55,224.04	59,611.40	63,677.00
TOTAL	\$551,257.74	\$878,661.87	\$860,677.59	\$860,677.59	\$929,247.74	\$992,811.46
TCJA		-6.79%	(\$58,440.01)			
Base Revenue Less TCJA			\$802,237.58			

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

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	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	189,030	179,704	305,388	305,388	305,388	305,388
FEBRUARY	218,799	219,333	307,151	307,151	307,151	307,151
MARCH	198,013	282,311	252,735	252,735	252,735	252,735
APRIL	245,260	257,876	307,262	307,262	307,262	307,262
MAY	240,428	257,843	653,734	653,734	653,734	653,734
JUNE	274,663	303,212	334,772	334,772	334,772	334,772
JULY	266,050	252,001	296,030	296,030	296,030	296,030
AUGUST	183,838	285,515	258,405	258,405	258,405	258,405
SEPTEMBER	251,545	411,084	227,905	227,905	227,905	227,905
OCTOBER	212,040	386,884	206,602	206,602	206,602	206,602
NOVEMBER	205,867	389,134	209,795	209,795	209,795	209,795
DECEMBER	193,532	386,755	229,368	229,368	229,368	229,368
TOTAL	2,679,065	3,611,652	3,589,147	3,589,147	3,589,147	3,589,147

BASE RATE REVENUE (DOES NOT INCLUDE IPP OR SAMPLING FEES)

JANUARY	\$164,048.59	\$163,406.81	\$294,613.49	\$294,613.49	\$294,638.49	\$305,688.00
FEBRUARY	189,840.45	214,358.66	296,312.85	296,312.85	296,337.85	307,451.00
MARCH	172,288.11	274,112.39	243,861.27	243,861.27	243,886.27	253,035.00
APRIL	212,806.27	249,358.53	296,419.84	296,419.84	296,444.84	307,562.00
MAY	210,263.58	249,362.25	630,384.20	630,384.20	630,409.20	654,034.00
JUNE	244,965.04	297,468.04	322,936.73	322,936.73	322,961.73	335,072.00
JULY	230,836.72	243,234.76	285,593.32	285,593.32	285,618.32	296,330.00
AUGUST	163,859.04	255,473.23	249,326.58	249,326.58	249,351.58	258,705.00
SEPTEMBER	221,167.11	380,456.39	219,927.63	219,927.63	219,952.63	228,205.00
OCTOBER	191,909.72	344,623.21	199,393.67	199,393.67	199,418.67	206,902.00
NOVEMBER	181,314.87	351,365.58	202,471.40	202,471.40	202,496.40	210,095.00
DECEMBER	170,329.82	344,511.07	221,337.82	221,337.82	221,362.82	229,668.00
TOTAL	\$2,353,629.32	\$3,367,730.92	\$3,462,578.80	\$3,462,578.80	\$3,462,878.80	\$3,592,747.00
		TCJA	-7.68%	(\$265,926.05)		
		Base Revenue Less TCJA		\$3,196,652.75		

CUSTOMER: WHITE OAKS (MUNICIPAL AUTHORITY OF WESTMORLAND)
 RATE ZONE: SIX
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2412-5000124573

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	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY			377,140	377,140	377,140	377,140
FEBRUARY				0	0	0
MARCH				0	0	0
APRIL		369,900	388,200	388,200	388,200	388,200
MAY				0	0	0
JUNE				0	0	0
JULY			359,260	359,260	359,260	359,260
AUGUST		352,770		0	0	0
SEPTEMBER				0	0	0
OCTOBER				0	0	0
NOVEMBER		405,030	403,170	403,170	403,170	403,170
DECEMBER				0	0	0
TOTAL	0	1,127,700	1,527,770	1,527,770	1,527,770	1,527,770
BASE RATE REVENUE						
JANUARY			\$320,880.00	\$320,880.00	\$375,504.92	\$401,862.38
FEBRUARY						
MARCH						
APRIL		314,798.40	330,170.40	330,170.40	386,376.90	413,497.50
MAY						
JUNE						
JULY			305,860.80	305,860.80	357,928.88	383,052.62
AUGUST		300,409.20				
SEPTEMBER						
OCTOBER						
NOVEMBER		344,307.60	342,745.20	342,745.20	401,092.41	429,245.94
DECEMBER						
TOTAL	\$0.00	\$959,515.20	\$1,299,656.40	\$1,299,656.40	\$1,520,903.11	\$1,627,658.44

CUSTOMER: NORTH VERSAILLES SANITARY AUTHORITY
 RATE ZONE: SIX
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2412-5000124574

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	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY				0	0	0
FEBRUARY				0	0	0
MARCH			311,744	311,744	311,744	311,744
APRIL		317,170		0	0	0
MAY				0	0	0
JUNE		303,690	322,630	322,630	322,630	322,630
JULY				0	0	0
AUGUST				0	0	0
SEPTEMBER				0	0	0
OCTOBER		335,790	290,350	290,350	290,350	290,350
NOVEMBER				0	0	0
DECEMBER		338,980	338,980	338,980	338,980	338,980
TOTAL	0	1,295,630	1,263,704	1,263,704	1,263,704	1,263,704

BASE RATE REVENUE

JANUARY						
FEBRUARY						
MARCH			\$264,132.96	\$264,132.96	\$311,220.65	\$333,065.79
APRIL		\$268,690.80				
MAY						
JUNE		257,367.60	273,277.20	273,277.20	321,921.59	344,517.86
JULY						
AUGUST						
SEPTEMBER						
OCTOBER		284,331.60	246,162.00	246,162.00	290,190.35	310,559.30
NOVEMBER						
DECEMBER		287,011.20	287,011.20	287,011.20	337,993.64	361,718.06
TOTAL	\$0.00	\$1,097,401.20	\$1,070,583.36	\$1,070,583.36	\$1,261,326.23	\$1,349,861.01

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

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	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	51,320	51,950	93,390	93,390	93,390	93,390
FEBRUARY	54,640	51,800	92,250	92,250	92,250	92,250
MARCH	46,560	61,050	79,100	79,100	79,100	79,100
APRIL	52,240	69,090	91,930	91,930	91,930	91,930
MAY	69,500	60,970	72,480	72,480	72,480	72,480
JUNE	59,710	70,410	74,960	74,960	74,960	74,960
JULY	55,200	57,830	63,160	63,160	63,160	63,160
AUGUST	50,760	58,570	64,260	64,260	64,260	64,260
SEPTEMBER	46,330	78,160	54,960	54,960	54,960	54,960
OCTOBER	38,260	86,070	50,410	50,410	50,410	50,410
NOVEMBER	46,600	74,600	50,220	50,220	50,220	50,220
DECEMBER	39,940	88,610	48,600	48,600	48,600	48,600
TOTAL	611,060	809,110	835,720	835,720	835,720	835,720

BASE RATE REVENUE (DOES NOT INCLUDE IPP OR SAMPLING FEES)

JANUARY	\$44,736.65	\$45,679.29	\$90,268.62	\$90,268.62	\$90,293.62	\$93,690.00
FEBRUARY	47,695.12	50,207.02	89,169.78	89,169.78	89,194.78	92,550.00
MARCH	39,351.52	59,123.10	76,494.49	76,494.49	76,519.49	79,400.00
APRIL	45,537.74	66,872.85	88,861.33	88,861.33	88,886.33	92,230.00
MAY	60,907.08	59,045.98	70,113.47	70,113.47	70,138.47	72,780.00
JUNE	52,009.74	69,290.06	72,503.94	72,503.94	72,528.94	75,260.00
JULY	48,102.28	56,019.34	61,129.92	61,129.92	61,154.92	63,460.00
AUGUST	44,255.46	52,377.63	62,190.21	62,190.21	62,215.21	64,560.00
SEPTEMBER	40,815.59	69,810.23	53,225.94	53,225.94	53,250.94	55,260.00
OCTOBER	33,486.48	76,849.12	48,840.20	48,840.20	48,865.20	50,710.00
NOVEMBER	40,651.24	66,642.29	48,657.06	48,657.06	48,682.06	50,520.00
DECEMBER	34,881.02	80,712.82	47,095.54	47,095.54	47,120.54	48,900.00
TOTAL	\$532,429.92	\$752,629.73	\$808,550.50	\$808,550.50	\$808,850.50	\$839,320.00
		TCJA	-7.68%	(\$62,096.68)		
		Base Revenue Less TCJA		\$746,453.82		

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

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	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	48,424	33,014	80,752	80,752	80,752	80,752
FEBRUARY	52,544	39,858	81,319	81,319	81,319	81,319
MARCH	38,276	54,903	70,887	70,887	70,887	70,887
APRIL	41,005	56,341	84,283	84,283	84,283	84,283
MAY	49,709	51,349	64,573	64,573	64,573	64,573
JUNE	55,623	56,063	74,008	74,008	74,008	74,008
JULY	54,243	33,515	68,829	68,829	68,829	68,829
AUGUST	38,739	49,797	69,059	69,059	69,059	69,059
SEPTEMBER	49,567	80,448	55,335	55,335	55,335	55,335
OCTOBER	40,917	80,644	48,380	48,380	48,380	48,380
NOVEMBER	42,043	74,995	52,640	52,640	52,640	52,640
DECEMBER	38,380	84,440	57,660	57,660	57,660	57,660
TOTAL	549,470	695,367	807,725	807,725	807,725	807,725

BASE RATE REVENUE (DOES NOT INCLUDE IPP OR SAMPLING FEES)

JANUARY	\$42,339.67	\$29,483.71	\$78,086.85	\$78,086.85	\$78,111.85	\$81,052.00
FEBRUARY	45,848.12	38,696.13	78,633.38	78,633.38	78,658.38	81,619.00
MARCH	33,655.14	53,198.00	68,577.98	68,577.98	68,602.98	71,187.00
APRIL	35,893.43	54,584.09	81,490.38	81,490.38	81,515.38	84,583.00
MAY	43,344.88	49,796.30	62,491.91	62,491.91	62,516.91	64,873.00
JUNE	48,492.23	54,638.86	71,586.31	71,586.31	71,611.31	74,308.00
JULY	47,273.14	32,582.10	66,594.27	66,594.27	66,619.27	69,129.00
AUGUST	34,332.83	44,611.27	66,815.97	66,815.97	66,840.97	69,359.00
SEPTEMBER	43,221.85	71,892.75	53,587.41	53,587.41	53,612.41	55,635.00
OCTOBER	35,741.59	72,061.69	46,883.48	46,883.48	46,908.48	48,680.00
NOVEMBER	36,936.56	67,031.17	50,989.70	50,989.70	51,014.70	52,940.00
DECEMBER	33,834.64	75,442.31	55,828.47	55,828.47	55,853.47	57,960.00
TOTAL	\$480,914.08	\$644,018.38	\$781,566.11	\$781,566.11	\$781,866.11	\$811,325.00
		TCJA	-7.68%	(\$60,024.28)		
		Base Revenue Less TCJA		\$721,541.83		

CUSTOMER: KEYSTONE LANDFILL
 RATE ZONE: THREE
 BILL CLASS: COMMERCIAL
 ACCOUNT NO: 2467-9240309735

FR.II. 12

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	40,839.00	39,479.00	65,406.00	65,406.00	65,406.00	65,406.00
FEBRUARY	40,644.00	54,268.00	56,100.98	56,100.98	56,100.98	56,100.98
MARCH	41,293.00	39,387.00	64,419.07	64,419.07	64,419.07	64,419.07
APRIL	48,655.00	53,714.50	66,351.16	66,351.16	66,351.16	66,351.16
MAY	48,655.00	53,714.50	55,924.11	55,924.11	55,924.11	55,924.11
JUNE	58,946.00	69,241.00	59,973.09	59,973.09	59,973.09	59,973.09
JULY	50,138.00	50,461.00	66,728.55	66,728.55	66,728.55	66,728.55
AUGUST	43,197.00	72,165.00	54,933.37	54,933.37	54,933.37	54,933.37
SEPTEMBER	44,210.00	47,635.00	71,852.24	71,852.24	71,852.24	71,852.24
OCTOBER	37,819.00	50,501.00	47,965.25	47,965.25	47,965.25	47,965.25
NOVEMBER	38,294.00	63,940.00	68,396.53	68,396.53	68,396.53	68,396.53
DECEMBER	38,294.00	63,881.00	61,571.39	61,571.39	61,571.39	61,571.39
TOTAL	530,984.00	658,387.00	739,621.74	739,621.74	739,621.74	739,621.74

BASE RATE REVENUE

JANUARY	\$31,655.98	\$30,601.98	\$58,027.67	\$58,027.67	\$67,797.05	\$68,954.48
FEBRUARY	31,504.85	48,147.15	49,773.19	49,773.19	58,152.40	59,145.12
MARCH	32,007.83	34,946.22	57,152.17	57,152.17	66,774.10	67,914.05
APRIL	37,713.38	47,656.14	58,866.12	58,866.12	68,776.71	69,950.86
MAY	37,713.38	47,656.14	49,616.29	49,616.29	57,969.08	58,958.67
JUNE	45,688.90	61,429.70	53,208.14	53,208.14	62,165.84	63,227.10
JULY	38,862.70	44,769.96	59,200.91	59,200.91	69,167.88	70,348.71
AUGUST	33,483.43	64,023.58	48,737.40	48,737.40	56,942.17	57,914.23
SEPTEMBER	34,268.50	42,263.02	63,746.13	63,746.13	74,478.58	75,750.10
OCTOBER	29,315.48	44,805.45	42,555.98	42,555.98	49,719.72	50,568.44
NOVEMBER	29,683.60	56,727.18	60,680.57	60,680.57	70,896.74	72,107.09
DECEMBER	29,683.60	56,674.85	54,626.00	54,625.99	63,822.48	64,912.03
TOTAL	\$411,581.63	\$579,701.37	\$656,190.57	\$656,190.56	\$766,662.75	\$779,750.88
		TCJA	-5.47%	(\$35,893.62)		
		Base Revenue Less TCJA		\$620,296.94		

CUSTOMER: ELIZABETH TOWNSHIP SANITATION
 RATE ZONE: SIX
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2412-5000124577

FR.II. 12

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY		44,913	42,866	42,866	42,866	42,866
FEBRUARY		52,460	44,403	44,403	44,403	44,403
MARCH		41,072	49,360	49,360	49,360	49,360
APRIL		44,228	43,614	43,614	43,614	43,614
MAY		46,062	41,927	41,927	41,927	41,927
JUNE		45,273	40,894	40,894	40,894	40,894
JULY		51,082	49,303	49,303	49,303	49,303
AUGUST		52,116	48,977	48,977	48,977	48,977
SEPTEMBER		45,639	48,018	48,018	48,018	48,018
OCTOBER		48,616	47,498	47,498	47,498	47,498
NOVEMBER		43,890	44,526	44,526	44,526	44,526
DECEMBER		44,403	42,345	42,345	42,345	42,345
TOTAL	0	559,754	543,731	543,731	543,731	543,731

BASE RATE REVENUE

JANUARY	\$38,079.72	\$36,360.24	\$36,360.24	\$42,550.28	\$45,536.73
FEBRUARY	44,419.20	37,651.32	37,651.32	44,061.15	47,153.66
MARCH	34,853.28	41,815.20	41,815.20	48,933.88	52,368.42
APRIL	37,504.32	36,988.56	36,988.56	43,285.56	46,323.63
MAY	39,044.88	35,571.48	35,571.48	41,627.24	44,548.90
JUNE	38,382.12	34,703.76	34,703.76	40,611.80	43,462.19
JULY	43,261.68	41,767.32	41,767.32	48,877.85	52,308.46
AUGUST	44,130.24	41,493.48	41,493.48	48,557.39	51,965.50
SEPTEMBER	38,689.56	40,687.92	40,687.92	47,614.69	50,956.64
OCTOBER	41,190.24	40,251.12	40,251.12	47,103.53	50,409.60
NOVEMBER	37,220.40	37,754.64	37,754.64	44,182.06	47,283.05
DECEMBER					
TOTAL	\$0.00	\$436,775.64	\$425,045.04	\$425,045.04	\$497,405.43
					\$532,316.78

CUSTOMER: VA MEDICAL CENTER
 RATE ZONE: ONE
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2467-9240622314

FR.II. 12

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	31,830	24,710	46,720	46,720	46,720	46,720
FEBRUARY	33,010	31,520	49,760	49,760	49,760	49,760
MARCH	29,790	26,380	41,280	41,280	41,280	41,280
APRIL	36,370	26,410	46,940	46,940	46,940	46,940
MAY	21,110	24,440	39,980	39,980	39,980	39,980
JUNE	27,330	21,810	38,450	38,450	38,450	38,450
JULY	23,830	17,900	41,300	41,300	41,300	41,300
AUGUST	32,760	30,370	41,810	41,810	41,810	41,810
SEPTEMBER	42,000	22,020	36,600	36,600	36,600	36,600
OCTOBER	39,870	12,160	38,520	38,520	38,520	38,520
NOVEMBER	26,780	23,860	43,460	43,460	43,460	43,460
DECEMBER	35,760	50,600	52,500	52,500	52,500	52,500
TOTAL	380,440	312,180	517,320	517,320	517,320	517,320

BASE RATE REVENUE

JANUARY	\$27,827.51	\$21,830.83	\$45,283.41	\$45,283.41	\$45,308.41	\$47,020.00
FEBRUARY	28,849.86	30,632.13	48,213.66	48,213.66	48,238.66	50,060.00
MARCH	26,060.06	25,677.68	40,039.79	40,039.79	40,064.79	41,580.00
APRIL	31,760.97	25,706.60	45,495.47	45,495.47	45,520.47	47,240.00
MAY	18,539.70	23,807.72	38,786.72	38,786.72	38,811.72	40,280.00
JUNE	23,928.71	21,272.66	37,311.96	37,311.96	37,336.96	38,750.00
JULY	20,896.31	17,503.81	40,059.07	40,059.07	40,084.07	41,600.00
AUGUST	28,633.26	29,523.64	40,550.66	40,550.66	40,575.66	42,110.00
SEPTEMBER	36,638.80	21,475.08	35,528.74	35,528.74	35,553.74	36,900.00
OCTOBER	34,793.37	11,971.02	37,379.43	37,379.43	37,404.43	38,820.00
NOVEMBER	23,452.19	23,248.65	42,141.09	42,141.09	42,166.09	43,760.00
DECEMBER	31,232.46	49,023.34	50,854.75	50,854.75	50,879.75	52,800.00
TOTAL	\$332,613.22	\$301,673.16	\$501,644.75	\$501,644.75	\$501,944.75	\$520,920.00
		TCJA	-7.68%	(\$38,526.32)		
		Base Revenue Less TCJA		\$463,118.43		

CUSTOMER: LIBERTY BOROUGH
 RATE ZONE: SIX
 BILL CLASS: BULK RATE
 ACCOUNT NO: 2412-5000124575

FR.II. 12

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY				0	0	0
FEBRUARY			105,039	105,039	105,039	105,039
MARCH				0	0	0
APRIL				0	0	0
MAY		112,806	107,445	107,445	107,445	107,445
JUNE				0	0	0
JULY				0	0	0
AUGUST		114,943	110,465	110,465	110,465	110,465
SEPTEMBER				0	0	0
OCTOBER				0	0	0
NOVEMBER		112,614	106,769	106,769	106,769	106,769
DECEMBER				0	0	0
TOTAL	0	340,363	429,718	429,718	429,718	429,718

BASE RATE REVENUE

JANUARY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEBRUARY		0.00	88,232.76	88,232.76	103,253.34	110,501.03
MARCH		0.00	0.00	0.00	0.00	0.00
APRIL		0.00	0.00	0.00	0.00	0.00
MAY		94,757.04	90,253.80	90,253.80	105,618.44	113,032.14
JUNE		0.00	0.00	0.00	0.00	0.00
JULY		0.00	0.00	0.00	0.00	0.00
AUGUST		96,552.12	92,790.60	92,790.60	108,587.10	116,209.18
SEPTEMBER		0.00	0.00	0.00	0.00	0.00
OCTOBER		0.00	0.00	0.00	0.00	0.00
NOVEMBER		94,595.76	89,685.96	89,685.96	104,953.93	112,320.99
DECEMBER		0.00	0.00	0.00	0.00	0.00
TOTAL	\$0.00	\$285,904.92	\$360,963.12	\$360,963.12	\$422,412.81	\$452,063.34

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

FR.II. 12

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
CONSUMPTION (100 GALLONS)						
JANUARY	26,831	21,684	30,960	30,960	30,960	30,960
FEBRUARY	32,304	33,874	21,207	21,207	21,207	21,207
MARCH	35,934	32,722	31,060	31,060	31,060	31,060
APRIL	36,695	38,778	28,480	28,480	28,480	28,480
MAY	35,697	25,282	30,263	30,263	30,263	30,263
JUNE	29,573	21,156	33,876	33,876	33,876	33,876
JULY	27,501	22,477	44,565	44,565	44,565	44,565
AUGUST	27,298	20,904	31,255	31,255	31,255	31,255
SEPTEMBER	37,519	30,420	36,786	36,786	36,786	36,786
OCTOBER	39,789	27,629	37,021	37,021	37,021	37,021
NOVEMBER	36,273	22,276	33,389	33,389	33,389	33,389
DECEMBER	41,751	22,536	29,240	29,240	29,240	29,240
TOTAL	407,165	319,738	388,102	388,102	388,102	388,102

BASE RATE REVENUE

JANUARY	\$22,646.15	\$21,058.74	\$35,941.70	\$35,941.70	\$40,275.50	\$43,374.00
FEBRUARY	27,256.06	39,322.23	24,627.24	24,627.24	27,596.60	29,719.80
MARCH	30,313.61	37,985.79	36,057.71	36,057.71	40,405.50	43,514.00
APRIL	30,954.60	45,011.36	33,064.65	33,064.65	37,051.50	39,902.00
MAY	30,113.98	29,354.65	35,133.11	35,133.11	39,369.40	42,398.20
JUNE	24,955.74	24,568.08	39,324.55	39,324.55	44,066.30	47,456.40
JULY	23,210.49	26,100.57	51,724.86	51,724.86	57,962.00	62,421.00
AUGUST	23,039.51	24,275.73	36,283.93	36,283.93	40,659.00	43,787.00
SEPTEMBER	31,648.65	35,315.24	42,700.44	42,700.44	47,849.30	51,530.40
OCTOBER	33,560.67	32,077.40	42,973.06	42,973.06	48,154.80	51,859.40
NOVEMBER	30,599.15	25,867.39	38,759.58	38,759.58	43,433.20	46,774.60
DECEMBER	35,213.27	26,169.01	33,946.32	33,946.32	38,039.50	40,966.00
TOTAL	\$343,511.88	\$367,106.19	\$450,537.15	\$450,537.15	\$504,862.60	\$543,702.80
		TCJA	-7.68%	(\$34,601.25)		
		Base Revenue Less TCJA		\$415,935.90		

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 Pennsylvania-American Water Company – Water Operations. The Company only has sale for resale customers in its water operations. This response contains confidential information which can be found in Volume 6d.

CUSTOMER: WACMA
ACCOUNT NO: 210-9240686002
CLASS: RESALE
RATE ZONE: DRS CONTRACT
METER CONFIG:

FR II.13

Redacted - Refer to Confidential Volume 6d

CUSTOMER: WACMA
ACCOUNT NO: 210-9240686780
CLASS: RESALE
RATE ZONE: DRS CONTRACT
METER CONFIG:

FR II.13

Redacted - Refer to Confidential Volume 6d

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

FR II.13

Redacted - Refer to Confidential Volume 6d

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

FR II.13

Redacted - Refer to Confidential Volume 6d

CUSTOMER: WESTERN ALLEGHENY COUNTY MUNICIPAL AUTHORITY
RATE ZONE: DRS
ACCOUNT NO: 210-9240686170
METER CONFIG:

FR II.13

Redacted - Refer to Confidential Volume 6d

CUSTOMER: OAKDALE BOROUGH
DRS WATER SALES AGREEMENT: EFFECTIVE SINCE 11-1996
ACCOUNT NO: 110-9240540630
METER CONFIG:

FR II.13

Redacted - Refer to Confidential Volume 6d

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 15000

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
<u>CONSUMPTION</u>						
(100 GALLONS)						
JANUARY	37,230	8,480	16,000	16,000	16,000	16,000
FEBRUARY	22,130	17,740	17,070	17,070	17,070	17,070
MARCH	13,999	14,000	14,000	14,000	14,000	14,000
APRIL	22,940	16,500	15,730	15,730	15,730	15,730
MAY	15,840	19,080	16,120	16,120	16,120	16,120
JUNE	22,540	21,390	18,100	18,100	18,100	18,100
JULY	19,710	18,400	16,840	16,840	16,840	16,840
AUGUST	16,660	19,470	20,800	20,800	20,800	20,800
SEPTEMBER	17,000	22,010	15,600	15,600	15,600	15,600
OCTOBER	14,318	15,940	20,310	20,310	20,310	20,310
NOVEMBER	14,500	26,400	20,960	20,960	20,960	20,960
DECEMBER	25,310	7,802	17,950	17,950	17,950	17,950
TOTAL	242,177	207,212	209,480	209,480	209,480	209,480

BASE RATE REVENUE

JANUARY	\$27,521.06	\$7,094.79	\$12,750.40	\$12,750.40	\$12,861.10	\$13,681.50
FEBRUARY	15,984.49	14,006.51	13,522.83	13,522.83	13,633.64	14,506.47
MARCH	10,512.33	11,306.60	11,306.60	11,306.60	11,417.10	12,139.50
APRIL	16,529.60	13,111.35	12,555.49	12,555.49	12,666.16	13,473.33
MAY	11,751.32	14,973.85	12,837.03	12,837.03	12,947.74	13,774.02
JUNE	16,260.42	16,641.44	14,266.39	14,266.39	14,377.30	15,300.60
JULY	14,355.83	14,482.96	13,356.80	13,356.80	13,467.58	14,329.14
AUGUST	12,303.18	15,255.39	16,215.52	16,215.52	16,326.70	17,382.30
SEPTEMBER	12,532.00	17,089.02	12,461.64	12,461.64	12,572.30	13,373.10
OCTOBER	10,727.01	12,677.84	15,861.79	15,861.79	15,972.92	17,004.51
NOVEMBER	10,849.50	11,306.60	16,331.02	16,331.02	16,442.22	17,505.66
DECEMBER	18,048.77	12,750.40	14,158.11	14,158.11	14,269.00	15,184.95
TOTAL	\$177,375.51	\$160,696.75	\$165,623.61	\$165,623.61	\$166,953.76	\$177,655.08

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

FR II.13

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
<u>CONSUMPTION</u>						
(100 GALLONS)						
JANUARY	15,360	13,260	14,750	14,750	14,750	14,750
FEBRUARY	13,040	13,280	15,790	15,790	15,790	15,790
MARCH	12,400	12,610	12,910	12,910	12,910	12,910
APRIL	14,630	14,630	12,690	12,690	12,690	12,690
MAY	12,400	13,270	13,370	13,370	13,370	13,370
JUNE	14,360	14,530	15,980	15,980	15,980	15,980
JULY	16,830	13,290	13,930	13,930	13,930	13,930
AUGUST	13,290	15,080	13,320	13,320	13,320	13,320
SEPTEMBER	13,420	16,730	15,230	15,230	15,230	15,230
OCTOBER	14,470	15,070	13,050	13,050	13,050	13,050
NOVEMBER	13,030	14,900	16,340	16,340	16,340	16,340
DECEMBER	15,320	15,690	13,560	13,560	13,560	13,560
TOTAL	168,550	172,340	170,920	170,920	170,920	170,920

BASE RATE REVENUE

JANUARY	\$12,083.28	\$11,140.50	\$12,569.03	\$12,569.03	\$12,745.10	\$13,526.05
FEBRUARY	10,521.92	11,507.83	13,319.80	13,319.80	13,495.98	14,327.89
MARCH	10,091.20	11,024.16	11,240.73	11,240.73	11,416.62	12,107.41
APRIL	11,591.99	12,482.40	11,081.91	11,081.91	11,257.78	11,937.79
MAY	10,091.20	11,500.61	11,572.80	11,572.80	11,748.74	12,462.07
JUNE	11,410.28	12,410.21	13,456.96	13,456.96	13,633.16	14,474.38
JULY	13,072.59	11,515.05	11,977.07	11,977.07	12,153.06	12,893.83
AUGUST	10,690.17	12,807.25	11,536.71	11,536.71	11,712.64	12,423.52
SEPTEMBER	10,777.66	13,998.39	12,915.54	12,915.54	13,091.66	13,896.13
OCTOBER	11,484.31	12,800.03	11,341.80	11,341.80	11,517.70	12,215.35
NOVEMBER	10,515.19	12,677.31	13,716.85	13,716.85	13,893.08	14,751.94
DECEMBER	12,056.36	13,247.61	11,709.96	11,709.96	11,885.92	12,608.56
TOTAL	\$134,386.15	\$147,111.35	\$146,439.15	\$146,439.15	\$148,551.44	\$157,624.92

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

FR II.13

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
<u>CONSUMPTION</u>						
(100 GALLONS)						
JANUARY	12,490	11,180	11,790	11,790	11,790	11,790
FEBRUARY	10,270	10,460	12,100	12,100	12,100	12,100
MARCH	9,600	9,620	10,060	10,060	10,060	10,060
APRIL	11,810	12,080	10,030	10,030	10,030	10,030
MAY	10,540	12,090	11,740	11,740	11,740	11,740
JUNE	12,810	13,940	15,200	15,200	15,200	15,200
JULY	15,260	13,820	13,770	13,770	13,770	13,770
AUGUST	11,880	13,640	14,220	14,220	14,220	14,220
SEPTEMBER	11,850	13,530	13,530	13,530	13,530	13,530
OCTOBER	13,450	11,820	14,430	14,430	14,430	14,430
NOVEMBER	11,270	11,210	14,720	14,720	14,720	14,720
DECEMBER	13,200	12,900	12,670	12,670	12,670	12,670
TOTAL	144,430	146,290	154,260	154,260	154,260	154,260

BASE RATE REVENUE

JANUARY	\$10,914.77	\$10,488.98	\$11,271.20	\$11,271.20	\$11,523.28	\$12,184.59
FEBRUARY	9,420.71	10,311.07	11,494.99	11,494.99	11,747.10	12,423.60
MARCH	8,969.80	9,704.68	10,022.31	10,022.31	10,274.22	10,850.76
APRIL	10,457.13	11,480.55	10,000.66	10,000.66	10,252.56	10,827.63
MAY	9,602.42	11,487.77	11,235.11	11,235.11	11,487.18	12,146.04
JUNE	11,130.13	12,823.29	13,732.88	13,732.88	13,985.30	14,813.70
JULY	12,778.98	12,736.66	12,700.56	12,700.56	12,952.84	13,711.17
AUGUST	10,504.24	12,606.72	13,025.42	13,025.42	13,277.74	14,058.12
SEPTEMBER	10,484.05	12,527.31	12,527.31	12,527.31	12,779.56	13,526.13
OCTOBER	11,560.85	11,292.86	13,177.02	13,177.02	13,429.36	14,220.03
NOVEMBER	11,392.60	10,852.50	13,386.37	13,386.37	13,638.74	14,443.62
DECEMBER	10,093.71	12,072.51	11,906.47	11,906.47	12,158.64	12,863.07
TOTAL	\$127,309.39	\$138,384.90	\$144,480.29	\$144,480.29	\$147,506.52	\$156,068.46

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

FR II.13

	31-Dec-17	31-Dec-18	31-Dec-19	PRESENT RATES 2020	PROPOSED RATES 2021	PROPOSED RATES 2022
<u>CONSUMPTION</u> (100 GALLONS)						
JANUARY	10,400	9,320	8,530	8,530	8,530	8,530
FEBRUARY	9,450	10,140	8,030	8,030	8,030	8,030
MARCH	6,910	8,030	7,170	7,170	7,170	7,170
APRIL	9,640	8,870	7,550	7,550	7,550	7,550
MAY	8,700	7,530	7,680	7,680	7,680	7,680
JUNE	7,840	8,620	8,200	8,200	8,200	8,200
JULY	10,060	7,500	6,420	6,420	6,420	6,420
AUGUST	8,890	7,800	12,210	12,210	12,210	12,210
SEPTEMBER	9,900	8,740	8,740	8,740	8,740	8,740
OCTOBER	3,310	6,500	5,880	5,880	5,880	5,880
NOVEMBER	8,910	7,770	9,560	9,560	9,560	9,560
DECEMBER	11,570	8,390	7,020	7,020	7,020	7,020
TOTAL	105,580	99,210	96,990	96,990	96,990	96,990

BASE RATE REVENUE

JANUARY	\$8,090.20	\$7,686.07	\$7,357.81	\$7,357.81	\$7,467.76	\$7,922.13
FEBRUARY	7,450.85	8,520.07	6,996.86	6,996.86	7,106.76	7,536.63
MARCH	5,741.43	6,996.86	6,376.02	6,376.02	6,485.84	6,873.57
APRIL	7,578.72	7,603.25	6,650.35	6,650.35	6,760.20	7,166.55
MAY	6,946.10	6,635.91	6,744.19	6,744.19	6,854.06	7,266.78
JUNE	6,367.32	7,422.78	7,119.58	7,119.58	7,229.50	7,667.70
JULY	7,861.38	6,614.25	5,834.60	5,834.60	5,944.34	6,295.32
AUGUST	7,073.97	6,830.82	10,014.40	10,014.40	10,124.72	10,759.41
SEPTEMBER	7,753.70	7,509.41	7,509.41	7,509.41	7,619.38	8,084.04
OCTOBER	3,318.63	5,892.35	5,444.77	5,444.77	5,554.46	5,878.98
NOVEMBER	7,087.43	6,809.16	8,101.36	8,101.36	8,211.42	8,716.26
DECEMBER	8,877.61	7,256.74	6,267.74	6,267.74	6,377.54	6,757.92
TOTAL	\$84,147.34	\$85,777.67	\$84,417.09	\$84,417.09	\$85,735.98	\$90,925.29

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 (adjustments 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 preceding the test year.

Answer:

See attached schedule for Water and Wastewater Operations. Sadsbury WW SSS, Exeter WW SSS, and Steelton Water systems were acquired in 2019, therefore the summary of expenses for 12/31/2018 and 12/31/2017 are not applicable.

Pennsylvania-American Water Company - Water Operations Excl. Steelton

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Source Of Supply Expenses				
-Operations-				
601.1	Salary And Wages	\$176,563	\$184,915	\$158,715
601.2	Salary And Wages	327,875	331,532	324,441
610.1	Purchased Water	2,522,714	2,879,219	2,578,352
615.1	Purchased Power	2,627,246	2,859,973	2,717,781
616.1	Purchased Fuel	(98,355)	36,136	28,576
620.1	Materials And Supplies	17,437	22,328	31,728
631.1	Contract Services - Engineering	68,445	79,744	49,465
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	288,361	418,630	741,618
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	569	750	656
650.1	Transportation	0	122	0
-Maintenance-				
620.2	Materials And Supplies	7,814	12,944	51,759
631.2	Contract Services - Engineering	876	0	41,725
636.2	Contract Services	480,744	516,555	523,900
650.2	Transportation	0	0	(93)
-Miscellaneous-				
675.1	Miscellaneous Operating Expense	1,077,171	1,043,661	1,090,662
675.2	Miscellaneous Maintenance Expense	61,099	17,482	7,916
Total Source Of Supply Expenses		<u>\$7,558,559</u>	<u>\$8,403,991</u>	<u>\$8,347,201</u>
Water Treatment				
-Operation-				
601.3	Salary And Wages	\$10,018,893	\$10,245,014	\$10,248,660
601.4	Salary And Wages	2,488,386	3,062,543	2,905,251
604.3	Employee Pension And Benefits	12,434	18,198	8,708
615.3	Purchased Power	10,010,845	9,993,911	10,095,113
618.3	Chemicals	7,993,720	9,342,939	9,455,008
620.3	Materials And Supplies	289,637	363,960	301,201
631.3	Contract Services - Engineering	44,160	62,570	50,830
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	224,779	196,887	179,379
636.3	Contract Services	725,146	1,710,741	1,105,256
641.3	Rental Of Building	425	7,169	2,360
642.3	Rental Of Equipment	62,288	32,322	48,817
650.3	Transportation	7,553	46,859	27,669
-Maintenance-				
620.4	Materials And Supplies	282,593	229,469	263,555
631.4	Contract Services - Engineering	92,500	33,822	23,769
636.4	Contract Services	570,868	559,724	832,224
650.4	Transportation	1,656	349	1,140
675.4	Miscellaneous Maintenance Expense	279,132	444,683	312,714
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	5,062,792	6,106,778	6,432,687
Total Water Treatment Expense		<u>\$38,167,807</u>	<u>\$42,457,938</u>	<u>\$42,294,341</u>

Pennsylvania-American Water Company - Water Operations Excl. Steelton

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Transmission And Distribution				
-Operation-				
601.5	Salary And Wages	\$5,413,469	\$5,302,819	\$5,474,954
601.6	Salary And Wages	6,265,296	6,570,426	7,659,226
604.5	Employee Pension And Benefits	7,822	21,327	1,982
615.5	Purchased Power	578,645	553,015	588,906
620.5	Materials And Supplies	487,699	560,987	574,583
631.5	Contract Services - Engineering	223,240	231,121	213,285
636.5	Contract Services	393,358	349,425	278,055
641.5	Rental Of Building	47,445	27,302	72,840
642.5	Rental Of Equipment	52,868	48,347	40,182
650.5	Transportation	34,002	44,070	35,510
-Maintenance-				
620.6	Materials And Supplies	\$526,315	\$418,178	\$694,950
631.6	Contract Services - Engineering	1,600	12,261	12,198
636.6	Contract Services	941,291	1,592,477	1,295,410
650.6	Transportation	111,767	151,277	480,866
675.6	Miscellaneous Operating Expense	1,946,760	3,002,407	1,603,342
-Miscellaneous-				
675.5	Miscellaneous Operating Expense	2,060,298	1,933,238	2,139,214
Total Transmission And Distribution		<u>\$19,091,875</u>	<u>\$20,818,677</u>	<u>\$21,165,503</u>
Customer Accounting				
-Operation-				
601.7	Salary And Wages	\$5,175,208	\$5,411,384	\$5,382,471
604.7	Employee Pension And Benefits	0	0	2,502
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	66,326	47,309	35,902
631.7	Contract Services - Engineering	16,853	1,813	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	381,531	254,882	217,091
641.7	Rents - Real Property	750	1,433	0
642.7	Rental Of Equipment	131	1,767	8,741
650.7	Transportation	50,780	93,105	36,804
657.7	Insurance	0	0	0
670.7	Bad Debt	6,350,625	9,293,351	9,684,701
-Miscellaneous-				
675.7	Miscellaneous Expense	6,657,932	8,409,316	8,587,435
Total Customer Accounting		<u>\$18,700,136</u>	<u>\$23,514,360</u>	<u>\$23,955,647</u>

Pennsylvania-American Water Company - Water Operations Excl. Steelton

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Administrative And General				
601.8	Salary And Wages	\$14,787,368	\$16,056,099	\$16,195,371
603.8	Salary Of Officers	11,631	62	0
604.8	Employee Pension And Benefits	14,325,756	8,895,969	9,727,490
615.8	Purchased Power	47,051	47,822	23,405
620.8	Materials And Supplies	173,435	143,112	806,392
631.8	Contract Services	75,843	68,390	52,388
632.8	Contract Services - Accounting	619,410	551,220	804,766
633.8	Contract Services - Legal	1,360,826	1,746,303	1,744,193
634.8	Contract Services - Management	39,948,914	42,909,525	46,566,045
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	679,795	1,433,590	1,190,260
641.8	Rental Of Building	223,585	362,865	118,520
642.8	Rental Of Equipment	76,609	60,058	89,203
650.8	Transportation	2,424,446	1,952,183	1,571,468
656.8	Insurance - Vehicles	241,582	209,258	205,407
657.8	Insurance	7,184,825	9,076,644	8,588,286
658.8	Workers Compensation	1,365,564	1,403,164	1,562,352
659.8	Insurance	1,237,336	1,263,540	1,533,094
660.8	Advertising	850	1,989	0
666.8	Amortization Of Rate Case	0	851,998	852,081
667.8	Regulatory Commission	6,468	36,462	21,327
	-Miscellaneous-			
675.8	Miscellaneous Expense	9,793,416	6,932,082	9,355,584
	Total Administrative And General	<u>\$94,584,710</u>	<u>\$94,002,335</u>	<u>\$101,007,632</u>
	Total Operating Expenses	<u><u>\$178,103,087</u></u>	<u><u>\$189,197,301</u></u>	<u><u>\$196,770,324</u></u>

Pennsylvania-American Water Company - Steelton Water Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Source Of Supply Expenses				
-Operations-				
601.1	Salary And Wages	\$0	\$0	\$351
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	3,838
631.1	Contract Services - Engineering	0	0	0
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	0	0	159
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
650.2	Transportation	0	0	125
-Miscellaneous-				
675.1	Miscellaneous Operating Expense	0	0	715
675.2	Miscellaneous Maintenance Expense	0	0	0
Total Source Of Supply Expenses		<u>\$0</u>	<u>\$0</u>	<u>\$5,188</u>
Water Treatment				
-Operation-				
601.3	Salary And Wages	\$0	\$0	\$71,779
601.4	Salary And Wages	0	0	0
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	0	0	25,734
618.3	Chemicals	0	0	0
620.3	Materials And Supplies	0	0	11,493
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	656
636.3	Contract Services	0	0	7,130
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	8,837
Total Water Treatment Expense		<u>\$0</u>	<u>\$0</u>	<u>\$125,629</u>

Pennsylvania-American Water Company - Steelton Water Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Transmission And Distribution				
-Operation-				
601.5	Salary And Wages	\$0	\$0	\$0
601.6	Salary And Wages	0	0	29,572
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	0
-Miscellaneous-				
675.5	Miscellaneous Operating Expense	0	0	3,023
Total Transmission And Distribution		<u>\$0</u>	<u>\$0</u>	<u>\$32,595</u>
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
641.7	Rents - Real Property	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	9,650
-Miscellaneous-				
675.7	Miscellaneous Expense	0	0	0
Total Customer Accounting		<u>\$0</u>	<u>\$0</u>	<u>\$9,650</u>

Pennsylvania-American Water Company - Steelton Water Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Administrative And General				
601.8	Salary And Wages	\$0	\$0	\$13,874
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	0	0	38,016
615.8	Purchased Power	0	0	0
620.8	Materials And Supplies	0	0	0
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	919
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	0	0	6,115
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	0	0	3,504
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	1,088
	Total Administrative And General	<u>\$0</u>	<u>\$0</u>	<u>\$63,516</u>
	Total Operating Expenses	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$236,578</u></u>

Pennsylvania-American Water Company - WW SSS Excl. Sadsbury and Exeter Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
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	\$1,424,548	\$1,460,915	\$1,259,161
601.4	Salary And Wages	104,709	123,847	138,215
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	1,207,353	1,060,734	1,067,379
618.3	Chemicals	491,633	594,666	640,469
620.3	Materials And Supplies	206,128	140,874	177,290
631.3	Contract Services - Engineering	1,988	0	3,250
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	150,718	138,473	156,382
636.3	Contract Services	254,984	460,786	300,210
641.3	Rental Of Building	136	0	0
642.3	Rental Of Equipment	6,741	3,951	4,403
650.3	Transportation	519	71	2,835
-Maintenance-				
620.4	Materials And Supplies	57,735	33,546	16,135
631.4	Contract Services - Engineering	0	0	0
636.4	Contract Services	105,585	76,191	40,997
650.4	Transportation	0	0	0
675.4	Miscellaneous Maintenance Expense	7,046	14,048	4,753
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	<u>1,399,239</u>	<u>1,482,215</u>	<u>1,592,433</u>
Total Water Treatment Expense		<u>\$5,419,062</u>	<u>\$5,590,317</u>	<u>\$5,403,912</u>

Pennsylvania-American Water Company - WW SSS Excl. Sadsbury and Exeter Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Transmission And Distribution				
-Operation-				
601.5	Salary And Wages	\$57,943	\$46,340	\$141,256
601.6	Salary And Wages	214,600	218,456	207,509
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	49,784	51,045	58,963
620.5	Materials And Supplies	680	3,385	5,570
631.5	Contract Services - Engineering	0	0	0
636.5	Contract Services	32,844	49,694	59,391
641.5	Rental Of Building	0	0	141
642.5	Rental Of Equipment	0	0	0
650.5	Transportation	0	0	0
-Maintenance-				
620.6	Materials And Supplies	\$19,783	\$38,135	\$26,467
631.6	Contract Services - Engineering	0	0	0
636.6	Contract Services	51,373	53,126	66,428
650.6	Transportation	0	0	0
675.6	Miscellaneous Operating Expense	15,647	10,902	12,735
-Miscellaneous-				
675.5	Miscellaneous Operating Expense	82,693	59,464	62,581
Total Transmission And Distribution		<u>\$525,347</u>	<u>\$530,547</u>	<u>\$641,041</u>
Customer Accounting				
-Operation-				
601.7	Salary And Wages	\$335	\$1,162	\$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	399,055	406,235
-Miscellaneous-				
675.7	Miscellaneous Expense	5,943	6,399	3,748
Total Customer Accounting		<u>\$6,278</u>	<u>\$406,616</u>	<u>\$409,983</u>

Pennsylvania-American Water Company - WW SSS Excl. Sadsbury and Exeter Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Administrative And General				
601.8	Salary And Wages	\$285,064	\$339,388	\$407,829
603.8	Salary Of Officers	162	218	0
604.8	Employee Pension And Benefits	807,452	769,456	696,733
615.8	Purchased Power	119,075	95,117	73,373
620.8	Materials And Supplies	(23,754)	5,656	2,865
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	8,480	16,343	3,793
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	155,248	218,819	199,505
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	61,375	49,979	60,530
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	90,791	98,083	131,496
	Total Administrative And General	<u>\$1,503,893</u>	<u>\$1,593,059</u>	<u>\$1,576,124</u>
	Total Operating Expenses	<u><u>\$7,454,580</u></u>	<u><u>\$8,120,539</u></u>	<u><u>\$8,031,060</u></u>

Pennsylvania-American Water Company - WW SSS Sadsbury Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
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	0
	Total Water Treatment Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Pennsylvania-American Water Company - WW SSS Sadsbury Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
	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	0
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	0	0	0
	Total Transmission And Distribution	\$0	\$0	\$0
	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	12,412
	-Miscellaneous-			
675.7	Miscellaneous Expense	0	0	0
	Total Customer Accounting	\$0	\$0	\$12,412

Pennsylvania-American Water Company - WW SSS Sadsbury Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
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	0
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	0
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	0	0	0
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	0
	Total Administrative And General	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Operating Expenses	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$12,412</u></u>

Pennsylvania-American Water Company - WW SSS Exeter Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
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	\$35,245
601.4	Salary And Wages	0	0	619
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	0	0	52,698
618.3	Chemicals	0	0	0
620.3	Materials And Supplies	0	0	1,544
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	975
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	35,158
Total Water Treatment Expense		<u>\$0</u>	<u>\$0</u>	<u>\$126,239</u>

Pennsylvania-American Water Company - WW SSS Exeter Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
	Transmission And Distribution			
	-Operation-			
601.5	Salary And Wages	\$0	\$0	\$23,817
601.6	Salary And Wages	0	0	5,362
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	0	0	0
620.5	Materials And Supplies	0	0	774
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	123
650.5	Transportation	0	0	0
	-Maintenance-			
620.6	Materials And Supplies	\$0	\$0	\$98
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	1,977
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	0	0	128
	Total Transmission And Distribution	\$0	\$0	\$32,279
	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	18,734
	-Miscellaneous-			
675.7	Miscellaneous Expense	0	0	0
	Total Customer Accounting	\$0	\$0	\$18,734

Pennsylvania-American Water Company - WW SSS Exeter Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Administrative And General				
601.8	Salary And Wages	\$0	\$0	\$10,408
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	0	0	18,780
615.8	Purchased Power	0	0	0
620.8	Materials And Supplies	0	0	0
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	0
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	0	0	4,008
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	0	0	2,268
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	2,875
	Total Administrative And General	<u>\$0</u>	<u>\$0</u>	<u>\$38,339</u>
	Total Operating Expenses	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$215,591</u></u>

Pennsylvania-American Water Company - WW CSS Scranton Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
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	\$1,047,512	\$872,005	\$1,051,844
601.4	Salary And Wages	134,143	478,859	478,534
604.3	Employee Pension And Benefits	9,495	0	0
615.3	Purchased Power	466,500	470,365	489,655
618.3	Chemicals	792,695	1,540,382	1,352,772
620.3	Materials And Supplies	40,127	4,886	13,099
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	65,133	66,001	66,034
636.3	Contract Services	15,925	6,243	75,788
641.3	Rental Of Building	47,334	0	0
642.3	Rental Of Equipment	7	0	0
650.3	Transportation	586	332	0
-Maintenance-				
620.4	Materials And Supplies	13,981	4,513	31,786
631.4	Contract Services - Engineering	0	0	0
636.4	Contract Services	30,277	12,338	8,463
650.4	Transportation	13,420	7,146	34,014
675.4	Miscellaneous Maintenance Expense	87,776	53,672	26,349
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	<u>1,022,691</u>	<u>1,115,311</u>	<u>1,141,620</u>
Total Water Treatment Expense		<u>\$3,787,602</u>	<u>\$4,632,053</u>	<u>\$4,769,958</u>

Pennsylvania-American Water Company - WW CSS Scranton Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Transmission And Distribution				
-Operation-				
601.5	Salary And Wages	\$0	\$314	(\$164)
601.6	Salary And Wages	2,245,975	1,679,099	1,208,572
604.5	Employee Pension And Benefits	72	0	157
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	627
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	\$7,985	\$4,272	\$8,140
631.6	Contract Services - Engineering	0	0	0
636.6	Contract Services	4,377	36,467	40,468
650.6	Transportation	7,345	4,672	0
675.6	Miscellaneous Operating Expense	25,663	27,642	41,923
-Miscellaneous-				
675.5	Miscellaneous Operating Expense	327	18,291	52,078
Total Transmission And Distribution		<u>\$2,291,744</u>	<u>\$1,770,757</u>	<u>\$1,351,801</u>
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	347,988	359,989
-Miscellaneous-				
675.7	Miscellaneous Expense	41,504	3,173	4,896
Total Customer Accounting		<u>\$41,504</u>	<u>\$351,161</u>	<u>\$364,885</u>

Pennsylvania-American Water Company - WW CSS Scranton Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Administrative And General				
601.8	Salary And Wages	\$704,465	\$498,932	\$777,780
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	1,743,220	1,479,780	1,220,577
615.8	Purchased Power	0	0	0
620.8	Materials And Supplies	49,637	(20)	1,252
631.8	Contract Services	0	0	0
632.8	Contract Services - Accounting	0	0	0
633.8	Contract Services - Legal	2,449	(15,547)	0
634.8	Contract Services - Management	0	0	0
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	60,602	60,720	69,572
641.8	Rental Of Building	34,916	88,573	16,595
642.8	Rental Of Equipment	4,285	17,590	15,986
650.8	Transportation	462,137	540,232	590,530
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	121,479	80,554	98,217
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	187,412	73,142	56,898
	Total Administrative And General	<u>\$3,370,602</u>	<u>\$2,823,956</u>	<u>\$2,847,407</u>
	Total Operating Expenses	<u><u>\$9,491,452</u></u>	<u><u>\$9,577,927</u></u>	<u><u>\$9,334,051</u></u>

Pennsylvania-American Water Company - WW CSS McKeesport Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
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	\$749,785
601.4	Salary And Wages	0	0	76,454
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	32,926	434,492	467,017
618.3	Chemicals	0	19,516	14,992
620.3	Materials And Supplies	0	5,337	43,858
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	(11,784)	(5,185)
636.3	Contract Services	0	154,661	271,031
641.3	Rental Of Building	0	0	0
642.3	Rental Of Equipment	0	33,824	(13,639)
650.3	Transportation	0	564	0
-Maintenance-				
620.4	Materials And Supplies	0	0	76
631.4	Contract Services - Engineering	0	0	0
636.4	Contract Services	0	0	33,915
650.4	Transportation	0	0	0
675.4	Miscellaneous Maintenance Expense	0	0	321
-Miscellaneous-				
675.3	Miscellaneous Operating Expense	<u>4,675</u>	<u>262,788</u>	<u>358,521</u>
	Total Water Treatment Expense	<u>\$37,601</u>	<u>\$899,398</u>	<u>\$1,997,146</u>

Pennsylvania-American Water Company - WW CSS McKeesport Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
	Transmission And Distribution			
	-Operation-			
601.5	Salary And Wages	\$0	\$0	\$435,525
601.6	Salary And Wages	0	0	1,139
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	0	0	0
620.5	Materials And Supplies	0	3,103	9,422
631.5	Contract Services - Engineering	0	0	0
636.5	Contract Services	0	99,124	16,149
641.5	Rental Of Building	0	0	0
642.5	Rental Of Equipment	0	27,785	25,110
650.5	Transportation	0	2,256	210
	-Maintenance-			
620.6	Materials And Supplies	\$0	\$0	\$13,211
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	26,749	72,924
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	0	132,826	124,613
	Total Transmission And Distribution	\$0	\$291,843	\$698,303
	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	44	404	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	2,499
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	181,324	185,446
	-Miscellaneous-			
675.7	Miscellaneous Expense	0	15,905	34,459
	Total Customer Accounting	\$44	\$197,633	\$222,404

Pennsylvania-American Water Company - WW CSS McKeesport Operations

Operating Expenses

Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2017	Previous Year Ending 12/31/2018	Historic Test Year Ending 12/31/2019
Administrative And General				
601.8	Salary And Wages	\$0	\$2,416,473	\$1,072,993
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	0	998,568	805,125
615.8	Purchased Power	0	345,082	297,876
620.8	Materials And Supplies	1,556	30,979	21,520
631.8	Contract Services	0	55	0
632.8	Contract Services - Accounting	0	1,588	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	71,688	59,103
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	33,074	268,720	197,692
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	0	55,167	64,975
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	1,646	225,583	179,438
	Total Administrative And General	<u>\$36,276</u>	<u>\$4,413,903</u>	<u>\$2,698,722</u>
	Total Operating Expenses	<u><u>\$73,921</u></u>	<u><u>\$5,802,777</u></u>	<u><u>\$5,616,575</u></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 and Exhibit 3-B.

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

FR III.4

Item	Current Filing Description	R-2013-2355276	R-2017-2595853	Company's Claim (3-A)	Actuals to Date
Legal Fees And Expenses		\$602,651	\$1,159,566	\$1,085,000	
	Cozen O'Conner				\$16,098
	Morgan Lewis & Bockius LLP				93,808
Rate Of Return		54,093	78,586	94,000	
	Concentric Energy Advisors				
Bill Frequency Analysis		17,565	55,694	75,000	6,493
	Gannett Fleming				
Depreciation		60,664	70,429	100,000	838
	Gannett Fleming				
Cost Of Service And Rate Design -Water and WW SSS		95,578	120,724	150,000	6,583
	Gannett Fleming				
Cost Of Service And Rate Design - CSS Only		0	36,963	\$90,000	
	Gannett Fleming				
Regulatory Support Services		119,631	431,784	340,000	118,332
	American Water Works Service Co.				
Miscellaneous		246,418	254,175	315,000	
	Employee Expenses				478
Total		\$1,196,600	\$2,207,921	\$2,249,000	\$242,630

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 Stacey Gress 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



AMERICAN WATER

2020 BENEFITS SUMMARY FOR FULL TIME NON-UNION EMPLOYEES HIRED ON OR AFTER 1/1/06 OR FOR EMPLOYEES TRANSFERRED FROM NON- REGULATED TO REGULATED COMPANIES ON OR AFTER 1/1/06

Benefit Plan and Details		
Horizon BCBS Medical Options		
Eligibility: 1 st of the month after date of hire (i.e. start date: 1/27/20, benefit effective date: 2/1/20)		
<p>The AW medical plan options allow employees to pick the plan that best fits their situation and financial personality. Choose the Consumer-Directed Health Plan (CDHP) or the Preferred Provider Organization (PPO). Both provide access to the Horizon Blue Cross Blue Shield network and include prescription coverage through CVS Caremark.</p>		
	CDHP	PPO
In-Network	Plan pays 80% of covered expenses Preventive care: 100% covered Deductible: \$1,500/\$3,000 Out of Pocket Max: \$3,500/\$7,000 (including Rx) Lifetime Max: Unlimited	Plan pays 80% of covered expenses Preventive care: 100% covered Deductible: \$175/\$350 Out of Pocket Max: \$2,500/\$5,000 (including Rx) Lifetime Max: Unlimited
Out-of-Network	Plan pays 50% of covered expenses Preventive care: Not covered Deductible: \$3,000/\$6,000 Out of Pocket: \$7,000/person Lifetime Max: Unlimited	Plan pays 50% of covered expenses Preventive care: Not covered Deductible: \$300/\$600 Out of Pocket: \$5,000/person Lifetime Max: Unlimited
Biweekly Rates	Single: \$161.84 Employee/Spouse: \$356.05 Employee/Child(ren): \$372.24 Family: \$453.16	Single: \$171.65 Employee/Spouse: \$377.63 Employee/Child(ren): \$394.80 Family: \$480.62
(20-29 hrs/week)	Single: \$33.10 Employee/Spouse: \$72.83 Employee/Child(ren): \$76.14 Family: \$92.70	Single: \$53.46 Employee/Spouse: \$117.62 Employee/Child(ren): \$122.97 Family: \$149.71
(30+ hrs/week)		

Aetna Dental Options

Eligibility: 1st of the month after date of hire

	Basic	Enhanced
Deductible	\$50 Single coverage \$100 Family coverage	\$50 Single coverage \$100 Family coverage
Calendar Year Max.	\$1,500 per individual	\$2,500 per individual
Preventative Care	100%, no deductible	100%, no deductible
Basic Services	80%	80%
Major Services	50%	50%
Orthodontia	\$1,500 lifetime	\$2,500 lifetime
Biweekly Rates (20-29 hrs/week)	Single: \$8.15 Employee/Spouse: \$17.93 Employee/Child(ren): \$18.74 Family: \$22.81	Single: \$8.56 Employee/Spouse: \$18.84 Employee/Child(ren): \$19.70 Family: \$23.98
(30+ hrs/week)	Single: \$2.45 Employee/Spouse: \$5.38 Employee/Child(ren): \$5.62 Family: \$6.84	Single: \$3.28 Employee/Spouse: \$7.20 Employee/Child(ren): \$7.53 Family: \$9.17

Eyemed Vision Options

Eligibility: 1st of the month after date of hire

	Basic	Enhanced
Exam	In-Network: \$15 copay Out-of-Network: no benefit	In-Network: covered in full Out-of-Network: no benefit
Frequency	24 months	12 months
Lenses: Single Vision	In-Network: \$35 copay Out-of-Network: Up to \$25	In-Network: \$30 copay Out-of-Network: Up to \$30
Lenses: Bifocal, Trifocal, Lenticular	In-Network: \$50 copay Out-of-Network: Up to \$70	In-Network: \$40 copay Out-of-Network: Up to \$80
Frames	In-Network: \$50 copay, \$200 max Out-of-Network: Up to \$120	In-Network: \$25 copay, \$200 max Out-of-Network: Up to \$120
Contact Lenses	In-Network: \$100 allowance Out-of-Network: Up to \$65	In-Network: \$200 allowance Out-of-Network: Up to \$100
Biweekly Rates (20-29 hrs/week)	Single: \$8.15 Employee/Spouse: \$17.93 Employee/Child(ren): \$18.74 Family: \$22.81	Single: \$8.56 Employee/Spouse: \$18.84 Employee/Child(ren): \$19.70 Family: \$23.98
(30+ hrs/week)	Single: \$2.45 Employee/Spouse: \$5.38 Employee/Child(ren): \$5.62 Family: \$6.84	Single: \$3.28 Employee/Spouse: \$7.20 Employee/Child(ren): \$7.53 Family: \$9.17

Benefit Plan and Details	
<p>Health Care FSA (PPO Plan Only)</p>	<p>Flexible Spending Accounts (FSA) offer opportunities to pay for eligible out-of-pocket health care expenses with pre-tax dollars. When deciding how much to contribute, employees may want to project the amount they will spend on health care each year to maximize their pre-tax deductions while being able to use all the funds so they don't lose any unused money if it is not used before the end of the claims' period.</p> <p>Yearly Contributions: \$100 minimum, \$2,750 maximum</p>
<p>Limited Purpose Health Care FSA</p>	<p>When enrolled in the CDHP plan, employees have the option to open an HSA, which can be used for medical and prescription expenses, but the IRS does not allow the use of an FSA for medical expenses. However, employees may enroll in a Limited Purpose Health Care FSA for dental and vision expenses.</p> <p>Yearly contribution: \$2,750 maximum</p>
<p>Dependent Care FSA</p>	<p>Use pre-tax dollars to pay for eligible dependent care costs, including: wages paid to a babysitter or companion (expenses are not covered if care is provided by someone claimed as a dependent), nursery school/day care center, elder care, wages paid for providing care for an eligible dependent (child under 13) or any dependent who is physically or mentally incapable of self-care.</p> <p>Yearly Contributions: \$100 minimum, \$5,000 maximum</p>
<p>Health Savings Account</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>When enrolled in the CDHP plan, AW contributes \$750 (single) or \$1,500 (all other levels of coverage) to the employee's HSA, which can be used to offset deductibles or save for future health care costs, even during retirement. Employees can use the per pay savings from their paychecks to add contributions to their HSA, up to the limits defined by the IRS.</p> <p>Maximum yearly contribution: \$3,550 single coverage, \$7,100 family coverage. Employees age 55 or older can make an additional \$1,000 "catch up" contribution.</p> <p>At the end of the year, any unused funds are carried over and remain with the employee in the event they are no longer employed by AW. Employees can save for future medical expenses and may even invest HSA funds in a mutual fund to earn a return over time.</p>

Benefit Plan and Details	
<p>The Hartford Voluntary Term Life Insurance</p>	<p>Employees can purchase up to \$300,000 or three times their salary in coverage (whichever is less) without having to provide evidence of good health; maximum Voluntary Life benefit is \$1 million.</p>
<p>Voluntary Dependent Term Life Insurance (VDL)</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>VDL covers eligible dependents and the plan offers \$20,000 coverage for spouses and \$10,000 coverage for each dependent child up to age 26.</p> <p>*See plans for additional information</p>
<p>Group Term Life and AD&D Insurance</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>AW provides company-paid Basic Life and Accidental Death & Dismemberment (AD&D) Insurance for employees that is equal to 1.5 times the employee's base salary rounded up to the next highest \$1,000 (maximum benefit is \$200,000).</p>
<p>Telehealth</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>Employees and their dependents are able to access U.S. board-certified, licensed doctors for care by video chat or phone, 24 hours a day, seven days a week.</p> <p>Telehealth visits are available for a flat \$49.00, regardless of the medical plan in which an employee is enrolled.</p>
<p>Critical Illness</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>The plan pays a lump sum which can be used for expenses such as out-of-pocket medical costs to make up for lost compensation when an employee or a covered family member is diagnosed with a critical illness and covers such conditions as stroke, heart attack and invasive cancer among others. The coverage pays regardless of which medical plan the employee has and how costs are covered under that plan.</p>
<p>Accident Insurance</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>Coverage offers several types of assistance in the event of an accident, such as a broken bone, eye injury, burn or even emergency dental work. In addition to a lump sum, accident insurance also covers emergency transportation or ambulance, as well as necessary items like blood or plasma, prosthetics and even lodging for family members. Benefits are paid regardless of what is covered by the employee's medical plan.</p>
<p>Hospitalization Insurance</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>This plan compliments the employee's regular medical plan by helping with out-of-pocket costs if an employee or covered family member needs to be hospitalized, including stays in intensive care. Coverage may include rehabilitative services as well as routine or complex pregnancies. Payment is provided regardless of what's covered under the employee's medical plan.</p>
<p>Pet Insurance</p>	<p>Having pet insurance can help alleviate any financial concerns if an employee's dog or cat gets sick. Pet insurance is offered for a small monthly fee per pet to have peace of mind in the event of injury or illness.</p>

Benefit Plan and Details	
<p>The Hartford Short-Term Disability Plan (STD)</p>	<p>STD benefits will begin on the 8th day of a disability due to illness, including pregnancy, and on the 1st day of disability due to injury. The plan provides a maximum of 52 weeks of STD protection and pays 75% of an employee's base pay.</p>
<p>Long-Term Disability (LTD)</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>LTD benefits are available if a medical condition prevents an employee from returning to work after STD. The plan pays 60% of an employee's base monthly income, not to exceed \$15,000.</p>
<p>Paid Family Leave (PFL)</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>Designed to give employees paid time off when needed to care for a seriously ill or injured family member (as defined under the Family & Medical Leave Act), make arrangements for a family member deploying for military duty, military caregiver leave, or to bond with a child</p> <p>All full-time and part-time nonunion employees are eligible for 2 weeks 100% pay, in conjunction with any state mandated benefits, of PFL in a rolling 12-month period. PFL can be taken continuously or intermittently; minimum increment varies by leave reason.</p>
<p>Employee Assistance Program (AEP)</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>Managed by Carebridge, our AEP provides employees and each eligible dependent, up to 6 sessions per issue, per calendar year, at no cost to the employee for evaluation, short-term counseling and/or referral for behavioral health care issues, as well as legal, eldercare and child-care referral assistance.</p>
<p>myWellness</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>Health and wellness activities that focus on the five pillars of wellbeing: Physical, Emotional, Financial, Community and Safety. When employees complete a points-eligible activity program, wellbeing points are awarded to help earn quarterly wellness rewards.</p>
<p>Horizon Discount Programs</p>	<p>Discounts offered through medical plan:</p> <ul style="list-style-type: none"> - Chiropractic, acupuncture and massage therapy - Eye exams, contact lenses, eyeglasses and laser vision correction - Health and wellness products, vitamins, gym memberships etc.

