

**PENNSYLVANIA-AMERICAN WATER COMPANY**

**2022 GENERAL BASE RATE CASE  
R-2022-3031672 (WATER)  
R-2022-3031673 (WASTEWATER)**

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

**Volume 6**  
**Table of Contents**

<b>Description</b>	<b>Page</b>
<b>FR I. STATEMENT OF INCOME</b>	<b>1</b>
<b>FR II. OPERATING REVENUES</b>	<b>14</b>
<b>FR III. OPERATING EXPENSE</b>	<b>126</b>
<b>FR IV. TAXES</b>	<b>211</b>
<b>FR V. RATE BASE</b>	<b>256</b>

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

FR I.1

**Pennsylvania-American Water Company**

**I. Statement of Income**

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

**Answer:** Please see FR I.01 \_Attachment.

Explanations are not applicable for Royersford WW Operations which was acquired in 2021.

Pennsylvania-American Water Company - Water Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
Water Sales Revenue						
461.10	Residential	\$455,487,707	\$441,820,109	\$13,667,598	3.09%	
461.20	Commercial	161,454,528	146,797,243	14,657,285	9.98%	
461.30	Public Authority	32,785,088	29,501,745	3,283,342	11.13%	
461.40	Public Authority	18,246,894	16,998,883	1,248,011	7.34%	
462.10	Public Fire	8,585,369	8,092,949	492,420	6.08%	
462.20	Private Fire	4,859,814	4,034,135	825,679	20.47%	Unbilled revenue accrual adjusted in 2020 and rate increase approved in Docket No. R-2020-3019369.
466.00	Sale For Resale	2,877,834	2,619,674	258,160	9.85%	
Total Water Sales		\$684,297,234	\$649,864,739	\$34,432,495		
Other Water Revenues						
469.00	Guaranteed Revenues	\$624,070	\$691,973	(\$67,903)	-9.81%	
470.00	Forfeited Discounts	(3,903,067)	6,152,442	(10,055,509)	-163.44%	Late payment charge revenue reversed in 2021 in accordance with the Commission Order at Docket No. P-2020-3022426.
471.00	Miscellaneous Service Revenues	3,535,422	3,608,435	(73,013)	-2.02%	
472.00	Rents From Water Property	1,539,509	1,189,522	349,987	29.42%	Lease agreement revenue recorded to Miscellaneous Service Revenues in 2020.
473.00	Intercompany Rents	523,644	521,152	2,492	0.48%	
474.00	Other Water Revenues	0	60	(60)		
Total Other Water Revenues		\$2,319,578	\$12,163,584	(\$9,844,006)		
400.00 Operating Revenues		\$686,616,812	\$662,028,323	\$24,588,488		
Expenses						
601.00	Salary And Wages	\$54,569,241	\$51,144,527	\$3,424,714	6.70%	
604.00	Employee Pension And Benefits	(1,146,397)	3,424,292	(4,570,689)	-133.48%	Decrease to non-service cost pension and OPEB in 2021.
610.10	Purchased Water	3,024,165	2,917,143	107,022	3.67%	
615.00	Purchased Power	12,514,341	11,892,063	622,279	5.23%	
616.10	Purchased Fuel	54,748	34,450	20,297	58.92%	Increase in generator fuel in 2021.
618.30	Chemicals	10,776,803	9,861,968	914,835	9.28%	
620.00	Materials And Supplies	3,929,247	4,045,363	(116,116)	-2.87%	
631.00	Contract Services - Engineering	948,456	589,507	358,949	60.89%	Increase in capitalized charges during 2020 resulted in lower expense compared to 2021.
632.00	Contract Services - Accounting	592,202	541,870	50,332	9.29%	
633.00	Contract Services - Legal	3,176,115	1,303,386	1,872,729	143.68%	Increased legal expenses related to increased need for legal support as well as \$1.1 million non-recurring cost that is removed from Exhibit No. 3-A.
634.00	Contract Services - Management	55,929,261	53,793,836	2,135,425	3.97%	
635.00	Contract Services - Test	185,347	190,212	(4,865)	-2.56%	
636.00	Contract Services	5,885,465	5,380,077	505,388	9.39%	
641.00	Rental Of Building	217,929	142,575	75,355	52.85%	Lower expense in 2020 due to reversal of charge posted in 2019.
642.00	Rental Of Equipment	93,997	157,523	(63,526)	-40.33%	Decrease in expense due to reduction in copier leases.
650.00	Transportation	3,143,315	2,771,499	371,815	13.42%	
656.00	Insurance - Vehicles	253,554	245,348	8,206	3.34%	
657.00	Insurance	9,101,230	8,406,123	695,106	8.27%	



Pennsylvania-American Water Company - Water Operations  
FR 1.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
658.00	Workers Compensation	1,083,661	1,347,069	(263,408)	-19.55%	Lower workers compensation claims experience in 2021.
659.00	Insurance - Other	3,290,100	2,799,311	490,789	17.53%	Increased property insurance premiums.
660.00	Advertising	-	-	-		
666.00	Regulatory Expense - Rate Case	927,627	851,990	75,637	8.88%	
667.00	Regulatory Expense - Other	53,046	-	53,046		Expense incurred in 2021 related to Market Cost Comparison and Depreciation Studies.
670.00	Bad Debt	8,366,360	9,181,484	(815,124)	-8.88%	
675.00	Miscellaneous Maintenance Expense	24,195,325	22,428,622	1,766,703	7.88%	
401.00	Operating Expenses	\$201,165,134	\$193,450,239	\$7,714,896		
403.00	Depreciation Expense	\$139,275,676	\$133,354,042	\$5,921,634	4.44%	
406.00	Amortization Util Plant Acq Adj	565,492	551,523	13,969	2.53%	
407.10	Amortization Limited Term Plant	218,083	212,519	5,563	2.62%	
407.40	Amort Regulatory Asset			309,846		
		477,126	167,280		185.23%	
408.10	Taxes Other Than Income - Regulatory Asses	4,043,219	3,987,527	55,692	1.40%	
408.11	Property Taxes - PURTA	2,259,151	2,247,599	11,553	0.51%	
408.20	Property Taxes	1,174,086	2,462,077	(1,287,991)	-52.31%	
408.12	Payroll Taxes	4,244,109	4,122,455	121,654	2.95%	
408.13	Taxes Other Than Income - Capital Stock	11,465	(0)	11,466		
409.10	Income Taxes - FIT Oper	21,428,869	13,450,027	7,978,842	59.32%	
409.11	Income Taxes - SIT Oper	7,204,556	4,724,271	2,480,285	52.50%	
410.10	Deferred Tax - FIT	37,876,438	39,405,427	(1,528,989)	-3.88%	
410.11	Deferred Tax - SIT	(12,108,586)	18,926,692	(31,035,278)	-163.98%	
412.11	ITC Restored	(233,594)	(233,592)	(2)	0.00%	
	Total Operating Expense	\$407,601,224	\$416,828,084	(\$9,226,861)		
	Total Utility Operating Income	\$279,015,588	\$245,200,239	\$33,815,349		
Non Operating Income						
416.00	M & J Expenses	(\$156,150)	(\$40,502)	(\$115,648)	285.54%	
419.00	Interest & Dividend Income	(37,967)	(864)	(\$37,103)	4296.07%	
420.00	AFUDC	(431,238)	(3,662,481)	\$3,231,243	-88.23%	
Non Operating Deductions						
409.20	Income Taxes Other Inc/Ded	\$0	\$0	\$0		
426.00	Misc Non-Utility Expense	1,393,773	902,691	491,082	54.40%	
	Total Other Income	\$768,418	(\$2,801,155)	\$3,569,573		
Interest Expense						
427.20	Interest Expense - Short Term Debt	\$514,826	\$2,000,657	(\$1,485,831)	-74.27%	
427.30	Interest Expense - LTD	75,246,920	75,833,764	(586,844)	-0.77%	
427.50	Interest Expense - Other	(27,857)	(426,389)	398,532	-93.47%	
428.00	Amortized Debt Expense	1,703,177	1,653,428	49,749	3.01%	
437.00	Dividend Declared - Pref Stock	148,769	250,649	(101,880)	-40.65%	
	Total Interest Expense	\$77,585,834	\$79,312,109	(\$1,726,275)		
	Net Income	\$200,661,336	\$168,689,285	\$39,111,197		

Pennsylvania-American Water Company - Wastewater SSS General Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues						
522.10	Residential	\$24,988,502	\$21,464,967	\$3,523,534	16.42%	Rate increase approved in Docket No. R-2020-3019369.
522.20	Commercial	6,311,424	6,143,215	168,209	2.74%	
522.30	Industrial	1,414,088	1,354,127	59,961	4.43%	
522.40	Public Authority /Misc WW Service	5,501,773	5,354,239	147,534	2.76%	
Total Wastewater Revenue		\$38,215,787	\$34,316,548	\$3,899,238		
Other Wastewater Revenues						
523.00	Other Sewer Revenues	0	0	0		
532.00	Late Payment Charge	142,977	51,533	91,445	177.45%	Late payment charges waived between March 2020 to April 2021.
536.00	Miscellaneous Service Revenues	755,354	710,224	45,130	6.35%	
Total Other Wastewater Revenues		\$898,331	\$761,757	\$136,574		
400.00	Operating Revenues	\$39,114,118	\$35,078,305	\$4,035,812		
Expenses						
601.00	Salary And Wages	\$2,902,033	\$2,750,685	\$151,348	5.50%	
604.00	Employee Pension And Benefits	1,036,082	954,503	81,579	8.55%	
615.00	Purchased Power	1,385,321	1,212,593	172,728	14.24%	
616.10	Purchased Fuel	0	0	0		
610.10	Purchased Water	0	0	0		
618.30	Chemicals	731,941	667,636	64,305	9.63%	
620.00	Materials And Supplies	351,167	470,431	(119,265)	-25.35%	Emergency work performed during 2020.
631.00	Contract Services - Engineering	30,760	35,605	(4,845)	-13.61%	
633.00	Contract Services - Legal	0	61,943	(61,943)	-100.00%	Non-recurring legal expenses in 2020.
635.00	Contract Services - Test	219,257	262,479	(43,221)	-16.47%	Decreased lab testing in 2021.
636.00	Contract Services	769,417	408,941	360,476	88.15%	Increased ditch cleaning and maintenance in 2021.
641.00	Rental Of Building	(481)	144	(625)	-433.29%	
642.00	Rental Of Equipment	997	10,802	(9,804)	-90.77%	
650.00	Transportation	99,499	63,259	36,240	57.29%	Increased level of vehicle maintenance expense.
658.00	Workers Compensation	65,511	88,485	(22,974)	-25.96%	Lower workers compensation claims experience in 2021.
670.00	Bad Debt	472,612	489,049	(16,437)	-3.36%	
675.00	Miscellaneous Maintenance Expense	2,490,247	2,697,078	(206,831)	-7.67%	

