I&E Exhibit No. 1
Witness: Christine Wilson, CPA
NON-PROPRIETARY

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

Docket Nos. R-2021-3027385 & R-2021-3027386

Exhibit to Accompany

the

Direct Testimony

of

Christine Wilson, CPA

Bureau of Investigation & Enforcement

Concerning:

Overall Revenue Requirement
Operating & Maintenance Expenses, Taxes, and Cash Working Capital
Federal Tax Adjustment Surcharge
COVID-19 Deferral for Uncollectibles
Universal Service Plan

Witness: Christopher E. Manning
Date: 10/12/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-88-D: Reference AP Exhibits 1-A, 1-B, 1-C, 1-D, 1-E-1-F, and 1-G, Schedule C-4.4 concerning rate case expense:

A. Clarify and explain the use of the term "annual amortization" which contradicts the normalization language used in AP Statement No. 3, p. 3 and the rest of Schedule C-4.4;

B. Confirm whether the Company in fact meant to state "annual normalization."

RESPONSE:

A. There is no contradiction. "Annual Amortization", within the context of its use on Schedule C-4.4, is defined as the amount of Rate Case expense the Company expects to incur on an annual basis. Because the Company expects to file its next base rate case at an interval of 36 months from the current filing, the expense is "normalized" over a 36-month period. The terms are intended to be complementary.

B. The Company did not mean to state "annual normalization".

Witness: Christopher M. Henkel
Date: 10/1/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-40-D: Reference AP Exhibit 1-A, Schedule C-4.6 regarding insurance expense and Minimum Filing Requirements, C. Operating Expenses, OE23:

A. Provide a breakdown and supporting documentation for line 1, HTY general liability of $3,099,817 by providing a copy of an invoice, statement or letters from the insurance companies;

B. Provide a breakdown and supporting documentation for line 1, FTY general liability of $3,756,142 by providing a copy of an invoice, statement, or letters from the insurance companies;

C. Provide a breakdown and supporting documentation for line 1, FPFTY general liability of $3,980,563 by providing a copy of an invoice, statement, or letters from the insurance companies;

D. Provide the effective dates for all general liability rate changes:

E. Explain the 21.2% increase between the HTY and the FTY;

F. Explain the 6.0% increase between the FTY and the FPFTY.

RESPONSE:

Regarding Parts A. through C. above, please refer to the attachments provided in the Company's response to I&E-RE-39.

D. The effective dates for all rate changes are January 1st of each year.

E. The increase between the HTY and FTY is based on the Company's historical five-year claims experience and the required reserve percentages. Please see the response to I&E-RE-39, part A. The claims experience calculation is updated annually for each year and, accordingly, the required reserve changes are based on the Company's historical experience.

F. The Company's estimated increase between the FTY and FPFTY is 5.97% which is based on the five-year average of the increase to actual insurance expense charged to Aqua Pennsylvania, Inc. as follows:

	FY16	FY17	FY18	FY19	FY20	FY21	**Avg YOY % Increase**
OM Insurance	$ 4,885,260	$ 5,030,357	$ 5,722,844	$ 5,411,350	$ 5,793,145	$ 6,460,812	
YOY Increase/(Decrease) $		*$ 145,097*	*$ 692,487*	*$ (311,494)*	*$ 381,795*	*$ 667,667*	
YOY Increase/(Decrease) %		*2.97%*	*13.77%*	*-5.44%*	*7.06%*	*11.53%*	***5.97%***

Witness: Christopher E. Manning
Date: 10/1/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-55-D: Reference AP Exhibit 1-A, Schedule C-9.1 concerning legal expense:

A. Provide yearly details to support the three-year average of $644,475 including amounts by category/expense type for each year;

B. Provide actual legal expenses for the twelve months ended 3/31/2019, 3/31/2020, and 3/31/2021 broken down by expense type for each twelve-month period;

C. Specify the dollar amount in each twelve-month period in response to Parts A and B above that relates to a particular proceeding, if any.

RESPONSE:

A. Refer to the table below:

	TME 3/31/19	**TME 3/31/20**	**TME 3/31/21**	**3 Year Average**
Employee Relations	504,471	458,592	124,155	362,406
Legal Fees	189,976	133,381	475,704	266,354
Union	-	-	47,147	15,716
Total	$ 694,447	$ 591,973	$ 647,005	$ 644,475

B. Please see the response to part A.

C. Not applicable, as the dollar amounts in the above table are for general legal expenses.

Witness: Erin M. Feeney
Date: 10/1/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-59-D: Reference Statement No. 2, p. 13, lines 9 through 13 and Exhibit 1-A, Schedule D-2.3 concerning PURTA tax:

A. Provide all PURTA statements for the last two years;

B. Provide supporting calculations and workpapers for the $4,800,000 amounts for the twelve months ended 3/31/2021, 3/31/2022, and 3/31/2023.

RESPONSE:

A. Please refer to "I&E-RE-59 Attachment 1".

B. The $4,800,000 is an estimate based on the review of prior year billings and in anticipation of pending increases from the Delaware County Property Tax Reassessment. The pending increases were under appeal at the time of filing, the Company will provide an update in rebuttal. The PURTA tax bills are not received until August of the year following the calendar year of the tax.

BUREAU OF CORPORATION TAXES
PO BOX 280704
HARRISBURG PA 17128-0704

pennsylvania
DEPARTMENT OF REVENUE

I&E Exhibit No. 1
Schedule 3
Page 2 of 3

August 1, 2021

AQUA PENNSYLVANIA INC
762 LANCASTER AVE
BRYN MAWR, PA 19010

Re: 2020 Pennsylvania Public Utility Realty Tax
Notice of Determination

Dear Taxpayer:

Pursuant to the Public Utility Realty Tax Act (PURTA), the Department of Revenue (department) herein provides notice of the state taxable values of PURTA realty and the millage rate for tax year 2020. This notice is based on information provided by County Tax Assessor offices. Any discrepancies must be resolved with that county's agency. The county must then provide the department with corrected information, when appropriate.

Payment of tax is required within 45 days of the mailing date of this notice. Previous payments, adjustments and credits should be taken into consideration. Please note, any net liabilities resulting from prior years' adjustments are due and payable along with the current year liability.

All payments of $1,000 or more must be made electronically or by certified or cashier's check remitted in person or by express mail courier. For information on electronic filing options, visit www.etides.state.pa.us. If you have questions or correspondence relevant to the PURTA tax on this notice, email the department at ra-purta@pa.gov.

PLEASE SEE PAGE 2
FOR YEARS 1998 - 2015

Tax Year	2020	2019	2018	2017	2016
1) Total Realty Tax Equivalent (RTE):	$30,280,850	$29,191,963	$28,870,339	$28,068,122	$28,440,337
2) Total State Taxable Value (STV) for all utilities:	$1,484,534,031	$1,388,979,929	$1,278,441,186	$1,234,804,585	$1,241,283,094
3) PURTA Millage Rate, including PTA (7.6 mills)	27.9975 mills	28.6168 mills	30.1825 mills	30.3308 mills	30.5120 mills
	decrease	incr	incr	decr	incr
4) Utility STV:	$164,419,731	$151,759,386	$141,671,354	$136,117,752	$131,965,881
5) Liability (Line 3 x Line 4):	$4,603,341	$4,342,868	$4,275,996	$4,128,560	$4,026,543
6) Utility Transition Credit:	N/A	N/A	N/A	N/A	N/A
7) Utility Liability Adjustment:	N/A	($2,701)	($1,828)	($41)	$92
8) Utility Transition Credit Adjustment:	N/A	N/A	N/A	N/A	N/A

Account ID: 3513631

BUREAU OF CORPORATION TAXES
PO BOX 280704
HARRISBURG PA 17128-0704

pennsylvania
DEPARTMENT OF REVENUE

Revised

I&E Exhibit No. 1
Schedule 3
Page 3 of 3

August 19, 2020

AQUA PENNSYLVANIA INC
762 LANCASTER AVE
BRYN MAWR, PA 19010

Re: 2019 Pennsylvania Public Utility Realty Tax
Notice of Determination

Dear Taxpayer:

Pursuant to the Public Utility Realty Tax Act, the Department of Revenue herein provides notice of the state taxable values of PURTA realty and the millage rate for tax year 2019. This notice is based on information provided by County Tax Assessor offices. Any discrepancies must be addressed with that agency and not with the Pennsylvania Department of Revenue. Please note, any net liabilities resulting from prior years' adjustments are due and payable along with the current year liability.

Payment of tax is required within 45 days of the mailing date of this notice. Previous payments, adjustments and credits should be taken into consideration. Payments and correspondence relevant to the PURTA tax or this notice should be mailed directly to the above address.

All payments of $1,000 or more must be made electronically or by certified or cashier's check remitted in person or by express mail courier. For information on electronic filing options, visit www.etides.state.pa.us.

PLEASE SEE PAGE 2
FOR YEARS 1998 - 2015

Tax Year	2019	2018	2017	2016
1) Total Realty Tax Equivalent (RTE):	$29,280,717	$28,956,225	$28,129,511	$28,500,892
2) Total State Taxable Value (STV) for all utilities:	$1,393,718,244	$1,282,739,960	$1,237,487,428	$1,243,965,957
3) PURTA Millage Rate, including 7.6 mills for PTA:	28.6091 mills	30.1737 mills	30.3311 mills	30.5113 mills
4) Utility STV:	**$151,894,626**	**$141,773,274**	**$136,117,752**	**$131,965,881**
5) Liability (Line 3 x Line 4):	**$4,345,569**	**$4,277,824**	**$4,128,601**	**$4,026,451**
6) Utility Transition Credit:	**N/A**	**N/A**	**N/A**	**N/A**
7) Utility Liability Adjustment:	**N/A**	**($2,226)**	**($517)**	**($448)**
8) Utility Transition Credit Adjustment:	**N/A**	**N/A**	**N/A**	**N/A**

Account ID: 3513631

Aqua Pennsylvania, Inc. - Water

Docket R-2021 - 3027385
Aqua Purchased Water Savings for Pennsylvania Customers

	Expense (A)	Gallons (B)	Rate Per 100 Gallons (C)	3/31/2023 Revenue (D)
1	Aqua Ohio Purchase Water Volume 2, Aqua Exhibit 1-A, Ex. C-7-1i	37,994,900	$0.7839	$297,839
2	Aqua Ohio Purchase Water Based on Masury Contract Volume 5, Schedule 5, page 23	37,994,900	$0.3449	$131,044
3	**TOTAL SAVINGS**	0		**$166,795**

Notes:
4 ($302,907 / 878,333 Gallons = $0.3449 Per Hundred Gallons)

Witness: Erin M. Feeney
Date: 10/14/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-20-D: Provide the following regarding the number of employees:

A. Number of actual employees by year broken down by union and non-union for the twelve months ended 3/31/2019, 3/31/2020, and 3/31/2021;

B. Number of authorized employees by year broken down by union and non-union for the twelve months ended 3/31/2019, 3/31/2020, and 3/31/2021;

C. Budgeted number of employees broken down by union and non-union, included in the FTY ending 3/31/2022;

D. Budgeted number of employees broken down by union and non-union, included in the FPFTY ending 3/31/2023.

RESPONSE:

A. See table:

	TME 3/31/19	**TME 3/31/20**	**TME 3/31/21**
Actual			
Non-Union Full-Time	224	218	207
Union Full-Time	339	351	352
Total Full-Time	**563**	**569**	**559**
Regular Part-Time	6	5	5
Seasonal	0	0	0
Co-Op	2	2	2
Total	**571**	**576**	**566**

The Regular Part-Time, Seasonal and Co-op employees in the above table are non-union employees. As noted in the Company's response to I&E-RE-19,

seasonal positions are vacant as of March 31st of each year because the seasonal employment period runs from mid-May through mid-September.

B. See table:

	TME 3/31/19	TME 3/31/20	TME 3/31/21	TME 3/31/22	TME 3/31/23
Authorized / Budgeted					
Non-Union Full-Time	226	218	224	234	234
Union Full-Time	343	361	361	366	366
Total Full-Time	**569**	**579**	**585**	**600**	**600**
Regular Part-Time	6	5	4	5	5
Seasonal	34	33	33	33	33
Co-Op	2	2	2	2	2
Total	**611**	**619**	**624**	**640**	**640**

C. & D. See table in response to part B. above.

Witness: William C. Packer
Date: 10/14/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-57-D: Reference Statement No. 1, pp. 22-24 concerning deferred accounting treatment of uncollectibles due to the COVID-19 pandemic:

A. Indicate where in this filing (e.g., in Exhibits 1-A through 1-G) the regulatory asset is claimed;

B. Indicate and explain the amortization amount claimed in this filing;

C. Explain the basis for requesting continued authorization to defer incremental expenses until the next base rate case;

D. Provide a breakdown of this expense by month from the start of the pandemic through the effective date of new rates in this proceeding (indicating specifically where any amounts are based on projections);

E. Update the Company's COVID-19 related uncollectibles deferral to cease accrual upon the effective date of new rates for this proceeding for each individual revenue requirement (i.e., Water, Wastewater-Base, Wastewater Limerick, Wastewater East Bradford, Wastewater Cheltenham, Wastewater East Norriton, and Wastewater New Garden;

F. Update the Company's regular uncollectibles claims (Schedule C-4.2 for Exhibits 1-A through 1-G) for each revenue requirement based on the COVID-19 related deferral ending upon the effective date of new rates in this proceeding.

RESPONSE:

Regarding A. through F. As stated in the testimony, the Company is not making a claim for recovery of any amounts deferred to a regulatory asset, and thus is not included in this filing and is only requesting approval for continuation to defer (if necessary) impacts of COVID-19, to which is still an ongoing issue. More time is needed to fully assess and determine the extent of any future claim in this regard.

Witness: William C. Packer
Date: 11/3/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

OFFICE OF CONSUMER ADVOCATE

DATA REQUEST SET X

DOCKET NOS. R-2021-3027385 & R-2021-3027386

OCA-X-7: Show in detail, by month, from inception through the most current month-end available exactly how Aqua has accumulated its Covid-19 deferred regulatory asset for uncollectibles. Include a breakout of amounts between Aqua's water and wastewater utility operations.

RESPONSE:

As noted in the testimony of William C. Packer – AP Statement No. 1, the only amounts that have been deferred to date occasioned by Covid-19 are those costs pertaining to uncollectible accounts expense as shown below:

Water or Sewer	FISCAL_YEAR	ACCOUNT	ACCOUNT_DESC	Values January	February	March	April	May	June	July	August	September	October	November	December
Sewer	2020	141000	Customer Accounts Receivable	2,530,791	3,020,158	2,948,588	3,104,869	3,155,171	3,342,400	3,577,715	3,795,312	3,701,242	3,637,285	3,862,326	4,141,064
		143000	RESERVE-UNCOLLECTABLE ACCTS	(518,504)	(531,311)	(542,900)	(583,971)	(615,886)	(666,429)	(719,421)	(743,184)	(934,233)	(1,017,188)	(1,108,734)	(966,672)
		186520	Reg Asset-COVID19 Recovery Costs	-	-	-	-	-	32,953	32,953	32,953	194,317	194,317	194,317	392,224
	2020 Total			2,012,286	2,488,847	2,405,688	2,520,898	2,539,285	2,708,923	2,891,247	3,085,081	2,961,325	2,814,414	2,947,908	3,566,616
	2021	141000	Customer Accounts Receivable	4,161,023	4,285,555	4,555,115	4,066,338	3,678,058	4,126,075	3,874,183	3,707,316	4,473,378			
		143000	RESERVE-UNCOLLECTABLE ACCTS	(1,006,198)	(1,043,015)	(1,059,825)	(1,092,313)	(657,795)	(685,605)	(738,746)	(771,023)	(829,974)			
		186520	Reg Asset-COVID19 Recovery Costs	392,224	392,224	420,772	420,772	420,772	12,008	12,008	12,008	(115,212)			
	2021 Total			3,547,050	3,634,763	3,916,062	3,394,797	3,441,034	3,452,478	3,147,445	2,948,300	3,528,192			
Sewer Total				5,559,336	6,123,610	6,321,750	5,915,695	5,980,319	6,161,401	6,038,691	6,033,381	6,489,518	2,814,414	2,947,908	3,566,616
Water	2020	141000	Customer Accounts Receivable	35,249,218	37,795,841	35,298,340	37,362,503	39,258,437	41,673,265	44,711,198	45,157,732	43,507,999	45,045,550	45,095,504	46,693,687
		143000	RESERVE-UNCOLLECTABLE ACCTS	(4,230,097)	(4,299,149)	(4,384,888)	(4,829,560)	(5,134,486)	(5,450,487)	(5,667,475)	(6,115,906)	(8,102,563)	(8,687,763)	(9,325,005)	(9,832,972)
		186520	Reg Asset-COVID19 Recovery Costs	-	-	-	-	-	701,365	701,365	701,365	2,941,910	2,941,910	2,941,910	4,334,423
	2020 Total			31,019,121	33,496,691	30,913,451	32,532,943	34,123,951	36,924,144	39,745,088	39,743,191	38,347,345	39,299,696	38,712,409	41,195,137
	2021	141000	Customer Accounts Receivable	50,730,738	50,115,861	40,811,600	44,451,187	46,943,839	46,051,183	48,426,554	45,816,311	47,522,021			
		143000	RESERVE-UNCOLLECTABLE ACCTS	(10,435,604)	(10,967,000)	(10,897,265)	(11,066,995)	(10,696,063)	(10,547,902)	(10,143,122)	(9,901,413)	(9,827,990)			
		186520	Reg Asset-COVID19 Recovery Costs	4,334,423	4,334,423	5,274,258	5,274,258	5,274,258	5,176,016	5,176,016	5,176,016	4,702,640			
	2021 Total			44,629,557	43,483,283	35,188,594	38,658,450	41,522,034	40,679,298	43,459,448	41,090,915	42,396,671			
Water Total				75,648,678	76,979,974	66,102,045	71,191,393	75,645,986	77,603,441	83,204,536	80,834,105	80,744,016	39,299,696	38,712,409	41,195,137
Grand Total				81,208,014	83,103,584	72,423,795	77,107,088	81,626,305	83,764,842	89,243,228	86,867,486	87,233,534	42,114,110	41,660,317	44,761,753

Witness: William C. Packer
Date: 11/3/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

OFFICE OF CONSUMER ADVOCATE

DATA REQUEST SET X

DOCKET NOS. R-2021-3027385 & R-2021-3027386

OCA-X-8: Does any portion of Aqua's accumulated Covid-19 deferred regulatory asset for uncollectibles relate to uncollectible revenue for any systems that Aqua acquired since its last base rate case? If so, please identify, quantify and explain in detail each amount of Covid-19 deferral that Aqua has recorded that relates each system that Aqua acquired since Aqua's last rate case.