Benefit Plan and Details	
<p>Prudential Retirement 401(k) Savings Plan</p>	<p>Employees may contribute from 1% to 50% of their eligible compensation through regular payroll deductions on a traditional pre-tax or Roth post-tax basis, up to the annual IRS limit (\$19,500 for 2020), AW will match a portion of the employee's contribution.</p> <p>Employees age 50 or older during the calendar year, may be eligible to make an additional pre-tax or Roth post-tax "catch-up contribution" of up to \$6,500.</p>
<p>Defined Contribution Account (DCA)</p> <p>Eligibility: Immediately</p>	<p>Separate from the company's 401(k) match contribution, AW contributes an amount equal to 5.25% of the employee's base salary or hourly pay, the defined contribution is vested in the same funds as the 401(k) contributions selected by the employee.</p>
<p>Employee Stock Purchase Plan (ESPP)</p> <p>Eligibility: Immediately</p>	<p>Administered by E*TRADE, employees have the opportunity to purchase AW stock at a 15 % discount during quarterly enrollment periods.</p>
<p>Commuter Benefits</p> <p>Eligibility: Immediately</p>	<p>Save up to 40% on your commuter costs by enrolling in a Commuter Benefits Plan, employees can set aside pre-tax dollars for qualified transit, vanpooling and parking expenses.</p> <p>*Maximum yearly contribution limit: \$270</p>
<p>Education Assistance</p> <p>Eligibility: Must be employed for 6 months prior to course start date</p>	<p>AW will reimburse up to \$10,000.00 (less any scholarships or other aid received), per calendar year for education costs including but not limited to tuition, registration fees and books.</p> <p>Courses must be offered by an accredited institution and may not be used for certifications/technical courses.</p>
<p>Vacation & Holidays</p>	<p>Based on AW policy</p>

This summary provides a brief description of the benefits offered under each plan, please contact the Human Resources Department for additional terms and conditions regarding plan coverage.

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



AMERICAN WATER

2020 BENEFITS SUMMARY FOR FULL TIME UNION EMPLOYEES HIRED ON OR AFTER 1/1/06

Benefit Plan and Details		
<p>Horizon BCBS Medical Options Eligibility: 1st of the month after date of hire <u>or</u> as stated in Union contract. Alton and Pensacola Union locations will be eligible 90 days from date of hire.</p> <p>The AW medical plan options allow employees to pick the plan that best fits their situation and financial personality. Choose the Consumer-Directed Health Plan (CDHP) or the Preferred Provider Organization (PPO). Both provide access to the Horizon Blue Cross Blue Shield network and include prescription coverage through CVS Caremark.</p>		
	CDHP	PPO
In-Network	Plan pays 80% of covered expenses Preventive care: 100% covered Deductible: \$1,500/\$3,000 Out of Pocket Max: \$3,500/\$7,000 (including Rx) Lifetime Max: Unlimited	Plan pays 80% of covered expenses Preventive care: 100% covered Deductible: \$175/\$350 Out of Pocket Max: \$2,500/\$5,000 (including Rx) Lifetime Max: Unlimited
Out-of-Network	Plan pays 50% of covered expenses Preventive care: Not covered Deductible: \$3,000/\$7,000 Out of Pocket: \$7,000/person Lifetime Max: Unlimited	Plan pays 50% of covered expenses Preventive care: Not covered Deductible: \$300/\$600 Out of Pocket: \$5,000/person Lifetime Max: Unlimited
Biweekly Rates	Single: \$30.18 Employee/Spouse: \$63.36 Employee/Child(ren): \$54.30 Family: \$87.49	Single: \$58.46 Employee/Spouse: \$107.56 Employee/Child(ren): \$112.82 Family: \$129.78

Aetna Dental Options

Eligibility: 1st of the month after date of hire or as stated in Union contract. Alton and Pensacola Union locations will be eligible 90 days from date of hire.

	Basic	Enhanced
Deductible	\$50 Single coverage \$100 Family coverage	\$50 Single coverage \$100 Family coverage
Calendar Year Max.	\$1,500 per individual	\$2,500 per individual
Preventative Care	100%, no deductible	100%, no deductible
Basic Services	80%	80%
Major Services	50%	50%
Orthodontia	\$1,500 lifetime	\$2,500 lifetime
Biweekly Rates	Single: \$2.40 Employee/Spouse: \$5.04 Employee/Child(ren): \$4.32 Family: \$6.96	Single: \$3.15 Employee/Spouse: \$6.62 Employee/Child(ren): \$5.68 Family: \$9.14

Eyemed Vision Options

Eligibility: 1st of the month after date of hire or as stated in Union contract. Alton and Pensacola Union locations will be eligible 90 days from date of hire.

	Basic	Enhanced
Exam	In-Network: \$15 copay Out-of-Network: no benefit	In-Network: covered in full Out-of-Network: no benefit
Frequency	24 months	12 months
Lenses: Single Vision	In-Network: \$35 copay Out-of-Network: Up to \$25	In-Network: \$30 copay Out-of-Network: Up to \$30
Lenses: Bifocal, Trifocal, Lenticular	In-Network: \$50 copay Out-of-Network: Up to \$70	In-Network: \$40 copay Out-of-Network: Up to \$80
Frames	In-Network: \$50 copay, \$200 max Out-of-Network: Up to \$120	In-Network: \$25 copay, \$200 max Out-of-Network: Up to \$120
Contact Lenses	In-Network: \$100 allowance Out-of-Network: Up to \$65	In-Network: \$200 allowance Out-of-Network: Up to \$100
Biweekly Rates	Single: \$0.24 Employee/Spouse: \$0.51 Employee/Child(ren): \$0.43 Family: \$0.70	Single: \$0.37 Employee/Spouse: \$0.77 Employee/Child(ren): \$0.66 Family: \$1.06

Benefit Plan and Details	
<p>Health Care FSA (PPO Plan Only)</p>	<p>Flexible Spending Accounts (FSA) offer opportunities to pay for eligible out-of-pocket health care expenses with pre-tax dollars. When deciding how much to contribute, employees may want to project the amount they will spend on health care each year to maximize their pre-tax deductions while being able to use all the funds so they don't lose any unused money if it is not used before the end of the claims' period.</p> <p>Yearly Contributions: \$100 minimum, \$2,750 maximum</p>
<p>Limited Purpose Health Care FSA</p>	<p>When enrolled in the CDHP plan, employees have the option to open an HSA, which can be used for medical and prescription expenses, but the IRS does not allow the use of an FSA for medical expenses. However, employees may enroll in a Limited Purpose Health Care FSA for dental and vision expenses.</p> <p>Yearly contribution: \$2,750 maximum</p>
<p>Dependent Care FSA</p>	<p>Use pre-tax dollars to pay for eligible dependent care costs, including: wages paid to a babysitter or companion (expenses are not covered if care is provided by someone claimed as a dependent), nursery school/day care center, elder care, wages paid for providing care for an eligible dependent (child under 13) or any dependent who is physically or mentally incapable of self-care.</p> <p>Yearly Contributions: \$100 minimum, \$5,000 maximum</p>
<p>Health Savings Account</p>	<p>When enrolled in the CDHP plan, AW contributes \$750 (single) or \$1,500 (all other levels of coverage) to the employee's HSA, which can be used to offset deductibles or save for future health care costs, even during retirement. Employees can use the per pay savings from their paychecks to add contributions to their HSA, up to the limits defined by the IRS.</p> <p>Maximum yearly contribution: \$3,550 single coverage, \$7,100 family coverage. Employees age 55 or older can make an additional \$1,000 "catch up" contribution.</p>
<p>Eligibility: see medical plans</p>	<p>At the end of the year, any unused funds are carried over and remain with the employee in the event they are no longer employed by AW. Employees can save for future medical expenses and may even invest HSA funds in a mutual fund to earn a return over time.</p>

Benefit Plan and Details	
The Hartford Voluntary Term Life Insurance	Employees can purchase up to \$300,000 or three times their salary in coverage (whichever is less) without having to provide evidence of good health; maximum Voluntary Life benefit is \$1 million.
Voluntary Dependent Term Life Insurance (VDL)	VDL covers eligible dependents and the plan offers \$20,000 coverage for spouses and \$10,000 coverage for each dependent child up to age 26.
Eligibility: see medical plans	*See plans for additional information
Group Term Life and AD&D Insurance	AW provides company-paid Basic Life and Accidental Death & Dismemberment (AD&D) Insurance for employees that is equal to 1.5 times the employee's base salary rounded up to the next highest \$1,000 (maximum benefit is \$200,000).
Eligibility: see medical plans	
Telehealth	Employees and their dependents are able to access U.S. board-certified, licensed doctors for care by video chat or phone, 24 hours a day, seven days a week. Telehealth visits are available for a flat \$49.00, regardless of the medical plan in which an employee is enrolled.
Eligibility: see medical plans	
Critical Illness	The plan pays a lump sum which can be used for expenses such as out-of-pocket medical costs to make up for lost compensation when an employee or a covered family member is diagnosed with a critical illness and covers such conditions as stroke, heart attack and invasive cancer among others. The coverage pays regardless of which medical plan the employee has and how costs are covered under that plan.
Eligibility: see medical plans	
Accident Insurance	Coverage offers several types of assistance in the event of an accident, such as a broken bone, eye injury, burn or even emergency dental work. In addition to a lump sum, accident insurance also covers emergency transportation or ambulance, as well as necessary items like blood or plasma, prosthetics and even lodging for family members. Benefits are paid regardless of what is covered by the employee's medical plan.
Eligibility: see medical plans	
Hospitalization Insurance	This plan compliments the employee's regular medical plan by helping with out-of-pocket costs if an employee or covered family member needs to be hospitalized, including stays in intensive care. Coverage may include rehabilitative services as well as routine or complex pregnancies. Payment is provided regardless of what's covered under the employee's medical plan.
Eligibility: see medical plans	
Pet Insurance	Having pet insurance can help alleviate any financial concerns if an employee's dog or cat gets sick. Pet insurance is offered for a small monthly fee per pet to have peace of mind in the event of injury or illness.

Benefit Plan and Details	
<p>The Hartford Short-Term Disability Plan (STD)</p> <p>Eligibility: see medical plans</p>	<p>STD benefits will begin on the 8th day of a disability due to illness, including pregnancy, and on the 1st day of disability due to injury. The plan provides a maximum of 52 weeks of STD protection and pays 70% of an employee's base pay.</p>
<p>Paid Family Leave (PFL)</p> <p>Eligibility: 1st of the month after date of hire</p>	<p>Designed to give employees paid time off when needed to care for a seriously ill or injured family member (as defined under the Family & Medical Leave Act), make arrangements for a family member deploying for military duty, military caregiver leave, or to bond with a child</p> <p>All full-time and part-time union employees are eligible for 2 weeks 100% pay, in conjunction with any state mandated benefits, of PFL in a rolling 12-month period. PFL can be taken continuously or intermittently; minimum increment varies by leave reason.</p>
<p>Employee Assistance Program (AEP)</p> <p>Eligibility: see medical plans</p>	<p>Managed by Carebridge, our AEP provides employees and each eligible dependent, up to 6 sessions per issue, per calendar year, at no cost to the employee for evaluation, short-term counseling and/or referral for behavioral health care issues, as well as legal, eldercare and child-care referral assistance.</p>
<p>myWellness</p> <p>Eligibility: see medical plans</p>	<p>Health and wellness activities that focus on the five pillars of wellbeing: Physical, Emotional, Financial, Community and Safety. When employees complete a points-eligible activity program, wellbeing points are awarded to help earn quarterly wellness rewards.</p>
<p>Horizon Discount Programs</p>	<p>Discounts offered through medical plan:</p> <ul style="list-style-type: none"> - Chiropractic, acupuncture and massage therapy - Eye exams, contact lenses, eyeglasses and laser vision correction - Health and wellness products, vitamins, gym memberships etc.

Benefit Plan and Details	
<p>Prudential Retirement 401(k) Savings Plan</p>	<p>Employees may contribute from 1% to 50% of their eligible compensation through regular payroll deductions on a traditional pre-tax or Roth post-tax basis, up to the annual IRS limit (\$19,500 for 2020), AW will match a portion of the employee’s contribution.</p> <p>Employees age 50 or older during the calendar year, may be eligible to make an additional pre-tax or Roth post-tax “catch-up contribution” of up to \$6,500.</p>
<p>Defined Contribution Account (DCA)</p> <p>Eligibility: Immediately</p>	<p>Separate from the company’s 401(k) match contribution, AW contributes an amount equal to 5.25% of the employee’s base salary or hourly pay, the defined contribution is vested in the same funds as the 401(k) contributions selected by the employee.</p>
<p>Employee Stock Purchase Plan (ESPP)</p> <p>Eligibility: Immediately</p>	<p>Administered by E*TRADE, employees have the opportunity to purchase AW stock at a 15 % discount during quarterly enrollment periods.</p>
<p>Commuter Benefits</p> <p>Eligibility: Immediately</p>	<p>Save up to 40% on your commuter costs by enrolling in a Commuter Benefits Plan, employees can set aside pre-tax dollars for qualified transit, vanpooling and parking expenses.</p> <p>*Maximum yearly contribution limit: \$270</p>
<p>Education Assistance</p> <p>Eligibility: Must be employed for 6 months prior to course start date</p>	<p>AW will reimburse up to \$10,000.00 (less any scholarships or other aid received), per calendar year for education costs including but not limited to tuition, registration fees and books.</p> <p>Courses must be offered by an accredited institution and may not be used for certifications/technical courses.</p>
<p>Vacation & Holidays</p>	<p>As stated in Union contract.</p>

This summary provides a brief description of the benefits offered under each plan, please contact the Human Resources Department for additional terms and conditions regarding plan coverage.

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.

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 2018 and the HTY (2019). 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 6 1989

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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,

[Handwritten signature: Jerry Rich]
Jerry Rich, Secretary

lg
Encls.
Cert. Mail

cc: C.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:

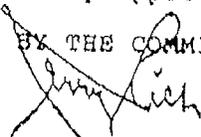
On December 12, 1988, Western Pennsylvania Water Company ("Water Company") and American Water Works Service Company, Inc. ("Service Company") filed an Affiliated Interest Agreement pertaining to the rendering of services to the Water Company by Service Company at its cost. On September 18, 1989, an Amendment 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 1. 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.

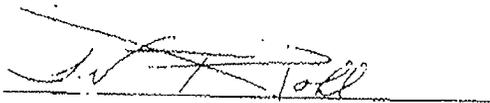
ARTICLE VI. TERM OF AGREEMENT

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

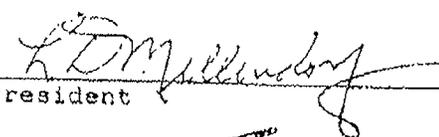
agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases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

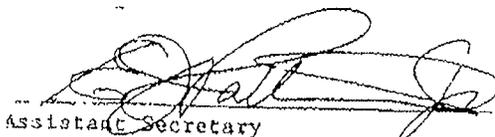


AMERICAN WATER WORKS SERVICE
COMPANY, INC.

By 

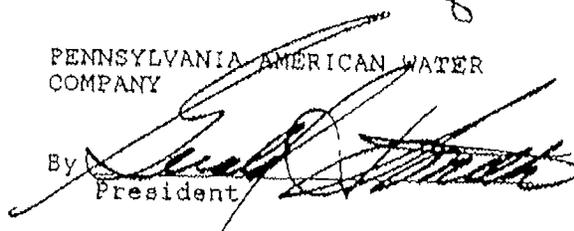
President

ATTEST:



Assistant Secretary

PENNSYLVANIA AMERICAN WATER
COMPANY

By 

President

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.

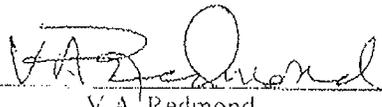
9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement 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.

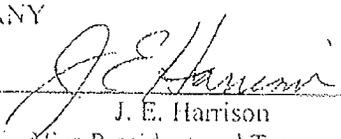
10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

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:

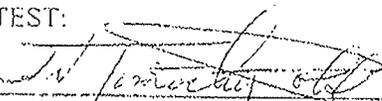
PENNSYLVANIA-AMERICAN WATER
COMPANY

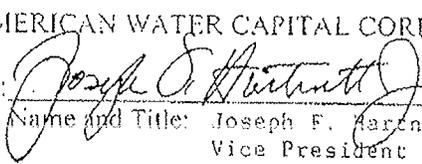
By: 
V.A. Redmond
Vice President and Secretary

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.

B-1

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 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)

FR III.6

Function	January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19	Grand Total
Business Development	\$55,956	\$41,664	\$39,547	\$27,896	\$39,456	\$36,830	\$29,670	\$34,266	\$39,847	\$26,940	\$70,027	\$41,174	\$483,273
Central Lab	(125)	57,852	31,398	45,329	42,483	26,847	43,595	83,744	(195)	22,849	38,594	32,710	425,082
Corp Admin	379,876	295,084	668,605	404,349	411,097	448,542	417,212	398,399	421,519	442,653	498,443	498,332	5,284,109
Corporate Security	221,546	89,637	159,404	109,275	178,056	94,770	150,676	169,935	121,148	17,746	272,439	193,442	1,778,074
Customer Service Organization (CSO)	629,043	566,430	589,275	611,871	627,504	611,755	517,352	646,393	448,044	540,488	516,407	650,968	6,955,528
Engineering	24,235	22,452	40,722	32,058	30,558	33,799	32,521	28,532	27,853	27,517	16,538	38,840	355,624
Environmental Compliance	18,530	19,914	2,540	13,802	11,743	(4,908)	10,081	7,671	10,153	12,406	7,299	7,403	116,635
External Affairs & Public Policy	112,345	94,500	111,839	103,641	96,473	139,195	118,098	84,380	139,461	93,515	105,962	144,897	1,344,306
Facilities	127,572	195,218	187,953	185,514	154,777	197,274	280,597	169,353	77,598	116,405	150,153	123,681	1,966,094
Finance	558,050	426,490	434,805	463,737	544,377	767,827	530,209	512,617	411,774	486,634	485,161	593,459	6,215,139
Human Resources	438,400	260,916	455,205	307,621	330,769	290,342	341,958	283,607	378,441	253,681	358,909	491,774	4,191,622
Investor Relations	7,595	6,357	9,364	7,238	20,453	8,408	9,648	8,269	7,659	7,479	6,276	15,759	114,504
Legal	243,997	202,655	269,568	215,603	224,250	421,988	258,726	237,379	377,650	260,434	242,578	399,872	3,354,700
Operations Excellence	38,884	13,058	30,327	17,894	17,230	31,792	22,028	16,771	30,971	31,631	16,372	52,586	319,544
Regulated Ops	352,926	345,767	586,328	355,896	398,195	395,884	391,772	370,958	700,539	476,384	538,313	259,390	5,172,351
Safety	21,526	18,175	29,707	23,205	24,354	39,869	35,679	11,070	22,757	26,985	42,754	42,143	338,225
Supply Chain	94,497	80,538	88,251	91,899	86,829	76,464	86,314	67,179	55,281	78,178	76,933	92,202	974,567
Technology and Innovation (T&I)	574,707	563,968	573,316	522,696	520,384	613,366	526,791	433,129	640,163	576,682	701,576	1,127,128	7,373,906
Grand Total	\$3,899,560	\$3,300,675	\$4,308,154	\$3,539,524	\$3,758,988	\$4,230,043	\$3,802,927	\$3,563,653	\$3,910,662	\$3,498,605	\$4,144,733	\$4,805,759	\$46,763,283

Function	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18	Grand Total
Business Development	\$63,185	\$51,394	\$78,490	\$47,131	\$29,324	\$56,922	\$32,307	\$33,120	\$42,986	\$31,965	\$26,608	\$50,343	\$543,773
Central Lab	27,639	24,152	30,967	17,788	35,956	32,916	49,460	51,126	30,519	33,591	26,161	71,497	431,772
Corp Admin	1,483,683	639,470	513,017	325,116	391,894	409,946	273,714	375,207	876,960	491,616	143,078	686,512	6,610,213
Corporate Security	49,649	48,698	54,414	75,327	43,140	123,494	65,314	94,688	110,069	165,026	146,640	82,143	1,058,601
Customer Service Organization (CSO)	607,790	537,921	654,036	535,605	567,545	509,685	540,992	577,169	507,768	568,078	579,639	584,994	6,771,221
Engineering	26,874	16,881	30,386	34,482	15,739	13,245	27,569	25,733	11,400	17,097	19,027	23,570	262,003
Environmental Compliance	14,800	15,197	20,965	15,412	17,457	23,074	19,144	18,039	21,969	18,715	15,833	12,802	213,407
External Affairs & Public Policy	95,906	89,155	88,539	90,168	90,988	82,557	95,600	99,521	99,376	125,405	80,031	138,076	1,175,319
Facilities	70,560	67,863	73,733	72,895	63,663	67,082	69,715	63,197	72,064	69,477	121,949	182,294	994,492
Finance	413,255	444,244	392,834	366,521	571,143	510,000	555,367	172,198	491,419	475,382	469,006	362,105	5,223,474
Human Resources	282,350	242,221	293,850	250,200	265,632	334,703	233,503	266,573	339,612	300,678	256,092	268,372	3,333,786
Investor Relations	6,736	12,002	11,482	11,044	20,666	17,673	7,651	8,150	17,372	7,403	7,060	20,612	147,851
Legal	176,914	167,545	289,839	192,081	235,209	246,566	209,209	193,308	267,157	169,723	159,674	321,205	2,628,430
Operations Excellence	28,179	38,071	49,855	62,081	24,918	30,275	27,606	37,509	28,249	27,836	62,359	12,759	429,698
Regulated Ops	366,342	328,987	554,252	304,259	367,913	659,585	245,455	327,743	375,937	302,810	316,125	446,609	4,596,018
Safety	22,351	20,418	14,227	9,538	7,058	18,988	15,524	9,851	(2,956)	12,809	9,755	14,134	151,697
Supply Chain	60,421	15,931	66,865	71,532	83,554	51,014	46,350	71,131	79,632	69,106	88,587	80,142	784,265
Technology and Innovation (T&I)	425,326	705,231	795,882	634,565	551,377	356,262	643,171	528,293	625,266	643,077	1,046,661	598,395	7,553,507
Grand Total	\$4,221,961	\$3,465,380	\$4,013,634	\$3,115,745	\$3,383,173	\$3,543,986	\$3,157,651	\$2,952,557	\$3,994,799	\$3,529,793	\$3,574,283	\$3,956,565	\$42,909,527

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, land and office space. Leases, contracts or vouchers for these items may be reviewed at the Company's office.

Coatesville and Wyomissing areas lease office space.

Effective June 2019, land is being leased on a year-to-year basis in Swoyersville, Borough, Luzerne County in Pennsylvania for equipment storage.

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 2019.

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

Pennsylvania-American Water Company
Expenditures for Advertising

FR.III.09

	2019	2018	2017
Public Health & Safety	\$5,875	\$6,576	\$16,493
Conservation of Energy	26,241	9,037	26,596
Explanation of Billing Practices	27,904	23,783	6,246
Provision of Factual & Objective Data	14,650	22,532	21,024
Other Advertising Programs			
Billing Inserts	0	13,369	9,764
Job Recruitment	538	0	350
Community Organizations	241	7,716	10,983
Customer Education (Radio/TV)	223,085	521,907	265,589
Miscellaneous	3,556	2,785	(91)
	<u>\$302,090</u>	<u>\$607,705</u>	<u>\$356,954</u>

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.

Pennsylvania-American Water Company - Water Operations Excl. Steelton

<u>Description</u>	<u>2019 Amount</u>
Alle Kiski Strong Cham	\$650
American Water Works Assn	3,650
ASME	158
AWWA.Org	27,228
Butler County Chamber of Commerce	350
Capitolwire Com	1,081
Clarion Area Chamber Of Business	330
Clarion County Economic Development	1,000
Commonwealth Of Pennsylvania	60
Greater Wyoming Valley Chamber	1,500
Harrisburg Regional Chamber	866
Indian Rocks Prop Owners	1,486
Indiana County Chamber	289
Lawrence County Chamber Of Com	1,000
LHPOA Inc	2,978
MLEPOA Inc	4,970
NAWC Dues	320,121
NAWC Government Relations	49,183
NAWC Pennsylvania Chapter Dues	33,859
NAWC Pennsylvania Chapter	82,051
Nazareth Area Chamber Of Commerce	295
Pennsylvania Attorney Registration Fees	228
Pennsylvania Background Check	22
Pennsylvania BCEL Lobby Disclosure	600
Pennsylvania BPOA Professional License Fee	100
Pennsylvania Legislative Services	8,109
Pennsylvania Rural Water Association	854
Pennsylvania Warn	17,417
Pennsylvania Chamber Of Business	27,237
Peters Township Chamber of Commerce	850
Public Affairs Council	2,600
Scranton Chamber Of Commerce	1,800
Slatebeltchamber.Org	189
Water Resources Del Rb	2,000
West Shore Chamber Of Commerce	555
Western Chester County	178
Wild Acres Lakes POA	17,092
Yellow Breeches Watershed	100
National Minority Supplier Development Council	2,550
Womens Business Entrepreneurs National Council	1,700
National LGBT Chamber Of Commerce	1,000
Pennsylvania Association Of Accredited Environmental Laboratories	306
Pennsylvania Society Membership	100
PAEE	100
National Society Of Professional Engineers	299
Total	\$619,089

Pennsylvania-American Water Company - WW SSS Excl. Sadsbury and Exeter Operations

<u>Description</u>	<u>2019 Amount</u>
AWWA.Org	\$228
Western Chester County	178
	<hr/>
	\$406

Pennsylvania-American Water Company - WW CSS Scranton Operations

<u>Description</u>	<u>2019 Amount</u>
Commonwealth of PA	\$120
Commonwealth of Pennsylvania	875
Department of Environmental Protection	695
Division of Storage Tanks	425
Eastern Pennsylvania Water Pollution	120
Pennsylvania BPOA Professional License Fee	100
Pennsylvania Department of Environmental Protection	60
Pennsylvania Hazardous Material Resp Fund	30
WinCan LLC	1,590
	<hr/>
	\$4,015
	<hr/>

Pennsylvania-American Water Company - WW CSS McKeesport Operations

<u>Description</u>	<u>2019 Amount</u>
NNA Services LLC	\$192
	<u>\$192</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.

Pennsylvania-American Water Company
Water Operations Excl. Steelton
Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$804,766	\$551,220	\$619,410
Collection Agencies	3,555,616	3,159,494	1,901,138
Distribution System	3,345,645	3,708,364	2,085,338
Engineering	365,967	443,637	428,541
Forms	998,052	709,522	685,728
Grounds Care	1,156,135	1,077,999	1,105,751
Janitorial	447,330	402,666	398,198
Lab Testing	179,379	196,887	224,779
Legal	1,744,193	1,746,303	1,360,826
Maintenance	2,500,211	2,808,155	3,030,798
Contract Serv Maint	2,794,049	2,804,225	2,125,989
M & S Maintenance	1,045,273	661,931	817,912
Paving	1,109,773	2,222,435	1,043,694
Security	817,468	800,383	717,836
Service Company	46,566,045	42,909,525	39,948,914
Temporary	121,811	369,518	344,742
Waste Disposal	1,830,364	1,948,395	1,462,731
Total Outside Services	\$69,382,078	\$66,520,661	\$58,302,326
Regulatory			
Amortization	\$852,081	\$851,998	\$0
Management Study	0	0	0
Other	21,327	36,462	6,468
Total Regulatory	\$873,407	\$888,460	\$6,468
Miscellaneous			
Advertising	\$0	\$1,989	\$850
Bank Service Charges	498,431	519,478	543,707
Billing Postage	3,049,329	3,104,451	3,162,810
Cell Phone	905,466	799,097	743,475
Charitable Contributions	2,430	1,000	0
Charitable Donations	232,080	300,481	254,849
Co Dues/Membership Deductible	619,047	533,287	491,367
Community Organizations	81,499	62,114	58,794
Conference Registration	414,484	257,787	325,995
Credit Line Fees	773,055	886,600	914,664
Customer Education Communication	301,654	503,226	457,675
Deductible Meals	196,744	233,355	317,344
Director Fees & Expense	51,822	70,941	72,672
Electric Expenses	374,919	478,709	512,439
Employee Expenses	329,961	421,127	450,455
Forms	998,052	709,522	685,728
Heating	994,248	1,088,894	829,200
Injuries/Damages	(250,000)	250,000	26,380
Lab Supplies	643,398	568,404	592,268
M & S Operations	1,714,797	1,136,791	1,033,343
Mailing	125,582	112,580	139,019
Miscellaneous	(309,433)	(481,008)	(534,297)
Miscellaneous Operation Expenses	2,120,224	362,233	3,080,542
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	39,920	15,340	14,188
Permits	278,674	299,296	247,841
Office & Admin Supplies	274,897	246,669	272,376
Relocation	160,346	190,264	62,455
AWWA Research	128,290	121,270	132,406
Sewer	262,958	183,578	198,643
Software Licenses	1,245,759	772,422	554,392
Taxable Meals	0	907	1,997
Telephone	2,580,207	2,070,565	1,954,786
Trash	238,568	195,105	234,648
Trustee Fees	42,142	67,279	30,547
Uniforms	395,544	295,320	238,931
Wireless	312,363	229,925	209,754
Total Miscellaneous	\$19,827,455	\$16,608,998	\$18,312,241
Grand Total	\$90,082,940	\$84,018,119	\$76,621,034

Pennsylvania-American Water Company
Water Steelton Operations
Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$0	\$0	\$0
Collection Agencies	0	0	0
Distribution System	8,207	0	0
Engineering	0	0	0
Forms	0	0	0
Grounds Care	0	0	0
Janitorial	0	0	0
Lab Testing	656	0	0
Legal	0	0	0
Maintenance	0	0	0
Contract Serv Maint	0	0	0
M & S Maintenance	0	0	0
Paving	0	0	0
Security	0	0	0
Service Company	0	0	0
Temporary	0	0	0
Waste Disposal	0	0	0
Total Outside Services	\$8,863	\$0	\$0
Regulatory			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$0	\$0	\$0
Miscellaneous			
Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	0	0	0
Cell Phone	3,023	0	0
Charitable Contributions	0	0	0
Charitable Donations	0	0	0
Co Dues/Membership Deductible	0	0	0
Community Organizations	0	0	0
Conference Registration	0	0	0
Credit Line Fees	0	0	0
Customer Education Communication	0	0	0
Deductible Meals	173	0	0
Director Fees & Expense	0	0	0
Electric Expenses	0	0	0
Employee Expenses	915	0	0
Forms	0	0	0
Heating	0	0	0
Injuries/Damages	0	0	0
Lab Supplies	3,138	0	0
M & S Operations	15,331	0	0
Mailing	165	0	0
Miscellaneous	0	0	0
Miscellaneous Operation Expenses	105	0	0
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	0	0
Permits	0	0	0
Office & Admin Supplies	1,348	0	0
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	0	0	0
Software Licenses	0	0	0
Taxable Meals	0	0	0
Telephone	0	0	0
Trash	162	0	0
Trustee Fees	0	0	0
Uniforms	4,634	0	0
Wireless	0	0	0
Total Miscellaneous	\$28,994	\$0	\$0
Grand Total	\$37,858	\$0	\$0

Pennsylvania-American Water Company
 WW SSS Excl. Sadsbury and Exeter Operations
 Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$0	\$0	\$0
Collection Agencies	0	(57)	0
Distribution System	362,183	523,885	281,618
Engineering	3,250	0	1,988
Forms	2,589	2,432	0
Grounds Care	86,297	85,376	85,604
Janitorial	14,664	2,133	15,026
Lab Testing	156,382	138,473	150,718
Legal	0	0	0
Maintenance	11,662	20,562	21,797
Contract Serv Maint	107,573	130,038	171,648
M & S Maintenance	42,602	71,681	77,518
Paving	2,562	1,395	0
Security	763	1,946	1,007
Service Company	0	0	0
Temporary	1,062	2,218	0
Waste Disposal	1,183,872	1,065,029	1,043,227
Total Outside Services	\$1,975,463	\$2,045,111	\$1,850,151
Regulatory			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$0	\$0	\$0
Miscellaneous			
Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	221	779	174
Cell Phone	42,444	41,229	43,218
Charitable Contributions	0	0	0
Charitable Donations	1,250	0	46
Co Dues/Membership Deductible	406	40	0
Community Organizations	250	1,650	2,334
Conference Registration	0	225	0
Credit Line Fees	0	0	0
Customer Education Communication	437	0	0
Deductible Meals	2,458	3,580	4,268
Director Fees & Expense	0	85	0
Electric Expenses	7,185	3,174	2,505
Employee Expenses	8,729	11,694	28,083
Forms	2,589	2,432	0
Heating	57,141	53,181	42,373
Injuries/Damages	0	0	0
Lab Supplies	54,018	39,407	30,635
M & S Operations	185,725	149,914	183,054
Mailing	2,839	2,919	1,311
Miscellaneous	245	1,007	2,474
Miscellaneous Operation Expenses	167,349	155,872	57,729
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	500	250
Permits	3,264	2,993	895
Office & Admin Supplies	8,919	8,302	6,517
Relocation	0	35	0
AWWA Research	0	0	0
Sewer	5,914	(221)	33,965
Software Licenses	0	0	0
Taxable Meals	44	0	0
Telephone	96,047	120,248	122,285
Trash	35,392	28,172	40,784
Trustee Fees	0	0	0
Uniforms	6,954	11,340	7,932
Wireless	3,830	4,974	4,244
Total Miscellaneous	\$693,649	\$643,532	\$615,077
Grand Total	\$2,669,112	\$2,688,643	\$2,465,228

Pennsylvania-American Water Company
 WW SSS Sadsbury Operations
 Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$0	\$0	\$0
Collection Agencies	0	0	0
Distribution System	0	0	0
Engineering	0	0	0
Forms	0	0	0
Grounds Care	0	0	0
Janitorial	0	0	0
Lab Testing	0	0	0
Legal	0	0	0
Maintenance	0	0	0
Contract Serv Maint	0	0	0
M & S Maintenance	0	0	0
Paving	0	0	0
Security	0	0	0
Service Company	0	0	0
Temporary	0	0	0
Waste Disposal	0	0	0
Total Outside Services	\$0	\$0	\$0
Regulatory			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$0	\$0	\$0
Miscellaneous			
Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	0	0	0
Cell Phone	0	0	0
Charitable Contributions	0	0	0
Charitable Donations	0	0	0
Co Dues/Membership Deductible	0	0	0
Community Organizations	0	0	0
Conference Registration	0	0	0
Credit Line Fees	0	0	0
Customer Education Communication	0	0	0
Deductible Meals	0	0	0
Director Fees & Expense	0	0	0
Electric Expenses	0	0	0
Employee Expenses	0	0	0
Forms	0	0	0
Heating	0	0	0
Injuries/Damages	0	0	0
Lab Supplies	0	0	0
M & S Operations	0	0	0
Mailing	0	0	0
Miscellaneous	0	0	0
Miscellaneous Operation Expenses	0	0	0
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	0	0
Permits	0	0	0
Office & Admin Supplies	0	0	0
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	0	0	0
Software Licenses	0	0	0
Taxable Meals	0	0	0
Telephone	0	0	0
Trash	0	0	0
Trustee Fees	0	0	0
Uniforms	0	0	0
Wireless	0	0	0
Total Miscellaneous	\$0	\$0	\$0
Grand Total	\$0	\$0	\$0

Pennsylvania-American Water Company
 WW SSS Exeter Operations
 Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$0	\$0	\$0
Collection Agencies	0	0	0
Distribution System	0	0	0
Engineering	0	0	0
Forms	0	0	0
Grounds Care	0	0	0
Janitorial	192	0	0
Lab Testing	0	0	0
Legal	0	0	0
Maintenance	0	0	0
Contract Serv Maint	975	0	0
M & S Maintenance	98	0	0
Paving	0	0	0
Security	0	0	0
Service Company	0	0	0
Temporary	0	0	0
Waste Disposal	28,413	0	0
Total Outside Services	\$29,678	\$0	\$0
Regulatory			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$0	\$0	\$0
Miscellaneous			
Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	0	0	0
Cell Phone	477	0	0
Charitable Contributions	0	0	0
Charitable Donations	0	0	0
Co Dues/Membership Deductible	0	0	0
Community Organizations	0	0	0
Conference Registration	0	0	0
Credit Line Fees	0	0	0
Customer Education Communication	0	0	0
Deductible Meals	778	0	0
Director Fees & Expense	0	0	0
Electric Expenses	0	0	0
Employee Expenses	718	0	0
Forms	0	0	0
Heating	0	0	0
Injuries/Damages	0	0	0
Lab Supplies	1,349	0	0
M & S Operations	2,318	0	0
Mailing	183	0	0
Miscellaneous	1,119	0	0
Miscellaneous Operation Expenses	2,116	0	0
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	0	0
Permits	1,977	0	0
Office & Admin Supplies	325	0	0
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	0	0	0
Software Licenses	0	0	0
Taxable Meals	0	0	0
Telephone	2,263	0	0
Trash	227	0	0
Trustee Fees	0	0	0
Uniforms	0	0	0
Wireless	0	0	0
Total Miscellaneous	\$13,850	\$0	\$0
Grand Total	\$43,528	\$0	\$0

Pennsylvania-American Water Company
 WW CSS Scranton Operations
 Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$0	\$0	\$0
Collection Agencies	0	0	0
Distribution System	145,010	66,963	72,966
Engineering	0	0	0
Forms	0	0	8
Grounds Care	4,576	6,329	513
Janitorial	20,549	10,034	4,911
Lab Testing	66,034	66,001	65,133
Legal	0	(15,547)	2,449
Maintenance	41,735	72,473	96,637
Contract Serv Maint	48,931	48,806	36,980
M & S Maintenance	39,925	8,784	24,221
Paving	(105)	5,788	15,472
Security	444	629	5,186
Service Company	0	0	0
Temporary	977	0	1,235
Waste Disposal	953,470	961,481	800,515
Total Outside Services	\$1,321,548	\$1,231,741	\$1,126,225
Regulatory			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$0	\$0	\$0
Miscellaneous			
Advertising	\$0	\$0	\$0
Bank Service Charges	3,000	6,518	2,566
Billing Postage	1,242	817	886
Cell Phone	28,447	31,349	31,792
Charitable Contributions	120	470	0
Charitable Donations	2,550	2,550	4,500
Co Dues/Membership Deductible	4,015	7,835	7,790
Community Organizations	0	0	0
Conference Registration	0	0	0
Credit Line Fees	0	0	0
Customer Education Communication	0	64	0
Deductible Meals	5,290	6,117	8,434
Director Fees & Expense	0	0	0
Electric Expenses	0	0	0
Employee Expenses	1,322	13,656	37,110
Forms	0	0	8
Heating	53,395	47,986	55,643
Injuries/Damages	0	0	0
Lab Supplies	39,330	30,461	40,110
M & S Operations	14,351	4,866	87,509
Mailing	535	373	99
Miscellaneous	2,038	493	5,378
Miscellaneous Operation Expenses	66,661	29,214	90,139
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	270	0
Permits	26,641	3,825	2,114
Office & Admin Supplies	5,810	8,551	21,538
Relocation	0	12	35,437
AWWA Research	0	0	0
Sewer	0	215	475
Software Licenses	6,268	6,220	26,556
Taxable Meals	0	0	0
Telephone	20,580	22,182	19,661
Trash	2,003	1,984	3,182
Trustee Fees	0	0	0
Uniforms	27,588	12,722	48,722
Wireless	6,260	614	0
Total Miscellaneous	\$317,445	\$239,364	\$529,648
Grand Total	\$1,638,993	\$1,471,105	\$1,655,873

Pennsylvania-American Water Company
 WW CSS McKeesport Operations
 Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2019	2018	2017
Outside Services			
Auditing	\$0	\$1,588	\$0
Collection Agencies	0	0	0
Distribution System	353,830	320,357	0
Engineering	0	55	0
Forms	0	0	0
Grounds Care	0	0	0
Janitorial	2,255	3,608	0
Lab Testing	(5,185)	(11,784)	0
Legal	0	0	0
Maintenance	321	0	0
Contract Serv Maint	33,915	0	0
M & S Maintenance	13,286	0	0
Paving	65,099	14,094	0
Security	9,800	22,367	0
Service Company	0	0	0
Temporary	(5,048)	5,116	0
Waste Disposal	284,760	141,218	4,675
Total Outside Services	\$753,033	\$496,618	\$4,675
Regulatory			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
Total Regulatory	\$0	\$0	\$0
Miscellaneous			
Advertising	\$0	\$0	\$0
Bank Service Charges	4,142	100	0
Billing Postage	33	174	0
Cell Phone	16,150	11,937	91
Charitable Contributions	0	0	0
Charitable Donations	0	0	0
Co Dues/Membership Deductible	192	263	0
Community Organizations	0	1,559	0
Conference Registration	0	950	0
Credit Line Fees	0	0	0
Customer Education Communication	0	854	0
Deductible Meals	4,187	7,628	105
Director Fees & Expense	0	0	0
Electric Expenses	0	219	0
Employee Expenses	14,311	19,212	1,119
Forms	0	0	0
Heating	34,387	29,978	0
Injuries/Damages	0	0	0
Lab Supplies	26,162	39,756	0
M & S Operations	74,800	39,823	1,600
Mailing	251	202	0
Miscellaneous	0	0	0
Miscellaneous Operation Expenses	169,209	243,395	331
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	0	0
Permits	7,825	12,655	0
Office & Admin Supplies	5,002	9,046	0
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	15,687	18,243	0
Software Licenses	0	2,101	0
Taxable Meals	0	0	0
Telephone	72,644	56,210	0
Trash	3,242	4,545	0
Trustee Fees	0	0	0
Uniforms	34,617	15,854	0
Wireless	0	7,684	0
Total Miscellaneous	\$482,840	\$522,387	\$3,246
Grand Total	\$1,235,873	\$1,019,005	\$7,921

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

FR III.12

Pennsylvania-American Water Company

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 - 2019**

FR III.12

<u>Project</u>	<u>2019 Amount</u>
R & D General	\$299,660
AWWA Research Foundation	128,290
Catalytic Nitrate Removal	(4,027)
Desalination using subsurface intakes	(843)
ECs in Hospital effluents	2,062
Frankensensor	(85,351)
H2O Data Analytics Integration-P1	(22,779)
JIRA Implementation	(174)
LG Sonic Royalties	5
Nyserda - Solaire Mbr	70
Ozone-BAC	712
Pathogen reduction	4,046
Smart Water Management Systems	(304)
Source Wtr Sensor Platform : IS-P1119	105,241
Source Wtr Sensor Platform v2 : C-P1119	127,247
T&O in Missouri River	1,124
Workforce Needs-Future Dist. Systems	(3,991)
WRF - Service Line Identification	(56)
WRF 4911 Legionella	17,057
Total Research and Development	<u><u>\$567,989</u></u>

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.

Pennsylvania-American Water Company - Water Operations Excl. Steelton

<u>Recipient</u>	<u>Description</u>	<u>2019 Amount</u>
Clearfield Area United Way	Donation	\$130
Connellsville City	Donation	2,000
Ellwood City Arts Crafts	Donation	1,000
Lower Makefield Township	Donation	500
New Cumberland River Rescue	Donation	250
Redevelopment Authority of The	Donation	500
United Way of Bucks County	Donation	260
United Way of Chester County	Donation	1,300
United Way of Clarion County	Donation	260
United Way of Lackawanna Count	Donation	618
United Way of Lawrence Co	Donation	910
United Way of Lebanon County	Donation	260
United Way of Susquehanna County	Donation	260
United Way of The Capital Region	Donation	3,210
United Way of Washington Count	Donation	520
United Way of Wyoming Valley	Donation	910
Brandywine Health Foundation	Event Sponsorship	250
Caln Township	Event Sponsorship	250
Childrens Miracle Network	Event Sponsorship	500
Coatesville Christmas Parade	Event Sponsorship	250
Fathers Involved Shedding Hope	Event Sponsorship	250
Hannah Chop	Event Sponsorship	1,000
Hose Hook & Ladder Company #1	Event Sponsorship	100
Ian A Chaudhari	Event Sponsorship	1,000
Londonderry Township	Event Sponsorship	1,000
Rainbow Kitchen Community Serv	Event Sponsorship	2,000
Valley Township	Event Sponsorship	250
West Shore Bureau of Fire	Event Sponsorship	1,000
Washington County PA	Event Sponsorship	77
Shop N Save	Event Sponsorship	30
Filson Water Llc	Event Sponsorship	72
Butler Health Sys Foundat	Event Sponsorship	300
WalMart Supercenter #1885	Event Sponsorship	28
Pittsburgh Parks Conservancy	Infrastructure Installations Donation	10,000
	Total Donations and Sponsorships	\$31,245

Pennsylvania-American Water Company - Water Operations Excl. Steelton

<u>Recipient</u>	<u>Description</u>	<u>2019 Amount</u>
Allegheny County Conservation	Environmental Grant 2019	\$4,950
Allegheny Land Trust	Environmental Grant 2019	7,200
Ellwood City Borough	Environmental Grant 2019	7,200
Indiana Borough	Environmental Grant 2019	800
Londonderry Township	Environmental Grant 2019	4,000
Silver Spring Township	Environmental Grant 2019	1,200
Upper Valley Ymca	Environmental Grant 2019	5,400
Wilson School District/Fulton	Environmental Grant 2019	5,850

<u>Recipient</u>	<u>Description</u>	<u>2019 Amount</u>
Avoca Hose Co No 1	Firefighting Support Grant - 2019	250
Browndale Fire Co	Firefighting Support Grant - 2019	400
Brownsville Fire Company 1	Firefighting Support Grant - 2019	250
Butler Twp Volunteer Fire Department	Firefighting Support Grant - 2019	1,000
Central Fire Department	Firefighting Support Grant - 2019	400
Central Volunteer Fire Company	Firefighting Support Grant - 2019	400
City of Butler	Firefighting Support Grant - 2019	700
Clairton City of	Firefighting Support Grant - 2019	800
Clarendon Fire Department	Firefighting Support Grant - 2019	400
Clarks Summit Fire Co #1	Firefighting Support Grant - 2019	400
Dravosburg Vfd	Firefighting Support Grant - 2019	400
Elizabeth Volunteer Fire Company	Firefighting Support Grant - 2019	400
Ellwood City Volunteer Fire Department	Firefighting Support Grant - 2019	400
Elrama Volunteer Fire Company	Firefighting Support Grant - 2019	700
Exeter Township Volunteer Fire Department	Firefighting Support Grant - 2019	400
Fallowfield Township Vol Fire	Firefighting Support Grant - 2019	400
Greenock Volunteer Fire Company	Firefighting Support Grant - 2019	400
Greenwood Hose Company #1	Firefighting Support Grant - 2019	500
Hancock Fire Company #5	Firefighting Support Grant - 2019	400
Harmonville Fire Company No 1	Firefighting Support Grant - 2019	500
Hickory Township Volunteer Fire	Firefighting Support Grant - 2019	500
Jefferson Fire Company	Firefighting Support Grant - 2019	400
Kane Volunteer Fire Dept Inc	Firefighting Support Grant - 2019	500
Koppel Volunteer Fire Company	Firefighting Support Grant - 2019	500
Lick Hill Volunteer Fire Department	Firefighting Support Grant - 2019	600
Londonderry Fire Company No 1	Firefighting Support Grant - 2019	400
Lower Allen Fire Company #1	Firefighting Support Grant - 2019	250
Mccalmont Township Volunteer Fire	Firefighting Support Grant - 2019	400
Mt Lebanon Volunteer Fire Company	Firefighting Support Grant - 2019	600
New Beaver Borough Fire Department	Firefighting Support Grant - 2019	800
New Castle Fire Department	Firefighting Support Grant - 2019	400
New Haven Hose Company Inc	Firefighting Support Grant - 2019	400
Norristown Borough	Firefighting Support Grant - 2019	1,000
Northumberland Hook & Ladder	Firefighting Support Grant - 2019	500
Pittston Twp Volunteer Fire Department	Firefighting Support Grant - 2019	250
Pleasant Volunteer Fire Departent	Firefighting Support Grant - 2019	400
Republic Fire Department	Firefighting Support Grant - 2019	500
Royersford Fire Department	Firefighting Support Grant - 2019	620
Shipperville Elk Township Volunteer Fire	Firefighting Support Grant - 2019	400
Skyview Volunteer Fire Company West	Firefighting Support Grant - 2019	400
Steelton Volunteer Fire Department	Firefighting Support Grant - 2019	900
Strattanville Volunteer Fire Company	Firefighting Support Grant - 2019	400
Swedeland Volunteer Fire Company	Firefighting Support Grant - 2019	630
Upper Allen Township	Firefighting Support Grant - 2019	400
Upper Providence Township	Firefighting Support Grant - 2019	400
Volunteer Fireman Association of Liberty Borough	Firefighting Support Grant - 2019	400
West Elizabeth Volunteer Fire	Firefighting Support Grant - 2019	400
West Mifflin Volunteer Fire	Firefighting Support Grant - 2019	700
Wilkes-Barre Bureau of Fire	Firefighting Support Grant - 2019	400

<u>Recipient</u>	<u>Description</u>	<u>2019 Amount</u>
William Cameron Engine Company	Firefighting Support Grant - 2019	250
Wurtemberg-Perry Township Volunteer Fire Dept.	Firefighting Support Grant - 2019	900
Wyomissing Borough	Firefighting Support Grant - 2019	400
Addison Marie George	Stream of Learning Scholarship	1,000
Brandon Richard Feltman	Stream of Learning Scholarship	1,000
Gabriella Spadafora	Stream of Learning Scholarship	1,000
Henry Mongrain	Stream of Learning Scholarship	1,000
Joseph Power	Stream of Learning Scholarship	1,000
Katherine Bowser	Stream of Learning Scholarship	1,000
Kevin J Grodzki	Stream of Learning Scholarship	1,000
Makayla Gallegos	Stream of Learning Scholarship	1,000
	Total Grants and Scholarships	<u>\$70,100</u>

Pennsylvania-American Water Company - WW CSS Scranton Operations

<u>Recipient</u>	<u>Description</u>	<u>2019 Amount</u>
Salvatore Verrastro Memorial	Event Sponsorship	\$400
Teamsters Local Union 229	Event Sponsorship	150
NBLT	Event Sponsorship	120
	Total Sponsorships	<u>\$670</u>

Pennsylvania-American Water Company - WW SSS Excl. Sadsbury and Exeter Operations

<u>Recipient</u>	<u>Description</u>	<u>2019 Amount</u>
Brandywine Health Foundation	Event Sponsorship	\$250
Caln Township	Event Sponsorship	250
Coatesville Christmas Parade	Event Sponsorship	250
Fathers Involved Shedding Hope	Event Sponsorship	250
Valley Township	Event Sponsorship	250
	Total Sponsorships	<u>\$1,250</u>

Grand Total Charitable and Civic Contributions for 2019	<u><u>\$103,265</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:

In 2017, pension expense was recorded based on the Employee Retirement Income Security Act of 1974. Effective January 1, 2018, Pennsylvania-American Water began to record pension expense based on ASC 715 (Former FAS 87). The amounts below reflect pension expense recorded for total company.

	<u>ASC 715</u>		<u>ERISA</u>
	2019	2018	2017
PAWC Pension Funding	\$9,376,236	\$7,908,545	\$5,665,536
PAWC Deferred Pension Amortization	(1,479,089)	(1,479,089)	
Service Co. Deferred Pension Amortization	(479,329)	(479,329)	
Pension Cap Credit	(1,829,577)	(2,226,409)	(2,556,109)
PAWC Pension Cost O&M	5,588,241	3,723,718	3,109,427
Service Co. Pension Funding (FAS 87 vs. ERISA difference)			714,572
Total Pension Cost	5,588,241	3,723,718	3,823,999

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 did not make any cash contributions during 2019. 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:

As stated in response to FR III.16, there were no actual amounts contributed in 2019 to SFAS NO. 106 funds. At this time, there are no scheduled or projected amounts to be contributed for future test years.

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 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 annual performance plans for 2017, 2018 and 2019. The annual performance plans are proprietary and confidential. Accordingly, the Company is providing the annual performance 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 performance plan 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.

Policy	Account	Per Books 12/31/2019	Present Rates 12/31/2020	Present Rates 12/31/2021	Present Rates 12/31/2022
Workers Compensation	55720000	\$525,700			
Workers Compensation - AWI	55720000	2,204,706	\$2,659,731	\$2,715,053	\$2,769,354
Total Workers Compensation	55720000	\$2,730,406	\$2,659,731	\$2,715,053	\$2,769,354
Less: Capitalized	55720000	(938,560)	(988,888)	(1,009,457)	(1,029,646)
Expensed Workers Compensation	55720000	\$1,791,846	\$1,670,843	\$1,705,596	\$1,739,708
General Liability	55710000	\$969,781	\$0	\$0	\$0
General Liability - AWI	55710000	8,270,082	9,354,030	9,548,594	9,739,566
Retro Adjustment	55710000	(901,767)	68,584	68,584	68,584
Broker Service Fee	55730000	57,319	60,950	62,218	63,462
Excess General Liability	55710000	936,281	854,112	871,878	889,316
Property	55740000	1,457,985	2,686,559	2,742,439	2,797,288
Surety Bonds / Risk	55730000	13,192	3,458	3,530	3,601
Misc Surety	55710000	11,801	0	0	0
Fiduciary Responsibility	55710000	12,273	12,196	12,450	12,699
Comprehensive Crime	55730000	4,598	4,643	4,740	4,835
Employment Practices	55710000	36,744	34,783	35,506	36,216
Directors & Officers	55710000	57,830	55,463	56,617	57,749
Business Travel	55730000		1,275	1,302	1,328
Special Contingency	55730000		832	849	866
It Security / Cyber Risk	55710000	52,587	57,833	59,036	60,217
Law Liability	55710000	6,513	6,601	6,738	6,873
Auto Liability	55110000	67,732	245,347	250,450	255,459
Auto Liability - AWI	55110000	137,675	0	0	0
Meter Credit	55710000	(863,839)	-	-	-
Total Policies Other Than Workers Compensation		\$10,326,787	\$13,446,666	\$13,724,931	\$13,998,058
Total Expensed Policies		\$12,118,633	\$15,117,509	\$15,430,527	\$15,737,766

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.

Description	2019 Amount	Lobbying Expense
<u>Water Operations Excl. Steelton</u>		
American Water Works Association	\$30,878	
NAWC Dues	382,904	57,436
NAWC PA Chapter - Government Relations	47,664	47,664
NAWC Pennsylvania Chapter	34,387	
Pennsylvania Rural Water	854	
Water Resources Association of the Delaware River Basin	2,000	
Yellow Breeches Watershed Association	100	
Total Water Operations Excl. Steelton	\$498,787	\$105,100
 <u>WW SSS Excl. Sadsbury and Exeter Operations</u>		
American Water Works Association	\$228	
Total WW SSS Excl. Sadsbury and Exeter Operations	\$228	\$0
 <u>WW CSS Scranton Operations</u>		
Eastern PA Water Pollution	\$120	
Total WW CSS Scranton Operations	\$120	\$0

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:

No employee positions were eliminated during the historic test year, nor are any expected to be eliminated during the future test year.

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	2019 YTD Expense	2019 Consumption Gallons (000's)	2018 YTD Expense	2018 Consumption Gallons (000)	2017 YTD Expense	2017 Consumption Gallons (000)
	2423 RTE 711- PERRY	S-351-104-00	\$384,953	163,985	\$592,052	261,247	\$518,983	226,942
	2423 104 Royal Palm Alley	S-351-104-25	334,213	140,669	65,935	29,094	46,347	19,385
	2423 Fifth & Wine St Intercnct, Connellsville	S-351-113-00	20,267	8,585	21,159	9,336	22,648	9,453
	2423 Cramer Ave NEW	S-351-107-00	178,519	75,467	86,447	38,180	50,314	21,465
	2423 Uniontown Booster Station	S-351-109-00	861,608	365,779	1,074,144	474,169	785,158	348,595
	2422 Rte 51 Opferville	S-355-008-00	21,906	2,259	16,453	1,291	13,869	1,009
	2422 Williamsport Rd.	S-082-201-00	2,651	278	2,651	278	2,589	297
	2423 Rte 119 & Pine Motel	14461	20,577	1,833	12,331	457	9,120	-
	2423 Airport Rd-U Town Dist	14250.1	-	-	-	-	3,444	970
	2423 Connellsville Airport	G301-01770	-	-	-	-	-	-
	2423 Connellsville Airport- 2"	14537.1	-	-	-	-	1,617	279
	2423 Rte 119-Mt. Braddock	14250.2	-	-	-	-	1,243	350
	2423 Mt Braddock-Percy	14250.5	-	-	-	-	122,914	33,294
	2423 Lappa-Rocks Work Rd.	20428	231	17	227	19	217	20
	2423 Sensus- Gallatin Ave	14250.6	-	-	-	-	595	183
	2425 Rte 40 Brownsville	14289.1	9,782	9	9,520	-	9,120	-
	2423 Breakiron Connection	050205	17,719	2,025	16,927	2,029	16,857	2,094
	2411 Arlington Ave	5057737-1009331	90,515	2,800	93,763	5,400	64,860	-
	2451 619 School Ln	349461	6,759	104	4,029	240	9,615	517
	2451 Springfield Pike	2033 97	21,484	1,099	12,225	387	18,020	8,323
	2451 Rte. 202 @ Whitpain	90017600	75,188	24,122	49,307	15,147	30,802	8,860
	2464 Covered Bridge	9165	110,711	48,200	111,474	48,440	107,156	46,210
	2464 Township Line @ Pumphouse	9166	13,141	3,389	14,518	3,910	17,709	5,120
	2464 Sowers Ave	302	20,166	7,568	6,007	2,413	21,169	7,261
	2425 Daisytown Road Meter Pit	40058-0	1,589	163	1,402	158	1,310	168
	2474 302 Morea Rd, Frackville	8104900	602	29	595	26	590	13
	2474 Laural Ridge, Frackville	8105000	19,746	3,880	15,528	2,312	13,522	2,655
	2474 S Eleanor Ave	8104800	602	12	590	8	590	10
	2459/246305 501 S. 19th St.	28656.01	112,149	25,585	155,203	35,454	136,986	31,281
	2459/246305 Seidel St.	550470.1	7,234	2,864	24,746	8,201	21,416	8,879
	2459/246305 Meter Pit at St. Lawrence Ave & Bigaman St.	550470.2	334,344	133,423	333,050	132,692	323,925	129,812
	2462 W. Penn Ave.	15544-01	6,845	1,157	5,635	817	5,575	854
	2451 DRBS-Norristown	Diversion Rights	37,371	-	36,110	-	34,499	-
	2456 DRBC-Blue Mountain	Diversion Rights	4,872	-	5,186	-	4,389	-
	2455 DRBC-Bangor System	Diversion Rights	53	-	16	-	38	-
	2452 DRBS-Yardley	Diversion Rights	8,020	-	6,287	-	6,082	-
	2464 DRBS-Home Royersford	Diversion Rights	6,865	-	6,888	-	7,146	-
	Change in Accrual/Adjustments		(152,332)	(3,112)	98,499	(11,983)	92,280	317
	Totals Purchased		\$2,578,352	1,012,188	\$2,878,905	1,059,721	\$2,522,714	914,616
	51010000/51020000		\$2,578,352	1,012,188				
	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 of 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

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

FR IV.1

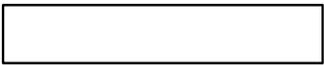
Pennsylvania-American Water Company
IV. Taxes

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, 2018.



1010018172



DEPARTMENT USE ONLY

RCT-101 08-18 PAGE 1 OF 4 PA CORPORATE NET INCOME TAX REPORT 2018

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP A

Tax Year Beginning 01012018 Tax Year Ending 12312018

STEP B

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Federal Extension Granted	Y	Address Change	Y	KOZ/EIP/SDA Credit	N	S Corp Taxable Built-in Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Section 381/382/Merger	N
				Add-Back (Act 52 of 2013)		NOLs/Regulated Inv. Co./	
						Sub Paragraph 18	

STEP C

Revenue ID	1000006988	Parent Corporation EIN	510063696
Federal EIN	251008096		
Business Activity Code	221300		
Corporation Name	PENNSYLVANIA-AMERICAN WATER COMPAN		
Address Line 1	PO BOX 27387 ATTN: TAX		
Address Line 2			
City	CAMDEN	Province	
State	NJ	Country Code	
ZIP	08101-273	Foreign Postal Code	

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

STEP E:

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

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	
CNI	12679252	18628689	0	-5949437

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

E-File Opt Out (See instructions.) N

5949437 **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 BRIAN CHIN
PHONE 8569554229
EMAIL

FORM 1062
BARCODE 0000

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
------------------------------------	-------------

REVENUE ID 1000006988
 TAX YEAR END 12312018 NAME PENNSYLVANIA-AMERICAN WATE
RCT-101 08-18 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2018

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

(Include REV-1834, Schedule C-8 and C-9, if claiming bonus depreciation.)