Pennsylvania-American Water Company - Wastewater SSS General Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
401.00	Operating Expenses	\$10,554,362	\$10,173,632	\$380,730		
403.00	Depreciation Expense	12,745,280	9,244,287	3,500,993	37.87%	
406.00	Amortization Util Plant Acq Adj	5,656	0	5,656		
407.10	Amortization Limited Term Plant	2,709	0	2,709		
408.01	Amortization Limited Term Plant	0	0	0		
408.10	Taxes Other Than Income - Regulatory Assessment	229,403	212,696	16,706	7.85%	
408.20	Property Taxes	1,043,220	0	1,043,220		
408.12	Payroll Taxes	225,648	214,890	10,758	5.01%	
	Total Operating Expense	\$24,806,277	\$19,845,506	\$4,960,772		
	Total Utility Operating Income	\$14,307,841	\$15,232,800	(\$924,959)		
Non Operating Income						
420.00	AFUDC	(\$32,996)	(\$246,107)	\$213,111	-86.59%	
	Total Other Income	(\$32,996)	(\$246,107)	\$213,111		
Interest Expense						
427.50	Interest Expense - Other	(\$34,531)	\$35,620	(\$70,151)	-196.94%	
	Total Interest Expense	(\$34,531)	\$35,620	(\$70,151)		
	Net Income	\$14,375,368	\$15,443,287	(\$641,697)		

Pennsylvania-American Water Company - Royersford WW Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues						
522.10	Residential	\$290,335	\$0	\$290,335		
522.20	Commercial	164,251	0	164,251		
522.30	Industrial	5,358	0	5,358		
522.40	Public Authority /Misc WW Service	31,705	0	31,705		
Total Wastewater Revenue		\$491,650	\$0	\$491,650		
Other Wastewater Revenues						
523.00	Other Sewer Revenues	\$0	\$0	\$0		
532.00	Forfeited Discounts	2,793	0	2,793		
536.00	Miscellaneous Service Revenues	0	0	0		
470.00	Miscellaneous Service Revenues	0	0	0		
471.00	Miscellaneous Service Revenues	0	0	0		
Total Other Wastewater Revenues		\$2,793	\$0	\$2,793		
400.00	Operating Revenues	\$494,443	\$0	\$494,443		
Expenses						
601.00	Salary And Wages	\$115,370	\$0	\$115,370		
604.00	Employee Pension And Benefits	44,814	0	44,814		
615.00	Purchased Power	15,668	0	15,668		
616.10	Purchased Fuel	0	0	0		
618.30	Chemicals	25,198	0	25,198		
620.00	Materials And Supplies	10,900	0	10,900		
631.00	Contract Services - Engineering	12,000	0	12,000		
633.00	Contract Services - Legal	0	0	0		
635.00	Contract Services - Test	9,072	0	9,072		
636.00	Contract Services	23,959	0	23,959		
641.00	Rental Of Building	0	0	0		
642.00	Rental Of Equipment	0	0	0		
650.00	Transportation	(252)	0	(252)		
658.00	Workers Compensation	2,480	0	2,480		
670.00	Bad Debt	5,974	0	5,974		
675.00	Miscellaneous Maintenance Expense	72,353	0	72,353		
401.00	Operating Expenses	\$337,535	\$0	\$337,535		

Pennsylvania-American Water Company - Royersford WW Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
403.00	Depreciation Expense	\$355,502	\$0	\$355,502		
407.10	Amortization Limited Term Plant	0	0	0		
408.10	Taxes Other Than Income - Regulatory Assessment	0	0	0		
408.12	Payroll Taxes	8,207	0	8,207		
408.20	Property Taxes	0	0	0		
Total Operating Expense		\$701,244	\$0	\$701,244		
Total Utility Operating Income		(\$206,800)	\$0	(\$206,800)		
Non Operating Income						
420.00	AFUDC	(\$43)	\$0	(\$43)		
Total Other Income		(\$43)	\$0	(\$43)		
Interest Exp						
427.50	Interest Expense - Other	\$0	\$0	\$0		
Total Interest Expense		\$0	\$0	\$0		
Net Income		(\$206,758)	\$0	(\$206,843)		

Pennsylvania-American Water Company - Wastewater CSS Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
Wastewater Revenues						
522.10	Residential	\$25,235,515	\$20,382,862	\$4,852,653	23.81%	Kane acquisition in Q4 2020 and rate increase approved in Docket No. R-2020-3019369.
522.20	Commercial	11,497,481	9,966,896	1,530,584	15.36%	Kane acquisition in Q4 2020, increase commercial customer consumption, and rate increase approved in Docket No. R-2020-3019369.
522.30	Industrial	1,278,446	906,305	372,141	41.06%	Increased industrial customer consumption in 2021 and rate increase approved in Docket No. R-2020-3019369.
522.40	Public Authority /Misc WW Service	5,126,286	4,620,837	505,449	10.94%	
Total Wastewater Revenue		\$43,137,727	\$35,876,900	\$7,260,827		
Other Wastewater Revenues						
523.00	Other Sewer Revenues	0	0	0		
532.00	Late Payment Charge	184,519	76,947	107,573	139.80%	Late payment charges waived between March 2020 to April 2021.
536.00	Miscellaneous Service Revenues	17,429	100	17,329	17323.65%	Third party sludge processing in 2021.
Total Other Wastewater Revenues		\$201,948	\$77,047	\$124,901		
400.00	Operating Revenues	\$43,339,675	\$35,953,947	\$7,385,728		
Expenses						
601.00	Salary And Wages	\$5,689,559	\$5,255,267	\$434,292	8.26%	
604.00	Employee Pension And Benefits	2,016,013	1,764,043	251,971	14.28%	
615.00	Purchased Power	1,339,805	1,201,695	138,110	11.49%	
616.10	Purchased Fuel	0	0	0		
618.30	Chemicals	768,542	990,653	(222,111)	-22.42%	Greater effects of weather conditions in 2020 as compared to 2021 and a reduction of certain chemical usage due to changes in the treatment process in Scranton during 2021.
620.00	Materials And Supplies	259,147	227,785	31,362	13.77%	
631.00	Contract Services - Engineering	5,910	4,754	1,156	24.32%	
633.00	Contract Services - Legal	24,018	0	24,018		Legal expenses incurred in 2021.
635.00	Contract Services - Test	120,769	59,569	61,200	102.74%	Increased lab testing and ongoing costs related to operating the Kane system (acquired Q4 2020).
636.00	Contract Services	641,996	577,742	64,253	11.12%	
641.00	Rental Of Building	16,216	19,627	(3,412)	-17.38%	
642.00	Rental Of Equipment	22,574	20,396	2,178	10.68%	
650.00	Transportation	517,495	375,384	142,111	37.86%	Increased level of vehicle maintenance expense.
658.00	Workers Compensation	128,632	170,007	(41,376)	-24.34%	Lower workers compensation claims experience in 2021.
670.00	Bad Debt	523,669	501,226	22,443	4.48%	
675.00	Miscellaneous Maintenance Expense	2,187,074	1,905,503	281,571	14.78%	
401.00	Operating Expenses	\$14,261,418	\$13,073,651	\$1,187,766		

Pennsylvania-American Water Company - Wastewater CSS Operations  
FR I.1

Description		Per Books 12/31/2021	Per Books 12/31/2020	Variance	% Variance	Explanation of Variance (15% and \$10K)
403.00	Depreciation Expense	\$13,446,591	\$10,138,779	\$3,307,813	32.63%	
406.00	Amortization Util Plant Acq Adj	0	0	0		
407.10	Amortization Limited Term Plant	132,659	0	132,659		
408.12	Payroll Taxes	435,789	417,343	18,446	4.42%	
408.10	Taxes Other Than Income - Regulatory Assessment	254,185	218,006	36,179	16.60%	
408.20	Property Taxes	992,695	0	992,695		
Total Operating Expense		\$29,523,337	\$23,847,778	\$5,675,558		
Total Utility Operating Income		\$13,816,339	\$12,106,169	\$1,710,170		
Non Operating Income						
420.00	AFUDC	(\$21,187)	(\$944,241)	\$923,054	-97.76%	
Total Other Income		(\$21,187)	(\$944,241)	\$923,054		
Interest Expense						
427.50	Interest Expense - Other	(\$22,928)	\$23,453	(\$46,381)	-197.76%	
Total Interest Expense		(\$22,928)	\$23,453	(\$46,381)		
Net Income		\$13,860,453	\$13,026,957	\$2,679,605		

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

FR I.2

**Pennsylvania-American Water Company**

**I. Statement of Income**

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

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



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

FR I.3

**Pennsylvania-American Water Company**

**I. Statement of Income**

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

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

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

FR I.4

**Pennsylvania-American Water Company**

**I. Statement of Income**

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

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

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

FR I.5

**Pennsylvania-American Water Company**  
**I. Statement of Income**

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

**Answer:**

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

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

FR II.1

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

For the information requested, please refer to FR II.09 for the number of customers and gallons sold and FR I.01 for the summary of operating revenues, customers penalties and miscellaneous water revenues.