RESPONSE:

No.

Witness: Georgetta Parisi-Knup
Date: 10/18/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-92-D: Reference AP Statement No. 10, p. 4 concerning the existing Helping Hand Program:

A. State how the existing Helping Hand Program is currently funded and whether and specifically how any changes to funding are being proposed in this proceeding;

B. Provide a copy or link with full details for the Helping Hand Program.

RESPONSE:

A. The existing Helping Hand Program is currently funded through contributions. See the response to OCA-II-57. In addition, as part of the Company's last base rate case the Company contributes $125,000 yearly to Helping Hand.

B. See response to OCA-V-4 for details for the Helping Hand Program.

Witness: Georgetta Parisi-Knup
Date: 10/18/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-95-D: Reference AP Statement No. 10, p. 4 concerning the $25 credit for customers with arrearages who make timely payments on monthly bills:

A. State precisely how the Helping Hand program is currently funded for the $25 bill credits;

B. If so, explain why the Company is proposing to change the funding source to the USP Rider which would be funded involuntarily by residential ratepayers (as proposed by AP Statement No. 10, p. 9).

RESPONSE:

A. See response to I&E-92-D.

B. Settlement commitment number 108 in the proceeding approving the acquisition of the Peoples Companies by Aqua America discusses the evaluation of universal service program components to be included in the proposal of Aqua PA. It notes five specific areas, the fifth of which is "a comparable funding mechanism that exists for electric and gas utilities in Pennsylvania." Arrearage Forgiveness programs, such as the $25 per month credit proposed by Aqua PA in this case, are recoverable components in funding mechanisms utilized by electric and gas utilities in the Commonwealth.

Witness: Rita F. Black
Date: October 13, 2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

OFFICE OF CONSUMER ADVOCATE

DATA REQUEST SET V

DOCKET NOS. R-2021-3027385 & R-2021-3027386

OCA-V-29: Please provide a detailed list of each element of the Peoples Gas Customer Assistance Program (CAP), as included in the most recent Peoples Universal Service and Energy Conservation Plan (USECP), that was *not* incorporated into the proposed Aqua Pennsylvania low-income universal service program as a "best practice." Separately, provide a detailed explanation of why the element of the Peoples CAP was not considered to be a "best practice" to be incorporated into the Aqua PA proposal.

RESPONSE: Peoples Customer Assistance Program (CAP) and Aqua PA's proposal differ in the following ways:

- Calculation of current bill amount
- Arrearage forgiveness calculation
- Enrollment requirements
- Recertification

Calculation of Current Bill Amount – Peoples CAP payment is the lower of the customer's calculated percentage of income payment and the average bill amount. Aqua PA's proposal uses a discount design to calculate the current bill amount.

Arrearage Forgiveness (AF) Calculation – Peoples CAP utilizes a 36 month AF benefit which provides monthly credits, equal to 1/36th of the pre-program arrearage, for each monthly payment made. Aqua PA's proposal provides $25 per month in arrearage forgiveness benefits.

Enrollment Requirements – Peoples CAP requires income documentation from an interested customer to certify income eligibility for participation. This requirement is waived for customers who have recently received a grant from the Low Income Home Energy Assistance Program (LIHEAP) or

have provided income documentation to participate in another utility CAP program. Aqua PA's proposal uses self-declared income to determine eligibility.

Recertification – Peoples CAP requires recertification on an annual or biannual basis dependent on the type of income provided when the customer enrolled or was last recertified in the program. Aqua PA's proposal does not include a recertification requirement.

When considering the "best practices" of Peoples CAP in the design of Aqua PA's proposal, it was important to consider the differences in water versus natural gas consumption. This aspect is particularly important in the design of the current bill amount. Water usage typically trends flat over a year's time, with little to no fluctuation due to weather or seasons. Natural gas usage, however, is seasonal and Peoples CAP is limited to those who use natural gas for heating purposes. In designing an affordable payment for a natural gas customer, a percentage-of-income design is necessary to provide needed support to households that, through no fault of their own, often live in sub-par housing stock, have inefficient appliances, and otherwise tend to use a higher amount of natural gas annually than non-low-income families. The percentage-of-income model provides a stable monthly payment amount. If the calculated percentage-of-income amount is higher than the average bill for the home, the average bill is used as monthly payment amount. Because water bills do not have seasonal fluctuation, using a discount model to reduce the monthly payment amount improves affordability without the complexity of a percentage-of-income plan.

In addition to considering Peoples CAP "best practices", Aqua PA also considered the benefits provided by its existing Helping Hand program when designing the current proposal. Helping Hand provides a monthly credit of $25 when a payment in full is made. If Aqua PA were to incorporate the 1/36th method of Peoples CAP, many Helping Hand participants would see a reduction in their monthly benefit when payments are made. To encourage continued payment compliance, Aqua PA proposes to maintain Helping Hand's current method of $25 per month.

Peoples CAP's income and recertification requirements are standard for energy utility CAP programs and are consistent with §69.265 CAP Design Elements. When considering whether to require income documentation and recertification processes as are used in the Peoples CAP model, Aqua PA considered other utility water program practices. It is the Company's understanding that Pennsylvania American Water's CAP program, for example, does not require income documentation to begin participation, not does it require recertification to maintain participation. Reducing these barriers to participation is expected to increase the accessibility of

affordable water for low-income households of Aqua PA, and therefore, were considered a “best practice” in the design of Aqua PA’s proposal.

Witness: Rita F. Black
Date: 10/11/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

OFFICE OF CONSUMER ADVOCATE

DATA REQUEST SET V

DOCKET NOS. R-2021-3027385 & R-2021-3027386

OCA-V-30: Please provide a detailed list of each element of the proposed Aqua PA low-income universal service program that would be in non-compliance with the Pennsylvania PUC's CAP Policy Statement if that CAP Policy Statement were applicable to Aqua PA.

RESPONSE: CAP design elements are found in §69.265. Below is a list, by item number, describing each design element in Aqua's proposal.

(1) Program funding: The funding for Aqua PA's program is derived from sources found within the list of acceptable funding sources.
(2) Payment plan: Aqua PA's program is a rate discount plan.
(3) Control features: Aqua PA's program does not include a minimum payment. Aqua customers that participate in CAP will not be subscribers to nonbasic services. Maximum CAP credits and consumption limits are not applicable to a program such as Aqua PA's because it is a rate discount program.
(4) Eligibility criteria: Aqua PA's program does not verify household income at or below 150% of the FPIG. The Company notes that Commissioner Andrew G. Place, in his statement of September 19, 2019 pertaining to dockets M-2019-3012599, M-2017-2587711, and M-2017-2596907, encouraged utilities to increase their universal service offerings to households with income above 150% FPL. He noted that "select utilities have extended CAP programs for which this group of customer qualifies", referring to customers who are categorized as Asset Limited Income Constrained Employed (ALICE) in PA. Peoples Companies are one of the select utilities with a CAP that extends to customers up to 200% FPL. Aqua PA's Helping Hand program currently serves customers in incomes up to 200% FPL as well.
(5) Payment-troubled criterion: The Commission's Final Policy Statement Order at docket M-2019-3012599 regarding amendments to the Policy Statement on Customer Assistance Program, noted on page 101, item 4: Eliminate the provision in the CAP Policy Statement that low-income customers must be "payment troubled" to qualify for CAPs.

Utilities may, however, impose such a requirement to prioritize CAP enrollments and control CAP costs if determined appropriate by the Commission. On this basis, Aqua PA's program does not require a customer to be "payment troubled' to participate. Customers with past arrears, such as those participating in Helping Hand, will be prioritized for enrollment outreach efforts when the program is approved for implementation.

(6) Late payment charges: Late payment charges will be waived for Aqua PA's program participants.

(7) Appeal process: Aqua PA's program will provide the ability for an ineligible customer to appeal this determination through the normal dispute process.

(8) Administration: Aqua PA's program will involve outreach and intake methods. It will not involve income documentation for enrollment or recertification, as self-declaration of income will be accepted for participation and recertification will not be conducted. Aqua PA's arrearage forgiveness proposal provides for a flat amount of forgiveness each month when timely payments are made and therefore does not fully comply with the provisions of providing a 1 to 3 year arrearage forgiveness benefit or retroactive benefits for missed payments.

(9) Default provisions: Aqua PA's program includes provisions that address failure to report changes in household size/income.

(10) Transfer of service: It is Aqua PA's intention that customers transferring service to another Aqua service address remain as participants in the Company's program. A process to identify customers moving between Aqua PA service addresses will be developed.

(11) Collection activity: Participants in Aqua PA's program will be treated in the same manner as other residential customers for the purposes of collections, up to and including termination, without being removed from the CAP program during the collections process.

(12) Reinstatement policy: Customers removed from the program can be reinstated at the utility's discretion.

(13) Evaluation: These are evaluation requirements specific to EDCs and NGDCs and, therefore, are not applicable to Aqua PA.

(14) Industry-standard forms: Aqua PA's intends to use Dollar Energy Fund, a CAP administrator for several other PA utility CAP programs, and such, has developed forms and procedures that are used across those utility CAP programs.

Witness: Georgetta Parisi-Knup
Date: October 19, 2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

COALITION FOR AFFORDABLE UTILITY SERVICE AND ENERGY EFFICIENCY IN PENNSYLVANIA

DATA REQUEST SET I

DOCKET NOS. R-2021-3027385 & R-2021-3027386

CAUSE-PA-I-28: Please describe how customers recertify for the Helping Hand program, and identify how often a customer must recertify for the program and what information and/or documentation a customer must provide to recertify for the program. Please provide a copy of any recertification forms or instructions provided to Helping Hand customers.

RESPONSE: The Helping Hand program does not have a recertification requirement.

Witness: Rita F. Black
Date: October 11, 2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

OFFICE OF CONSUMER ADVOCATE

DATA REQUEST SET V

DOCKET NOS. R-2021-3027385 & R-2021-3027386

OCA-V-38: Please provide a detailed explanation of the role, if any, that the federal LIHWAP program plays in funding the proposed low-income discount program.

RESPONSE: The federal water program, LIHWAP, is not a funding mechanism for the low-income discount program. Once the program opens, Aqua PA will be required, through execution of its vendor agreement with the Pennsylvania Department of Human Services, to allocate all payments received from LIHWAP to the specific customer's account as designated by DHS for the benefit of that customer. Payments from LIHWAP will be used to reduce customer arrearages and will not impact the discount on current billings that are proposed in this proceeding.

Witness: Christopher M. Henkel
Date: 10/13/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-86-D: Reference AP Statement No. 4, pp. 5-6 concerning the proposed energy cost adjustment mechanism (ECAM):

A. Explain in detail how the proposed program would not reduce the incentive for the Company to control energy costs;

B. Explain why it would be appropriate to use a reconciliation mechanism to recover routine O&M expenses such as energy costs;

C. Explain what would happen if, hypothetically speaking, all O&M expenses had reconciling riders and what impact that would have on the overall risk of the Company;

D. Explain why the Company believes it is appropriate to request the Bureau of Audits to perform annual reviews of reconciliations for routine O&M expenses;

E. Explain to what extend the Company can shop for competitive energy pricing and to what extent this is done.

RESPONSE:

A. Assuming the Commission accepts the Company's proposed ECAM, the benefits of reduced energy costs would still accrue to the Company and its stakeholders; therefore, the Company, being an entity of going concern, would remain incentivized to control its energy costs. The Company notes that gas and electric utilities have reconcilable riders for purchased energy costs, and these entities remain focused on controlling their energy costs. Please refer to the Company's response to part E which describes the methodology Aqua currently uses to reduce energy costs.

B. The Company believes cost-recovery mechanisms such as its proposed ECAM are both appropriate and encouraged by the Commission under Section 1307(e).

C. The Company is not requesting reconciling riders for all O&M expenses in this proceeding and is not aware of any utility that has full reconciling riders for all O&M expenses. Thus, the Company has not undertaken any analysis of the effect of such a proposal on risk.

D. According to the PUC website, the Bureau of Audits currently verifies the energy costs of gas, steam-heat, and certain electric utilities to determine if the utility underbilled or overbilled its customers for yearly energy charges.

E. The Company reviews forward power prices and looks for opportunities to buy power which provide value and stability. To increase the volume of power purchased for more favorable pricing, power purchases are done as an aggregate for all states in which the Company operates.

Please also see the Company's response to OSBA-1-10.

I&E Exhibit No. 1-SR
Witness: Christine Wilson, CPA
NON-PROPRIETARY

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

Docket Nos. R-2021-3027385 & R-2021-3027386

Exhibit to Accompany

the

Surrebuttal Testimony

of

Christine Wilson, CPA

Bureau of Investigation & Enforcement

Concerning:

Overall Revenue Requirement
Operating & Maintenance Expenses, Taxes, and Cash Working Capital
Federal Tax Adjustment Surcharge
COVID-19 Deferral for Uncollectibles
Universal Service Plan

Witness: Erin M. Feeney
Date: 11/8/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

OFFICE OF CONSUMER ADVOCATE

DATA REQUEST SET XIII

DOCKET NOS. R-2021-3027385 & R-2021-3027386

OCA-XIII-8: What vacancy rate was used by the Company in projecting labor costs for the FTY and FPFTY? Show in detail how that vacancy rate was determined.

RESPONSE:

The Company used a vacancy rate of 2.5% which was applied to the total regular time payroll projected in the FTY & FPFTY for full time employees. This is the rate the Company utilizes in creating its operating budget.

Witness: Erin M. Feeney
Original Date: 11/4/2021
Revised Date: 11/29/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-82-D: Concerning headcount, vacancies, and payroll:

A. Provide the headcount broken down by segment (i.e., Water, Wastewater - Base, Wastewater Limerick, Wastewater East Bradford, Wastewater Cheltenham, Wastewater East Norriton, and Wastewater New Garden Township) by month for the fiscal years ended 3/31/2019, 3/31/2020, and 3/31/2021 as well as each month of the FTY to date;

B. Provide the number of vacancies for each month broken down by segment as mentioned in Part A above.

RESPONSE:

A. Refer to the response and revised attachment of I&E-RE-97. The Company's employees are employed by Aqua Pennsylvania, Inc., which operates two utility services. Employees charge their time accordingly based on the work they perform for each utility.