1. Current year federal depreciation of 168k prop.	1	0
2. Current year adjustment for disposition of 168k prop.	2	0
3. Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis.	1	109917545
2. DEDUCTIONS:		
2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	13110683
2D. Other (from REV-860, Schedule OD) See instructions.	2D	13357026
TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	26467709
3. ADDITIONS:		
3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	12377420
3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	29352833
3D. Intangible expense or related interest expense (REV-802, Sched. C-6, Line 11; must include REV-802).	3D	0
3E. Other (from REV-860, Schedule OA) See instructions.	3E	15774715
TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	57504968
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	140954804
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5).	6	140954804
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	140954804
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	140954804
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	14035365
12. PA taxable income or loss (Line 10 minus Line 11).	12	126919439
13. PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	12679252
14. Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7, Line 9; must include REV-803).	14	0
15. Tax Due (Line 13 minus Line 14.)	15	12679252

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

Sales Factor		Special Apportionment	
Sales - PA	1A 689648995	Numerator	2A 0
Sales - Total	1B 689648995	Denominator	2B 0
	1C 1.000000	Apportionment	2C 0
		Proportion	

8Y4664 2.000

* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.



1010018272

1010018272

1010018372

REVENUE ID 1000006988
TAX YEAR END 12312018 NAME PENNSYLVANIA-AMERICAN WATE
RCT-101 08-18 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2018

SECTION C: CORPORATE STATUS CHANGES

Final Report N
PA Corporations:
Did you ever transact business anywhere? N If yes, enter date all business activity ceased
Did you hold assets anywhere? N If yes, enter date of final disposition of assets*
Foreign Corporations:
Did you ever transact business in PA on your own or through an unincorporated entity? N If yes, enter date PA business activity ceased
Did you hold assets in PA on your own or through an unincorporated entity? N If yes, enter date of final disposition of PA assets*

*Schedule of Disposition of Assets, REV-861, 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.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City Province
State Country Code
ZIP Foreign Postal Code

SECTION D: 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 PA Incorporation Date 07161904

- 1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? 1 Y
- 2. Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X. 2 N
- 3. Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation? 3 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? 4 N

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

Accounting Method - Federal Tax Return Accounting Method - Financial Statements
A A = Accrual C = Cash O = Other A A = Accrual C = Cash O = Other
Other Other

8Y4665 2.000



1010018372

1010018372

1010018472

REVENUE ID 1000006988

TAX YEAR END 12312018

NAME PENNSYLVANIA-AMERICAN WATE

RCT-101 08-18 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2018

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

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? N

If yes, the below section must be completed.

O = Own

R = Rent

Street Address

City

County

KOZ/KOEZ

CORPORATE OFFICERS

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner	0	MCLNTYRE	JEFFREY	L
Vice President	0	SWOPE	ANDREW	L
Secretary	0	SWOPE	ANDREW	L
Treasurer/Tax Manager	0			

PREPARER'S INFORMATION

Mail to Preparer N

Firm Federal EIN

Firm Name

Address Line 1

Address Line 2

City

Province

State

Country Code

ZIP

Foreign Postal Code

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

PHONE

EMAIL

PTIN/SSN

8Y4626 2.000



1010018472

1010018472

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

Corporation Net Income

Tentative payments	18,628,689.
Payments with extension	
Credits:	
Keystone Opp Zone	
Neighborhood Assist.	
Employment Incentive	
Educational Imp.	
Coal Waste Removal	
Jobs Creation Tax	
Research and Development	
Organ and Bone Marrow Donor	
Mobile Telecommunications Broadband	
Historic Preservation Tax Credit	
Community Based Services Credit	
Keystone Innovation Zone Credit	
Film Production Tax Credit	
Keystone Special Development Zone	
Research and Development Tax Credit	
Totals	18,628,689.

8Y4654 2.000

CORPORATION TAX PAYMENT VOUCHER

1000006988

3274018172

PAYMENT AMOUNT

Pennsylvania-American Water

856-955-4229

\$

NONE

P0 Box 2738, Attn: Tax Dept.

Camden
NJ
08101

DEPARTMENT USE ONLY

Make check payable to the
Pennsylvania Department
of Revenue



REV-1834 (CT) 08-18

SCHEDULE C-8

ADJUSTMENT FOR BONUS DEPRECIATION

TAX YEAR BEGINNING 01/01/2018

CORPORATION NAME Pennsylvania-America REVENUE ID 1000006988

TAX YEAR ENDING 12/31/2018

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:		474,123,135
1A. Unrecovered Bonus Depreciation Balance:		
On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over		
Date of Transaction: _____ Type of Transaction: _____		
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____		
2. Amount of Federal Bonus Depreciation claimed in this tax year:		
2A. Property placed in service prior to Sept. 28, 2017	29,352,833	
2B. Property placed in service on or after Sept. 28, 2017		
3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)		
TOTAL (Carry to Line 3C, Page 2, of RCT-101).		29,352,833
4. Additional PA Bonus Depreciation Deduction:		
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)	12,197,748	
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)	912,935	
5. PA Bonus Depreciation Deduction		
TOTAL (Line 4A plus 4B)		13,110,683
6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)		
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)		
7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
TOTAL (Line 6A plus 6B)		
8. PA Bonus Depreciation Deduction (Line 5 plus 7)		
TOTAL (Carry to line 2C, Page 2, of RCT-101)		13,110,683
9. Remaining Unused Bonus Depreciation Balance Carry-Forward:		
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)		490,365,285



REV-1834 (CT) 08-18

SCHEDULE C-9

ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

TAX YEAR BEGINNING 01/01/2018

CORPORATION NAME Pennsylvania-America REVENUE ID 1000006988

TAX YEAR ENDING 12/31/2018

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

- 1. Property placed in service prior to Sept. 28, 2017:
1A. Bonus Depreciation previously added back on the property
1B. Total PA deduction previously claimed on the property
2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
3. Property Placed in Service on or after Sept. 28, 2017:
3A. Bonus Depreciation previously added back on the property
3B. Total PA deduction previously claimed on the property (MACRS)
4. Recovery of Unrecovered Bonus (Line 3A minus 3B)

RCT-106 (CT) 03-17
**DETERMINATION OF
APPORTIONMENT PERCENTAGE
INSERT SHEET**
FILE WITH RCT-101

**TAX YEAR
BEGINNING** 01/01/2018

CORPORATION NAME Pennsylvania-America **REVENUE ID** 1000006988

**TAX YEAR
ENDING** 12/31/2018

SALES FACTOR*	Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)		687,673,088	687,673,088
2. Interest, Rents, Royalties		1,915,311	1,915,311
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer).			
4. Other Sales (receipts only)		60,596	60,596
5. Partner's Share of Sales from Partnerships			
6. Total Sales.		(A) 689,648,995	(B) 689,648,995

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1.000000 Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

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 _____
 (B) DENOMINATOR _____ = (C) _____ • _____
 (C) Special Apportionment (Divide A by B; calculate to six decimal places.)

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

* Use applicable figure from the chart in REV-1200, PA Corporation Net Income Tax Instructions, found at www.revenue.pa.gov.



1060017101

1060017101

RCT-103 04-18 **NET OPERATING LOSS SCHEDULE**
 (File with RCT-101.)

2018

Tax Year Beginning 01012018 Revenue ID 1000006988
 Tax Year Ending 12312018
 Corporation Name PENNSYLVANIA-AMERICAN WATER COMPANY

Part A

1. Taxable income from RCT-101, Section B, Line 10.	1	140954804
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	14035365
3. Line 1 multiplied by <u>0.35</u> percent. (See Instructions in the REV-1200.)	3	49334181
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	49334181

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	01012008	12312008	6069701	6069701	0
12			0	0	0
13	01012010	12312010	7965664	7965664	0
14			0	0	0
15			0	0	0
16			0	0	0
17			0	0	0
18			0	0	0
19			0	0	0
20			0	0	0
CURRENT TAX YEAR					LOSS ONLY
	01012018	12312018	0	0	0
TOTAL (Columns C and D Lines 1-20 ONLY)			14035365	14035365	

8D4645 2.000



1030018172

1030018172

INSTRUCTIONS FOR REV-854 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, *Federal Employer Identification number (FEIN), 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 FEIN, 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.

* If you are updating the Federal Employer Identification Number (FEIN), the REV-854 must be accompanied by the FEIN "assignment letter" issued by the IRS.

Fax or email to:

Fax: 717-787-3708

Email: ra-btftregisfax@pa.gov

8D4625 1.000

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

REV-854 (TR) 08-17

EIN/TAX YEAR/ADDRESS CHANGE

DEPT USE ONLY

Corporation Name

Pennsylvania-American Water Company

Revenue ID

1000006988

Current EIN Current Tax Yr Begin Current Tax Yr End

25-1008096 01012018 12312018

New EIN New Tax Yr Begin New Tax Yr End

Current Street Address First Line

P O Box 2738, Attn: Tax Dept.

New Street Address First Line

Current Street Address Second Line

New Street Address Second Line

Current City

Camden

C. State Current ZIP

NJ 08101-273

New City

N.State New ZIP

Signature

Email

Title

VP - Tax

Date

Telephone

8569554229



REV-860 (CT) 04-18
C-5 SCHEDULE OF TAXES

TAX YEAR BEGINNING 01/01/2018

CORPORATION NAME Pennsylvania-Ameri REVENUE ID 1000006988

TAX YEAR ENDING 12/31/2018

1. PA Corporate Net Income Tax		
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States	12,377,420	
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		12,377,420
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes		
10. Real Estate Taxes		
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		
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		12,377,420

Schedule OA - Other Additions

Description	Amount
Tax Preference Items	
Total Carry to RCT-101, Section B, Line 3-E	15,774,715

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 B, Line 2-D	13,357,026

8Y4621 2.000

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 (excluding Steelton), Steelton Water, Wastewater (excluding Exeter and Sadsbury), Exeter Wastewater, Sadsbury Wastewater, Scranton Wastewater, McKeesport Wastewater, and Kane 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

FR IV.4

DEFERRED TAXES

	Federal Tax Depreciation	PA Tax Depreciation
2019 ADR on Pre-81 Assets	162,134	162,134
2019 ACRS on 81 to 86 Assets	-	-
2019 MACRS on Post 86 Assets	116,760,452	130,749,859
	<u>116,922,586</u>	<u>130,911,993</u>
Tax Depreciation @ 12/31/19	<u>116,922,586</u>	<u>130,911,993</u>
2020 ADR on Pre-81 Assets	94,291	94,291
2020 ACRS on 81 to 86 Assets	-	-
2020 MACRS on Post 86 Assets	125,764,853	142,054,601
	<u>125,859,144</u>	<u>142,148,892</u>
Tax Depreciation @ 12/31/20	<u>125,859,144</u>	<u>142,148,892</u>
2021 ADR on Pre-81 Assets	58,063	58,063
2021 ACRS on 81 to 86 Assets	-	-
2021 MACRS on Post 86 Assets	135,639,739	147,506,602
	<u>135,697,802</u>	<u>147,564,665</u>
Tax Depreciation @ 12/31/21	<u>135,697,802</u>	<u>147,564,665</u>
2022 ADR on Pre-81 Assets	53,810	53,810
2022 ACRS on 81 to 86 Assets	-	-
2022 MACRS on Post 86 Assets	142,968,400	154,138,404
	<u>143,022,210</u>	<u>154,192,215</u>
Tax Depreciation @ 12/31/22	<u>143,022,210</u>	<u>154,192,215</u>
Tax Base Property 1981- 2019	3,718,363,783	4,248,910,891
Tax Base Property 1981- 2020	3,940,905,793	4,468,064,981
Tax Base Property 1981- 2021	4,216,096,993	4,738,832,938
Tax Base Property 1981- 2022	4,412,975,921	4,929,070,158

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	30,086,624	(20,104,682)	9,963,090	29,748,402	36,718	9,981,942	9,893,358
1956	-	-	-	-	-	-	-
1958	37,489	-	135	37,354	82	37,489	37,436
1959	9,688	-	213	9,476	53	9,688	9,529
1960	18,461,565	(1,999,855)	63,121	18,398,444	14,871	16,461,709	16,413,459
1961	1,373,216	(1,312,114)	-	1,373,216	-	61,101	61,101
1962	5,226,983	(810,430)	1,114	5,225,869	323	4,416,553	4,415,762
1964	1,136,762	(520,323)	20,776	1,115,986	3,315	616,439	598,978
1965	4,065,507	(435,577)	21,429	4,044,078	3,978	3,629,930	3,612,479
1966	3,056,711	(589,191)	17,967	3,038,744	2,558	2,467,520	2,452,111
1967	4,675,484	(335,969)	43,266	4,632,218	5,700	4,339,516	4,301,949
1968	5,882,671	(571,615)	14,273	5,868,397	1,799	5,311,056	5,298,582
1969	8,291,543	(427,462)	47,561	8,243,982	13,286	7,864,080	7,829,806
1970	4,609,378	(121,991)	9,214	4,600,164	2,384	4,487,387	4,480,557
1971	5,600,135	(581,909)	13,896	5,586,239	1,680	5,600,135	5,587,919
1972	9,311,691	(3,354,216)	8,056	9,303,635	839	9,311,691	9,304,474
1973	7,243,417	(703,902)	-	7,243,417	-	7,243,416	7,243,416
1974	3,537,836	(269,573)	867	3,536,969	819	3,537,836	3,537,788
1975	5,405,651	(1,125,035)	16,356	5,389,295	10,904	5,405,651	5,400,199
1976	1,885,549	(537,180)	476	1,885,073	53	1,885,549	1,885,126
1977	7,714,049	(229,106)	683,560	7,030,489	23,177	7,704,024	7,043,641
1978	6,291,977	(709,539)	2,158	6,289,819	2,032	6,268,348	6,268,222
1979	5,498,197	(244,479)	17,122	5,481,075	7,242	5,448,654	5,438,774
1980	11,896,717	(299,542)	38,752	11,857,965	30,321	11,842,377	11,833,946
1981	7,603,739	(215,666)	-	7,603,739	-	7,388,073	7,388,073
1982	8,719,459	(588,786)	-	8,719,459	-	8,130,673	8,130,673
1983	9,233,338	(145,722)	-	9,233,338	-	9,087,617	9,087,617
1984	12,510,452	(205,734)	619,432	12,510,452	-	12,304,718	12,304,718
1985	21,184,339	(2,884,920)	373,967	20,768,208	-	18,299,419	17,926,178
1986	21,888,258	(1,484,758)	444,404	21,415,301	-	20,403,500	19,961,362
1987	34,139,471	(419,015)	334,330	33,802,917	43,811	33,720,456	33,430,854
1988	30,177,738	(824,791)	437,207	29,731,788	95,603	29,352,947	29,013,117
1989	44,568,005	(1,352,442)	487,552	44,076,426	190,618	43,215,563	42,923,601
1990	38,152,417	(4,032,149)	242,249	37,746,565	78,823	34,120,267	34,067,184
COR All Years	27	-	27	-	-	27	-
1991	40,404,986	(1,058,000)	1,232,599	39,165,250	249,707	39,346,986	38,372,083
1992	43,077,261	(1,541,849)	1,608,279	41,434,852	265,000	41,535,412	40,217,683
1993	32,161,375	(1,713,655)	363,770	31,645,507	27,080	30,447,720	30,251,779
1994	38,515,424	(1,314,694)	1,672,818	36,696,327	52,027	37,200,730	35,716,155
1995	67,053,544	(2,465,290)	1,288,414	65,596,480	83,106	64,588,254	63,540,717
1996	415,795,931	(2,125,646)	60,773,076	354,872,272	3,831,704	413,670,285	356,869,890
1997	86,243,689	(1,448,842)	15,564,683	70,509,162	2,660,166	84,794,847	77,038,661
1998	56,072,545	(940,512)	10,469,708	45,459,102	2,170,346	55,132,033	46,961,689
1999	100,747,236	(1,731,002)	28,693,347	71,810,382	3,588,548	99,016,235	74,124,977
2000	86,584,741	(3,331,173)	25,675,636	60,397,743	3,136,636	83,253,567	61,163,452
2001	21,731,692	(309,442)	10,278,860	11,398,365	603,755	21,422,250	11,797,022
2001 30%	96,640,410	(1,599,497)	28,727,019	67,673,675	3,830,268	95,040,912	70,351,916
2002	108,637,366	(1,342,702)	42,790,019	65,269,513	1,593,308	107,294,664	66,670,360
2002 30%	98,539,981	(950,716)	32,709,714	65,669,616	3,848,203	97,589,265	68,869,505
2003	578,065	(32,156)	262,890	305,152	(1,375)	545,909	291,268
2003 30%	29,077,944	(7,072,311)	8,262,306	20,796,743	859,233	22,005,633	14,619,490
2003 50%	36,264,372	(162,210)	14,123,119	22,109,318	1,437,356	36,102,162	23,445,084
2004	1,397,043	(56,397)	1,184,724	188,442	6,792	1,340,646	183,606
2004 30%	(7,201,103)	295,023	(3,565,325)	(3,561,287)	(333,736)	(6,906,079)	(3,742,008)
2004 50%	35,145,454	(1,415,169)	14,810,698	20,029,978	1,383,463	33,730,284	20,579,353
2005	6,622,504	(736,923)	5,440,768	938,523	57,034	5,885,581	735,627
2005 Q1	7,081,225	(118,491)	3,112,901	3,943,813	278,371	6,962,734	4,150,513
2005 Q2	9,941,314	(422,813)	4,275,459	5,625,560	374,821	9,518,501	5,654,614
2005 Q3	17,647,450	(510,044)	7,620,975	9,967,576	652,432	17,137,406	10,222,696
2005 Q4	13,783,402	(392,997)	7,036,489	6,646,609	580,831	13,390,404	7,026,604
2006	104,750,677	(4,745,116)	56,894,211	46,633,393	3,850,635	100,005,561	48,090,566
2007	75,203,262	(1,679,949)	42,404,503	32,291,858	2,773,484	73,523,314	34,371,743
2008	43,186,259	(846,602)	26,121,891	16,909,863	1,539,831	42,339,657	17,902,803
2008 50%	30,303,945	(401,129)	14,938,770	15,280,280	1,033,119	29,902,816	16,076,187
2009	84,405,861	(785,473)	60,341,094	23,799,529	2,493,375	83,620,388	26,024,992
2009 50%	17,074,164	(314,362)	9,552,070	7,430,106	617,942	16,759,802	7,911,718

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	12,199,615	(263,658)	5,784,124	6,330,124	741,509	11,935,957	6,974,133
2010 100%	5,042,218	(379,841)	1,018,437	3,956,580	62,145	4,662,377	3,769,202
2010 50%	20,410,920	(1,359,625)	9,552,972	10,521,246	579,484	19,051,294	10,394,086
2011	103,981,128	(2,396,561)	73,182,846	30,033,682	3,745,561	101,584,567	32,869,828
2012	83,245,573	(248,810)	69,314,707	13,827,165	2,090,512	82,996,763	15,873,076
2012 50%	92,143,184	(512,846)	54,871,073	37,144,941	2,967,769	91,630,338	39,846,121
2013	174,430,976	(2,288,398)	102,942,963	70,988,102	4,488,622	172,142,578	74,160,090
2014	20,827,918	(98,630)	18,528,425	2,262,702	517,538	20,729,288	2,754,104
2014 50%	80,149,806	(525,817)	60,065,381	19,978,721	2,989,278	79,623,989	22,641,293
2015	21,786,383	(107,504)	18,843,348	2,899,706	811,161	21,678,880	3,688,424
2015 50%	69,335,804	(871,778)	54,636,806	14,534,216	3,062,177	68,464,025	17,015,754
2016	162,247,849	(2,041,036)	142,462,436	18,899,070	7,541,929	160,206,813	26,126,387
2016 50%	77,678,676	(1,798,146)	64,852,991	12,431,159	4,078,571	75,880,530	15,411,734
2017 Q1	697,770	(2,283)	665,126	31,588	16,434	695,488	47,808
2017 Q1 50%	9,422,796	(943,147)	8,086,570	900,909	427,533	8,479,649	1,236,849
2017 Q2	3,965,689	(349)	3,801,632	163,890	100,162	3,965,339	264,033
2017 Q2 50%	20,622,073	(2,095,136)	18,096,866	1,546,957	895,747	18,526,937	2,261,721
2017 Q3	5,799,468	(502,121)	5,259,440	302,775	209,582	5,297,346	474,699
2017 Q3 50%	23,411,978	(1,947,080)	20,992,324	1,500,082	974,552	21,464,898	2,327,595
2017 Q4	171,491,321	1,082,843	164,456,628	7,553,162	6,682,948	172,574,164	14,302,986
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	33,191,436	(2,290,413)	28,580,507	3,532,434	2,921,571	30,901,023	6,265,907
2018	260,084,162	(1,320,647)	252,076,403	7,424,033	15,365,007	258,763,515	22,504,345
2018 50%	29,352,833	(48,425)	28,742,048	587,057	1,173,144	29,304,408	1,758,264
2019	-	285,582,478	285,582,478	-	10,365,195	285,582,478	10,365,195
2019 50%	-	-	-	-	-	-	-
Total Tax Classes:	3,658,463,673	175,915,257	2,040,984,585	1,899,832,501	116,922,586	3,842,295,874	1,941,006,368
Company:	3,658,463,673	175,915,257	2,040,984,585	1,899,832,501	116,922,586	3,842,295,874	1,941,006,368

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
162,134	123,932,091
116,760,452	3,718,363,783
116,922,586	3,842,295,874

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	30,086,624	(20,104,682)	9,963,090	29,748,402	36,718	9,981,942	9,893,358
1956	-	-	-	-	-	-	-
1958	37,489	-	135	37,354	82	37,489	37,436
1959	9,688	-	213	9,476	53	9,688	9,529
1960	18,461,565	(1,999,855)	63,121	18,398,444	14,871	16,461,709	16,413,459
1961	1,373,216	(1,312,114)	-	1,373,216	-	61,101	61,101
1962	5,226,983	(810,430)	1,114	5,225,869	323	4,416,553	4,415,762
1964	1,136,762	(520,323)	20,776	1,115,986	3,315	616,439	598,978
1965	4,065,507	(435,577)	21,429	4,044,078	3,978	3,629,930	3,612,479
1966	3,056,711	(589,191)	17,967	3,038,744	2,558	2,467,520	2,452,111
1967	4,675,484	(335,969)	43,266	4,632,218	5,700	4,339,516	4,301,949
1968	5,882,671	(571,615)	14,273	5,868,398	1,799	5,311,056	5,298,582
1969	8,291,543	(427,462)	47,561	8,243,982	13,286	7,864,081	7,829,806
1970	4,609,378	(121,991)	9,214	4,600,164	2,384	4,487,387	4,480,557
1971	5,600,135	(581,909)	13,896	5,586,240	1,680	5,600,135	5,587,919
1972	9,311,691	(3,354,216)	8,056	9,303,635	839	9,311,691	9,304,474
1973	7,243,417	(703,902)	-	7,243,417	-	7,243,416	7,243,416
1974	3,537,836	(269,573)	867	3,536,969	819	3,537,836	3,537,788
1975	5,405,651	(1,125,035)	16,356	5,389,295	10,904	5,405,651	5,400,199
1976	1,885,549	(537,180)	476	1,885,074	53	1,885,549	1,885,126
1977	7,714,049	(229,106)	683,560	7,030,489	23,177	7,704,024	7,043,641
1978	6,291,977	(709,539)	2,158	6,289,819	2,032	6,268,348	6,268,222
1979	5,498,197	(244,479)	17,122	5,481,075	7,242	5,448,654	5,438,774
1980	11,896,717	(299,542)	38,752	11,857,965	30,321	11,842,377	11,833,946
1981	7,603,739	(215,666)	-	7,603,739	-	7,388,073	7,388,073
1982	8,719,459	(588,786)	-	8,719,459	-	8,130,673	8,130,673
1983	9,233,338	(145,722)	-	9,233,338	-	9,087,617	9,087,617
1984	12,510,452	(205,734)	619,431	12,510,452	-	12,304,718	12,304,718
1985	21,184,339	(2,884,920)	373,967	20,768,208	-	18,299,419	17,926,178
1986	21,888,258	(1,484,758)	444,404	21,415,301	-	20,403,500	19,961,362
1987	34,139,471	(419,015)	334,330	33,802,917	43,811	33,720,456	33,430,854
1988	30,177,738	(824,791)	437,207	29,731,788	95,603	29,352,947	29,013,118
1989	44,568,005	(1,352,442)	487,552	44,076,426	190,618	43,215,563	42,923,601
1990	38,152,416	(4,032,149)	242,249	37,746,565	78,823	34,120,267	34,067,183
COR All Years	27	-	27	-	-	27	-
1991	40,404,985	(1,058,000)	1,232,599	39,165,250	249,707	39,346,986	38,372,082
1992	43,077,261	(1,541,849)	1,608,278	41,434,852	265,000	41,535,412	40,217,683
1993	32,161,375	(1,713,655)	363,770	31,645,507	27,080	30,447,720	30,251,780
1994	38,515,424	(1,314,694)	1,672,818	36,696,327	52,027	37,200,730	35,716,155
1995	67,053,544	(2,465,290)	1,288,415	65,596,480	83,106	64,588,254	63,540,717
1996	415,795,931	(2,125,646)	60,773,075	354,872,272	3,831,704	413,670,285	356,869,890
1997	86,243,689	(1,448,842)	15,564,683	70,509,162	2,660,166	84,794,847	72,038,661
1998	56,072,545	(940,512)	10,469,708	45,459,102	2,170,346	55,132,033	46,961,689
1999	100,747,236	(1,731,002)	28,693,347	71,810,383	3,588,548	99,016,235	74,124,978
2000	86,584,741	(3,331,173)	25,675,636	60,397,743	3,136,636	83,253,567	61,163,452
2001	21,731,692	(309,442)	10,278,249	11,398,980	603,673	21,422,250	11,797,547
2001 30%	97,382,032	(1,611,641)	29,322,117	67,815,253	3,909,615	95,770,392	70,569,930
2002	108,637,366	(1,342,702)	42,792,775	65,266,743	1,593,615	107,294,664	66,667,923
2002 30%	115,211,208	(1,081,720)	38,503,410	76,523,014	4,529,815	114,129,488	80,318,937
2003	578,065	(32,156)	262,890	305,152	(1,375)	545,909	291,268
2003 30%	30,375,120	(10,053,012)	10,358,701	19,992,806	1,082,776	20,322,109	11,067,330
2003 50%	72,526,721	(324,411)	40,627,286	31,807,568	2,049,223	72,202,309	33,711,479
2004	1,397,043	(56,397)	1,184,724	188,239	6,792	1,340,647	183,410
2004 30%	(24,426,105)	1,010,760	(3,053,529)	(21,308,082)	(285,936)	(23,415,345)	(20,706,207)
2004 50%	70,275,869	(2,829,717)	40,648,779	28,790,580	1,963,343	67,446,152	29,556,819
2005	6,622,504	(736,923)	5,440,768	938,523	57,034	5,885,581	735,627
2005 Q1	7,081,225	(118,491)	3,112,901	3,943,813	278,372	6,962,734	4,150,513
2005 Q2	9,941,314	(422,813)	4,275,459	5,625,560	374,821	9,518,501	5,654,614
2005 Q3	17,647,450	(510,044)	7,620,975	9,967,576	652,432	17,137,406	10,222,696
2005 Q4	13,783,402	(392,997)	7,036,489	6,646,609	580,831	13,390,404	7,026,604
2006	104,750,677	(4,745,116)	56,003,043	47,540,514	3,779,342	100,005,561	48,895,763
2007	75,203,262	(1,679,949)	42,404,504	32,291,858	2,773,484	73,523,314	34,371,743
2008	43,186,206	(846,602)	26,116,438	16,915,302	1,539,444	42,339,604	17,907,779
2008 50%	52,512,651	(707,977)	35,648,181	16,662,385	1,457,942	51,804,673	17,808,253
2009	84,405,736	(785,473)	60,340,091	23,800,414	2,493,310	83,620,263	26,025,801
2009 50%	31,828,599	(470,736)	22,471,151	9,188,998	883,096	31,357,863	9,931,642

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	12,199,718	(263,658)	5,782,528	6,331,839	741,408	11,936,060	6,975,714
2010 100%	5,054,954	(379,841)	3,128,090	1,730,542	190,847	4,675,113	1,922,582
2010 50%	32,944,535	(2,090,558)	23,638,537	8,541,484	892,611	30,853,976	8,843,696
2011	103,981,128	(2,396,561)	73,182,846	30,033,682	3,745,561	101,584,567	32,869,828
2012	83,256,361	(248,810)	69,448,490	13,703,888	2,100,947	83,007,551	15,760,786
2012 50%	177,163,250	(971,275)	121,179,411	55,697,442	4,280,974	176,191,975	59,552,358
2013	174,430,976	(2,288,398)	102,942,963	70,988,102	4,488,622	172,142,578	74,160,090
2014	20,827,933	(98,630)	18,542,985	2,248,140	518,249	20,729,302	2,740,287
2014 50%	156,238,580	(1,004,957)	128,538,059	27,430,325	4,882,544	155,233,623	31,777,303
2015	21,786,383	(107,504)	18,843,348	2,899,706	811,161	21,678,880	3,688,424
2015 50%	138,675,089	(1,722,792)	116,571,628	21,635,099	4,380,829	136,952,297	25,175,257
2016	162,247,849	(2,041,036)	142,462,436	18,899,070	7,541,929	160,206,813	26,126,387
2016 50%	155,361,823	(3,489,636)	136,998,460	17,334,533	7,507,813	151,872,187	23,279,522
2017 Q1	697,770	(2,283)	665,126	31,588	16,434	695,488	47,808
2017 Q1 50%	18,845,591	(1,886,293)	16,667,227	1,287,012	610,761	16,959,298	1,766,926
2017 Q2	3,965,689	(349)	3,801,632	163,890	100,162	3,965,339	264,033
2017 Q2 50%	41,244,146	(4,190,271)	37,038,098	2,209,937	1,279,639	37,053,875	3,231,029
2017 Q3	5,799,468	(502,121)	5,259,440	302,775	209,582	5,297,346	474,699
2017 Q3 50%	46,823,957	(3,894,160)	42,810,999	2,142,974	1,392,218	42,929,797	3,325,137
2017 Q4	171,491,321	1,082,843	164,456,628	7,553,162	6,682,948	172,574,164	14,302,986
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	66,382,872	(4,580,826)	59,141,442	5,046,318	4,173,675	61,802,046	8,951,283
2018	260,084,162	(1,320,647)	252,076,403	7,424,033	15,365,007	258,763,515	22,504,345
2018 50%	58,705,665	(96,849)	57,819,280	838,652	1,675,920	58,608,816	2,511,805
2019	-	285,582,478	285,582,478	-	10,365,195	285,582,478	10,365,195
2019 50%	-	-	-	-	-	-	-
Total Tax Classes:	4,204,994,069	159,931,970	2,529,238,836	1,951,911,573	130,911,993	4,372,842,982	2,003,246,029
Company:	4,204,994,069	159,931,970	2,529,238,836	1,951,911,573	130,911,993	4,372,842,982	2,003,246,029

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
162,134	123,932,091
130,749,859	4,248,910,891
130,911,993	4,372,842,982

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,981,942	-	9,963,090	9,893,358	20,112	9,981,942	9,913,470
1956	-	-	-	-	-	-	-
1958	37,489	-	53	37,436	45	37,489	37,481
1959	9,688	-	159	9,529	46	9,688	9,575
1960	16,461,709	(109,309)	48,250	16,413,459	12,840	16,352,400	16,316,990
1961	61,101	-	-	61,101	-	61,101	61,101
1962	4,416,553	(31,158)	791	4,415,762	268	4,385,395	4,384,872
1964	616,439	(4,269)	17,461	598,978	3,021	612,169	597,730
1965	3,629,930	(22,525)	17,451	3,612,479	3,563	3,607,405	3,593,517
1966	2,467,520	(16,772)	15,408	2,452,111	2,357	2,450,747	2,437,696
1967	4,339,516	(29,586)	37,566	4,301,949	5,294	4,309,930	4,277,658
1968	5,311,056	(35,777)	12,474	5,298,582	1,676	5,275,279	5,264,481
1969	7,864,080	(54,487)	34,275	7,829,806	4,468	7,809,594	7,779,787
1970	4,487,387	(29,774)	6,829	4,480,557	1,352	4,457,613	4,452,135
1971	5,600,135	(26,123)	12,216	5,587,919	1,471	5,600,135	5,589,390
1972	9,311,691	(25,457)	7,217	9,304,474	780	9,311,691	9,305,253
1973	7,243,416	(31,906)	-	7,243,416	-	7,243,416	7,243,416
1974	3,537,836	(15,085)	48	3,537,788	18	3,537,836	3,537,805
1975	5,405,651	(9,336)	5,452	5,400,199	5,452	5,405,651	5,405,651
1976	1,885,549	(6,977)	423	1,885,126	51	1,885,549	1,885,177
1977	7,704,024	(37,032)	660,383	7,043,641	22,493	7,704,024	7,066,134
1978	6,268,348	(24,858)	126	6,268,222	15	6,268,348	6,268,237
1979	5,448,654	(30,187)	9,880	5,438,774	537	5,448,654	5,439,311
1980	11,842,377	(72,858)	8,431	11,833,946	8,431	11,842,377	11,842,377
1981	7,388,073	(45,286)	-	7,388,073	-	7,342,787	7,342,787
1982	8,130,673	(54,329)	-	8,130,673	-	8,076,344	8,076,344
1983	9,087,617	(59,939)	-	9,087,617	-	9,027,677	9,027,677
1984	12,304,718	(84,677)	615,182	12,304,718	-	12,220,041	12,220,041
1985	18,299,419	(108,824)	371,381	17,926,178	-	18,190,595	17,819,936
1986	20,403,500	(125,818)	441,790	19,961,362	-	20,277,682	19,838,142
1987	33,720,456	(206,425)	288,526	33,430,854	-	33,514,031	33,226,467
1988	29,352,947	(180,732)	335,961	29,013,117	20,139	29,172,215	28,854,656
1989	43,215,563	(243,422)	293,087	42,923,601	181,229	42,972,140	42,861,967
1990	34,120,267	(211,759)	53,084	34,067,184	25,564	33,908,509	33,880,988
COR All Years	31	-	31	-	-	31	-
1991	39,346,986	(199,425)	975,497	38,372,083	248,216	39,147,561	38,421,993
1992	41,535,412	(224,388)	1,315,570	40,217,683	259,480	41,311,024	40,254,091
1993	30,447,720	(186,089)	195,936	30,251,779	15,738	30,261,631	30,081,433
1994	37,200,730	(235,629)	1,481,191	35,716,155	42,538	36,965,101	35,529,264
1995	64,588,254	(413,286)	1,047,537	63,540,717	72,228	64,174,969	63,199,659
1996	413,670,285	(2,191,579)	56,703,405	356,869,890	3,813,642	411,478,706	358,678,909
1997	84,794,847	(467,785)	12,735,495	72,038,661	2,631,177	84,327,062	78,235,958
1998	55,132,033	(340,746)	8,146,667	46,961,689	2,148,864	54,791,287	48,810,395
1999	99,016,235	(612,639)	24,818,213	74,124,977	3,547,102	98,403,595	77,194,048
2000	83,253,567	(462,999)	22,039,184	61,163,452	3,064,899	82,790,569	63,857,956
2001	21,422,250	(31,487)	9,619,610	11,797,022	598,622	21,390,763	12,374,851
2001 30%	95,040,912	(670,004)	24,601,972	70,351,916	3,784,917	94,370,909	73,627,491
2002	107,294,664	(6,835)	40,623,269	66,670,360	1,587,787	107,287,828	68,253,243
2002 30%	97,589,265	(620,998)	28,626,641	68,869,505	3,816,885	96,968,267	72,239,212
2003	545,909	1,241	254,862	291,268	(1,750)	547,150	290,343
2003 30%	22,005,633	(150,006)	7,360,685	14,619,490	854,312	21,855,627	15,371,755
2003 50%	36,102,162	(253,274)	12,612,280	23,445,084	1,429,031	35,848,888	24,705,360
2004	1,340,646	(4,125)	1,153,709	183,606	6,391	1,336,521	190,004
2004 30%	(6,906,079)	48,449	(3,152,983)	(3,742,008)	(325,617)	(6,857,630)	(4,040,207)
2004 50%	33,730,284	(233,667)	13,105,296	20,579,353	1,350,285	33,496,617	21,782,540
2005	5,885,581	(769)	5,149,954	735,627	47,602	5,884,812	782,459
2005 Q1	6,962,734	(63,362)	2,799,456	4,150,513	274,908	6,899,372	4,386,329
2005 Q2	9,518,501	(62,803)	3,851,181	5,654,614	370,055	9,455,697	5,986,051
2005 Q3	17,137,406	(159,080)	6,881,061	10,222,696	644,199	16,978,326	10,771,946
2005 Q4	13,390,404	(236,804)	6,307,995	7,026,604	567,253	13,153,601	7,463,533
2006	100,005,561	(861,564)	51,711,884	48,090,566	3,738,468	99,143,998	51,356,021
2007	73,523,314	(491,606)	39,028,098	34,371,743	2,736,167	73,031,707	36,853,387
2008	42,339,657	(239,860)	24,372,984	17,902,803	1,525,711	42,099,797	19,311,574
2008 50%	29,902,816	(202,869)	13,779,453	16,076,187	1,023,744	29,699,947	16,987,910
2009	83,620,388	(292,953)	57,510,440	26,024,992	2,474,748	83,327,435	28,370,839
2009 50%	16,759,802	(190,827)	8,795,290	7,911,718	608,351	16,568,974	8,431,181

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	11,935,957	(160,769)	4,911,987	6,974,133	733,642	11,775,188	7,643,466
2010 100%	4,662,377	(48,891)	883,824	3,769,202	57,455	4,613,487	3,795,864
2010 50%	19,051,294	(161,005)	8,618,242	10,394,086	556,546	18,890,289	10,865,044
2011	101,584,567	(661,372)	68,498,403	32,869,828	3,690,387	100,923,195	36,318,392
2012	82,996,763	(15,175)	67,118,548	15,873,076	2,086,545	82,981,588	17,954,432
2012 50%	91,630,338	(615,260)	51,586,370	39,846,121	2,947,790	91,015,078	42,563,038
2013	172,142,578	(720,841)	97,721,576	74,160,090	4,444,422	171,421,736	78,391,383
2014	20,729,288	(5,609)	17,972,995	2,754,104	516,365	20,723,678	3,269,125
2014 50%	79,623,989	(605,101)	56,754,128	22,641,293	2,912,432	79,018,888	25,394,038
2015	21,678,880	(76,084)	17,959,294	3,688,424	805,155	21,602,796	4,478,298
2015 50%	68,464,025	(482,673)	51,257,619	17,015,754	2,752,440	67,981,353	19,657,004
2016	160,206,813	(595,745)	133,824,255	26,126,387	7,349,018	159,611,067	33,380,087
2016 50%	75,880,530	(653,151)	60,188,661	15,411,734	3,157,847	75,227,379	18,463,655
2017 Q1	695,488	(225)	647,580	47,808	16,385	695,263	64,162
2017 Q1 50%	8,479,649	(57,236)	7,217,474	1,236,849	351,583	8,422,414	1,580,705
2017 Q2	3,965,339	-	3,701,307	264,033	100,158	3,965,339	364,191
2017 Q2 50%	18,526,937	(127,451)	16,208,183	2,261,721	771,037	18,399,487	3,016,826
2017 Q3	5,297,346	(32,332)	4,808,017	474,699	198,893	5,265,014	669,873
2017 Q3 50%	21,464,898	(135,435)	19,076,019	2,327,595	893,975	21,329,464	3,205,996
2017 Q4	172,574,164	(379,635)	158,097,495	14,302,986	6,679,053	172,194,528	20,942,176
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	30,901,023	(145,867)	24,568,381	6,265,907	2,643,547	30,755,156	8,894,138
2018	258,763,515	(1,150,798)	235,718,294	22,504,345	13,213,263	257,612,716	35,625,544
2018 50%	29,304,408	(205,899)	27,449,372	1,758,264	1,168,059	29,098,509	2,909,850
2019	285,582,478	-	275,217,283	10,365,195	16,176,601	285,582,478	26,541,797
2019 50%	-	-	-	-	-	-	-
2020	-	240,957,540	240,957,540	-	8,359,371	240,957,540	8,359,371
Total Tax Classes:	3,842,295,878	221,928,529	2,148,671,704	1,941,006,368	125,859,144	4,064,504,226	2,055,966,236
Company:	3,842,295,878	221,928,529	2,148,671,704	1,941,006,368	125,859,144	4,064,504,226	2,055,966,236

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
94,291	123,598,433
125,764,853	3,940,905,793
125,859,144	4,064,504,226

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,981,942	-	9,963,090	9,893,358	20,112	9,981,942	9,913,470
1956	-	-	-	-	-	-	-
1958	37,489	-	53	37,436	45	37,489	37,481
1959	9,688	-	159	9,529	46	9,688	9,575
1960	16,461,709	(109,309)	48,250	16,413,459	12,840	16,352,400	16,316,990
1961	61,101	-	-	61,101	-	61,101	61,101
1962	4,416,553	(31,158)	791	4,415,762	268	4,385,395	4,384,872
1964	616,439	(4,269)	17,461	598,978	3,021	612,169	597,730
1965	3,629,930	(22,525)	17,451	3,612,479	3,563	3,607,405	3,593,517
1966	2,467,520	(16,772)	15,408	2,452,111	2,357	2,450,747	2,437,696
1967	4,339,516	(29,586)	37,566	4,301,949	5,294	4,309,930	4,277,658
1968	5,311,056	(35,777)	12,474	5,298,582	1,676	5,275,279	5,264,481
1969	7,864,081	(54,487)	34,275	7,829,806	4,468	7,809,594	7,779,787
1970	4,487,387	(29,774)	6,829	4,480,557	1,352	4,457,613	4,452,135
1971	5,600,135	(26,123)	12,216	5,587,919	1,471	5,600,135	5,589,391
1972	9,311,691	(25,457)	7,217	9,304,474	780	9,311,691	9,305,253
1973	7,243,416	(31,906)	-	7,243,416	-	7,243,416	7,243,416
1974	3,537,836	(15,085)	48	3,537,788	18	3,537,836	3,537,805
1975	5,405,651	(9,336)	5,452	5,400,199	5,452	5,405,651	5,405,651
1976	1,885,549	(6,977)	423	1,885,126	51	1,885,549	1,885,177
1977	7,704,024	(37,032)	660,383	7,043,641	22,493	7,704,024	7,066,134
1978	6,268,348	(24,858)	126	6,268,222	15	6,268,348	6,268,237
1979	5,448,654	(30,187)	9,880	5,438,774	537	5,448,654	5,439,311
1980	11,842,377	(72,858)	8,431	11,833,946	8,431	11,842,377	11,842,377
1981	7,388,073	(45,286)	-	7,388,073	-	7,342,787	7,342,787
1982	8,130,673	(54,329)	-	8,130,673	-	8,076,344	8,076,344
1983	9,087,617	(59,939)	-	9,087,617	-	9,027,677	9,027,677
1984	12,304,718	(84,677)	615,182	12,304,718	-	12,220,041	12,220,041
1985	18,299,419	(108,824)	371,381	17,926,178	-	18,190,595	17,819,936
1986	20,403,500	(125,818)	441,790	19,961,362	-	20,277,682	19,838,142
1987	33,720,456	(206,425)	288,526	33,430,854	-	33,514,031	33,226,467
1988	29,352,947	(180,732)	335,961	29,013,118	20,139	29,172,215	28,854,657
1989	43,215,563	(243,422)	293,087	42,923,601	181,229	42,972,140	42,861,967
1990	34,120,267	(211,759)	53,084	34,067,183	25,564	33,908,508	33,880,988
COR All Years	31	-	31	-	-	31	-
1991	39,346,986	(199,425)	975,497	38,372,082	248,216	39,147,561	38,421,993
1992	41,535,412	(224,388)	1,315,570	40,217,683	259,480	41,311,024	40,254,091
1993	30,447,720	(186,089)	195,935	30,251,780	15,738	30,261,631	30,081,433
1994	37,200,730	(235,629)	1,481,191	35,716,155	42,538	36,965,101	35,529,264
1995	64,588,254	(413,286)	1,047,537	63,540,717	72,228	64,174,969	63,199,660
1996	413,670,285	(2,191,579)	56,703,405	356,869,890	3,813,642	411,478,706	358,678,909
1997	84,794,847	(467,785)	12,735,495	72,038,661	2,631,177	84,327,062	78,235,958
1998	55,132,033	(340,746)	8,146,668	46,961,689	2,148,864	54,791,287	48,810,395
1999	99,016,235	(612,639)	24,818,213	74,124,978	3,547,102	98,403,595	77,194,048
2000	83,253,567	(462,999)	22,039,184	61,163,452	3,064,899	82,790,569	63,857,956
2001	21,422,250	(31,487)	9,619,087	11,797,547	598,542	21,390,763	12,375,291
2001 30%	95,770,392	(675,090)	25,111,642	70,569,930	3,863,328	95,095,302	73,922,144
2002	107,294,664	(6,835)	40,625,698	66,667,923	1,588,092	107,287,828	68,251,126
2002 30%	114,129,488	(708,004)	33,703,093	80,318,937	4,493,745	113,421,484	84,305,265
2003	545,909	1,241	254,862	291,268	(1,750)	547,150	290,343
2003 30%	20,322,109	(135,716)	9,223,161	11,067,330	1,076,614	20,186,392	12,067,769
2003 50%	72,202,309	(506,534)	38,354,599	33,711,479	2,037,354	71,695,776	35,507,525
2004	1,340,647	(4,125)	1,153,710	183,410	6,391	1,336,521	189,810
2004 30%	(23,415,345)	165,988	(2,699,539)	(20,706,207)	(278,905)	(23,249,357)	(20,837,330)
2004 50%	67,446,152	(467,232)	37,757,843	29,556,819	1,916,261	66,978,920	31,262,154
2005	5,885,581	(769)	5,149,954	735,627	47,602	5,884,812	782,460
2005 Q1	6,962,734	(63,362)	2,799,456	4,150,513	274,908	6,899,372	4,386,329
2005 Q2	9,518,501	(62,803)	3,851,181	5,654,614	370,055	9,455,697	5,986,051
2005 Q3	17,137,406	(159,080)	6,881,061	10,222,696	644,199	16,978,326	10,771,946
2005 Q4	13,390,404	(236,804)	6,307,995	7,026,604	567,253	13,153,601	7,463,533
2006	100,005,561	(861,564)	50,909,516	48,895,763	3,668,697	99,143,997	52,086,033
2007	73,523,314	(491,606)	39,028,098	34,371,743	2,736,167	73,031,708	36,853,387
2008	42,339,604	(239,860)	24,367,977	17,907,779	1,525,328	42,099,743	19,316,124
2008 50%	51,804,673	(349,756)	33,880,703	17,808,253	1,444,744	51,454,917	19,129,741
2009	83,620,263	(292,953)	57,509,509	26,025,801	2,474,684	83,327,310	28,371,579
2009 50%	31,357,863	(285,499)	21,326,699	9,931,642	872,410	31,072,364	10,713,529

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	11,936,060	(160,769)	4,910,509	6,975,714	733,542	11,775,290	7,644,944
2010 100%	4,675,113	(48,891)	2,729,124	1,922,582	177,375	4,626,223	2,096,404
2010 50%	30,853,976	(244,596)	21,921,294	8,843,696	860,251	30,609,380	9,633,831
2011	101,584,567	(661,372)	68,498,403	32,869,828	3,690,387	100,923,195	36,318,392
2012	83,007,551	(15,175)	67,241,500	15,760,786	2,090,661	82,992,376	17,846,501
2012 50%	176,191,975	(1,140,220)	116,209,580	59,552,358	4,229,380	175,051,755	63,485,942
2013	172,142,578	(720,841)	97,721,576	74,160,090	4,444,422	171,421,737	78,391,383
2014	20,729,302	(5,609)	17,986,782	2,740,287	517,072	20,723,693	3,256,102
2014 50%	155,233,623	(1,090,763)	122,999,060	31,777,303	4,196,440	154,142,860	35,781,912
2015	21,678,880	(76,084)	17,959,294	3,688,424	805,155	21,602,796	4,478,298
2015 50%	136,952,297	(926,461)	111,383,811	25,175,257	6,527,946	136,025,837	31,544,276
2016	160,206,813	(595,745)	133,824,255	26,126,387	7,349,018	159,611,067	33,380,087
2016 50%	151,872,187	(1,142,536)	128,078,526	23,279,522	4,537,685	150,729,651	27,686,576
2017 Q1	695,488	(225)	647,580	47,808	16,385	695,263	64,162
2017 Q1 50%	16,959,298	(114,471)	15,139,838	1,766,926	592,982	16,844,827	2,348,870
2017 Q2	3,965,339	-	3,701,307	264,033	100,158	3,965,339	364,191
2017 Q2 50%	37,053,875	(254,901)	33,704,954	3,231,029	1,300,159	36,798,974	4,508,429
2017 Q3	5,297,346	(32,332)	4,808,017	474,699	198,893	5,265,014	669,873
2017 Q3 50%	42,929,797	(270,870)	39,478,416	3,325,137	1,265,977	42,658,927	4,568,864
2017 Q4	172,574,164	(379,635)	158,097,495	14,302,986	6,679,053	172,194,528	20,942,176
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	61,802,046	(291,734)	52,713,753	8,951,283	6,327,237	61,510,312	15,256,640
2018	258,763,515	(1,150,798)	235,718,294	22,504,345	13,213,263	257,612,716	35,625,544
2018 50%	58,608,816	(411,798)	55,899,936	2,511,805	1,668,656	58,197,018	4,156,929
2019	285,582,478	-	275,217,283	10,365,195	16,176,601	285,582,478	26,541,797
2019 50%	-	-	-	-	-	-	-
2020	-	240,957,540	240,957,540	-	8,359,371	240,957,540	8,359,371
Total Tax Classes:	4,372,842,986	218,540,609	2,615,380,153	2,003,246,029	142,148,892	4,591,663,415	2,134,268,258
Company:	4,372,842,986	218,540,609	2,615,380,153	2,003,246,029	142,148,892	4,591,663,415	2,134,268,258

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
94,291	123,598,433
142,054,601	4,468,064,981
142,148,892	4,591,663,415

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,981,942	-	9,963,090	9,913,470	2,648	9,981,942	9,916,118
1956	-	-	-	-	-	-	-
1958	37,489	-	8	37,481	8	37,489	37,489
1959	9,688	-	114	9,575	38	9,688	9,613
1960	16,352,400	(144,123)	35,410	16,316,990	10,810	16,208,277	16,183,677
1961	61,101	-	-	61,101	-	61,101	61,101
1962	4,385,395	(41,082)	523	4,384,872	213	4,344,313	4,344,004
1964	612,169	(5,629)	14,439	597,730	2,728	606,540	594,829
1965	3,607,405	(29,699)	13,888	3,593,517	3,148	3,577,707	3,566,967
1966	2,450,747	(22,114)	13,051	2,437,696	2,156	2,428,633	2,417,738
1967	4,309,930	(39,008)	32,272	4,277,658	4,887	4,270,922	4,243,537
1968	5,275,279	(47,172)	10,798	5,264,481	1,554	5,228,106	5,218,863
1969	7,809,594	(71,840)	29,807	7,779,787	4,150	7,737,754	7,712,096
1970	4,457,613	(39,257)	5,477	4,452,135	770	4,418,356	4,413,648
1971	5,600,135	(34,443)	10,745	5,589,390	1,263	5,600,135	5,590,653
1972	9,311,691	(33,564)	6,438	9,305,253	720	9,311,691	9,305,974
1973	7,243,416	(42,067)	-	7,243,416	-	7,243,416	7,243,416
1974	3,537,836	(19,890)	31	3,537,805	14	3,537,836	3,537,819
1975	5,405,651	(12,309)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(9,199)	372	1,885,177	50	1,885,549	1,885,227
1977	7,704,024	(48,827)	637,890	7,066,134	22,356	7,704,024	7,088,490
1978	6,268,348	(32,774)	111	6,268,237	15	6,268,348	6,268,252
1979	5,448,654	(39,801)	9,343	5,439,311	537	5,448,654	5,439,848
1980	11,842,377	(96,063)	-	11,842,377	-	11,842,377	11,842,377
1981	7,342,787	(59,709)	-	7,342,787	-	7,283,078	7,283,078
1982	8,076,344	(71,632)	-	8,076,344	-	8,004,712	8,004,712
1983	9,027,677	(79,029)	-	9,027,677	-	8,948,648	8,948,648
1984	12,220,041	(111,646)	609,579	12,220,041	-	12,108,396	12,108,396
1985	18,190,595	(143,483)	367,972	17,819,936	-	18,047,112	17,679,856
1986	20,277,682	(165,889)	438,344	19,838,142	-	20,111,793	19,675,679
1987	33,514,031	(272,169)	286,163	33,226,467	-	33,241,862	32,956,986
1988	29,172,215	(238,292)	313,372	28,854,656	-	28,933,922	28,619,174
1989	42,972,140	(320,949)	111,198	42,861,967	29,445	42,651,191	42,571,201
1990	33,908,509	(279,201)	27,520	33,880,988	23,745	33,629,307	33,625,532
COR All Years	31	-	31	-	-	31	-
1991	39,147,561	(262,939)	725,975	38,421,993	248,216	38,884,622	38,408,745
1992	41,311,024	(295,853)	1,054,574	40,254,091	259,480	41,015,171	40,219,455
1993	30,261,631	(245,356)	180,193	30,081,433	15,738	30,016,275	29,851,820
1994	36,965,101	(310,673)	1,431,469	35,529,264	42,538	36,654,428	35,269,303
1995	64,174,969	(544,912)	975,309	63,199,659	72,228	63,630,057	62,726,976
1996	411,478,706	(2,889,567)	52,681,178	358,678,909	3,294,674	408,589,139	359,314,343
1997	84,327,062	(616,769)	10,073,680	74,235,958	2,613,843	83,710,293	76,258,022
1998	54,791,287	(449,269)	5,958,594	48,810,395	2,133,180	54,342,017	50,529,982
1999	98,403,595	(807,757)	21,128,377	77,194,048	3,520,483	97,595,839	80,053,976
2000	82,790,569	(610,458)	18,877,669	63,857,956	3,043,428	82,180,111	66,388,603
2001	21,390,763	(41,123)	9,009,285	12,374,851	597,371	21,349,640	12,943,645
2001 30%	94,370,909	(883,391)	20,646,329	73,627,491	3,753,878	93,487,518	76,674,503
2002	107,287,828	(9,006)	39,033,404	68,253,243	1,587,554	107,278,823	69,833,972
2002 30%	96,968,267	(817,684)	24,622,792	72,239,212	3,788,120	96,150,583	75,405,826
2003	547,150	1,620	257,062	290,343	(1,693)	548,770	289,794
2003 30%	21,855,627	(197,720)	6,454,214	15,371,755	847,458	21,657,907	16,076,913
2003 50%	35,848,888	(333,937)	11,091,155	24,705,360	1,417,263	35,514,951	25,886,739
2004	1,336,521	(5,439)	1,142,536	190,004	6,391	1,331,081	196,405
2004 30%	(6,857,630)	63,880	(2,804,314)	(4,040,207)	(322,962)	(6,793,751)	(4,323,998)
2004 50%	33,496,617	(308,066)	11,660,111	21,782,540	1,339,383	33,188,551	22,915,589
2005	5,884,812	(1,014)	5,102,353	782,459	47,602	5,883,799	829,047
2005 Q1	6,899,372	(83,119)	2,497,886	4,386,329	271,986	6,816,253	4,603,849
2005 Q2	9,455,697	(81,211)	3,454,608	5,986,051	367,226	9,374,486	6,300,538
2005 Q3	16,978,326	(209,001)	6,166,191	10,771,946	636,856	16,769,325	11,276,003
2005 Q4	13,153,601	(312,035)	5,623,273	7,463,533	555,357	12,841,566	7,833,681
2006	99,143,998	(1,136,009)	47,543,467	51,356,021	3,697,494	98,007,989	54,383,222
2007	73,031,707	(647,909)	36,028,588	36,853,387	2,713,306	72,383,798	39,205,250
2008	42,099,797	(315,972)	22,710,437	19,311,574	1,514,540	41,783,824	20,659,363
2008 50%	29,699,947	(267,453)	12,654,464	16,987,910	1,015,618	29,432,494	17,846,600
2009	83,327,435	(385,926)	54,852,396	28,370,839	2,460,951	82,941,509	30,646,544
2009 50%	16,568,974	(251,572)	8,073,003	8,431,181	599,896	16,317,403	8,904,278

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	11,775,188	(209,978)	4,070,829	7,643,466	726,162	11,565,210	8,277,236
2010 100%	4,613,487	(64,392)	806,118	3,795,864	56,055	4,549,095	3,809,741
2010 50%	18,890,289	(212,169)	7,977,218	10,865,044	550,715	18,678,121	11,296,329
2011	100,923,195	(871,656)	64,336,981	36,318,392	3,659,962	100,051,539	39,625,045
2012	82,981,588	(20,005)	65,020,768	17,954,432	2,085,839	82,961,583	20,032,654
2012 50%	91,015,078	(811,169)	48,206,103	42,563,038	2,921,584	90,203,909	45,150,422
2013	171,421,736	(950,179)	92,705,035	78,391,383	4,410,297	170,471,558	82,483,537
2014	20,723,678	(7,314)	17,451,846	3,269,125	516,192	20,716,364	3,783,271
2014 50%	79,018,888	(797,219)	53,339,162	25,394,038	2,884,208	78,221,669	28,036,960
2015	21,602,796	(99,339)	17,085,797	4,478,298	798,759	21,503,457	5,253,135
2015 50%	67,981,353	(635,986)	48,086,085	19,657,004	2,469,996	67,345,366	21,955,321
2016	159,611,067	(536,032)	126,011,208	33,380,087	7,248,955	159,075,035	40,521,835
2016 50%	75,227,379	(860,850)	56,411,701	18,463,655	2,936,232	74,366,530	21,225,901
2017 Q1	695,263	(81)	631,067	64,162	16,379	695,182	80,527
2017 Q1 50%	8,422,414	(75,080)	6,809,987	1,580,705	342,761	8,347,333	1,910,327
2017 Q2	3,965,339	-	3,601,149	364,191	100,158	3,965,339	464,349
2017 Q2 50%	18,399,487	(166,598)	15,311,440	3,016,826	724,194	18,232,889	3,713,531
2017 Q3	5,265,014	(42,357)	4,576,821	669,873	197,399	5,222,657	860,707
2017 Q3 50%	21,329,464	(176,367)	18,047,189	3,205,996	887,237	21,153,096	4,065,896
2017 Q4	172,194,528	470,106	151,458,023	20,942,176	6,825,388	172,664,634	27,835,730
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	30,755,156	(156,867)	21,792,389	8,894,138	1,167,363	30,598,289	10,038,755
2018	257,612,716	(1,499,192)	221,312,535	35,625,544	11,330,375	256,113,524	46,776,016
2018 50%	29,098,509	(269,010)	26,067,604	2,909,850	1,158,562	28,829,499	4,036,131
2019	285,582,478	-	259,040,682	26,541,797	14,591,007	285,582,478	41,132,804
2019 50%	-	-	-	-	-	-	-
2020	240,957,540	(155,382)	232,522,033	8,359,371	15,360,805	240,802,158	23,713,960
2021	-	298,335,956	298,335,956	-	9,482,565	298,335,956	9,482,565
Total Tax Classes:	4,064,504,226	274,382,339	2,312,859,971	2,055,966,236	135,697,802	4,339,255,503	2,176,772,317
Company:	4,064,504,226	274,382,339	2,312,859,971	2,055,966,236	135,697,802	4,339,255,503	2,176,772,317

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
58,063	123,158,509
135,639,739	4,216,096,993
135,697,802	4,339,255,503

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,981,942	-	9,963,090	9,913,470	2,648	9,981,942	9,916,118
1956	-	-	-	-	-	-	-
1958	37,489	-	8	37,481	8	37,489	37,489
1959	9,688	-	114	9,575	38	9,688	9,613
1960	16,352,400	(144,123)	35,410	16,316,990	10,810	16,208,277	16,183,677
1961	61,101	-	-	61,101	-	61,101	61,101
1962	4,385,395	(41,082)	523	4,384,872	213	4,344,313	4,344,004
1964	612,169	(5,629)	14,439	597,730	2,728	606,540	594,829
1965	3,607,405	(29,699)	13,888	3,593,517	3,148	3,577,707	3,566,967
1966	2,450,747	(22,114)	13,051	2,437,696	2,156	2,428,633	2,417,738
1967	4,309,930	(39,008)	32,272	4,277,658	4,887	4,270,922	4,243,537
1968	5,275,279	(47,172)	10,798	5,264,481	1,554	5,228,107	5,218,863
1969	7,809,594	(71,840)	29,807	7,779,787	4,150	7,737,754	7,712,096
1970	4,457,613	(39,257)	5,477	4,452,135	770	4,418,356	4,413,648
1971	5,600,135	(34,443)	10,745	5,589,391	1,263	5,600,135	5,590,653
1972	9,311,691	(33,564)	6,438	9,305,253	720	9,311,691	9,305,974
1973	7,243,416	(42,067)	-	7,243,416	-	7,243,416	7,243,416
1974	3,537,836	(19,890)	31	3,537,805	14	3,537,836	3,537,819
1975	5,405,651	(12,309)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(9,199)	372	1,885,177	50	1,885,549	1,885,227
1977	7,704,024	(48,827)	637,890	7,066,134	22,356	7,704,024	7,088,490
1978	6,268,348	(32,774)	111	6,268,237	15	6,268,348	6,268,252
1979	5,448,654	(39,801)	9,343	5,439,311	537	5,448,654	5,439,848
1980	11,842,377	(96,063)	-	11,842,377	-	11,842,377	11,842,377
1981	7,342,787	(59,709)	-	7,342,787	-	7,283,078	7,283,078
1982	8,076,344	(71,632)	-	8,076,344	-	8,004,712	8,004,712
1983	9,027,677	(79,029)	-	9,027,677	-	8,948,648	8,948,648
1984	12,220,041	(111,646)	609,579	12,220,041	-	12,108,396	12,108,396
1985	18,190,595	(143,483)	367,972	17,819,936	-	18,047,112	17,679,856
1986	20,277,682	(165,889)	438,344	19,838,142	-	20,111,793	19,675,679
1987	33,514,031	(272,169)	286,163	33,226,467	-	33,241,862	32,956,986
1988	29,172,215	(238,292)	313,373	28,854,657	-	28,933,922	28,619,174
1989	42,972,140	(320,949)	111,198	42,861,967	29,445	42,651,191	42,571,201
1990	33,908,508	(279,201)	27,520	33,880,988	23,745	33,629,307	33,625,532
COR All Years	31	-	31	-	-	31	-
1991	39,147,561	(262,939)	725,975	38,421,993	248,216	38,884,622	38,408,745
1992	41,311,024	(295,853)	1,054,574	40,254,091	259,480	41,015,170	40,219,454
1993	30,261,631	(245,356)	180,193	30,081,433	15,738	30,016,275	29,851,820
1994	36,965,101	(310,673)	1,431,469	35,529,264	42,538	36,654,428	35,269,303
1995	64,174,969	(544,912)	975,309	63,199,660	72,228	63,630,057	62,726,976
1996	411,478,706	(2,889,567)	52,681,178	358,678,909	3,294,674	408,589,139	359,314,343
1997	84,327,062	(616,769)	10,073,680	74,235,958	2,613,843	83,710,293	76,258,022
1998	54,791,287	(449,269)	5,958,594	48,810,395	2,133,180	54,342,017	50,529,982
1999	98,403,595	(807,757)	21,128,377	77,194,048	3,520,483	97,595,839	80,053,976
2000	82,790,569	(610,458)	18,877,669	63,857,956	3,043,428	82,180,111	66,388,603
2001	21,390,763	(41,123)	9,008,847	12,375,291	597,292	21,349,640	12,944,002
2001 30%	95,095,302	(890,097)	21,074,066	73,922,144	3,831,649	94,205,204	77,043,862
2002	107,287,828	(9,006)	39,035,512	68,251,126	1,587,856	107,278,823	69,832,174
2002 30%	113,421,484	(931,932)	28,993,631	84,305,265	4,460,557	112,489,552	88,060,206
2003	547,150	1,620	257,062	290,343	(1,693)	548,770	289,794
2003 30%	20,186,392	(178,854)	8,081,821	12,067,769	1,068,049	20,007,539	13,025,700
2003 50%	71,695,776	(667,855)	36,018,174	35,507,525	2,020,576	71,027,920	37,190,857
2004	1,336,521	(5,439)	1,142,537	189,810	6,391	1,331,082	196,213
2004 30%	(23,249,357)	218,853	(2,400,677)	(20,837,330)	(276,606)	(23,030,503)	(20,916,473)
2004 50%	66,978,920	(615,997)	35,552,208	31,262,154	1,900,789	66,362,923	32,867,262
2005	5,884,812	(1,014)	5,102,353	782,460	47,602	5,883,799	829,047
2005 Q1	6,899,372	(83,119)	2,497,886	4,386,329	271,986	6,816,253	4,603,849
2005 Q2	9,455,697	(81,211)	3,454,608	5,986,051	367,226	9,374,486	6,300,538
2005 Q3	16,978,326	(209,001)	6,166,191	10,771,946	636,856	16,769,325	11,276,003
2005 Q4	13,153,601	(312,035)	5,623,273	7,463,533	555,357	12,841,566	7,833,681
2006	99,143,997	(1,136,009)	46,816,862	52,086,033	3,628,293	98,007,989	55,037,544
2007	73,031,708	(647,909)	36,028,588	36,853,387	2,713,306	72,383,798	39,205,250
2008	42,099,743	(315,972)	22,705,860	19,316,124	1,514,162	41,783,771	20,663,484
2008 50%	51,454,917	(461,096)	32,179,128	19,129,741	1,433,304	50,993,821	20,387,540
2009	83,327,310	(385,926)	54,851,535	28,371,579	2,460,887	82,941,384	30,647,213
2009 50%	31,072,364	(376,363)	20,233,003	10,713,529	862,978	30,696,001	11,446,445