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

FR II.2

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

- (i) Please refer to Exhibit 3-A for historic and proposed operating revenues.
- (ii) Please refer to FRII.02\_Attachment for the adjustments to arrive at the proposed operating revenues.
- (iii), (iv) and (v) Please refer to the following exhibits for the proposed increase in revenues, percent increase and the operating revenues under proposed rates:
  - Exhibit 10-A (Water Operations)
  - Exhibit 10-B (WW SSS Operations)
  - Exhibit 10-C (Royersford WW)
  - Exhibit 10-D (WW CSS Operations)
  - Exhibit 10-E (Upper Pottsgrove WW)
  - Exhibit 10-F (York WW)

**PENNSYLVANIA AMERICAN WATER COMPANY**

**Filing Requirement II.2**

**Revenue Adjustments**

<b>FR II.02 List</b>	<b>Description</b>
2a	Remove TCJA, EADIT & Recoupment
2b	Unbilled Revenue
2c	DSIC Annualization
2d	Annualize 2021 Rate Change
2e	Private Fire Adjustments
2f	Public Fire Adjustments
2g	Change in Customers
2h	Usage Trend Adjustment
2i	Annualize - Valley W
2j	Annualize - Valley WW
2k	Annualize - Royersford WW
2l	Annualize SLIBCO
2m	Annualize Delaware Sewer Company
2n	Annualize 2022 Rate Change
2o	Rental Income
2p	Rent Interco
2q	Usage Data
2r	Special Accounts (DIS/DRS) Adjustment
2s	Acquisition - Upper Pottsgrove WW
2t	Acquisition - Findlay Township Bulk W
2u	Acquisition - Foster Township WW
2v	Acquisition - City of York
2w	Acquisition - Creekside Development
2x	Shale Gas Commercial Usage

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02a**  
**Surcharge Adjustment (TCJA, EADIT & Recoupment)**

Account Number	Account Number Description	Total Company	Water Operations	WW SSS	Royersford WW	Upper Pottsgrove WW	York WW	WW CSS
40111100	40111100 Residential Sales Billed Surcharge	(\$2,631,465)	(\$2,631,465)	\$0	\$0	\$0	\$0	\$0
40121100	40121100 Commercial Sales Billed Surcharge	(819,609)	(819,609)	0	0	0	0	0
40131100	40131100 Industrial Sales Billed Surcharge	(138,559)	(138,559)	0	0	0	0	0
40141100	40141100 Public Fire Billed Surcharge	(36,681)	(36,681)	0	0	0	0	0
40145100	40145100 Private Fire Billed Surcharge	(22,801)	(22,801)	0	0	0	0	0
40151100	40151100 Public Authority Billed Surcharge	(91,521)	(91,521)	0	0	0	0	0
40161100	40161100 Sales for Resale Billed Surcharge	(4,149)	(4,149)	0	0	0	0	0
40171100	40171100 Misc Sales Billed Surcharge	0	0	0	0	0	0	0
40211100	40211100 Domestic WW Service Billed Surcharge	(187,412)	0	(117,431)	0	0	0	(69,980)
40221100	40221100 Commerical WW Service Billed Surcharge	220,492	0	225,415	0	0	0	(4,923)
40231100	40231100 Industrial WW Service Billed Surcharge	365,810	0	326,229	0	0	0	39,581
40251100	40251100 Public Authority WW Service Billed Surcharge	1,081	0	2,133	0	0	0	(1,052)
40271100	40271100 Misc WW Service Billed Surcharge	(14,635)	0	(14,690)	0	0	0	55
	2021 Per Book	(\$3,359,448)	(\$3,744,785)	\$421,656	\$0	\$0	\$0	(\$36,319)
	Commercial IPP Surcharge	\$309,971		\$280,483				\$29,488
	Industrial IPP Surcharge	376,585		332,365				44,219
	Municipal IPP Surcharge	7,735		7,735				0
	Bulk WW IPP Surcharge	13,590		13,340				250
		\$707,881	\$0	\$633,924	\$0	\$0	\$0	\$73,957
	Total Adjustment Amount	\$4,067,329	\$3,744,785	\$212,268	\$0	\$0	\$0	\$110,276

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02a**  
**Surcharge Adjustment (TCJA, EADIT & Recoupment)**

Account Number	Account Number Description	Total Company	Water Operations	WW SSS	Upper			
					Royersford WW	Pottsgrove WW	York WW	WW CSS
40111400	40111400 Residential Sales Billed Non-Rev Stabil Mechanism	(\$5,500,620)	(\$5,500,620)	\$0	\$0	\$0	\$0	\$0
40121400	40121400 Commercial Sales Billed Non-Rev Stabil Mechanism	(1,977,242)	(1,977,242)	0	0	0	0	0
40131400	40131400 Industrial Sales Billed Non-Rev Stabil Mechanism	(359,093)	(359,093)	0	0	0	0	0
40141400	40141400 Public Fire Billed Non-Rev Stabil Mechanism	(101,563)	(101,563)	0	0	0	0	0
40145400	40145400 Private Fire Billed Non-Rev Stabil Mechanism	(52,589)	(52,589)	0	0	0	0	0
40151400	40151400 Public Authority Billed Non-Rev Stabil Mechanism	(228,681)	(228,681)	0	0	0	0	0
40161400	40161400 Sales for Resale Billed Non-Rev Stabil Mechanism	(10,221)	(10,221)	0	0	0	0	0
40211300	40211300 Domestic WW Service Billed CGCR	(24)	0	(24)	0	0	0	0
40221300	40221300 Commerical WW Service Billed CGCR	(32)	0	(32)	0	0	0	0
40231300	40231300 Industrial WW Service Billed CGCR	0	0	0	0	0	0	0
40251300	40251300 Public Authority WW Service Billed CGCR	0	0	0	0	0	0	0
40271300	40271300 Misc WW Service Billed CGCR	0	0	0	0	0	0	0
	2021 Per Book	(\$8,230,065)	(\$8,230,010)	(\$55)	\$0	\$0	\$0	\$0
	Total Adjustment Amount	\$8,230,065	\$8,230,010	\$55	\$0	\$0	\$0	\$0



**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02a**  
**Surcharge Adjustment (TCJA, EADIT & Recoupment)**

Account Number	Account Number Description	Total Company	Water Operations	WW SSS	Royersford WW	Upper Pottsgrove WW	York WW	WW CSS
40189900	40189900 Other Water Revenue	\$0	-	\$0	\$0	\$0	\$0	\$0
40289900	40289900 Other WW Revenue	0	0	0	0	0	0	0
	2021 Per Book	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total TCJA, EADIT & Recoupment Adjustments	<b>\$12,297,394</b>	<b>\$11,974,795</b>	<b>\$212,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,276</b>

Account Class	Total Company	Water Operations	WW SSS	Royersford WW	Upper Pottsgrove WW	York WW	WW CSS
Residential	\$8,319,520	\$8,132,085	\$117,455	\$0	\$0	\$0	\$69,980
Commercial	2,886,362	2,796,851	55,100	0	0	0	34,411
Industrial	508,427	497,653	6,136	0	0	0	4,639
Public Fire	138,243	138,243					
Private Fire	75,391	75,391					
Municipal	326,856	320,202	5,602	0	0	0	1,052
SFR/Bulk	42,595	14,371	28,030	0	0	0	195
Other Revenues	0	0	0	0	0	0	0
	<b>\$12,297,394</b>	<b>\$11,974,795</b>	<b>\$212,323.100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,276.240</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**

**Filing Requirement II.02b**

**Unbilled Adjustment**

Account Number	Account Number Description	Total Company	Water	WW SSS	Royersford	
					WW	WW CSS
40112000	40112000 Residential Sales Unbilled	(\$4,486,286)	(\$4,486,286)	\$0	\$0	\$0
40122000	40122000 Commercial Sales Unbilled	(2,134,443)	(2,134,443)	0	0	0
40132000	40132000 Industiral Sales Unbilled	(474,836)	(474,836)	0	0	0
40142000	40142000 Public Fire Unbilled	(80,595)	(80,595)	0	0	0
40146000	40146000 Private Fire Unbilled	(371,789)	(371,789)	0	0	0
40152000	40152000 Public Authority Unbilled	(39,917)	(39,917)	0	0	0
40162000	40162000 Sales for Resale Unbilled	(132,185)	(132,185)	0	0	0
40172000	40172000 Misc Sales Unbilled	0	0	0	0	0
40212000	40212000 Domestic WW Service Unbilled	(1,074,893)	0	(640,382)	(18,959)	(415,551)
40222000	40222000 Commercial WW Service Unbilled	(200,936)	0	(61,940)	(8,891)	(130,105)
40232000	40232000 Industrial WW Service Unbilled	(15,069)	0	(10,486)	(177)	(4,406)
40252000	40252000 Public Authority WW Service Unbilled	(18,699)	0	(26,052)	(7)	7,360
40272000	40272000 Misc WW Service Unbilled	(22,135)	0	123,779	(6,063)	(139,851)
		(\$9,051,783)	(\$7,720,052)	(\$615,082)	(\$34,097)	(\$682,553)

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02c**  
**DSIC Adjustment**

Account Number	Account Number Description	Total Company	Water	WW SSS	Royersford	
					WW	WW CSS
40111200	40111200 Residential Sales Billed DSIC	(\$2,535,400)	(\$2,535,400)	\$0	\$0	\$0
40121200	40121200 Commercial Sales Billed DSIC	(\$781,020)	(\$781,020)	\$0	\$0	\$0
40131200	40131200 Industrial Sales Billed DSIC	(\$132,671)	(\$132,671)	\$0	\$0	\$0
40145200	40145200 Private Fire Billed DSIC	(\$20,906)	(\$20,906)	\$0	\$0	\$0
40151200	40151200 Public Authority Billed DSIC	(\$84,728)	(\$84,728)	\$0	\$0	\$0
40161200	40161200 Sales for Resale Billed DSIC	(\$4,030)	(\$4,030)	\$0	\$0	\$0
40211200	40211200 Domestic WW Service Billed DSIC	(\$302,299)	\$0	(\$129,548)	\$0	(\$172,751)
40221200	40221200 Commercial WW Service Billed DSIC	(\$105,742)	\$0	(\$26,293)	\$0	(\$79,449)
40231200	40231200 Industrial WW Service Billed DSIC	(\$15,442)	\$0	(\$7,516)	\$0	(\$7,925)
40251200	40251200 Public Authority WW Service Billed DSIC	(\$11,832)	\$0	(\$7,352)	\$0	(\$4,480)
40271200	40271200 Misc Sales WW Service Billed DSIC	(\$41,519)	\$0	(\$41,088)	\$0	(\$431)
<b>2021 DSIC Adjustment</b>		<b>(\$4,035,588)</b>	<b>(\$3,558,754)</b>	<b>(\$211,797)</b>	<b>\$0</b>	<b>(\$265,036)</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02c**  
**DSIC Adjustment**