B. Refer to revised I&E-RE-82 - Attachment 1. This information has been broken out by quarter as it is not available on a monthly basis.

Vacant Positions

	3/31/2019	6/30/2019	9/30/2019	12/31/2019	3/31/2020	6/30/2020	9/30/2020	12/31/2020	3/31/2021	6/30/2021	9/30/2021	12/31/2021
Non-Union Full-Time	2	6	8	9	0	7	10	11	17	19	20	
Union Full-Time	4	3	6	-5	10	2	10	4	9	9	11	
Total Full-Time	**6**	**9**	**14**	**4**	**10**	**9**	**20**	**15**	**26**	**28**	**31**	**0**
Regular Part-Time	0	0	1	1	0	0	0	0	-1	-1	-1	
Co-Op	0	0	0	0	0	0	0	0	0	0	0	
Total Excluding Seasonal	**6**	**9**	**15**	**5**	**10**	**9**	**20**	**15**	**25**	**27**	**30**	**0**
Seasonal		3				33				22		
Total	**6**	**12**	**15**	**5**	**10**	**42**	**20**	**15**	**25**	**49**	**30**	**0**

Witness: Erin M. Feeney
Original Date: 11/4/2021
Revised Date: 11/29/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-97-D: Reference the Company's response to I&E-RE-20-D concerning the number of employees:

A. Update of the Table in Part A with monthly data beyond the HTY ended 3/31/21 up to the most recent available month, providing the number of actual employees by month broken down by union and non-union.

B. Update of the Table in Part B with monthly data beyond the HTY ended 3/31/21 up to the most recent available month, providing the number of authorized employees by month broken down by union and non-union.

C. Specifically identify any budgeted FTY and/or FPFTY headcount amounts by year included in response to I&E-RE-20-D, Parts C and D, that are the result of any upcoming acquisitions, identify the utility to be acquired and the planned acquisition date.

RESPONSE:

A. Refer to I&E-RE-97 - Attachment 1.

B. Refer to I&E-RE-97 - Attachment 1.

C. There are no positions included in the Company's headcount or labor claim for positions related to upcoming acquisitions.

Actual

	3/31/2019	6/30/2019	9/30/2019	12/31/2019	3/31/2020	6/30/2020	9/30/2020	12/31/2020	3/31/2021	6/30/2021	9/30/2021	12/31/2021
Non-Union Full-Time	224	220	218	217	218	213	210	209	207	205	204	
Union Full-Time	339	340	337	354	351	359	351	357	352	352	350	
Total Full-Time	**563**	**560**	**555**	**571**	**569**	**572**	**561**	**566**	**559**	**557**	**554**	**0**
Regular Part-Time	6	6	5	5	5	5	5	5	5	5	5	
Co-Op	2	2	2	2	2	2	2	2	2	2	2	
Total Excluding Seasonal	**571**	**568**	**562**	**578**	**576**	**579**	**568**	**573**	**566**	**564**	**561**	**0**
Seasonal	0	31	0	0	0	0	0	0	0	11	0	0
Total	**571**	**599**	**562**	**578**	**576**	**579**	**568**	**573**	**566**	**575**	**561**	**0**

Authorized / Budgeted

	3/31/2019	6/30/2019	9/30/2019	12/31/2019	3/31/2020	6/30/2020	9/30/2020	12/31/2020	3/31/2021	6/30/2021	9/30/2021	12/31/2021
Non-Union Full-Time	226	226	226	226	218	220	220	220	224	224	224	224
Union Full-Time	343	343	343	349	361	361	361	361	361	361	361	361
Total Full-Time	**569**	**569**	**569**	**575**	**579**	**581**	**581**	**581**	**585**	**585**	**585**	**585**
Regular Part-Time	6	6	6	6	5	5	5	5	4	4	4	4
Co-Op	2	2	2	2	2	2	2	2	2	2	2	2
Total Excluding Seasonal	**577**	**577**	**577**	**583**	**586**	**588**	**588**	**588**	**591**	**591**	**591**	**591**
Seasonal		34				33				33		
Total	**577**	**611**	**577**	**583**	**586**	**621**	**588**	**588**	**591**	**624**	**591**	**591**

The Regular Part-Time, Seasonal and Co-op employees in the above table are non-union employees.
As noted in the Company's response to I&E-RE-18, seasonal positions are vacant as of March 31st of each year because the seasonal employment period runs from mid-May through mid-September.

I&E Exhibit No. 2
Witness: Anthony Spadaccio

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA, INC.
&
AQUA PENNSYLVANIA WASTEWATER, INC.

Docket Nos. R-2021-3027385 & R-2021-3027386

Exhibit to Accompany

the

Direct Testimony

of

Anthony Spadaccio, CRRA

Bureau of Investigation & Enforcement

Concerning:

Rate of Return

I&E
Summary of Cost of Capital

Type of Capital	Ratio	Cost Rate	Weighted Cost
	Aqua Pennsylvania		
Long-Term Debt	46.05%	4.00%	1.84%
Common Equity	53.95%	8.90%	4.80%
Total	100.00%		6.64%

I&E Exhibit No. 2
Schedule 2

Proxy Group Capital Structure

	2020		2019		2018		2017		2016		Average
American Water Works											
Long-term Debt	$ 9,414.000	59.33%	$ 8,733.000	58.79%	$ 7,576.000	56.37%	$ 6,498.000	54.68%	$ 5,759.000	52.46%	56.33%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	6,454.000	40.67%	6,121.000	41.21%	5,864.000	43.63%	5,385.000	45.32%	5,218.000	47.54%	43.67%
	15,868.000	100.00%	14,854.000	100.00%	13,440.000	100.00%	11,883.000	100.00%	10,977.000	100.00%	100.00%
American States Water Co											
Long-term Debt	584.184	47.66%	492.735	45.03%	376.587	40.28%	321.039	37.73%	320.981	39.37%	42.01%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	641.673	52.34%	601.530	54.97%	558.223	59.72%	529.945	62.27%	494.297	60.63%	57.99%
	1,225.857	100.00%	1,094.265	100.00%	934.810	100.00%	850.984	100.00%	815.278	100.00%	100.00%
California Water Service Group											
Long-term Debt	794.968	46.32%	799.682	50.63%	710.027	49.30%	515.793	42.65%	531.745	44.64%	46.71%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	921.344	53.68%	779.906	49.37%	730.157	50.70%	693.462	57.35%	659.471	55.36%	53.29%
	1,716.312	100.00%	1,579.588	100.00%	1,440.184	100.00%	1,209.255	100.00%	1,191.216	100.00%	100.00%
Middlesex Water Co											
Long-term Debt	278.286	44.41%	236.509	42.05%	152.851	37.83%	139.045	37.51%	134.538	37.85%	39.93%
Preferred Stock	2.084	0.33%	2.084	0.37%	2.433	0.60%	2.433	0.66%	2.436	0.69%	0.53%
Common Equity	346.208	55.25%	323.792	57.57%	248.787	61.57%	229.175	61.83%	218.437	61.46%	59.54%
	626.578	100.00%	562.385	100.00%	404.071	100.00%	370.653	100.00%	355.411	100.00%	100.00%
SJW Group											
Long-term Debt	1,287.580	58.40%	1,283.597	59.05%	431.424	32.67%	431.092	48.20%	433.335	50.68%	49.80%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	917.160	41.60%	889.984	40.95%	889.312	67.33%	463.209	51.80%	421.646	49.32%	50.20%
	2,204.740	100.00%	2,173.581	100.00%	1,320.736	100.00%	894.301	100.00%	854.981	100.00%	100.00%
Essential Utilities											
Long-term Debt	5,563.386	54.29%	2,954.972	43.23%	2,398.464	54.41%	2,007.753	50.63%	1,737.605	48.43%	50.20%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	4,683.877	45.71%	3,880.860	56.77%	2,009.364	45.59%	1,957.621	49.37%	1,850.068	51.57%	49.80%
	10,247.263	100.00%	6,835.832	100.00%	4,407.828	100.00%	3,965.374	100.00%	3,587.673	100.00%	100.00%
York Water Company											
Long-term Debt	123.573	46.31%	94.535	41.33%	93.328	42.51%	90.098	43.01%	84.609	42.59%	43.15%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	143.252	53.69%	134.185	58.67%	126.195	57.49%	119.405	56.99%	114.061	57.41%	56.85%
	266.825	100.00%	228.720	100.00%	219.523	100.00%	209.503	100.00%	198.670	100.00%	100.00%

Five-Year Average Capital Structure					
Long-term Debt	46.88%	**Maximum**	56.33%	**Minimum**	39.93%
Preferred Stock	0.08%				
Common Equity	53.05%	**Minimum**	43.67%	**Maximum**	59.54%
	100.00%				

Source: Compustat (data in millions)

I&E Exhibit No. 2
Schedule 3

	2020		
	Interest Charges	**Long-Term Debt**	**Debt Cost**
American Water Works	$ 408.00	$ 9,414.00	4.33%
American States Water Co	22.53	584.18	3.86%
California Water Service Group	45.05	794.97	5.67%
Middlesex Water Co	7.49	278.29	2.69%
SJW Group	58.39	1,287.58	4.53%
Essential Utilities	188.44	5,563.39	3.39%
York Water Company	4.71	123.57	3.81%
	Range:	**Low**	**2.69%**
		High	**5.67%**
		Average	**4.04%**

Source: Compustat

I&E Exhibit No. 2
Schedule 4

Dividend Yields of the Proxy Group

Company	American Water Works	American States Water Co	California Water Service Group	Middlesex Water Co	SJW Group	Essential Utilities	York Water Company
Symbol	*AWK*	*AWR*	*CWT*	*MSEX*	*SJW*	*WTRG*	*YORW*
Div	2.57	1.52	0.98	1.15	1.44	1.12	0.83
52-wk low	131.01	69.25	41.19	59.61	58.01	38.28	40.57
52-wk high	185.97	94.43	65.99	114.28	71.69	51.42	53.77
Spot Price	184.43	93.85	64.90	112.52	70.61	50.40	53.09
Spot Div Yield	1.39%	1.62%	1.51%	1.02%	2.04%	2.22%	1.56%
52-wk Div Yield	1.62%	1.86%	1.83%	1.32%	2.22%	2.50%	1.76%
Average	**1.51%**	**1.74%**	**1.67%**	**1.17%**	**2.13%**	**2.36%**	**1.66%**

	Average
Spot Div Yield	**1.62%**
52-wk Div Yield	**1.87%**
Average	**1.75%**

Source:	Barrons	7/9/2021 & 9/2/2021
	Value Line	07/09/21

I&E Exhibit No. 2
Schedule 5

Five-Year Growth Estimate Forecast for Proxy Group (Actual)

Company	Symbol	Yahoo!	Zacks	Morningstar	Value Line	Average
		Source				
American Water Works	AWK	8.60%	8.10%	8.70%	8.50%	8.48%
American States Water Co	AWR	6.30%	NA	5.20%	6.50%	6.00%
California Water Service Group	CWT	11.70%	NA	11.50%	6.50%	9.90%
Middlesex Water Co	MSEX	2.70%	NA	NA	4.50%	3.60%
SJW Group	SJW	7.00%	NA	6.60%	13.00%	8.87%
Essential Utilities	WTRG	6.40%	6.20%	7.50%	10.00%	7.53%
York Water Company	YORW	4.90%	NA	NA	6.50%	5.70%
Average						**7.15%**

Sources date:
7/9/2021 & 9/2/2021

Expected Market Cost Rate of Equity for the Proxy Group

5-Year Forecasted Growth Rates

	Time Period	Adjusted Dividend Yield	Growth Rate	Expected Return on Equity
		(1)	(2)	(3=1+2)
(1)	**52-Week Average** **Ending:** 7/9/2021 & 9/2/2021	1.87%	7.15%	9.02%
(2)	**Spot Price** **Ending:** 7/9/2021 & 9/2/2021	1.62%	7.15%	8.78%
(3)	**Average:**	**1.75%**	**7.15%**	**8.90%**

Sources: Value Line 07/09/21
Barrons 7/9/2021 & 9/2/2021

Company	Beta
American Water Works	0.85
American States Water Co	0.65
California Water Service Group	0.65
Middlesex Water Co	0.70
SJW Group	0.80
Essential Utilities	0.95
York Water Company	0.85
Average beta for CAPM	**0.78**

Source:
Value Line
07/09/21

Risk-Free Rate

Treasury note 10-yr Note	**Yield**
4Q 2021	1.60
1Q 2022	1.70
2Q 2022	1.80
3Q 2022	1.90
4Q 2022	2.00
2023-2027	2.90
Average	**1.98**

Source:
Blue Chip
6/1/2021 & 9/1/2021

Required Rate of Return on Market as a Whole Forecasted

	Dividend Yield	+	Growth Rate	=	Expected Market Return
Value Line Estimate	1.80%		7.79%	(a)	9.59%
S&P 500	1.40%	(b)	13.30%		14.70%
Average Expected Market Return				=	**12.14%**

(a) ((1+35%)^.25) -1) Value Line forecast for the 3 to 5 year index appreciation is 35%
(b) S&P 500 dividend yield multiplied by half the S&P 500 growth rate

S&P 500 Dividend Yield: 1.31%

Sources:

Value Line	9/3/2021
S&P 500 Dividend Yield (Barrons)	8/27/2021
S&P 500 Growth Rate (Morningstar)	9/2/2021

CAPM with forecasted return

Re	Required return on individual equity security
Rf	Risk-free rate
Rm	Required return on the market as a whole
Be	Beta on individual equity security

Re = Rf+Be(Rm-Rf)

Rf =	1.98
Rm =	12.14
Be =	0.78
Re =	**9.89**

Sources: Value Line 07/09/21
Blue Chip 6/1/2021 & 9/1/2021

I&E Exhibit No. 2
Schedule 11

Witness: Paul R. Moul
Date: 9/24/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RR

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RR-2-D: Reference AP Statement No. 7, p. 19, lines 19-20. Explain the details and provide all supporting documentation for the projected $100 million equity contribution in the FTY ending March 31, 2022.

RESPONSE: The Company strives to maintain a capital structure that will enable it to raise capital through all phases of the debt and equity markets. The $100 million equity contributions have occurred; $50 million in April 2021 and $50 million in August 2021. The funds contributed by Essential were used to repay the outstanding balance on Aqua PA's $100 million revolving credit facility. There is no additional supporting documentation in addition to the projected capital structure schedule referenced above..

Witness: Georgetta Parisi-Knup
Date: 10/18/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-92-D: Reference AP Statement No. 10, p. 4 concerning the existing Helping Hand Program:

A. State how the existing Helping Hand Program is currently funded and whether and specifically how any changes to funding are being proposed in this proceeding;

B. Provide a copy or link with full details for the Helping Hand Program.

RESPONSE:

A. The existing Helping Hand Program is currently funded through contributions. See the response to OCA-II-57. In addition, as part of the Company's last base rate case the Company contributes $125,000 yearly to Helping Hand.

B. See response to OCA-V-4 for details for the Helping Hand Program.

Witness: Georgetta Parisi-Knup
Date: 10/18/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RE

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RE-95-D: Reference AP Statement No. 10, p. 4 concerning the $25 credit for customers with arrearages who make timely payments on monthly bills:

A. State precisely how the Helping Hand program is currently funded for the $25 bill credits;

B. If so, explain why the Company is proposing to change the funding source to the USP Rider which would be funded involuntarily by residential ratepayers (as proposed by AP Statement No. 10, p. 9).

RESPONSE:

A. See response to I&E-92-D.

B. Settlement commitment number 108 in the proceeding approving the acquisition of the Peoples Companies by Aqua America discusses the evaluation of universal service program components to be included in the proposal of Aqua PA. It notes five specific areas, the fifth of which is "a comparable funding mechanism that exists for electric and gas utilities in Pennsylvania." Arrearage Forgiveness programs, such as the $25 per month credit proposed by Aqua PA in this case, are recoverable components in funding mechanisms utilized by electric and gas utilities in the Commonwealth.

I&E Exhibit No. 2
Schedule 13

Witness: Paul R. Moul
Date: 9/24/2021

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RR

DOCKET NOS. R-2021-3027385 & R-2021-3027386

I&E-RR-9-D: Reference AP Statement No. 7, p. 46, lines 22-25:

A. State whether Mr. Moul is aware of any water utilities throughout the United States that have been granted a Commission authorized 10.75% or higher return on common equity in the past two years.

B. If the answer to Part A above is yes, state which company/companies have been authorized such return on common equity and in what jurisdiction(s).