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	11,775,290	(209,978)	4,069,456	7,644,944	726,062	11,565,312	8,278,610
2010 100%	4,626,223	(64,392)	2,500,982	2,096,404	173,863	4,561,831	2,261,600
2010 50%	30,609,380	(322,334)	20,862,883	9,633,831	852,158	30,287,046	10,384,385
2011	100,923,195	(871,656)	64,336,981	36,318,392	3,659,962	100,051,539	39,625,045
2012	82,992,376	(20,005)	65,139,331	17,846,501	2,089,937	82,972,371	19,929,125
2012 50%	175,051,755	(1,503,306)	111,019,473	63,485,942	4,193,103	173,548,449	67,247,786
2013	171,421,737	(950,179)	92,705,035	78,391,383	4,410,297	170,471,558	82,483,537
2014	20,723,693	(7,314)	17,464,828	3,256,102	516,894	20,716,379	3,771,059
2014 50%	154,142,860	(1,437,063)	117,779,055	35,781,912	4,172,440	152,705,797	39,660,538
2015	21,602,796	(99,339)	17,085,797	4,478,298	798,759	21,503,457	5,253,135
2015 50%	136,025,837	(1,220,712)	103,988,388	31,544,276	3,536,916	134,805,125	34,830,075
2016	159,611,067	(536,032)	126,011,208	33,380,087	7,248,955	159,075,035	40,521,835
2016 50%	150,729,651	(1,505,903)	122,387,002	27,686,576	6,124,917	149,223,748	33,596,058
2017 Q1	695,263	(81)	631,067	64,162	16,379	695,182	80,527
2017 Q1 50%	16,844,827	(150,160)	14,429,190	2,348,870	489,658	16,694,667	2,819,758
2017 Q2	3,965,339	-	3,601,149	364,191	100,158	3,965,339	464,349
2017 Q2 50%	36,798,974	(333,195)	32,141,202	4,508,429	1,034,563	36,465,778	5,503,722
2017 Q3	5,265,014	(42,357)	4,576,821	669,873	197,399	5,222,657	860,707
2017 Q3 50%	42,658,927	(352,734)	37,930,703	4,568,864	1,267,481	42,306,193	5,797,292
2017 Q4	172,194,528	470,106	151,458,023	20,942,176	6,825,388	172,664,634	27,835,730
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	61,510,312	(313,734)	46,110,812	15,256,640	1,667,661	61,196,579	16,891,807
2018	257,612,716	(1,499,192)	221,312,535	35,625,544	11,330,375	256,113,524	46,776,016
2018 50%	58,197,018	(538,021)	53,790,294	4,156,929	1,655,088	57,658,998	5,765,901
2019	285,582,478	-	259,040,682	26,541,797	14,591,007	285,582,478	41,132,804
2019 50%	-	-	-	-	-	-	-
2020	240,957,540	(155,382)	232,522,033	8,359,371	15,360,805	240,802,158	23,713,960
2021	-	298,335,956	298,335,956	-	9,482,565	298,335,956	9,482,565
Total Tax Classes:	4,591,663,415	269,959,094	2,759,678,354	2,134,268,258	147,564,665	4,861,991,447	2,266,553,988
Company:	4,591,663,415	269,959,094	2,759,678,354	2,134,268,258	147,564,665	4,861,991,447	2,266,553,988

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
58,063	123,158,510
147,506,602	4,738,832,938
147,564,665	4,861,991,447

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,981,942	-	9,963,090	9,916,118	2,648	9,981,942	9,918,766
1956	-	-	-	-	-	-	-
1958	37,489	-	-	37,489	-	37,489	37,489
1959	9,688	-	75	9,613	30	9,688	9,643
1960	16,208,277	(222,413)	24,600	16,183,677	8,780	15,985,864	15,970,044
1961	61,101	-	-	61,101	-	61,101	61,101
1962	4,344,313	(63,398)	310	4,344,004	158	4,280,916	4,280,764
1964	606,540	(8,687)	11,712	594,829	2,434	597,853	588,576
1965	3,577,707	(45,832)	10,740	3,566,967	2,734	3,531,875	3,523,869
1966	2,428,633	(34,127)	10,895	2,417,738	1,955	2,394,506	2,385,566
1967	4,270,922	(60,198)	27,385	4,243,537	4,481	4,210,723	4,187,819
1968	5,228,106	(72,797)	9,244	5,218,863	1,431	5,155,310	5,147,497
1969	7,737,754	(110,865)	25,657	7,712,096	3,832	7,626,889	7,605,063
1970	4,418,356	(60,581)	4,708	4,413,648	711	4,357,774	4,353,778
1971	5,600,135	(53,153)	9,482	5,590,653	1,126	5,600,135	5,591,779
1972	9,311,691	(51,797)	5,717	9,305,974	661	9,311,691	9,306,635
1973	7,243,416	(64,919)	-	7,243,416	-	7,243,416	7,243,416
1974	3,537,836	(30,695)	17	3,537,819	10	3,537,836	3,537,829
1975	5,405,651	(18,995)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(14,197)	322	1,885,227	49	1,885,549	1,885,276
1977	7,704,024	(75,350)	615,534	7,088,490	22,219	7,704,024	7,110,709
1978	6,268,348	(50,578)	96	6,268,252	15	6,268,348	6,268,266
1979	5,448,654	(61,422)	8,806	5,439,848	537	5,448,654	5,440,385
1980	11,842,377	(148,245)	-	11,842,377	-	11,842,377	11,842,377
1981	7,283,078	(92,144)	-	7,283,078	-	7,190,934	7,190,934
1982	8,004,712	(110,544)	-	8,004,712	-	7,894,168	7,894,168
1983	8,948,648	(121,959)	-	8,948,648	-	8,826,689	8,826,689
1984	12,108,396	(172,293)	600,932	12,108,396	-	11,936,102	11,936,102
1985	18,047,112	(221,425)	362,711	17,679,856	-	17,825,688	17,463,682
1986	20,111,793	(256,003)	433,025	19,675,679	-	19,855,790	19,424,962
1987	33,241,862	(420,016)	282,746	32,956,986	-	32,821,846	32,541,117
1988	28,933,922	(367,737)	309,831	28,619,174	-	28,566,186	28,255,774
1989	42,651,191	(495,294)	80,799	42,571,201	-	42,155,897	42,077,046
1990	33,629,307	(430,868)	3,775	33,625,532	3,775	33,198,439	33,198,439
COR All Years	31	-	31	-	-	31	-
1991	38,884,622	(405,772)	475,869	38,408,745	247,031	38,478,851	38,252,282
1992	41,015,171	(456,565)	792,902	40,219,455	259,480	40,558,605	40,025,049
1993	30,016,275	(378,637)	164,448	29,851,820	15,739	29,637,638	29,488,930
1994	36,654,428	(479,436)	1,378,540	35,269,303	42,538	36,174,993	34,845,020
1995	63,630,057	(840,916)	903,081	62,726,976	72,228	62,789,141	61,958,287
1996	408,589,139	(4,459,227)	49,102,406	359,314,343	2,777,537	404,129,912	357,970,396
1997	83,710,293	(951,808)	7,440,594	76,258,022	2,077,223	82,758,485	77,395,114
1998	54,342,017	(693,320)	3,791,389	50,529,982	2,110,497	53,648,698	51,974,688
1999	97,595,839	(1,246,543)	17,439,961	80,053,976	3,481,984	96,349,296	82,469,859
2000	82,180,111	(942,068)	15,725,560	66,388,603	3,012,377	81,238,042	68,571,965
2001	21,349,640	(23,135)	8,402,757	12,943,645	596,262	21,326,505	13,522,846
2001 30%	93,487,518	(1,363,263)	16,690,428	76,674,503	3,708,984	92,124,255	79,238,156
2002	107,278,823	(13,216)	37,443,383	69,833,972	1,509,634	107,265,607	71,333,059
2002 30%	96,150,583	(1,149,236)	20,618,389	75,405,826	3,748,798	95,001,346	78,235,148
2003	548,770	850	259,093	289,794	(1,643)	549,620	288,784
2003 30%	21,657,907	(298,863)	5,542,095	16,076,913	837,673	21,359,044	16,687,633
2003 50%	35,514,951	(515,191)	9,557,736	25,886,739	1,400,246	34,999,760	26,902,421
2004	1,331,081	(8,394)	1,129,229	196,405	6,391	1,322,687	202,812
2004 30%	(6,793,751)	98,580	(2,451,852)	(4,323,998)	(319,122)	(6,695,171)	(4,578,012)
2004 50%	33,188,551	(473,202)	10,199,594	22,915,589	1,323,659	32,715,349	23,903,257
2005	5,883,799	(1,564)	5,054,751	829,047	47,602	5,882,234	875,085
2005 Q1	6,816,253	(121,665)	2,192,648	4,603,849	267,893	6,694,588	4,787,158
2005 Q2	9,374,486	(70,740)	3,062,253	6,300,538	364,225	9,303,746	6,616,018
2005 Q3	16,769,325	(321,713)	5,437,866	11,276,003	626,251	16,447,612	11,685,023
2005 Q4	12,841,566	(472,340)	4,916,871	7,833,681	538,339	12,369,225	8,071,451
2006	98,007,989	(1,758,104)	43,282,447	54,383,222	3,638,131	96,249,884	56,911,827
2007	72,383,798	(969,789)	32,973,855	39,205,250	2,680,849	71,414,010	41,306,240
2008	41,783,824	(458,729)	21,020,865	20,659,363	1,498,966	41,325,095	21,897,570
2008 50%	29,432,494	(410,036)	11,504,799	17,846,600	1,003,921	29,022,458	18,595,599
2009	82,941,509	(561,700)	52,154,541	30,646,544	2,442,208	82,379,809	32,796,665
2009 50%	16,317,403	(384,960)	7,321,378	8,904,278	587,732	15,932,443	9,283,190

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	11,565,210	(118,657)	3,255,938	8,277,236	719,690	11,446,553	8,939,968
2010 100%	4,549,095	(92,149)	725,461	3,809,741	54,226	4,456,946	3,798,571
2010 50%	18,678,121	(315,611)	7,315,980	11,296,329	542,522	18,362,509	11,649,982
2011	100,051,539	(1,308,672)	60,050,459	39,625,045	3,616,702	98,742,867	42,659,180
2012	82,961,583	(30,616)	62,919,747	20,032,654	2,084,880	82,930,966	22,104,688
2012 50%	90,203,909	(1,247,379)	44,698,329	45,150,422	2,883,762	88,956,530	47,474,208
2013	170,471,558	(1,441,517)	87,522,879	82,483,537	4,363,414	169,030,041	86,307,508
2014	20,716,364	(2,881)	16,932,083	3,783,271	516,066	20,713,483	4,298,418
2014 50%	78,221,669	(1,168,589)	49,789,254	28,036,960	2,845,097	77,053,079	30,481,780
2015	21,503,457	(52,691)	16,230,887	5,253,135	795,725	21,450,766	6,033,989
2015 50%	67,345,366	(939,119)	45,056,877	21,955,321	2,437,582	66,406,247	24,102,110
2016	159,075,035	(647,380)	118,300,722	40,521,835	7,147,843	158,427,655	47,514,307
2016 50%	74,366,530	(1,295,383)	52,636,805	21,225,901	2,701,844	73,071,146	23,614,172
2017 Q1	695,182	507	614,860	80,527	16,387	695,690	97,023
2017 Q1 50%	8,347,333	(114,738)	6,390,824	1,910,327	320,124	8,232,595	2,205,782
2017 Q2	3,965,339	-	3,500,991	464,349	100,158	3,965,339	564,507
2017 Q2 50%	18,232,889	(255,736)	14,415,145	3,713,531	710,452	17,977,153	4,371,557
2017 Q3	5,222,657	(62,054)	4,336,353	860,707	195,311	5,160,603	1,043,917
2017 Q3 50%	21,153,096	(245,445)	16,985,954	4,065,896	857,271	20,907,651	4,875,305
2017 Q4	172,664,634	(5,623)	144,826,556	27,835,730	6,831,472	172,659,011	34,666,162
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	30,598,289	(268,849)	20,447,290	10,038,755	1,135,385	30,329,441	11,124,403
2018	256,113,524	(2,265,580)	208,363,308	46,776,016	10,207,013	253,847,944	56,620,536
2018 50%	28,829,499	(411,572)	24,616,392	4,036,131	1,144,948	28,417,926	5,115,227
2019	285,582,478	-	244,449,674	41,132,804	11,058,924	285,582,478	52,191,728
2019 50%	-	-	-	-	-	-	-
2020	240,802,158	(116,127)	217,033,618	23,713,960	13,088,715	240,686,031	36,793,385
2021	298,335,956	(82,103)	288,813,161	9,482,565	17,621,031	298,253,853	27,100,312
2022	-	232,185,878	232,185,878	-	8,364,451	232,185,878	8,364,451
Total Tax Classes:	4,339,255,503	195,630,680	2,398,745,544	2,176,772,317	143,022,210	4,535,455,533	2,296,137,910
Company:	4,339,255,503	195,630,680	2,398,745,544	2,176,772,317	143,022,210	4,535,455,533	2,296,137,910

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
53,810	122,479,612
142,968,400	4,412,975,921
143,022,210	4,535,455,533

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,981,942	-	9,963,090	9,916,118	2,648	9,981,942	9,918,766
1956	-	-	-	-	-	-	-
1958	37,489	-	-	37,489	-	37,489	37,489
1959	9,688	-	75	9,613	30	9,688	9,643
1960	16,208,277	(222,413)	24,600	16,183,677	8,780	15,985,864	15,970,044
1961	61,101	-	-	61,101	-	61,101	61,101
1962	4,344,313	(63,398)	310	4,344,004	158	4,280,916	4,280,764
1964	606,540	(8,687)	11,712	594,829	2,434	597,853	588,576
1965	3,577,707	(45,832)	10,740	3,566,967	2,734	3,531,875	3,523,869
1966	2,428,633	(34,127)	10,895	2,417,738	1,955	2,394,506	2,385,566
1967	4,270,922	(60,198)	27,385	4,243,537	4,481	4,210,723	4,187,819
1968	5,228,107	(72,797)	9,244	5,218,863	1,431	5,155,310	5,147,497
1969	7,737,754	(110,865)	25,657	7,712,096	3,832	7,626,889	7,605,063
1970	4,418,356	(60,581)	4,708	4,413,648	711	4,357,774	4,353,778
1971	5,600,135	(53,153)	9,482	5,590,653	1,126	5,600,135	5,591,779
1972	9,311,691	(51,797)	5,717	9,305,974	661	9,311,691	9,306,635
1973	7,243,416	(64,919)	-	7,243,416	-	7,243,416	7,243,416
1974	3,537,836	(30,695)	17	3,537,819	10	3,537,836	3,537,829
1975	5,405,651	(18,995)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(14,197)	322	1,885,227	49	1,885,549	1,885,276
1977	7,704,024	(75,350)	615,534	7,088,490	22,219	7,704,024	7,110,709
1978	6,268,348	(50,578)	96	6,268,252	15	6,268,348	6,268,266
1979	5,448,654	(61,422)	8,806	5,439,848	537	5,448,654	5,440,385
1980	11,842,377	(148,245)	-	11,842,377	-	11,842,377	11,842,377
1981	7,283,078	(92,144)	-	7,283,078	-	7,190,934	7,190,934
1982	8,004,712	(110,544)	-	8,004,712	-	7,894,168	7,894,168
1983	8,948,648	(121,959)	-	8,948,648	-	8,826,689	8,826,689
1984	12,108,396	(172,293)	600,932	12,108,396	-	11,936,102	11,936,102
1985	18,047,112	(221,425)	362,711	17,679,856	-	17,825,688	17,463,682
1986	20,111,793	(256,003)	433,025	19,675,679	-	19,855,790	19,424,962
1987	33,241,862	(420,016)	282,746	32,956,986	-	32,821,846	32,541,117
1988	28,933,922	(367,737)	309,831	28,619,174	-	28,566,186	28,255,774
1989	42,651,191	(495,294)	80,799	42,571,201	-	42,155,897	42,077,046
1990	33,629,307	(430,868)	3,775	33,625,532	3,775	33,198,439	33,198,439
COR All Years	31	-	31	-	-	31	-
1991	38,884,622	(405,772)	475,869	38,408,745	247,031	38,478,850	38,252,282
1992	41,015,170	(456,565)	792,902	40,219,454	259,480	40,558,605	40,025,049
1993	30,016,275	(378,637)	164,448	29,851,820	15,738	29,637,638	29,488,930
1994	36,654,428	(479,436)	1,378,540	35,269,303	42,538	36,174,993	34,845,020
1995	63,630,057	(840,916)	903,081	62,726,976	72,228	62,789,141	61,958,287
1996	408,589,139	(4,459,227)	49,102,406	359,314,343	2,777,537	404,129,912	357,970,396
1997	83,710,293	(951,808)	7,440,594	76,258,022	2,077,223	82,758,485	77,395,114
1998	54,342,017	(693,320)	3,791,389	50,529,982	2,110,497	53,648,698	51,974,688
1999	97,595,839	(1,246,543)	17,439,961	80,053,976	3,481,984	96,349,296	82,469,859
2000	82,180,111	(942,068)	15,725,560	66,388,603	3,012,377	81,238,042	68,571,965
2001	21,349,640	(23,135)	8,402,403	12,944,002	596,183	21,326,506	13,523,120
2001 30%	94,205,204	(1,373,613)	17,036,225	77,043,862	3,785,827	92,831,591	79,678,506
2002	107,278,823	(13,216)	37,445,169	69,832,174	1,509,933	107,265,607	71,331,581
2002 30%	112,489,552	(1,277,277)	24,286,970	88,060,206	4,415,813	111,212,275	91,457,608
2003	548,770	850	259,093	289,794	(1,643)	549,620	288,784
2003 30%	20,007,539	(267,065)	6,933,781	13,025,700	1,055,844	19,740,474	13,903,258
2003 50%	71,027,920	(1,030,353)	33,589,390	37,190,857	1,996,316	69,997,568	38,637,446
2004	1,331,082	(8,394)	1,129,229	196,213	6,391	1,322,688	202,622
2004 30%	(23,030,503)	337,738	(2,098,534)	(20,916,473)	(273,280)	(22,692,765)	(20,880,990)
2004 50%	66,362,923	(946,196)	33,256,417	32,867,262	1,878,475	65,416,727	34,264,514
2005	5,883,799	(1,564)	5,054,751	829,047	47,602	5,882,235	875,085
2005 Q1	6,816,253	(121,665)	2,192,648	4,603,849	267,893	6,694,588	4,787,157
2005 Q2	9,374,486	(70,740)	3,062,253	6,300,538	364,225	9,303,746	6,616,018
2005 Q3	16,769,325	(321,713)	5,437,866	11,276,003	626,251	16,447,612	11,685,023
2005 Q4	12,841,566	(472,340)	4,916,872	7,833,681	538,339	12,369,225	8,071,451
2006	98,007,989	(1,758,104)	42,632,882	55,037,544	3,569,756	96,249,884	57,488,760
2007	72,383,798	(969,789)	32,973,855	39,205,250	2,680,849	71,414,010	41,306,240
2008	41,783,771	(458,729)	21,016,728	20,663,484	1,498,593	41,325,042	21,901,247
2008 50%	50,993,821	(706,166)	30,392,596	20,387,540	1,416,836	50,287,655	21,515,619
2009	82,941,384	(561,700)	52,153,752	30,647,213	2,442,145	82,379,684	32,797,262
2009 50%	30,696,001	(574,271)	19,065,749	11,446,445	849,429	30,121,731	12,081,033

Vintage	Beginning Asset Balance	Additions / Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2010	11,565,312	(118,657)	3,254,670	8,278,610	719,590	11,446,656	8,941,237
2010 100%	4,561,831	(92,149)	2,261,441	2,261,600	168,980	4,469,682	2,413,193
2010 50%	30,287,046	(480,654)	19,741,527	10,384,385	840,696	29,806,392	11,059,833
2011	100,051,539	(1,308,672)	60,050,459	39,625,045	3,616,702	98,742,867	42,659,180
2012	82,972,371	(30,616)	63,033,838	19,929,125	2,088,954	82,941,755	22,005,672
2012 50%	173,548,449	(2,313,866)	105,491,591	67,247,786	4,140,708	171,234,583	70,661,015
2013	170,471,558	(1,441,517)	87,522,879	82,483,537	4,363,414	169,030,041	86,307,508
2014	20,716,379	(2,881)	16,944,228	3,771,059	516,760	20,713,498	4,287,060
2014 50%	152,705,797	(2,105,053)	112,223,218	39,660,538	4,106,650	150,600,744	43,276,132
2015	21,503,457	(52,691)	16,230,887	5,253,135	795,725	21,450,766	6,033,989
2015 50%	134,805,125	(1,799,979)	99,273,964	34,830,075	3,520,447	133,005,145	37,928,063
2016	159,075,035	(647,380)	118,300,722	40,521,835	7,147,843	158,427,655	47,514,307
2016 50%	149,223,748	(2,270,865)	114,671,046	33,596,058	3,898,902	146,952,883	37,104,890
2017 Q1	695,182	507	614,860	80,527	16,387	695,690	97,023
2017 Q1 50%	16,694,667	(229,476)	13,776,152	2,819,758	569,060	16,465,191	3,353,577
2017 Q2	3,965,339	-	3,500,991	464,349	100,158	3,965,339	564,507
2017 Q2 50%	36,465,778	(511,472)	30,740,114	5,503,722	1,057,502	35,954,306	6,486,330
2017 Q3	5,222,657	(62,054)	4,336,353	860,707	195,311	5,160,603	1,043,917
2017 Q3 50%	42,306,193	(490,891)	36,294,136	5,797,292	1,515,440	41,815,302	7,244,358
2017 Q4	172,664,634	(5,623)	144,826,556	27,835,730	6,831,472	172,659,011	34,666,162
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	61,196,579	(537,697)	44,067,609	16,891,807	2,579,745	60,658,882	19,400,499
2018	256,113,524	(2,265,580)	208,363,308	46,776,016	10,207,013	253,847,944	56,620,536
2018 50%	57,658,998	(823,145)	51,522,682	5,765,901	1,635,640	56,835,853	7,307,467
2019	285,582,478	-	244,449,674	41,132,804	11,058,924	285,582,478	52,191,728
2019 50%	-	-	-	-	-	-	-
2020	240,802,158	(116,127)	217,033,618	23,713,960	13,088,715	240,686,031	36,793,385
2021	298,335,956	(82,103)	288,813,161	9,482,565	17,621,031	298,253,853	27,100,312
2022	-	232,185,878	232,185,878	-	8,364,451	232,185,878	8,364,451
Total Tax Classes:	4,861,991,447	188,988,972	2,828,682,650	2,266,553,988	154,192,215	5,051,549,771	2,396,420,474
Company:	4,861,991,447	188,988,972	2,828,682,650	2,266,553,988	154,192,215	5,051,549,771	2,396,420,474

ADR on Pre-81 Assets
 ACRS on 81 to 86 Assets
 MACRS on Post 86 Assets
Total

Depreciation	Basis
53,810	122,479,612
154,138,404	4,929,070,158
154,192,215	5,051,549,771

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.

Pennsylvania-American Water
Accumulated Investment Tax Credits

MFR IV.5

	255101 25510100		255102 25510200		255103 25510300	
	Unamortized ITC - 3%		Unamortized ITC - 4%		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	-

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 (excluding Steelton), Steelton Water, Wastewater (excluding Exeter and Sadsbury), Exeter Wastewater, Sadsbury Wastewater, Scranton Wastewater, McKeesport Wastewater, and Kane 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 federal NOLs that originated in 2008. The federal NOL balance is \$62,210,438 as of 12/31/2017, \$54,930,500 as of 12/31/2018 and \$45,193,533 as of 12/31/2019. The state NOL was fully utilized as of 12/31/2017. There is no state NOL balance as of 12/31/2019.

Pennsylvania American Water
 Net Operating Loss Carryforward

FR IV.11

	<u>NOL Available for</u> <u>2017</u>	<u>Generated</u> <u>(Utilized) in 2017</u>	<u>NOL at 12/31/17</u>	<u>Generated</u> <u>(Utilized) in 2018</u>	<u>NOL @ 12/31/18</u>	<u>Estimate</u> <u>Generated</u> <u>(Utilized) in 2019</u>	<u>12/31/2019 NOL</u>
Federal NOL	98,441,968	(36,231,530)	62,210,438	(7,279,938)	54,930,500	(9,736,967)	45,193,533
State NOL	14,035,365	(14,035,365)	0	-	0	-	0

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
2019 Current taxes and Deferred income taxes	\$447,327,724	\$170,355,697	\$617,683,421

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.

Pennsylvania-American Water Company
December 2019 Tax Account
EXHIBIT 3-A

FR IV.12

	12/31/2018	12/31/2019	2019			2019			2019 <u>TOTAL</u>
			<u>FEDERAL</u>			<u>STATE</u>			
			Current	Deferred	Expense	Current	Deferred	Expense	
DEF	(571,044,089)	(631,617,257)							
25310000 Deferred FIT Liability - Normalized Property	(496,224,652)	(505,130,448)		(505,130,448)					(505,130,448)
25311000 Deferred FIT Liability - Other	(2)	(3,570,223)		(3,570,223)					(3,570,223)
25321000 Deferred SIT Liability - Other	(161,245,304)	(180,585,010)					(180,585,010)		(180,585,010)
25319000 Deferred FIT Asset - Long Term	86,425,868	57,668,423		57,668,423					57,668,423
EXP	62,616,095	93,673,032							-
69011000 FIT - Current	7,842,584	20,225,120			20,225,120				20,225,120
69012000 FIT - Prior Year Adjustment	(746,103)	(3,763,988)			(3,763,988)				(3,763,988)
69021000 SIT - Current	3,649,949	11,401,805						11,401,805	11,401,805
69022000 SIT - Prior Year Adjustment	888,948	1,087,929						1,087,929	1,087,929
69031000 FIT - Other Income & Deductions Current Year	429,203	(148,026)			(148,026)				(148,026)
69041000 SIT - Other Income & Deductions Current Year	245,988	(112,314)						(112,314)	(112,314)
69062000 Deferred FIT - Prior Year Adjustment	2,328,705	831,297			831,297				831,297
69065000 Deferred FIT - Other	33,126,915	41,460,644			41,460,644				41,460,644
69072000 Deferred SIT - Prior Year Adjustment	(1,109,699)	(1,344,733)						(1,344,733)	(1,344,733)
69073500 Deferred SIT - Other	15,959,605	24,035,298						24,035,298	24,035,298
FIN48	(39,193,937)	(43,610,320)							-
26580000 FIN 48 Reserve - Federal	(15,599,975)	(17,190,986)							-
26581000 FIN 48 Reserve - State	(23,593,961)	(26,419,333)							-
ITCEXP	(233,592)	(233,592)							-
69522000 Investment Tax Credits Restored - 3%	(15,804)	(15,804)			(15,804)				(15,804)
69523000 Investment Tax Credits Restored - 4%	(14,340)	(14,340)			(14,340)				(14,340)
69524000 Investment Tax Credits Restored - 10%	(203,448)	(203,448)			(203,448)				(203,448)
PAY	6,603,738	13,933,836							-
23621000 Accrued FIT - Current Year	0	3,704,524	3,704,524						3,704,524
23622000 Accrued FIT - Prior Years	(0)	(0)	(0)						(0)
23631000 Accrued SIT - Current Year	6,210,508	3,604,063				3,604,063			3,604,063
23632000 Accrued SIT - Prior Years	393,230	6,625,249				6,625,249			6,625,249
REGEXP	(1,847,084)	(6,109,683)							-
69063000 Deferred FIT - Reg Asset/Liability	610,539	101,909			101,909				101,909
69073000 Deferred SIT - Reg Asset/Liability	(2,457,623)	(6,211,592)						(6,211,592)	(6,211,592)
			3,704,524	(451,032,248)	58,473,364	10,229,312	(180,585,010)	28,856,393	(530,353,664)

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 2014 through 2018. 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:

For a,b,d,e,and f, please refer to Exhibit No. 3-A for Water excluding Steelton, Steelton Water, Wastewater SSS excluding Sadsbury and Exeter, Sadsbury SSS, Exeter SSS, Scranton CSS, McKeesport CSS, and Kane CSS.

- c. The Capital Stock tax is no longer applicable.
- 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 (excluding Steelton), Steelton Water, Wastewater (excluding Exeter and Sadsbury), Exeter Wastewater, Sadsbury Wastewater, Scranton Wastewater, McKeesport Wastewater, and Kane 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 (excluding Steelton), Steelton Water, Wastewater (excluding Exeter and Sadsbury), Exeter Wastewater, Sadsbury Wastewater, Scranton Wastewater, McKeesport Wastewater, and Kane 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 (excluding Steelton), Steelton Water, Wastewater (excluding Exeter and Sadsbury), Exeter Wastewater, Sadsbury Wastewater, Scranton Wastewater, McKeesport Wastewater, and Kane 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 Excl. Steelton

	Account 15120000 Fuel Stock Balance per
<u>Period</u>	<u>G/L</u>
Dec-18	12,940
Jan-19	17,726
Feb-19	11,309
Mar-19	5,791
Apr-19	27,114
May-19	21,264
Jun-19	21,264
Jul-19	12,418
Aug-19	4,619
Sep-19	24,322
Oct-19	14,505
Nov-19	14,873
Dec-19	13,965

- Water Steelton Operations - None
WW SSS Excl. Sadsbury and Exeter Operations - None
WW SSS Sadsbury Operations - None
WW SSS Exeter Operation - None
WW CSS Scranton Operations - None
WW CSS McKeesport Operations - None
WW CSS Kane 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 in Exhibit No. 3-A.

See Cash Working Capital in Exhibit No. 3-A.

See Accrued and Prepaid Taxes in Exhibit No. 3-A.

See Acquisition Adjustments in Exhibit No. 3-A.

See Other Additions (Winola & Indian Springs Receivership Costs) in
Water 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 in Exhibit 3-A.

See Tax Cuts and Jobs Act – Stub Period in Exhibit No. 3-A.

See Other Deductions (Mueller Settlement) in Water Operations Exhibit 3-A.

See Deferred Taxes in Exhibit No. 3-A.

For further explanation please see the Direct Testimony of Company witness Dr. Christina E. Chard.

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 FR V.08_Attachment.

Pennsylvania American Water Company
12 Months Ended 12/31/2019
Lead/Lag Study - Revenue Lag Calculation

Line No.		Days
1	Service Lag	15.03
2		
3	Billing Lag	2.00
4		
5	Avg. Daily Balance Accts. Receivable	\$ 60,921,851
6	Total Annual Revenues	675,773,212
7	Average Daily Revenues	1,851,433
8		
9	Avg. No. Days of Revenue Receivable/Collection Lag Days	<u>32.91</u>
10		
11	Lockbox Float	0.77
12		
13	Total Revenue Lag Days	<u><u>50.71</u></u>
14		
15		
16	<u>Service Lag Calculation:</u>	
17	Days in year	365
18	Customer Billings per year	12
19	Avg days per billing period	30.06
20	Divided by	<u>2</u>
21	Service period lag	<u><u>15.03</u></u>
22		

Pennsylvania American Water Company
Collection Lag
12 months ended 12/31/2019

Day	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1	62,771,391	60,731,348	65,145,208	61,251,814	58,826,963	56,805,578	64,674,584	62,845,523	62,851,953	65,495,661	57,267,753	66,328,842
2	62,720,870	59,470,731	65,178,309	56,419,996	56,517,834	56,813,895	61,408,509	61,327,786	62,863,671	62,608,839	56,121,543	66,328,942
3	60,404,822	59,491,931	65,187,400	53,418,781	56,629,634	56,816,613	59,050,509	60,269,256	62,730,740	61,719,264	56,128,537	60,382,505
4	60,722,399	59,492,373	65,187,323	51,667,247	56,316,908	53,906,951	59,560,843	60,306,973	59,082,841	62,260,808	56,128,580	57,913,127
5	60,805,530	58,099,665	62,805,002	49,970,223	56,323,606	53,232,646	59,523,600	60,307,208	57,058,089	63,591,862	53,863,752	58,131,553
6	60,809,798	55,254,195	60,479,503	51,038,595	56,324,813	53,347,558	59,212,146	58,600,763	57,320,603	63,596,224	53,445,828	58,407,119
7	60,756,466	56,204,102	60,995,231	51,049,622	55,621,870	55,649,283	59,215,470	58,502,247	58,371,534	63,596,122	53,923,577	61,338,000
8	59,348,148	59,055,124	59,245,017	51,050,041	55,989,405	57,841,895	59,217,022	59,698,028	58,377,535	61,909,735	54,817,581	61,340,578
9	59,621,003	56,821,540	62,154,107	50,399,579	56,619,426	57,854,779	59,408,808	61,081,753	58,381,289	61,540,368	57,399,906	61,341,003
10	58,628,057	56,887,885	62,159,989	51,740,818	56,198,161	57,854,871	59,133,172	63,466,319	59,687,400	62,106,784	57,402,477	59,755,857
11	58,800,283	56,888,177	62,160,209	55,231,662	56,927,879	57,086,986	58,849,860	63,469,580	59,667,452	62,779,086	57,402,911	60,713,292
12	56,651,074	58,677,996	62,656,463	57,265,461	56,933,892	56,403,574	59,449,725	63,469,805	60,059,051	64,678,436	61,090,160	61,100,629
13	56,655,405	58,641,659	62,056,110	59,676,784	56,934,314	57,719,634	60,258,638	61,906,759	60,758,065	64,688,651	59,002,930	61,278,266
14	56,655,886	59,933,984	60,767,395	59,705,117	57,268,522	59,088,052	60,270,885	61,313,223	62,420,561	64,687,843	58,258,178	63,483,273
15	56,084,038	60,356,974	60,239,684	59,705,485	57,230,314	60,378,985	60,271,229	60,462,059	62,430,164	66,807,743	58,753,177	63,487,567
16	56,480,953	60,164,484	60,660,210	57,725,332	57,358,790	60,507,139	59,885,564	70,993,902	62,430,272	63,586,922	61,761,366	63,487,586
17	58,735,263	60,259,686	60,668,768	58,778,509	58,808,388	60,507,362	58,847,129	72,450,661	62,437,830	62,669,737	61,775,302	62,276,996
18	59,794,254	60,259,869	60,669,638	59,138,389	59,148,518	59,510,824	59,707,260	72,461,077	62,421,164	63,099,976	61,775,305	61,843,202
19	63,182,175	63,742,901	60,495,802	60,149,243	59,165,684	60,523,141	60,541,681	72,461,963	62,607,110	63,573,533	60,385,033	61,506,940
20	63,217,698	61,704,670	58,779,380	62,053,433	59,165,813	59,907,612	61,808,755	64,672,407	62,766,651	63,601,613	60,237,501	62,108,712
21	63,217,887	59,692,866	59,430,254	62,063,392	59,586,560	63,537,243	61,877,570	63,713,533	63,124,253	63,605,864	60,980,609	64,025,770
22	62,490,425	61,961,932	59,793,241	62,104,218	58,385,546	64,504,386	61,877,840	63,250,409	63,638,680	64,634,069	65,543,619	64,028,411
23	64,219,971	65,759,667	61,286,005	59,351,988	58,026,134	64,602,432	64,183,358	66,728,157	63,638,830	63,537,300	66,899,051	64,028,561
24	64,132,040	65,897,881	70,244,850	61,750,652	61,207,396	64,602,492	64,207,018	66,939,752	64,809,552	66,939,752	66,903,268	67,040,027
25	65,098,368	65,897,971	70,249,578	61,897,854	63,106,013	66,297,508	64,671,627	69,186,864	67,378,916	65,501,222	66,903,536	67,233,019
26	64,838,858	65,132,907	62,197,589	62,395,639	63,115,033	65,103,981	65,916,840	69,186,894	68,475,130	63,352,637	65,151,127	67,207,348
27	65,245,322	65,289,963	61,155,230	61,675,291	63,115,187	64,530,771	65,490,157	66,794,082	69,619,289	63,486,335	66,046,331	66,044,954
28	65,269,724	63,820,447	59,904,030	61,679,178	63,044,827	64,317,242	65,778,423	65,697,994	68,858,717	63,487,569	66,385,393	65,189,833
29	63,549,738		61,973,230	61,679,240	61,522,289	64,634,838	65,802,713	64,218,669	68,878,807	61,987,352	66,358,871	65,197,756
30	63,096,766		61,247,768	59,875,138	59,792,656		64,134,959	62,800,398	68,879,150	59,613,517	66,327,227	65,197,912
31	62,192,049				58,349,788		63,583,162	62,846,371		58,416,159		61,967,032
Total	1,896,196,659	1,695,592,928	1,865,172,522	1,731,908,722	1,813,562,162	1,733,888,272	1,907,819,056	1,993,671,096	1,884,155,497	1,961,030,781	1,814,440,428	1,949,714,612

SUM OF A/R BALANCES 22,247,152,735

PLUS:
UNCOLLECTIBLES DEDUCTED
FROM A/R BALANCE 10,677,168

WATER & SEWER REVENUE EXCLUDING UNBILLED	675,773,212
DAYS IN THE BASE YEAR Ending 12/31/2019	365
AVERAGE BILLED REVENUE PER DAY	1,851,433

SUBTOTAL 22,236,475,567

AVERAGE A/R BALANCE PER DAY 60,921,851

AVERAGE BILLED REVENUE PER DAY 1,851,433

AVERAGE LAG 32.91

Pennsylvania American Water Company

Lead/Lag Study Input - Total Company Summary

Per Books December 31, 2019

	<u>Description</u>	<u>Lag Days</u>	
1	LABOR AND PAYROLL TAXES	12.14	
2	GROUP INSURANCE	10.92	
3	OPEB'S	-	
4	PENSION	13.14	
5	PURCHASED POWER	24.97	
6	PURCHASED WATER	34.69	
7	CHEMICALS	48.81	
8	MISCELLANEOUS	31.01	
9	TRANSPORTATION	39.23	
10	INS OTHER THAN GROUP	(53.43)	
11	SERVICE COMPANY	12.14	*
12	WASTE DISPOSAL	45.65	
13	TELEPHONE	8.71	
14	RENTS	8.05	
15	NATURAL GAS	31.80	

*Per Rate Order R-922428, the company is using the labor lag for the Service Co.

Pennsylvania American Water Company
Lead Lag for Labor expenses
12 months ended 12/31/2019

Description	Amount	Lag Days	Dollar Days
Payroll	\$54,367,251	12.0	\$652,407,011
FUTA	51,881	12.0	622,569
SUTA	295,655	12.0	3,547,856
FICA	6,727,874	12.0	80,734,490
Total	<u>\$61,442,660</u>		<u>\$737,311,925</u>
Avg Lag days	12.0		
Check Float	<u>0.14</u>		
Avg Lag w/Check Float	<u>12.14</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 12/31/2019

Line No	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Vendor #	Vendor Name
				From	To		Days	Dollars Days		
1	3000514073	1/3/2019	\$681,765.89	12/17/2018	12/30/2018	7.00	11.00	\$7,499,424.79	0000600611	WELLS FARGO RONALD J REID US
2	3000517154	1/17/2019	686,032.83	12/31/2018	1/13/2019	7.00	11.00	7,546,361.13	0000600611	WELLS FARGO RONALD J REID US
3	3000520097	1/31/2019	679,598.09	1/14/2019	1/27/2019	7.00	11.00	7,475,578.99	0000600611	WELLS FARGO RONALD J REID US
4	3000523478	2/14/2019	682,822.69	1/28/2019	2/10/2019	7.00	11.00	7,511,049.59	0000600611	WELLS FARGO RONALD J REID US
5	3000527025	2/28/2019	676,450.75	2/11/2019	2/24/2019	7.00	11.00	7,440,958.25	0000600611	WELLS FARGO RONALD J REID US
6	3000529896	3/14/2019	676,296.17	2/25/2019	3/10/2019	7.00	11.00	7,439,257.87	0000600611	WELLS FARGO RONALD J REID US
7	3000532838	3/28/2019	669,591.96	3/11/2019	3/24/2019	7.00	11.00	7,365,511.56	0000600611	WELLS FARGO RONALD J REID US
8	3000535841	4/11/2019	668,445.47	3/25/2019	4/7/2019	7.00	11.00	7,352,900.17	0000600611	WELLS FARGO RONALD J REID US
9	3000538408	4/25/2019	665,119.18	4/8/2019	4/21/2019	7.00	11.00	7,316,310.98	0000600611	WELLS FARGO RONALD J REID US
10	3000541537	5/9/2019	667,964.82	4/22/2019	5/5/2019	7.00	11.00	7,347,613.02	0000600611	WELLS FARGO RONALD J REID US
11	3000544441	5/23/2019	664,830.77	5/6/2019	5/19/2019	7.00	11.00	7,313,138.47	0000600611	WELLS FARGO RONALD J REID US
12	3000546951	6/6/2019	665,478.46	5/20/2019	6/2/2019	7.00	11.00	7,320,263.06	0000600611	WELLS FARGO RONALD J REID US
13	3000549688	6/20/2019	664,951.66	6/3/2019	6/16/2019	7.00	11.00	7,314,468.26	0000600611	WELLS FARGO RONALD J REID US
14	3000552163	7/3/2019	663,248.20	6/17/2019	6/30/2019	7.00	10.00	6,632,482.00	0000600611	WELLS FARGO RONALD J REID US
15	3000555242	7/18/2019	661,228.01	7/1/2019	7/14/2019	7.00	11.00	7,273,508.11	0000600611	WELLS FARGO RONALD J REID US
16	3000558216	8/1/2019	666,496.80	7/15/2019	7/28/2019	7.00	11.00	7,331,464.80	0000600611	WELLS FARGO RONALD J REID US
17	3000561417	8/15/2019	665,066.04	7/29/2019	8/11/2019	7.00	11.00	7,315,726.44	0000600611	WELLS FARGO RONALD J REID US
18	3000564152	8/29/2019	695,499.79	8/12/2019	8/25/2019	7.00	11.00	7,650,497.69	0000600611	WELLS FARGO RONALD J REID US
19	3000566936	9/11/2019	699,057.38	8/26/2019	9/8/2019	7.00	10.00	6,990,573.80	0000600611	WELLS FARGO RONALD J REID US
20	3000569898	9/26/2019	699,026.38	9/9/2019	9/22/2019	7.00	11.00	7,689,290.18	0000600611	WELLS FARGO RONALD J REID US
21	3000572962	10/10/2019	697,784.97	9/23/2019	10/6/2019	7.00	11.00	7,675,634.67	0000600611	WELLS FARGO RONALD J REID US
22	3000575665	10/24/2019	697,126.41	10/7/2019	10/20/2019	7.00	11.00	7,668,390.51	0000600611	WELLS FARGO RONALD J REID US
23	3000578875	11/7/2019	699,781.29	10/21/2019	11/3/2019	7.00	11.00	7,697,594.19	0000600611	WELLS FARGO RONALD J REID US
24	3000581796	11/21/2019	703,928.43	11/4/2019	11/17/2019	7.00	11.00	7,743,212.73	0000600611	WELLS FARGO RONALD J REID US
25	3000584449	12/5/2019	704,599.81	11/18/2019	12/1/2019	7.00	11.00	7,750,597.91	0000600611	WELLS FARGO RONALD J REID US
26	3000587620	12/19/2019	703,813.23	12/2/2019	12/15/2019	7.00	11.00	7,741,945.53	0000600611	WELLS FARGO RONALD J REID US

<u>\$17,706,005.48</u>	<u>\$193,403,754.70</u>
Avg Lag for Group Insurance	10.92
Check Float	-
Avg Lag w/Check Float	<u>10.92</u>

Pennsylvania American Water Company
Lead Lag for Pension Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Paid	Service Period		Amount	Midpoint	Total Lag	Dollars	Vendor
					From	To			Days	Days	
1		26212000	5000626630	2/12/2019	1/1/2019	12/31/2019	\$1,165,450.00	182.50	(139.5)	(\$162,580,275.00)	Wells Fargo - Pension & VEBA
2		26212000	5000648074	5/9/2019	1/1/2019	12/31/2019	1,165,450.00	182.50	(53.5)	(62,351,575)	Wells Fargo - Pension & VEBA
3		26212000	5000684366	8/28/2019	1/1/2019	12/31/2019	1,488,190.00	182.50	57.5	85,570,925	Wells Fargo - Pension & VEBA
4		26212000	5000713454	11/19/2019	1/1/2019	12/31/2019	1,488,190.00	182.50	140.5	209,090,695	Wells Fargo - Pension & VEBA
							\$5,307,280.00		Total	\$69,729,770.00	
										Avg Lag for Pension	13.14
										Check Float	0.00
										Avg Lag w/Check Float	<u>13.14</u>

Pennsylvania American Water Company
Lead Lag for Purchased Power Expenses
12 month Period ended 12/31/2019

Line No	Vendor Name	Document #	Bill Month	Posting Date	Paid	Bill Date	Service Period		Midpoint	Total Lag		Dollar		
							From	To		Days	Billed Quantity	Total Bill Amount	Days	
1	Talen Energy Marketing LLC	5000680993	7/1/2019	8/15/2019	8/16/2019	8/6/2019	7/2/2019	7/31/2019	15.00	31.00	1,687,164.563	\$94,740.69	\$2,936,961.39	
2	Talen Energy Marketing LLC	5000721603	11/1/2019	12/12/2019	12/13/2019	12/4/2019	10/31/2019	11/29/2019	15.00	29.00	1,880,553.969	106,313.09	3,083,079.61	
3	Talen Energy Marketing LLC	5000659033	5/1/2019	6/12/2019	6/13/2019	6/5/2019	5/2/2019	5/31/2019	15.00	28.00	1,609,495.250	90,612.36	2,537,146.08	
4	Talen Energy Marketing LLC	5000617889	12/1/2018	1/11/2019	1/14/2019	1/4/2019	11/30/2018	12/31/2018	16.00	30.00	1,694,859.797	95,585.77	2,867,573.10	
5	Talen Energy Marketing LLC	5000649651	4/1/2019	5/13/2019	5/14/2019	5/7/2019	4/2/2019	5/1/2019	15.00	28.00	1,551,631.656	87,562.73	2,451,756.44	
6	Talen Energy Marketing LLC	5000633827	2/1/2019	3/13/2019	3/14/2019	3/6/2019	2/1/2019	3/1/2019	14.50	27.50	1,625,474.852	92,995.70	2,557,381.75	
7	Talen Energy Marketing LLC	5000641880	3/1/2019	4/15/2019	4/16/2019	4/5/2019	3/2/2019	4/1/2019	15.50	30.50	1,662,660.025	94,145.41	2,871,435.01	
8	Talen Energy Marketing LLC	5000689968	8/1/2019	9/12/2019	9/13/2019	9/5/2019	8/1/2019	8/30/2019	15.00	29.00	1,627,584.313	91,355.33	2,649,304.57	
9	Talen Energy Marketing LLC	5000670680	6/1/2019	7/16/2019	7/17/2019	7/8/2019	6/1/2019	7/1/2019	15.50	31.50	1,660,901.656	93,147.83	2,934,156.65	
10	Talen Energy Marketing LLC	5000700090	9/1/2019	10/14/2019	10/15/2019	10/7/2019	8/31/2019	10/1/2019	16.00	30.00	-417,193.313	96,437.18	3,041,091.20	
11	Talen Energy Marketing LLC	5000626929	1/1/2019	2/12/2019	2/13/2019	2/5/2019	1/1/2019	1/31/2019	15.50	28.50	1,764,881.000	94,696.18	2,698,841.13	
12	Talen Energy Marketing LLC	5000711725	10/1/2019	11/13/2019	11/14/2019	11/5/2019	10/2/2019	10/30/2019	14.50	29.50	1,555,325.047	87,282.49	2,574,833.46	
13	Constellation NewEnergy/4640	5000650294	4/1/2019	5/15/2019	5/16/2019	5/14/2019	3/31/2019	4/29/2019	15.00	32.00	1,636,224.000	95,034.10	3,041,091.20	
14	Constellation NewEnergy/4640	5000624385	1/1/2019	2/1/2019	2/4/2019	1/31/2019	1/1/2019	1/29/2019	14.50	20.50	1,625,304.000	94,718.20	1,941,723.10	
15	Constellation NewEnergy/4640	5000676617	7/1/2019	8/2/2019	8/5/2019	8/1/2019	6/30/2019	7/29/2019	15.00	22.00	1,779,537.625	103,405.32	2,274,917.04	
16	Constellation NewEnergy/4640	5000721147	11/1/2019	12/11/2019	12/12/2019	12/10/2019	10/29/2019	11/30/2019	16.50	28.50	1,643,548.750	95,594.24	2,724,435.84	
17	Constellation NewEnergy/4640	5000697880	9/1/2019	10/7/2019	10/8/2019	10/4/2019	8/29/2019	9/29/2019	16.00	25.00	1,971,074.375	114,764.22	2,869,105.50	
18	Constellation NewEnergy/4640	5000656851	5/1/2019	6/4/2019	6/5/2019	6/3/2019	4/30/2019	5/30/2019	15.50	21.50	1,767,355.250	102,641.72	2,206,796.98	
19	Constellation NewEnergy/4640	5000687132	8/1/2019	9/4/2019	9/5/2019	9/3/2019	7/30/2019	8/28/2019	15.00	23.00	1,840,173.625	107,039.17	2,461,900.91	
20	Constellation NewEnergy/4640	5000631849	2/1/2019	3/5/2019	3/6/2019	3/4/2019	1/30/2019	2/27/2019	14.50	21.50	1,725,216.000	100,399.05	2,158,579.58	
21	Constellation NewEnergy/4640	5000616381	12/1/2018	1/7/2019	1/8/2019	1/4/2019	12/3/2018	12/31/2018	14.50	22.50	1,623,571.250	94,462.41	2,125,404.23	
22	Constellation NewEnergy/4640	5000667967	6/1/2019	7/9/2019	7/10/2019	7/8/2019	5/31/2019	6/29/2019	15.00	26.00	1,718,570.375	99,841.80	2,595,886.80	
23	Constellation NewEnergy/4640	5000711029	10/1/2019	11/11/2019	11/12/2019	11/7/2019	9/30/2019	10/28/2019	14.50	29.50	1,575,069.625	91,560.31	2,701,029.15	
24	Constellation NewEnergy/4640	5000639584	3/1/2019	4/4/2019	4/5/2019	4/3/2019	2/28/2019	3/30/2019	15.50	21.50	1,720,608.000	100,271.07	2,155,828.01	
25	Constellation NewEnergy/4640	5000673151	7/1/2019	7/25/2019	7/26/2019	7/23/2019	6/21/2019	7/22/2019	16.00	20.00	699,148.000	40,245.04	804,900.80	
26	Constellation NewEnergy/4640	5000629523	2/1/2019	2/22/2019	2/25/2019	2/22/2019	1/24/2019	2/21/2019	14.50	18.50	650,612.000	37,533.97	694,378.45	
27	Constellation NewEnergy/4640	5000692464	9/1/2019	9/20/2019	9/23/2019	9/20/2019	8/21/2019	9/19/2019	15.00	19.00	557,516.000	32,144.20	610,739.80	
28	Constellation NewEnergy/4640	5000644437	4/1/2019	4/23/2019	4/24/2019	4/23/2019	3/23/2019	4/22/2019	15.50	17.50	633,329.000	36,482.69	638,447.08	
29	Constellation NewEnergy/4640	5000621488	1/1/2019	1/25/2019	1/28/2019	1/24/2019	12/23/2018	1/23/2019	16.00	21.00	728,535.000	42,054.82	883,151.22	
30	Constellation NewEnergy/4640	5000652549	5/1/2019	5/22/2019	5/23/2019	5/22/2019	4/23/2019	5/21/2019	14.50	16.50	563,212.000	32,406.03	534,699.50	
31	Constellation NewEnergy/4640	5000637270	3/1/2019	3/25/2019	3/26/2019	3/25/2019	2/22/2019	3/22/2019	14.50	18.50	603,992.000	34,866.63	645,032.66	
32	Constellation NewEnergy/4640	5000682558	8/1/2019	8/21/2019	8/22/2019	8/21/2019	7/23/2019	8/20/2019	14.50	16.50	687,834.000	39,623.60	653,789.40	
33	Constellation NewEnergy/4640	5000662122	6/1/2019	6/21/2019	6/24/2019	6/21/2019	5/22/2019	6/20/2019	15.00	19.00	650,861.000	37,455.77	711,659.63	
34	Constellation NewEnergy/4640	5000673151	7/1/2019	7/25/2019	7/26/2019	7/24/2019	6/22/2019	7/23/2019	16.00	19.00	649,273.000	37,374.36	710,112.84	
35	Constellation NewEnergy/4640	5000622000	1/1/2019	1/28/2019	1/29/2019	1/25/2019	12/28/2018	1/24/2019	14.00	19.00	521,953.000	30,136.03	572,584.57	
36	Constellation NewEnergy/4640	5000664225	6/1/2019	6/27/2019	6/28/2019	6/27/2019	5/23/2019	6/21/2019	15.00	22.00	590,403.000	33,976.72	747,487.84	
37	Constellation NewEnergy/4640	5000684804	8/1/2019	8/28/2019	8/29/2019	8/27/2019	7/24/2019	8/21/2019	14.50	22.50	573,474.000	33,036.94	743,331.15	
38	Constellation NewEnergy/4640	5000692908	9/1/2019	9/23/2019	9/24/2019	9/23/2019	8/22/2019	9/20/2019	15.00	19.00	609,694.000	35,156.46	667,972.74	
39	Constellation NewEnergy/4640	5000629875	2/1/2019	2/25/2019	2/26/2019	2/25/2019	1/25/2019	2/22/2019	14.50	18.50	559,682.000	32,286.61	597,302.29	
40	Constellation NewEnergy/4640	5000638579	3/1/2019	4/1/2019	4/2/2019	3/29/2019	2/23/2019	3/25/2019	15.50	23.50	586,395.000	33,853.93	795,567.36	
41	Constellation NewEnergy/4640	5000725577	12/1/2019	12/24/2019	12/25/2019	12/23/2019	11/20/2019	12/20/2019	15.50	20.50	627,374.000	36,295.79	744,063.70	
42	Constellation NewEnergy/4640	5000644700	4/1/2019	4/25/2019	4/26/2019	4/24/2019	3/26/2019	4/23/2019	14.50	17.50	530,286.000	30,541.14	534,469.95	
43	Constellation NewEnergy/4640	5000703276	10/1/2019	10/22/2019	10/23/2019	10/22/2019	9/21/2019	10/21/2019	15.50	17.50	589,253.000	33,950.79	594,138.83	
44	Constellation NewEnergy/4640	5000715019	11/1/2019	11/21/2019	11/22/2019	11/20/2019	10/22/2019	11/19/2019	14.50	17.50	569,107.000	32,784.05	573,720.88	
45	Constellation NewEnergy/4640	5000653227	5/1/2019	5/24/2019	5/27/2019	5/23/2019	4/24/2019	5/22/2019	14.50	19.50	556,653.000	32,028.28	624,551.46	
												3,058,840.22	76,394,385.00	
												Average Lag	24.97	
												Check Float	0.00	
												Avg Lag w/Check Float	24.97	

Pennsylvania American Water Company
Lead Lag for Purchased Water Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2459	51010000	5000618319	1/15/2019	\$2,848.00	10/20/2018	11/16/2018	14.00	74.00	1,690,752.00	Mt. Penn Borough Municipal Authority
2	2423	51010000	5000618834	1/16/2019	93,864.84	11/17/2018	12/14/2018	14.00	47.00	4,411,647.48	MAWC
3	2459	51010000	5000619261	1/18/2019	13,443.07	11/15/2018	12/20/2018	18.00	47.00	631,824.29	Reading Area Water Authority
4	2459	51010000	5000619449	1/18/2019	22,686.00	12/15/2018	1/11/2019	14.00	21.00	476,406.00	Mt. Penn Borough Municipal Authority
5	2459	51010000	5000620973	1/24/2019	25,470.70	11/17/2018	12/14/2018	14.00	55.00	1,400,888.50	Mt. Penn Borough Municipal Authority
6	2423	51010000	5000623745	2/5/2019	55,252.13	12/15/2018	1/15/2019	16.00	37.00	2,044,328.81	MAWC
7	2423	51010000	5000626497	2/12/2019	86,779.96	12/15/2018	1/15/2019	16.00	44.00	3,818,318.24	MAWC
8	2423	51010000	5000631160	3/4/2019	54,809.48	1/16/2019	2/19/2019	17.50	30.50	1,671,689.14	MAWC
9	2423	51010000	5000631160	3/4/2019	13,488.67	1/16/2019	2/19/2019	17.50	30.50	411,404.44	MAWC
10	2459	51010000	5000632311	3/7/2019	35,719.83	1/12/2019	2/22/2019	21.00	34.00	1,214,474.22	Mt. Penn Borough Municipal Authority
11	2464	51010000	5000632311	3/7/2019	10,456.19	1/15/2019	2/21/2019	19.00	33.00	345,054.27	Borough of Phoenixville WST, MD
12	2423	51010000	5000632311	3/7/2019	102,624.76	1/16/2019	2/19/2019	17.50	33.50	3,437,929.46	MAWC
13	2459	51010000	5000634605	3/18/2019	12,498.08	1/16/2019	2/22/2019	19.00	43.00	537,417.44	Reading Area Water Authority
14	2423	51010000	5000638145	4/2/2019	47,919.26	2/20/2019	3/15/2019	12.00	30.00	1,437,577.80	MAWC
15	2459	51010000	5000638579	4/2/2019	23,136.68	2/23/2019	3/22/2019	14.00	25.00	578,417.00	Mt. Penn Borough Municipal Authority
16	2423	51010000	5000639223	4/4/2019	63,213.14	2/20/2019	3/15/2019	12.00	32.00	2,022,820.48	MAWC
17	2464	51010000	5000639584	4/5/2019	11,296.19	2/22/2019	3/19/2019	13.00	30.00	338,885.70	Borough of Phoenixville WST, MD
18	2423	51010000	5000645426	4/30/2019	49,102.11	3/16/2019	4/12/2019	14.00	32.00	1,571,267.52	MAWC
19	2423	51010000	5000645959	5/1/2019	47,202.87	3/16/2019	4/12/2019	14.00	33.00	1,557,694.71	MAWC
20	2459	51010000	5000646311	5/1/2019	24,806.18	3/23/2019	4/22/2019	15.50	24.50	607,751.41	Mt. Penn Borough Municipal Authority
21	2459	51010000	5000652549	5/23/2019	26,403.41	4/23/2019	5/17/2019	12.50	18.50	488,463.09	Mt. Penn Borough Municipal Authority
22	2423	51010000	5000652910	5/24/2019	45,613.03	4/13/2019	5/14/2019	16.00	26.00	1,185,938.78	MAWC
23	2423	51010000	5000652910	5/24/2019	58,060.43	4/13/2019	5/14/2019	16.00	26.00	1,509,571.18	MAWC
24	2464	51010000	5000657107	6/6/2019	11,416.19	4/19/2019	5/24/2019	18.00	31.00	353,901.89	Borough of Phoenixville WST, MD
25	2423	51010000	5000659274	6/14/2019	37,463.81	5/15/2019	6/6/2019	11.50	19.50	730,544.30	MAWC
26	2459	51010000	5000660918	6/19/2019	13,474.88	4/12/2019	5/9/2019	14.00	55.00	741,118.40	Reading Area Water Authority
27	2423	51010000	5000664225	6/28/2019	63,717.70	5/15/2019	6/17/2019	17.00	28.00	1,784,095.60	MAWC
28	2423	51010000	5000664225	6/28/2019	10,379.52	5/15/2019	6/17/2019	17.00	28.00	290,626.56	MAWC
29	2459	51010000	5000669557	7/15/2019	17,416.18	5/10/2019	6/7/2019	14.50	52.50	914,349.45	Reading Area Water Authority
30	2459	51010000	5000670680	7/18/2019	45,163.78	5/18/2019	7/5/2019	24.50	37.50	1,693,641.75	Mt. Penn Borough Municipal Authority
31	2423	51010000	5000675541	8/1/2019	62,625.27	6/18/2019	7/18/2019	15.50	29.50	1,847,445.47	MAWC
32	2423	51010000	5000680394	8/15/2019	24,707.11	4/13/2019	5/14/2019	16.00	109.00	2,693,074.99	MAWC
33	2423	51010000	5000680394	8/15/2019	89,798.34	6/18/2019	7/18/2019	15.50	43.50	3,906,227.79	MAWC
34	2423	51010000	5000680394	8/15/2019	40,432.04	5/15/2019	6/17/2019	17.00	76.00	3,072,835.04	MAWC
35	2459	51010000	5000682558	8/22/2019	30,122.38	7/6/2019	8/9/2019	17.50	30.50	918,732.59	Mt. Penn Borough Municipal Authority
36	2423	51010000	5000684448	8/28/2019	52,291.31	7/19/2019	8/15/2019	14.00	27.00	1,411,865.37	MAWC
37	2423	51010000	5000684804	8/29/2019	71,623.03	7/19/2019	8/15/2019	14.00	28.00	2,005,444.84	MAWC
38	2464	51010000	5000687132	9/9/2019	22,009.04	6/18/2019	8/26/2019	35.00	49.00	1,078,442.96	Borough of Phoenixville WST, MD
39	2451	51010000	5000690335	9/16/2019	16,138.12	7/30/2019	8/29/2019	15.50	33.50	540,627.02	North Wales Water Authority
40	2423	51010000	5000693384	9/25/2019	69,969.96	8/16/2019	9/16/2019	16.00	25.00	1,749,249.00	MAWC
41	2423	51010000	5000694621	9/30/2019	43,532.92	8/16/2019	9/16/2019	16.00	30.00	1,305,987.60	MAWC
42	2423	51010000	5000694996	10/1/2019	15,119.86	8/16/2019	9/16/2019	16.00	31.00	468,715.66	MAWC
43	2459	51010000	5000695550	10/2/2019	38,375.20	8/10/2019	9/20/2019	21.00	33.00	1,266,381.60	Mt. Penn Borough Municipal Authority
44	2411	51010000	5000699283	10/11/2019	21,471.76	8/28/2019	9/29/2019	16.50	28.50	611,945.16	PWSA
45	2459	51010000	5000704440	10/28/2019	27,429.23	9/21/2019	10/18/2019	14.00	24.00	658,301.52	Mt. Penn Borough Municipal Authority
46	2423	51010000	5000704440	10/28/2019	48,604.69	9/17/2019	10/17/2019	15.50	26.50	1,288,024.29	MAWC
47	2423	51010000	5000704440	10/28/2019	27,658.31	9/17/2019	10/17/2019	15.50	26.50	732,945.22	MAWC
48	2423	51010000	5000705581	10/30/2019	98,920.27	9/17/2019	10/17/2019	15.50	28.50	2,819,227.70	MAWC
49	2423	51010000	5000717614	12/3/2019	96,952.01	10/18/2019	11/19/2019	16.50	30.50	2,957,036.31	MAWC
50	2423	51010000	5000717614	12/3/2019	33,601.17	10/18/2019	11/19/2019	16.50	30.50	1,024,835.69	MAWC
51	2423	51010000	5000718081	12/4/2019	15,786.87	10/18/2019	11/19/2019	16.50	31.50	497,286.41	MAWC
52	2459	51010000	5000718723	12/5/2019	33,912.68	10/19/2019	11/22/2019	17.50	30.50	1,034,336.74	Mt. Penn Borough Municipal Authority
53	2464	51010000	5000721147	12/12/2019	11,469.04	10/23/2019	12/2/2019	20.50	30.50	349,805.72	Borough of Phoenixville WST, MD
54	2451	51010000	5000723583	12/20/2019	10,454.62	10/31/2019	11/26/2019	13.50	37.50	392,048.25	North Wales Water Authority
55	2451	51010000	5000723583	12/20/2019	13,523.55	9/28/2019	10/30/2019	16.50	67.50	1,82,839.63	North Wales Water Authority
56	2413	51010000	5000723819	12/23/2019	12,866.14	10/31/2019	11/29/2019	15.00	39.00	501,779.46	WASTE MANAGEMENT
57	2423	51010000	5000726198	12/30/2019	63,953.32	11/20/2019	12/17/2019	14.00	27.00	1,726,739.64	MAWC