Account Number	Account Number Description	Total Company	Water	WW SSS	Royersford WW	WW CSS
40111200	40111200 Residential Sales Billed DSIC	\$13,753,124	\$13,753,124			
40121200	40121200 Commercial Sales Billed DSIC	5,250,103	5,250,103			
40131200	40131200 Industrial Sales Billed DSIC	912,794	912,794			
40145200	40145200 Private Fire Billed DSIC	147,175	147,175			
40151200	40151200 Public Authority Billed DSIC	636,315	636,315			
40161200	40161200 Sales for Resale Billed DSIC	8,950	8,950			
40211200	40211200 Domestic WW Service Billed DSIC	2,336,952		1,152,021		1,184,932
40221200	40221200 Commercial WW Service Billed DSIC	817,731		287,621		530,111
40231200	40231200 Industrial WW Service Billed DSIC	103,204		46,538		56,666
40251200	40251200 Public Authority WW Service Billed DSIC	59,209		29,928		29,281
40271200	40271200 Misc Sales WW Service Billed DSIC	275,303		73,110		202,193
<b>2022 DSIC Adjustment</b>		<b>\$24,300,860</b>	<b>\$20,708,461</b>	<b>\$1,589,217</b>	<b>\$0</b>	<b>\$2,003,183</b>

PENNSYLVANIA AMERICAN WATER COMPANY  
Filing Requirement II.02c  
DSIC Adjustment

Water Operations

Description	Proforma Revenues @ 12/31/2022	Exclude DIS/DRS	Exclude Zone 6 Valley	Exclude Zone 7 SLIBCO	Exclude Zone 1 Creekside Development	Proforma Revenues @ 12/31/2022 Subject to DSIC	DSIC Rate	Annualized DSIC Revenue	Proforma Revenues @ 12/31/2022 including DSIC
Residential	\$447,087,915		\$653,182		\$18,140.40	\$446,416,593	3.08%	\$13,749,631	\$460,837,547
Residential	\$113,419					113,419	3.08%	\$3,493	\$116,913
Commercial	170,534,152		15,118	\$61,146		170,457,887	3.08%	5,250,103	175,784,255
Industrial	33,428,896	\$3,791,657	1,083			29,636,155	3.08%	912,794	34,341,689
Municipal	20,674,318		14,731			20,659,587	3.08%	636,315	21,310,633
Sale For Resale	2,967,790	2,677,192				290,598	3.08%	8,950	2,976,740
Private Fire Protection	\$4,778,393					\$4,778,393	3.08%	\$147,175	\$4,925,568
Public Fire Protection	8,810,481					8,810,481	0.00%	0	8,810,481
<b>Total Water Sales</b>	<b>\$688,395,364</b>	<b>\$6,468,850</b>	<b>\$684,115</b>	<b>\$61,146</b>	<b>\$18,140</b>	<b>\$681,163,113</b>		<b>\$20,708,461</b>	<b>\$709,103,825</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02c**  
**DSIC Adjustment**

**Wastewater SSS Operations**

Description	Proforma Revenues	Exclude Zone 11	Exclude Zone 12	Exclude IPP	Proforma Revenues	DSIC Rate	Annualized DSIC	Proforma Revenues
	@ 12/31/2022	Valley	Foster	Surcharge	@ 12/31/2022 Subject to DSIC		Revenue	@ 12/31/2022 including DSIC
Residential	\$30,927,715	\$2,448,912	\$517,140		\$27,961,663	4.12%	\$1,152,021	\$32,079,736
Commercial	7,553,942	262,792	\$29,580	\$280,483	6,981,087	4.12%	287,621	7,841,563
Industrial	1,757,726		295,800	332,365	1,129,561	4.12%	46,538	1,804,264
Municipal	763,798	29,663		7,735	726,399	4.12%	29,928	793,726
Bulk WW	1,787,848			13,340	1,774,509	4.12%	73,110	1,860,958
<b>Total Water Sales</b>	<b>\$42,791,030</b>	<b>\$2,741,367</b>	<b>\$842,520</b>	<b>\$633,924</b>	<b>\$38,573,219</b>		<b>\$1,589,217</b>	<b>\$44,380,247</b>

PENNSYLVANIA AMERICAN WATER COMPANY  
Filing Requirement II.02c  
DSIC Adjustment

**Wastewater CSS Operations**

Description	Proforma Revenues @ 12/31/2022	Exclude IPP Surcharge	Proforma Revenues @ 12/31/2022 Subject to DSIC	DSIC Rate	Annualized DSIC Revenue	Proforma Revenues @ 12/31/2022 including DSIC
Residential	\$28,760,481		\$28,760,481	4.12%	\$1,184,932	\$29,945,413
Commercial	12,896,251	\$29,488	12,866,763	4.12%	530,111	13,426,362
Industrial	1,419,598	44,219	1,375,379	4.12%	56,666	1,476,264
Municipal	710,705	0	710,705	4.12%	29,281	739,986
Bulk WW	4,907,859	250	4,907,609	4.12%	202,193	5,110,052
<b>Total Water Sales</b>	<b>\$48,694,894</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,957</b>	<b>\$48,620,937</b>	
					<b>\$2,003,183</b>	<b>\$50,698,077</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02d**  
**Annualize 2021 Rate Change**

<b>Water Operations</b>	2021 Per Book	2021 Annualized	Exclude DIS/DRS &	Adjustment
Residential Billed	\$456,486,798	\$460,542,014		\$4,055,216
Residential Unmetered	111,307	111,974		667
Commercial Billed	161,335,917	162,469,836		1,133,920
Industrial Billed	32,675,234	32,914,768	\$42,722	196,813
Municipal Billed	18,442,450	18,400,411		(42,039)
SFR Billed	2,755,990	2,765,077	\$20,616	(11,529)
Total Billed Sales	\$671,807,696	\$677,204,080		\$5,333,047

<b>SSS Wastewater</b>	2021 Per Book	2021 Annualized	Adjustment
Residential Billed	\$24,336,026	\$24,877,067	\$541,041
Commercial Billed	5,997,808	6,024,551	26,743
Industrial Billed	1,069,856	1,056,737	(13,119)
Municipal Billed	632,278	627,530	(4,748)
Bulk Billed	4,931,338	4,883,311	(48,027)
Total Billed Sales	\$36,967,307	\$37,469,197	\$501,890

<b>CSS Wastewater</b>	2021 Per Book	2021 Annualized	Adjustment
Residential Billed	\$24,717,193	\$25,409,562	\$692,369
Commercial Billed	11,292,850	11,441,248	148,398
Industrial Billed	1,226,535	1,224,779	(1,756)
Municipal Billed	649,179	632,237	(16,942)
Bulk Billed	4,340,702	4,377,362	36,660
Total Billed Sales	\$42,226,457	\$43,085,188	\$858,731



**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02e**  
**Private Fire Protection**

This adjustment is being made to reflect the annualization of private fire revenues for the years ending December 2021, December 2022 and December 2023 and adjustment of Private Fire DSIC Revenues

SERVICE CONNECTION SIZE	PRESENT RATES @ December 2021			PRESENT RATES @ December 2022			PRESENT RATES @ December 2023		
	QUANTITY	ANNUAL RATE	REVENUE	QUANTITY	ANNUAL RATE	REVENUE	QUANTITY	ANNUAL RATE	REVENUE
<b>UNMETERED</b>									
1"	0	\$56.52	\$0.00	0	\$57.48	\$0.00	0	\$57.48	\$0.00
1 1/4"	2	56.52	113.04	2	57.48	114.96	2	57.48	114.96
1 1/2"	0	81.36	0.00	0	82.80	0.00	0	82.80	0.00
2"	47	144.60	6,796.20	47	147.24	6,920.28	47	147.24	6,920.28
3"	15	328.80	4,932.00	15	334.80	5,022.00	15	334.80	5,022.00
4"	319	578.76	184,624.44	319	589.44	188,031.36	319	589.44	188,031.36
6"	1,161	1,315.08	1,526,807.88	1,161	1,339.32	1,554,950.52	1,161	1,339.32	1,554,950.52
8"	590	2,340.84	1,381,095.60	590	2,384.04	1,406,583.60	590	2,384.04	1,406,583.60
10"	52	3,655.92	190,107.84	52	3,723.36	193,614.72	52	3,723.36	193,614.72
12"	19	5,260.32	99,946.08	19	5,357.40	101,790.60	19	5,357.40	101,790.60
Hydrants	1,612	322.44	519,773.28	1,612	322.44	519,773.28	1,612	322.44	519,773.28
Sprinklers first 200	5	689.04	3,445.20	5	701.76	3,508.80	5	701.76	3,508.80
Sprinklers over 200	1,837	1.80	3,306.60	1,837	1.80	3,306.60	1,837	1.80	3,306.60
Standpipes	10	535.80	5,358.00	10	545.64	5,456.40	10	545.64	5,456.40
Subtotal	5,669		\$3,926,306.16	5,669		\$3,989,073.12	5,669		\$3,989,073.12
<b>METERED</b>									
1"	15	\$462.24	\$6,933.60	15	\$470.76	\$7,061.40	15	\$470.76	\$7,061.40
1 1/2"	3	660.24	1,980.72	3	672.36	2,017.08	3	672.36	2,017.08
2"	40	1,056.48	42,259.20	40	1,076.04	43,041.60	40	1,076.04	43,041.60
3"	11	1,980.84	21,789.24	11	2,017.34	22,190.78	11	2,017.34	22,190.78
4"	69	2,476.08	170,849.52	69	2,521.80	174,004.20	69	2,521.80	174,004.20
6"	81	3,714.24	300,853.44	81	3,782.76	306,403.56	81	3,782.76	306,403.56
8"	26	5,695.08	148,072.08	26	5,800.20	150,805.20	26	5,800.20	150,805.20
10"	10	8,006.16	80,061.60	10	8,153.88	81,538.80	10	8,153.88	81,538.80
12"		12,013.56	0.00		12,235.20	0.00		12,235.20	0.00
Subtotal	255		\$772,799.40	255		\$787,062.62	255		\$787,062.62
<b>TOTAL</b>	5,924		<b>\$4,699,105.56</b>	5,924		<b>\$4,776,135.74</b>	5,924		<b>\$4,776,135.74</b>