RESPONSE: A. Mr. Moul has not researched this issue.

B. Not applicable.

I&E Exhibit No. 3
Witness: Esyan A. Sakaya

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA, INC.

Docket Nos. R-2021-3027385 (Water)

and

Docket Nos. R-2021-3027386 (Wastewater)

Exhibits to Accompany
The

Direct Testimony

of

Esyan A. Sakaya

Bureau of Investigation and Enforcement

Concerning:
Water-Acquisition Adjustment-Summary
Water-Borough of Phoenixville Acquisition Adjustment
Water-Acquisition Adjustment-Rate Base
Water-Annual Amortization Expense
Purchase Water Adjustment Clause
Energy Cost Adjust Mechanism-Purchased Power Expense

AQUA -PA
Docket R-2021-3027385

Amortizations Claimed In The Filing - C-5.1 and G-3

WATER SYSTEMS

Line #	Description (A)	Docket (B)	Acquistion Adjustment (C)	Date Closed (D)	Years (E)	Began (F)	**Age 3/31/2021** (G)	**Adjustment** (H)	**Present Rates 3/31/2021 Balance** (I)	FTY Amortizations (J)	**Present Rates 3/31/2022 Balance** (L)	**FPFTY Amortizations** (M)	**Present Rates 3/31/2023 Balance** (N)
1	N.U.I.	R-00038805	$1,221,535.00	6/26/2002	20	8/1/2004	16.66	-$328.39	$203,589	-$61,077	$142,512	-$61,077	$81,435
2	White Rock	R-00038805	$227,554.00	11/22/2002	20	8/1/2004	16.66	-$60.81	$37,926	-$11,378	$26,548	-$11,378	$15,171
3	Marienville	R-00051030	$467,205.00	3/30/2004	20	7/1/2006	14.75	-$27.29	$122,642	-$23,360	$99,282	-$23,360	$75,922
4	Meribah	R-00051030	$13,387.00	3/31/2004	20	7/1/2006	14.75	-$0.89	$3,514	-$669	$2,845	-$669	$2,175
5	Hex Acres	R-00051030	$85,923.00	4/30/2004	20	7/1/2006	14.75	-$4.93	$22,555	-$4,296	$18,259	-$4,296	$13,963
6	Tambur	R-00051030	$36,314.00	4/30/2004	20	7/1/2006	14.75	-$2.60	$9,532	-$1,816	$7,716	-$1,816	$5,901
7	Barret Water	R-00051030	$34,881.00	4/30/2004	20	7/1/2006	14.75	-$1.35	$9,157	-$1,744	$7,413	-$1,744	$5,669
8	Oneida	R-00051030	$76,172.00	6/24/2004	20	7/1/2006	14.75	-$4.71	$19,995	-$3,809	$16,186	-$3,809	$12,378
9	Christian Springs	R-00051030	$6,055.00	8/19/2004	20	7/1/2006	14.75	-$0.80	$1,589	-$303	$1,286	-$303	$984
10	Stanton	R-00051030	$41,903.00	2/25/2005	20	7/1/2006	14.75	-$2.05	$11,000	-$2,095	$8,905	-$2,095	$6,810
11	Meadowcrest	R-00051030	$101,156.00	8/18/2005	20	7/1/2006	14.75	-$5.51	$26,554	-$5,058	$21,496	-$5,058	$16,438
12	Garbush	R-00072711	$65,216.00	10/19/2005	20	8/1/2008	12.66	$254.00	$24,184	-$3,261	$20,923	-$3,261	$17,662
13	C S Water	R-00072711	$887,125.00	1/20/2006	20	8/1/2008	12.66	-$236.24	$325,280	-$44,356	$280,924	-$44,356	$236,568
14	Country Club Gardens	R-00072711	$60,900.00	11/28/2006	20	8/1/2008	12.66	-$16.27	$22,330	-$3,045	$19,285	-$3,045	$16,240
15	Lakeside Acres	R-00072711	$108,602.00	12/19/2007	20	8/1/2008	12.66	-$28.76	$39,821	-$5,430	$34,391	-$5,430	$28,961
16	Honesdale	R-2009-2132019	$1,521,927.00	9/30/2008	20	7/1/2010	10.75	-$91.39	$703,891	-$76,096	$627,795	-$76,096	$551,698
17	Washington Park (1)	R-2009-2132019	-$11,493.00	3/31/2009	20	7/1/2010	10.75	$1.20	-$5,315	$575	-$4,740	$575	-$4,166
18	Sleepy Hollow (1)	R-2009-2132019	-$99,921.00	3/31/2009	20	7/1/2010	10.75	$6.45	-$46,213	$4,996	-$41,217	$4,996	-$36,221
19	Clarendon	R-2009-2132019	$201,107.00	4/30/2009	20	7/1/2010	10.75	-$12.03	$93,012	-$10,055	$82,957	-$10,055	$72,901
20	Kratzerville	R-2009-2132019	$56,599.00	5/29/2009	20	7/1/2010	10.75	-$3.43	$26,177	-$2,830	$23,347	-$2,830	$20,517
21	Treasure Lake	R-2018-3003558	$3,024,801.00	2/28/2013	20	4/1/2019	2.00	-$275.89	$2,722,321	-$151,240	$2,571,081	-$151,240	$2,419,841
22	Mt Jewett Water	R-2018-3003558	$49,459.00	5/5/2015	20	4/1/2019	2.00	-$4.61	$44,513	-$2,473	$42,040	-$2,473	$39,567
23	Sun Valley Water	R-2018-3003558	$3,883.00	1/29/2018	20	4/1/2019	2.00	-$0.05	$3,495	-$194	$3,301	-$194	$3,107
24	Phoenixville Water	Seeking Approval	$2,437,305.00	12/4/2019	20	4/1/2022	1.00		$0	$0	$2,437,305	-$121,865	-$2,315,440
25	Effect to Rate Base Element		**$10,617,595**					**-$846**	**$4,421,549**	**-$409,015**	**$6,449,839**	**-$409,015**	**$3,603,520**

I&E Exhibit No. 3
Schedule 1

AQUA -PA
Docket R-2021-3027385

Amortizations Recommended by I&E

WATER SYSTEMS

Line #	Description (A)	Docket (B)	Acquistion Adjustment (C)	Date Closed (D)	Years (E)	Began (F)	**Age 3/31/2021** (G)	**Adjustment** (H)	**Present Rates 3/31/2021 Balance** (I)	FTY Amortizations (J)	**Present Rates 3/31/2022 Balance** (L)	**FPFTY Amortizations** (M)	**Present Rates 3/31/2023 Balance** (N)
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24	Phoenixville Water	Seeking Approval	$0.00	12/4/2019	20	4/1/2022	1.00		$0	$0	$0	$0	$0
25	Effect to Rate Base Element		**$8,180,290**					**-$846**	**$4,421,549**	**-$409,015**	**$4,012,534**	**-$409,015**	**$3,603,520**

I&E Exhibit No. 3
Schedule 2

THE NEWTOWN ARTESIAN WATER COMPANY

	BCW GAL PUR	GAL PUMP	PAA GAL PUR	2009 TOTAL	BILLED NA&IR	BILLED YARD	TOTAL BILLED	VARI-ANCE
JAN.	34145	30401		64546	64270		64270	276
FEB.	30891	26912		57803	57996		57996	-193
MARCH	33003	29424		62427	61855		61855	572
APRIL	33727	29365		63092	52529		52529	10563
MAY	36624	33462		70086	57637		57637	12449
JUNE	34636	31647		66283	63124		63124	3159
JULY	36226	33708		69934	63863		63863	6071
AUG.				0			0	0
SEPT.				0			0	0
OCT.				0			0	0
NOV.				0			0	0
DEC.				0			0	0
	239252	214919	0	454171	421274	0	421274	32897
LESS: HYD FLUSH, BREAKS, NEW MAINS, ETC.								
LESS: SALES FROM YARD HYD.								
	239252	214919	0	454171	421274	0	421274	32897

2009 UNACCOUNTED WATER 00,000 - DIVIDED BY 000,000 = 0.00 %

THE NEWTOWN ARTESIAN WATER COMPANY
WATER OPERATIONS AND MAINTENANCE ACCOUNTS

ACCT. NO.		2004	2005	2006	2007	2008	6 mo ended 6/30/09
	Salaries & Wages						
601.0	Employees	538,850	528,584	540,696	534,145	614,178	319,087
603.0	Officers, Directors & Majority Stockholders	18,263	19,350	25,925	33,638	44,000	22,302
	Total Salary & Wages	666,913	547,934	566,621	567,783	658,178	341,389
604.0	Employee Pensions & Benefits	214,318	191,201	191,769	160,468	186,847	83,301
610.0	Purchased Water	722,972	943,553	866,824	938,470	1,120,600	544,110
615.0	Purchased Power	150,740	144,244	163,170	163,036	153,516	73,547
616.0	Fuel for Power Production	6,877	6,301	11,265	5,766	9,701	1,418
618.0	Chemicals	69,120	62,601	78,324	70,391	73,686	37,713
620.0	Materials & Supplies	113,906	154,912	166,189	114,409	193,913	67,478
	Contractual Services						
	Engineering	62,613	34,130	58,596	44,670	136,743	32,164
	Accounting	36,714	33,095	40,196	42,370	51,040	47,394
	Legal	84,844	71,710	45,762	70,429	71,887	24,900
	Management Fees	44,060	21,840	0,438	10,945	14,880	
	Testing	10,047	9,256	13,958	11,093	16,633	10,102
	Other - Maintenance	5,750	5,750	10,399	14,748	14,748	7,540
	Total Contractual Services	234,228	175,841	178,308	200,255	304,337	122,100
641.0	Rental of Building/Real Property						
642.0	Rental of Equipment	142	142	117	142	117	50
650.0	Transportation Expenses	31,719	30,965	29,583	20,726	31,408	11,605
	Insurance						
656.0	Vehicle	17,720	18,849	17,413	20,264	19,137	9,288
657.0	General Liability	66,012	66,709	74,421	68,328	63,021	32,368
658.0	Workmen's Compensation	17,289	17,320	8,625	14,741	13,486	8,180
659.0	Other	35,912	34,082	32,361	23,049	18,240	9,121
	Total Insurance	136,933	137,560	132,820	127,102	113,684	56,947
660.0	Advertising Exp.-Other than Conservation						
666.0	Reg. Commission Exp.- Amort of Rate Case			52,311	52,311	52,311	34,644
667.0	Regulatory Commission Expenses-Other						
668.0	Water Resource Conservation Exp.				3,832		
670.0	Bad Debt	26	1,187	574	444	829	
	Miscellaneous Expenses						
675.0	Miscellaneous Other						
675.1	Membership Dues	7,830	7,756	7,903	8,024	8,261	6,092
675.2	Reg. Fees for Conventions & Meetings	8,373	1,685	2,423	6,343	5,460	1,008
675.3	Communications Services						
675.4	Trustees Fees & Bank Charges						
675.5	Stockholders Expenses	387	387	368	386	356	289
675.6	Office Expense & Utilities	52,285	54,046	50,820	48,079	69,678	29,360
675.7	Uniforms	9,068	11,137	10,695	9,305	12,680	6,111
675.8	Director's Fees & Expenses	247,600	203,171	207,500	214,448	216,650	100,184
675.9	Mailing						
675.10	Subscriptions	1,798	4,211	1,197	1,006	1,764	260
675.11	Write off Exp. For Pro. Survey, plans 183.0						
	Projects Abandoned	33,621	60,639	37,638	46,670	53,446	40,036
675.12	Travel	11,825	3,285	3,902	11,004	12,615	2,157
675.13	Education						
675.14	Charitable Contributions						
	Total Miscellaneous Expenses	373,687	352,287	322,446	347,334	380,790	194,559
	Total Water Operations & Maintenance Exp. Acct	2,711,679	2,748,738	2,749,341	2,779,448	3,268,967	1,578,921

Annual 288125

$1867046

$\frac{544}{1867} = 29\%$

I&E Exhibit No. 4
Witness: Ethan H. Cline
NON-PROPRIETARY VERSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA WATER, INC.

AQUA PENNSYLVANIA WASTEWATER, INC.

Docket No. R-2021-3027385 and R-2021-3027386

Exhibit to Accompany

the

Direct Testimony

of

Ethan H. Cline

Bureau of Investigation and Enforcement

Concerning:

Rate Base
Reporting Requirements
Present Rate Revenue
Sales for Resale Contracts
Scale Back of Rates

Aqua Pennsylvania, Inc
R-2021-3027385
Summary of Sales for Resale Contract Present Revenues

Line No.	Utility Name	Contract Rate Revenue	Tariff Revenue	Difference
	(A)	(B)	(C)	(D)
1	Chemung	$ 16,150	$ 47,094	$ 30,944
2	New Wilmington	$ 328,646	$ 677,550	$ 348,904
3	Warwick Township	$ 549,773	$ 3,206,232	$ 2,656,459
4	Sharpsville	$ 472,164	$ 2,165,135	$ 1,692,971
5	Hubbard Township	$ 648,645	$ 3,373,427	$ 2,724,782
6	Horsham	$ 195,809	$ 319,588	$ 123,779
7	Schwenksville	$ 126,610	$ 391,637	$ 265,027
8	Downingtown	$ 486	$ 7,320	$ 6,834
9	Masury	$ 258,034	$ 1,045,216	$ 787,182
10	Bristol	$ 13,976	$ 28,022	$ 14,046
11	TOTAL:	$ 2,610,293	$11,261,221	$ 8,650,928

I&E Exhibit No. 4-SR
Witness: Ethan H. Cline

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA WATER, INC.

AQUA PENNSYLVANIA WASTEWATER, INC.

Docket No. R-2021-3027385 and R-2021-3027386

Exhibit to Accompany

the

Surrebuttal Testimony

of

Ethan H. Cline

Bureau of Investigation and Enforcement

Concerning:

Reporting Requirements
Present Rate Revenue
Sales for Resale Contracts
Scale Back of Rates

Aqua Pennsylvania, Inc
R-2021-3027385
Summary of Sales for Resale Contract Present Revenues

Line No.	Utility Name	Contract Rate Revenue	Tariff Revenue	Difference
	(A)	(B)	(C)	(D)
1	Chemung	$ 16,150	$ 47,094	$ 30,944
2	New Wilmington	$ 328,646	$ 677,550	$ 348,904
4	Sharpsville	$ 472,164	$ 2,165,135	$ 1,692,971
6	Horsham	$ 195,809	$ 319,588	$ 123,779
7	Schwenksville	$ 126,610	$ 391,637	$ 265,027
8	Masury	$ 258,034	$ 1,045,216	$ 787,182
9	TOTAL:	$ 1,397,413	$ 4,646,220	$ 3,248,807

I&E Exhibit No. 5
Witness: Joseph Kubas

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA, INC

Docket No. R-20201-3027385 (Water)

and

Docket No. R -2021-3027386 (Wastewater)

Exhibits to Accompany
the
Direct Testimony

of

Joseph Kubas

Bureau of Investigation and Enforcement

Concerning:
Overall Act 11 Revenue, Wastewater
Present Rate Revenue, Late Payment Revenue
Proposed Revenue, Tariff Zones
Rate Structure, Revenue Shortfall
Cost of Service Studies, Scaleback of Rates

Aqua Pennsylvania, Inc
R-2021-3027386 Schedule "WW-A" PSW Cost of Service Study
Zones 1 through 6 and Zones 7 through 11 and Grand Total for Aqua Wastewater