Total \$2,239,075.31 \$77,670,981.53

Average Lag for Purchased Power 34.69
Check Float 0.00
Avg Lag w/Check Float 34.69

Pennsylvania American Water Company
Lead Lag for Chemicals Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
								Days	Vendor
1	2411	24163000	5000618581	1/4/2019	2/18/2019	\$28,361.50	45	\$1,276,267.50	UNIVAR USA INC
2	2491	24163000	5000618595	1/11/2019	2/25/2019	22,713.60	45	1,022,112.00	Cabot Corporation
3	2411	24163000	5000620884	1/22/2019	3/8/2019	24,405.30	45	1,098,238.50	CARUS PHOSPHATES INC
4	2411	24163000	5000620893	1/14/2019	2/28/2019	12,701.75	45	571,578.75	APPLIED SPECIALTIES INC
5	2465	24163000	5000620894	1/22/2019	3/8/2019	11,811.80	45	531,531.00	CARUS PHOSPHATES INC
6	2411	24163000	5000621919	1/21/2019	3/7/2019	30,844.10	45	1,387,984.50	UNIVAR USA INC
7	2411	24163000	5000622935	1/22/2019	3/8/2019	12,621.25	45	567,956.25	APPLIED SPECIALTIES INC
8	2491	24163000	5000625013	1/31/2019	3/17/2019	24,445.83	45	1,100,062.35	BRENNTAG NORTHEAST INC
9	2411	24163000	5000625223	1/28/2019	3/14/2019	12,799.50	45	575,977.50	APPLIED SPECIALTIES INC
10	2491	24163000	5000626806	2/7/2019	3/24/2019	11,880.00	45	534,600.00	CARUS PHOSPHATES INC
11	2491	24163000	5000627236	2/7/2019	3/24/2019	21,828.80	45	982,296.00	Cabot Corporation
12	2411	24163000	5000627240	2/7/2019	3/24/2019	12,931.75	45	581,928.75	APPLIED SPECIALTIES INC
13	2401	24163000	5000628878	2/18/2019	4/4/2019	21,513.60	45	968,112.00	CARUS PHOSPHATES INC
14	2411	24163000	5000628885	2/12/2019	3/29/2019	11,724.75	45	572,613.75	APPLIED SPECIALTIES INC
15	2491	24163000	5000630637	2/26/2019	4/12/2019	22,052.80	45	992,376.00	Cabot Corporation
16	2411	24163000	5000630640	2/20/2019	4/6/2019	12,908.75	45	580,893.75	APPLIED SPECIALTIES INC
17	2451	24163000	5000631287	2/28/2019	4/14/2019	11,247.60	45	506,142.00	CARUS PHOSPHATES INC
18	2411	24163000	5000631869	2/25/2019	4/11/2019	12,575.25	45	565,886.25	APPLIED SPECIALTIES INC
19	2411	24163000	5000632932	3/7/2019	4/21/2019	19,582.20	45	881,199.00	CARUS PHOSPHATES INC
20	2411	24163000	5000633939	3/1/2019	4/15/2019	31,441.80	45	1,414,881.00	UNIVAR USA INC
21	2431	24163000	5000634353	3/12/2019	4/26/2019	16,218.00	45	729,810.00	SAL CHEMICAL
22	2411	24163000	5000634453	3/5/2019	4/19/2019	12,903.00	45	580,635.00	APPLIED SPECIALTIES INC
23	2411	24163000	5000636331	3/14/2019	4/28/2019	12,770.75	45	574,683.75	APPLIED SPECIALTIES INC
24	2465	24163000	5000638133	3/28/2019	5/12/2019	10,080.00	45	453,600.00	Cabot Corporation
25	2411	24163000	5000638171	3/22/2019	5/6/2019	12,874.25	45	579,341.25	APPLIED SPECIALTIES INC
26	2456	24163000	5000638505	3/28/2019	5/12/2019	11,880.00	45	534,600.00	CARUS PHOSPHATES INC
27	2431	24163000	5000638572	3/29/2019	5/13/2019	19,909.90	45	895,945.50	CARUS PHOSPHATES INC
28	2451	24163000	5000640871	3/19/2019	5/3/2019	13,141.71	45	591,376.95	BRENNTAG NORTHEAST INC
29	2411	24163000	5000641728	4/2/2019	5/17/2019	12,880.00	45	579,600.00	APPLIED SPECIALTIES INC
30	2492	24163000	5000642039	3/29/2019	5/13/2019	10,068.92	45	453,101.40	Environmental Operating Soluti
31	2491	24163000	5000645798	4/25/2019	6/9/2019	11,880.00	45	534,600.00	CARUS PHOSPHATES INC
32	2411	24163000	5000646684	4/23/2019	6/7/2019	12,765.00	45	574,425.00	APPLIED SPECIALTIES INC
33	2411	24163000	5000648149	4/29/2019	6/13/2019	31,219.40	45	1,404,873.00	UNIVAR USA INC
34	2411	24163000	5000648770	5/2/2019	6/16/2019	20,958.75	45	943,143.75	CARUS PHOSPHATES INC
35	2411	24163000	5000650894	5/6/2019	6/20/2019	12,788.00	45	575,460.00	APPLIED SPECIALTIES INC
36	2411	24163000	5000651214	5/9/2019	6/23/2019	29,700.00	45	1,336,500.00	UNIVAR USA INC
37	2465	24163000	5000653355	5/20/2019	7/4/2019	21,902.40	45	985,608.00	CARUS PHOSPHATES INC
38	2411	24163000	5000655637	5/20/2019	7/4/2019	12,880.00	45	579,600.00	APPLIED SPECIALTIES INC
39	2411	24163000	5000657904	5/29/2019	7/13/2019	12,897.25	45	580,376.25	APPLIED SPECIALTIES INC
40	2465	24163000	5000658865	5/31/2019	7/15/2019	10,483.20	45	471,744.00	Cabot Corporation
41	2451	24163000	5000659678	5/31/2019	7/15/2019	13,072.80	45	588,276.00	CARUS PHOSPHATES INC
42	2451	24163000	5000660507	5/28/2019	7/12/2019	19,640.36	45	883,816.20	BRENNTAG NORTHEAST INC
43	2451	24163000	5000662124	5/28/2019	7/12/2019	11,692.33	45	526,154.85	BRENNTAG NORTHEAST INC
44	2411	24163000	5000663703	6/11/2019	7/26/2019	12,885.75	45	579,858.75	APPLIED SPECIALTIES INC
45	2411	24163000	5000664141	6/19/2019	8/3/2019	12,753.50	45	573,907.50	APPLIED SPECIALTIES INC
46	2411	24163000	5000664563	6/27/2019	8/11/2019	23,546.25	45	1,059,581.25	CARUS PHOSPHATES INC
47	2411	24163000	5000666590	6/17/2019	8/1/2019	27,911.20	45	1,256,004.00	UNIVAR USA INC

Pennsylvania American Water Company
Lead Lag for Chemicals Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars		Vendor
								Days		
48	2487	24163000	5000667885	7/5/2019	8/19/2019	10,000.00	45	450,000.00	USALCO	
49	2411	24163000	5000668213	7/2/2019	8/16/2019	12,316.50	45	554,242.50	APPLIED SPECIALTIES INC	
50	2491	24163000	5000672242	4/30/2019	6/14/2019	21,896.00	45	985,320.00	Cabot Corporation	
51	2411	24163000	5000672638	7/23/2019	9/6/2019	22,925.25	45	1,031,636.25	CARUS PHOSPHATES INC	
52	2411	24163000	5000672668	7/12/2019	8/26/2019	12,799.50	45	575,977.50	APPLIED SPECIALTIES INC	
53	2411	24163000	5000674237	7/19/2019	9/2/2019	12,742.00	45	573,390.00	APPLIED SPECIALTIES INC	
54	2411	24163000	5000674552	7/25/2019	9/8/2019	28,078.00	45	1,263,510.00	UNIVAR USA INC	
55	2462	24163000	5000675193	7/23/2019	9/6/2019	17,748.00	45	798,660.00	CARUS PHOSPHATES INC	
56	2411	24163000	5000675537	7/25/2019	9/8/2019	12,885.75	45	579,858.75	APPLIED SPECIALTIES INC	
57	2454	24163000	5000677145	7/26/2019	9/9/2019	10,176.85	45	457,958.25	AQUATIC CONTROL INC	
58	2465	24163000	5000678903	8/7/2019	9/21/2019	22,060.80	45	992,736.00	CARUS PHOSPHATES INC	
59	2411	24163000	5000680452	8/5/2019	9/19/2019	12,926.00	45	581,670.00	APPLIED SPECIALTIES INC	
60	2491	24163000	5000681036	8/13/2019	9/27/2019	11,153.40	45	501,903.00	BRENNTAG NORTHEAST INC	
61	2411	24163000	5000682008	8/12/2019	9/26/2019	12,914.50	45	581,152.50	APPLIED SPECIALTIES INC	
62	2411	24163000	5000683716	8/13/2019	9/27/2019	25,218.00	45	1,134,810.00	UNIVAR USA INC	
63	2491	24163000	5000683893	7/16/2019	8/30/2019	11,880.00	45	534,600.00	CARUS PHOSPHATES INC	
64	2491	24163000	5000683921	8/11/2019	9/25/2019	24,443.36	45	1,099,951.20	BRENNTAG NORTHEAST INC	
65	2451	24163000	5000686452	8/29/2019	10/13/2019	11,841.98	45	532,889.10	BRENNTAG NORTHEAST INC	
66	2465	24163000	5000687357	9/3/2019	10/18/2019	10,102.40	45	454,608.00	Cabot Corporation	
67	2491	24163000	5000687978	9/5/2019	10/20/2019	14,660.95	45	659,742.75	BRENNTAG NORTHEAST INC	
68	2411	24163000	5000689378	8/26/2019	10/10/2019	12,943.25	45	582,446.25	APPLIED SPECIALTIES INC	
69	2451	24163000	5000689729	8/29/2019	10/13/2019	13,954.20	45	627,939.00	CARUS PHOSPHATES INC	
70	2491	24163000	5000692898	9/18/2019	11/2/2019	22,232.00	45	1,000,440.00	Cabot Corporation	
71	2451	24163000	5000693529	9/23/2019	11/7/2019	11,842.40	45	532,908.00	BRENNTAG NORTHEAST INC	
72	2491	24163000	5000694746	9/19/2019	11/3/2019	11,880.00	45	534,600.00	CARUS PHOSPHATES INC	
73	2411	24163000	5000694889	9/9/2019	10/24/2019	12,943.25	45	582,446.25	APPLIED SPECIALTIES INC	
74	2411	24163000	5000696786	9/16/2019	10/31/2019	12,736.25	45	573,131.25	APPLIED SPECIALTIES INC	
75	2491	24163000	5000697950	10/3/2019	11/17/2019	14,661.05	45	659,747.25	BRENNTAG NORTHEAST INC	
76	2411	24163000	5000698195	9/23/2019	11/7/2019	12,949.00	45	582,705.00	APPLIED SPECIALTIES INC	
77	2411	24163000	5000698747	10/7/2019	11/21/2019	21,724.65	45	977,609.25	CARUS PHOSPHATES INC	
78	2491	24163000	5000699078	7/16/2019	8/30/2019	22,108.80	45	994,896.00	Cabot Corporation	
79	2491	24163000	5000699081	9/26/2019	11/10/2019	11,880.00	45	534,600.00	CARUS PHOSPHATES INC	
80	2491	24163000	5000699085	7/16/2019	8/30/2019	21,560.00	45	970,200.00	Cabot Corporation	
81	2411	24163000	5000704000	8/29/2019	10/13/2019	27,939.00	45	1,257,255.00	UNIVAR USA INC	
82	2491	24163000	5000704909	9/16/2019	10/31/2019	22,545.60	45	1,014,552.00	Cabot Corporation	
83	2491	24163000	5000705126	9/5/2019	10/20/2019	24,445.82	45	1,100,061.90	BRENNTAG NORTHEAST INC	
84	2491	24163000	5000705127	9/10/2019	10/25/2019	24,445.82	45	1,100,061.90	BRENNTAG NORTHEAST INC	
85	2491	24163000	5000705128	10/10/2019	11/24/2019	24,445.82	45	1,100,061.90	BRENNTAG NORTHEAST INC	
86	2411	24163000	5000707380	10/22/2019	12/6/2019	27,952.90	45	1,257,880.50	UNIVAR USA INC	
87	2411	24163000	5000708211	10/3/2019	11/17/2019	12,822.50	45	577,012.50	APPLIED SPECIALTIES INC	
88	2491	24163000	5000709142	11/4/2019	12/19/2019	24,445.82	45	1,100,061.90	BRENNTAG NORTHEAST INC	
89	2491	24163000	5000711136	11/8/2019	12/23/2019	24,445.82	45	1,100,061.90	BRENNTAG NORTHEAST INC	
90	2491	24163000	5000711142	11/11/2019	12/26/2019	21,828.80	45	982,296.00	Cabot Corporation	
91	2491	24163000	5000711143	11/11/2019	12/26/2019	21,134.40	45	951,048.00	Cabot Corporation	
92	2492	24163000	5000711496	10/29/2019	12/13/2019	14,140.40	45	636,318.00	CEDARCHEM LLC	
93	2411	24163000	5000711497	10/28/2019	12/12/2019	12,788.00	45	575,460.00	APPLIED SPECIALTIES INC	
94	2411	24163000	5000712347	11/13/2019	12/28/2019	23,266.80	45	1,047,006.00	CARUS PHOSPHATES INC	

Pennsylvania American Water Company
Lead Lag for Chemicals Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Dollars	
								Days	Vendor
95	2451	24163000	5000713928	11/11/2019	12/26/2019	11,841.98	45	532,889.10	BRENNTAG NORTHEAST INC
96	2411	24163000	5000714714	11/4/2019	12/19/2019	13,006.50	45	585,292.50	APPLIED SPECIALTIES INC
97	2451	24163000	5000714892	11/20/2019	1/4/2020	13,205.40	45	594,243.00	CARUS PHOSPHATES INC
98	2465	24163000	5000715359	10/24/2019	12/8/2019	21,513.60	45	968,112.00	CARUS PHOSPHATES INC
99	2411	24163000	5000720129	11/11/2019	12/26/2019	12,989.25	45	584,516.25	APPLIED SPECIALTIES INC
100	2411	24163000	5000722883	12/3/2019	1/17/2020	12,172.75	45	547,773.75	APPLIED SPECIALTIES INC

<u>\$1,716,655.72</u>	<u>\$77,249,507.40</u>
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Average Lag for Chemical Expens	45.00
Check Float	<u>3.81</u>
Avg Lag w/Check Float	<u><u>48.81</u></u>

Pennsylvania American Water Company
Lead Lag for Miscellaneous Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2491	52500000	5000614833	1/25/2019	\$3,516.80	12/13/2018	12/13/2018	0.50	43.50	\$152,980.80	ICS Div Blount International
2	2411	52500000	5000614974	2/14/2019	4,944.00	12/19/2018	12/19/2018	0.50	57.50	284,280.00	Total Equipment Company
3	2468	52500000	5000615250	1/30/2019	3,960.31	12/31/2018	12/31/2018	0.50	30.50	120,789.46	MECHANICAL SERVICE CO
4	2447	52554500	5000615534	2/14/2019	3,090.96	12/26/2018	12/26/2018	0.50	50.50	156,093.48	POLLU TECH INC
5	2487	52500000	5000615845	2/8/2019	24,503.00	12/26/2018	12/26/2018	0.50	44.50	1,090,383.50	Andritz Separation Inc
6	2491	52500000	5000617296	1/25/2019	3,551.00	12/13/2018	12/13/2018	0.50	43.50	154,468.50	ICS Div Blount International
7	2401	52500000	5000617802	1/14/2019	4,737.47	9/1/2018	9/1/2018	0.50	135.50	641,927.19	Striata Inc
8	2411	52500000	5000618110	1/16/2019	3,798.50	11/27/2018	11/27/2018	0.50	50.50	191,824.25	BAIN ENTERPRISES LLC
9	2411	52500000	5000619038	1/17/2019	3,819.94	12/5/2018	12/5/2018	0.50	43.50	166,167.39	GRAINGER
10	2411	52500000	5000620496	1/30/2019	4,286.91	1/4/2019	1/4/2019	0.50	26.50	113,603.12	Bilco Safety Products Inc
11	2401	52500000	5000620574	1/23/2019	3,608.04	12/1/2018	12/31/2018	15.50	38.50	138,909.54	Inseego North America LLC
12	2401	52585000	5000620975	1/24/2019	3,202.85	12/1/2018	12/31/2018	15.50	39.50	126,512.58	TAULIA INC
13	2412	52500000	5000621493	3/1/2019	8,370.00	12/1/2018	12/31/2018	15.50	75.50	631,935.00	Drnach Environmental Inc
14	2411	52500000	5000622310	3/8/2019	16,671.10	1/22/2019	1/22/2019	0.50	45.50	758,535.05	Hach Co
15	2452	52500000	5000622443	1/30/2019	4,070.44	12/1/2018	1/8/2019	19.50	41.50	168,923.26	EK Services Inc
16	2461	52500000	5000623417	2/15/2019	7,186.80	1/25/2019	1/25/2019	0.50	21.50	154,516.20	Bilco Safety Products Inc
17	2411	52554500	5000623708	3/1/2019	4,620.00	1/15/2019	1/15/2019	0.50	45.50	210,210.00	Hach Co
18	2411	52500000	5000623711	3/15/2019	3,634.04	9/6/2018	9/6/2018	0.50	190.50	692,284.62	Wayne Crouse Incorporated
19	2468	52500000	5000623953	2/20/2019	3,400.50	1/21/2019	1/21/2019	0.50	30.50	103,715.25	MECHANICAL SERVICE CO
20	2411	52000000	5000624033	3/1/2019	3,100.84	1/17/2019	1/17/2019	0.50	43.50	134,886.54	RHINO MARKING & PROTECTION SYS
21	2401	52500000	5000624551	2/5/2019	5,501.94	10/30/2018	10/30/2018	0.50	98.50	541,941.09	Striata Inc
22	2401	52500000	5000624556	2/5/2019	7,556.54	1/1/2019	1/1/2019	0.50	35.50	268,257.17	Striata Inc
23	2411	52500000	5000624843	3/1/2019	3,085.49	1/31/2019	1/31/2019	0.50	29.50	91,021.96	Core & Main LP
24	2411	52500000	5000624948	3/15/2019	3,102.00	1/31/2019	1/31/2019	0.50	43.50	134,937.00	ENDRESS & HAUSER INC
25	2411	52500000	5000624950	3/22/2019	3,088.00	2/7/2019	2/7/2019	0.50	43.50	134,328.00	FT Thomas Pump & Supply Co INC
26	2411	52554500	5000625094	3/22/2019	7,180.48	2/7/2019	2/7/2019	0.50	43.50	312,350.88	Hach Co
27	2412	52500000	5000626727	3/15/2019	3,800.00	1/1/2019	1/31/2019	15.50	58.50	222,300.00	Konecranes Inc
28	2411	52500000	5000626917	3/8/2019	3,350.00	2/5/2019	2/5/2019	0.50	31.50	105,525.00	SEL Engineering
29	2411	52500000	5000627186	2/14/2019	7,858.00	11/30/2018	11/30/2018	0.50	76.50	601,137.00	US PIPE & FOUNDRY CO LLC
30	2452	52500000	5000627220	3/15/2019	5,395.00	1/31/2019	1/31/2019	0.50	43.50	234,682.50	Eldredge Inc
31	2411	52000000	5000627290	2/14/2019	3,466.04	1/29/2019	1/29/2019	0.50	16.50	57,189.66	H GERHARDT SUPPLY
32	2491	52500000	5000627326	2/20/2019	3,409.76	2/12/2019	2/12/2019	0.50	8.50	28,982.96	USA Blue Book
33	2411	52500000	5000627620	3/15/2019	3,551.29	2/12/2019	2/12/2019	0.50	31.50	111,865.64	Core & Main LP
34	2463	52500000	5000627724	3/28/2019	4,459.90	1/11/2019	1/11/2019	0.50	76.50	341,182.35	CADDICK UTILITIES LLC
35	2411	52554500	5000628290	3/22/2019	7,180.48	2/7/2019	2/7/2019	0.50	43.50	312,350.88	Hach Co
36	2411	52000000	5000628736	2/22/2019	3,330.78	2/6/2019	2/6/2019	0.50	16.50	54,957.87	H GERHARDT SUPPLY
37	2412	52500000	5000629022	2/22/2019	8,370.00	1/1/2019	1/31/2019	15.50	37.50	313,875.00	Drnach Environmental Inc
38	2491	52500000	5000629888	3/27/2019	3,845.00	2/9/2019	2/9/2019	0.50	46.50	178,792.50	KOHL BROS INC
39	2421	52000000	5000630936	4/12/2019	3,123.00	2/26/2019	2/26/2019	0.50	45.50	142,096.50	Thompson Pipe Group
40	2421	52000000	5000630936	4/12/2019	3,123.00	2/26/2019	2/26/2019	0.50	45.50	142,096.50	Thompson Pipe Group
41	2421	52000000	5000630936	4/12/2019	3,338.00	2/26/2019	2/26/2019	0.50	45.50	151,879.00	Thompson Pipe Group
42	2421	52000000	5000630936	4/12/2019	3,338.00	2/26/2019	2/26/2019	0.50	45.50	151,879.00	Thompson Pipe Group
43	2411	52554500	5000633015	3/20/2019	5,270.22	2/22/2019	2/22/2019	0.50	26.50	139,660.83	IDEXX DISTRIBUTION INC
44	2447	52554500	5000633137	4/22/2019	3,932.39	3/8/2019	3/8/2019	0.50	45.50	178,923.75	POLLU TECH INC
45	2401	52500000	5000633550	3/13/2019	3,415.44	1/1/2019	1/31/2019	15.50	56.50	192,972.36	Inseego North America LLC
46	2411	52000000	5000633744	3/29/2019	3,128.48	2/27/2019	2/27/2019	0.50	30.50	95,418.64	ABCO FIRE PROTECTION INC
47	2401	52515001	5000633955	3/25/2019	4,323.46	2/25/2019	2/25/2019	0.50	28.50	123,218.61	Axis Promotions
48	2401	52500000	5000634055	3/14/2019	12,190.00	1/1/2019	1/31/2019	15.50	57.50	700,925.00	321 Blink LLC
49	2468	52500000	5000635913	4/11/2019	3,550.11	3/8/2019	3/8/2019	0.50	34.50	122,478.80	KENTREL CORP
50	2461	52500000	5000636257	5/3/2019	7,178.00	3/20/2019	3/20/2019	0.50	44.50	319,421.00	Pollard Water
51	2461	52500000	5000636258	5/3/2019	7,218.78	3/8/2019	3/8/2019	0.50	56.50	407,861.07	Pollard Water
52	2421	52000000	5000636935	4/17/2019	3,584.40	3/21/2019	3/21/2019	0.50	27.50	98,571.00	USA Blue Book
53	2412	52500000	5000637222	3/27/2019	9,150.00	2/1/2019	2/28/2019	14.00	41.00	375,150.00	Drnach Environmental Inc
54	2431	52500000	5000637243	5/10/2019	5,134.00	3/14/2019	3/14/2019	0.50	57.50	295,205.00	Konecranes Inc
55	2411	52500000	5000637337	7/25/2019	4,340.00	2/12/2019	2/12/2019	0.50	163.50	709,590.00	Thompson Pipe Group
56	2411	52500000	5000637337	7/25/2019	4,340.00	2/12/2019	2/12/2019	0.50	163.50	709,590.00	Thompson Pipe Group
57	2468	52500000	5000637806	4/25/2019	3,781.01	1/7/2019	1/7/2019	0.50	108.50	410,239.59	MECHANICAL SERVICE CO
58	2401	52500000	5000638168	4/1/2019	3,415.44	2/1/2019	2/28/2019	14.00	46.00	157,110.24	Inseego North America LLC
59	2411	52000000	5000638413	4/1/2019	4,145.76	2/20/2019	2/20/2019	0.50	40.50	167,903.28	H GERHARDT SUPPLY

Pennsylvania American Water Company
Lead Lag for Miscellaneous Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Service Period		Midpoint	Total Lag		Dollars		Vendor
				Paid	Amount		From	To	Days	Days	
60	2491	52500000	5000638773	4/5/2019	3,369.00	3/28/2019	3/28/2019	0.50	8.50	28,636.50	BINGHAM & TAYLOR COP
61	2491	52500000	5000639512	5/17/2019	3,060.00	4/1/2019	4/1/2019	0.50	46.50	142,290.00	MCGARD INC
62	2401	52500000	5000639898	4/22/2019	67,225.33	3/21/2019	3/21/2019	0.50	32.50	2,184,823.23	Emerson Process Mgmt Power
63	2401	52515001	5000640314	4/12/2019	13,538.00	3/8/2019	3/8/2019	0.50	35.50	480,599.00	Axis Promotions
64	2487	52500000	5000640629	5/10/2019	7,696.92	3/26/2019	3/26/2019	0.50	45.50	350,209.86	Envirep Inc
65	2491	52500000	5000641308	7/30/2019	3,516.80	4/3/2019	4/3/2019	0.50	118.50	416,740.80	ICS Div Blount International
66	2461	52500000	5000641344	4/26/2019	3,917.40	3/13/2019	3/13/2019	0.50	44.50	174,324.30	GR SPONAUAGLE & SONS INC
67	2451	52000000	5000641709	4/16/2019	39,461.00	1/24/2019	2/19/2019	13.50	69.50	2,742,539.50	Eldredge Inc
68	2421	52000000	5000642678	5/17/2019	3,713.36	4/19/2019	4/19/2019	0.50	28.50	105,830.76	GRAINGER
69	2458	52000000	5000643302	4/26/2019	3,516.55	3/21/2019	3/21/2019	0.50	36.50	128,354.08	KOBERLEIN ENVIRONMENTAL SVCS
70	2411	52000000	5000643816	5/24/2019	5,175.18	4/8/2019	4/8/2019	0.50	46.50	240,645.87	PPC LUBRICANTS
71	2411	52500000	5000644130	5/3/2019	3,182.40	4/5/2019	4/5/2019	0.50	28.50	90,698.40	GRAINGER
72	2412	52500000	5000644947	5/31/2019	9,060.00	3/1/2019	3/31/2019	15.50	76.50	693,090.00	Drnach Environmental Inc
73	2491	52500000	5000645178	6/20/2019	3,269.88	4/24/2019	4/24/2019	0.50	57.50	188,018.10	BINGHAM & TAYLOR COP
74	2421	52000000	5000645325	6/13/2019	8,016.00	4/24/2019	4/24/2019	0.50	50.50	404,808.00	Thompson Pipe Group
75	2421	52000000	5000645325	6/13/2019	8,016.00	4/24/2019	4/24/2019	0.50	50.50	404,808.00	Thompson Pipe Group
76	2421	52000000	5000645325	6/13/2019	8,680.00	4/24/2019	4/24/2019	0.50	50.50	438,340.00	Thompson Pipe Group
77	2421	52000000	5000645325	6/13/2019	8,680.00	4/24/2019	4/24/2019	0.50	50.50	438,340.00	Thompson Pipe Group
78	2401	52514907	5000645764	5/24/2019	6,360.00	4/1/2019	4/30/2019	15.00	39.00	248,040.00	321 Blink LLC
79	2412	52500000	5000646378	6/13/2019	23,760.95	4/29/2019	4/29/2019	0.50	45.50	1,081,123.23	Konecranes Inc
80	2411	52000000	5000646818	5/3/2019	3,805.20	4/10/2019	4/10/2019	0.50	23.50	89,422.20	H GERHARDT SUPPLY
81	2401	52500000	5000646901	5/6/2019	3,415.44	3/1/2019	3/31/2019	15.50	51.50	175,895.16	Inseego North America LLC
82	2491	52000000	5000648563	5/21/2019	6,738.00	5/7/2019	5/7/2019	0.50	14.50	97,701.00	BINGHAM & TAYLOR COP
83	2411	52500000	5000648598	5/10/2019	4,056.00	2/22/2019	2/22/2019	0.50	77.50	314,340.00	DAMAN SUPERIOR LLC
84	2401	52514909	5000651178	5/17/2019	12,720.00	2/1/2019	2/28/2019	14.00	92.00	1,170,240.00	321 Blink LLC
85	2491	52000000	5000651496	5/10/2019	5,477.25	2/22/2019	2/22/2019	0.50	77.50	424,486.88	DAMAN SUPERIOR LLC
86	2412	52000000	5000652165	5/22/2019	5,345.41	12/19/2018	12/19/2018	0.50	154.50	825,865.85	Stone & Company
87	2401	52515001	5000652579	5/23/2019	9,966.92	4/2/2019	4/2/2019	0.50	51.50	358,796.38	Axis Promotions
88	2401	52515001	5000652581	5/23/2019	4,352.61	4/10/2019	4/10/2019	0.50	43.50	189,338.54	Axis Promotions
89	2401	52524000	5000652778	6/20/2019	50,523.84	1/1/2019	12/31/2019	182.50	(11.50)	(581,024.16)	NAWC PENNSYLVANIA CHAPTER
90	2491	52000000	5000654139	7/9/2019	5,477.25	5/9/2019	5/9/2019	0.50	61.50	336,850.88	ICS Div Blount International
91	2457	52500000	5000654297	6/21/2019	4,452.00	5/9/2019	5/9/2019	0.50	43.50	193,662.00	Lawco Inc
92	2491	52000000	5000654335	6/19/2019	6,625.00	5/23/2019	5/23/2019	0.50	27.50	182,187.50	Cooks Brothers Truck Parts
93	2412	52500000	5000654528	5/31/2019	9,105.00	4/1/2019	4/30/2019	15.00	46.00	418,830.00	Drnach Environmental Inc
94	2401	52500000	5000657584	6/27/2019	16,366.47	5/21/2019	5/21/2019	0.50	37.50	613,742.63	Caskey Group Inc
95	2411	52000000	5000657589	6/7/2019	4,134.40	5/16/2019	5/16/2019	0.50	22.50	93,024.00	H GERHARDT SUPPLY
96	2411	52000000	5000657597	6/14/2019	5,745.90	12/27/2018	4/23/2019	59.00	111.00	637,794.90	ST CLAIR OCCUPATIONAL MED CENT
97	2491	52554500	5000658495	7/30/2019	3,001.10	6/5/2019	6/5/2019	0.50	55.50	166,561.05	IDEXX DISTRIBUTION INC
98	2401	52500000	5000658706	6/12/2019	3,415.44	4/1/2019	4/30/2019	15.00	58.00	198,095.52	Inseego North America LLC
99	2412	52500000	5000658820	6/21/2019	8,925.00	5/1/2019	5/31/2019	15.50	36.50	325,762.50	Drnach Environmental Inc
100	2431	52000000	5000659149	6/24/2019	16,391.84	4/30/2019	5/13/2019	7.00	49.00	803,200.16	DAMAN INDUSTRIAL SERVICES INC
101	2491	52500000	5000659289	6/28/2019	3,839.14	5/8/2019	5/8/2019	0.50	51.50	197,715.71	Valley Refrigeration & Air Con
102	2447	52554500	5000660505	6/27/2019	4,164.29	4/29/2019	4/29/2019	0.50	59.50	247,775.26	POLLU TECH INC
103	2431	52000000	5000660559	8/9/2019	3,397.00	6/14/2019	6/14/2019	0.50	56.50	191,930.50	Roberts Water Technologies
104	2447	52554500	5000662326	6/27/2019	3,932.38	4/29/2019	4/29/2019	0.50	59.50	233,976.61	POLLU TECH INC
105	2464	52000000	5000663342	8/5/2019	4,000.00	7/10/2019	7/10/2019	0.50	26.50	106,000.00	Sherwood Logan & Assoc
106	2412	52000000	5000664674	7/3/2019	4,334.48	6/12/2019	6/12/2019	0.50	21.50	93,191.32	Carter Pump LLC
107	2421	52000000	5000665097	7/12/2019	3,717.90	5/30/2019	5/30/2019	0.50	43.50	161,728.65	W C WEIL CO
108	2460	52000000	5000666143	8/2/2019	5,556.00	6/17/2019	6/17/2019	0.50	46.50	258,354.00	Envirep Inc
109	2411	52000000	5000667985	7/24/2019	4,655.00	5/23/2019	5/23/2019	0.50	62.50	290,937.50	US PIPE & FOUNDRY CO LLC
110	2401	52500000	5000668042	7/10/2019	3,415.44	5/1/2019	5/31/2019	15.50	55.50	189,556.92	Inseego North America LLC
111	2401	52514903	5000668717	7/11/2019	125,440.36	7/1/2019	12/31/2019	92.00	(81.00)	(10,160,669.16)	Harmelin Media
112	2401	52514903	5000668718	7/11/2019	63,748.38	7/1/2019	12/31/2019	92.00	(81.00)	(5,163,618.78)	Harmelin Media
113	2491	52500000	5000669690	7/30/2019	3,651.50	4/3/2019	4/3/2019	0.50	118.50	432,702.75	ICS Div Blount International
114	2401	52500000	5000669894	7/16/2019	3,415.44	6/1/2019	6/30/2019	15.00	31.00	105,878.64	Inseego North America LLC
115	2401	52515001	5000670115	7/16/2019	3,752.51	5/31/2019	5/31/2019	0.50	46.50	174,491.72	Axis Promotions
116	2401	52500000	5000670644	7/18/2019	5,754.20	6/28/2019	6/28/2019	0.50	20.50	117,961.10	Striata Inc
117	2433	52000000	5000671107	10/4/2019	3,751.34	7/16/2019	7/16/2019	0.50	80.50	301,982.87	BAIN ENTERPRISES LLC
118	2401	52500000	5000671228	7/18/2019	7,204.31	5/31/2019	5/31/2019	0.50	48.50	349,409.04	Axis Promotions

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Line No	Profit Ctr	Account	Document #	Service Period		Midpoint	Total Lag	Dollars	Vendor		
				Paid	Amount		Days	Days			
119	2422	52000000	5000671419	8/26/2019	4,254.13	7/12/2019	7/12/2019	0.50	45.50	193,562.92	MUELLER SYSTEMS LLC
120	2425	52000000	5000672146	7/23/2019	7,444.00	6/1/2019	6/30/2019	15.00	38.00	282,872.00	BROWNSVILLE MUNICIPAL AUTHORIT
121	2433	52000000	5000672249	9/3/2019	4,187.00	7/18/2019	7/18/2019	0.50	47.50	198,882.50	Bilco Safety Products Inc
122	2411	52000000	5000672852	7/25/2019	6,259.50	5/23/2019	5/23/2019	0.50	63.50	397,478.25	MUELLER CO
123	2411	52000000	5000672868	7/25/2019	4,815.00	5/29/2019	5/29/2019	0.50	57.50	276,862.50	MUELLER CO
124	2411	52000000	5000672868	7/25/2019	9,857.91	5/29/2019	5/29/2019	0.50	57.50	566,829.83	MUELLER CO
125	2411	52000000	5000672868	7/25/2019	9,715.60	5/29/2019	5/29/2019	0.50	57.50	558,647.00	MUELLER CO
126	2460	52000000	5000673016	8/27/2019	3,136.68	7/12/2019	7/12/2019	0.50	46.50	145,855.62	Envirep Inc
127	2412	52500000	5000673064	8/30/2019	9,000.00	6/1/2019	6/30/2019	15.00	76.00	684,000.00	Drnach Environmental Inc
128	2401	52585000	5000673153	7/26/2019	3,048.59	6/1/2019	6/30/2019	15.00	41.00	124,992.19	TAULIA INC
129	2411	52000000	5000675386	7/31/2019	3,027.97	5/29/2019	5/29/2019	0.50	63.50	192,276.10	H GERHARDT SUPPLY
130	2487	52000000	5000676656	10/9/2019	4,120.62	7/26/2019	7/26/2019	0.50	75.50	311,106.81	Envirep Inc
131	2452	52554500	5000676751	8/5/2019	4,400.00	2/28/2019	2/28/2019	0.50	158.50	697,400.00	Hach Co
132	2452	52000000	5000676753	8/8/2019	4,489.10	6/24/2019	6/24/2019	0.50	45.50	204,254.05	ENGINES INC
133	2487	52500000	5000677361	8/7/2019	4,059.80	4/3/2019	4/3/2019	0.50	126.50	513,564.70	LRM INC
134	2411	52000000	5000677980	9/18/2019	3,796.36	8/6/2019	8/6/2019	0.50	43.50	165,141.66	USA Blue Book
135	2401	52000000	5000677981	9/13/2019	7,814.21	8/1/2019	8/1/2019	0.50	43.50	339,918.14	BAIN ENTERPRISES LLC
136	2411	52000000	5000680285	8/16/2019	6,139.40	7/29/2019	7/29/2019	0.50	18.50	113,578.90	H GERHARDT SUPPLY
137	2411	52000000	5000680293	8/14/2019	12,344.38	5/30/2019	5/30/2019	0.50	76.50	944,345.07	MODEL APPAREL
138	2411	52000000	5000681622	8/19/2019	3,550.44	6/28/2019	6/28/2019	0.50	52.50	186,398.10	Bilco Safety Products Inc
139	2412	52500000	5000682237	8/21/2019	8,985.00	7/1/2019	7/31/2019	15.50	36.50	327,952.50	Drnach Environmental Inc
140	2463	52500000	5000682499	9/13/2019	4,631.69	6/26/2019	6/26/2019	0.50	79.50	368,219.36	CADDICK UTILITIES LLC
141	2411	52000000	5000683519	10/9/2019	5,350.00	8/26/2019	8/26/2019	0.50	44.50	238,075.00	USA Blue Book
142	2411	52000000	5000683519	10/9/2019	12,058.04	8/26/2019	8/26/2019	0.50	44.50	536,582.78	USA Blue Book
143	2411	52000000	5000683519	10/9/2019	13,810.70	8/26/2019	8/26/2019	0.50	44.50	614,576.15	USA Blue Book
144	2411	52000000	5000683519	10/9/2019	4,189.26	8/26/2019	8/26/2019	0.50	44.50	186,422.07	USA Blue Book
145	2411	52000000	5000683523	9/27/2019	9,857.91	8/14/2019	8/14/2019	0.50	44.50	438,677.00	MUELLER CO
146	2411	52000000	5000683523	9/27/2019	7,286.70	8/14/2019	8/14/2019	0.50	44.50	324,258.15	MUELLER CO
147	2411	52000000	5000683523	9/27/2019	6,711.04	8/14/2019	8/14/2019	0.50	44.50	298,641.28	MUELLER CO
148	2411	52000000	5000684012	8/27/2019	10,363.00	6/10/2019	6/10/2019	0.50	78.50	813,495.50	Core & Main LP
149	2411	52000000	5000684012	8/27/2019	11,700.00	6/10/2019	6/10/2019	0.50	78.50	918,450.00	Core & Main LP
150	2411	52000000	5000684657	8/28/2019	30,293.55	5/13/2019	5/13/2019	0.50	107.50	3,256,556.63	MUELLER CO
151	2411	52000000	5000684983	8/30/2019	3,192.00	6/11/2019	6/11/2019	0.50	80.50	256,956.00	BINGHAM & TAYLOR COP
152	2411	52000000	5000685006	8/30/2019	3,627.30	6/7/2019	6/7/2019	0.50	84.50	306,506.85	BAIN ENTERPRISES LLC
153	2411	52000000	5000685007	8/30/2019	7,814.21	6/20/2019	6/20/2019	0.50	71.50	558,716.02	BAIN ENTERPRISES LLC
154	2411	52000000	5000685146	8/29/2019	4,540.58	8/13/2019	8/13/2019	0.50	16.50	74,919.57	H GERHARDT SUPPLY
155	2411	52000000	5000685147	8/29/2019	3,437.40	7/22/2019	7/22/2019	0.50	38.50	132,339.90	H GERHARDT SUPPLY
156	2411	52554500	5000685493	9/3/2019	5,401.98	7/11/2019	7/11/2019	0.50	54.50	294,407.91	IDEXX DISTRIBUTION INC
157	2425	52000000	5000687319	10/11/2019	8,450.00	8/28/2019	8/28/2019	0.50	44.50	376,025.00	Neptune Technology Group Inc
158	2491	52554500	5000687422	10/9/2019	3,001.10	8/26/2019	8/26/2019	0.50	44.50	133,548.95	IDEXX DISTRIBUTION INC
159	2491	52000000	5000687446	10/18/2019	3,651.50	8/21/2019	8/21/2019	0.50	58.50	213,612.75	ICS Div Blount International
160	2425	52000000	5000687586	10/11/2019	3,655.00	8/28/2019	8/28/2019	0.50	44.50	162,647.50	Neptune Technology Group Inc
161	2411	52000000	5000687872	10/11/2019	47,820.00	8/29/2019	8/29/2019	0.50	43.50	2,080,170.00	US PIPE & FOUNDRY CO LLC
162	2401	52514903	5000688289	9/9/2019	6,360.00	5/1/2019	5/31/2019	15.50	116.50	740,940.00	321 Blink LLC
163	2491	52000000	5000688747	10/9/2019	5,654.80	8/29/2019	8/29/2019	0.50	41.50	234,674.20	USA Blue Book
164	2412	52500000	5000688754	9/17/2019	3,127.76	6/26/2019	6/26/2019	0.50	83.50	261,167.96	Konecranes Inc
165	2411	52000000	5000689014	9/11/2019	4,592.32	8/26/2019	8/26/2019	0.50	16.50	75,773.28	H GERHARDT SUPPLY
166	2411	52000000	5000689016	9/10/2019	3,460.38	3/4/2019	3/4/2019	0.50	190.50	659,202.39	Z SPECIALTY PRODUCTS INC
167	2401	52585000	5000689283	9/11/2019	3,002.48	7/1/2019	7/31/2019	15.50	57.50	172,642.60	TAULIA INC
168	2412	52000000	5000689334	11/25/2019	19,066.89	8/16/2019	8/16/2019	0.50	101.50	1,935,289.34	Gardner Denver Nash LLC
169	2487	52000000	5000689622	11/4/2019	4,257.00	8/29/2019	8/29/2019	0.50	67.50	287,347.50	Envirep Inc
170	2421	52000000	5000689809	10/24/2019	3,342.18	9/9/2019	9/9/2019	0.50	45.50	152,069.19	MUELLER CO
171	2447	52000000	5000690498	9/20/2019	3,040.72	8/6/2019	8/6/2019	0.50	45.50	138,352.76	Penn Fencing Inc
172	2487	52000000	5000693419	10/9/2019	4,120.62	7/26/2019	7/26/2019	0.50	75.50	311,106.81	Envirep Inc
173	2487	52000000	5000694578	10/9/2019	3,920.62	7/26/2019	7/26/2019	0.50	75.50	296,006.81	Envirep Inc
174	2411	52000000	5000695188	10/11/2019	10,015.20	8/28/2019	8/28/2019	0.50	44.50	445,676.40	Newcastle Company INC
175	2412	52500000	5000695494	10/2/2019	8,910.00	8/1/2019	8/31/2019	15.50	47.50	423,225.00	Drnach Environmental Inc
176	2421	52000000	5000695994	11/5/2019	3,137.28	9/16/2019	9/16/2019	0.50	50.50	158,432.64	H GERHARDT SUPPLY
177	2411	52000000	5000696506	10/4/2019	5,105.61	9/12/2019	9/12/2019	0.50	22.50	114,876.23	H GERHARDT SUPPLY

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						From	To		Days	Days	
178	2411	52000000	5000696507	10/7/2019	5,838.99	6/13/2019	6/13/2019	0.50	116.50	680,242.34	EASTCOM ASSOCIATES INC
179	2411	52500000	5000698064	10/29/2019	5,350.00	9/20/2019	9/20/2019	0.50	39.50	211,325.00	Lipsey Logistics Worldwide LLC
180	2411	52500000	5000698065	10/23/2019	5,350.00	9/20/2019	9/20/2019	0.50	33.50	179,225.00	Lipsey Logistics Worldwide LLC
181	2411	52500000	5000698066	10/23/2019	5,350.00	9/20/2019	9/20/2019	0.50	33.50	179,225.00	Lipsey Logistics Worldwide LLC
182	2411	52500000	5000698068	10/23/2019	5,350.00	9/20/2019	9/20/2019	0.50	33.50	179,225.00	Lipsey Logistics Worldwide LLC
183	2411	52000000	5000699595	10/23/2019	4,336.18	9/12/2019	9/12/2019	0.50	41.50	179,951.47	USA Blue Book
184	2401	52515001	5000699670	10/21/2019	4,265.29	9/12/2019	9/12/2019	0.50	39.50	168,478.96	Axis Promotions
185	2411	52000000	5000699856	11/12/2019	6,905.35	9/4/2019	9/4/2019	0.50	69.50	479,921.83	USA Blue Book
186	2412	52000000	5000700043	11/18/2019	8,597.70	9/27/2019	9/27/2019	0.50	52.50	451,379.25	Gardner Denver Nash LLC
187	2465	52500000	5000701397	11/13/2019	12,850.00	9/12/2019	9/12/2019	0.50	62.50	803,125.00	KOHL BROS INC
188	2411	52500000	5000702860	10/22/2019	5,350.00	9/21/2019	9/21/2019	0.50	31.50	168,525.00	Lipsey Logistics Worldwide LLC
189	2411	52500000	5000702862	10/22/2019	5,350.00	9/21/2019	9/21/2019	0.50	31.50	168,525.00	Lipsey Logistics Worldwide LLC
190	2411	52500000	5000702863	10/22/2019	5,350.00	9/21/2019	9/21/2019	0.50	31.50	168,525.00	Lipsey Logistics Worldwide LLC
191	2411	52000000	5000702864	10/22/2019	5,350.00	9/20/2019	9/20/2019	0.50	32.50	173,875.00	Lipsey Logistics Worldwide LLC
192	2411	52500000	5000702866	10/22/2019	5,350.00	9/21/2019	9/21/2019	0.50	31.50	168,525.00	Lipsey Logistics Worldwide LLC
193	2411	52500000	5000702867	10/22/2019	5,350.00	9/21/2019	9/21/2019	0.50	31.50	168,525.00	Lipsey Logistics Worldwide LLC
194	2491	52500000	5000703848	11/20/2019	6,325.00	10/3/2019	10/3/2019	0.50	48.50	306,762.50	NORTH END ELECTRIC
195	2401	52585000	5000704087	10/25/2019	3,296.85	8/1/2019	8/31/2019	15.50	70.50	232,427.93	TAULIA INC
196	2425	52500000	5000704359	10/29/2019	5,934.67	7/9/2019	8/13/2019	18.00	95.00	563,793.65	EAP INDUSTRIES INC
197	2487	52000000	5000704998	1/6/2020	4,826.56	8/30/2019	10/15/2019	23.50	106.50	514,028.64	Envirodyne Systems Inc
198	2411	52000000	5000705155	11/12/2019	4,833.75	9/4/2019	9/4/2019	0.50	69.50	335,945.63	USA Blue Book
199	2411	52000000	5000705157	10/28/2019	13,057.20	9/26/2019	9/26/2019	0.50	32.50	424,359.00	Core & Main LP
200	2491	52554500	5000705216	12/2/2019	3,001.10	10/18/2019	10/18/2019	0.50	45.50	136,550.05	IDEXX DISTRIBUTION INC
201	2491	52000000	5000705558	12/17/2019	5,477.25	10/17/2019	10/17/2019	0.50	61.50	336,850.88	ICS Div Blount International
202	2412	52000000	5000705979	11/12/2019	3,214.30	9/26/2019	9/26/2019	0.50	47.50	152,679.25	Gardner Denver Nash LLC
203	2491	52000000	5000706531	11/6/2019	6,549.00	10/29/2019	10/29/2019	0.50	8.50	55,666.50	BINGHAM & TAYLOR COP
204	2487	52000000	5000706900	11/4/2019	4,016.04	8/29/2019	8/29/2019	0.50	67.50	271,082.70	Envirep Inc
205	2431	52500000	5000707053	12/3/2019	6,515.62	9/1/2019	9/30/2019	15.00	79.00	514,733.98	Soils Inc
206	2401	52500000	5000707160	11/4/2019	3,274.20	7/1/2019	7/31/2019	15.50	111.50	365,073.30	Inseego North America LLC
207	2401	52585000	5000707269	11/4/2019	3,164.92	9/1/2019	9/30/2019	15.00	50.00	158,246.00	TAULIA INC
208	2401	52500000	5000707678	11/5/2019	3,274.20	9/1/2019	9/30/2019	15.00	51.00	166,984.20	Inseego North America LLC
209	2401	52500000	5000707680	11/5/2019	3,274.20	8/1/2019	8/31/2019	15.50	81.50	266,847.30	Inseego North America LLC
210	2411	52000000	5000707895	12/2/2019	27,913.50	10/9/2019	10/9/2019	0.50	54.50	1,521,285.75	MUELLER CO
211	2411	52000000	5000708671	11/25/2019	6,180.05	10/11/2019	10/11/2019	0.50	45.50	281,192.28	USA Blue Book
212	2411	52000000	5000709906	11/8/2019	3,669.28	10/1/2019	10/1/2019	0.50	38.50	141,267.28	H GERHARDT SUPPLY
213	2411	52000000	5000709907	11/8/2019	4,416.53	10/15/2019	10/15/2019	0.50	24.50	108,204.99	H GERHARDT SUPPLY
214	2411	52000000	5000709908	11/8/2019	3,857.66	10/23/2019	10/23/2019	0.50	16.50	63,651.39	H GERHARDT SUPPLY
215	2411	52000000	5000709909	11/8/2019	4,678.76	10/22/2019	10/22/2019	0.50	17.50	81,878.30	H GERHARDT SUPPLY
216	2412	52000000	5000709934	11/12/2019	4,032.25	9/26/2019	9/26/2019	0.50	47.50	191,531.88	Gardner Denver Nash LLC
217	2411	52000000	5000709960	11/7/2019	6,571.94	10/3/2019	10/3/2019	0.50	35.50	233,303.87	MUELLER CO
218	2411	52000000	5000709960	11/7/2019	9,715.60	10/3/2019	10/3/2019	0.50	35.50	344,903.80	MUELLER CO
219	2412	52000000	5000710097	12/20/2019	3,620.77	11/5/2019	11/5/2019	0.50	45.50	164,745.04	Penn Fencing Inc
220	2411	52000000	5000710320	11/15/2019	3,495.69	10/2/2019	10/2/2019	0.50	44.50	155,558.21	HYDRAFLO INC
221	2411	52000000	5000710354	11/12/2019	3,888.40	10/3/2019	10/3/2019	0.50	40.50	157,480.20	Core & Main LP
222	2411	52000000	5000710357	11/12/2019	6,360.00	10/4/2019	10/4/2019	0.50	39.50	251,220.00	Core & Main LP
223	2411	52000000	5000710420	11/12/2019	11,901.20	9/25/2019	9/25/2019	0.50	48.50	577,208.20	MUELLER CO
224	2411	52000000	5000710435	11/22/2019	3,611.25	10/10/2019	10/10/2019	0.50	43.50	157,089.38	MUELLER CO
225	2411	52000000	5000710471	11/12/2019	3,907.11	9/30/2019	9/30/2019	0.50	43.50	169,959.29	BAIN ENTERPRISES LLC
226	2411	52000000	5000710471	11/12/2019	3,907.11	9/30/2019	9/30/2019	0.50	43.50	169,959.29	BAIN ENTERPRISES LLC
227	2411	52000000	5000710473	11/12/2019	9,105.70	10/31/2019	10/31/2019	0.50	12.50	113,821.25	BINGHAM & TAYLOR COP
228	2411	52000000	5000710659	11/12/2019	3,208.57	10/8/2019	10/8/2019	0.50	35.50	113,904.24	H GERHARDT SUPPLY
229	2421	52500000	5000711144	11/12/2019	5,489.41	7/11/2019	7/11/2019	0.50	124.50	683,431.55	QUALITY MECHANICAL SERVICES
230	2412	52500000	5000711277	11/13/2019	8,865.00	9/1/2019	9/30/2019	15.00	59.00	523,035.00	Drnach Environmental Inc
231	2467	52000000	5000712183	11/27/2019	7,791.00	10/7/2019	10/8/2019	1.00	51.00	397,341.00	Mobile Dredging & Video Pipe I
232	2421	52000000	5000712552	12/23/2019	3,784.47	11/12/2019	11/12/2019	0.50	41.50	157,055.51	GRAINGER
233	2411	52000000	5000714994	11/22/2019	7,562.71	11/7/2019	11/7/2019	0.50	15.50	117,222.01	H GERHARDT SUPPLY
234	2431	52500000	5000715006	12/17/2019	5,341.87	11/2/2019	11/2/2019	0.50	45.50	243,055.09	Soils Inc
235	2457	52500000	5000715843	12/16/2019	19,817.76	10/21/2019	10/21/2019	0.50	56.50	1,119,703.44	Badger Meter Inc
236	2457	52500000	5000716859	12/27/2019	5,800.32	10/8/2019	10/8/2019	0.50	80.50	466,925.76	Badger Meter Inc

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237	2401	52500000	5000717262	12/2/2019	3,274.20	10/1/2019	10/31/2019	15.50	47.50	155,524.50	Inseego North America LLC
238	2411	52000000	5000717931	12/16/2019	3,541.70	10/24/2019	10/24/2019	0.50	53.50	189,480.95	Cummins Bridgeway LLC
239	2411	52000000	5000718144	12/4/2019	3,541.70	10/25/2019	10/25/2019	0.50	40.50	143,438.85	Cummins Bridgeway LLC
240	2401	52524000	5000719416	1/6/2020	36,450.22	1/1/2019	12/31/2019	182.50	188.50	6,870,866.47	NAWC PENNSYLVANIA CHAPTER
241	2411	52000000	5000720240	12/10/2019	7,667.04	11/15/2019	11/15/2019	0.50	25.50	195,509.52	H GERHARDT SUPPLY
242	2401	52500000	5000720379	12/10/2019	3,274.20	11/1/2019	11/30/2019	15.00	25.00	81,855.00	Inseego North America LLC
243	2423	52500000	5000720737	1/2/2020	3,010.40	10/31/2019	10/31/2019	0.50	63.50	191,160.40	540 Technologies
244	2492	52000000	5000720919	12/19/2019	6,122.16	12/9/2019	12/9/2019	0.50	10.50	64,282.68	Envirep Inc
245	2492	52000000	5000720919	12/19/2019	3,467.76	12/9/2019	12/9/2019	0.50	10.50	36,411.48	Envirep Inc
246	2412	52500000	5000720967	12/23/2019	8,835.00	10/1/2019	10/31/2019	15.50	68.50	605,197.50	Drnach Environmental Inc
247	2401	52000000	5000721000	12/11/2019	4,561.26	9/19/2019	9/19/2019	0.50	83.50	380,865.21	Presidio Networked Solutions
248	2401	52500000	5000721003	12/20/2019	6,084.40	11/5/2019	11/5/2019	0.50	45.50	276,840.20	INSIGHT
249	2492	52000000	5000721362	12/20/2019	5,638.00	12/6/2019	12/6/2019	0.50	14.50	81,751.00	DAVE HEINER ASSOCIATES INC
250	2401	52585000	5000722164	12/16/2019	3,812.41	10/1/2019	10/31/2019	15.50	61.50	234,463.22	TAULIA INC
251	2411	52000000	5000725405	12/25/2019	8,435.88	11/21/2019	11/21/2019	0.50	34.50	291,037.86	MUELLER CO
252	2411	52000000	5000725869	1/9/2020	4,096.50	12/18/2019	12/18/2019	0.50	22.50	92,171.25	US PIPE & FOUNDRY CO LLC
253	2411	52000000	5000725884	12/27/2019	3,611.25	12/10/2019	12/10/2019	0.50	17.50	63,196.88	MUELLER CO
254	2411	52000000	5000725884	12/27/2019	6,323.70	12/10/2019	12/10/2019	0.50	17.50	110,664.75	MUELLER CO
255	2411	52000000	5000725884	12/27/2019	9,857.91	12/10/2019	12/10/2019	0.50	17.50	172,513.43	MUELLER CO
256	2411	52000000	5000725892	12/28/2019	3,907.11	12/9/2019	12/9/2019	0.50	19.50	76,188.65	BAIN ENTERPRISES LLC
257	2411	52000000	5000725899	1/8/2020	7,632.00	12/9/2019	12/9/2019	0.50	30.50	232,776.00	Core & Main LP
258	2411	52000000	5000725899	1/8/2020	10,728.00	12/9/2019	12/9/2019	0.50	30.50	327,204.00	Core & Main LP
259	2461	52548000	5000617597	2/14/2019	12,927.76	12/31/2018	12/31/2018	0.50	45.50	588,213.08	KEYSTONE OIL PRODUCTS CORP
260	2471	52546000	5000617598	1/30/2019	4,160.50	12/2/2018	12/20/2018	9.50	50.50	210,105.25	PONTIUS LANDSCAPING & LAWN CAR
261	2461	52548000	5000619978	2/25/2019	12,927.76	1/11/2019	1/11/2019	0.50	45.50	588,213.08	KEYSTONE OIL PRODUCTS CORP
262	2461	52548000	5000622353	2/25/2019	12,927.76	1/11/2019	1/11/2019	0.50	45.50	588,213.08	KEYSTONE OIL PRODUCTS CORP
263	2462	52548000	5000624136	2/1/2019	3,579.90	11/14/2018	11/14/2018	0.50	79.50	284,602.05	Mansfield Oil Company of Gains
264	2441	52548000	5000625012	2/20/2019	3,118.84	1/23/2019	1/23/2019	0.50	28.50	88,886.94	SUBURBAN PROPANE
265	2462	52548000	5000625534	2/7/2019	3,119.04	11/13/2018	11/13/2018	0.50	86.50	269,796.96	Mansfield Oil Company of Gains
266	2463	52548000	5000625702	2/27/2019	2,904.96	1/29/2019	1/29/2019	0.50	29.50	85,696.32	LEFFLER ENERGY
267	2461	52548000	5000626989	3/22/2019	13,351.76	2/6/2019	2/6/2019	0.50	44.50	594,153.32	KEYSTONE OIL PRODUCTS CORP
268	2471	52546000	5000628948	3/1/2019	2,926.33	1/2/2019	1/29/2019	14.00	45.00	131,684.85	PONTIUS LANDSCAPING & LAWN CAR
269	2441	52548000	5000629644	2/25/2019	2,084.42	11/9/2018	11/9/2018	0.50	108.50	226,159.57	SUBURBAN PROPANE
270	2441	52548000	5000629647	2/25/2019	3,844.23	11/30/2018	11/30/2018	0.50	87.50	336,370.13	SUBURBAN PROPANE
271	2461	52548000	5000630660	2/28/2019	14,199.76	11/19/2018	11/19/2018	0.50	101.50	1,441,275.64	KEYSTONE OIL PRODUCTS CORP
272	2461	52548000	5000634477	4/15/2019	13,351.76	3/1/2019	3/1/2019	0.50	45.50	607,505.08	KEYSTONE OIL PRODUCTS CORP
273	2441	52548000	5000635248	3/20/2019	6,517.66	2/19/2019	2/19/2019	0.50	29.50	192,270.97	SUBURBAN PROPANE
274	2471	52546000	5000636835	3/29/2019	2,748.79	2/9/2019	2/28/2019	10.00	39.00	107,202.81	PONTIUS LANDSCAPING & LAWN CAR
275	2462	52548000	5000640233	4/8/2019	3,013.04	1/18/2019	1/18/2019	0.50	80.50	242,549.72	Mansfield Oil Company of Gains
276	2462	52548000	5000640235	4/8/2019	2,694.02	1/25/2019	1/25/2019	0.50	73.50	198,010.47	Mansfield Oil Company of Gains
277	2462	52548000	5000640237	4/8/2019	2,700.30	12/27/2018	12/27/2018	0.50	102.50	276,780.75	Mansfield Oil Company of Gains
278	2462	52548000	5000640238	4/8/2019	3,213.11	12/18/2018	12/18/2018	0.50	111.50	358,261.77	Mansfield Oil Company of Gains
279	2462	52548000	5000640252	4/8/2019	2,573.04	11/28/2018	11/28/2018	0.50	131.50	338,354.76	Mansfield Oil Company of Gains
280	2471	52546000	5000642723	4/30/2019	5,563.42	3/3/2019	3/27/2019	12.50	46.50	258,699.03	PONTIUS LANDSCAPING & LAWN CAR
281	2463	52548000	5000645495	5/1/2019	3,692.19	3/22/2019	3/22/2019	0.50	40.50	149,533.70	LEFFLER ENERGY
282	2471	52546000	5000649667	5/30/2019	2,297.02	4/2/2019	4/30/2019	14.50	44.50	102,217.39	PONTIUS LANDSCAPING & LAWN CAR
283	2471	52546000	5000649667	5/30/2019	3,529.01	4/2/2019	4/30/2019	14.50	44.50	157,040.95	PONTIUS LANDSCAPING & LAWN CAR
284	2471	52546000	5000649667	5/30/2019	3,493.76	4/2/2019	4/30/2019	14.50	44.50	155,472.32	PONTIUS LANDSCAPING & LAWN CAR
285	2433	52546000	5000653132	5/30/2019	2,147.24	4/10/2019	4/30/2019	10.50	40.50	86,963.22	SEASONAL SERVICES INC
286	2433	52546000	5000653133	5/30/2019	3,745.04	4/10/2019	4/30/2019	10.50	40.50	151,674.12	SEASONAL SERVICES INC
287	2455	52546000	5000657551	7/3/2019	3,286.00	5/9/2019	5/10/2019	1.00	55.00	180,730.00	ELEGANT LAWN CARE INC
288	2441	52548000	5000659371	6/19/2019	3,381.63	5/20/2019	5/20/2019	0.50	30.50	103,139.72	SUBURBAN PROPANE
289	2441	52546000	5000659383	7/12/2019	2,715.72	5/7/2019	5/29/2019	11.50	55.50	150,722.46	Dilts Landscaping & Lawncare
290	2465	52532000	5000659789	6/14/2019	2,904.51	3/19/2018	3/23/2018	2.50	450.50	1,308,481.76	AMS-PAR
291	2467	52532000	5000659789	6/14/2019	2,904.51	3/19/2018	3/23/2018	2.50	450.50	1,308,481.76	AMS-PAR
292	2451	52532000	5000659789	6/14/2019	2,904.50	3/19/2018	3/23/2018	2.50	450.50	1,308,477.25	AMS-PAR
293	2452	52532000	5000659789	6/14/2019	2,904.50	3/19/2018	3/23/2018	2.50	450.50	1,308,477.25	AMS-PAR
294	2474	52550000	5000660594	6/20/2019	2,893.80	5/1/2019	5/29/2019	14.50	36.50	105,623.70	MIKES CLEANING SERVICE
295	2433	52546000	5000661418	7/19/2019	3,007.77	5/6/2019	6/1/2019	13.50	61.50	184,977.86	SEASONAL SERVICES INC