2021 Billed Private Fire  
GL 40145000 \$4,542,509.30

**Total Private Fire Adjustment**  
2021 \$156,596.26  
2022 \$77,030.18

PENNSYLVANIA AMERICAN WATER COMPANY  
Filing Requirement II.02f  
Public Fire Protection

	Present Rate Revenues @ December 2021			Present Rate Revenues @ December 2022			Present Rate Revenues @ December 2023		
	# of Hydrants	Annual Rate	Annual Revenue	# of Hydrants	Monthly Rate	Annual Revenue	# of Hydrants	Annual Rate	Annual Revenue
Hydrants Prior to 1/1/2000	25,785	\$240.00	\$6,188,400	25,785	\$240.00	\$6,188,400	25,785	\$240.00	\$6,188,400
Hydrants @ 25% of Cost of Service	9,735	202.44	\$1,970,753	9,893	202.44	\$2,002,739	10,051	202.44	\$2,034,724
Bradford Township	47	75.00	\$3,525	47	75.00	\$3,525	47	75.00	\$3,525
Brownsville Area	233	210.60	\$49,070	233	210.60	\$49,070	233	210.60	\$49,070
California Area	75	216.60	\$16,245	75	216.60	\$16,245	75	216.60	\$16,245
Reading Area	2,522	218.28	\$550,502	2,522	218.28	\$550,502	2,522	218.28	\$550,502
Valley District	108	0.00	\$0	108	0.00	\$0	108	0.00	\$0
Total	38,505		<u>\$8,778,495</u>			<u>\$8,810,481</u>			<u>\$8,842,466</u>

2021 GL 40141000 Billed

\$8,643,018

Public Fire Adjustment

\$31,986

2021

**\$135,478**

2022

**\$31,986**

2023

**\$31,986**

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02g**  
**Change in Revenues Due to Change in Customers**  
**Adjustments Priced At Rate Zone 1**

	Residential	Valley (Acquisition)	Adjusted Residential	Commercial	Valley (Acquisition)	Adjusted Commercial
December 2020	620,045		620,045	45,649		45,649
January 2021	620,477		620,477	45,653		45,653
February 2021	620,790		620,790	45,677		45,677
March 2021	621,236		621,236	45,770		45,770
April 2021	621,730		621,730	45,864		45,864
May 2021	621,545		621,545	45,953		45,953
June 2021	621,725		621,725	46,048		46,048
July 2021	621,798		621,798	46,018		46,018
August 2021	621,924		621,924	46,014		46,014
September 2021	621,968		621,968	46,008		46,008
October 2021	621,994		621,994	45,944		45,944
November 2021	623,943	1,639	622,304	45,890	13	45,877
December 2021	624,174	1,639	622,535	45,820	13	45,807
13 Month Average			621,544			45,868
Test Year Change in Customers			991			(61)
Test Year Residential Usage	261,195,257			122,924,194		
Test Year Average Customer Count	621,942			45,888		
Average Annual Use Per Customer	419.97			2,678.77		
Average Monthly Use Per Customer	35.00			223.23		
<u>Service Charge Revenue</u>						
Test Year Change in Customers			991			(61)
Number of Bills Per Year			11,893			(730)
Service Charge for a 5/8" Meter			\$17.00			\$17.00
<b>Service Charge Revenue</b>			<b>\$202,181</b>			<b>(\$12,410)</b>
<u>Consumption Revenue</u>						
Total Test Year Usage			416,219.80			(162,993.02)
1st Block Annual Consumption			416,219.80			(97,353.85)
2nd Block Annual Consumption						(65,639.18)
2021 Rate 1st Block			\$1.29910			\$1.29910
2021 Rate 2nd Block						\$0.95430
Consumption Revenue 1st Block			\$540,711.14			(\$126,472.38)
Consumption Revenue 2nd block						(62,639.47)
<b>Test Year Consumption Revenue</b>			<b>\$540,711.14</b>			<b>(\$189,111.85)</b>
<b>Total Test Year Revenue Adjustment</b>			<b>\$742,892.14</b>			<b>(\$201,521.85)</b>

PENNSYLVANIA AMERICAN WATER COMPANY  
Filing Requirement II.02g  
Change in Revenues Due to Change in Customers  
Adjustments Priced At Rate Zone 1

	Residential	Valley (Acquisition)	Adjusted Residential	Commercial	Valley (Acquisition)	Adjusted Commercial
<b>2022 Change in Customer Adjustment</b>						
<u>Service Charge Revenue</u>						
2022 Average Change in Customers			1,672			75
Number of Bills Per Year			20,062			896
Service Charge for a 5/8" Meter			\$17.50			\$17.50
<b>Service Charge Revenue</b>			<b>\$351,085</b>			<b>\$15,680</b>
<u>Consumption Revenue</u>						
Total Test Year Usage			702,101.16			200,104.33
1st Block Annual Consumption			702,101.16			119,520.00
2nd Block Annual Consumption						80,584.33
2022 Rate 1st Block			\$1.31000			\$1.31000
2022 Rate 2nd Block						\$0.96430
Consumption Revenue 1st Block			\$919,752.53			\$156,571.20
Consumption Revenue 2nd block						77,707.47
<b>Test Year Consumption Revenue</b>			<b>\$919,752.53</b>			<b>\$234,278.67</b>
<b>Total 2022 Revenue Adjustment</b>			<b>\$1,270,837.53</b>			<b>\$249,958.67</b>
<b>2023 Change in Customer Adjustment</b>						
<u>Service Charge Revenue</u>						
2023 Average Change in Customers			3,344			149
Number of Bills Per Year			40,123			1,793
Service Charge for a 5/8" Meter			\$17.50			\$17.50
<b>Service Charge Revenue</b>			<b>\$702,153</b>			<b>\$31,378</b>
<u>Consumption Revenue</u>						
Total Test Year Usage			1,404,202.33			400,208.66
1st Block Annual Consumption			1,404,202.33			239,040.00
2nd Block Annual Consumption						161,168.66
2022 Rate 1st Block			\$1.31000			\$1.31000
2022 Rate 2nd Block						\$0.96430
Consumption Revenue 1st Block			\$1,839,505.05			\$313,142.40
Consumption Revenue 2nd block						\$155,414.94
<b>Test Year Consumption Revenue</b>			<b>\$1,839,505.05</b>			<b>\$468,557.34</b>
<b>Total 2023 Revenue Adjustment</b>			<b>\$2,541,657.55</b>			<b>\$499,934.84</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**

**Filing Requirement II.02h**

**Usage Trend Adjustment**

<b>Residential</b>	<b>Actual 2021</b>	<b>Normalized 2021</b>	<b>Normalized 2022</b>	<b>Normalized 2023</b>
Average Usage Per Customer (*) Monthly (in Gallons)	3,500	3,343	3,269	3,212
Change in Usage Per Customer Monthly (in Gallons)		(156.77)	(74.22)	(57.13)
Annual (in Gallons)		(1,881.19)	(890.68)	(685.57)
Annual (in Hundred Gallons)		(18.81)	(8.91)	(6.86)
Number of Customers		624,174	625,846	627,518
Total Usage (in Hundred Gallons)		(11,741,920)	(5,574,259)	(4,302,044)
Usage in Hundred Gallons	<b>Actual 2021</b>			
Rate Zone 1 All Usage	253,107,911	97.00%		
Rate Zone 1 (Low Income Usage)	6,999,562	3.00%		
Rate Zone 3 All Usage	45,401	0.00%		
Rate Zone 3 (Low Income Usage)	206	0.00%		
Rate Zone 4 All Usage	91,248	0.00%		
Rate Zone 4 (Low Income Usage)	3,737	0.00%		
Rate Zone 5 First Block	358,417	0.00%		
Rate Zone 5 Second Block	500,042	0.00%		
Rate Zone 5 Third Block	30,877	0.00%		
Rate Zone 5 Fourth Block	13,837	0.00%		
	261,151,239	100.00%		
Rate Per Hundred Gallons		\$1.2991	\$1.3100	\$1.3100
Rate Per Hundred Gallons (Low Income)		1.1692	1.1790	1.1790
Usage Adjustment		(11,389,663)	(5,407,032)	(4,172,983)
Usage Adjustment (Low Income)		(352,258)	(167,228)	(129,061)
<b>Residential Revenue Adjustment</b>		<b>(\$15,208,167)</b>	<b>(\$7,280,373)</b>	<b>(\$5,618,771)</b>

(\*) Refer to Charles Rea Exhibit CBR-5 for the Average Use Per Customer

**PENNSYLVANIA AMERICAN WATER COMPANY**

**Filing Requirement II.02h**

**Usage Trend Adjustment**

<b>Commercial (**)</b>	<b>Actual 2021</b>	<b>Normalized 2021</b>	<b>Normalized 2022</b>	<b>Normalized 2023</b>
Average Usage Per Customer (*) Monthly (in Gallons)	21,626	23,000	22,757	22,561
Change in Usage Per Customer Monthly (in Gallons)		1,373.50	(242.86)	(195.89)
Annual (in Gallons)		16,482.02	(2,914.34)	(2,350.67)
Annual (in Hundred Gallons)		164.82	(29.14)	(23.51)
Number of Customers		45,793	45,868	45,942
Total Usage (in Hundred Gallons)		7,547,612	(1,336,742)	(1,079,956)
First 16,000 Gallons	27.05%	2,041,438	(361,555)	(292,101)
All Over 16,000 Gallons	72.95%	5,506,174	(975,187)	(787,856)
	100.00%	7,547,612	(1,336,742)	(1,079,956)
Rate Per Hundred Gallons				
First 16,000 Gallons		\$1.2991	\$1.3100	\$1.3100
All Over 16,000 Gallons		0.9543	0.9643	0.9643
<b>Commercial Revenue Adjustment</b>		<b>\$7,906,574</b>	<b>(\$1,414,010)</b>	<b>(\$1,142,381)</b>