	Zone	Cost of Service	Percent	Act 11	Percent	Adjusted Cost of Service	Revenue Present Rates	Revenue Proposed Rates	I&E Increase	Percent Increase	I&E Adjustment	Company Increase	I&E Subsidy
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)*	(M)
	Zones 1-6												
1	Residential	$27,146,216	79.3%	($11,090,004)	82.4%	$16,056,212	$13,419,396	$17,942,695	$4,523,299	33.7%	$1,886,751	$2,636,548	-$9,203,253
2	Non Residential	$7,066,927	20.7%	($2,361,992)	17.6%	$4,704,935	$3,976,095	$5,362,500	$1,386,405	34.9%	$657,346	$729,060	-$1,704,646
3	Third Party	$1,388,690		$0		$1,388,690	$1,280,031	$1,393,128	$113,097	8.8%	$23,484	$89,613	$23,484
4	Total Sales	$35,601,833	100.0%	($13,451,996)	100.0%	$22,149,837	$18,675,522	$24,698,323	$6,022,801	32.2%	$2,567,580	$3,455,221	-$10,884,416
5	Contract	$312,754		$0		$312,754	$312,754	$331,801	$19,047	6.1%	$0	$19,046	$0
6	Late Payment	$23,436		$0		$23,436	$23,436	$30,994	$7,558	32.2%	$7,558	$0	$7,558
7	TOTALS - Zone 1-6	$35,938,023		($13,451,996)		$22,486,027	$19,011,712	$25,061,118	$6,049,406	31.8%	$2,575,139	$3,474,267	-$10,876,857
8	Zone 7	$9,925,668		($2,977,700)	-30.0%	$6,947,968	$3,969,765	$6,945,307	$2,975,542	75.0%	$6,148	$2,969,394	-$2,971,552
9	Late Payment						$8,808	$15,410	$6,602	75.0%	$6,602	$0	$6,602
10	Zone 8	$1,831,445		($457,862)	-25.0%	$1,373,583	$998,190	$1,599,095	$600,905	60.2%	$241,892	$359,014	-$215,970
11	Late Payment						$16,378	$26,237	$9,859	60.2%	$9,859	$0	$9,859
12	Zone 9	$10,316,073		($515,804)	-5.0%	$9,800,269	$7,238,362	$11,311,729	$4,073,366	56.3%	$1,531,836	$2,541,530	$1,016,032
13	Late Payment						$20,377	$31,844	$11,467	56.3%	$11,467	$0	$11,467
13	Zone 10	$5,830,936		($1,749,281)	-30.0%	$4,081,655	$2,916,336	$4,440,845	$1,524,509	52.3%	$366,625	$1,157,884	-$1,382,656
14	Late Payment						$7,435	$11,322	$3,887	52.3%	$3,887	$0	$3,887
14	Zone 11	$5,622,603		($1,686,782)	-30.0%	$3,935,821	$2,871,704	$4,246,926	$1,375,222	47.9%	$311,097	$1,064,125	-$1,375,685
15	Late Payment						$17,382	$25,706	$8,324	47.9%	$8,324	$0	$8,324
16	TOTALS - Zone 7-11	$33,526,725		($7,387,429)		$26,139,296	$18,064,737	$28,654,421	$10,589,683	58.6%	$2,497,737	$8,091,947	-$4,889,692
17	WW TOTALS	$69,464,748		($20,839,425)		$48,625,323	$37,076,449	$53,715,538	$16,639,089	44.9%	$5,072,876	$11,566,213	-$15,766,549
18	I&E Proposed Change in Subsidy			($5,072,876)			$70,380	$110,519	$40,139	57.0%	Late Payment Reveneue Zones 7-11		

* Column L Adjusted to Match Aqua Act 11, Page 1

I&E Exhibit No. 5
Schedule 1
Page 1 of 4

Aqua Pennsylvania, Inc
R-2021-3027386
Zones 1 through 6 - I&E Proposed Wastewater Revenue By Class

	Classification (A)	Base Rate Per Books (B)	Adjustments Rates (C)	Application of Proposed Rates Analysis (D)	Factor (E)	Revenue Under Proposed Rates (F)	Pro Forma FPFTY (G)	Revenue Under Proposed Rates (H)	Increase (I)	Percent Increase (J)
1	Residential	$13,419,396	$0	$17,831,794	0.99508748	$17,744,195	$198,500	$17,942,695	$4,523,299	33.7%
2	Commercial	$3,833,634	$0	$5,163,942	0.99988835	$5,163,366	$0	$5,163,366	$1,329,732	34.7%
3	Industrial	$743	$0	$1,039	1.00011301	$1,039	$0	$1,039	$296	39.9%
4	Public	$141,718	$0	$198,197	0.99948547	$198,095	$0	$198,095	$56,377	39.8%
5	Bulk Sales	$1,280,031	$0	$1,394,416	0.99907573	$1,393,128	$0	$1,393,128	$113,097	8.8%
6	Total Wastewater	$18,675,522	$0	$24,589,389	0.99636795	$24,499,823	$198,500	$24,698,323	$6,022,801	32.2%
7	Contract	$312,754	$0	$298,187	1.01363789	$302,254	$29,547	$331,801	$19,047	6.1%
8	Other	$23,436	$0	$23,436	1.00000000	$23,436		**$30,994**	$7,558	32.2%
9	Total Other	$336,190	$0	$321,623		$325,690	$29,547	$362,795	$26,605	7.9%
10	TOTAL SALES	$19,011,712	$0	$24,911,012		$24,825,513	$228,047	$25,061,118	$6,049,406	31.8%
11						Original Company Claim		$22,485,158	$3,473,445	
12							Difference	$2,575,960	$2,575,961	

I&E Exhibit No. 5
Schedule 1
Page 2 of 4

Aqua Pennsylvania, Inc
R-2021-3027386
NUMBER of Customers by Class and Type of Service - 2023

	DIVISION (A)	Total (B)	Water (C)	Total Wastewater (D)	Wastewater Zones 1-6 (E)	Wastewater Zone 7 (F)	Wastewater Zone 8 (G)	Wastewater Zone 9 (H)	Wastewater Zone 10 (I)	Wastewater Zone 11 (J)
1	Residential	440,531	402,361	38,170	15,957	5,123	1,210	9,460	4,609	1,811
2	Commercial	24,690	22,463	2,227	695	547	33	434	359	159
3	Industrial	737	728	9	1	0	0	8	0	0
4	Public	1,246	1,184	62	35	4	2	18	0	3
5	Bulk	0	0	0	0	0	0	0	0	0
6	Private Fire	5,550	5,550	0	0	0	0	0	0	0
7	Resale	13	13	0	0	0	0	0	0	0
8	Total Metered	472,767	432,299	40,468	16,688	5,674	1,245	9,920	4,968	1,973
9	Unmetered	2,246	2,246	0	0	0	0	0	0	0
10	Availability Charge	0	0	0	0	0	0	0	0	0
11	Public Fire	267	267	0	0	0	0	0	0	0
12	Private Fire	868	868	0	0	0	0	0	0	0
13	Total Unmetered	3,381	3,381	0	0	0	0	0	0	0
14	TOTAL Customers	476,148	435,680	40,468	16,688	5,674	1,245	9,920	4,968	1,973
15	Percentage	100.0%	91.5%	8.5%						

16 Based upon Aqua Volume 2, Schedule A-2 for eash system

I&E Exhibit No. 5
Schedule 1
Page 3 of 4

Aqua Pennsylvania, Inc
R-2021-3027385
Act 11
Subisdy Summary Present and Proposed Rates

		Total Company	Water	TOTAL Wastewater	Zones 1-6 Wastewater	Zone 7 Wastewater	Zone 8 Wastewater	Zone 9 Wastewater	Zone 10 Wastewater	Zone 11 Wastewater
	I&E									
1	Present Rate Revenue	$559,449,177	$522,372,734	$37,076,443	$19,011,712	$3,978,573	$1,014,568	$7,258,739	$2,923,771	$2,889,080
2	Additional Revenue	$20,683,778	($6,081,971)	$26,765,749	$13,835,985	$5,057,885	$737,657	$2,322,882	$2,518,448	$2,292,892
3	Act 11 Allocation	$0	$10,126,660	($10,126,660)	($7,786,579)	($2,075,741)	($126,892)	$1,761,951	($990,052)	($909,346)
4	Total Proposed Revenue	$580,132,955	**$526,417,423**	**$53,715,532**	**$25,061,118**	**$6,960,717**	**$1,625,333**	**$11,343,573**	**$4,452,167**	**$4,272,626**
5	I&E Rate Increase	$20,683,778	$4,044,689	$16,639,089	$6,049,406	$2,982,144	$610,765	$4,084,833	$1,528,396	$1,383,546
6	Percent Incresaae	3.70%	0.77%	44.88%	31.82%	74.96%	60.20%	56.27%	52.27%	47.89%

I&E Exhibit No. 5
Schedule 1
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Aqua Pennsylvania, Inc

R-2021-3027386

Present and Proposed Rates

	Meter Size (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)	Present Rate Per Month (H)	Company Increase (I)	Company Proposed Rate Per Month (J)	I&E Adjustment (K)	I&E Rate Per Month (L)	Percent Increase (M)
				Zone 1 - Main						**Villages at Valley Forge**			
1	**ZONE 1**							**ZONE 1A**					
2	5/8	$31.00	$8.10	$39.10	$6.40	$45.50	46.8%	$31.00	$8.10	$39.10	$6.40	$45.50	46.8%
3	3/4	$46.50	$12.15	$58.65	$9.60	$68.25	46.8%	$31.00	$8.10	$39.10	$6.40	$45.50	46.8%
4	1	$77.50	$20.25	$97.75	$16.00	$113.75	46.8%	$31.00	$8.10	$39.10	$6.40	$45.50	46.8%
5	1 1/2	$155.00	$40.50	$195.50	$32.00	$227.50	46.8%	$62.00	$16.20	$78.20	$12.80	$91.00	46.8%
6	2	$248.00	$64.80	$312.80	$51.20	$364.00	46.8%	$99.20	$25.92	$125.12	$20.48	$145.60	46.8%
7	3	$465.00	$121.50	$586.50	$96.00	$682.50	46.8%	$186.00	$48.60	$234.60	$38.40	$273.00	46.8%
8	4	$775.00	$202.50	$977.50	$160.00	$1,137.50	46.8%	$310.00	$81.00	$391.00	$64.00	$455.00	46.8%
9	6	$1,550.00	$0.00	$1,550.00	$725.00	$2,275.00	46.8%	$500.00	$130.65	$630.65	$103.22	$733.87	46.8%

								Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
10	**FLAT RATES**												
11	Zone 1- Main	$61.40	$16.09	$77.49	$12.51	$90.00	46.6%	$0.630	$0.330	$0.9598	$0.1557	$1.1155	77.1%
12	Apartment	$13,323.80	$3,491.96	$16,815.76	$2,740.14	$19,555.90	46.8%						
13	Daycare	$429.80	$112.64	$542.44	$88.40	$630.84	46.8%						
14	Bunker Hill	$56.20	$21.29	$77.49	$12.51	$90.00	60.1%						

	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
15	Zone 1- Main	$0.760	$0.20	$0.9598	$0.1557	$1.1155	46.8%
16	Eagle Rock	$0.760	$0.20	$0.9598	$0.1557	$1.1155	46.8%

Penn Township Division

	Class/System (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
	ZONE 1B						
17	Residential	$31.00	$8.10	$39.10	$6.40	$45.50	46.8%
18	Commercial	$67.50	-$28.40	$39.10	$6.40	$45.50	-32.6%
19	Unmetered	$80.00	-$2.51	$77.49	$12.51	$90.00	12.5%

	Class/System	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
20	Penn Township	$1.000	-$0.0402	$0.9598	$0.1557	$1.1155	11.5%

Aqua Pennsylvania, Inc. - Wastewater
Zone 1 - Main
R-2021-3027386

5/8" Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 105.0%	Increase	I&E Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$32.55	$12.95	$45.50	39.8%
2	1,000	$40.53	$16.12	$56.65	39.8%
3	2,000	$48.51	$19.30	$67.81	39.8%
4	3,000	$56.49	$22.47	$78.96	39.8%
5	**3,700**	**$62.08**	**$24.70**	**$86.77**	**39.8%**
6	4,000	$64.47	$25.65	$90.12	39.8%
7	5,000	$72.45	$28.82	$101.27	39.8%
8	6,000	$80.43	$32.00	$112.43	39.8%
9	7,000	$88.41	$35.17	$123.58	39.8%
10	8,000	$96.39	$38.35	$134.74	39.8%
11	9,000	$104.37	$41.52	$145.89	39.8%
12	10,000	$112.35	$44.70	$157.05	39.8%
13	11,000	$120.33	$47.87	$168.20	39.8%
14	12,000	$128.31	$51.05	$179.36	39.8%
15	13,000	$136.29	$54.22	$190.51	39.8%
16	14,000	$144.27	$57.40	$201.67	39.8%
17	15,000	$152.25	$60.57	$212.82	39.8%
18	16,000	$160.23	$63.75	$223.98	39.8%
19	17,000	$168.21	$66.92	$235.13	39.8%
20	18,000	$176.19	$70.10	$246.29	39.8%
21	19,000	$184.17	$73.27	$257.44	39.8%
22	20,000	$192.15	$76.45	$268.60	39.8%

Aqua Pennsylvania, Inc. - Wastewater
Zone 1A - Treasure Lake,
Villages at Valley Forge, Bunker Hill
R-2021-3027386
Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 105.0%	Increase	I&E Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$32.55	$12.95	$45.50	39.8%
2	1,000	$39.17	$17.49	$56.65	44.7%
3	2,000	$45.78	$22.03	$67.81	48.1%
4	3,000	$52.40	$26.57	$78.96	50.7%
5	**3,700**	**$57.03**	**$29.75**	**$86.77**	**52.2%**
6	4,000	$59.01	$31.11	$90.12	52.7%
7	5,000	$65.63	$35.65	$101.27	54.3%
8	6,000	$72.24	$40.19	$112.43	55.6%
9	7,000	$78.86	$44.73	$123.58	56.7%
10	8,000	$85.47	$49.27	$134.74	57.6%
11	9,000	$92.09	$53.81	$145.89	58.4%
12	10,000	$98.70	$58.35	$157.05	59.1%
13	11,000	$105.32	$62.89	$168.20	59.7%
14	12,000	$111.93	$67.43	$179.36	60.2%
15	13,000	$118.55	$71.97	$190.51	60.7%
16	14,000	$125.16	$76.51	$201.67	61.1%
17	15,000	$131.78	$81.05	$212.82	61.5%
18	16,000	$138.39	$85.59	$223.98	61.8%
19	17,000	$145.01	$90.13	$235.13	62.2%
20	18,000	$151.62	$94.67	$246.29	62.4%
21	19,000	$158.24	$99.21	$257.44	62.7%
22	20,000	$164.85	$103.75	$268.60	62.9%

Aqua Pennsylvania, Inc. - Wastewater
Zone 1B - Penn Township
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC **105.00%**	Increase	I&E Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$32.55	$12.95	$45.50	39.8%
2	1,000	$32.55	$24.10	$56.65	74.1%
3	2,000	$43.05	$24.76	$67.81	57.5%
4	3,000	$53.55	$25.41	$78.96	47.5%
5	**3,700**	**$60.90**	**$25.87**	**$86.77**	**42.5%**
6	4,000	$64.05	$26.07	$90.12	40.7%
7	5,000	$74.55	$26.72	$101.27	35.8%
8	6,000	$85.05	$27.38	$112.43	32.2%
9	7,000	$95.55	$28.03	$123.58	29.3%
10	8,000	$106.05	$28.69	$134.74	27.1%
11	9,000	$116.55	$29.34	$145.89	25.2%
12	10,000	$127.05	$30.00	$157.05	23.6%
13	11,000	$137.55	$30.65	$168.20	22.3%
14	12,000	$148.05	$31.31	$179.36	21.1%
15	13,000	$158.55	$31.96	$190.51	20.2%
16	14,000	$169.05	$32.62	$201.67	19.3%
17	15,000	$179.55	$33.27	$212.82	18.5%
18	16,000	$190.05	$33.93	$223.98	17.9%
19	17,000	$200.55	$34.58	$235.13	17.2%
20	18,000	$211.05	$35.24	$246.29	16.7%
21	19,000	$221.55	$35.89	$257.44	16.2%
22	20,000	$232.05	$36.55	$268.60	15.7%

Aqua Pennsylvania, Inc
R-2021-3027386
Present and Proposed Rates

	Class/System (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
	ZONE 2 - Main						
1	Main	$36.00	$3.10	$39.10	$13.70	$52.80	46.7%
	FLAT RATES						
2	Flat Rate	$68.40	$9.09	$77.49	$22.51	$100.00	46.2%
3	Apartment - 8 inch	$2,880.00	$208.90	$3,088.90	$1,135.10	$4,224.00	46.7%
4	Special Bridlewood Rates:						
5	Apartments	$1,915.20	$254.58	$2,169.78	$630.22	$2,800.00	46.2%

	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
6	Zone 2	$0.8100	$0.1498	$0.9598	$0.2282	$1.1880	46.7%

	Class/System (A)	Present Rate Per Month (B)	Company Increase (C)	Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
	ZONE 2 - Pinecrest						
7	Pinecrest Per EDU	$0.00	$0.00	$0.00	$0.00	$0.00	

	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
8	Pinecrest	$3.0000	$0.0000	$3.0000	$0.0000	$3.0000	0.0%