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Line No	Profit Ctr	Account	Document #	Service Period			Total Lag		Dollars		Vendor
				Paid	Amount	From	To	Midpoint	Days	Days	
296	2433	52546000	5000661419	6/24/2019	3,745.04	5/6/2019	5/20/2019	7.50	42.50	159,164.20	SEASONAL SERVICES INC
297	2471	52546000	5000662664	6/28/2019	6,189.61	5/1/2019	5/31/2019	15.50	43.50	269,248.04	PONTIUS LANDSCAPING & LAWN CAR
298	2471	52546000	5000662664	6/28/2019	2,382.87	5/1/2019	5/31/2019	15.50	43.50	103,654.85	PONTIUS LANDSCAPING & LAWN CAR
299	2471	52546000	5000662664	6/28/2019	4,013.16	5/1/2019	5/31/2019	15.50	43.50	174,572.46	PONTIUS LANDSCAPING & LAWN CAR
300	2461	52546000	5000664077	6/27/2019	4,903.86	4/1/2019	4/30/2019	15.00	73.00	357,981.78	Davis Landscape LTD
301	2461	52546000	5000665614	7/15/2019	11,745.76	5/1/2019	5/31/2019	15.50	60.50	710,618.48	Davis Landscape LTD
302	2441	52548000	5000666575	7/17/2019	5,013.22	6/19/2019	6/19/2019	0.50	28.50	142,876.77	SUBURBAN PROPANE
303	2422	52578000	5000667190	7/24/2019	2,133.02	6/1/2019	6/30/2019	15.00	39.00	83,187.78	WASTE MANAGEMENT
304	2441	52546000	5000667320	8/9/2019	3,557.36	5/16/2019	6/26/2019	21.00	65.00	231,228.40	Dilts Landscaping & Lawncare
305	2443	52546000	5000668043	8/16/2019	2,168.76	6/10/2019	6/21/2019	6.00	62.00	134,463.12	SEASONAL SERVICES INC
306	2461	52546000	5000669723	8/14/2019	3,007.22	6/1/2019	6/30/2019	15.00	60.00	180,433.20	Davis Landscape LTD
307	2444	52546000	5000669879	7/30/2019	2,009.76	6/1/2019	6/30/2019	15.00	45.00	90,439.20	BOWSERS MOWING & LANDSCAPE
308	2433	52546000	5000669888	8/16/2019	5,617.57	6/3/2019	6/27/2019	12.50	62.50	351,098.13	SEASONAL SERVICES INC
309	2433	52546000	5000669890	8/16/2019	2,686.09	6/4/2019	6/24/2019	10.50	63.50	170,566.72	SEASONAL SERVICES INC
310	2471	52546000	5000670189	7/30/2019	5,617.21	6/3/2019	6/28/2019	13.00	45.00	252,774.45	PONTIUS LANDSCAPING & LAWN CAR
311	2471	52546000	5000670189	7/30/2019	2,523.86	6/3/2019	6/28/2019	13.00	45.00	113,573.70	PONTIUS LANDSCAPING & LAWN CAR
312	2401	52548000	5000670725	7/18/2019	16,807.96	6/1/2019	12/31/2019	107.00	(59.00)	(991,669.64)	Huffmaster Crisis Response, Inc.
313	2461	52546000	5000675409	8/14/2019	8,326.30	6/1/2019	6/30/2019	15.00	60.00	499,578.00	Davis Landscape LTD
314	2441	52548000	5000676114	8/14/2019	3,832.47	7/18/2019	7/18/2019	0.50	27.50	105,392.93	SUBURBAN PROPANE
315	2474	52546000	5000677278	8/7/2019	2,204.80	7/1/2019	7/31/2019	15.50	22.50	49,608.00	MIKES CLEANING SERVICE
316	2471	52546000	5000678485	8/30/2019	5,138.62	7/1/2019	7/31/2019	15.50	45.50	233,807.21	PONTIUS LANDSCAPING & LAWN CAR
317	2471	52546000	5000678485	8/30/2019	5,508.82	7/1/2019	7/31/2019	15.50	45.50	250,651.31	PONTIUS LANDSCAPING & LAWN CAR
318	2411	52578000	5000679712	8/14/2019	2,377.86	6/28/2019	8/31/2019	32.50	15.50	36,856.83	REPUBLIC SERVICES
319	2433	52546000	5000680101	9/26/2019	3,329.45	7/3/2019	7/31/2019	14.50	71.50	238,055.68	SEASONAL SERVICES INC
320	2433	52546000	5000680103	9/26/2019	3,745.04	7/8/2019	7/23/2019	8.00	73.00	273,387.92	SEASONAL SERVICES INC
321	2461	52546000	5000680357	9/13/2019	7,965.90	7/1/2019	7/31/2019	15.50	59.50	473,971.05	Davis Landscape LTD
322	2447	52546000	5000680591	9/26/2019	2,240.31	7/1/2019	7/30/2019	15.00	73.00	163,542.63	SEASONAL SERVICES INC
323	2438	52546000	5000680591	9/26/2019	2,240.31	7/1/2019	7/30/2019	15.00	73.00	163,542.63	SEASONAL SERVICES INC
324	2433	52546000	5000689405	10/18/2019	5,617.57	8/5/2019	8/30/2019	13.00	62.00	348,289.34	SEASONAL SERVICES INC
325	2433	52546000	5000692271	10/3/2019	2,009.76	8/1/2019	8/31/2019	15.50	48.50	97,473.36	BOWSERS MOWING & LANDSCAPE
326	2461	52546000	5000692544	10/15/2019	7,155.00	8/1/2019	8/31/2019	15.50	60.50	432,877.50	Davis Landscape LTD
327	2433	52546000	5000693822	10/18/2019	3,007.77	8/6/2019	8/27/2019	11.00	63.00	189,489.51	SEASONAL SERVICES INC
328	2471	52546000	5000698136	10/8/2019	2,523.86	8/1/2019	8/31/2019	15.50	53.50	135,026.51	PONTIUS LANDSCAPING & LAWN CAR
329	2471	52546000	5000698136	10/8/2019	5,521.54	8/1/2019	8/31/2019	15.50	53.50	295,402.39	PONTIUS LANDSCAPING & LAWN CAR
330	2433	52546000	5000698166	11/15/2019	3,745.04	9/16/2019	9/30/2019	7.50	53.50	200,359.64	SEASONAL SERVICES INC
331	2433	52546000	5000698167	11/15/2019	4,189.98	9/3/2019	10/1/2019	14.50	59.50	249,303.81	SEASONAL SERVICES INC
332	2443	52546000	5000699999	10/18/2019	2,168.76	8/12/2019	8/27/2019	8.00	60.00	130,125.60	SEASONAL SERVICES INC
333	2461	52546000	5000700310	11/14/2019	4,340.70	9/1/2019	9/30/2019	15.00	60.00	260,442.00	Davis Landscape LTD
334	2443	52546000	5000700440	11/15/2019	2,168.76	9/9/2019	9/24/2019	8.00	60.00	130,125.60	SEASONAL SERVICES INC
335	2471	52546000	5000701662	10/30/2019	3,801.16	9/3/2019	9/30/2019	14.00	44.00	167,251.04	PONTIUS LANDSCAPING & LAWN CAR
336	2471	52546000	5000701662	10/30/2019	5,039.24	9/3/2019	9/30/2019	14.00	44.00	221,726.56	PONTIUS LANDSCAPING & LAWN CAR
337	2462	52546000	5000701934	11/14/2019	3,053.86	9/1/2019	9/30/2019	15.00	60.00	183,231.60	Davis Landscape LTD
338	2474	52546000	5000702287	10/22/2019	2,093.50	9/1/2019	9/30/2019	15.00	37.00	77,459.50	MIKES CLEANING SERVICE
339	2452	52550000	5000704506	10/28/2019	2,120.00	10/6/2019	10/6/2019	0.50	22.50	47,700.00	ALLIED CLEANING SERVICES LLC
340	2473	52546000	5000707296	11/4/2019	2,716.78	7/1/2019	7/29/2019	14.50	112.50	305,637.75	KOCHERS LAWN MOWING & LANDSCAP
341	2433	52546000	5000713588	12/16/2019	3,007.77	10/9/2019	10/29/2019	10.50	58.50	175,954.55	SEASONAL SERVICES INC
342	2433	52546000	5000713589	12/16/2019	3,745.04	10/14/2019	10/28/2019	7.50	56.50	211,594.76	SEASONAL SERVICES INC
343	2462	52546000	5000714043	12/13/2019	2,937.26	10/1/2019	10/31/2019	15.50	58.50	171,829.71	Davis Landscape LTD
344	2461	52546000	5000715085	12/13/2019	3,821.30	10/1/2019	10/31/2019	15.50	58.50	223,546.05	Davis Landscape LTD
345	2471	52546000	5000716435	11/27/2019	2,506.37	10/8/2019	10/31/2019	12.00	39.00	97,748.43	PONTIUS LANDSCAPING & LAWN CAR
346	2461	52548000	5000720407	12/19/2019	13,351.76	11/7/2019	11/7/2019	0.50	42.50	567,449.80	KEYSTONE OIL PRODUCTS CORP
347	2465	52548000	5000724109	12/23/2019	2,586.92	12/2/2019	12/2/2019	0.50	21.50	55,618.78	SUBURBAN PROPANE
348	2412	53150000	5000615589	2/1/2019	11,491.80	12/20/2018	12/20/2018	0.50	43.50	499,893.30	DAMAN INDUSTRIAL SERVICES INC
349	2401	53150000	5000616824	2/14/2019	23,463.67	12/1/2018	12/31/2018	15.50	60.50	1,419,552.04	Occupational Athletics Inc
350	2401	53150000	5000618514	1/25/2019	21,101.00	11/1/2018	11/30/2018	15.00	71.00	1,498,171.00	MORGAN LEWIS & BOCKIUS LLP
351	2401	53110000	5000618970	1/30/2019	14,232.84	12/1/2018	12/31/2018	15.50	45.50	647,594.22	PENNSYLVANIA ONE CALL SYSTEM I
352	2472	53150000	5000621122	1/29/2019	87,450.00	1/17/2019	1/17/2019	0.50	12.50	1,093,125.00	TB WILDERNESS CONSULTANTS
353	2401	53150000	5000621173	2/18/2019	17,066.00	12/1/2018	12/31/2018	15.50	64.50	1,100,757.00	DOLLAR ENERGY FUND INC
354	2401	53150000	5000621609	2/15/2019	12,000.00	1/1/2019	1/31/2019	15.50	30.50	366,000.00	STEVENS & LEE

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
355	2401	53155000	5000621727	3/1/2019	25,200.70	12/1/2018	12/31/2018	15.50	75.50	1,902,652.85	K & L GATES LLP
356	2401	53155000	5000622027	2/1/2019	18,757.34	11/1/2018	11/30/2018	15.00	78.00	1,463,072.52	Drinker Biddle & Reath
357	2401	53155000	5000624743	2/18/2019	11,698.98	12/1/2018	12/31/2018	15.50	64.50	754,584.21	K & L GATES LLP
358	2401	53155000	5000626707	2/12/2019	23,837.73	11/1/2018	11/30/2018	15.00	89.00	2,121,557.97	Cozen O'Connor
359	2401	53110000	5000627307	3/1/2019	15,240.11	1/1/2019	1/31/2019	15.50	44.50	678,184.90	PENNSYLVANIA ONE CALL SYSTEM I
360	2401	53150000	5000628394	3/21/2019	17,066.00	1/1/2019	1/31/2019	15.50	64.50	1,100,757.00	DOLLAR ENERGY FUND INC
361	2401	53150000	5000629053	3/15/2019	24,591.98	1/1/2019	1/31/2019	15.50	58.50	1,438,630.83	Occupational Athletics Inc
362	2401	53150000	5000630342	2/27/2019	54,537.32	10/1/2018	12/31/2018	46.00	104.00	5,671,881.28	ORC INTERNATIONAL INC
363	2401	53155000	5000630394	2/27/2019	50,000.00	10/1/2018	9/30/2019	182.50	(32.50)	(1,625,000.00)	DOLLAR ENERGY FUND INC
364	2465	53150000	5000631339	3/8/2019	25,044.62	10/1/2018	9/30/2019	182.50	(23.50)	(588,548.57)	CHESTER COUNTY WATER RESOURCES
365	2465	53150000	5000631344	3/8/2019	12,912.92	1/1/2018	12/31/2018	182.50	249.50	3,221,773.54	CHESTER COUNTY WATER RESOURCES
366	2401	53155000	5000631682	3/5/2019	12,647.68	12/1/2018	12/31/2018	15.50	79.50	1,005,490.56	DiscoverReady LLC
367	2401	53150000	5000631716	4/12/2019	23,169.92	2/1/2019	2/28/2019	14.00	57.00	1,320,685.44	Occupational Athletics Inc
368	2401	53155000	5000632460	3/15/2019	17,743.86	12/1/2018	12/31/2018	15.50	89.50	1,588,075.47	MORGAN LEWIS & BOCKIUS LLP
369	2401	53155000	5000632531	3/22/2019	12,000.00	2/1/2019	2/28/2019	14.00	36.00	432,000.00	STEVENS & LEE
370	2401	53155000	5000632722	3/8/2019	400,000.00	10/1/2018	9/30/2019	182.50	(23.50)	(9,400,000.00)	DOLLAR ENERGY FUND INC
371	2401	53155000	5000632724	3/8/2019	53,670.00	10/1/2018	9/30/2019	182.50	(23.50)	(1,261,245.00)	DOLLAR ENERGY FUND INC
372	2401	53150000	5000636437	3/25/2019	23,203.40	12/14/2018	12/14/2018	0.50	101.50	2,355,145.10	RETTEW ASSOCIATES INC
373	2401	53155000	5000636507	3/28/2019	14,519.34	1/1/2019	1/31/2019	15.50	71.50	1,038,132.81	Cozen O'Connor
374	2401	53155000	5000636837	4/18/2019	12,000.00	3/1/2019	3/31/2019	15.50	33.50	402,000.00	STEVENS & LEE
375	2401	53155000	5000637320	4/18/2019	16,100.00	2/1/2019	2/28/2019	14.00	63.00	1,014,300.00	DOLLAR ENERGY FUND INC
376	2401	53155000	5000638110	3/29/2019	12,755.20	9/1/2018	9/30/2018	15.00	195.00	2,487,264.00	MORGAN LEWIS & BOCKIUS LLP
377	2401	53155000	5000638111	3/29/2019	40,344.32	11/1/2018	11/30/2018	15.00	134.00	5,406,138.88	MORGAN LEWIS & BOCKIUS LLP
378	2401	53155000	5000638112	4/19/2019	10,115.00	2/1/2019	2/28/2019	14.00	64.00	647,360.00	K & L GATES LLP
379	2401	53110000	5000639947	4/8/2019	13,327.95	2/1/2019	2/28/2019	14.00	53.00	706,381.35	PENNSYLVANIA ONE CALL SYSTEM I
380	2401	53150000	5000640710	5/13/2019	24,683.71	3/1/2019	3/31/2019	15.50	58.50	1,443,997.04	Occupational Athletics Inc
381	2401	53155000	5000640860	4/25/2019	12,765.50	2/1/2019	2/28/2019	14.00	70.00	893,585.00	Cozen O'Connor
382	2401	53155000	5000642609	5/17/2019	12,000.00	4/1/2019	4/30/2019	15.00	32.00	384,000.00	STEVENS & LEE
383	2401	53150000	5000644137	5/17/2019	17,066.00	3/1/2019	3/31/2019	15.50	62.50	1,066,625.00	DOLLAR ENERGY FUND INC
384	2401	53150000	5000645904	5/1/2019	61,831.29	1/1/2019	3/31/2019	45.00	76.00	4,699,178.04	ORC INTERNATIONAL INC
385	2401	53150000	5000648325	5/9/2019	23,553.00	12/1/2018	12/31/2018	15.50	144.50	3,403,408.50	Canon Solutions America Inc
386	2401	53150000	5000648775	6/14/2019	24,573.85	4/1/2019	4/30/2019	15.00	60.00	1,474,431.00	Occupational Athletics Inc
387	2452	53150000	5000652654	6/21/2019	20,670.00	11/1/2018	11/30/2018	15.00	218.00	4,506,060.00	Brownstein Group Inc
388	2452	53150000	5000652655	6/21/2019	20,140.00	11/1/2018	11/30/2018	15.00	218.00	4,390,520.00	Brownstein Group Inc
389	2401	53150000	5000652787	6/7/2019	34,561.30	4/1/2019	4/12/2019	6.00	62.00	2,142,800.60	RETTEW ASSOCIATES INC
390	2401	53110000	5000652788	5/23/2019	18,869.40	3/1/2019	3/31/2019	15.50	68.50	1,292,553.90	PENNSYLVANIA ONE CALL SYSTEM I
391	2401	53110000	5000652789	5/30/2019	23,937.84	4/1/2019	4/30/2019	15.00	45.00	1,077,202.80	PENNSYLVANIA ONE CALL SYSTEM I
392	2401	53150000	5000653024	6/14/2019	17,066.00	4/1/2019	4/30/2019	15.00	60.00	1,023,960.00	DOLLAR ENERGY FUND INC
393	2401	53150000	5000654556	5/30/2019	10,107.41	1/1/2019	3/31/2019	45.00	105.00	1,061,278.05	Johnson Controls LLC
394	2401	53150000	5000654557	5/30/2019	11,559.05	1/1/2019	12/31/2019	182.50	(32.50)	(375,669.13)	Johnson Controls LLC
395	2401	53150000	5000656981	7/15/2019	24,996.53	5/1/2019	5/31/2019	15.50	60.50	1,512,290.07	Occupational Athletics Inc
396	2401	53150000	5000658312	7/5/2019	38,467.40	5/1/2019	5/10/2019	5.00	61.00	2,346,511.40	RETTEW ASSOCIATES INC
397	2401	53155000	5000658893	6/14/2019	12,000.00	5/1/2019	5/31/2019	15.50	29.50	354,000.00	STEVENS & LEE
398	2401	53155000	5000662616	6/24/2019	11,858.56	3/1/2019	3/31/2019	15.50	100.50	1,191,785.28	MORGAN LEWIS & BOCKIUS LLP
399	2401	53155000	5000663960	7/15/2019	12,000.00	6/1/2019	6/30/2019	15.00	30.00	360,000.00	STEVENS & LEE
400	2401	53150000	5000667282	8/13/2019	24,403.67	6/1/2019	6/30/2019	15.00	59.00	1,439,816.53	Occupational Athletics Inc
401	2401	53150000	5000668059	7/18/2019	17,066.00	5/1/2019	5/31/2019	15.50	63.50	1,083,691.00	DOLLAR ENERGY FUND INC
402	2401	53110000	5000670585	7/30/2019	21,330.60	6/1/2019	6/30/2019	15.00	45.00	959,877.00	PENNSYLVANIA ONE CALL SYSTEM I
403	2401	53110000	5000670586	7/17/2019	23,648.06	5/1/2019	5/31/2019	15.50	62.50	1,478,003.75	PENNSYLVANIA ONE CALL SYSTEM I
404	2401	53155000	5000671152	8/16/2019	12,000.00	7/1/2019	7/31/2019	15.50	31.50	378,000.00	STEVENS & LEE
405	2401	53155000	5000671298	8/23/2019	11,085.00	5/1/2019	6/22/2019	26.50	88.50	981,022.50	STEVENS & LEE
406	2401	53150000	5000672482	7/24/2019	61,889.07	4/1/2019	6/30/2019	45.50	69.50	4,301,290.37	ORC INTERNATIONAL INC
407	2401	53150000	5000672959	8/15/2019	17,066.00	6/1/2019	6/30/2019	15.00	61.00	1,041,026.00	DOLLAR ENERGY FUND INC
408	2401	53150000	5000674471	9/6/2019	11,159.15	7/23/2019	7/23/2019	0.50	45.50	507,741.33	Slate Belt Optical LLC
409	2401	53150000	5000675224	7/30/2019	37,449.50	3/1/2019	3/31/2019	15.50	136.50	5,111,856.75	MORGAN LEWIS & BOCKIUS LLP
410	2401	53155000	5000676044	8/1/2019	41,695.50	4/1/2019	4/30/2019	15.00	108.00	4,503,114.00	MORGAN LEWIS & BOCKIUS LLP
411	2401	53155000	5000676046	8/1/2019	14,942.00	2/1/2019	2/28/2019	14.00	168.00	2,510,256.00	MORGAN LEWIS & BOCKIUS LLP
412	2401	53155000	5000676047	8/1/2019	49,031.50	2/1/2019	2/28/2019	14.00	168.00	8,237,292.00	MORGAN LEWIS & BOCKIUS LLP
413	2401	53155000	5000676050	8/1/2019	22,684.00	5/1/2019	5/31/2019	15.50	77.50	1,758,010.00	MORGAN LEWIS & BOCKIUS LLP

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
414	2401	53155000	5000676847	8/23/2019	13,014.60	6/1/2019	6/30/2019	15.00	69.00	898,007.40	MORGAN LEWIS & BOCKIUS LLP
415	2401	53155000	5000676857	8/23/2019	17,635.00	6/1/2019	6/30/2019	15.00	69.00	1,216,815.00	MORGAN LEWIS & BOCKIUS LLP
416	2401	53150000	5000676877	9/12/2019	24,483.19	7/1/2019	7/31/2019	15.50	58.50	1,432,266.62	Occupational Athletics Inc
417	2401	53150000	5000680366	9/16/2019	17,066.00	7/1/2019	7/31/2019	15.50	62.50	1,066,625.00	DOLLAR ENERGY FUND INC
418	2401	53155000	5000680817	8/16/2019	15,393.68	4/24/2019	5/24/2019	15.50	99.50	1,531,671.16	HOUSTON HARBAUGH
419	2401	53155000	5000680826	8/16/2019	10,009.43	5/30/2019	6/23/2019	12.50	66.50	665,627.10	HOUSTON HARBAUGH
420	2401	53155000	5000680831	8/16/2019	11,922.43	3/27/2019	4/23/2019	14.00	129.00	1,537,993.47	HOUSTON HARBAUGH
421	2401	53110000	5000683943	8/30/2019	24,606.94	7/1/2019	7/31/2019	15.50	45.50	1,119,615.77	PENNSYLVANIA ONE CALL SYSTEM I
422	2401	53155000	5000686231	9/16/2019	12,000.00	8/1/2019	8/31/2019	15.50	31.50	378,000.00	STEVENS & LEE
423	2401	53155000	5000686297	9/27/2019	14,656.15	7/1/2019	7/31/2019	15.50	73.50	1,077,227.03	K & L GATES LLP
424	2401	53150000	5000687430	10/11/2019	24,212.96	8/1/2019	8/31/2019	15.50	56.50	1,368,032.24	Occupational Athletics Inc
425	2401	53155000	5000689953	9/13/2019	11,445.33	2/28/2019	3/22/2019	11.50	186.50	2,134,554.05	HOUSTON HARBAUGH
426	2401	53150000	5000692083	10/11/2019	50,780.00	10/1/2019	9/30/2020	183.00	(172.00)	(8,734,160.00)	DOLLAR ENERGY FUND INC
427	2401	53150000	5000692085	10/11/2019	50,000.00	10/1/2019	9/30/2020	183.00	(172.00)	(8,600,000.00)	DOLLAR ENERGY FUND INC
428	2401	53150000	5000692086	10/18/2019	17,066.00	8/1/2019	8/31/2019	15.50	63.50	1,083,691.00	DOLLAR ENERGY FUND INC
429	2401	53150000	5000692414	10/11/2019	400,000.00	10/1/2019	9/30/2020	183.00	(172.00)	(68,800,000.00)	DOLLAR ENERGY FUND INC
430	2401	53154000	5000692447	9/23/2019	73,278.03	9/1/2019	12/31/2019	61.00	(38.00)	(2,784,565.14)	Pricewaterhouse Coopers LLP
431	2401	53155000	5000693858	10/18/2019	12,000.00	9/1/2019	9/30/2019	15.00	33.00	396,000.00	STEVENS & LEE
432	2401	53110000	5000694653	9/30/2019	24,343.66	8/1/2019	8/31/2019	15.50	45.50	1,107,636.53	PENNSYLVANIA ONE CALL SYSTEM I
433	2401	53155000	5000698215	11/7/2019	17,870.40	8/1/2019	8/31/2019	15.50	83.50	1,492,178.40	K & L GATES LLP
434	2401	53150000	5000698412	11/13/2019	24,527.95	9/1/2019	9/30/2019	15.00	59.00	1,447,149.05	Occupational Athletics Inc
435	2401	53154000	5000701057	10/17/2019	68,725.00	10/1/2019	12/31/2019	46.00	(29.00)	(1,993,025.00)	Pricewaterhouse Coopers LLP
436	2401	53150000	5000701756	10/21/2019	64,200.00	1/1/2019	12/31/2019	182.50	111.50	7,158,300.00	ORSANCO
437	2401	53150000	5000702288	10/22/2019	61,831.29	7/1/2019	9/30/2019	46.00	68.00	4,204,527.72	ORC INTERNATIONAL INC
438	2401	53155000	5000703072	10/22/2019	25,560.00	8/1/2019	8/31/2019	15.50	67.50	1,725,300.00	MORGAN LEWIS & BOCKIUS LLP
439	2401	53110000	5000705304	10/29/2019	17,819.09	9/1/2019	9/30/2019	15.00	44.00	784,039.96	PENNSYLVANIA ONE CALL SYSTEM I
440	2401	53150000	5000708170	11/14/2019	16,100.00	9/1/2019	9/30/2019	15.00	60.00	966,000.00	DOLLAR ENERGY FUND INC
441	2401	53150000	5000709456	12/11/2019	24,501.98	10/1/2019	10/31/2019	15.50	56.50	1,384,361.87	Occupational Athletics Inc
442	2492	53150000	5000711655	11/13/2019	30,384.90	2/1/2020	1/31/2021	183.00	(262.00)	(7,960,843.80)	Lucity Inc
443	2401	53155000	5000715259	11/25/2019	28,670.66	5/1/2019	5/31/2019	15.50	193.50	5,547,772.71	STRADLEY RONON STEVENS & YOUNG
444	2401	53155000	5000715262	11/25/2019	12,699.05	6/1/2019	6/30/2019	15.00	163.00	2,069,945.15	STRADLEY RONON STEVENS & YOUNG
445	2401	53150000	5000715513	12/19/2019	16,100.00	10/1/2019	10/31/2019	15.50	64.50	1,038,450.00	DOLLAR ENERGY FUND INC
446	2401	53155000	5000715554	12/6/2019	30,437.81	9/1/2019	9/30/2019	15.00	82.00	2,495,900.42	MORGAN LEWIS & BOCKIUS LLP
447	2401	53155000	5000715560	11/25/2019	10,255.00	7/1/2019	7/31/2019	15.50	132.50	1,358,787.50	MORGAN LEWIS & BOCKIUS LLP
448	2401	53154000	5000716388	11/27/2019	62,971.00	11/1/2019	12/31/2019	30.50	(3.50)	(220,398.50)	Pricewaterhouse Coopers LLP
449	2401	53110000	5000717681	12/3/2019	17,626.37	10/1/2019	10/31/2019	15.50	48.50	854,878.95	PENNSYLVANIA ONE CALL SYSTEM I
450	2401	53150000	5000718529	12/4/2019	21,582.81	9/10/2019	9/9/2020	183.00	(97.00)	(2,093,532.57)	Diligent Corporation
451	2401	53110000	5000723796	12/23/2019	13,313.41	11/1/2019	11/30/2019	15.00	38.00	505,909.58	PENNSYLVANIA ONE CALL SYSTEM I
452	2401	52520000	5000618442	1/15/2019	155,318.50	12/1/2018	12/31/2018	15.50	30.50	4,737,214.25	EOS CCA
453	2401	52520000	5000620780	1/24/2019	11,164.04	12/1/2018	12/31/2018	15.50	39.50	440,979.58	PENN CREDIT
454	2401	52520000	5000620781	1/24/2019	97,363.63	12/1/2018	12/31/2018	15.50	39.50	3,845,863.39	GC SERVICES LIMITED
455	2401	52520000	5000627470	2/15/2019	155,023.62	1/1/2019	1/31/2019	15.50	30.50	4,728,220.41	EOS CCA
456	2401	52520000	5000628103	2/19/2019	108,152.67	1/1/2019	1/31/2019	15.50	34.50	3,731,267.12	GC SERVICES LIMITED
457	2401	52520000	5000631891	3/7/2019	10,611.25	1/1/2019	1/31/2019	15.50	50.50	535,868.13	PENN CREDIT
458	2401	52520000	5000633237	3/12/2019	141,689.41	2/1/2019	2/28/2019	14.00	26.00	3,683,924.66	EOS CCA
459	2401	52520000	5000633238	3/12/2019	105,531.34	2/1/2019	2/28/2019	14.00	26.00	2,743,814.84	GC SERVICES LIMITED
460	2401	52520000	5000635240	3/21/2019	8,833.03	2/1/2019	2/28/2019	14.00	35.00	309,086.05	PENN CREDIT
461	2401	52520000	5000642130	4/17/2019	174,448.91	3/1/2019	3/31/2019	15.50	32.50	5,669,589.58	EOS CCA
462	2401	52520000	5000642131	4/17/2019	111,410.73	3/1/2019	3/31/2019	15.50	32.50	3,620,848.73	GC SERVICES LIMITED
463	2401	52520000	5000643156	4/22/2019	13,616.00	3/1/2019	3/31/2019	15.50	37.50	510,600.00	PENN CREDIT
464	2401	52514906	5000645761	5/10/2019	4,806.20	3/26/2019	3/26/2019	0.50	45.50	218,682.10	CLASSIC GRAPHICS INC
465	2401	52520000	5000649000	5/10/2019	121,076.13	4/1/2019	4/30/2019	15.00	25.00	3,026,903.25	GC SERVICES LIMITED
466	2401	52520000	5000649778	5/14/2019	183,788.55	4/1/2019	4/30/2019	15.00	29.00	5,329,867.95	EOS CCA
467	2401	52520000	5000650508	5/16/2019	8,314.47	4/1/2019	4/30/2019	15.00	31.00	257,748.57	PENN CREDIT
468	2401	52514906	5000652582	6/21/2019	7,445.57	5/8/2019	5/8/2019	0.50	44.50	331,327.87	Alcom Printing Group Inc
469	2401	52514906	5000652586	6/14/2019	4,430.28	4/27/2019	4/27/2019	0.50	48.50	214,868.58	CLASSIC GRAPHICS INC
470	2401	52520000	5000659918	6/17/2019	162,326.34	5/1/2019	5/31/2019	15.50	32.50	5,275,606.05	EOS CCA
471	2401	52520000	5000659919	6/17/2019	104,324.21	5/1/2019	5/31/2019	15.50	32.50	3,390,536.83	GC SERVICES LIMITED
472	2401	52520000	5000659922	6/17/2019	8,118.91	5/1/2019	5/31/2019	15.50	32.50	263,864.58	PENN CREDIT

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
473	2401	52514906	5000666603	7/5/2019	7,662.25	6/14/2019	6/14/2019	0.50	21.50	164,738.38	Alcom Printing Group Inc
474	2401	52514906	5000666604	8/12/2019	7,246.73	6/27/2019	6/27/2019	0.50	46.50	336,972.95	Alcom Printing Group Inc
475	2401	52520000	5000670641	7/18/2019	165,208.52	6/1/2019	6/30/2019	15.00	33.00	5,451,881.16	EOS CCA
476	2401	52520000	5000670645	7/18/2019	11,497.26	6/1/2019	6/30/2019	15.00	33.00	379,409.58	PENN CREDIT
477	2401	52520000	5000670647	7/18/2019	97,745.21	6/1/2019	6/30/2019	15.00	33.00	3,225,591.93	GC SERVICES LIMITED
478	2401	52520000	5000679018	8/12/2019	170,106.14	7/1/2019	7/31/2019	15.50	27.50	4,677,918.85	EOS CCA
479	2401	52514906	5000679055	9/13/2019	5,383.99	8/1/2019	8/1/2019	0.50	43.50	234,203.57	Alcom Printing Group Inc
480	2401	52520000	5000680107	8/14/2019	119,278.21	7/1/2019	7/31/2019	15.50	29.50	3,518,707.20	GC SERVICES LIMITED
481	2401	52520000	5000680999	8/16/2019	13,375.23	7/1/2019	7/31/2019	15.50	31.50	421,319.75	PENN CREDIT
482	2401	52514906	5000686238	10/11/2019	7,182.53	8/29/2019	8/29/2019	0.50	43.50	312,440.06	Alcom Printing Group Inc
483	2401	52520000	5000690905	9/17/2019	11,069.76	8/1/2019	8/31/2019	15.50	32.50	359,767.20	PENN CREDIT
484	2401	52520000	5000690906	9/17/2019	113,939.19	8/1/2019	8/31/2019	15.50	32.50	3,703,023.68	GC SERVICES LIMITED
485	2401	52520000	5000690907	9/17/2019	188,046.39	8/1/2019	8/31/2019	15.50	32.50	6,111,507.68	EOS CCA
486	2401	52514906	5000699668	11/15/2019	14,218.34	10/2/2019	10/2/2019	0.50	44.50	632,716.13	Alcom Printing Group Inc
487	2401	52520000	5000700140	10/15/2019	193,249.73	9/1/2019	9/30/2019	15.00	30.00	5,797,491.90	EOS CCA
488	2401	52520000	5000700388	10/15/2019	140,442.03	9/1/2019	9/30/2019	15.00	30.00	4,213,260.90	GC SERVICES LIMITED
489	2401	52520000	5000702720	10/22/2019	18,615.95	9/1/2019	9/30/2019	15.00	37.00	688,790.15	PENN CREDIT
490	2401	52520000	5000712077	11/15/2019	209,104.43	10/1/2019	10/31/2019	15.50	30.50	6,377,685.12	EOS CCA
491	2401	52520000	5000712499	11/18/2019	131,450.72	10/1/2019	10/31/2019	15.50	33.50	4,403,599.12	GC SERVICES LIMITED
492	2401	52514906	5000713799	12/13/2019	7,121.50	10/31/2019	10/31/2019	0.50	43.50	309,785.25	Alcom Printing Group Inc
493	2401	52520000	5000714956	11/22/2019	12,567.90	10/1/2019	10/31/2019	15.50	37.50	471,296.25	PENN CREDIT
494	2401	52520000	5000720366	12/10/2019	114,941.14	11/1/2019	11/30/2019	15.00	25.00	2,873,528.50	GC SERVICES LIMITED
495	2401	52520000	5000722657	12/17/2019	187,008.99	11/1/2019	11/30/2019	15.00	32.00	5,984,287.68	EOS CCA
496	2431	52567000	5000621311	2/8/2019	4,059.77	11/1/2018	11/30/2018	15.00	85.00	345,080.45	NEI Global Relocation
497	2401	52567000	5000621312	2/8/2019	5,936.07	11/1/2018	11/30/2018	15.00	85.00	504,565.95	NEI Global Relocation
498	2401	52534200	5000641577	5/10/2019	35,246.27	2/18/2019	3/15/2019	13.00	69.00	2,431,992.63	RETTEW ASSOCIATES INC
499	2401	52567000	5000641912	5/6/2019	7,988.40	2/1/2019	2/28/2019	14.00	81.00	647,060.40	NEI Global Relocation
500	2401	52534200	5000649289	5/15/2019	4,081.00	3/1/2019	3/31/2019	15.50	60.50	246,900.50	Alliance Health Resources
501	2401	52534000	5000651108	6/7/2019	13,795.09	4/2/2019	4/12/2019	5.50	61.50	848,398.04	RETTEW ASSOCIATES INC
502	2401	52534200	5000651787	6/6/2019	4,606.35	4/22/2019	4/26/2019	2.50	43.50	200,376.23	G Stone DOT Consulting LLC
503	2401	52534200	5000652054	6/7/2019	27,126.25	3/4/2019	4/12/2019	20.00	76.00	2,061,595.00	RETTEW ASSOCIATES INC
504	2401	52567000	5000652437	5/22/2019	5,850.87	2/1/2019	2/28/2019	14.00	97.00	567,534.39	NEI Global Relocation
505	2431	52567000	5000652438	5/22/2019	11,373.28	2/1/2019	2/28/2019	14.00	97.00	1,103,208.16	NEI Global Relocation
506	2401	52534200	5000658087	7/5/2019	50,753.79	4/16/2019	5/10/2019	12.50	68.50	3,476,634.62	RETTEW ASSOCIATES INC
507	2401	52567000	5000659079	6/13/2019	15,284.99	3/1/2019	3/31/2019	15.50	89.50	1,368,006.61	NEI Global Relocation
508	2401	52567000	5000665999	7/3/2019	17,817.71	4/1/2019	4/30/2019	15.00	79.00	1,407,599.09	NEI Global Relocation
509	2401	52567000	5000668278	8/9/2019	10,411.88	5/1/2019	5/31/2019	15.50	85.50	890,215.74	NEI Global Relocation
510	2401	52534200	5000672211	9/13/2019	4,067.22	7/7/2019	7/11/2019	2.50	66.50	270,470.13	G Stone DOT Consulting LLC
511	2401	52567000	5000678584	9/6/2019	7,497.75	6/1/2019	6/30/2019	15.00	83.00	622,313.25	NEI Global Relocation
512	2401	52567000	5000678586	9/6/2019	34,351.16	6/1/2019	6/30/2019	15.00	83.00	2,851,146.28	NEI Global Relocation
513	2401	52534200	5000686998	9/27/2019	6,265.66	7/18/2019	8/2/2019	8.00	64.00	401,002.24	RETTEW ASSOCIATES INC
514	2401	52567000	5000687742	10/7/2019	15,037.30	7/1/2019	7/31/2019	15.50	83.50	1,255,614.55	NEI Global Relocation
515	2401	52567000	5000695949	10/15/2019	5,554.06	8/1/2019	8/31/2019	15.50	60.50	336,020.63	NEI Global Relocation
516	2421	52567000	5000696658	11/4/2019	4,592.74	8/1/2019	8/31/2019	15.50	80.50	369,715.57	NEI Global Relocation
517	2401	52567000	5000707426	12/3/2019	7,465.35	9/1/2019	9/30/2019	15.00	79.00	589,762.65	NEI Global Relocation
518	2401	52534200	5000717677	12/2/2019	4,132.90	9/30/2019	10/2/2019	1.50	62.50	258,306.25	EnterTRAINING Solutions LLC
519	2401	52534200	5000722879	12/20/2019	13,855.32	10/1/2019	10/17/2019	8.50	72.50	1,004,510.70	RETTEW ASSOCIATES INC
520	2423	62520800	5000616561	1/8/2019	6,900.00	11/17/2018	11/16/2019	182.50	(129.50)	(893,550.00)	Omega Rail Management Inc
521	2431	62520700	5000616814	1/9/2019	2,178.75	12/5/2018	12/5/2018	0.50	35.50	77,345.63	HEI WAY LLC
522	2461	62520700	5000617065	1/11/2019	2,328.63	12/13/2018	12/13/2018	0.50	29.50	68,694.59	EK Services Inc
523	2491	62520700	5000617176	1/11/2019	5,847.49	12/10/2018	12/10/2018	0.50	32.50	190,043.43	Raldar Enterprises Inc
524	2491	62520700	5000617179	1/11/2019	6,566.70	12/10/2018	12/10/2018	0.50	32.50	213,417.75	Raldar Enterprises Inc
525	2443	62520700	5000617786	2/22/2019	4,554.00	1/9/2019	1/9/2019	0.50	44.50	202,653.00	MANLEY BROS OF INDIANA INC
526	2461	62520700	5000618439	1/16/2019	5,118.14	12/31/2018	12/31/2018	0.50	16.50	84,449.31	EK Services Inc
527	2412	62520700	5000618721	1/24/2019	2,474.06	12/11/2018	12/11/2018	0.50	44.50	110,095.67	Stone & Company
528	2412	62520700	5000618887	1/25/2019	2,519.13	12/11/2018	12/11/2018	0.50	45.50	114,620.42	Stone & Company
529	2421	62520700	5000619206	1/16/2019	43,725.83	11/29/2018	11/29/2018	0.50	48.50	2,120,702.76	Casper Colosimo & Son Inc
530	2422	62520700	5000619282	1/17/2019	2,027.30	12/1/2018	12/1/2018	0.50	47.50	96,296.75	Casper Colosimo & Son Inc
531	2491	62520700	5000619610	1/18/2019	2,137.20	10/31/2018	10/31/2018	0.50	79.50	169,907.40	Raldar Enterprises Inc

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
532	2491	62520700	5000621259	1/25/2019	2,224.56	10/19/2018	10/19/2018	0.50	98.50	219,119.16	Starfursky Paving Co Inc
533	2491	62520700	5000621259	1/25/2019	6,129.50	10/19/2018	10/19/2018	0.50	98.50	603,755.75	Starfursky Paving Co Inc
534	2421	62520700	5000621296	2/11/2019	2,014.41	12/27/2018	12/27/2018	0.50	46.50	93,670.07	Casper Colosimo & Son Inc
535	2421	62520700	5000621369	2/15/2019	3,558.72	12/29/2018	12/29/2018	0.50	48.50	172,597.92	Casper Colosimo & Son Inc
536	2421	62520700	5000621376	2/15/2019	3,558.72	12/29/2018	12/29/2018	0.50	48.50	172,597.92	Casper Colosimo & Son Inc
537	2491	62520700	5000621804	1/29/2019	2,041.20	12/5/2018	12/5/2018	0.50	55.50	113,286.60	Starfursky Paving Co Inc
538	2443	62520700	5000622431	2/22/2019	2,070.00	1/9/2019	1/9/2019	0.50	44.50	92,115.00	MANLEY BROS OF INDIANA INC
539	2491	62520700	5000626934	2/14/2019	2,213.75	9/27/2018	9/27/2018	0.50	140.50	311,031.88	Starfursky Paving Co Inc
540	2441	62520700	5000628005	2/28/2019	4,214.00	1/14/2019	1/14/2019	0.50	45.50	191,737.00	SHARP PAVING INC
541	2462	62520700	5000629215	4/4/2019	2,173.50	12/28/2018	12/28/2018	0.50	97.50	211,916.25	EBERSOLE EXCAVATING INC
542	2411	62520700	5000629700	4/7/2019	2,096.10	2/16/2019	2/16/2019	0.50	50.50	105,853.05	Casper Colosimo & Son Inc
543	2422	62520800	5000629853	2/26/2019	2,394.00	2/1/2019	1/31/2020	182.50	(156.50)	(374,661.00)	WHEELING & LAKE ERIE RAILWAY C
544	2421	62520700	5000631435	4/4/2019	2,814.22	2/4/2019	2/4/2019	0.50	59.50	167,446.09	Casper Colosimo & Son Inc
545	2461	62520700	5000637314	4/8/2019	2,751.93	3/11/2019	3/11/2019	0.50	28.50	78,430.01	HEI WAY LLC
546	2461	62520700	5000637317	3/28/2019	34,249.82	3/1/2019	3/31/2019	15.50	12.50	428,122.75	EK Services Inc
547	2471	62520700	5000642259	5/24/2019	4,955.54	4/4/2019	4/4/2019	0.50	50.50	250,254.77	DAVE GUTELIUS EXCAVATING INC
548	2472	62520700	5000642664	5/24/2019	3,000.00	4/8/2019	4/8/2019	0.50	46.50	139,500.00	Hager Paving Inc
549	2461	62520700	5000642874	4/22/2019	2,316.73	1/28/2019	2/14/2019	9.00	76.00	176,071.48	EK Services Inc
550	2421	62520700	5000643443	5/31/2019	17,301.15	4/11/2019	4/11/2019	0.50	50.50	873,708.08	Casper Colosimo & Son Inc
551	2425	62520700	5000643444	5/23/2019	7,554.41	3/27/2019	3/27/2019	0.50	57.50	434,378.58	Casper Colosimo & Son Inc
552	2425	62520700	5000643451	5/24/2019	7,194.75	3/26/2019	3/28/2019	1.50	58.50	420,892.88	Casper Colosimo & Son Inc
553	2423	62520700	5000643490	5/31/2019	2,761.22	4/13/2019	4/13/2019	0.50	48.50	133,919.17	Casper Colosimo & Son Inc
554	2423	62520700	5000643631	5/31/2019	2,426.40	4/13/2019	4/13/2019	0.50	48.50	117,680.40	Casper Colosimo & Son Inc
555	2421	62520700	5000643714	5/22/2019	14,480.70	1/25/2019	3/31/2019	33.00	85.00	1,230,859.50	Casilli Corp
556	2425	62520700	5000643744	5/23/2019	8,669.91	3/25/2019	3/25/2019	0.50	59.50	515,859.65	Casper Colosimo & Son Inc
557	2461	62520700	5000644831	4/26/2019	22,712.78	4/1/2019	4/30/2019	15.00	11.00	249,840.58	EK Services Inc
558	2461	62520700	5000644836	4/26/2019	2,164.22	4/1/2019	4/30/2019	15.00	11.00	23,806.42	EK Services Inc
559	2421	62520700	5000645290	4/30/2019	2,043.77	3/9/2019	3/9/2018	0.50	417.50	853,273.98	HEI WAY LLC
560	2491	62520700	5000647159	5/17/2019	5,073.84	4/24/2019	4/24/2019	0.50	23.50	119,235.24	Russo & Demaio Inc
561	2491	62520700	5000647240	5/17/2019	2,425.28	4/24/2019	4/24/2019	0.50	23.50	56,994.08	Russo & Demaio Inc
562	2461	62520700	5000649486	5/14/2019	17,327.28	4/1/2019	4/30/2019	15.00	29.00	502,491.12	EK Services Inc
563	2423	62520700	5000649536	5/31/2019	15,832.07	4/16/2019	4/16/2019	0.50	45.50	720,359.19	Casper Colosimo & Son Inc
564	2421	62520700	5000649697	6/14/2019	2,465.40	4/20/2019	4/20/2019	0.50	55.50	136,829.70	Casper Colosimo & Son Inc
565	2421	62520700	5000651538	6/21/2019	2,790.00	5/3/2019	5/3/2019	0.50	49.50	138,105.00	Casper Colosimo & Son Inc
566	2461	62520700	5000653916	5/30/2019	2,446.40	5/20/2019	5/20/2019	0.50	10.50	25,687.20	EK Services Inc
567	2491	62520700	5000654474	6/10/2019	4,124.16	4/26/2019	4/26/2019	0.50	45.50	187,649.28	Starfursky Paving Co Inc
568	2423	62520700	5000654937	7/5/2019	2,463.75	5/17/2019	5/17/2019	0.50	49.50	121,955.63	Casper Colosimo & Son Inc
569	2491	62520700	5000655604	6/10/2019	2,899.84	4/26/2019	4/26/2019	0.50	45.50	131,942.72	Starfursky Paving Co Inc
570	2431	62520700	5000658504	7/5/2019	2,286.00	5/21/2019	5/21/2019	0.50	45.50	104,013.00	GRAZIANI CONSTRUCTION INC
571	2431	62520700	5000658512	7/8/2019	2,057.40	5/24/2019	5/24/2019	0.50	45.50	93,611.70	GRAZIANI CONSTRUCTION INC
572	2422	62520700	5000659873	7/19/2019	2,519.04	5/31/2019	5/31/2019	0.50	49.50	124,692.48	Casper Colosimo & Son Inc
573	2423	62520700	5000660821	7/26/2019	7,301.47	4/29/2019	4/29/2019	0.50	88.50	646,180.10	Casper Colosimo & Son Inc
574	2421	62520700	5000660887	7/26/2019	2,075.92	6/7/2019	6/7/2019	0.50	49.50	102,758.04	Casper Colosimo & Son Inc
575	2461	62520700	5000667372	8/16/2019	4,013.92	6/30/2019	6/30/2019	0.50	47.50	190,661.20	EK Services Inc
576	2491	62520700	5000667657	7/24/2019	2,635.55	5/17/2019	5/17/2019	0.50	68.50	180,535.18	Russo & Demaio Inc
577	2491	62520700	5000667700	7/24/2019	2,970.24	5/17/2019	5/17/2019	0.50	68.50	203,461.44	Russo & Demaio Inc
578	2431	62520700	5000669247	8/2/2019	2,295.15	6/18/2019	6/18/2019	0.50	45.50	104,429.33	GRAZIANI CONSTRUCTION INC
579	2431	62520700	5000669263	8/2/2019	2,000.90	6/18/2019	6/18/2019	0.50	45.50	91,040.95	GRAZIANI CONSTRUCTION INC
580	2421	62520700	5000669287	8/9/2019	2,176.20	6/21/2019	6/21/2019	0.50	49.50	107,721.90	Casper Colosimo & Son Inc
581	2445	62520800	5000670575	7/17/2019	8,832.50	7/10/2019	7/10/2019	0.50	7.50	66,243.75	WARREN CITY OF
582	2461	62520700	5000672388	9/4/2019	3,918.94	7/16/2019	7/16/2019	0.50	50.50	197,906.47	EK Services Inc
583	2491	62520700	5000673570	8/23/2019	6,956.40	7/11/2019	7/11/2019	0.50	43.50	302,603.40	Starfursky Paving Co Inc
584	2412	62520700	5000673926	8/9/2019	5,580.00	6/21/2019	6/21/2019	0.50	49.50	276,210.00	Casper Colosimo & Son Inc
585	2412	62520700	5000673927	8/9/2019	6,138.00	6/21/2019	6/21/2019	0.50	49.50	303,831.00	Casper Colosimo & Son Inc
586	2412	62520700	5000673928	8/16/2019	6,227.28	6/28/2019	6/28/2019	0.50	49.50	308,250.36	Casper Colosimo & Son Inc
587	2412	62520700	5000673929	8/16/2019	9,392.29	6/24/2019	6/24/2019	0.50	53.50	502,487.52	Casper Colosimo & Son Inc
588	2421	62520700	5000673987	8/15/2019	2,576.64	6/21/2019	6/21/2019	0.50	55.50	143,003.52	Casper Colosimo & Son Inc
589	2422	62520700	5000674024	8/15/2019	2,624.00	6/28/2019	6/28/2019	0.50	48.50	127,264.00	Casper Colosimo & Son Inc
590	2491	62520700	5000674040	7/30/2019	2,721.60	6/4/2019	6/4/2019	0.50	56.50	153,770.40	Starfursky Paving Co Inc

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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
591	2433	62520700	5000674128	8/23/2019	3,036.80	7/11/2019	7/11/2019	0.50	43.50	132,100.80	GRAZIANI CONSTRUCTION INC
592	2433	62520700	5000674142	8/23/2019	2,429.44	7/11/2019	7/11/2019	0.50	43.50	105,680.64	GRAZIANI CONSTRUCTION INC
593	2421	62520700	5000674172	9/9/2019	3,689.00	7/19/2019	7/19/2019	0.50	52.50	193,672.50	Casper Colosimo & Son Inc
594	2433	62520700	5000674819	8/30/2019	2,778.93	7/19/2019	7/19/2019	0.50	42.50	118,104.53	GRAZIANI CONSTRUCTION INC
595	2401	62502600	5000678482	9/9/2019	4,346.00	7/31/2019	7/31/2019	0.50	40.50	176,013.00	INSIGHT
596	2423	62520700	5000678523	9/13/2019	21,938.49	7/25/2019	7/25/2019	0.50	50.50	1,107,893.75	Casper Colosimo & Son Inc
597	2421	62520700	5000680243	9/20/2019	2,899.52	8/2/2019	8/2/2019	0.50	49.50	143,526.24	Casper Colosimo & Son Inc
598	2421	62520700	5000680312	9/20/2019	7,526.38	8/2/2019	8/2/2019	0.50	49.50	372,555.81	Casper Colosimo & Son Inc
599	2421	62520700	5000680315	9/20/2019	5,845.54	7/30/2019	7/30/2019	0.50	52.50	306,890.85	Casper Colosimo & Son Inc
600	2422	62520700	5000683330	9/26/2019	8,469.85	7/31/2019	7/31/2019	0.50	57.50	487,016.38	Casper Colosimo & Son Inc
601	2421	62520700	5000683333	9/20/2019	5,875.22	7/31/2019	7/31/2019	0.50	51.50	302,573.83	Casper Colosimo & Son Inc
602	2421	62520700	5000683336	10/4/2019	7,177.82	7/26/2019	7/27/2019	1.00	70.00	502,447.40	Casper Colosimo & Son Inc
603	2412	62520700	5000684301	10/4/2019	31,565.25	8/8/2019	8/9/2019	1.00	57.00	1,799,219.25	Casper Colosimo & Son Inc
604	2421	62520700	5000684991	10/3/2019	4,224.64	8/16/2019	8/16/2019	0.50	48.50	204,895.04	Casper Colosimo & Son Inc
605	2492	62520800	5000686227	9/3/2019	3,595.68	9/1/2019	8/31/2020	183.00	(180.00)	(647,222.40)	Reading & Northern Real Estate
606	2461	62520700	5000686305	9/3/2019	14,846.64	7/26/2019	7/26/2019	0.50	39.50	586,442.28	EK Services Inc
607	2425	62520700	5000688274	10/11/2019	6,536.04	8/24/2019	8/24/2019	0.50	48.50	316,997.94	Casper Colosimo & Son Inc
608	2491	62520700	5000691603	10/3/2019	2,841.94	8/9/2019	8/9/2019	0.50	55.50	157,727.67	Russo & Demaio Inc
609	2433	62520700	5000692717	10/11/2019	10,827.00	8/28/2019	8/28/2019	0.50	44.50	481,801.50	GRAZIANI CONSTRUCTION INC
610	2433	62520700	5000692719	10/11/2019	6,496.20	8/28/2019	8/28/2019	0.50	44.50	289,080.90	GRAZIANI CONSTRUCTION INC
611	2461	62520700	5000693601	11/12/2019	2,447.57	8/28/2019	8/28/2019	0.50	76.50	187,239.11	EK Services Inc
612	2491	62520700	5000695424	10/15/2019	6,850.96	8/20/2019	8/20/2019	0.50	56.50	387,079.24	Russo & Demaio Inc
613	2491	62520700	5000695691	10/15/2019	2,834.88	8/20/2019	8/20/2019	0.50	56.50	160,170.72	Russo & Demaio Inc
614	2422	62520700	5000698543	11/14/2019	3,122.56	9/21/2019	9/21/2019	0.50	54.50	170,179.52	Casper Colosimo & Son Inc
615	2421	62520700	5000698548	11/12/2019	2,519.04	9/21/2019	9/21/2019	0.50	52.50	132,249.60	Casper Colosimo & Son Inc
616	2422	62520700	5000698551	11/12/2019	2,217.28	9/21/2019	9/21/2019	0.50	52.50	116,407.20	Casper Colosimo & Son Inc
617	2421	62520700	5000701779	11/14/2019	4,309.46	9/11/2019	9/11/2019	0.50	64.50	277,960.17	Casper Colosimo & Son Inc
618	2421	62520700	5000701786	11/22/2019	11,737.70	9/24/2019	9/25/2019	1.00	59.00	692,524.30	Casper Colosimo & Son Inc
619	2401	62520700	5000701787	11/22/2019	16,392.66	9/25/2019	9/25/2019	0.50	58.50	958,970.61	Casper Colosimo & Son Inc
620	2421	62520700	5000702660	11/14/2019	7,341.11	9/13/2019	9/13/2019	0.50	62.50	458,819.38	Casper Colosimo & Son Inc
621	2421	62520700	5000702661	11/14/2019	5,203.42	9/28/2019	9/28/2019	0.50	47.50	247,162.45	Casper Colosimo & Son Inc
622	2422	62520700	5000702951	11/27/2019	8,194.51	10/14/2019	10/14/2019	0.50	44.50	364,655.70	Casper Colosimo & Son Inc
623	2425	62520700	5000702971	11/27/2019	2,268.84	10/12/2019	10/12/2019	0.50	46.50	105,501.06	Casper Colosimo & Son Inc
624	2421	62520700	5000702978	11/27/2019	2,229.92	10/12/2019	10/12/2019	0.50	46.50	103,691.28	Casper Colosimo & Son Inc
625	2491	62520700	5000708492	11/22/2019	3,162.00	10/8/2019	10/8/2019	0.50	45.50	143,871.00	Starfursky Paving Co Inc
626	2491	62520700	5000708616	11/27/2019	4,042.48	10/14/2019	10/14/2019	0.50	44.50	179,890.36	Starfursky Paving Co Inc
627	2471	62520700	5000711010	11/12/2019	2,051.80	10/1/2019	10/1/2019	0.50	42.50	87,201.50	DAVE GUTELIUS EXCAVATING INC
628	2445	62520700	5000712593	11/19/2019	2,756.10	7/18/2019	7/18/2019	0.50	124.50	343,134.45	Huber Blacktop Company LLC
629	2421	62520700	5000712595	12/13/2019	2,092.50	10/26/2019	10/26/2019	0.50	48.50	101,486.25	Casper Colosimo & Son Inc
630	2431	62520700	5000712895	12/17/2019	2,330.46	10/29/2019	10/29/2019	0.50	49.50	115,357.77	GRAZIANI CONSTRUCTION INC
631	2421	62520700	5000713540	12/27/2019	14,252.08	10/31/2019	11/1/2019	1.00	57.00	812,368.56	Casper Colosimo & Son Inc
632	2423	62520700	5000714266	12/26/2019	3,778.56	11/9/2019	11/9/2019	0.50	47.50	179,481.60	Casper Colosimo & Son Inc
633	2401	62520700	5000714267	12/26/2019	3,988.48	11/9/2019	11/9/2019	0.50	47.50	189,452.80	Casper Colosimo & Son Inc
634	2401	62520700	5000714268	12/26/2019	2,236.08	11/9/2019	11/9/2019	0.50	47.50	106,213.80	Casper Colosimo & Son Inc
635	2423	62520700	5000714270	12/26/2019	2,046.00	11/9/2019	11/9/2019	0.50	47.50	97,185.00	Casper Colosimo & Son Inc
636	2491	62520700	5000717630	12/13/2019	2,465.00	10/29/2019	10/29/2019	0.50	45.50	112,157.50	Starfursky Paving Co Inc
637	2425	62520700	5000722324	1/6/2020	19,004.37	11/5/2019	11/11/2019	3.50	59.50	1,130,760.02	Casper Colosimo & Son Inc
638	2491	62520800	5000722763	12/17/2019	2,685.52	10/9/2019	10/18/2019	5.00	65.00	174,558.80	PA DEPT OF TRANSPORTATION
639	2401	52510000	5000615406	1/30/2019	9,894.84	11/1/2018	11/30/2018	15.00	76.00	752,007.84	FISERV INC
640	2411	52562000	5000620495	1/23/2019	7,328.23	10/8/2018	10/8/2018	0.50	107.50	787,784.73	Casper Colosimo & Son Inc
641	2401	52542000	5000626733	2/12/2019	68,779.61	12/1/2018	12/31/2018	15.50	58.50	4,023,607.19	Regulus Integrated Solutions LLC
642	2401	52542000	5000626735	2/12/2019	33,148.77	12/1/2018	12/31/2018	15.50	58.50	1,939,203.05	Regulus Integrated Solutions LLC
643	2401	52542000	5000627601	2/15/2019	29,909.92	12/1/2018	12/31/2018	15.50	61.50	1,839,460.08	Regulus Integrated Solutions LLC
644	2401	52542000	5000627622	2/15/2019	63,623.74	11/1/2018	11/30/2018	15.00	92.00	5,853,384.08	Regulus Integrated Solutions LLC
645	2401	52510000	5000628515	3/20/2019	10,669.74	12/1/2018	12/31/2018	15.50	94.50	1,008,290.43	FISERV INC
646	2401	52510000	5000628517	3/20/2019	10,808.56	1/1/2019	1/31/2019	15.50	63.50	686,343.56	FISERV INC
647	2401	52542000	5000628662	2/21/2019	70,072.71	1/1/2019	1/31/2019	15.50	36.50	2,557,653.92	Regulus Integrated Solutions LLC
648	2411	52582000	5000629982	3/25/2019	5,810.00	2/8/2019	2/8/2019	0.50	45.50	264,355.00	MODEL APPAREL
649	2401	52510000	5000630339	2/27/2019	29,645.71	12/1/2018	12/31/2018	15.50	73.50	2,178,959.69	BNY MELLON