(\*) Refer to Charles Rea Exhibit-6 for the Average Use Per Customer

(\*\*) Commercial excluding Shale Gas Commercial Customers

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02h**  
**Usage Trend Adjustment**

<b>Municipal</b>	Actual 2021	Normalized 2021	Normalized 2022	Normalized 2023
Average Usage Per Customer (*) Monthly (in Gallons)	57,672	66,751	66,197	65,683
Change in Usage Per Customer Monthly (in Gallons)		9,078.58	(553.62)	(513.49)
Annual (in Gallons)		108,943.00	(6,643.49)	(6,161.93)
Annual (in Hundred Gallons)		1,089.43	(66.43)	(61.62)
Number of Customers		2,256	2,256	2,256
Total Usage (in Hundred Gallons)		2,457,754	(149,877)	(139,013)
First 16,000 Gallons	10.99%	270,198	(16,477)	(15,283)
All Over 16,000 Gallons	89.01%	2,187,556	(133,400)	(123,731)
	100.00%	2,457,754	(149,877)	(139,013)
Rate Per Hundred Gallons				
First 16,000 Gallons		\$1.4742	\$1.4742	\$1.4742
All Over 16,000 Gallons		0.8705	0.8705	0.8705
<b>Municipal Revenue Adjustment</b>		<b>\$2,302,593</b>	<b>(\$140,415)</b>	<b>(\$130,237)</b>
<b>Total Revenue Adjustment</b>		<b>(\$4,998,999.270)</b>	<b>(\$8,834,798.280)</b>	<b>(\$6,891,389.310)</b>

(\*) Refer to Charles Rea Exhibit-7 for the Average Use Per Customer

PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.02h

Usage Trend Adjustment - Wastewater SSS

Rate Zone 1 - Most WW Areas										
Usage (inHundred Gallons)	2021	2022 Rate of Decline	2022 Decline	Usage Rate	2022 Adjustment	2022	2023 Rate of Decline	2023 Decline	Usage Rate	2023 Adjustment
Residential	7,108,135	-2.22%	(157,801)	\$1.9494	(\$307,616)	6,950,334	-1.75%	(121,631)	\$1.9494	(\$237,107)
Residential (Low Income)	632,762	-2.22%	(14,047)	1.3646	(19,169)	618,715	-1.75%	(10,828)	1.3646	(14,775)
					<b>(\$326,785)</b>					<b>(\$251,882)</b>
Commercial	2,570,961	-1.06%	(27,252)	\$1.4374	<b>(\$39,172)</b>	2,543,709	-0.86%	(21,876)	\$1.4374	<b>(\$31,444)</b>
Municipal	406,987	-0.83%	(3,378)	\$1.4374	<b>(\$4,856)</b>	403,609	-0.78%	(3,148)	\$1.4374	<b>(\$4,525)</b>
Rate Zone 2 - New Cumberland										
Usage (inHundred Gallons)	2021	2022 Rate of Decline	2022 Decline	Usage Rate	2022 Adjustment	2022	2023 Rate of Decline	2023 Decline	Usage Rate	2023 Adjustment
Residential	1,036,752	-2.22%	(23,016)	\$1.2300	(\$28,310)	1,013,736	-1.75%	(17,740)	\$1.2300	(\$21,821)
Residential (Low Income)	16,695	-2.22%	(371)	0.8610	(319)	16,325	-1.75%	(286)	0.8610	(246)
					<b>(\$28,629)</b>					<b>(\$22,067)</b>
Commercial	210,132	-1.06%	(2,227)	\$1.0400	<b>(\$2,317)</b>	207,905	-0.86%	(1,788)	\$1.0400	<b>(\$1,860)</b>
Municipal	10,477	-0.83%	(87)	\$1.0400	<b>(\$90)</b>	10,390	-0.78%	(81)	\$1.0400	<b>(\$84)</b>
Rate Zone 7 - Sadsbury										
Usage (inHundred Gallons)	2021	2022 Rate of Decline	2022 Decline	Usage Rate	2022 Adjustment	2022	2023 Rate of Decline	2023 Decline	Usage Rate	2023 Adjustment
Residential	411,575	-2.22%	(9,137)	\$1.9494	(\$17,812)	402,438	-1.75%	(7,043)	\$1.9494	(\$13,729)
Residential (Low Income)	5,576	-2.22%	(124)	1.3646	(169)	5,452	-1.75%	(95)	1.3646	(130)
					<b>(\$17,981)</b>					<b>(\$13,859)</b>
Commercial	57,250	-1.06%	(607)	\$1.4374	<b>(\$872)</b>	56,643	-0.86%	(487)	\$1.4374	<b>(\$700)</b>
Municipal	616	-0.83%	(5)	\$1.4374	<b>(\$7)</b>	611	-0.78%	(5)	\$1.4374	<b>(\$7)</b>



PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.02h

Usage Trend Adjustment - Wastewater SSS

Rate Zone 8 - Turbotville											
Usage (inHundred Gallons)	2021	2022 Rate of Decline	2022 Decline	Usage Rate	2022 Adjustment	2022	2023 Rate of Decline	2023 Decline	Usage Rate	2023 Adjustment	
Residential	91,576	-2.22%	(2,033)	\$1.8000	<b>(\$3,659)</b>	89,543	-1.75%	(1,567)	\$1.8000	<b>(\$2,821)</b>	
Commercial	32,150	-1.06%	(341)	\$1.4374	<b>(\$490)</b>	31,810	-0.86%	(274)	\$1.4374	<b>(\$393)</b>	
Municipal	38	-0.83%	(0)	\$1.4374	<b>(\$0)</b>	38	-0.78%	(0)	\$1.4374	<b>(\$0)</b>	
Rate Zone 9 - Exeter											
Usage (inHundred Gallons)	2021	2022 Rate of Decline	2022 Decline	Usage Rate	2022 Adjustment	2022	2023 Rate of Decline	2023 Decline	Usage Rate	2023 Adjustment	
Residential	3,056,208	-2.22%	(67,848)	\$1.9107	(\$129,637)	2,988,360	-1.75%	(52,296)	\$1.9107	(\$99,923)	
Residential (Low Income)	26,017	-2.22%	(578)	1.3375	(773)	25,439	-1.75%	(445)	1.3375	(595)	
					<b>(\$130,409)</b>					<b>(\$100,518)</b>	
Commercial	1,494,013	-1.06%	(15,837)	\$1.4361	<b>(\$22,743)</b>	1,478,177	-0.86%	(12,712)	\$1.4361	<b>(\$18,256)</b>	
Municipal	26,485	-0.83%	(220)	\$1.4361	<b>(\$316)</b>	26,266	-0.78%	(205)	\$1.4361	<b>(\$294)</b>	
Total Wastewater SSS Operations Adjustment					2022						2023
					Residential						(\$391,147)
					Commercial						(52,653)
					Municipal						(4,911)
											<b>(\$448,711)</b>

PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.02h

Usage Trend Adjustment - Wastewater CSS

Rate Zone 3 - Scranton WW	2021	2022 Rate of Decline	2022 Decline	Usage Rate	2022 Adjustment	2022	2023 Rate of Decline	2023 Decline	Usage Rate	2023 Adjustment
Usage (inHundred Gallons)										
Residential	11,694,889	-2.22%	(259,627)	\$1.0600	(\$275,204)	11,435,263	-1.75%	(200,117)	\$1.0600	(\$212,124)
Residential (Low Income)	596,867	-2.22%	(13,250)	0.7420	(9,832)	583,616	-1.75%	(10,213)	0.7420	(7,578)
					<b>(\$285,036)</b>					<b>(\$219,702)</b>
B. Commercial	1,773,283	-1.06%	(18,797)	\$1.0600	(\$19,925)	1,754,486	-0.86%	(15,089)	\$1.0600	(\$15,994)
C. Commercial										
First 5,000 Gal	812,326	-1.06%	(8,611)	\$1.0600	(\$9,127)	803,715	-0.86%	(6,912)	\$1.0600	(\$7,327)
All Over 5,000 Gal	5,549,904	-1.06%	(58,829)	1.0903	(64,141)	5,491,075	-0.86%	(47,223)	1.0903	(51,488)
	<u>6,362,229</u>				<b>(\$93,193)</b>	<u>6,294,790</u>				<b>(\$74,808)</b>
Municipal										
First 5,000 Gal	51,406	-0.83%	(427)	\$1.0600	(\$452)	50,979	-0.78%	(398)	\$1.0600	(\$422)
All Over 5,000 Gal	<u>322,651</u>	-0.83%	(2,678)	1.0903	(2,920)	<u>319,973</u>	-0.78%	(2,496)	1.0903	(2,721)
	374,057				<b>(\$3,372)</b>	370,952				<b>(\$3,143)</b>

PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.02h

Usage Trend Adjustment - Wastewater CSS

Rate Zone 4 - Kane WW			2022	Usage	2022			2023	Usage	2023
Usage (inHundred Gallons)	2021	Rate of Decline	Decline	Rate	Adjustment	2022	Rate of Decline	Decline	Rate	Adjustment
<b>Residential</b>										
First 2000 Gal	346,929	-2.22%	(7,702)	\$0.0000	\$0	339,227	-1.75%	(5,936)	\$0.0000	\$0
Next 8000 Gal	265,371	-2.22%	(5,891)	1.0732	(6,322)	259,480	-1.75%	(4,541)	1.0732	(4,873)
Next 20000 Gal	10,771	-2.22%	(239)	1.1919	(285)	10,531	-1.75%	(184)	1.1919	(220)
All over 30000 Gal	1,341	-2.22%	(30)	1.3008	(39)	1,311	-1.75%	(23)	1.3008	(30)
	<u>624,412</u>				<b>(\$6,646)</b>					<b>(\$5,123)</b>
<b>Residential (Low Income)</b>										
First 2000 Gal	16,318	-2.22%	(362)	\$0.0000	\$0	15,956	-1.75%	(279)	\$0.0000	\$0
Next 8000 Gal	13,905	-2.22%	(309)	0.7512	(232)	13,596	-1.75%	(238)	0.7512	(179)
Next 20000 Gal	295	-2.22%	(7)	0.8343	(5)	289	-1.75%	(5)	0.8343	(4)
All over 30000 Gal	<u>0</u>	-2.22%	0	0.9106	0	0	-1.75%	0	0.9106	0
	30,518				<b>(\$237)</b>					<b>(\$183)</b>
<b>Commercial</b>										
First 2000 Gal	25,949	-1.06%	(275)	\$0.0000	\$0	25,674	-0.86%	(221)	\$0.0000	\$0
Next 8000 Gal	43,866	-1.06%	(465)	1.0732	(499)	43,401	-0.86%	(373)	1.0732	(401)
Next 20000 Gal	41,900	-1.06%	(444)	1.1919	(529)	41,456	-0.86%	(357)	1.1919	(425)
All over 30000 Gal	<u>123,698</u>	-1.06%	(1,311)	1.3008	(1,706)	122,387	-0.86%	(1,053)	1.3008	(1,369)
	235,413				<b>(\$2,734)</b>					<b>(\$2,195)</b>
<b>Municipal</b>										
First 2000 Gal	1,882	-0.83%	(16)	\$0.0000	\$0	1,866	-0.78%	(15)	\$0.0000	\$0
Next 8000 Gal	5,198	-0.83%	(43)	1.0732	(46)	5,155	-0.78%	(40)	1.0732	(43)
Next 20000 Gal	8,802	-0.83%	(73)	1.1919	(87)	8,729	-0.78%	(68)	1.1919	(81)
All over 30000 Gal	<u>34,360</u>	-0.83%	(285)	1.3008	(371)	34,075	-0.78%	(266)	1.3008	(346)
	50,242				<b>(\$504)</b>					<b>(\$470)</b>

PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.02h

Usage Trend Adjustment - Wastewater CSS

Rate Zone 6 - McKeesport WW			2022	Usage	2022			2023	Usage	2023
Usage (inHundred Gallons)	2021	Rate of Decline	Decline	Rate	Adjustment	2022	Rate of Decline	Decline	Rate	Adjustment
Residential	2,821,008	-2.22%	(62,626)	\$1.9760	(\$123,750)	2,758,382	-1.75%	(48,272)	\$1.9760	(\$95,385)
Residential Port Vue	574,284	-2.22%	(12,749)	1.5000	(19,124)	561,535	-1.75%	(9,827)	1.5000	(14,740)
Residential (Low Income)	125,219	-2.22%	(2,780)	1.3832	(3,845)	122,439	-1.75%	(2,143)	1.3832	(2,964)
					<b>(\$146,718)</b>					<b>(\$113,089)</b>
Commercial	1,519,698	-1.06%	(16,109)	\$1.4570	(\$23,471)	1,503,589	-0.86%	(12,931)	\$1.4570	(\$18,840)
Commercial Port Vue	32,904	-1.06%	(349)	1.5000	(523)	32,555	-0.86%	(280)	1.5000	(420)
					<b>(\$23,994)</b>					<b>(\$19,260)</b>
Municipal	175,044	-0.83%	(1,453)	\$1.4570	(\$2,117)	173,592	-0.78%	(1,354)	\$1.4570	(\$1,973)
Municipal Port Vue	2,260	-0.83%	(19)	1.5000	(28)	2,241	-0.78%	(17)	1.5000	(26)
					<b>(\$2,145)</b>					<b>(\$1,999)</b>

Total Wastewater CSS Operations Adjustment	2022	2023
Residential	(\$438,638)	(\$338,097)
Commercial	(119,921)	(96,263)
Municipal	(6,021)	(5,612)
	<b>(\$564,580)</b>	<b>(\$439,972)</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02i**  
**Annualize 2021 Revenues - Valley Water**

	Customer Count Dec-21	Monthly Service Charge	Annual Service Charge Count	Annual Service Charge Revenue
Residential	1,639	\$28.12	19,668	\$553,064.16
Commercial	13	28.12	156	4,386.72
Industrial	1	28.12	12	337.44
Municipal	4	28.12	48	1,349.76
				<u>\$559,138.08</u>

**Meter Information:**

Residential	# of Meters	Industrial	# of Meters
5/8"	1,624	5/8"	1
1"	15		
Commercial	# of Meters	Municipal	# of Meters
5/8"	12	1.5"	1
1.5"	1	2"	2
2"	1	3"	2
4"	2	6"	1
		8"	2

	Average Monthly Use Per Customer	Usage Rate	Annual Usage	Annual Usage Charge Revenue
Residential				
First 5400	23.33	\$0.0000	458,854.44	\$0.00
Over 3400	6.06	0.8400	119,188.08	<u>100,117.99</u>
				\$100,117.99
Commercial				
First 5400	11.20	\$0.0000	1,747.20	\$0.00
Over 3400	81.90	0.8400	12,775.62	<u>10,731.52</u>
				\$10,731.52
Industrial				
First 5400	34.00	\$0.0000	408.00	\$0.00
Over 3400	74.00	0.8400	888.00	<u>745.92</u>
				\$745.92
Municipal				
First 5400	22.63	\$0.0000	1,086.00	\$0.00
Over 3400	331.88	0.8400	15,930.00	<u>13,381.20</u>
				\$13,381.20

Bulk WW Service Charge	2021 Billing Units	Rate	Revenue	Adjustment
8-Meter	33	\$1,979.20	\$65,313.60	(\$65,313.60)
10-Meter	11	2,843.60	31,279.60	(31,279.60)
Usage	342,000	\$0.7219	246,889.80	(246,889.80)
			<u>\$343,483.00</u>	<u>(\$343,483.00)</u>

**Summary Adjustments:**

	2021 Billed	2021 Annualized	Adjustment
Residential	\$46,686	\$653,182	\$606,497
Commercial	313.46	15,118.24	14,804.78
Industrial	83.59	1,083.36	999.77
Municipal	109.29	14,730.96	14,621.67
SFR	343,483.00	0.00	<u>(343,483.00)</u>
	<u>\$390,675</u>	<u>\$684,115</u>	<u>\$293,440</u>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02j**  
**Annualize 2021 Revenues - Valley Wastewater**

	Service Charge	Volumetric Charge	Recalculated Annualized	Per Books Actual	2021 Revenue
Metered Revenue	Annualized	Annualized	2021 Revenue	2021 Revenue	Adjustment
Residential Metered	\$1,166,429.16	\$144,694.40	\$1,311,123.56	\$129,858.10	\$1,181,265.46
Commercial Metered	\$7,876.44	\$16,446.64	24,323.08	10,729.05	13,594.03
Municipal Metered	\$2,864.16	\$26,799.11	29,663.27	161.04	29,502.23
Bulk Metered Note 1	\$0.00	\$0.00	0.00	3,162,882.39	(3,162,882.39)
Residential Unmetered	\$1,137,788.28		1,137,788.28	0.00	1,137,788.28
Commercial Unmetered	\$238,469.16		238,469.16	0.00	238,469.16
<b>Total Revenues</b>	<b>\$2,553,427.20</b>	<b>\$187,940.15</b>	<b>\$2,741,367.35</b>	<b>\$3,303,630.58</b>	<b>(\$562,263.23)</b>

# of EDU Note 2		Total Billing Units
Residential Unmetered	1,293	15,516
Commercial Unmetered	271	3,252

Rate Flat Rate - EDU's	
Residential Metered	73.33
Commercial Metered	73.33

# of Metered Services Note 3		Total Billing Units
Residential Metered	1,629	19,548
Commercial Metered	11	132
Municipal Metered	4	48

Service Charge Rate	
Residential Metered	\$59.67
Commercial Metered	\$59.67
Municipal Metered	\$59.67

Use/Cust/Month HG Note 4		Total Usage
Res Block 1	First 34	25.4813
Res Block 2	Over 34	6.6089
Com Block 1	First 34	14.4762
Com Block 2	Over 34	111.2462
Mun Block 1	First 34	33.9839
Mun Block 1	Over 34	498.4954

Usage Rate HG		
Res Block 1	First 34	\$0.0000
Res Block 2	Over 34	1.1200
Com Block 1	First 34	0.0000
Com Block 2	Over 34	1.1200
Mun Block 1	First 34	0.0000
Mun Block 1	Over 34	1.1200

# of Customers Note 3	
Residential Metered	1,629
Commercial Metered	11
Municipal Metered	4

Bulk WW Valley Township	2021 Billing Determinants	Rate	2021 Total Revenue
Service Charge @ 2021 Rate	11.5588	275.00	3,178.67
Usage HG	3,278,041	0.9639	3,159,703.72
IPP Surcharge			539.52
Actual Per Books Base Revenues 2021 ( not including IPP)			\$3,162,882.39
Annualization of Valley Township Bulk Water Account 2021			\$0.00
Adjustment			(\$3,162,882.39)

Valley Township Bulk Wastewater account premise 9240622030.

Note 1 : Removal of Valley Township (Premise 9240622030) bulk wastewater account due to Acquisition Nov. 2021

Note 2 : Based on EDU's as of 1.31.2022

Note 3 : Based upon # of Customers as of 1.31.2022.

Note 4 : Monthly usage was based upon the billed use per day from 12.2021 - 01.2022 excluding Westwood Fire).

Service Charge Annualized = # Metered Services/EDU's \* Rate \* 12 months.

Usage Charge Annualized = # Customers \* Rate \* Usage \* 12 months.

Note: Westwood Fire Company is non-revenue producing since billed at a zero rate . The 2-year average 2020 - 2021 water usage is 1,085 HG.

The usage for this account was annualized based on a the 2-year average 2020 - 2021 water usage of 1,085 HG.