Aqua Pennsylvania, Inc - Wastewater
Zone 2 - Emlenton
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 105.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$37.80	$15.00	$52.80	39.7%
2	1,000	$46.31	$18.38	$64.68	39.7%
3	2,000	$54.81	$21.75	$76.56	39.7%
4	3,000	$63.32	$25.13	$88.44	39.7%
5	**3,700**	**$69.27**	**$27.49**	**$96.76**	**39.7%**
6	4,000	$71.82	$28.50	$100.32	39.7%
7	5,000	$80.33	$31.88	$112.20	39.7%
8	6,000	$88.83	$35.25	$124.08	39.7%
9	7,000	$97.34	$38.63	$135.96	39.7%
10	8,000	$105.84	$42.00	$147.84	39.7%
11	9,000	$114.35	$45.38	$159.72	39.7%
12	10,000	$122.85	$48.75	$171.60	39.7%
13	11,000	$131.36	$52.13	$183.48	39.7%
14	12,000	$139.86	$55.50	$195.36	39.7%
15	13,000	$148.37	$58.88	$207.24	39.7%
16	14,000	$156.87	$62.25	$219.12	39.7%
17	15,000	$165.38	$65.63	$231.00	39.7%
18	16,000	$173.88	$69.00	$242.88	39.7%
19	17,000	$182.39	$72.37	$254.76	39.7%
20	18,000	$190.89	$75.75	$266.64	39.7%
21	19,000	$199.40	$79.13	$278.52	39.7%
22	20,000	$207.90	$82.50	$290.40	39.7%

Aqua Pennsylvania, Inc
R-2021-3027386
Present and Proposed Rates

	Class/System (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
	ZONE 3 - Main	Beech Mountian Lakes - Deerfield Knolls - Links at Gettysburg - Stonycreek Thornhurst - Willistown Woods					
1	Main	$46.00	$12.09	$58.09	$4.61	$62.70	36.3%
	Class/System	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
2	Zone 3 - Main	$0.8500	$0.2234	$1.0734	$0.0852	$1.1586	36.3%
		Present Rate Per Month	Company Increase	Company Proposed Rate Per Month	I&E Adjustment	I&E Rate Per Month	Percent Increase
	Flat Rates						
3	Beech Mountain	$80.00	$21.03	$101.03	$7.97	$109.00	36.3%
4	Links Flat	$71.50	$29.53	$101.03	$7.97	$109.00	52.4%
	Class/System	Present Rate Per Month	Company Increase	Company Proposed Rate Per Month	I&E Adjustment	I&E Rate Per Month	Percent Increase
	ZONE 3 - Woodloch Springs						
5	Woodloch Springs	$282.21	$74.19	$356.40	$0.00	$356.40	26.3%
	Class/System	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
6	Woodloch Springs	$0.1200	$0.0315	$0.1515	$0.1075	$0.2590	115.8%
		Twin Hills - Peddlers View - New Daleville Lake Haremony - Honey Croft					
	ZONE 4						
7	5/8	$62.00	$15.50	$77.50	$3.80	$81.30	31.1%
8	3/4	$62.00	$15.50	$77.50	$3.80	$81.30	31.1%
9	1	$62.00	$15.50	$77.50	$3.80	$81.30	31.1%
10	Unmetered	$100.00	$25.00	$125.00	$6.00	$131.00	31.0%
	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
11	ZONE 4	$0.9500	$0.2375	$1.1875	$0.0582	$1.2457	31.1%

Aqua Pennsylvania, Inc. - Wastewater

Zone 3

R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC **105.0%**	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$48.30	$14.40	$62.70	29.8%
2	1,000	$57.23	$17.06	$74.29	29.8%
3	2,000	$66.15	$19.72	$85.87	29.8%
4	3,000	$75.08	$22.38	$97.46	29.8%
5	**3,700**	**$81.32**	**$24.25**	**$105.57**	**29.8%**
6	4,000	$84.00	$25.04	$109.04	29.8%
7	5,000	$92.93	$27.70	$120.63	29.8%
8	6,000	$101.85	$30.37	$132.22	29.8%
9	7,000	$110.78	$33.03	$143.80	29.8%
10	8,000	$119.70	$35.69	$155.39	29.8%
11	9,000	$128.63	$38.35	$166.97	29.8%
12	10,000	$137.55	$41.01	$178.56	29.8%
13	11,000	$146.48	$43.67	$190.14	29.8%
14	12,000	$155.40	$46.33	$201.73	29.8%
15	13,000	$164.33	$48.99	$213.32	29.8%
16	14,000	$173.25	$51.65	$224.90	29.8%
17	15,000	$182.18	$54.31	$236.49	29.8%
18	16,000	$191.10	$56.97	$248.07	29.8%
19	17,000	$200.03	$59.63	$259.66	29.8%
20	18,000	$208.95	$62.30	$271.25	29.8%
21	19,000	$217.88	$64.96	$282.83	29.8%
22	20,000	$226.80	$67.62	$294.42	29.8%

Aqua Pennsylvania, Inc.

Zone 3 - Woodloch Springs Division
R-2021-3027386

Monthly Commercial Bill Comparison

	Usage Gallons	Current Bill DSIC **105.00%**	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$296.32	$60.08	$356.40	20.3%
2	1,000	$297.58	$61.41	$358.99	20.6%
3	2,000	$298.84	$62.74	$361.58	21.0%
4	3,000	$300.10	$64.07	$364.17	21.3%
5	4,000	$301.36	$65.40	$366.76	21.7%
6	5,000	$302.62	$66.73	$369.35	22.1%
7	10,000	$308.92	$73.38	$382.30	23.8%
8	15,000	$315.22	$80.03	$395.25	25.4%
9	20,000	$321.52	$86.68	$408.20	27.0%
10	30,000	$334.12	$99.98	$434.10	29.9%
11	40,000	$346.72	$113.28	$460.00	32.7%
12	50,000	$359.32	$126.58	$485.90	35.2%
13	60,000	$371.92	$139.88	$511.80	37.6%
14	70,000	$384.52	$153.18	$537.70	39.8%
15	**70,433**	**$385.07**	**$153.76**	**$538.82**	**39.9%**
16	80,000	$397.12	$166.48	$563.60	41.9%
17	90,000	$409.72	$179.78	$589.50	43.9%
18	100,000	$422.32	$193.08	$615.40	45.7%
19	110,000	$434.92	$206.38	$641.30	47.5%
20	120,000	$447.52	$219.68	$667.20	49.1%

Aqua Pennsylvania, Inc. - Wastewater
Zone 4
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC **105.00%**	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$65.10	$16.20	$81.30	24.9%
2	1,000	$75.08	$18.68	$93.76	24.9%
3	2,000	$85.05	$21.16	$106.21	24.9%
4	3,000	$95.03	$23.65	$118.67	24.9%
5	**3,700**	**$102.01**	**$25.38**	**$127.39**	**24.9%**
6	4,000	$105.00	$26.13	$131.13	24.9%
7	5,000	$114.98	$28.61	$143.59	24.9%
8	6,000	$124.95	$31.09	$156.04	24.9%
9	7,000	$134.93	$33.58	$168.50	24.9%
10	8,000	$144.90	$36.06	$180.96	24.9%
11	9,000	$154.88	$38.54	$193.42	24.9%
12	10,000	$164.85	$41.02	$205.87	24.9%
13	11,000	$174.83	$43.50	$218.33	24.9%
14	12,000	$184.80	$45.99	$230.79	24.9%
15	13,000	$194.78	$48.47	$243.24	24.9%
16	14,000	$204.75	$50.95	$255.70	24.9%
17	15,000	$214.73	$53.43	$268.16	24.9%
18	16,000	$224.70	$55.92	$280.62	24.9%
19	17,000	$234.68	$58.40	$293.07	24.9%
20	18,000	$244.65	$60.88	$305.53	24.9%
21	19,000	$254.63	$63.36	$317.99	24.9%
22	20,000	$264.60	$65.85	$330.45	24.9%

Aqua Pennsylvania, Inc

R-2021-3027386

Present and Proposed Rates

	Meter Size (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
		East Bradford - Plumsock - Little Washington - The Greens at Penn - Plumsock - Sage Hil					
	ZONE 5 - Main						
1	5/8	$74.00	$19.45	$93.45	$0.00	$93.45	26.3%
2	3/8	$74.00	$19.45	$93.45	$0.00	$93.45	26.3%
3	1	$74.00	$19.45	$93.45	$0.00	$93.45	26.3%
4	3	$370.00	$97.25	$467.25	$0.00	$467.25	26.3%
5	Unmetered	$112.40	$29.54	$141.94	$0.00	$141.94	26.3%
6	Sage Hill	$180.00	-$38.06	$141.94	$0.00	$141.94	-21.1%
7	Avon Grove	$8,281.25	$2,222.46	$10,503.71	$0.00	$10,503.71	26.8%
	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
8	East Bradford	$0.9600	$0.2523	$1.2123	$0.0000	$1.2123	26.3%
				Newlin Green			
	ZONE 5 - Newlin Green						
9	Newlin Green 5/8	$110.00	-$16.55	$93.45	$0.00	$93.45	-15.0%
10	Newlin Green 3/4	$110.00	-$16.55	$93.45	$0.00	$93.45	-15.0%
11	Newlin Green 1	$110.00	-$16.55	$93.45	$0.00	$93.45	-15.0%
	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
12	Newlin	$0.7500	$0.4623	$1.2123	$0.0000	$1.2123	61.6%
				CS - Masthope			
	ZONE 6						
13	5/8	$39.64	$10.46	$50.10	$6.10	$56.20	41.8%
14	3/4	$39.64	$10.46	$50.10	$6.10	$56.20	41.8%
15	1	$39.64	$10.46	$50.10	$6.10	$56.20	41.8%
16	1 1/2	$39.64	$10.46	$50.10	$6.10	$56.20	41.8%
17	2	$39.64	$10.46	$50.10	$6.10	$56.20	41.8%
18	Masthope Flat	$43.64	$11.51	$55.15	$11.85	$67.00	53.5%
	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
19	Masthope Usage	$0.1000	$0.0263	$0.1263	$0.1337	$0.2600	160.0%

Aqua Pennsylvania, Inc.
Zone 6 -Masthope Water Division
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC **105.00%**	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$41.62	$14.58	$56.20	35.0%
2	1,000	$42.67	$16.13	$58.80	37.8%
3	2,000	$43.72	$17.68	$61.40	40.4%
4	3,000	$44.77	$19.23	$64.00	42.9%
5	**3,700**	**$45.51**	**$20.31**	**$65.82**	**44.6%**
6	4,000	$45.82	$20.78	$66.60	45.3%
7	5,000	$46.87	$22.33	$69.20	47.6%
8	6,000	$47.92	$23.88	$71.80	49.8%
9	7,000	$48.97	$25.43	$74.40	51.9%
10	8,000	$50.02	$26.98	$77.00	53.9%
11	9,000	$51.07	$28.53	$79.60	55.9%
12	10,000	$52.12	$30.08	$82.20	57.7%
13	11,000	$53.17	$31.63	$84.80	59.5%
14	12,000	$54.22	$33.18	$87.40	61.2%
15	13,000	$55.27	$34.73	$90.00	62.8%
16	14,000	$56.32	$36.28	$92.60	64.4%
17	15,000	$57.37	$37.83	$95.20	65.9%
18	16,000	$58.42	$39.38	$97.80	67.4%
19	17,000	$59.47	$40.93	$100.40	68.8%
20	18,000	$60.52	$42.48	$103.00	70.2%
21	19,000	$61.57	$44.03	$105.60	71.5%
22	20,000	$62.62	$45.58	$108.20	72.8%

Aqua Pennsylvania, Inc
R-2021-3027386
Present and Proposed Rates

	Meter Size (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
				Limerick			
	ZONE 7						
1	5/8	$28.10	$11.38	$39.48	$0.02	$39.50	40.6%
2	3/4	$28.10	$11.38	$39.48	$0.02	$39.50	40.6%
3	1	$28.10	$11.38	$39.48	$0.02	$39.50	40.6%
4	1 1/2	$28.10	$11.38	$39.48	$0.02	$39.50	40.6%
5	2	$28.10	$11.38	$39.48	$0.02	$39.50	40.6%
6	Unmetered	$28.33	$44.61	$72.94	$1.06	$74.00	161.2%

	All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
7	Limerick Usage	$0.6460	$0.1906	$0.8366	$0.0234	$0.8600	33.1%
				East Bradford			
	ZONE 8						
8	Single Family	$68.09	$15.33	$83.42	$16.58	$100.00	46.9%
9	SF - Birmingham Twp	$68.09	$0.00	$68.09	$31.91	$100.00	46.9%
10	Townhouses	$52.72	-$52.72	$0.00	$0.00		
11	EDU Charge	$0.00	$39.10	$39.10	$15.90	$55.00	
12	Commercial	$26.00	$13.10	$39.10	$0.00	$39.10	50.4%

		Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
13	Residential	$0.0000	$1.1080	$1.1080	$0.0120	$1.1200	
14	Commercial	$0.6900	$0.4180	$1.1080	$0.0120	$1.1200	62.3%

Aqua Pennsylvania, Inc.
Zone 7 - Limerick Division
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 105.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$29.51	$10.00	$39.50	33.9%
2	1,000	$29.51	$18.60	$48.10	63.0%
3	2,000	$29.51	$27.20	$56.70	92.2%
4	3,000	$32.94	$32.36	$65.30	98.2%
5	**3,700**	**$37.69**	**$33.63**	**$71.32**	**89.2%**
6	4,000	$39.73	$34.17	$73.90	86.0%
7	5,000	$46.51	$35.99	$82.50	77.4%
8	6,000	$53.29	$37.81	$91.10	70.9%
9	7,000	$60.08	$39.62	$99.70	66.0%
10	8,000	$66.86	$41.44	$108.30	62.0%
11	9,000	$73.64	$43.26	$116.90	58.7%
12	10,000	$80.42	$45.08	$125.50	56.0%
13	11,000	$87.21	$46.89	$134.10	53.8%
14	12,000	$93.99	$48.71	$142.70	51.8%
15	13,000	$100.77	$50.53	$151.30	50.1%
16	14,000	$107.56	$52.34	$159.90	48.7%
17	15,000	$114.34	$54.16	$168.50	47.4%
18	16,000	$121.12	$55.98	$177.10	46.2%
19	17,000	$127.91	$57.79	$185.70	45.2%
20	18,000	$134.69	$59.61	$194.30	44.3%
21	19,000	$141.47	$61.43	$202.90	43.4%
22	20,000	$148.25	$63.25	$211.50	42.7%

Aqua Pennsylvania, Inc.
Zone 8 -East Bradford Division
R-2021-3027386
Townhome - Metered Zone 8
Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 105.0%	Increase	Company Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$55.36	($16.26)	$39.10	-29.4%
2	1,000	$55.36	($5.18)	$50.18	-9.4%
3	2,000	$55.36	$5.90	$61.26	10.7%
4	3,000	$55.36	$16.98	$72.34	30.7%
5	**3,700**	**$55.36**	**$24.74**	**$80.10**	**44.7%**
6	4,000	$55.36	$28.06	$83.42	50.7%
7	5,000	$55.36	$39.14	$94.50	70.7%
8	6,000	$55.36	$50.22	$105.58	90.7%
9	7,000	$55.36	$61.30	$116.66	110.7%
10	8,000	$55.36	$72.38	$127.74	130.8%
11	9,000	$55.36	$83.46	$138.82	150.8%
12	10,000	$55.36	$94.54	$149.90	170.8%
13	11,000	$55.36	$105.62	$160.98	190.8%
14	12,000	$55.36	$116.70	$172.06	210.8%
15	13,000	$55.36	$127.78	$183.14	230.8%
16	14,000	$55.36	$138.86	$194.22	250.9%
17	15,000	$55.36	$149.94	$205.30	270.9%
18	16,000	$55.36	$161.02	$216.38	290.9%
19	17,000	$55.36	$172.10	$227.46	310.9%
20	18,000	$55.36	$183.18	$238.54	330.9%
21	19,000	$55.36	$194.26	$249.62	350.9%
22	20,000	$55.36	$205.34	$260.70	371.0%

Aqua Pennsylvania, Inc.
Zone 8 - East Bradford Division
R-2021-3027386
Multi Familty Dwelling
Residential Monthly Bill Comparison - Townhome