Pennsylvania American Water Company
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Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
650	2401	52510000	5000630341	2/27/2019	33,385.81	11/1/2018	11/30/2018	15.00	104.00	3,472,124.24	BNY MELLON
651	2401	52542000	5000636010	3/22/2019	34,804.08	2/1/2019	2/28/2019	14.00	36.00	1,252,946.88	Regulus Integrated Solutions LLC
652	2401	52542000	5000636012	3/22/2019	27,841.30	2/1/2019	2/28/2019	14.00	36.00	1,002,286.80	Regulus Integrated Solutions LLC
653	2401	52510000	5000638160	4/2/2019	31,442.81	1/1/2019	1/31/2019	15.50	76.50	2,405,374.97	BNY MELLON
654	2401	52510000	5000639089	4/30/2019	9,570.42	2/1/2019	2/28/2019	14.00	75.00	717,781.50	FISERV INC
655	2401	52510000	5000639140	4/3/2019	27,202.77	2/1/2019	2/28/2019	14.00	48.00	1,305,732.96	BNY MELLON
656	2401	52571500	5000642266	4/30/2019	49,255.60	4/1/2019	3/31/2020	183.00	(153.00)	(7,536,106.80)	BENTLEY SYSTEMS INC
657	2401	52542000	5000643525	4/23/2019	93,030.52	3/1/2019	3/31/2019	15.50	38.50	3,581,675.02	Regulus Integrated Solutions LLC
658	2401	52571500	5000651176	6/13/2019	21,613.40	4/15/2019	4/14/2020	183.00	(123.00)	(2,658,448.20)	INNOVYZE INC
659	2401	52542000	5000653108	5/24/2019	79,908.30	4/1/2019	4/30/2019	15.00	39.00	3,116,423.70	Regulus Integrated Solutions LLC
660	2401	52510000	5000654814	6/5/2019	31,386.11	3/1/2019	3/31/2019	15.50	81.50	2,557,967.97	BNY MELLON
661	2401	52510000	5000659039	6/20/2019	11,455.42	3/1/2019	3/31/2019	15.50	96.50	1,105,448.03	FISERV INC
662	2401	52510000	5000659040	6/20/2019	10,557.25	4/1/2019	4/30/2019	15.00	66.00	696,778.50	FISERV INC
663	2401	52510000	5000662181	7/12/2019	10,348.82	5/1/2019	5/31/2019	15.50	57.50	595,057.15	FISERV INC
664	2491	52571500	5000665238	7/3/2019	76,585.00	7/1/2019	6/30/2020	183.00	(180.00)	(13,785,300.00)	MUELLER SYSTEMS LLC
665	2401	52571500	5000665751	7/3/2019	35,568.31	2/1/2018	11/30/2019	334.00	184.00	6,544,569.04	NJB Soft LLC
666	2401	52510000	5000671182	7/18/2019	31,795.15	4/1/2019	4/30/2019	15.00	94.00	2,988,744.10	BNY MELLON
667	2401	52510000	5000674744	8/21/2019	10,619.61	6/1/2019	6/30/2019	15.00	67.00	711,513.87	FISERV INC
668	2401	52510000	5000680374	8/15/2019	31,411.35	5/1/2019	5/31/2019	15.50	91.50	2,874,138.53	BNY MELLON
669	2401	52510000	5000684544	9/19/2019	10,477.29	7/1/2019	7/31/2019	15.50	65.50	686,262.50	FISERV INC
670	2401	52542000	5000684589	8/28/2019	73,389.80	5/1/2019	5/31/2019	15.50	104.50	7,669,234.10	Regulus Integrated Solutions LLC
671	2401	52542000	5000684590	8/28/2019	73,908.80	6/1/2019	6/30/2019	15.00	74.00	5,469,251.20	Regulus Integrated Solutions LLC
672	2401	52510000	5000697982	11/1/2019	9,702.86	8/1/2019	8/31/2019	15.50	77.50	751,971.65	FISERV INC
673	2401	52510000	5000702412	10/22/2019	32,864.90	7/1/2019	7/31/2019	15.50	98.50	3,237,192.65	BNY MELLON
674	2401	52510000	5000702416	10/22/2019	27,559.94	6/1/2019	6/30/2019	15.00	129.00	3,555,232.26	BNY MELLON
675	2401	52510000	5000704566	11/14/2019	10,829.86	9/1/2019	9/30/2019	15.00	60.00	649,791.60	FISERV INC
676	2401	52542000	5000706480	10/31/2019	78,336.09	7/1/2019	7/31/2019	15.50	107.50	8,421,129.68	Regulus Integrated Solutions LLC
677	2401	52542000	5000706482	10/31/2019	72,255.24	9/1/2019	9/30/2019	15.00	46.00	3,323,741.04	Regulus Integrated Solutions LLC
678	2401	52510000	5000706726	11/1/2019	31,786.37	8/1/2019	8/31/2019	15.50	77.50	2,463,443.68	BNY MELLON
679	2401	52510000	5000715191	12/13/2019	10,853.58	10/1/2019	10/31/2019	15.50	58.50	634,934.43	FISERV INC
680	2401	52510000	5000722889	12/18/2019	29,530.48	9/1/2019	9/30/2019	15.50	94.00	2,775,865.12	BNY MELLON
681	2401	52510000	5000723797	12/20/2019	34,211.19	10/1/2019	10/31/2019	15.50	65.50	2,240,832.95	BNY MELLON
682	2401	52542000	5000726688	12/31/2019	75,026.76	8/1/2019	8/31/2019	15.50	137.50	10,316,179.50	Regulus Integrated Solutions LLC
683		24121200	100558231	1/8/2019	95,478.27	12/24/2018	1/6/2019	7.00	9.00	859,304.43	MERRILL LYNCH 401K CONTRIBUTIONS US
684		24122700	100558231	1/8/2019	77,381.10	12/24/2018	1/6/2019	7.00	9.00	696,429.90	MERRILL LYNCH 401K CONTRIBUTIONS US
685		24121200	100558233	1/23/2019	96,829.97	1/7/2019	1/20/2019	7.00	10.00	968,299.70	MERRILL LYNCH 401K CONTRIBUTIONS US
686		24122700	100558233	1/23/2019	78,174.92	1/7/2019	1/20/2019	7.00	10.00	781,749.20	MERRILL LYNCH 401K CONTRIBUTIONS US
687		24121200	100563152	2/6/2019	95,933.33	1/21/2019	2/3/2019	7.00	10.00	959,333.30	MERRILL LYNCH 401K CONTRIBUTIONS US
688		24122700	100563152	2/6/2019	78,322.06	1/21/2019	2/3/2019	7.00	10.00	783,220.60	MERRILL LYNCH 401K CONTRIBUTIONS US
689		24121200	100566446	2/21/2019	95,758.02	2/4/2019	2/17/2019	7.00	11.00	1,053,338.22	MERRILL LYNCH 401K CONTRIBUTIONS US
690		24122700	100566446	2/21/2019	77,995.08	2/4/2019	2/17/2019	7.00	11.00	857,945.88	MERRILL LYNCH 401K CONTRIBUTIONS US
691		24121200	100570948	3/7/2019	96,490.90	2/18/2019	3/3/2019	7.00	11.00	1,061,399.90	MERRILL LYNCH 401K CONTRIBUTIONS US
692		24122700	100570948	3/7/2019	87,396.64	2/18/2019	3/3/2019	7.00	11.00	961,363.04	MERRILL LYNCH 401K CONTRIBUTIONS US
693		24121200	100574038	3/20/2019	96,354.78	3/4/2019	3/17/2019	7.00	10.00	963,547.80	MERRILL LYNCH 401K CONTRIBUTIONS US
694		24122700	100574038	3/20/2019	78,483.73	3/4/2019	3/17/2019	7.00	10.00	784,837.30	MERRILL LYNCH 401K CONTRIBUTIONS US
695		24121200	100578799	4/3/2019	97,748.28	3/18/2019	3/31/2019	7.00	10.00	977,482.80	MERRILL LYNCH 401K CONTRIBUTIONS US
696		24122700	100578799	4/3/2019	79,659.67	3/18/2019	3/31/2019	7.00	10.00	796,596.70	MERRILL LYNCH 401K CONTRIBUTIONS US
697		24121200	100580351	4/16/2019	97,869.12	4/1/2019	4/14/2019	7.00	9.00	880,822.08	MERRILL LYNCH 401K CONTRIBUTIONS US
698		24122700	100580351	4/16/2019	79,408.68	4/1/2019	4/14/2019	7.00	9.00	714,678.12	MERRILL LYNCH 401K CONTRIBUTIONS US
699		24121200	100584782	4/30/2019	98,148.77	4/15/2019	4/28/2019	7.00	9.00	883,338.93	MERRILL LYNCH 401K CONTRIBUTIONS US
700		24122700	100584782	4/30/2019	79,699.15	4/15/2019	4/28/2019	7.00	9.00	717,292.35	MERRILL LYNCH 401K CONTRIBUTIONS US
701		24121200	100589547	5/14/2019	99,261.77	4/29/2019	5/12/2019	7.00	9.00	893,355.93	MERRILL LYNCH 401K CONTRIBUTIONS US
702		24122700	100589547	5/14/2019	80,497.12	4/29/2019	5/12/2019	7.00	9.00	724,474.08	MERRILL LYNCH 401K CONTRIBUTIONS US
703		24121200	100593908	5/29/2019	98,899.60	5/13/2019	5/26/2019	7.00	10.00	988,996.00	MERRILL LYNCH 401K CONTRIBUTIONS US
704		24122700	100593908	5/29/2019	80,204.39	5/13/2019	5/26/2019	7.00	10.00	802,043.90	MERRILL LYNCH 401K CONTRIBUTIONS US
705		24121200	100599024	6/11/2019	99,295.60	5/27/2019	6/9/2019	7.00	9.00	893,660.40	MERRILL LYNCH 401K CONTRIBUTIONS US
706		24122700	100599024	6/11/2019	81,079.18	5/27/2019	6/9/2019	7.00	9.00	729,712.62	MERRILL LYNCH 401K CONTRIBUTIONS US
707		24121200	100602070	6/26/2019	99,242.84	6/10/2019	6/23/2019	7.00	10.00	992,428.40	MERRILL LYNCH 401K CONTRIBUTIONS US
708		24122700	100602070	6/26/2019	80,751.57	6/10/2019	6/23/2019	7.00	10.00	807,515.70	MERRILL LYNCH 401K CONTRIBUTIONS US

Pennsylvania American Water Company
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Line No	Service Period					Total Lag		Dollars		Vendor	
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days		Days
709		24121200	100608031	7/11/2019	99,269.80	6/24/2019	7/7/2019	7.00	11.00	1,091,967.80	MERRILL LYNCH 401K CONTRIBUTIONS US
710		24122700	100608031	7/11/2019	81,051.89	6/24/2019	7/7/2019	7.00	11.00	891,570.79	MERRILL LYNCH 401K CONTRIBUTIONS US
711		24121200	100610787	7/24/2019	99,573.04	7/8/2019	7/21/2019	7.00	10.00	995,730.40	MERRILL LYNCH 401K CONTRIBUTIONS US
712		24122700	100610787	7/24/2019	81,082.14	7/8/2019	7/21/2019	7.00	10.00	810,821.40	MERRILL LYNCH 401K CONTRIBUTIONS US
713		24121200	100617175	8/8/2019	100,486.23	7/22/2019	8/4/2019	7.00	11.00	1,105,348.53	MERRILL LYNCH 401K CONTRIBUTIONS US
714		24122700	100617175	8/8/2019	81,255.80	7/22/2019	8/4/2019	7.00	11.00	893,813.80	MERRILL LYNCH 401K CONTRIBUTIONS US
715		24121200	100619061	8/22/2019	100,715.00	8/5/2019	8/18/2019	7.00	11.00	1,107,865.00	MERRILL LYNCH 401K CONTRIBUTIONS US
716		24122700	100619061	8/22/2019	81,951.52	8/5/2019	8/18/2019	7.00	11.00	901,466.72	MERRILL LYNCH 401K CONTRIBUTIONS US
717		24121200	100623835	9/5/2019	100,862.49	8/19/2019	9/1/2019	7.00	11.00	1,109,487.39	MERRILL LYNCH 401K CONTRIBUTIONS US
718		24122700	100623835	9/5/2019	81,549.29	8/19/2019	9/1/2019	7.00	11.00	897,042.19	MERRILL LYNCH 401K CONTRIBUTIONS US
719		24121200	100627206	9/18/2019	103,159.66	9/2/2019	9/15/2019	7.00	10.00	1,031,596.60	MERRILL LYNCH 401K CONTRIBUTIONS US
720		24122700	100627206	9/18/2019	82,551.88	9/2/2019	9/15/2019	7.00	10.00	825,518.80	MERRILL LYNCH 401K CONTRIBUTIONS US
721		24121200	100631759	10/1/2019	102,728.24	9/16/2019	9/29/2019	7.00	9.00	924,554.16	MERRILL LYNCH 401K CONTRIBUTIONS US
722		24122700	100631759	10/1/2019	82,151.80	9/16/2019	9/29/2019	7.00	9.00	739,366.20	MERRILL LYNCH 401K CONTRIBUTIONS US
723		24121200	100635582	10/15/2019	102,660.94	9/30/2019	10/13/2019	7.00	9.00	923,948.46	MERRILL LYNCH 401K CONTRIBUTIONS US
724		24122700	100635582	10/15/2019	81,357.39	9/30/2019	10/13/2019	7.00	9.00	732,216.51	MERRILL LYNCH 401K CONTRIBUTIONS US
725		24121200	100638135	10/29/2019	103,259.95	10/14/2019	10/27/2019	7.00	9.00	929,339.55	MERRILL LYNCH 401K CONTRIBUTIONS US
726		24122700	100638135	10/29/2019	81,546.58	10/14/2019	10/27/2019	7.00	9.00	733,919.22	MERRILL LYNCH 401K CONTRIBUTIONS US
727		24121200	100645187	11/13/2019	103,279.96	10/28/2019	11/10/2019	7.00	10.00	1,032,799.60	MERRILL LYNCH 401K CONTRIBUTIONS US
728		24122700	100645187	11/13/2019	81,701.70	10/28/2019	11/10/2019	7.00	10.00	817,017.00	MERRILL LYNCH 401K CONTRIBUTIONS US
729		24121200	100646680	11/25/2019	103,549.57	11/11/2019	11/24/2019	7.00	8.00	828,396.56	MERRILL LYNCH 401K CONTRIBUTIONS US
730		24122700	100646680	11/25/2019	82,031.78	11/11/2019	11/24/2019	7.00	8.00	656,254.24	MERRILL LYNCH 401K CONTRIBUTIONS US
731	2457	52562500	5000614861	1/4/2019	877.02	11/19/2018	12/22/2018	17.00	30.00	26,310.60	United Parcel Service Inc
732	2454	52562500	5000615167	1/4/2019	516.29	11/6/2018	12/22/2018	23.50	36.50	18,844.59	United Parcel Service Inc
733	2401	52566000	5000615403	1/3/2019	1,060.00	11/19/2018	12/18/2018	15.00	31.00	32,860.00	TotalFunds by Hasler
734	2433	52566700	5000621426	2/15/2019	1,083.91	1/8/2019	1/8/2019	0.50	38.50	41,730.54	Caskey Group Inc
735	2491	52566700	5000622508	2/25/2019	1,339.92	1/23/2019	1/23/2019	0.50	33.50	44,887.32	Caskey Group Inc
736	2401	52566700	5000622552	2/12/2019	3,159.62	12/1/2018	12/30/2018	15.00	59.00	186,417.58	Canon Solutions America Inc
737	2401	52562500	5000622553	2/12/2019	4,418.43	12/1/2018	12/30/2018	15.00	59.00	260,687.37	Canon Solutions America Inc
738	2401	52566000	5000624018	2/1/2019	1,060.00	12/19/2018	1/18/2019	15.50	29.50	31,270.00	TotalFunds by Hasler
739	2459	52562500	5000624256	2/5/2019	994.72	1/14/2019	1/19/2019	3.00	20.00	19,894.40	United Parcel Service Inc
740	2443	52562500	5000625343	2/8/2019	550.66	1/2/2019	1/26/2019	12.50	25.50	14,041.83	United Parcel Service Inc
741	2411	52566700	5000627231	3/15/2019	738.82	2/6/2019	2/6/2019	0.50	37.50	27,705.75	Caskey Group Inc
742	2433	52566700	5000627444	3/8/2019	633.69	1/21/2019	1/21/2019	0.50	46.50	29,466.59	Caskey Group Inc
743	2456	52566700	5000627907	3/15/2019	628.73	1/22/2019	1/22/2019	0.50	52.50	33,008.33	Caskey Group Inc
744	2421	52566000	5000629912	2/26/2019	530.00	2/4/2019	2/10/2019	3.50	19.50	10,335.00	Neofunds by Neopost
745	2491	52566700	5000630696	3/29/2019	791.82	2/14/2019	2/14/2019	0.50	43.50	34,444.17	Caskey Group Inc
746	2442	52566700	5000630725	3/15/2019	642.47	1/24/2019	1/24/2019	0.50	50.50	32,444.74	Caskey Group Inc
747	2491	52566700	5000630886	4/8/2019	514.88	2/22/2019	2/22/2019	0.50	45.50	23,427.04	CORCORAN PRINTING
748	2401	52566000	5000631678	3/5/2019	1,060.00	1/23/2019	2/15/2019	12.00	30.00	31,800.00	Neofunds by Neopost
749	2401	52566000	5000638767	4/2/2019	2,223.54	3/8/2019	3/18/2019	5.50	20.50	45,582.57	Neofunds by Neopost
750	2421	52566000	5000649344	5/13/2019	530.00	4/3/2019	4/12/2019	5.00	36.00	19,080.00	Neofunds by Neopost
751	2401	52566000	5000655819	6/3/2019	1,060.00	5/15/2019	5/19/2019	2.50	17.50	18,550.00	Neofunds by Neopost
752	2443	52562500	5000656257	6/3/2019	518.85	3/22/2019	4/27/2019	18.50	55.50	28,796.18	United Parcel Service Inc
753	2491	52566700	5000657123	7/1/2019	3,322.04	5/6/2019	5/6/2019	0.50	56.50	187,695.26	Caskey Group Inc
754	2421	52566700	5000658859	7/1/2019	1,452.20	5/7/2019	5/7/2019	0.50	55.50	80,597.10	Caskey Group Inc
755	2433	52566700	5000662021	7/1/2019	1,190.91	5/3/2019	5/3/2019	0.50	59.50	70,859.15	Caskey Group Inc
756	2468	52562500	5000663474	6/26/2019	1,325.96	6/5/2019	6/8/2019	2.00	20.00	26,519.20	United Parcel Service Inc
757	2463	52562500	5000672891	7/26/2019	750.97	7/8/2019	7/13/2019	3.00	16.00	12,015.52	United Parcel Service Inc
758	2401	52566000	5000674446	7/30/2019	1,060.00	7/2/2019	7/18/2019	8.50	20.50	21,730.00	Neofunds by Neopost
759	2454	52562500	5000678994	8/12/2019	521.00	6/5/2019	7/27/2019	26.50	42.50	22,142.50	United Parcel Service Inc
760	2413	52566700	5000679119	9/10/2019	1,118.81	8/5/2019	8/5/2019	0.50	36.50	40,836.57	Caskey Group Inc
761	2445	52562500	5000681089	8/16/2019	523.45	8/5/2019	8/10/2019	3.00	9.00	4,711.05	United Parcel Service Inc
762	2401	52566000	5000684431	8/28/2019	1,060.00	8/6/2019	8/18/2019	6.50	16.50	17,490.00	Neofunds by Neopost
763	2491	52566700	5000684773	9/26/2019	1,385.42	8/9/2019	8/9/2019	0.50	48.50	67,192.87	Caskey Group Inc
764	2421	52566700	5000687387	9/26/2019	643.42	8/9/2019	8/9/2019	0.50	48.50	31,205.87	Caskey Group Inc
765	2452	52562500	5000688665	9/10/2019	610.77	8/19/2019	8/24/2019	3.00	20.00	12,215.40	United Parcel Service Inc
766	2421	52566000	5000688956	9/13/2019	530.00	7/17/2019	8/13/2019	14.00	45.00	23,850.00	Neofunds by Neopost
767	2411	52562500	5000690243	9/16/2019	697.93	8/6/2019	8/10/2019	2.50	39.50	27,568.24	United Parcel Service Inc

Pennsylvania American Water Company
Lead Lag for Miscellaneous Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
768	2401	52562500	5000693373	9/25/2019	602.00	8/26/2019	8/31/2019	3.00	28.00	16,856.00	United Parcel Service Inc
769	2452	52562500	5000694474	9/30/2019	608.96	8/5/2019	8/10/2019	3.00	54.00	32,883.84	United Parcel Service Inc
770	2455	52562500	5000698826	10/11/2019	594.90	8/26/2019	9/28/2019	17.00	30.00	17,847.00	United Parcel Service Inc
771	2421	52566000	5000706109	10/31/2019	584.43	10/1/2019	10/13/2019	6.50	24.50	14,318.54	Neofunds by Neopost
772	2491	52566700	5000708789	12/13/2019	683.19	10/28/2019	10/28/2019	0.50	46.50	31,768.34	CORCORAN PRINTING
773	2454	52562500	5000710788	11/12/2019	553.13	9/11/2019	10/26/2019	23.00	40.00	22,125.20	United Parcel Service Inc
774	2401	52566000	5000711896	11/14/2019	1,060.00	9/26/2019	10/18/2019	11.50	38.50	40,810.00	Neofunds by Neopost
775	2491	52566700	5000713998	12/20/2019	1,067.42	11/1/2019	11/1/2019	0.50	49.50	52,837.29	Caskey Group Inc
776	2455	52566700	5000714339	12/20/2019	898.88	11/5/2019	11/5/2019	0.50	45.50	40,899.04	Caskey Group Inc
777	2452	52562500	5000719100	12/6/2019	502.88	11/4/2019	11/6/2019	1.50	31.50	15,840.72	United Parcel Service Inc
778	2401	52566000	5000721279	12/12/2019	1,117.08	11/15/2019	11/17/2019	1.50	26.50	29,602.62	Neofunds by Neopost
779	2442	52566700	5000721685	1/2/2020	1,178.99	11/7/2019	11/7/2019	0.50	56.50	66,612.94	Caskey Group Inc
780	2453	52562500	5000726976	1/2/2020	1,056.51	11/5/2019	11/23/2019	9.50	49.50	52,297.25	United Parcel Service Inc

Total	<u>\$16,259,266.11</u>	<u>\$449,705,919.50</u>
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Average Lag for Miscellaneous Expenses	27.66
Check Float	<u>3.35</u>
Avg Lag w/Check Float	<u><u>31.01</u></u>

Pennsylvania American Water Company
Lead Lag for Transportation expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2411	55000000	5000614969	1/4/2019	\$8,863.12	12/17/2018	12/17/2018	0.50	18.50	\$163,967.72	EXPORT FUEL CO INC
2	2491	55000000	5000616233	1/17/2019	2,522.76	12/11/2018	12/11/2018	0.50	37.50	94,603.50	Medico Industries
3	2411	55000000	5000617010	2/1/2019	3,770.85	12/11/2018	12/11/2018	0.50	52.50	197,969.63	PPC LUBRICANTS
4	2411	55000000	5000618136	2/19/2019	1,506.56	1/5/2019	1/5/2019	0.50	45.50	68,548.48	TriConnex LP
5	2411	55000000	5000622918	1/30/2019	1,712.00	11/5/2018	11/5/2018	0.50	86.50	148,088.00	BOWSER BUICK GMC
6	2411	55000000	5000622919	1/30/2019	2,161.18	8/6/2018	8/6/2018	0.50	177.50	383,609.45	BOWSER BUICK GMC
7	2411	55000000	5000622920	1/30/2019	1,816.46	10/9/2018	10/9/2018	0.50	113.50	206,168.21	BOWSER BUICK GMC
8	2411	55000000	5000622921	1/30/2019	1,815.69	8/15/2018	8/15/2018	0.50	168.50	305,943.77	BOWSER BUICK GMC
9	2411	55000000	5000625267	2/15/2019	2,942.50	1/2/2019	1/2/2019	0.50	44.50	130,941.25	Automotive Distributors Warehouse
10	2411	55000000	5000627001	3/22/2019	1,506.56	2/5/2019	2/5/2019	0.50	45.50	68,548.48	TriConnex LP
11	2411	55010300	5000630030	3/29/2019	2,128.94	2/14/2019	2/14/2019	0.50	43.50	92,608.89	GROFF TRACTOR & EQUIP INC
12	2411	55010300	5000630412	4/1/2019	3,519.42	2/15/2019	2/15/2019	0.50	45.50	160,133.61	GROFF TRACTOR & EQUIP INC
13	2411	55010300	5000631589	4/1/2019	1,273.19	2/15/2019	2/15/2019	0.50	45.50	57,930.15	GROFF TRACTOR & EQUIP INC
14	2411	55010300	5000631593	4/1/2019	3,519.42	2/15/2019	2/15/2019	0.50	45.50	160,133.61	GROFF TRACTOR & EQUIP INC
15	2411	55010300	5000631596	4/1/2019	2,214.90	2/15/2019	2/15/2019	0.50	45.50	100,777.95	GROFF TRACTOR & EQUIP INC
16	2492	55010300	5000632614	4/19/2019	1,905.19	2/5/2019	2/5/2019	0.50	73.50	140,031.47	A&H Equipment Company
17	2411	55000000	5000634175	4/19/2019	1,506.56	3/5/2019	3/5/2019	0.50	45.50	68,548.48	TriConnex LP
18	2411	55000000	5000634182	4/8/2019	1,278.46	2/22/2019	2/22/2019	0.50	45.50	58,169.93	Vanair Manufacturing Inc
19	2411	55000000	5000634458	4/15/2019	1,992.14	2/28/2019	2/28/2019	0.50	46.50	92,634.51	HUNTERS TRUCK SALES & SERVICE
20	2411	55000000	5000636326	4/26/2019	1,317.40	3/13/2019	3/13/2019	0.50	44.50	58,624.30	HUNTERS TRUCK SALES & SERVICE
21	2411	55000000	5000638407	4/15/2019	2,486.74	2/26/2019	2/26/2019	0.50	48.50	120,606.89	HUNTERS TRUCK SALES & SERVICE
22	2411	55000000	5000638577	4/2/2019	3,423.43	9/17/2018	9/17/2018	0.50	197.50	676,127.43	HUNTERS TRUCK SALES & SERVICE
23	2411	55000000	5000638583	4/2/2019	3,465.34	9/5/2018	9/5/2018	0.50	209.50	725,988.73	HUNTERS TRUCK SALES & SERVICE
24	2411	55000000	5000638584	4/2/2019	1,430.54	9/11/2018	9/11/2018	0.50	203.50	291,114.89	HUNTERS TRUCK SALES & SERVICE
25	2491	55010300	5000638619	5/10/2019	5,194.00	2/1/2019	2/28/2019	14.00	85.00	441,490.00	Konecranes Inc
26	2411	55010300	5000640731	4/25/2019	2,340.29	3/11/2019	3/11/2019	0.50	45.50	106,483.20	GROFF TRACTOR & EQUIP INC
27	2411	55000000	5000642519	5/20/2019	1,506.56	4/5/2019	4/5/2019	0.50	45.50	68,548.48	TriConnex LP
28	2411	55000000	5000648663	6/19/2019	1,506.56	5/5/2019	5/5/2019	0.50	45.50	68,548.48	TriConnex LP
29	2411	55000000	5000649699	6/14/2019	1,073.65	5/1/2019	5/1/2019	0.50	44.50	47,777.43	HUNTERS TRUCK SALES & SERVICE
30	2412	55010100	5000656418	6/27/2019	2,019.09	4/30/2019	5/27/2019	14.00	45.00	90,859.05	XYLEM DEWATERING SOLUTIONS INC
31	2411	55010300	5000657214	6/13/2019	2,348.45	4/17/2019	4/17/2019	0.50	57.50	135,035.88	GROFF TRACTOR & EQUIP INC
32	2411	55000000	5000657593	7/8/2019	1,468.48	5/22/2019	5/22/2019	0.50	47.50	69,752.80	HUNTERS TRUCK SALES & SERVICE
33	2451	55010300	5000659651	8/22/2019	2,551.26	3/18/2019	3/20/2019	1.50	156.50	399,272.19	A&H Equipment Company
34	2447	55000000	5000661085	6/21/2019	2,008.33	6/13/2019	6/13/2019	0.50	8.50	17,070.81	MEALY EXCAVATING & CONSTRUCTION
35	2411	55000000	5000661088	7/19/2019	1,506.56	6/5/2019	6/5/2019	0.50	44.50	67,041.92	TriConnex LP
36	2411	55000000	5000663861	7/25/2019	1,326.82	6/8/2019	6/8/2019	0.50	47.50	63,023.95	HUNTERS TRUCK SALES & SERVICE
37	2411	55000000	5000663862	8/2/2019	1,360.51	6/18/2019	6/18/2019	0.50	45.50	61,903.21	HUNTERS TRUCK SALES & SERVICE
38	2411	55000000	5000668206	8/19/2019	1,506.56	7/5/2019	7/5/2019	0.50	45.50	68,548.48	TriConnex LP
39	2411	55010300	5000669984	7/17/2019	4,051.00	5/7/2019	5/7/2019	0.50	71.50	289,646.50	GROFF TRACTOR & EQUIP INC
40	2411	55010300	5000671730	7/23/2019	1,358.53	6/4/2019	6/4/2019	0.50	49.50	67,247.24	GROFF TRACTOR & EQUIP INC
41	2411	55000000	5000672876	8/12/2019	1,014.00	6/5/2019	6/5/2019	0.50	68.50	69,459.00	GRAINGER
42	2491	55000000	5000673773	8/21/2019	7,849.96	7/22/2019	7/22/2019	0.50	30.50	239,423.78	HELLERS GAS
43	2431	55010300	5000674220	9/3/2019	1,563.50	7/1/2019	7/31/2019	15.50	49.50	77,393.25	Konecranes Inc
44	2411	55010300	5000674843	8/1/2019	1,341.94	6/5/2019	6/5/2019	0.50	57.50	77,161.55	GROFF TRACTOR & EQUIP INC
45	2472	55010100	5000675549	8/1/2019	1,640.88	5/1/2019	5/31/2019	15.50	77.50	127,168.20	Will Dig Inc
46	2472	55010100	5000675552	8/1/2019	1,914.36	4/1/2019	4/30/2019	15.00	108.00	206,750.88	Will Dig Inc
47	2412	55010100	5000676536	8/29/2019	2,019.09	6/25/2019	7/22/2019	14.00	52.00	104,992.68	XYLEM DEWATERING SOLUTIONS INC
48	2411	55010300	5000679348	9/20/2019	1,910.83	8/8/2019	8/8/2019	0.50	43.50	83,121.11	GROFF TRACTOR & EQUIP INC
49	2446	55010300	5000679368	9/13/2019	1,086.50	7/1/2019	7/31/2019	15.50	59.50	64,646.75	Konecranes Inc
50	2411	55000000	5000680655	9/19/2019	1,506.56	8/5/2019	8/5/2019	0.50	45.50	68,548.48	TriConnex LP

Pennsylvania American Water Company
Lead Lag for Transportation expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars	Vendor
						From	To		Days	Days		
51	2401	55000000	5000682386	8/21/2019	1,104.37	6/26/2019	6/26/2019	0.50	56.50	62,396.91	GRAINGER	
52	2412	55010100	5000682942	10/4/2019	2,019.09	7/23/2019	8/19/2019	14.00	60.00	121,145.40	XYLEM DEWATERING SOLUTIONS INC	
53	2451	55010300	5000683046	8/22/2019	2,642.85	3/18/2019	3/20/2019	1.50	156.50	413,606.03	A&H Equipment Company	
54	2492	55010100	5000692601	9/24/2019	12,320.00	8/13/2019	8/13/2019	0.50	42.50	523,600.00	PA DEPT OF TRANSPORTATION	
55	2411	55010300	5000696142	11/8/2019	2,040.49	9/26/2019	9/26/2019	0.50	43.50	88,761.32	GROFF TRACTOR & EQUIP INC	
56	2411	55010300	5000699050	11/20/2019	2,040.49	10/1/2019	10/1/2019	0.50	50.50	103,044.75	GROFF TRACTOR & EQUIP INC	
57	2411	55010300	5000699054	10/25/2019	2,053.08	8/29/2019	8/29/2019	0.50	57.50	118,052.10	GROFF TRACTOR & EQUIP INC	
58	2491	55000000	5000704399	11/22/2019	7,222.50	10/23/2019	10/23/2019	0.50	30.50	220,286.25	HELLERS GAS	
59	2411	55000000	5000707501	11/22/2019	1,896.47	9/19/2019	9/19/2019	0.50	64.50	122,322.32	Bearcom Inc	
60	2472	55010100	5000713142	11/19/2019	1,276.24	8/1/2019	8/31/2019	15.50	95.50	121,880.92	Will Dig Inc	
61	2472	55010100	5000713146	11/19/2019	1,504.14	7/1/2019	7/31/2019	15.50	126.50	190,273.71	Will Dig Inc	
62	2433	55000000	5000713482	12/6/2019	3,112.54	10/24/2019	10/24/2019	0.50	43.50	135,395.49	GRAZIANI CONSTRUCTION INC	
63	2411	55010300	5000713802	12/2/2019	1,479.34	10/15/2019	10/15/2019	0.50	48.50	71,747.99	GROFF TRACTOR & EQUIP INC	
64	2472	55010100	5000713894	11/20/2019	1,686.46	6/1/2019	6/30/2019	15.00	158.00	266,460.68	Will Dig Inc	
65	2411	55000000	5000714995	12/20/2019	1,506.56	11/5/2019	11/5/2019	0.50	45.50	68,548.48	TriConnex LP	
66	2411	55000000	5000720110	12/10/2019	1,506.56	10/5/2019	10/5/2019	0.50	66.50	100,186.24	TriConnex LP	
67	2411	55000000	5000720242	12/10/2019	1,895.77	10/10/2019	10/10/2019	0.50	61.50	116,589.86	PPC LUBRICANTS	
68	2411	55000000	5000720243	12/23/2019	1,489.72	11/4/2019	11/4/2019	0.50	49.50	73,741.14	HUNTERS TRUCK SALES & SERVICE	
69	2411	55000000	5000720596	12/23/2019	4,010.13	11/11/2019	11/11/2019	0.50	42.50	170,430.53	HUNTERS TRUCK SALES & SERVICE	
70	2491	55010200	9400016211	1/7/2019	38,957.56	11/23/2018	12/20/2018	14.00	32.00	1,246,641.92	D L PETERSON TRUST	
71	2491	55010300	9400016223	2/5/2019	34,406.77	11/23/2018	12/20/2018	14.00	61.00	2,098,812.97	D L PETERSON TRUST	
72	2491	55010200	9400016227	2/12/2019	35,905.12	12/21/2018	1/17/2019	14.00	40.00	1,436,204.80	D L PETERSON TRUST	
73	2491	55010300	9400016228	2/12/2019	35,824.99	12/21/2018	1/17/2019	14.00	40.00	1,432,999.60	D L PETERSON TRUST	
74	2491	55010200	9400016238	3/5/2019	56,370.32	1/18/2019	2/21/2019	17.50	29.50	1,662,924.44	D L PETERSON TRUST	
75	2465	55010100	9400016239	3/5/2019	21,648.62	1/18/2019	2/21/2019	17.50	29.50	638,634.29	D L PETERSON TRUST	
76	2492	55010100	9400016239	3/5/2019	24,456.42	1/18/2019	2/21/2019	17.50	29.50	721,464.39	D L PETERSON TRUST	
77	2421	55010300	9400016239	3/5/2019	20,230.97	1/18/2019	2/21/2019	17.50	29.50	596,813.62	D L PETERSON TRUST	
78	2491	55010300	9400016239	3/5/2019	74,798.79	1/18/2019	2/21/2019	17.50	29.50	2,206,564.31	D L PETERSON TRUST	
79	2492	55010300	9400016239	3/5/2019	24,072.38	1/18/2019	2/21/2019	17.50	29.50	710,135.21	D L PETERSON TRUST	
80	2491	55010300	9400016249	4/2/2019	47,622.07	2/22/2019	3/21/2019	14.00	26.00	1,238,173.82	D L PETERSON TRUST	
81	2491	55010200	9400016250	4/2/2019	43,461.24	2/22/2019	3/21/2019	14.00	26.00	1,129,992.24	D L PETERSON TRUST	
82	2491	55010200	9400016262	5/3/2019	45,616.74	3/22/2019	4/18/2019	14.00	29.00	1,322,885.46	D L PETERSON TRUST	
83	2491	55010300	9400016267	5/16/2019	43,760.07	3/22/2019	4/18/2019	14.00	42.00	1,837,922.94	D L PETERSON TRUST	
84	2491	55010200	9400016272	6/5/2019	52,301.60	4/19/2019	5/23/2019	17.50	30.50	1,595,198.80	D L PETERSON TRUST	
85	2491	55010300	9400016273	6/5/2019	44,021.90	4/19/2019	5/23/2019	17.50	30.50	1,342,667.95	D L PETERSON TRUST	
86	2491	55010200	9400016285	7/2/2019	39,741.06	5/24/2019	6/20/2019	14.00	26.00	1,033,267.56	D L PETERSON TRUST	
87	2491	55010300	9400016286	7/2/2019	47,274.45	5/24/2019	6/20/2019	14.00	26.00	1,229,135.70	D L PETERSON TRUST	
88	2491	55010300	9400016299	8/2/2019	42,344.50	6/21/2019	7/18/2019	14.00	29.00	1,227,990.50	D L PETERSON TRUST	
89	2491	55010200	9400016300	8/6/2019	41,016.84	6/21/2019	7/18/2019	14.00	33.00	1,353,555.72	D L PETERSON TRUST	
90	2491	55010200	9400016309	9/4/2019	59,593.05	7/19/2019	8/22/2019	17.50	30.50	1,817,588.03	D L PETERSON TRUST	
91	2421	55010200	9400016309	9/4/2019	20,689.48	7/19/2019	8/22/2019	17.50	30.50	631,029.14	D L PETERSON TRUST	
92	2421	55010300	9400016311	9/9/2019	20,077.83	7/19/2019	8/22/2019	17.50	35.50	712,762.97	D L PETERSON TRUST	
93	2491	55010300	9400016311	9/9/2019	50,463.82	7/19/2019	8/22/2019	17.50	35.50	1,791,465.61	D L PETERSON TRUST	
94	2421	55010300	9400016322	10/2/2019	22,016.05	8/23/2019	9/19/2019	14.00	27.00	594,433.35	D L PETERSON TRUST	
95	2491	55010300	9400016322	10/2/2019	31,713.99	8/23/2019	9/19/2019	14.00	27.00	856,277.73	D L PETERSON TRUST	
96	2491	55010200	9400016323	10/3/2019	39,540.24	8/23/2019	9/19/2019	14.00	28.00	1,107,126.72	D L PETERSON TRUST	
97	2491	55010200	9400016334	11/5/2019	43,469.45	9/20/2019	10/17/2019	14.00	33.00	1,434,491.85	D L PETERSON TRUST	
98	2491	55010300	9400016335	11/5/2019	32,739.55	9/20/2019	10/17/2019	14.00	33.00	1,080,405.15	D L PETERSON TRUST	
99	2422	55010300	9400016335	11/5/2019	24,495.42	9/20/2019	10/17/2019	14.00	33.00	808,348.86	D L PETERSON TRUST	
100	2491	55010200	9400016345	12/3/2019	55,325.82	10/18/2019	11/21/2019	17.50	29.50	1,632,111.69	D L PETERSON TRUST	
101	2491	55010300	9400016346	12/3/2019	50,127.13	10/18/2019	11/21/2019	17.50	29.50	1,478,750.34	D L PETERSON TRUST	
102	2421	55010300	9400016346	12/3/2019	22,513.15	10/18/2019	11/21/2019	17.50	29.50	664,137.93	D L PETERSON TRUST	

\$1,454,457.81

\$51,512,120.24

Avg lag for Transportation Expenses

35.42

Check Float

3.81

Avg Lag w/Check Float

39.23

Pennsylvania American Water Company
Lead Lag for Insurance Other Than Group Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2401	16520000	5000621327	1/25/2019	\$7,932.82	1/1/2019	1/1/2020	183.00	(158.00)	(\$1,253,385.56)	Bowring Marsh Dublin Limited
2	2401	16520000	5000621328	1/25/2019	3,579.80	1/1/2019	1/1/2020	183.00	(158.00)	(565,608.40)	Bowring Marsh Dublin Limited
3	2401	16520000	5000621329	1/25/2019	1,637.45	1/1/2019	1/1/2020	183.00	(158.00)	(258,717.10)	Bowring Marsh Limited
4	2401	16520000	5000621331	1/25/2019	151,629.79	1/1/2019	1/1/2020	183.00	(158.00)	(23,957,506.82)	Bowring Marsh Limited
5	2401	16520000	5000621400	1/25/2019	746,577.78	1/1/2019	1/1/2020	183.00	(158.00)	(117,959,289.24)	Marsh USA
6	2401	16520000	5000621773	1/28/2019	18,709.49	1/1/2019	1/1/2020	183.00	(155.00)	(2,899,970.95)	Bowring Marsh Limited
7	2401	16520000	5000621774	1/28/2019	1,637.45	1/1/2019	1/1/2020	183.00	(155.00)	(253,804.75)	Bowring Marsh Limited
8	2401	16520000	5000621880	1/28/2019	2,653,115.67	1/1/2019	3/31/2019	45.00	(17.00)	(45,102,966.39)	AWI Inc
9	2401	16520000	5000623013	1/30/2019	52,587.15	1/1/2019	1/1/2020	183.00	(153.00)	(8,045,833.95)	Marsh USA
10	2401	16520000	5000624304	2/5/2019	2,078.83	1/1/2019	1/1/2020	183.00	(147.00)	(305,588.01)	Bowring Marsh Limited
11	2401	16520000	5000624705	2/5/2019	2,497.19	1/1/2019	1/1/2022	548.50	(512.50)	(1,279,809.88)	Willis of Pennsylvania Inc
12	2401	16520000	5000625704	2/8/2019	405,133.08	1/1/2019	1/1/2020	183.00	(144.00)	(58,339,163.52)	Marsh USA
13	2401	16520000	5000626190	2/11/2019	1,457,985.22	12/31/2018	12/31/2019	183.00	(140.00)	(204,117,930.80)	Marsh USA
14	2401	16520000	5000639554	4/5/2019	405,132.31	4/1/2019	1/1/2020	138.00	(133.00)	(53,882,597.23)	Marsh USA
15	2401	16520000	5000641200	4/12/2019	2,653,115.67	4/1/2019	6/30/2019	45.50	(33.50)	(88,879,374.95)	AWI Inc
16	2401	16520000	5000651300	5/20/2019	6,600.48	4/22/2019	4/22/2020	183.50	(154.50)	(1,019,774.16)	Willis of Pennsylvania Inc
17	2401	16520000	5000651362	5/20/2019	4,517.22	4/22/2019	4/22/2020	183.50	(154.50)	(697,910.49)	Willis of Pennsylvania Inc
18	2401	16520000	5000651363	5/20/2019	7,679.27	4/22/2019	4/22/2020	183.50	(154.50)	(1,186,447.22)	Willis of Pennsylvania Inc
19	2401	16520000	5000651561	5/20/2019	34,782.59	4/22/2019	4/22/2020	183.50	(154.50)	(5,373,910.16)	Willis of Pennsylvania Inc
20	2401	16520000	5000651564	5/20/2019	8,382.00	4/22/2019	4/22/2020	183.50	(154.50)	(1,295,019.00)	Willis of Pennsylvania Inc
21	2401	16520000	5000651588	5/20/2019	2,200.06	4/22/2019	4/22/2020	183.50	(154.50)	(339,909.27)	Willis of Pennsylvania Inc
22	2401	16520000	5000651595	5/20/2019	20,401.56	4/22/2019	4/22/2020	183.50	(154.50)	(3,152,041.02)	Willis of Pennsylvania Inc
23	2401	16520000	5000651604	5/20/2019	5,212.69	4/22/2019	4/22/2020	183.50	(154.50)	(805,360.61)	Willis of Pennsylvania Inc
24	2401	16520000	5000651610	5/20/2019	4,216.15	4/22/2019	4/22/2020	183.50	(154.50)	(651,395.18)	Willis of Pennsylvania Inc
25	2401	16520000	5000651612	5/20/2019	3,794.53	4/22/2019	4/22/2020	183.50	(154.50)	(586,254.89)	Willis of Pennsylvania Inc
26	2401	16520000	5000651615	5/20/2019	4,643.55	4/22/2019	4/22/2020	183.50	(154.50)	(717,428.48)	Willis of Pennsylvania Inc
27	2401	16520000	5000651618	5/20/2019	1,686.46	4/22/2019	4/22/2020	183.50	(154.50)	(260,558.07)	Willis of Pennsylvania Inc
28	2401	16520000	5000651620	5/20/2019	2,453.03	4/22/2019	4/22/2020	183.50	(154.50)	(378,993.14)	Willis of Pennsylvania Inc
29	2401	16520000	5000651621	5/20/2019	3,449.57	4/22/2019	4/22/2020	183.50	(154.50)	(532,958.57)	Willis of Pennsylvania Inc
30	2401	16520000	5000651622	5/20/2019	2,376.37	4/22/2019	4/22/2020	183.50	(154.50)	(367,149.17)	Willis of Pennsylvania Inc
31	2401	16520000	5000651623	5/20/2019	2,299.72	4/22/2019	4/22/2020	183.50	(154.50)	(355,306.74)	Willis of Pennsylvania Inc
32	2401	16520000	5000654296	5/30/2019	3,457.51	4/22/2019	4/22/2020	183.50	(144.50)	(499,610.20)	Willis of Pennsylvania Inc
33	2401	16520000	5000668051	7/10/2019	405,132.54	7/1/2019	1/1/2020	92.50	(82.50)	(33,423,434.55)	Marsh USA
34	2401	16520000	5000669784	7/16/2019	2,653,115.67	7/1/2019	9/30/2019	46.00	(30.00)	(79,593,470.10)	AWI Inc
35	2401	16520000	5000704618	10/28/2019	5,051.56	4/22/2019	4/22/2020	183.50	6.50	32,835.14	Willis of Pennsylvania Inc
36	2401	16520000	5000704620	10/28/2019	405,132.54	10/1/2019	1/1/2020	46.50	(18.50)	(7,494,951.99)	Marsh USA
37	2401	16520000	5000705114	10/29/2019	2,653,115.67	10/1/2019	12/31/2019	46.00	(17.00)	(45,102,966.39)	AWI Inc

Total \$14,803,050.44 (\$790,903,561.75)

Average Lag for IOTG (53.43)
Check Float 0.00
Avg Lag w/Check Float (53.43)

Pennsylvania American Water Company
Lead Lag for Waste Disposal Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars		Vendor
						From	To		Days	Days			
1	2465	51110000	5000614847	1/17/2019	\$1,011.24	11/1/2018	11/30/2018	15.00	63.00	\$63,708.12		AMERICAN WATER CAPITAL CORP	
2	2447	51110000	5000617903	1/30/2019	3,498.47	12/1/2018	12/31/2018	15.50	45.50	159,180.39		WASTE MANAGEMENT	
3	2460	51110000	5000619306	1/23/2019	6,395.78	12/20/2018	12/28/2018	4.50	30.50	195,071.29		REPUBLIC SERVICES	
4	2425	51110000	5000620594	1/23/2019	11,696.00	12/1/2018	12/31/2018	15.50	38.50	450,296.00		BROWNSVILLE MUNICIPAL AUTHORIT	
5	2465	51110000	5000621532	2/7/2019	2,849.28	12/1/2018	12/31/2018	15.50	53.50	152,436.48		AMERICAN WATER CAPITAL CORP	
6	2460	51110000	5000623257	2/4/2019	10,001.23	1/3/2019	1/11/2019	4.50	28.50	285,035.06		REPUBLIC SERVICES	
7	2458	51110000	5000624054	3/1/2019	2,772.99	1/7/2019	1/10/2019	2.00	52.00	144,195.48		J P MASCARO & SONS	
8	2483	51110000	5000625087	3/15/2019	13,141.99	1/17/2019	1/17/2019	0.50	57.50	755,664.43		Pecks Septic Service	
9	2447	51110000	5000626512	3/6/2019	4,840.01	1/1/2019	1/31/2019	15.50	49.50	239,580.50		WASTE MANAGEMENT	
10	2460	51110000	5000628486	2/20/2019	10,418.07	1/16/2019	1/31/2019	8.00	28.00	291,705.96		REPUBLIC SERVICES	
11	2460	51110000	5000628487	2/20/2019	35,590.25	1/1/2019	3/31/2019	45.00	6.00	213,541.50		Lower Allen Township Authority	
12	2411	51110000	5000630028	3/28/2019	5,203.02	1/1/2019	1/31/2019	15.50	71.50	372,015.93		Soils Inc	
13	2465	51110000	5000630949	3/15/2019	5,469.60	1/1/2019	1/31/2019	15.50	58.50	319,971.60		AMERICAN WATER CAPITAL CORP	
14	2460	51110000	5000631061	3/4/2019	8,640.99	2/1/2019	2/15/2019	7.50	24.50	211,704.26		REPUBLIC SERVICES	
15	2425	51110000	5000631357	3/4/2019	12,224.00	1/1/2019	1/31/2019	15.50	47.50	580,640.00		BROWNSVILLE MUNICIPAL AUTHORIT	
16	2467	51110000	5000632083	3/6/2019	1,968.25	2/1/2019	3/31/2019	29.50	4.50	8,857.13		REPUBLIC SERVICES	
17	2447	51110000	5000634131	4/3/2019	4,686.38	2/1/2019	2/28/2019	14.00	48.00	224,946.24		WASTE MANAGEMENT	
18	2460	51110000	5000635040	3/20/2019	1,881.57	2/21/2019	2/21/2019	0.50	27.50	51,743.18		REPUBLIC SERVICES	
19	2487	51110000	5000635635	4/15/2019	2,563.82	2/19/2019	2/27/2019	4.50	51.50	132,036.73		Penn Waste Inc	
20	2411	51110000	5000637236	3/27/2019	7,277.97	12/1/2018	12/31/2018	15.50	101.50	738,713.96		Soils Inc	
21	2460	51110000	5000637574	4/1/2019	7,044.01	3/1/2019	3/15/2019	7.50	24.50	172,578.25		REPUBLIC SERVICES	
22	2465	51110000	5000638633	4/12/2019	5,784.42	2/1/2019	2/28/2019	14.00	57.00	329,711.94		AMERICAN WATER CAPITAL CORP	
23	2487	51110000	5000639208	4/29/2019	5,801.85	3/1/2019	3/15/2019	7.50	52.50	304,597.13		Penn Waste Inc	
24	2467	51110000	5000641401	4/15/2019	2,129.93	3/19/2019	4/30/2019	21.50	6.50	13,844.55		REPUBLIC SERVICES	
25	2460	51110000	5000641413	4/15/2019	3,227.09	3/20/2019	3/22/2019	1.50	25.50	82,290.80		REPUBLIC SERVICES	
26	2487	51110000	5000642064	5/15/2019	3,204.68	3/25/2019	3/29/2019	2.50	49.50	158,631.66		Penn Waste Inc	
27	2447	51110000	5000642603	5/1/2019	4,336.95	3/1/2019	3/31/2019	15.50	46.50	201,668.18		WASTE MANAGEMENT	
28	2465	51110000	5000644432	5/9/2019	7,104.12	3/1/2019	3/31/2019	15.50	54.50	387,174.54		AMERICAN WATER CAPITAL CORP	
29	2460	51110000	5000648004	5/8/2019	6,948.87	4/4/2019	4/11/2019	4.00	31.00	215,414.97		REPUBLIC SERVICES	
30	2460	51110000	5000648333	5/9/2019	24,287.65	4/1/2019	6/30/2019	45.50	(6.50)	(157,869.73)		Lower Allen Township Authority	
31	2487	51110000	5000648492	5/30/2019	3,925.14	4/2/2019	4/12/2019	5.50	53.50	209,994.99		Penn Waste Inc	
32	2447	51110000	5000650063	5/28/2019	6,113.49	4/1/2019	4/30/2019	15.00	43.00	262,880.07		WASTE MANAGEMENT	
33	2460	51110000	5000650198	5/15/2019	3,429.84	4/24/2019	4/25/2019	1.00	21.00	72,026.64		REPUBLIC SERVICES	
34	2487	51110000	5000652296	6/14/2019	3,761.81	4/16/2019	4/26/2019	5.50	54.50	205,018.65		Penn Waste Inc	
35	2458	51110000	5000654266	6/28/2019	3,727.03	5/3/2019	5/10/2019	4.00	53.00	197,532.59		J P MASCARO & SONS	
36	2465	51110000	5000654876	6/7/2019	11,238.12	4/1/2019	4/30/2019	15.00	53.00	595,620.36		AMERICAN WATER CAPITAL CORP	
37	2425	51110000	5000655563	5/31/2019	7,644.00	4/1/2019	4/30/2019	15.00	46.00	351,624.00		BROWNSVILLE MUNICIPAL AUTHORIT	
38	2460	51110000	5000656323	6/3/2019	4,918.07	5/8/2019	5/10/2019	1.50	25.50	125,410.79		REPUBLIC SERVICES	
39	2467	51110000	5000657027	6/5/2019	2,704.66	5/15/2019	5/15/2019	0.50	21.50	58,150.19		REPUBLIC SERVICES	
40	2454	51110000	5000657760	6/20/2019	13,356.00	5/20/2019	5/21/2019	1.00	31.00	414,036.00		HALLSTEAD SANITARY SERVICE	
41	2447	51110000	5000661119	7/3/2019	3,883.81	5/1/2019	5/31/2019	15.50	48.50	188,364.79		WASTE MANAGEMENT	
42	2460	51110000	5000661890	6/24/2019	5,067.59	5/22/2019	5/24/2019	1.50	32.50	164,696.68		REPUBLIC SERVICES	
43	2487	51110000	5000661891	7/15/2019	4,845.03	5/16/2019	5/31/2019	8.00	53.00	256,786.59		Penn Waste Inc	
44	2465	51110000	5000663198	7/10/2019	4,000.44	5/1/2019	5/31/2019	15.50	55.50	222,024.42		AMERICAN WATER CAPITAL CORP	
45	2458	51110000	5000663473	7/30/2019	1,347.66	6/6/2019	6/6/2019	0.50	54.50	73,447.47		J P MASCARO & SONS	
46	2469	51110000	5000663475	7/30/2019	2,492.61	6/6/2019	6/14/2019	4.50	50.50	125,876.81		J P MASCARO & SONS	
47	2425	51110000	5000663851	6/27/2019	10,052.00	3/1/2019	3/31/2019	15.50	103.50	1,040,382.00		BROWNSVILLE MUNICIPAL AUTHORIT	
48	2425	51110000	5000663852	6/27/2019	8,929.00	5/1/2019	5/31/2019	15.50	42.50	379,482.50		BROWNSVILLE MUNICIPAL AUTHORIT	
49	2487	51110000	5000664606	7/1/2019	6,171.84	6/5/2019	6/13/2019	4.50	22.50	138,866.40		REPUBLIC SERVICES	
50	2467	51110000	5000666642	7/8/2019	2,111.95	6/12/2019	6/12/2019	0.50	26.50	55,966.68		REPUBLIC SERVICES	

Pennsylvania American Water Company
Lead Lag for Waste Disposal Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag		Dollars		Vendor
						From	To		Days	Days			
51	2447	51110000	5000668932	8/5/2019	3,512.49	6/1/2019	6/30/2019	15.00	51.00	179,136.99		WASTE MANAGEMENT	
52	2460	51110000	5000668964	7/15/2019	3,224.82	6/26/2019	6/27/2019	1.00	19.00	61,271.58		REPUBLIC SERVICES	
53	2487	51110000	5000669061	8/14/2019	1,976.95	6/20/2019	6/27/2019	4.00	52.00	102,801.40		Penn Waste Inc	
54	2460	51110000	5000673410	7/30/2019	4,799.14	7/10/2019	7/12/2019	1.50	19.50	93,583.23		REPUBLIC SERVICES	
55	2426	51110000	5000675579	8/1/2019	1,168.44	6/12/2019	6/12/2019	0.50	50.50	59,006.22		J & E Sanitation Inc	
56	2487	51110000	5000676009	8/29/2019	2,150.94	7/5/2019	7/15/2019	5.50	50.50	108,622.47		Penn Waste Inc	
57	2467	51110000	5000676518	8/5/2019	2,201.57	6/1/2019	6/30/2019	15.00	51.00	112,280.07		ALLIED WASTE SERVICES # 319	
58	2465	51110000	5000677671	8/7/2019	5,545.92	6/1/2019	6/30/2019	15.00	53.00	293,933.76		AMERICAN WATER CAPITAL CORP	
59	2447	51110000	5000678126	9/3/2019	3,649.42	7/1/2019	7/31/2019	15.50	49.50	180,646.29		WASTE MANAGEMENT	
60	2487	51110000	5000678187	9/13/2019	4,152.57	7/17/2019	7/31/2019	7.50	51.50	213,857.36		Penn Waste Inc	
61	2460	51110000	5000679106	8/12/2019	3,335.82	7/25/2019	7/26/2019	1.00	18.00	60,044.76		REPUBLIC SERVICES	
62	2425	51110000	5000680705	8/15/2019	17,945.00	7/1/2019	7/31/2019	15.50	30.50	547,322.50		BROWNSVILLE MUNICIPAL AUTHORIT	
63	2483	51110000	5000682502	8/22/2019	13,141.99	6/26/2019	6/26/2019	0.50	57.50	755,664.43		Pecks Septic Service	
64	2460	51110000	5000682900	8/23/2019	24,287.65	7/1/2019	9/30/2019	46.00	8.00	194,301.20		Lower Allen Township Authority	
65	2465	51110000	5000682920	9/6/2019	6,162.84	7/1/2019	7/31/2019	15.50	52.50	323,549.10		AMERICAN WATER CAPITAL CORP	
66	2487	51110000	5000685859	9/27/2019	2,152.76	8/2/2019	8/15/2019	7.00	50.00	107,638.00		Penn Waste Inc	
67	2447	51110000	5000691997	10/7/2019	2,511.02	8/1/2019	8/31/2019	15.50	52.50	131,828.55		WASTE MANAGEMENT	
68	2460	51110000	5000692230	9/23/2019	5,066.46	8/16/2019	8/29/2019	7.00	32.00	162,126.72		REPUBLIC SERVICES	
69	2467	51110000	5000692956	9/25/2019	1,603.14	8/28/2019	8/28/2019	0.50	28.50	45,689.49		REPUBLIC SERVICES	
70	2464	51110000	5000694254	10/4/2019	4,036.45	8/1/2019	8/31/2019	15.50	49.50	199,804.28		Borough of Pottstown	
71	2425	51110000	5000694644	9/30/2019	5,509.00	8/1/2019	8/31/2019	15.50	45.50	250,659.50		BROWNSVILLE MUNICIPAL AUTHORIT	
72	2487	51110000	5000695568	10/28/2019	2,293.78	9/6/2019	9/15/2019	5.00	48.00	110,101.44		Penn Waste Inc	
73	2487	51110000	5000701404	11/15/2019	4,417.98	9/23/2019	9/30/2019	4.00	50.00	220,899.00		Penn Waste Inc	
74	2425	51110000	5000702336	10/22/2019	5,018.00	9/1/2019	9/30/2019	15.00	37.00	185,666.00		BROWNSVILLE MUNICIPAL AUTHORIT	
75	2431	51110000	5000703757	10/24/2019	3,180.00	5/1/2019	5/31/2019	15.50	161.50	513,570.00		Soils Inc	
76	2426	51110000	5000705344	10/29/2019	6,752.20	8/13/2019	8/13/2019	0.50	77.50	523,295.50		J & E Sanitation Inc	
77	2447	51110000	5000705888	10/30/2019	3,568.70	9/1/2019	9/30/2019	15.00	45.00	160,591.50		WASTE MANAGEMENT	
78	2460	51110000	5000706164	11/4/2019	6,254.52	10/3/2019	10/10/2019	4.00	29.00	181,381.08		REPUBLIC SERVICES	
79	2458	51110000	5000708709	11/27/2019	4,185.08	10/4/2019	10/10/2019	3.50	51.50	215,531.62		J P MASCARO & SONS	
80	2487	51110000	5000711214	11/27/2019	2,311.29	10/4/2019	10/15/2019	6.00	49.00	113,253.21		Penn Waste Inc	
81	2467	51110000	5000711733	11/27/2019	2,006.07	10/8/2019	10/8/2019	0.50	50.50	101,306.54		REPUBLIC SERVICES	
82	2460	51110000	5000711809	11/14/2019	24,287.65	10/1/2019	12/31/2019	46.00	(1.00)	(24,287.65)		Lower Allen Township Authority	
83	2487	51110000	5000713866	12/13/2019	2,348.13	10/18/2019	10/31/2019	7.00	50.00	117,406.50		Penn Waste Inc	
84	2460	51110000	5000713869	11/27/2019	1,804.06	10/30/2019	10/30/2019	0.50	28.50	51,415.71		REPUBLIC SERVICES	
85	2425	51110000	5000716090	11/26/2019	3,363.00	10/1/2019	10/31/2019	15.50	41.50	139,564.50		BROWNSVILLE MUNICIPAL AUTHORIT	
86	2447	51110000	5000717412	12/2/2019	5,813.41	10/1/2019	10/31/2019	15.50	47.50	276,136.98		WASTE MANAGEMENT	
87	2444	51110000	5000717606	12/3/2019	18,876.09	8/29/2019	8/29/2019	0.50	96.50	1,821,542.69		EAP INDUSTRIES INC	
88	2464	51110000	5000717676	12/3/2019	9,124.50	9/1/2019	9/30/2019	15.00	79.00	720,835.50		Borough of Pottstown	
89	2431	51110000	5000717982	12/3/2019	3,180.00	9/1/2019	9/30/2019	15.00	79.00	251,220.00		Soils Inc	
90	2431	51110000	5000717983	12/17/2019	3,180.00	11/2/2019	11/2/2019	0.50	45.50	144,690.00		Soils Inc	
91	2460	51110000	5000718051	1/2/2020	3,441.17	8/8/2019	8/9/2019	1.00	147.00	505,851.99		REPUBLIC SERVICES	
92	2460	51110000	5000718052	1/2/2020	3,342.62	9/19/2019	9/20/2019	1.00	105.00	350,975.10		REPUBLIC SERVICES	
93	2460	51110000	5000718054	1/2/2020	4,995.09	9/6/2019	9/12/2019	3.50	115.50	576,932.90		REPUBLIC SERVICES	
94	2431	51110000	5000718629	12/5/2019	1,908.00	9/6/2019	9/27/2019	11.00	80.00	152,640.00		Daltons Service Company LLC	
95	2487	51110000	5000720050	12/23/2019	3,416.23	11/1/2019	11/15/2019	7.50	45.50	155,438.47		Penn Waste Inc	
96	2460	51110000	5000720053	1/2/2020	3,552.17	11/1/2019	11/7/2019	3.50	59.50	211,354.12		REPUBLIC SERVICES	
97	2467	51110000	5000720832	12/11/2019	1,040.58	9/23/2019	9/23/2019	0.50	79.50	82,726.11		ALLIED WASTE SERVICES # 319	
98	2464	51110000	5000721289	12/12/2019	2,178.00	10/1/2019	10/31/2019	15.50	57.50	125,235.00		Borough of Pottstown	
99	2431	51110000	5000721741	12/13/2019	1,908.00	10/2/2019	10/30/2019	14.50	58.50	111,618.00		Daltons Service Company LLC	
100	2460	51110000	5000721984	12/16/2019	7,337.36	11/15/2019	11/22/2019	4.00	28.00	205,446.08		REPUBLIC SERVICES	
101	2467	51110000	5000723146	12/18/2019	2,026.65	11/15/2019	11/15/2019	0.50	33.50	67,892.78		REPUBLIC SERVICES	
102	2447	51110000	5000724062	12/23/2019	3,777.65	11/1/2019	11/30/2019	15.00	38.00	143,550.70		WASTE MANAGEMENT	