	Usage Gallons	Current Bill DSIC 105.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$55.36	($0.36)	$55.00	-0.6%
2	1,000	$55.36	$10.84	$66.20	19.6%
3	2,000	$55.36	$22.04	$77.40	39.8%
4	3,000	$55.36	$33.24	$88.60	60.1%
5	**3,700**	**$55.36**	**$41.08**	**$96.44**	**74.2%**
6	4,000	$55.36	$44.44	$99.80	80.3%
7	5,000	$55.36	$55.64	$111.00	100.5%
8	6,000	$55.36	$66.84	$122.20	120.8%
9	7,000	$55.36	$78.04	$133.40	141.0%
10	8,000	$55.36	$89.24	$144.60	161.2%
11	9,000	$55.36	$100.44	$155.80	181.5%
12	10,000	$55.36	$111.64	$167.00	201.7%
13	11,000	$55.36	$122.84	$178.20	221.9%
14	12,000	$55.36	$134.04	$189.40	242.1%
15	13,000	$55.36	$145.24	$200.60	262.4%
16	14,000	$55.36	$156.44	$211.80	282.6%
17	15,000	$55.36	$167.64	$223.00	302.8%
18	16,000	$55.36	$178.84	$234.20	323.1%
19	17,000	$55.36	$190.04	$245.40	343.3%
20	18,000	$55.36	$201.24	$256.60	363.5%
21	19,000	$55.36	$212.44	$267.80	383.8%
22	20,000	$55.36	$223.64	$279.00	404.0%

Aqua Pennsylvania, Inc.
Zone 8 - East Bradford Division
R-2021-3027386
Commercial Customer

	Usage Gallons	Current Bill DSIC 105.0%	Company Increase	Company Proposed Bill	Percent Increase	I&E Increase	I&E Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	0	$27.30	$11.80	$39.10	43.2%	$11.80	$39.10	43.2%
2	1,000	$27.30	$22.88	$50.18	83.8%	$23.00	$50.30	84.2%
3	2,000	$27.30	$33.96	$61.26	124.4%	$34.20	$61.50	125.3%
4	3,000	$34.55	$37.80	$72.34	109.4%	$38.16	$72.70	110.5%
5	4,000	$41.79	$41.63	$83.42	99.6%	$42.11	$83.90	100.8%
6	5,000	$49.04	$45.47	$94.50	92.7%	$46.07	$95.10	93.9%
7	6,000	$56.28	$49.30	$105.58	87.6%	$50.02	$106.30	88.9%
8	7,000	$63.53	$53.14	$116.66	83.6%	$53.98	$117.50	85.0%
9	**7,200**	**$64.97**	**$53.90**	**$118.88**	**83.0%**	**$54.77**	**$119.74**	**84.3%**
10	8,000	$70.77	$56.97	$127.74	80.5%	$57.93	$128.70	81.9%
11	9,000	$78.02	$60.81	$138.82	77.9%	$61.89	$139.90	79.3%
12	10,000	$85.26	$64.64	$149.90	75.8%	$65.84	$151.10	77.2%
13	11,000	$92.51	$68.48	$160.98	74.0%	$69.80	$162.30	75.4%
14	12,000	$99.75	$72.31	$172.06	72.5%	$73.75	$173.50	73.9%
15	13,000	$107.00	$76.15	$183.14	71.2%	$77.71	$184.70	72.6%
16	14,000	$114.24	$79.98	$194.22	70.0%	$81.66	$195.90	71.5%
17	15,000	$121.49	$83.82	$205.30	69.0%	$85.62	$207.10	70.5%
18	16,000	$128.73	$87.65	$216.38	68.1%	$89.57	$218.30	69.6%
19	17,000	$135.98	$91.49	$227.46	67.3%	$93.53	$229.50	68.8%
20	18,000	$143.22	$95.32	$238.54	66.6%	$97.48	$240.70	68.1%
21	19,000	$150.47	$99.16	$249.62	65.9%	$101.44	$251.90	67.4%
22	20,000	$157.71	$102.99	$260.70	65.3%	$105.39	$263.10	66.8%

Aqua Pennsylvania, Inc
R-2021-3027386
Present and Proposed Rates

Cheltenham

		Meter Size (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
	ZONE 9							
1		All Meters	$20.89	$7.32	$28.21	$1.79	$30.00	43.6%
			Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
2		All Usage	$0.3910	$0.1373	$0.5283	$0.1517	$0.6800	73.9%

East Norriton

	Zone 10	Meter Size	Present Rate Per Month	Company Increase	Company Proposed Rate Per Month	I&E Adjustment	I&E Rate Per Month	Percent Increase
3		5/8	$21.08	$11.29	$32.37	$2.63	$35.00	66.0%
4		Unmetered	$38.53	$20.00	$58.53	$6.47	$65.00	68.7%
		All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
5		East Norriton Usage	$0.6540	$0.0000	$0.6540	$0.1060	$0.7600	16.2%

Whitpain

	Zone 10	Meter Size	Present Rate Per Month	Company Increase	Company Proposed Rate Per Month	I&E Adjustment	I&E Rate Per Month	Percent Increase
6		Whitpain Up to 6,666	$31.66	$0.71	$32.37	$2.63	$35.00	10.5%
7		Whitpain Over 6,666	$39.57	-$7.20	$32.37	$2.63	$35.00	-11.5%
8		Whitpain Commercial	$56.00	-$23.63	$32.37	$2.63	$35.00	-37.5%
9		Unmetered	$38.53	$20.00	$58.53	$6.47	$65.00	68.7%
		All Usage	Present Rate Per 100 Gallon	Company Increase	Proposed Rate Per 100 Gallon	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
10		Whitpain	$0.0000	$0.6540	$0.6540	$0.1060	$0.7600	#DIV/0!
11		Whitpain Commercial	$0.8000	-$0.1460	$0.6540	$0.1060	$0.7600	-5.0%

Aqua Pennsylvania, Inc.
Zone 9 - Cheltenham Division
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 100.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$20.89	$9.11	$30.00	43.6%
2	1,000	$24.80	$12.00	$36.80	48.4%
3	2,000	$28.71	$14.89	$43.60	51.9%
4	3,000	$32.62	$17.78	$50.40	54.5%
5	**3,700**	**$35.36**	**$19.80**	**$55.16**	**56.0%**
6	4,000	$36.53	$20.67	$57.20	56.6%
7	5,000	$40.44	$23.56	$64.00	58.3%
8	6,000	$44.35	$26.45	$70.80	59.6%
9	7,000	$48.26	$29.34	$77.60	60.8%
10	8,000	$52.17	$32.23	$84.40	61.8%
11	9,000	$56.08	$35.12	$91.20	62.6%
12	10,000	$59.99	$38.01	$98.00	63.4%
13	11,000	$63.90	$40.90	$104.80	64.0%
14	12,000	$67.81	$43.79	$111.60	64.6%
15	13,000	$71.72	$46.68	$118.40	65.1%
16	14,000	$75.63	$49.57	$125.20	65.5%
17	15,000	$79.54	$52.46	$132.00	66.0%
18	16,000	$83.45	$55.35	$138.80	66.3%
19	17,000	$87.36	$58.24	$145.60	66.7%
20	18,000	$91.27	$61.13	$152.40	67.0%
21	19,000	$95.18	$64.02	$159.20	67.3%
22	20,000	$99.09	$66.91	$166.00	67.5%

Aqua Pennsylvania, Inc.
Zone 10 - East Norriton Division
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 100.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$21.08	$13.92	$35.00	66.0%
2	1,000	$21.08	$21.52	$42.60	102.1%
3	2,000	$25.44	$24.76	$50.20	97.3%
4	3,000	$31.98	$25.82	$57.80	80.7%
5	**3,700**	**$36.56**	**$26.56**	**$63.12**	**72.6%**
6	4,000	$38.52	$26.88	$65.40	69.8%
7	5,000	$45.06	$27.94	$73.00	62.0%
8	6,000	$51.60	$29.00	$80.60	56.2%
9	7,000	$58.14	$30.06	$88.20	51.7%
10	8,000	$64.68	$31.12	$95.80	48.1%
11	9,000	$71.22	$32.18	$103.40	45.2%
12	10,000	$77.76	$33.24	$111.00	42.7%
13	11,000	$84.30	$34.30	$118.60	40.7%
14	12,000	$90.84	$35.36	$126.20	38.9%
15	13,000	$97.38	$36.42	$133.80	37.4%
16	14,000	$103.92	$37.48	$141.40	36.1%
17	15,000	$110.46	$38.54	$149.00	34.9%
18	16,000	$117.00	$39.60	$156.60	33.8%
19	17,000	$123.54	$40.66	$164.20	32.9%
20	18,000	$130.08	$41.72	$171.80	32.1%
21	19,000	$136.62	$42.78	$179.40	31.3%
22	20,000	$143.16	$43.84	$187.00	30.6%

Aqua Pennsylvania, Inc.
Zone 10 - Whitpain Division
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 100.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$31.66	$3.34	$35.00	10.5%
2	1,000	$31.66	$10.94	$42.60	34.6%
3	2,000	$31.66	$18.54	$50.20	58.6%
4	3,000	$31.66	$26.14	$57.80	82.6%
5	**3,700**	**$31.66**	**$31.46**	**$63.12**	**99.4%**
6	4,000	$31.66	$33.74	$65.40	106.6%
7	5,000	$31.66	$41.34	$73.00	130.6%
8	6,000	$31.66	$48.94	$80.60	154.6%
9	7,000	$39.57	$48.63	$88.20	122.9%
10	8,000	$39.57	$56.23	$95.80	142.1%
11	9,000	$39.57	$63.83	$103.40	161.3%
12	10,000	$39.57	$71.43	$111.00	180.5%
13	11,000	$39.57	$79.03	$118.60	199.7%
14	12,000	$39.57	$86.63	$126.20	218.9%
15	13,000	$39.57	$94.23	$133.80	238.1%
16	14,000	$39.57	$101.83	$141.40	257.3%
17	15,000	$39.57	$109.43	$149.00	276.5%
18	16,000	$39.57	$117.03	$156.60	295.8%
19	17,000	$39.57	$124.63	$164.20	315.0%
20	18,000	$39.57	$132.23	$171.80	334.2%
21	19,000	$39.57	$139.83	$179.40	353.4%
22	20,000	$39.57	$147.43	$187.00	372.6%

Aqua Pennsylvania, Inc

R-2021-3027386

Present and Proposed Rates

	Meter Size (A)	Present Rate Per Month (B)	Company Increase (C)	Company Proposed Rate Per Month (D)	I&E Adjustment (E)	I&E Rate Per Month (F)	Percent Increase (G)
	Zone 11			**New Garden**			
	Residential						
1	Residential	$37.64	$14.07	$51.71	$11.29	$63.00	67.4%
2	**Commercial -1**	$52.71	$19.71	$72.42	$15.78	$88.20	67.3%
3	**Commercial -2**	$64.31	$8.11	$72.42	$15.78	$88.20	37.1%
4	Combined -1	$218.32	$81.65	$299.97	$0.00	$299.97	37.4%
5	Combined -2	$180.69	$67.58	$248.27	$0.00	$248.27	37.4%
6	Combined -3	$165.62	$61.94	$227.56	$0.00	$227.56	37.4%
7	Combined -4	$143.05	$53.50	$196.55	$0.00	$196.55	37.4%
8	Combined -5	$127.98	$47.86	$175.84	$0.00	$175.84	37.4%
9	Combined -6	$90.34	$33.79	$124.13	$0.00	$124.13	37.4%

	All Usage	Present Rate Per 100 Gallon 1,667 Allowance	Company Increase	Proposed Rate Per 100 Gallon 1,667 Allowance	I&E Adjustment	I&E Rate Per 100 Gallon	Percent Increase
10	Residential Up to 1,667	$0.0000	$0.0000	$0.0000	$1.6250	$1.6250	
11	Residential Next 3.333	$1.5170	$0.5674	$2.0844	-$0.4594	$1.6250	7.1%
12	Residential Over 5,000	$1.9650	$0.7349	$2.6999	-$0.0999	$2.6000	32.3%
13	Comm -1 Up to 1,667	$0.0000	$0.0000	$0.0000	$1.6250	$1.6250	
14	Comm -1 Next 3,333	$2.3500	$0.8789	$3.2289	$0.0000	$3.2289	37.4%
15	Comm -1 Over 5,000	$3.0150	$1.1276	$4.1426	$0.0000	$4.1426	37.4%
16	Comm 2 Up to 1,667	$0.0000	$0.0000	$0.0000	$1.6250	$1.6250	
17	Comm -2 Next 3,333	$3.3020	$1.2349	$4.5369	$0.0000	$4.5369	37.4%
18	Comm -2 Over 5,000	$4.1670	$1.5585	$5.7255	-$0.7255	$5.0000	20.0%

Aqua Pennsylvania, Inc.
Zone 11 - New Garden Division
R-2021-3027386

Residential Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC 100.0%	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$37.64	$25.36	$63.00	67.4%
2	1,000	$37.64	$41.61	$79.25	110.6%
3	2,000	$42.69	$52.81	$95.50	123.7%
4	3,000	$57.86	$53.89	$111.75	93.1%
5	**3,700**	**$68.48**	**$54.64**	**$123.12**	**79.8%**
6	4,000	$73.03	$54.97	$128.00	75.3%
7	5,000	$88.20	$56.05	$144.25	63.5%
8	6,000	$107.85	$62.40	$170.25	57.9%
9	7,000	$127.50	$68.75	$196.25	53.9%
10	8,000	$147.15	$75.10	$222.25	51.0%
11	9,000	$166.80	$81.45	$248.25	48.8%
12	10,000	$186.45	$87.80	$274.25	47.1%
13	11,000	$206.10	$94.15	$300.25	45.7%
14	12,000	$225.75	$100.50	$326.25	44.5%
15	13,000	$245.40	$106.85	$352.25	43.5%
16	14,000	$265.05	$113.20	$378.25	42.7%
17	15,000	$284.70	$119.55	$404.25	42.0%
18	16,000	$304.35	$125.90	$430.25	41.4%
19	17,000	$324.00	$132.25	$456.25	40.8%
20	18,000	$343.65	$138.60	$482.25	40.3%
21	19,000	$363.30	$144.95	$508.25	39.9%
22	20,000	$382.95	$151.30	$534.25	39.5%

Witness: C. Heppenstall
Date: 10/13/2021

AQUA PENNSYLVANIA WASTEWATER, INC.

BUREAU OF INVESTIGATION AND ENFORCEMENT

DATA REQUEST SET RS –WASTEWATER

DOCKET NO. R-2021-3027386

I&E-RS-30-D-WW: Reference Aqua Volume 5, Schedule NG-1, page 1.

A. Explain why there is no late payment revenue listed.

B. Provide the amount of late payment revenue received each month from New Garden since the system was purchased.

C. Provide the projected amount of late payment revenue expected to be received each month from New Garden for the remainder of 2021.

RESPONSE:

A. As New Garden was purchased in late December 2020, there was no late payment revenue recognized in the HTY. New Garden is billed on a quarterly cycle and late payment revenue would not have appeared until after the HTY had passed. Please see the Company's response to Minimum Filing Requirement OR 6.

B. Please see the table below for the amount of late payment revenue received each month from New Garden since the system was purchased:

New Garden	
Account: 532000- Forfeited Discounts	
Month	**Late Payment Revenue**
January	$ -
February	$ -
March	$ -
April	$ 2,089.49
May	$ 143.94
June	$ 2,146.64
July	$ 2,451.61
August	$ 929.40
September	$ 929.40
October	$ -
November	$ -
December	$ -

C. The Company utilizes the HTY actuals to project how much late payment revenue is to be received each month. Due to there being no HTY actuals for late payment revenue in New Garden, the Company projected no late payment revenue for New Garden in 2021.