\$600,742.94

\$25,134,824.28

Avg Lag for Waste Disposal
Check Float
Avg Lag w/Check Float

41.84
3.81
45.65

Pennsylvania American Water Company
Lead lag for Telephone Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2426	52574000	9400016212	1/8/2019	\$4,714.07	12/15/2018	1/14/2019	15.50	9.50	\$44,783.67	Comcast
2	2491	52574000	9400016212	1/8/2019	4,283.25	12/16/2018	1/15/2019	15.50	8.50	36,407.63	AT&T
3	2421	52574100	9400016212	1/8/2019	3,250.38	11/8/2018	12/7/2018	15.00	47.00	152,767.86	Verizon Wireless
4	2411	52574100	9400016213	1/8/2019	2,393.50	11/8/2018	12/7/2018	15.00	47.00	112,494.50	Verizon Wireless
5	2491	52574100	9400016213	1/8/2019	2,887.59	11/8/2018	12/7/2018	15.00	47.00	135,716.73	Verizon Wireless
6	2491	52574000	9400016214	1/10/2019	2,340.45	12/2/2018	1/1/2019	15.50	24.50	57,341.03	Granite
7	2491	52574000	9400016216	1/18/2019	3,095.03	12/8/2018	1/7/2019	15.50	26.50	82,018.30	Verizon
8	2401	52574100	9400016216	1/18/2019	3,105.87	12/1/2018	12/31/2018	15.50	33.50	104,046.65	Language Services
9	2465	52574000	9400016216	1/18/2019	2,106.18	12/8/2018	1/7/2019	15.50	26.50	55,813.77	Verizon
10	2411	52574000	9400016216	1/18/2019	2,853.48	12/8/2018	1/7/2019	15.50	26.50	75,617.22	Verizon
11	2431	52574000	9400016216	1/18/2019	2,354.98	12/8/2018	1/7/2019	15.50	26.50	62,406.97	Verizon
12	2411	52574100	9400016218	1/25/2019	2,122.51	12/8/2018	1/7/2019	15.50	33.50	71,104.09	Verizon Wireless
13	2421	52574100	9400016219	1/25/2019	3,252.79	12/8/2018	1/7/2019	15.50	33.50	108,968.47	Verizon Wireless
14	2491	52574100	9400016219	1/25/2019	5,939.44	12/8/2018	1/7/2019	15.50	33.50	198,971.24	Verizon Wireless
15	2401	52574100	9400016219	1/25/2019	2,114.50	12/8/2018	1/7/2019	15.50	33.50	70,835.75	Verizon Wireless
16	2422	52574000	9400016224	2/5/2019	2,196.40	1/25/2019	2/24/2019	15.50	(3.50)	(7,687.40)	Verizon
17	2461	52574000	9400016225	2/7/2019	7,466.11	2/1/2019	2/28/2019	14.00	(7.00)	(52,262.77)	AT&T
18	2491	52574000	9400016225	2/7/2019	4,283.25	1/16/2019	2/15/2019	15.50	7.50	32,124.38	AT&T
19	2401	52574100	9400016232	2/26/2019	3,615.24	1/1/2019	1/31/2019	15.50	41.50	150,032.46	Language Services
20	2491	52574000	9400016232	2/26/2019	2,336.96	1/2/2019	2/1/2019	15.50	40.50	94,646.88	Granite
21	2491	52574000	9400016233	2/26/2019	3,095.03	1/8/2019	2/7/2019	15.50	34.50	106,778.54	Verizon
22	2477	52574000	9400016234	3/4/2019	6,427.82	2/8/2019	3/7/2019	14.00	11.00	70,706.02	SPECTROTEL
23	2491	52574000	9400016234	3/4/2019	4,306.60	2/16/2019	3/15/2019	14.00	3.00	12,919.80	AT&T
24	2421	52574100	9400016236	3/4/2019	3,089.81	1/8/2019	2/7/2019	15.50	40.50	125,137.31	Verizon Wireless
25	2491	52574100	9400016236	3/4/2019	4,014.49	1/8/2019	2/7/2019	15.50	40.50	162,586.85	Verizon Wireless
26	2411	52574100	9400016236	3/4/2019	2,218.97	1/8/2019	2/7/2019	15.50	40.50	89,868.29	Verizon Wireless
27	2461	52574000	9400016243	3/19/2019	4,527.52	3/1/2019	3/31/2019	15.50	3.50	15,846.32	AT&T
28	2491	52574000	9400016243	3/19/2019	3,095.03	2/8/2019	3/7/2019	14.00	26.00	80,470.78	Verizon
29	2491	52574000	9400016243	3/19/2019	2,365.72	2/2/2019	3/1/2019	14.00	32.00	75,703.04	Granite
30	2401	52574100	9400016243	3/19/2019	2,992.15	2/1/2019	2/28/2019	14.00	33.00	98,740.95	Language Services
31	2442	52574000	9400016244	3/21/2019	2,421.63	3/1/2019	3/31/2019	15.50	5.50	13,318.97	Comcast
32	2411	52574100	9400016247	3/29/2019	5,044.51	2/8/2019	3/7/2019	14.00	36.00	181,602.36	Verizon Wireless
33	2491	52574100	9400016247	3/29/2019	2,634.56	2/8/2019	3/7/2019	14.00	36.00	94,844.16	Verizon Wireless
34	2421	52574100	9400016248	3/29/2019	3,172.67	2/8/2019	3/7/2019	14.00	36.00	114,216.12	Verizon Wireless
35	2411	52574000	9400016248	3/29/2019	2,018.82	2/25/2019	3/24/2019	14.00	19.00	38,357.58	Verizon
36	2491	52574000	9400016251	4/2/2019	5,889.48	3/16/2019	4/15/2019	15.50	2.50	14,723.70	AT&T
37	2411	52574000	9400016252	4/5/2019	2,018.66	3/25/2019	4/24/2019	15.50	(3.50)	(7,065.31)	Verizon
38	2491	52574000	9400016253	4/10/2019	3,073.71	3/8/2019	4/7/2019	15.50	18.50	56,863.64	Verizon
39	2431	52574000	9400016253	4/10/2019	4,422.58	3/8/2019	4/7/2019	15.50	18.50	81,817.73	Verizon
40	2491	52574000	9400016253	4/10/2019	2,336.10	3/2/2019	4/1/2019	15.50	24.50	57,234.45	Granite
41	2401	52574100	9400016254	4/12/2019	3,438.99	3/1/2019	3/31/2019	15.50	27.50	94,572.23	Language Services
42	2461	52574000	9400016255	4/17/2019	4,483.12	4/1/2019	4/30/2019	15.00	2.00	8,966.24	AT&T
43	2411	52574000	9400016258	4/26/2019	2,878.05	4/1/2019	4/30/2019	15.00	11.00	31,658.55	Comcast
44	2491	52574000	9400016260	5/1/2019	5,354.07	4/16/2019	5/15/2019	15.00	1.00	5,354.07	AT&T
45	2465	52574000	9400016261	5/3/2019	12,468.50	4/8/2019	5/7/2019	15.00	11.00	137,153.50	SPECTROTEL
46	2491	52574100	9400016261	5/3/2019	3,662.15	3/8/2019	4/7/2019	15.50	41.50	151,979.23	Verizon Wireless
47	2411	52574100	9400016261	5/3/2019	3,954.34	3/8/2019	4/7/2019	15.50	41.50	164,105.11	Verizon Wireless
48	2421	52574100	9400016261	5/3/2019	4,462.66	3/8/2019	4/7/2019	15.50	41.50	185,200.39	Verizon Wireless

Pennsylvania American Water Company
Lead lag for Telephone Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
49	2411	52574000	9400016261	5/3/2019	2,018.02	4/25/2019	5/24/2019	15.00	(6.00)	(12,108.12)	Verizon
50	2421	52574000	9400016264	5/10/2019	5,355.14	5/1/2019	5/31/2019	15.50	(5.50)	(29,453.27)	Verizon
51	2401	52574100	9400016264	5/10/2019	3,495.04	4/1/2019	4/30/2019	15.00	25.00	87,376.00	Language Services
52	2491	52574000	9400016265	5/15/2019	4,234.02	5/1/2019	5/31/2019	15.50	(0.50)	(2,117.01)	Verizon
53	2421	52574000	9400016265	5/15/2019	16,050.15	5/1/2019	5/31/2019	15.50	(0.50)	(8,025.08)	Verizon
54	2431	52574000	9400016265	5/15/2019	3,097.58	5/1/2019	5/31/2019	15.50	(0.50)	(1,548.79)	Verizon
55	2491	52574000	9400016268	5/17/2019	3,073.71	4/8/2019	5/7/2019	15.00	25.00	76,842.75	Verizon
56	2431	52574000	9400016268	5/17/2019	3,151.72	4/8/2019	5/7/2019	15.00	25.00	78,793.00	Verizon
57	2411	52574000	9400016268	5/17/2019	5,484.99	5/1/2019	5/31/2019	15.50	1.50	8,227.49	Verizon
58	2411	52574000	9400016268	5/17/2019	3,167.45	5/1/2019	5/31/2019	15.50	1.50	4,751.18	Verizon
59	2425	52574000	9400016268	5/17/2019	4,496.91	5/1/2019	5/31/2019	15.50	1.50	6,745.37	Verizon
60	2411	52574000	9400016268	5/17/2019	4,542.19	5/1/2019	5/31/2019	15.50	1.50	6,813.29	Verizon
61	2461	52574000	9400016269	5/21/2019	4,482.93	5/1/2019	5/31/2019	15.50	5.50	24,656.12	AT&T
62	2491	52574100	9400016271	6/5/2019	2,495.26	5/13/2019	6/12/2019	15.50	8.50	21,209.71	Verizon
63	2491	52574000	9400016274	6/5/2019	5,354.07	5/16/2019	6/15/2019	15.50	5.50	29,447.39	AT&T
64	2491	52574100	9400016275	6/5/2019	3,310.61	4/8/2019	5/7/2019	15.00	44.00	145,666.84	Verizon Wireless
65	2411	52574000	9400016276	6/7/2019	5,484.99	6/1/2019	6/30/2019	15.00	(8.00)	(43,879.92)	Verizon
66	2431	52574000	9400016276	6/7/2019	3,097.58	6/1/2019	6/30/2019	15.00	(8.00)	(24,780.64)	Verizon
67	2421	52574000	9400016276	6/7/2019	5,355.14	6/1/2019	6/30/2019	15.00	(8.00)	(42,841.12)	Verizon
68	2411	52574000	9400016276	6/7/2019	4,542.19	6/1/2019	6/30/2019	15.00	(8.00)	(36,337.52)	Verizon
69	2491	52574000	9400016276	6/7/2019	4,234.02	6/1/2019	6/30/2019	15.00	(8.00)	(33,872.16)	Verizon
70	2421	52574000	9400016276	6/7/2019	16,050.15	6/1/2019	6/30/2019	15.00	(8.00)	(128,401.20)	Verizon
71	2425	52574000	9400016276	6/7/2019	4,496.91	6/1/2019	6/30/2019	15.00	(8.00)	(35,975.28)	Verizon
72	2411	52574000	9400016276	6/7/2019	3,167.45	6/1/2019	6/30/2019	15.00	(8.00)	(25,339.60)	Verizon
73	2411	52574000	9400016276	6/7/2019	2,018.02	5/25/2019	6/24/2019	15.50	(1.50)	(3,027.03)	Verizon
74	2401	52574100	9400016277	6/11/2019	3,752.12	5/1/2019	5/31/2019	15.50	26.50	99,431.18	Language Services
75	2491	52574000	9400016278	6/14/2019	3,073.71	5/8/2019	6/7/2019	15.50	22.50	69,158.48	Verizon
76	2431	52574000	9400016278	6/14/2019	3,151.72	5/8/2019	6/7/2019	15.50	22.50	70,913.70	Verizon
77	2461	52574000	9400016279	6/19/2019	4,482.82	6/1/2019	6/30/2019	15.00	4.00	17,931.28	AT&T
78	2491	52574100	9400016279	6/19/2019	2,498.58	6/13/2019	7/12/2019	15.00	(8.00)	(19,988.64)	Verizon
79	2461	52574000	9400016281	6/21/2019	3,291.92	6/1/2019	6/30/2019	15.00	6.00	19,751.52	Comcast
80	2411	52574000	9400016281	6/21/2019	2,853.02	6/1/2019	6/30/2019	15.00	6.00	17,118.12	Comcast
81	2491	52574000	9400016283	6/28/2019	5,354.07	6/16/2019	7/15/2019	15.00	(2.00)	(10,708.14)	AT&T
82	2421	52574100	9400016284	6/28/2019	2,468.49	5/8/2019	6/7/2019	15.50	36.50	90,099.89	Verizon Wireless
83	2411	52574000	9400016289	7/5/2019	2,018.02	6/25/2019	7/24/2019	15.00	(4.00)	(8,072.08)	Verizon
84	2461	52574000	9400016290	7/10/2019	4,717.07	7/1/2019	7/31/2019	15.50	(5.50)	(25,943.89)	AT&T
85	2491	52574000	9400016291	7/12/2019	4,234.02	7/1/2019	7/31/2019	15.50	(3.50)	(14,819.07)	Verizon
86	2411	52574000	9400016291	7/12/2019	5,484.99	7/1/2019	7/31/2019	15.50	(3.50)	(19,197.47)	Verizon
87	2411	52574000	9400016291	7/12/2019	4,542.19	7/1/2019	7/31/2019	15.50	(3.50)	(15,897.67)	Verizon
88	2431	52574000	9400016291	7/12/2019	3,097.58	7/1/2019	7/31/2019	15.50	(3.50)	(10,841.53)	Verizon
89	2425	52574000	9400016291	7/12/2019	4,496.91	7/1/2019	7/31/2019	15.50	(3.50)	(15,739.19)	Verizon
90	2411	52574000	9400016291	7/12/2019	3,167.45	7/1/2019	7/31/2019	15.50	(3.50)	(11,086.08)	Verizon
91	2421	52574000	9400016291	7/12/2019	16,050.15	7/1/2019	7/31/2019	15.50	(3.50)	(56,175.53)	Verizon
92	2421	52574000	9400016291	7/12/2019	5,355.14	7/1/2019	7/31/2019	15.50	(3.50)	(18,742.99)	Verizon
93	2431	52574000	9400016292	7/17/2019	3,256.17	6/8/2019	7/7/2019	15.00	25.00	81,404.25	Verizon
94	2491	52574000	9400016292	7/17/2019	3,173.18	6/8/2019	7/7/2019	15.00	25.00	79,329.50	Verizon
95	2411	52574000	9400016292	7/17/2019	2,853.34	7/1/2019	7/31/2019	15.50	1.50	4,280.01	Comcast
96	2491	52574100	9400016293	7/18/2019	2,517.93	7/13/2019	8/12/2019	15.50	(9.50)	(23,920.34)	Verizon

Pennsylvania American Water Company
Lead lag for Telephone Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
97	2421	52574100	9400016296	7/31/2019	4,034.95	6/8/2019	7/7/2019	15.00	39.00	157,363.05	Verizon Wireless
98	2411	52574100	9400016296	7/31/2019	4,709.03	6/8/2019	7/7/2019	15.00	39.00	183,652.17	Verizon Wireless
99	2491	52574100	9400016297	7/31/2019	3,528.38	6/8/2019	7/7/2019	15.00	39.00	137,606.82	Verizon Wireless
100	2411	52574000	9400016301	8/7/2019	2,021.34	7/24/2019	8/25/2019	16.50	(1.50)	(3,032.01)	Verizon
101	2461	52574000	9400016303	8/13/2019	4,718.74	8/1/2019	8/31/2019	15.50	(2.50)	(11,796.85)	AT&T
102	2421	52574000	9400016303	8/13/2019	5,355.14	8/1/2019	8/31/2019	15.50	(2.50)	(13,387.85)	Verizon
103	2431	52574000	9400016303	8/13/2019	3,097.58	8/1/2019	8/31/2019	15.50	(2.50)	(7,743.95)	Verizon
104	2411	52574000	9400016303	8/13/2019	4,542.19	8/1/2019	8/31/2019	15.50	(2.50)	(11,355.48)	Verizon
105	2491	52574000	9400016303	8/13/2019	4,234.02	8/1/2019	8/31/2019	15.50	(2.50)	(10,585.05)	Verizon
106	2421	52574000	9400016303	8/13/2019	16,050.15	8/1/2019	8/31/2019	15.50	(2.50)	(40,125.38)	Verizon
107	2411	52574000	9400016303	8/13/2019	3,167.45	8/1/2019	8/31/2019	15.50	(2.50)	(7,918.63)	Verizon
108	2425	52574000	9400016303	8/13/2019	4,496.91	8/1/2019	8/31/2019	15.50	(2.50)	(11,242.28)	Verizon
109	2411	52574000	9400016303	8/13/2019	5,484.99	8/1/2019	8/31/2019	15.50	(2.50)	(13,712.48)	Verizon
110	2401	52574100	9400016304	8/15/2019	3,256.60	6/1/2019	6/30/2019	15.00	61.00	198,652.60	Language Services
111	2401	52574100	9400016304	8/15/2019	3,653.12	7/1/2019	7/31/2019	15.50	30.50	111,420.16	Language Services
112	2461	52574000	9400016305	8/21/2019	3,184.43	8/1/2019	8/31/2019	15.50	5.50	17,514.37	Comcast
113	2411	52574000	9400016305	8/21/2019	2,853.62	8/1/2019	8/31/2019	15.50	5.50	15,694.91	Comcast
114	2491	52574100	9400016305	8/21/2019	2,526.78	8/13/2019	9/12/2019	15.50	(6.50)	(16,424.07)	Verizon
115	2491	52574000	9400016306	8/22/2019	3,173.17	7/8/2019	8/7/2019	15.50	30.50	96,781.69	Verizon
116	2431	52574000	9400016306	8/22/2019	3,256.17	7/8/2019	8/7/2019	15.50	30.50	99,313.19	Verizon
117	2446	52574000	9400016306	8/22/2019	2,348.53	7/8/2019	8/7/2019	15.50	30.50	71,630.17	Verizon
118	2461	52574000	9400016308	8/30/2019	2,099.60	7/19/2019	8/18/2019	15.50	27.50	57,739.00	AT&T Mobility
119	2411	52574000	9400016312	9/9/2019	2,021.34	8/25/2019	9/24/2019	15.50	0.50	1,010.67	Verizon
120	2491	52574100	9400016313	9/9/2019	3,991.76	7/8/2019	8/7/2019	15.50	48.50	193,600.36	Verizon Wireless
121	2421	52574100	9400016313	9/9/2019	3,487.82	7/8/2019	8/7/2019	15.50	48.50	169,159.27	Verizon Wireless
122	2411	52574100	9400016313	9/9/2019	5,172.61	7/8/2019	8/7/2019	15.50	48.50	250,871.59	Verizon Wireless
123	2421	52574000	9400016314	9/10/2019	16,050.15	9/1/2019	9/30/2019	15.00	(5.00)	(80,250.75)	Verizon
124	2421	52574000	9400016314	9/10/2019	5,502.66	9/1/2019	9/30/2019	15.00	(5.00)	(27,513.30)	Verizon
125	2411	52574000	9400016314	9/10/2019	4,542.19	9/1/2019	9/30/2019	15.00	(5.00)	(22,710.95)	Verizon
126	2425	52574000	9400016314	9/10/2019	4,496.91	9/1/2019	9/30/2019	15.00	(5.00)	(22,484.55)	Verizon
127	2411	52574000	9400016314	9/10/2019	3,167.45	9/1/2019	9/30/2019	15.00	(5.00)	(15,837.25)	Verizon
128	2491	52574000	9400016314	9/10/2019	4,234.02	9/1/2019	9/30/2019	15.00	(5.00)	(21,170.10)	Verizon
129	2431	52574000	9400016314	9/10/2019	3,256.17	8/8/2019	9/7/2019	15.50	18.50	60,239.15	Verizon
130	2431	52574000	9400016314	9/10/2019	3,097.58	9/1/2019	9/30/2019	15.00	(5.00)	(15,487.90)	Verizon
131	2491	52574000	9400016314	9/10/2019	3,173.17	8/8/2019	9/7/2019	15.50	18.50	58,703.65	Verizon
132	2411	52574000	9400016316	9/17/2019	4,521.98	9/1/2019	9/30/2019	15.00	2.00	9,043.96	Verizon
133	2491	52574100	9400016316	9/17/2019	2,526.56	9/13/2019	10/12/2019	15.00	(10.00)	(25,265.60)	Verizon
134	2461	52574000	9400016317	9/19/2019	3,183.85	9/1/2019	9/30/2019	15.00	4.00	12,735.40	Comcast
135	2401	52574100	9400016317	9/19/2019	4,299.64	8/1/2019	8/31/2019	15.50	34.50	148,337.58	Language Services
136	2411	52574000	9400016317	9/19/2019	2,853.09	9/1/2019	9/30/2019	15.00	4.00	11,412.36	Comcast
137	2461	52574000	9400016319	9/27/2019	4,717.08	9/1/2019	9/30/2019	15.00	12.00	56,604.96	AT&T
138	2421	52574100	9400016319	9/27/2019	4,681.53	8/8/2019	9/7/2019	15.50	35.50	166,194.32	Verizon Wireless
139	2491	52574100	9400016319	9/27/2019	3,952.29	8/8/2019	9/7/2019	15.50	35.50	140,306.30	Verizon Wireless
140	2401	52574100	9400016319	9/27/2019	2,743.55	8/8/2019	9/7/2019	15.50	35.50	97,396.03	Verizon Wireless
141	2411	52574100	9400016320	9/27/2019	3,760.51	8/8/2019	9/7/2019	15.50	35.50	133,498.11	Verizon Wireless
142	2421	52574100	9400016320	9/27/2019	2,444.82	8/8/2019	9/7/2019	15.50	35.50	86,791.11	Verizon Wireless
143	2411	52574000	9400016325	10/9/2019	2,021.34	9/25/2019	10/24/2019	15.00	-	-	Verizon
144	2491	52574000	9400016326	10/10/2019	5,504.26	10/1/2019	10/31/2019	15.50	(5.50)	(30,273.43)	Verizon

Pennsylvania American Water Company
Lead lag for Telephone Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
145	2411	52574000	9400016326	10/10/2019	5,904.94	10/1/2019	10/31/2019	15.50	(5.50)	(32,477.17)	Verizon
146	2425	52574000	9400016326	10/10/2019	5,846.10	10/1/2019	10/31/2019	15.50	(5.50)	(32,153.55)	Verizon
147	2411	52574000	9400016326	10/10/2019	4,239.35	10/1/2019	10/31/2019	15.50	(5.50)	(23,316.43)	Verizon
148	2421	52574000	9400016326	10/10/2019	20,862.37	10/1/2019	10/31/2019	15.50	(5.50)	(114,743.04)	Verizon
149	2431	52574000	9400016326	10/10/2019	4,026.88	10/1/2019	10/31/2019	15.50	(5.50)	(22,147.84)	Verizon
150	2421	52574000	9400016326	10/10/2019	6,961.79	10/1/2019	10/31/2019	15.50	(5.50)	(38,289.85)	Verizon
151	2431	52574000	9400016326	10/10/2019	3,267.36	9/8/2019	10/7/2019	15.00	18.00	58,812.48	Verizon
152	2491	52574000	9400016326	10/10/2019	3,183.83	9/8/2019	10/7/2019	15.00	18.00	57,308.94	Verizon
153	2411	52574000	9400016326	10/10/2019	6,183.37	10/1/2019	10/31/2019	15.50	(5.50)	(34,008.54)	Verizon
154	2401	52574100	9400016326	10/10/2019	4,157.97	9/1/2019	9/30/2019	15.00	25.00	103,949.25	Language Services
155	2472	52574000	9400016326	10/10/2019	2,175.12	10/1/2019	10/31/2019	15.50	(5.50)	(11,963.16)	Verizon
156	2422	52574000	9400016326	10/10/2019	2,180.12	10/1/2019	10/31/2019	15.50	(5.50)	(11,990.66)	Verizon
157	2461	52574000	9400016327	10/16/2019	3,184.31	10/1/2019	10/31/2019	15.50	0.50	1,592.16	Comcast
158	2411	52574000	9400016327	10/16/2019	2,853.51	10/1/2019	10/31/2019	15.50	0.50	1,426.76	Comcast
159	2491	52574100	9400016328	10/18/2019	2,519.41	10/13/2019	11/12/2019	15.50	(9.50)	(23,934.40)	Verizon
160	2411	52574000	9400016336	11/5/2019	5,904.94	11/1/2019	11/30/2019	15.00	(10.00)	(59,049.40)	Verizon
161	2491	52574000	9400016336	11/5/2019	5,504.26	11/1/2019	11/30/2019	15.00	(10.00)	(55,042.60)	Verizon
162	2425	52574000	9400016336	11/5/2019	5,846.10	11/1/2019	11/30/2019	15.00	(10.00)	(58,461.00)	Verizon
163	2411	52574000	9400016336	11/5/2019	4,117.76	11/1/2019	11/30/2019	15.00	(10.00)	(41,177.60)	Verizon
164	2421	52574000	9400016336	11/5/2019	20,862.37	11/1/2019	11/30/2019	15.00	(10.00)	(208,623.70)	Verizon
165	2411	52574000	9400016336	11/5/2019	6,183.37	11/1/2019	11/30/2019	15.00	(10.00)	(61,833.70)	Verizon
166	2421	52574000	9400016336	11/5/2019	6,961.79	11/1/2019	11/30/2019	15.00	(10.00)	(69,617.90)	Verizon
167	2431	52574000	9400016336	11/5/2019	4,026.88	11/1/2019	11/30/2019	15.00	(10.00)	(40,268.80)	Verizon
168	2472	52574000	9400016336	11/5/2019	2,175.12	11/1/2019	11/30/2019	15.00	(10.00)	(21,751.20)	Verizon
169	2422	52574000	9400016336	11/5/2019	2,180.12	11/1/2019	11/30/2019	15.00	(10.00)	(21,801.20)	Verizon
170	2411	52574100	9400016338	11/8/2019	3,988.06	9/8/2019	10/7/2019	15.00	47.00	187,438.82	Verizon Wireless
171	2421	52574100	9400016338	11/8/2019	3,786.80	9/8/2019	10/7/2019	15.00	47.00	177,979.60	Verizon Wireless
172	2491	52574100	9400016338	11/8/2019	3,539.28	9/8/2019	10/7/2019	15.00	47.00	166,346.16	Verizon Wireless
173	2411	52574000	9400016338	11/8/2019	2,739.56	10/25/2019	11/24/2019	15.50	(0.50)	(1,369.78)	Verizon
174	2401	52574100	9400016339	11/12/2019	4,700.17	10/1/2019	10/31/2019	15.50	27.50	129,254.68	Language Services
175	2461	52574000	9400016340	11/14/2019	4,753.48	10/1/2019	10/31/2019	15.50	29.50	140,227.66	AT&T
176	2461	52574000	9400016341	11/19/2019	4,738.21	11/1/2019	11/30/2019	15.00	4.00	18,952.84	AT&T
177	2461	52574000	9400016341	11/19/2019	3,184.11	11/1/2019	11/30/2019	15.00	4.00	12,736.44	Comcast
178	2411	52574000	9400016341	11/19/2019	2,853.33	11/1/2019	11/30/2019	15.00	4.00	11,413.32	Comcast
179	2491	52574100	9400016341	11/19/2019	2,365.75	11/13/2019	12/12/2019	15.00	(8.00)	(18,926.00)	Verizon
180	2491	52574000	9400016342	11/21/2019	3,183.83	10/8/2019	11/7/2019	15.50	29.50	93,922.99	Verizon
181	2431	52574000	9400016342	11/21/2019	3,267.36	10/8/2019	11/7/2019	15.50	29.50	96,387.12	Verizon
182	2472	52574000	9400016342	11/21/2019	2,336.33	10/8/2019	11/7/2019	15.50	29.50	68,921.74	Verizon
183	2411	52574100	9400016349	12/6/2019	4,349.96	10/8/2019	11/7/2019	15.50	44.50	193,573.22	Verizon Wireless
184	2491	52574100	9400016349	12/6/2019	3,704.94	10/8/2019	11/7/2019	15.50	44.50	164,869.83	Verizon Wireless
185	2421	52574100	9400016349	12/6/2019	4,286.26	10/8/2019	11/7/2019	15.50	44.50	190,738.57	Verizon Wireless
186	2401	52574100	9400016349	12/6/2019	2,553.21	10/8/2019	11/7/2019	15.50	44.50	113,617.85	Verizon Wireless
187	2452	52574100	9400016350	12/6/2019	2,359.82	10/19/2019	11/18/2019	15.50	33.50	79,053.97	AT&T Mobility
188	2452	52574100	9400016350	12/6/2019	2,385.43	10/19/2019	11/18/2019	15.50	33.50	79,911.91	AT&T Mobility
189	2461	52574000	9400016351	12/12/2019	4,774.67	12/1/2019	12/31/2019	15.50	(3.50)	(16,711.35)	AT&T
190	2421	52574000	9400016351	12/12/2019	20,862.37	12/1/2019	12/31/2019	15.50	(3.50)	(73,018.30)	Verizon
191	2425	52574000	9400016351	12/12/2019	5,846.10	12/1/2019	12/31/2019	15.50	(3.50)	(20,461.35)	Verizon
192	2491	52574000	9400016351	12/12/2019	5,504.26	12/1/2019	12/31/2019	15.50	(3.50)	(19,264.91)	Verizon

Pennsylvania American Water Company
Lead lag for Telephone Expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
193	2411	52574000	9400016351	12/12/2019	5,904.94	12/1/2019	12/31/2019	15.50	(3.50)	(20,667.29)	Verizon
194	2411	52574000	9400016351	12/12/2019	4,117.76	12/1/2019	12/31/2019	15.50	(3.50)	(14,412.16)	Verizon
195	2431	52574000	9400016351	12/12/2019	4,026.88	12/1/2019	12/31/2019	15.50	(3.50)	(14,094.08)	Verizon
196	2421	52574000	9400016351	12/12/2019	6,961.79	12/1/2019	12/31/2019	15.50	(3.50)	(24,366.27)	Verizon
197	2411	52574000	9400016351	12/12/2019	6,183.37	12/1/2019	12/31/2019	15.50	(3.50)	(21,641.80)	Verizon
198	2422	52574000	9400016351	12/12/2019	2,180.12	12/1/2019	12/31/2019	15.50	(3.50)	(7,630.42)	Verizon
199	2411	52574000	9400016351	12/12/2019	2,566.25	11/25/2019	12/24/2019	15.00	3.00	7,698.75	Verizon
200	2472	52574000	9400016351	12/12/2019	2,175.12	12/1/2019	12/31/2019	15.50	(3.50)	(7,612.92)	Verizon
201	2431	52574000	9400016353	12/18/2019	3,267.36	11/8/2019	12/7/2019	15.00	26.00	84,951.36	Verizon
202	2491	52574000	9400016353	12/18/2019	3,183.83	11/8/2019	12/7/2019	15.00	26.00	82,779.58	Verizon
203	2401	52574100	9400016353	12/18/2019	4,551.61	11/1/2019	11/30/2019	15.00	33.00	150,203.13	Language Services
204	2431	52574000	9400016354	12/20/2019	3,190.83	12/1/2019	12/31/2019	15.50	4.50	14,358.74	Comcast
205	2461	52574000	9400016354	12/20/2019	3,184.17	12/1/2019	12/31/2019	15.50	4.50	14,328.77	Comcast
206	2411	52574000	9400016354	12/20/2019	2,853.39	12/1/2019	12/31/2019	15.50	4.50	12,840.26	Comcast
207	2491	52574100	9400016354	12/20/2019	2,365.75	12/13/2019	1/12/2020	15.50	(7.50)	(17,743.13)	Verizon

\$896,009.37

\$7,800,896.14

Avg lag for telephone
Check Float
Avg Lag w/Check Float

8.71
-
8.71

Pennsylvania American Water Company
Lead Lag for Rents Expenses
12 months ended 12/31/2019

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2492	54140000	5000618813	1/16/2019	\$1,357.18	12/15/2018	1/14/2019	15.50	17.50	\$23,750.65	De Lage Landen Financial
2	2463	54110000	5000619199	1/18/2019	1,557.54	2/1/2019	2/28/2019	14.00	(27.00)	(42,053.58)	Weeber Enterprises
3	2465	54110000	5000619204	1/18/2019	9,497.67	2/1/2019	2/28/2019	14.00	(27.00)	(256,437.09)	High Properties
4	2492	54110000	5000624146	2/1/2019	5,125.00	1/1/2019	1/31/2019	15.50	16.50	84,562.50	ATR Properties LLC
5	2492	54140000	5000624147	2/1/2019	1,358.20	1/15/2019	2/14/2019	15.50	2.50	3,395.50	De Lage Landen Financial
6	2412	54140000	5000624721	2/15/2019	8,819.15	12/15/2018	1/22/2019	19.50	43.50	383,633.03	United Rentals Inc
7	2412	54140000	5000624723	2/18/2019	2,340.68	1/3/2019	1/31/2019	14.50	32.50	76,072.10	United Rentals Inc
8	2465	54110000	5000628668	2/25/2019	9,497.67	3/1/2019	3/31/2019	15.50	(18.50)	(175,706.90)	High Properties
9	2463	54110000	5000628672	2/22/2019	1,557.54	3/1/2019	3/31/2019	15.50	(21.50)	(33,487.11)	Weeber Enterprises
10	2492	54140000	5000631809	3/6/2019	1,293.52	2/15/2019	3/14/2019	14.00	6.00	7,761.12	De Lage Landen Financial
11	2492	54110000	5000634729	4/12/2019	1,388.60	2/27/2019	3/26/2019	14.00	31.00	43,046.60	Williams Scotsman Inc
12	2465	54110000	5000635725	3/22/2019	1,874.63	4/1/2019	4/30/2019	15.00	(24.00)	(44,991.12)	High Properties
13	2492	54110000	5000636660	3/26/2019	10,250.00	2/1/2019	3/31/2019	29.50	24.50	251,125.00	ATR Properties LLC
14	2492	54140000	5000638779	4/2/2019	1,293.52	3/15/2019	4/14/2019	15.50	3.50	4,527.32	De Lage Landen Financial
15	2492	54110000	5000639451	5/10/2019	1,388.60	3/27/2019	4/26/2019	15.50	29.50	40,963.70	Williams Scotsman Inc
16	2465	54110000	5000642442	4/18/2019	1,874.63	5/1/2019	5/31/2019	15.50	(27.50)	(51,552.33)	High Properties
17	2465	54110000	5000650513	5/21/2019	1,874.63	6/1/2019	6/30/2019	15.00	(25.00)	(46,865.75)	High Properties
18	2492	54140000	5000651704	5/21/2019	1,293.52	4/15/2019	5/14/2019	15.00	22.00	28,457.44	De Lage Landen Financial
19	2492	54110000	5000657068	6/11/2019	1,626.25	4/27/2019	5/26/2019	15.00	31.00	50,413.75	Williams Scotsman Inc
20	2492	54140000	5000659102	6/13/2019	1,358.20	5/15/2019	6/14/2019	15.50	14.50	19,693.90	De Lage Landen Financial
21	2465	54110000	5000661324	6/20/2019	1,874.63	7/1/2019	7/31/2019	15.50	(25.50)	(47,803.07)	High Properties
22	2463	54110000	5000667280	7/9/2019	2,679.57	7/1/2019	9/30/2019	46.00	(37.00)	(99,144.09)	Weeber Enterprises
23	2492	54140000	5000667518	7/10/2019	1,358.20	6/15/2019	7/14/2019	15.00	11.00	14,940.20	De Lage Landen Financial
24	2465	54110000	5000670814	7/23/2019	1,874.63	8/1/2019	8/31/2019	15.50	(23.50)	(44,053.81)	High Properties
25	2491	54110000	5000674687	7/30/2019	1,500.00	6/1/2019	8/31/2019	46.00	14.00	21,000.00	Pagnotti Enterprises
26	2492	54140000	5000676647	8/5/2019	1,358.20	7/15/2019	8/14/2019	15.50	6.50	8,828.30	De Lage Landen Financial
27	2465	54110000	5000682721	8/23/2019	1,874.63	9/1/2019	9/30/2019	15.00	(23.00)	(43,116.49)	High Properties
28	2492	54140000	5000689474	9/13/2019	1,293.52	8/15/2019	9/14/2019	15.50	14.50	18,756.04	De Lage Landen Financial
29	2465	54110000	5000691592	9/25/2019	1,874.63	10/1/2019	10/31/2019	15.50	(20.50)	(38,429.92)	High Properties
30	2492	54140000	5000696604	10/3/2019	1,358.20	9/15/2019	10/14/2019	15.00	4.00	5,432.80	De Lage Landen Financial
31	2465	54110000	5000701211	10/17/2019	1,874.63	11/1/2019	11/30/2019	15.00	(29.00)	(54,364.27)	High Properties
32	2492	54110000	5000710839	11/12/2019	1,220.30	10/15/2019	11/14/2019	15.50	13.50	16,474.05	De Lage Landen Financial
33	2465	54110000	5000714060	11/21/2019	1,874.63	12/1/2019	12/31/2019	15.50	(24.50)	(45,928.44)	High Properties
34	2492	54140000	5000720964	12/11/2019	1,293.52	11/15/2019	12/14/2019	15.00	12.00	15,522.24	De Lage Landen Financial
35	2465	54110000	5000723698	12/20/2019	2,059.01	1/1/2020	1/31/2020	15.50	(26.50)	(54,563.77)	High Properties

\$91,995.03

\$39,858.53

Avg Lag for Rents
Check Float
Avg Lag w/Check Float

0.43
7.61
8.05

Pennsylvania American Water Company
Lead Lag for Natural Gas expenses
12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2411	52548000	5000615758	1/7/2019	\$5,034.97	11/10/2018	12/14/2018	17.50	41.50	\$208,951.26	Peoples/644760
2	2491	52548000	5000616381	1/8/2019	5,885.64	11/28/2018	12/27/2018	15.00	27.00	158,912.28	UGI Utilities Inc
3	2492	52548000	5000616381	1/8/2019	7,719.42	11/28/2018	12/27/2018	15.00	27.00	208,424.34	UGI Utilities Inc
4	2433	52548000	5000617366	1/11/2019	4,014.25	11/30/2018	1/2/2019	17.00	26.00	104,370.50	Peoples Gas Company LLC
5	2461	52548000	5000617597	2/14/2019	12,927.76	12/3/2018	12/31/2018	14.50	59.50	769,201.72	KEYSTONE OIL PRODUCTS CORP
6	2411	52548000	5000618834	1/16/2019	10,726.08	12/11/2018	1/10/2019	15.50	21.50	230,610.72	Peoples/644760
7	2452	52548000	5000619261	1/18/2019	6,093.45	12/12/2018	1/14/2019	17.00	21.00	127,962.45	PECO/37629
8	2461	52548000	5000619978	2/25/2019	12,927.76	1/11/2019	1/11/2019	0.50	45.50	588,213.08	KEYSTONE OIL PRODUCTS CORP
9	2411	52548000	5000620973	1/24/2019	10,319.87	12/20/2018	1/22/2019	17.00	19.00	196,077.53	Columbia Gas of Pennsylvania
10	2411	52548000	5000622000	1/29/2019	8,294.07	12/15/2018	1/16/2019	16.50	29.50	244,675.07	Peoples/644760
11	2451	52548000	5000622000	1/29/2019	7,612.34	12/21/2018	1/24/2019	17.50	22.50	171,277.65	PECO/37629
12	2461	52548000	5000622353	2/25/2019	12,927.76	1/11/2019	1/11/2019	0.50	45.50	588,213.08	KEYSTONE OIL PRODUCTS CORP
13	2431	52548000	5000623234	1/31/2019	7,058.68	12/18/2018	1/17/2019	15.50	29.50	208,231.06	Columbia Gas of Pennsylvania
14	2492	52548000	5000624385	2/5/2019	9,054.92	12/28/2018	1/28/2019	16.00	24.00	217,318.08	UGI Utilities Inc
15	2491	52548000	5000624385	2/5/2019	6,609.45	12/28/2018	1/28/2019	16.00	24.00	158,626.80	UGI Utilities Inc
16	2433	52548000	5000626497	2/12/2019	4,901.50	1/3/2019	1/30/2019	14.00	27.00	132,340.50	Peoples Gas Company LLC
17	2461	52548000	5000626989	3/22/2019	13,351.76	2/6/2019	2/6/2019	0.50	44.50	594,153.32	KEYSTONE OIL PRODUCTS CORP
18	2411	52548000	5000627068	2/14/2019	12,817.33	1/11/2019	2/8/2019	14.50	20.50	262,755.27	Peoples/644760
19	2452	52548000	5000627536	2/15/2019	6,000.52	1/15/2019	2/13/2019	15.00	17.00	102,008.84	PECO/37629
20	2411	52548000	5000628547	2/20/2019	4,795.91	1/15/2019	2/12/2019	14.50	22.50	107,907.98	Columbia Gas of Pennsylvania
21	2451	52548000	5000629875	2/26/2019	5,458.08	1/25/2019	2/22/2019	14.50	18.50	100,974.48	PECO/37629
22	2411	52548000	5000630121	2/26/2019	8,263.94	1/17/2019	2/14/2019	14.50	26.50	218,994.41	Peoples/644760
23	2461	52548000	5000630660	2/28/2019	14,199.76	11/19/2018	11/19/2018	0.50	101.50	1,441,275.64	KEYSTONE OIL PRODUCTS CORP
24	2431	52548000	5000631160	3/4/2019	5,332.71	1/18/2019	2/15/2019	14.50	31.50	167,980.37	Columbia Gas of Pennsylvania
25	2492	52548000	5000631441	3/5/2019	10,847.56	1/29/2019	2/27/2019	15.00	21.00	227,798.76	UGI Utilities Inc
26	2411	52548000	5000631441	3/5/2019	9,780.39	1/23/2019	2/20/2019	14.50	27.50	268,960.73	Columbia Gas of Pennsylvania
27	2491	52548000	5000632311	3/7/2019	4,206.32	1/29/2019	2/27/2019	15.00	23.00	96,745.36	UGI Utilities Inc
28	2411	52548000	5000634454	3/15/2019	12,759.66	2/9/2019	3/11/2019	15.50	19.50	248,813.37	Peoples/644760
29	2461	52548000	5000634477	4/15/2019	13,351.76	3/1/2019	3/1/2019	0.50	45.50	607,505.08	KEYSTONE OIL PRODUCTS CORP
30	2452	52548000	5000634605	3/18/2019	5,902.75	2/14/2019	3/14/2019	14.50	18.50	109,200.88	PECO/37629
31	2411	52548000	5000634905	3/19/2019	4,539.24	2/13/2019	3/13/2019	14.50	20.50	93,054.42	Columbia Gas of Pennsylvania
32	2441	52548000	5000635248	3/20/2019	6,517.66	2/19/2019	2/19/2019	0.50	29.50	192,270.97	SUBURBAN PROPANE
33	2411	52548000	5000637268	3/27/2019	5,546.78	2/15/2019	3/15/2019	14.50	26.50	146,989.67	Peoples/644760
34	2451	52548000	5000637268	3/27/2019	5,447.75	2/23/2019	3/25/2019	15.50	17.50	95,335.63	PECO/37629
35	2411	52548000	5000638579	4/2/2019	8,235.61	2/21/2019	3/21/2019	14.50	26.50	218,243.67	Columbia Gas of Pennsylvania
36	2492	52548000	5000638579	4/2/2019	9,493.93	2/28/2019	3/28/2019	14.50	19.50	185,131.64	UGI Utilities Inc
37	2431	52548000	5000638926	4/2/2019	8,144.40	2/16/2019	3/18/2019	15.50	30.50	248,404.20	Columbia Gas of Pennsylvania
38	2411	52548000	5000641880	4/16/2019	7,641.89	3/12/2019	4/9/2019	14.50	21.50	164,300.64	Peoples/644760
39	2452	52548000	5000641880	4/16/2019	4,922.92	3/15/2019	4/12/2019	14.50	18.50	91,074.02	PECO/37629
40	2411	52548000	5000645959	5/1/2019	5,075.50	3/22/2019	4/22/2019	16.00	25.00	126,887.50	Columbia Gas of Pennsylvania
41	2431	52548000	5000646311	5/1/2019	4,091.90	3/19/2019	4/16/2019	14.50	29.50	120,711.05	Columbia Gas of Pennsylvania
42	2492	52548000	5000652910	5/24/2019	5,907.58	3/29/2019	4/29/2019	16.00	41.00	242,210.78	UGI Utilities Inc
43	2441	52548000	5000666575	7/17/2019	5,013.22	6/19/2019	6/19/2019	0.50	28.50	142,876.77	SUBURBAN PROPANE
44	2401	52548000	5000670725	7/18/2019	16,807.96	6/1/2019	12/31/2019	107.00	(59.00)	(991,669.64)	Huffmaster Crisis Response Inc
45	2411	52548000	5000715223	11/25/2019	4,958.26	10/19/2019	11/18/2019	15.50	22.50	111,560.85	Columbia Gas of Pennsylvania
46	2461	52548000	5000720407	12/19/2019	13,351.76	11/7/2019	11/7/2019	0.50	42.50	567,449.80	KEYSTONE OIL PRODUCTS CORP
47	2452	52548000	5000721603	12/13/2019	5,082.35	11/9/2019	12/11/2019	16.50	18.50	94,023.48	PECO/37629
48	2411	52548000	5000722381	12/17/2019	10,438.44	11/9/2019	12/11/2019	16.50	22.50	234,864.90	Peoples/644760

Pennsylvania American Water Company
 Lead Lag for Natural Gas expenses
 12 months ended 12/31/19

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
49	2451	52548000	5000725203	12/24/2019	6,151.40	11/20/2019	12/20/2019	15.50	19.50	119,952.30	PECO/37629
50	2411	52548000	5000725203	12/24/2019	7,511.43	11/19/2019	12/19/2019	15.50	20.50	153,984.32	Columbia Gas of Pennsylvania
51	2492	52548000	5000725203	12/24/2019	5,669.04	10/26/2019	11/25/2019	15.50	44.50	252,272.28	UGI Utilities Inc
52	2431	52548000	5000725203	12/24/2019	6,704.50	11/14/2019	12/12/2019	14.50	26.50	177,669.25	Columbia Gas of Pennsylvania
					<u>\$416,429.89</u>						<u>\$11,656,079.05</u>
					Avg lag for Natural Gas Expenses						27.99
					Check Float						3.81
					Avg Lag w/Check Float						<u>31.80</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 FR V.09_Attachment for the detailed activity, and refer to the “Support of Expense Days” in Exhibit 3-A.

Assets		Offsetting acct no.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
16550000	Amortize Bentley	52571500						(4,105)	(4,105)	(12,314)	(4,105)	(4,105)
16550000	Amortize Emerson	52500000	(5,450)	(5,450)	(5,450)	(5,602)	(5,602)	(6,059)	(5,602)	(5,602)	(5,602)	(5,602)
16550000	Amortize Harmelin	52514903								(29,556)	(29,556)	(29,556)
16550000	Amortize Mueller	52571500								(15,680)	(7,840)	(7,840)
16550000	Amortize NAWC	52524000	(38,096)	(38,096)	(38,096)	(38,698)	(38,698)	(38,698)	(38,698)	(38,698)	(38,698)	(38,698)
16550000	Amortize PA Dept of Conservation	52500000	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(2,250)	(750)	(750)
16550000	Amortize PaWARN	52524000	(917)	(917)	(917)	(917)	(917)	(917)	(917)			
16550000	Amortize Scranton	50421000	(23,795)	(23,795)	(23,795)	(23,795)	(23,795)	(23,795)	(23,795)	(23,795)	(23,795)	(23,795)
16550000	Amortize US Bank	52579000	(1,697)	(1,697)	(1,697)	(1,697)	(1,697)	(1,697)	(1,697)			
16550000	Amortize ESRI	52500000	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)
16550010	Amortize Powerplant	52500000	(5,379)	(5,379)	(5,379)	(5,379)	(5,379)	(5,379)	(5,379)	(5,379)	(5,379)	(5,379)
16550010	Amortize AWWA	52524000	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)
16550010	Amortize Water Research Foundation	52568000	(10,106)	(10,106)	(10,106)	(10,106)	(13,031)	(10,691)	(10,691)	(10,691)	(10,691)	(10,691)
16550010	Amortize Tyco Security	52571000	(46,228)	(46,228)	(51,663)	(48,040)	(48,040)	(48,040)	(48,040)	(48,040)	(48,040)	(48,040)
16550010	Amortize Adobe Acrobat	52571500	(696)	(696)	(696)	(696)	(696)	(696)	(696)	(696)	(696)	(696)
16550010	Amortize Korterra	52571500	(2,724)	(2,724)	(2,724)	(2,724)	(2,724)	(2,724)	(2,724)	(2,724)	(2,871)	(2,798)
16550010	Amortize Iconics	52571500	(12,113)	(12,113)	(12,113)	(24,225)	-	(12,113)	(12,113)	(12,113)	(12,113)	(12,113)
16550010	Amortize Fathom	52571500	(12,950)	(12,950)	(12,950)	(12,950)	(12,950)	(12,950)	(12,950)	(12,950)	(12,950)	(12,950)
16550010	Amortize Success Factor Maintenance	52571500	(6,398)	(6,398)	(17,984)	(10,260)	(10,260)	(10,260)	(10,260)	(10,260)	(10,260)	(10,260)
16550010	Amortize Taulia	52571500	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)	(5,130)
16550010	Amortize Mulesoft	52571500	(6,130)	(6,130)	(6,130)	(6,130)	(6,130)	(6,130)	(6,146)	(6,146)	(6,146)	(6,146)
16550010	Amortize Code Red	52571500	(10,058)	(10,058)	(10,058)	(10,058)	(10,058)	(10,058)	(10,058)	(10,058)	(10,058)	(10,058)
16550010	Amortize Proc-Step WaterSuite	52571500	(9,735)	(9,735)	(9,735)	(9,735)	(9,735)	(9,735)	(9,735)	(9,735)	(9,735)	(9,735)
16550010	Amortize Blackline	52571500		(4,612)	(2,306)	(2,306)	(2,306)	(2,306)	(2,306)	(2,306)	(2,306)	(2,306)
16550010	Amortize Coupa	52571500		(11,705)	(11,705)	(11,705)	(11,705)	(11,705)	(11,705)	(11,705)	(11,705)	(11,705)
16550010	Amortize Presidio Bucher & Suter Maintenanc	52571500								(692)	(692)	(692)
16550010	Amortize Presidio A-Flex CC	52571500								(8,604)	(27,352)	(17,978)
16550010	Amortize Adaptiva	52571500										(260)
16550010	Amortize Docusign	52571500										
16550010	Amortize Cloudera	52571500										
16550010	Amortize Presidio Contact Center App Mainte	53150000	(6,685)	(6,685)	(6,685)	(6,685)	(6,685)	-				
16550010	Amortize Presidio SAP Voice	62502600	(1,174)	(1,174)	(1,174)	(1,174)	(1,174)	-				
16550010	Amortize Fusion Storm	62502600	(1,187)	(1,187)	(1,187)	(1,187)	(1,187)	(1,187)	(1,187)	(1,187)	(1,089)	(1,089)
16550010	Amortize SAP Maintenance	62502600	(54,925)	(53,718)	(52,511)	(53,718)	(53,718)	(53,718)	(53,718)	(53,718)	(53,718)	(53,718)
16550010	Amortize Hyperion	62502600	(3,085)	(3,085)	(3,085)	(3,428)	(5,827)	(3,428)	(3,085)	(3,085)	(3,085)	(3,085)
16550010	Amortize Microsoft	62502600	(23,930)	(23,930)	(23,930)	(28,715)		(57,431)	(28,715)	(28,715)	(28,715)	(28,715)
16550010	Amortize Oracle	62502600	(8,230)	(8,230)	(8,230)	(8,230)	(7,607)	(9,512)	(8,559)	(8,559)	(8,559)	(8,559)
16550010	Amortize SmartNet	62502600	(5,259)	(5,259)	(5,259)	(5,259)	(5,259)	(28,203)	(5,259)	(5,259)	(5,259)	(5,259)
16550010	Amortize BMC Remedy	62502600	(6,651)	(6,651)	(6,651)	(6,651)	(6,651)	(6,651)	(6,651)	(6,651)	(6,651)	(6,651)
16550010	Amortize Sailpoint	62502600	(1,211)	(1,211)	(1,211)		(2,422)	(1,292)	(1,238)	(1,238)	(1,238)	(1,238)
16550010	Amortize Commercium	62502600	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)
16550010	Amortize Trintech One Close	62502600	(1,071)									
16550010	Amortize Presidio Nuance	62502600	(1,585)	(1,585)	(1,585)	(1,585)	(1,585)	(32,997)	(5,115)	(5,115)	(5,115)	(5,115)
16550010	Amortize ORASI	62502600	(1,728)	(1,728)	(1,728)	(1,728)	(1,728)	(1,728)	(1,728)	(1,728)	(1,728)	(1,728)
16550010	Amortize Basis Technology	62502600	(1,342)	(1,342)	(1,342)	(1,342)	(1,342)	(1,342)	(1,272)	(1,272)	(1,272)	(1,272)
16550010	Amortize Lotus Notes	62502600	(1,767)	(1,767)	(1,767)	(1,767)	(1,767)	(485)	(485)	(485)	(485)	(485)
16550010	Amortize McAfee	62502600	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)
16550010	Amortize OpenText	62502600	(1,681)	(1,681)	(1,681)	(1,681)	(1,681)	(2,505)	(2,505)	(2,505)	(2,505)	(2,505)
16550010	Amortize Horizon LIMS	62502600	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)
16550010	Amortize SmartNet 2	62502600							(7,648)	(7,648)	(7,648)	(7,648)
Total			(\$364,715)	(\$378,754)	(\$392,261)	(\$395,478)	(\$352,339)	(\$470,567)	(\$395,516)	(\$457,143)	(\$458,391)	(\$435,558)

Assets					
Account	Text	Offsetting acct no.	Nov	Dec	Total
16550000	Amortize Bentley	52571500	(4,105)	(4,105)	(\$36,942)
16550000	Amortize Emerson	52500000	(5,602)	(5,602)	(67,225)
16550000	Amortize Harmelin	52514903	(29,556)	(29,556)	(147,782)
16550000	Amortize Mueller	52571500	(7,840)	(7,840)	(47,040)
16550000	Amortize NAWC	52524000	(38,698)	(38,746)	(462,619)
16550000	Amortize PA Dept of Conservation	52500000	(750)	(750)	(9,750)
16550000	Amortize PaWARN	52524000			(6,417)
16550000	Amortize Scranton	50421000	(23,795)	(23,795)	(285,541)
16550000	Amortize US Bank	52579000		(1,302)	(13,181)
16550010	Amortize ESRI	52500000	(24,933)	(24,933)	(299,197)
16550010	Amortize Powerplant	52500000	(5,379)	(5,379)	(64,548)
16550010	Amortize AWWA	52524000	(1,619)	(1,619)	(19,430)
16550010	Amortize Water Research Foundation	52568000	(10,691)	(10,691)	(128,290)
16550010	Amortize Tyco Security	52571000	(48,040)	(48,040)	(576,476)
16550010	Amortize Adobe Acrobat	52571500	(1,392)	(696)	(8,353)
16550010	Amortize Korterra	52571500	(2,798)	(2,798)	(33,060)
16550010	Amortize Iconics	52571500	(12,113)	(12,113)	(145,350)
16550010	Amortize Fathom	52571500			(116,550)
16550010	Amortize Success Factor Maintenance	52571500	(10,260)	(10,260)	(123,120)
16550010	Amortize Taulia	52571500	(5,130)	(5,130)	(61,564)
16550010	Amortize Mulesoft	52571500	(6,146)	(6,146)	(73,677)
16550010	Amortize Code Red	52571500	(10,058)	(10,058)	(120,694)
16550010	Amortize Proc-Step WaterSuite	52571500	(9,735)	(9,735)	(116,820)
16550010	Amortize Blackline	52571500	(2,306)	(2,306)	(27,672)
16550010	Amortize Coupa	52571500	(11,705)	(11,705)	(128,756)
16550010	Amortize Presidio Bucher & Suter Maintenance	52571500	(692)	(692)	(3,458)
16550010	Amortize Presidio A-Flex CC	52571500	(17,978)	(17,978)	(89,890)
16550010	Amortize Adaptiva	52571500	(260)	(260)	(779)
16550010	Amortize DocuSign	52571500		(529)	(529)
16550010	Amortize Cloudera	52571500		(4,178)	(4,178)
16550010	Amortize Presidio Contact Center App Maintenance	53150000			(33,427)
16550010	Amortize Presidio SAP Voice	62502600			(5,872)
16550010	Amortize Fusion Storm	62502600	(1,089)	(1,089)	(13,850)
16550010	Amortize SAP Maintenance	62502600	(53,718)	(53,718)	(644,617)
16550010	Amortize Hyperion	62502600	(3,085)	(3,085)	(37,019)
16550010	Amortize Microsoft	62502600	(28,715)	(28,715)	(330,228)
16550010	Amortize Oracle	62502600	(8,559)	(8,559)	(101,393)
16550010	Amortize SmartNet	62502600	(5,259)	(5,259)	(86,055)
16550010	Amortize BMC Remedy	62502600	(6,651)	(6,651)	(79,815)
16550010	Amortize Sailpoint	62502600	(1,238)	(1,238)	(14,777)
16550010	Amortize Commercium	62502600	(7,239)	(7,239)	(86,870)
16550010	Amortize Trintech One Close	62502600			(1,071)
16550010	Amortize Presidio Nuance	62502600	(7,799)	(7,799)	(76,979)
16550010	Amortize ORASI	62502600	(1,728)	(1,728)	(20,733)
16550010	Amortize Basis Technology	62502600	(1,272)	(1,272)	(15,689)
16550010	Amortize Lotus Notes	62502600	(485)	(485)	(13,512)
16550010	Amortize McAfee	62502600	(6,668)	(6,668)	(80,011)
16550010	Amortize OpenText	62502600	(2,505)	(2,505)	(25,941)
16550010	Amortize Horizon LIMS	62502600	(4,393)	(4,393)	(52,719)
16550010	Amortize SmartNet 2	62502600	(7,648)	(7,648)	(45,887)
					-
Total			(\$439,634)	(\$444,994)	(\$4,985,350)

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

FR V.10

Pennsylvania-American Water Company
V. Rate Base

10. Identify the funds availability arrangements or terms which the Company has with its banks with respect to deposits of customer checks. For example, does the Company have same day or next day access to funds deposited?

Answer: The Company has a number of payment options concerning the collection of customer accounts receivable, each with different availability terms. The below chart shows a weighted average of terms for each payment method – ACH (electronic), Collection Agencies (written-off accounts), Credit Cards, Auto Pay (auto-deducted from customer’s bank account on due date), E-Check (one-time pay thru AW or vendor web-site), Mellon Lockbox (paper checks) and Over-the-Counter (payment thru authorized agents, e.g. supermarkets, drug stores)

With one exception, AW credits customer A/R based on a daily electronic payment file or thru a daily auto-credit (auto-pay). Collection agents, who collect written-off accounts, send a weekly file due to the limited number of payments they receive.

2019 Customer Payments - PA

	ACH	Collect Agency	Credit Cards	Auto - Pay	E Checks	Lockbox	OTC	Grand Total
% TRX by Type	20.01%	0.03%	8.05%	21.19%	12.27%	36.25%	2.21%	100.00%
Days Before Funds are Avail	0	1	2	0	2	0.89	2	N/A
Weighted Days	-	0.0003	0.1609	-	0.2454	0.3226	0.0441	0.7733

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, 2019. 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 Sadsbury Wastewater Operations, Exeter Wastewater Operations, and Kane Wastewater Operations were based upon the average amount of materials and supplies from the Company's 16 other wastewater districts and the number of wastewater customers respectively. The Company's rate base claim for materials and supplies for the Steelton Water Operations, were based upon the average amount of materials and supplies from the Company's 40 other water districts and the number of water customers of Steelton.
- 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 Excl. Steelton				WW SSS Excl. Sadsbury and Exeter Operations		WW CSS Scranton Operations		WW CSS McKeesport Operations	
	15110000	15120000	15130000	15140000	15110000	15130000	15110000	15130000	15110000	15130000
	Plant Material	Fuel	Chemicals	Other M&S	Plant Material	Chemicals	Plant Material	Chemicals	Plant Material	Chemicals
Jan-16	7,602,590	27,413	1,451,912	68,176	\$7,920	\$59,643				
Feb-16	7,765,616	23,380	1,499,459	45,010	7,403	63,863				
Mar-16	8,161,297	13,076	1,401,279	173,240	7,149	66,708				
Apr-16	8,054,193	27,318	1,425,946	211,103	6,890	62,818				
May-16	8,508,323	27,035	1,329,720	74,657	6,252	72,914				
Jun-16	8,982,420	17,830	1,340,817	75,208	6,038	77,880				
Jul-16	9,392,490	10,977	1,359,091	84,466	6,137	83,741				
Aug-16	8,721,745	14,949	1,413,791	64,790	6,019	81,303				
Sep-16	8,871,440	11,026	1,392,831	108,259	60,530	80,562				
Oct-16	8,503,286	23,523	1,324,950	166,495	115,191	84,119				
Nov-16	8,064,170	18,430	1,305,079	-	5,747	91,264				
Dec-16	7,966,091	14,630	1,359,829	295,491	5,747	85,082				
Jan-17	8,198,633	24,244	1,351,567	6,413	5,747	81,922		39,171		
Feb-17	8,152,855	15,196	1,313,055	18,728	5,747	83,336		46,259		
Mar-17	7,980,382	29,534	1,372,163	44,101	5,747	85,921		46,659		
Apr-17	8,248,432	302,948	1,436,254	285,699	5,512	91,293		37,693		
May-17	7,968,736	15,663	1,424,703	52,117	5,512	88,101		36,170		
Jun-17	8,393,012	15,881	1,342,376	116,273	5,512	91,962		41,982		
Jul-17	8,012,281	8,626	1,238,914	127,573	5,512	75,738		48,991		
Aug-17	8,637,661	22,265	1,320,673	151,231	5,371	81,033		72,270		
Sep-17	8,301,607	22,265	1,833,850	88,917	5,278	77,749		74,206		
Oct-17	8,073,005	42,184	1,438,541	473,677	5,153	73,760		62,307		
Nov-17	8,151,655	22,393	1,478,927	81,858	5,153	70,941		68,543		
Dec-17	7,692,424	19,415	1,410,034	74,978	5,153	71,226		47,847		
Jan-18	7,871,142	12,577	1,492,659	60,036	6,909	68,303		66,307		820
Feb-18	7,581,105	31,040	1,415,979	127,795	6,909	57,819		70,524		1,079
Mar-18	7,812,148	25,925	1,466,686	95,994	6,909	53,292		70,440		1,775
Apr-18	7,887,128	45,084	1,471,360	118,094	6,872	56,240		53,921		2,306
May-18	8,154,975	21,958	1,368,511	26,240	10,844	58,173		67,881		1,846
Jun-18	7,749,165	18,422	1,461,116	45,884	10,919	55,939		66,981		1,169
Jul-18	8,030,088	43,152	1,358,078	50,977	10,841	75,151		53,435		830
Aug-18	7,773,573	27,162	1,402,846	123,134	12,230	64,601	2,248	71,654		2,317
Sep-18	7,505,240	26,364	1,518,420	708,887	12,230	68,315	2,161	79,247		2,394
Oct-18	7,630,321	18,260	1,398,891	312,083	11,563	67,999	8,526	65,248		2,248
Nov-18	7,807,707	12,489	1,451,170	273,907	12,555	48,896	8,333	58,362		1,719
Dec-18	7,588,471	12,940	1,356,070	233,897	12,487	57,987	7,825	62,672		1,308

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 Bruce Aiton 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 multiple projected future test years, 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 2020 and projected future test year additions for 2021 and 2022. 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 852 Wesley Drive Mechanicsburg, PA 17055.

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 Excl. Steelton

All of the assets used in the Plant-In-Service claim are used by the water utility.

Water Steelton Operations

All of the assets used in the Plant-In-Service claim are used by the water utility.

WW SSS Excl. Sadsbury and Exeter Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

WW SSS Sadsbury Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

WW SSS Exeter Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

WW CSS Scranton Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

WW CSS McKeesport Operations

All of the assets used in the Plant-In-Service claim are used by the wastewater utility.

WW CSS Kane 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 2020 will be placed into service by the end of the 2020 and will be used and useful. All projected investments during 2021-2022 will be placed into service by the end of each projected future test year respectively 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 Operations</u> <u>Excl. Steelton</u>		<u>Wastewater SSS Excl. Sadsbury</u> <u>and Exeter Operations</u>	
2017	\$ 1,132,127	2017	\$ 299,735
2018	\$ 869,648	2018	\$ 761,624
2019	\$ 732,185	2019	\$ 28,000
Three year average \$ 911,320		Three year average \$ 363,000	

Wastewater CSS Scranton Operations

2017 \$ 16,050
2018 \$ 64,000
2019 \$ 8,000

Three year average \$ 29,350

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.