New Garden Division

Late Payment Revenue
2021

	Month	Amount
1	(A)	(B)
2	April 2021	$2,090
3	May 2021	$144
4	June 2021	$2,147
5	July 2021	$2,452
6	August 2021	$929
7	September 2021	$929
8	Six Month Total	$8,691.00
9	Monthly Average	$1,448.50
10	Annual Amount	$17,382

Aqua Pennsylvania, Inc
R-2021-3027386
Present and Proposed Third Party Customers

	Rider Customer (A)	Meter Size (B)	Bills (C)	Flat Rate (D)	Usage (100) (E)	Present Usage Rate (F)	Company Present Revenue (G)	Increase (H)	Flat Rate (I)	Proposed Usage Rate (J)	Proposed Revenue (K)	Percent Increase (L)
1	Dennison											
2	Flat Rate		420	$87.00	0	$0.0000	$36,540	$21,483	$138.15	$0.000	$58,023	
3	Total Dennsion		420		0		$36,540	$21,483			$58,023	58.8%
4	East Side Borough											
5	Flat Rate		596	$115.00	0	$0.0000	$68,540	$13,797	$138.15		$82,337	
6	Flat Rate		244	$28.00	0	$0.0000	$6,832	$0	$28.00	$0.950	$6,832	
7	Total East Side Borough		840		0		$75,372	$13,797			$89,169	18.3%
8	Penn Lake Borough											
9	Flat Rate		2,952	$29.00	0	$0.0000	$85,608	$50,332	$46.05	$0.000	$135,940	
10	Total Penn Lake Borough		2,952		0		$85,608	$50,332			$135,940	58.8%
11	Southdown Homes											
12			12		113,074	$0.7490	$84,692	$23,124		$0.9535	$107,816	
13	Total Southdown Homes		12		113,074		$84,692	$23,124			$107,816	27.3%
14	East Brandywine Quarterly		4	$351.00		$0.0000	$1,404	$383	$446.75		$1,787	
15	Total East Brandywine Quarterly		4				$1,404	$383			$1,787	27.3%

I&E Exhibit No. 5
Schedule 9
Page 1 of 2

Aqua Pennsylvania, Inc
R-2021-3027386
Present and Proposed Third Party Customers

	Rider Customer (A)	Meter Size (B)	Bills (C)	Flat Rate (D)	Usage (100) (E)	Present Usage Rate (F)	Company Present Revenue (G)	Increase (H)	Flat Rate (I)	Proposed Usage Rate (J)	Proposed Revenue (K)	Percent Increase (L)
16	Upper Province - Quarterly											
17	April 17 - December 17		3	$135,289.00			$405,867	$58,452		$154,773.04	$464,319	
18	Jan 18 - March 18		1	$137,165.00			$137,165	$17,608		$154,773.04	$154,773	
19	Total UP Quarterly		4				$543,032	$76,060			$619,092	14.0%
20	Elwyn Quarterly											
21	April 17 - December 17		3	$24,555.00			$73,665	$10,611		$28,091.93	$84,276	
22	Jan 18 - March 18		1	$24,896.00			$24,896	$3,196		$28,091.93	$28,092	
23	Total Elwyn Quarterly		4				$98,561	$13,807			$112,368	14.0%
24	Foster Twp Quarterly											
25	Hickory Hills		1,352	$87.00			$117,624	$69,155		$138.15	$186,779	
26	AgMar Customers		424	$87.00			$36,888	$21,688		$138.15	$58,576	
27	Valley Gorge Customers		140	$87.00			$12,180	$7,161		$138.15	$19,341	
28	Route 940 Customers		40	$87.00			$3,480	$2,046		$138.15	$5,526	
29	Total Foster Twp Quarterly		1,956				$170,172	$100,049			$270,221	58.8%
30	**Total Third Party**		**6,192**		**113,074**		**$1,095,381**	**$299,035**			**$1,394,416**	**27.3%**
31	**Company Claim**		**6,192**		**113,074**		**$1,095,381**	**$275,529**			**$1,370,910**	**25.2%**
32	**Total Third Part**		**0**		**0**		**$0**	**$23,506**			**$23,506**	
33	**Total Third Party Excluding** Southdown Homes or East Brandywine		**6,176**		**0**		**$1,009,285**	**$275,528**			**$1,284,813**	**27.3%**

I&E Exhibit No. 5
Schedule 9
Page 2 of 2

I&E Exhibit No. 5-SR
Witness: Joseph Kubas

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

AQUA PENNSYLVANIA, INC.

Docket No. R-2021-3027385 (Water)

Docket No. R -2021-3027386 (Wastewater)

Exhibit to Accompany
the

Surrebuttal Testimony

of

Joseph Kubas
.
Bureau of Investigation and Enforcement

Concerning:
Overall Act 11 Revenue, Wastewater
Present Rate Revenue, Late Payment Revenue
Proposed Revenue, Tariff Zones
Rate Structure, Revenue Shortfall
Cost of Service Studies Scaleback of Rates

Aqua Pennsylvania, Inc
R-2021-3027386 Schedule "WW-A" PSW Cost of Service Study
Zones 1 through 6 and Zones 7 through 11 and Grand Total for Aqua Wastewater

	Zone	Cost of Service	Percent	Act 11 *	Percent	Adjusted Cost of Service	Revenue Present Rates	Revenue Proposed Rates	I&E Increase	Percent Increase	I&E Adjustment	Company Increase **	I&E Subsidy
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)*	(M)
	Zones 1-6												
1	Residential	$27,146,216	79.3%	($11,076,966)	82.4%	$16,069,250	$13,419,396	$17,942,695	$4,523,299	33.7%	$1,887,342	$2,635,957	-$9,189,624
2	Non Residential	$7,066,927	20.7%	($2,361,992)	17.6%	$4,704,935	$3,976,095	$5,365,264	$1,389,169	34.9%	$656,907	$732,262	-$1,705,085
3	Third Party	$1,388,690		$0		$1,388,690	$1,280,031	$1,437,920	$157,889	12.3%	$381	$157,508	$381
4	Total Sales	$35,601,833	100.0%	($13,438,958)	100.0%	$22,162,875	$18,675,522	$24,745,879	$6,070,357	32.5%	$2,544,630	$3,525,727	-$10,894,328
5	Contract	$312,754		$0		$312,754	$312,754	$331,801	$19,047	6.1%	$0	$19,046	$0
6	Late Payment	$23,436		$0		$23,436	$23,436	$31,054	$7,618	32.5%	$7,618	$0	$7,618
7	TOTALS - Zone 1-6	$35,938,023		($13,438,958)		$22,499,065	$19,011,712	$25,108,734	$6,097,022	32.1%	$2,552,248	$3,544,773	-$10,886,710
8	Zone 7	$9,925,668		($2,974,708)	-30.0%	$6,950,960	$3,969,765	$6,945,307	$2,975,542	75.0%	$6,665	$2,968,877	-$2,968,043
9	Late Payment						$8,808	$15,410	$6,602	75.0%	$6,602	$0	$6,602
10	Zone 8	$1,831,445		($457,466)	-25.0%	$1,373,979	$998,190	$1,599,095	$600,905	60.2%	$242,526	$358,379	-$214,940
11	Late Payment						$16,378	$26,237	$9,859	60.2%	$9,859	$0	$9,859
12	Zone 9	$10,316,073		($514,835)	-5.0%	$9,801,238	$7,238,362	$11,311,729	$4,073,366	56.3%	$1,532,060	$2,541,306	$1,017,225
13	Late Payment						$20,377	$31,844	$11,467	56.3%	$11,467	$0	$11,467
14	Zone 10	$5,830,936		($1,746,595)	-30.0%	$4,084,341	$2,916,336	$4,440,845	$1,524,509	52.3%	$366,658	$1,157,851	-$1,379,937
15	Late Payment						$7,435	$11,322	$3,887	52.3%	$3,887	$0	$3,887
16	Zone 11	$5,622,603		($1,686,363)	-30.0%	$3,936,240	$2,871,704	$4,246,926	$1,375,222	47.9%	$304,027	$1,071,195	-$1,382,336
17	Late Payment						$17,382	$25,706	$8,324	47.9%	$8,324	$0	$8,324
18	TOTALS - Zone 7-11	$33,526,725		($7,379,967)		$26,146,758	$18,064,737	$28,654,421	$10,589,684	58.6%	$2,492,076	$8,097,608	-$4,887,891
19	WW TOTALS	$69,464,748		($20,818,925)		$48,645,823	$37,076,449	$53,763,155	$16,686,705	45.0%	$5,044,324	$11,642,381	-$15,774,601
20	I&E Proposed Change in Subsidy			($5,044,324)			$70,380	$110,519	$40,139	57.0%	Late Payment Reveneue Zones 7-11		

* Column D Adjusted to Match Aqua Exhibit 1-A(a) Schedule Act 11
** Column L Adjusted to Match Aqua Exhibit 5R-B

I&E Exhibit 5-SR
Schedule 1
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Aqua Pennsylvania, Inc
R-2021-3027386
Zones 1 through 6 - I&E Proposed Wastewater Revenue By Class

	Classification (A)	Base Rate Per Books (B)	Adjustments Rates (C)	Application of Proposed Rates Analysis (D)	Factor (E)	Revenue Under Proposed Rates (F)	Pro Forma FPFTY (G)	Revenue Under Proposed Rates (H)	Increase (I)	Percent Increase (J)
1	Residential	$13,419,396	$0	$17,831,794	0.99508748	$17,744,195	$198,500	$17,942,695	$4,523,299	33.7%
2	Commercial	$3,833,634	$0	$5,166,707	0.99988835	$5,166,130	$0	$5,166,130	$1,332,496	34.8%
3	Industrial	$743	$0	$1,039	1.00011301	$1,039	$0	$1,039	$296	39.9%
4	Public	$141,718	$0	$198,197	0.99948547	$198,095	$0	$198,095	$56,377	39.8%
5	Bulk Sales	$1,280,031	$0	$1,439,250	0.99907573	$1,437,920	$0	$1,437,920	$157,889	12.3%
6	Total Wastewater	$18,675,522	$0	$24,636,987	0.99636795	$24,547,379	$198,500	$24,745,879	$6,070,357	32.5%
7	Contract	$312,754	$0	$298,187	1.01363789	$302,254	$29,547	$331,801	$19,047	6.1%
8	Other	$23,436	$0	$23,436	1.00000000	$23,436		**$31,054**	$7,618	32.5%
9	Total Other	$336,190	$0	$321,623		$325,690	$29,547	$362,854	$26,664	7.9%
10	TOTAL SALES	$19,011,712	$0	$24,958,610		$24,873,069	$228,047	$25,108,734	$6,097,022	32.1%

I&E Exhibit No. 5-SR
Schedule 1
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Aqua Pennsylvania, Inc
R-2021-3027385 and R-2021-3027386
Act 11
Subisdy Summary Present and Proposed Rates

	COMPANY	Total Company	Water	TOTAL Wastewater	Zones 1-6 Wastewater	Zone 7 Wastewater	Zone 8 Wastewater	Zone 9 Wastewater	Zone 10 Wastewater	Zone 11 Wastewater
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	I&E									
1	Present Rate Revenue	$550,331,937	$513,255,494	$37,076,443	$19,011,712	$3,978,573	$1,014,568	$7,258,739	$2,923,771	$2,889,080
2	Additional Revenue	$33,909,310	$6,783,252	$27,126,058	$14,073,406	$5,112,610	$738,982	$2,366,685	$2,536,693	$2,297,682
3	Act 11 Allocation	$0	$10,439,353	($10,439,352.7)	($7,976,384.3)	($2,130,466.3)	($128,217.1)	$1,718,148.5	($1,008,297.4)	($914,136.1)
4	Total Proposed Revenue	**$584,241,247**	**$530,478,099**	**$53,763,149**	**$25,108,734**	**$6,960,717**	**$1,625,333**	**$11,343,573**	**$4,452,167**	**$4,272,626**
5	I&E Rate Increase	$33,909,310	$17,222,605	$16,686,705	$6,097,022	$2,982,144	$610,765	$4,084,833	$1,528,396	$1,383,546
6	Percent Incresaae	6.16%	3.36%	45.01%	32.07%	74.96%	60.20%	56.27%	52.27%	47.89%

I&E Exhibit No. 5-SR
Schedule 1
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Woodloch Springs Division

Application of Proposed Rates to Consumption Analysis
For The Twelve Months ending March 31, 2021

	Meter Size (A)	Rate Block (B)	Number Of Bills (C)	Total Consumption (D)	Rates (E)	Billing Revenue (F)
	Commercial Monthly					
1	The Lodge		0	0	$0.00	$0
2	Clubhouse		0	0	$0.00	$0
3	5/8		0	0	$0.00	$0
4	1		0	0	$0.00	$0
5	Flat Rate		144	0	$109.00	$15,696
6	Bills and Customer Charges		144	0		$15,696
7		All Usage		0	$0.0000	$0
8			Commercial Usage	0		$0
9	TOTAL COMMERCIAL		144	0		$15,696
	WOODLOCH SPRINGS DIVISION					
10	TOTAL		144	0		$15,696
11	Original I&E Proposed Revenue					$12,932
12	Increase from Original I&E Proposed Revenue					$2,764

Aqua Pennsylvania, Inc.
Zone 6 -Masthope Water Division
R-2021-3027386

Commercial Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC **105.00%**	Increase	Proposed Bill	Percent Increase
	(A)	(B)	(C)	(D)	(E)
1	0	$41.62	$14.58	$56.20	35.0%
2	1,000	$42.67	$16.13	$58.80	37.8%
3	2,000	$43.72	$17.68	$61.40	40.4%
4	3,000	$44.77	$19.23	$64.00	42.9%
5	4,000	$45.82	$20.78	$66.60	45.3%
6	5,000	$46.87	$22.33	$69.20	47.6%
7	10,000	$52.12	$30.08	$82.20	57.7%
8	15,000	$57.37	$37.83	$95.20	65.9%
9	20,000	$62.62	$45.58	$108.20	72.8%
10	25,000	$67.87	$53.33	$121.20	78.6%
11	30,000	$73.12	$61.08	$134.20	83.5%
12	35,000	$78.37	$68.83	$147.20	87.8%
13	40,000	$83.62	$76.58	$160.20	91.6%
14	45,000	$88.87	$84.33	$173.20	94.9%
15	50,000	$94.12	$92.08	$186.20	97.8%
16	55,000	$99.37	$99.83	$199.20	100.5%
17	60,000	$104.62	$107.58	$212.20	102.8%
18	**63,647**	**$108.45**	**$113.23**	**$221.68**	**104.4%**
19	65,000	$109.87	$115.33	$225.20	105.0%
20	70,000	$115.12	$123.08	$238.20	106.9%
21	75,000	$120.37	$130.83	$251.20	108.7%
22	80,000	$125.62	$138.58	$264.20	110.3%

Aqua Pennsylvania, Inc.
Zone 1 5/8th-Inch Meter
R-2021-3027386

Commercial Monthly Bill Comparison

	Usage Gallons	Current Bill DSIC **105.00%**	Increase	Proposed Bill	Percent Increase
	(F)	(G)	(H)	(I)	(J)
1	0	$32.55	$6.55	$39.10	20.1%
2	1,000	$40.53	$8.17	$48.70	20.2%
3	2,000	$48.51	$9.79	$58.30	20.2%
4	3,000	$56.49	$11.40	$67.89	20.2%
5	4,000	$64.47	$13.02	$77.49	20.2%
6	5,000	$72.45	$14.64	$87.09	20.2%
7	10,000	$112.35	$22.73	$135.08	20.2%
8	15,000	$152.25	$30.82	$183.07	20.2%
9	20,000	$192.15	$38.91	$231.06	20.2%
10	25,000	$232.05	$47.00	$279.05	20.3%
11	30,000	$271.95	$55.09	$327.04	20.3%
12	35,000	$311.85	$63.18	$375.03	20.3%
13	40,000	$351.75	$71.27	$423.02	20.3%
14	45,000	$391.65	$79.36	$471.01	20.3%
15	50,000	$431.55	$87.45	$519.00	20.3%
16	55,000	$471.45	$95.54	$566.99	20.3%
17	60,000	$511.35	$103.63	$614.98	20.3%
18	**63,647**	**$540.45**	**$109.53**	**$649.98**	**20.3%**
19	65,000	$551.25	$111.72	$662.97	20.3%
20	70,000	$591.15	$119.81	$710.96	20.3%
21	75,000	$631.05	$127.90	$758.95	20.3%
22	80,000	$670.95	$135.99	$806.94	20.3%

AQUA PENNSYLVANIA, INC.

1-A WATER AND 1-B WASTEWATER REVENUE REQUIREMENT - SUMMARY

		Total Company	Water Operations	Wastewater Operations
Present Rate Revenue		$ 444,811,948	$ 431,368,643	$ 13,443,305
Additional Revenue Requirement		71,768,833	58,298,846	13,469,988
Act 11 Allocation	(1)	-	8,073,988	(8,073,988)
Proposed Revenues		$ 516,580,781	$ 497,741,476	$ 18,839,305
Rate Increase/(Decrease) - $		$ 71,768,833	$ 66,372,833	$ 5,396,000
Rate Increase/(Decrease) - %		16.13%	15.39%	40.14%

Notes:

(1) The allocation between wastewater operations and water operations is achieved by the proposed consolidation of water and wastewater revenue requirements to derive the water and wastewater rates proposed by the Company in this case.