PENNSYLVANIA AMERICAN WATER COMPANY  
Filing Requirement II.02k  
Annualize 2021 Revenues -Royersford Wastewater

	Note 1 Edu's/Cust.	Note 2 Use/Cust./Mo.	Rate / Price	Annualization # Months	Note 3 Year End 2021 Customers	Annualized 2021 Billing Determinants	Recalculated Annualized 2021 Revenue	Per Books Actual 2021 Revenue	2021 Adjustment
<b>Residential:</b>									
Service Charge Metered			\$30.00	12	1,240	14,880	\$446,400		
<u>Usage Charge</u>									
First 54		28.71	\$0.0000	12	1,240	427,213	\$0		
All over 54		<u>3.31</u>	0.5615	12	1,240	<u>49,308</u>	27,687		
		32.02				476,522			
Service Charge Metered - Low Income			\$21.00	12	19	228	\$4,788		
<u>Usage Charge - Low Income</u>									
First 54		31.43	\$0.0000	12	19	7,165	\$0		
All over 54		<u>4.46</u>	0.3931	12	19	<u>1,017</u>	400		
		35.89				8,183			
Flat Rate - per Edu	1		\$43.50	12	9	108	\$4,698		
<b>Residential Revenues</b>							<u>\$483,973</u>	\$271,376	\$212,597
<b>Commercial:</b>									
Service Charge Metered			\$30.00	12	203	2,436	\$73,080		
<u>Usage Charge</u>									
First 54		37.92	\$0.0000	12	203	92,365	\$0		
All over 54		<u>110.43</u>	0.5615	12	203	<u>269,001</u>	151,044		
		148.34				361,366			
Flat Rate - per Edu	13		\$43.50	12	7	1,092	47,502		
<b>Commercial Revenues</b>							<u>\$271,626</u>	\$155,360	\$116,266
<b>Industrial:</b>									
Service Charge Metered			\$30.00	12	6	72	\$2,160		
<u>Usage Charge</u>									
First 54		35.82	\$0.0000	12	6	2,579	\$0		
All over 54		<u>88.44</u>	0.5615	12	6	<u>6,368</u>	3,576		
		124.26				8,947			
Flat Rate - per Edu	6		\$43.50	12	1	72	3,132		
<b>Industrial Revenues</b>							<u>\$8,868</u>	\$5,181	\$3,686
<b>Municipal:</b>									
Service Charge Metered			\$30.00	12	1	12	\$360		
<u>Usage Charge</u>									
First 54		8.33	\$0.0000	12	1	100	\$0		
All over 54		<u>0.00</u>	0.5615	12	1	<u>0</u>	0		
		8.33				100			
<b>Municipal Revenues</b>							<u>\$360</u>	\$210	\$150
<b>Bulk:</b>									
Service Charge Metered			\$30.00	12	90	1,080	\$32,400		
<u>Usage Charge</u>									
First 54		2077.94	\$0.0000	12	1	24,935	\$0		
All over 54		<u>273.84</u>	0.5615	12	1	<u>3,286</u>	1,845		
		2351.77				28,221			
Flat Rate - per Edu	32		\$43.50	12	1	384	16,704		
<b>Bulk Revenues</b>							<u>\$50,949</u>	\$25,425	\$25,524
<b>Total Annualized Royersford Revenues</b>							<u>\$815,775</u>	<u>\$457,552</u>	<u>\$358,223</u>

Note 1: Utilized the EDU's per customer as of December 2021. For Bulk Water utilized the December 2021 EDU's billed .

Note 2: Utilized the Average use/customer for the period July - December 2021.

Note 3: For the bulk wastewater utilized December 2021 number of Service Charges billed by the Bulk customer.

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02I**  
**Annualize 2021 Revenues - SLIBCO**

	Meter Count	Monthly	Annual Service	Annual Service
Commercial	Dec-21	Service Charge	Charge Count	Charge Revenue
5/8-METER	1	\$63.55	12	\$762.60
4-METER	1	136.30	12	1,635.60
6-METER	2	136.30	24	3,271.20
8-METER	4	309.30	48	14,846.40
	8			\$20,515.80

	Average Use	Per 100 Gallon	Annual Usage	Annual Usage
Commercial	per Customer	Usage Rate		Charge Revenue
First 20,000	128.19	\$1.8940	12,306.24	\$23,308.02
Next 80,000	106.51	1.6780	10,224.48	17,156.68
All Over 100,000	1.25	1.3810	120.00	165.72
				\$40,630.42

**Summary Adjustments:**

	2021 Billed	2021 Annualized	Adjustment
Commercial	\$4,801	\$61,146	\$56,345
	\$4,801	\$61,146	\$56,345



**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02m**  
**Annualization Adjustment - Delaware Sewer Company**

Residential	Delaware Sewer
Number of Customers 12.31.2021	34
Number of Bills ( 12 Months Annualization)	408
Monthly Rate	\$67.94
Annual Revenues	\$27,720
2021 Billed Amount	\$16,210
2021 Actual Billing Units	239
Annualization Adjustment	169
Revenue Adjustment	\$11,509

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02n**  
**Annualize 2022 Rate Change**

<b>Water Operations</b>	2021 Annualized	Other Adjustments	2022 Annualized	Adjustment
Residential Billed	\$460,542,014	(\$13,858,778)	\$453,079,310	\$6,396,074
Residential Unmetered	111,974		113,419	1,445
Commercial Billed	162,469,836	7,776,203	172,588,346	2,342,307
Industrial Billed	32,914,768	139,015	33,428,896	375,113
Municipal Billed	18,400,411	2,317,215	20,814,734	97,107
SFR Billed	2,765,077	(254,202)	2,514,605	3,729
Total Billed Sales	\$677,204,080	(\$3,880,547)	\$682,539,309	\$9,215,776

<b>SSS Wastewater</b>	2021 Annualized	Other Adjustments	2022 Annualized	Adjustment
Residential Billed	\$24,877,067	\$2,330,563	\$30,918,038	\$3,710,408
Commercial Billed	6,024,551	252,063	7,309,473	1,032,859
Industrial Billed	1,056,737	2,410	1,129,561	70,413
Municipal Billed	627,530	29,502	761,332	104,300
Bulk Billed	4,883,311	(3,132,048)	1,774,509	23,245
Total Billed Sales	\$37,469,197	(\$517,509)	\$41,892,913	\$4,941,225

<b>CSS Wastewater</b>	2021 Annualized	2022 Annualized	Adjustment
Residential Billed	\$25,409,562	\$29,199,119	\$3,789,557
Commercial Billed	11,441,248	12,986,684	1,545,436
Industrial Billed	1,224,779	1,375,379	150,600
Municipal Billed	632,237	716,727	84,490
Bulk Billed	4,377,362	4,907,609	530,247
Total Billed Sales	\$43,085,188	\$49,185,517	\$6,100,329

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02o**  
**Rental Income Adjustment**

2021	Antennae Lease	Timber Rights	Total Revenues Account 471
Jan	\$56,682	\$187,659	\$244,341
Feb	90,291	9,891	100,182
Mar	66,452	9,891	76,343
Apr	59,173	86,275	145,448
May	76,784	60,814	137,598
Jun	65,753	35,353	101,105
Jul	75,132	35,353	110,484
Aug	65,344	69,228	134,572
Sep	74,573	52,290	126,863
Oct	72,016	52,290	124,306
Nov	65,801	52,290	118,091
Dec	67,885	52,290	120,175
Per Books 2021	<u>\$835,886</u>	<u>\$703,623</u>	<u>\$1,539,509</u>
2022 Revenue	\$864,031	\$356,017	\$1,220,048
Adjustment 2022	<u><b>\$28,145</b></u>	<u><b>(347,605)</b></u>	<u><b>(\$319,460)</b></u>
2023 Revenue	\$905,917	\$101,625	\$1,007,542
Adjustment 2023	<u><b>\$41,886</b></u>	<u><b>(\$254,392)</b></u>	<u><b>(\$212,507)</b></u>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02p**  
**Rent - Intercompany Adjustment**

2021	Office Space Lease
Jan	\$43,637
Feb	43,637
Mar	43,637
Apr	43,637
May	43,637
Jun	43,637
Jul	43,637
Aug	43,637
Sep	43,637
Oct	43,637
Nov	43,637
Dec	43,637
Per Books 2021	<u>\$523,644</u>
2022 Revenue	\$534,687
Adjustment 2022	<u><b>\$11,043</b></u>
2023 Revenue	\$549,788
Adjustment 2023	<u><b>\$15,101</b></u>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02q**  
**Usage Data Adjustment for the Increase in fees**

Usage Data Revenues			
2021	Account 471	CPI	
Jan	\$33,233		
Feb	33,592	2017	2.11%
Mar	32,787	2018	1.90%
Apr	32,408	2019	2.28%
May	32,810	2020	1.36%
Jun	33,641	2021	7.04%
Jul	32,952		
Aug	33,617	5-Yr Average	2.94%
Sep	32,116		
Oct	32,680		
Nov	33,799		
Dec	32,736		

\*Using a 5-Year Average to forecast 2023 Usage Date Revenue.

Per Books 2021	<u>\$396,369</u>	
2021 Adjustment	(\$3,354)	4.10%
Adjusted 2021	\$393,015	
2022 Revenue	\$420,683	
Adjustment 2022	<u>\$27,668</u>	
2023 Revenue	\$433,043	
Adjustment 2023	<u>\$12,360</u>	

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02r**  
**Specific Customer Adjustments (Water Operations)**

Industrial Class		2021 Billed Revenues	Billing Units	2021 Rate	2021 Annualized Revenue	2022 Rate	2022 Annualized Revenue	2023 Rate	2023 Annualized Revenue
DIS-1	Demand Commodity	Redacted - Refer to Confidential Volume 6d							
DIS-2	Commodity								
DIS-3	Commodity								
		<u>\$3,610,920</u>			<u>\$3,653,642</u>		<u>\$3,791,657</u>		<u>\$3,891,115</u>
Adjustmnets					<b>\$42,722</b>		<b>\$138,015</b>		<b>\$99,458</b>
Other Water Utilities		2021 Billed Revenues	Billing Units	2021 Rate	2021 Annualized Revenue	2022 Rate	2022 Annualized Revenue	2023 Rate	2023 Annualized Revenue
DRS-1	Demand Commodity	Redacted - Refer to Confidential Volume 6d							
DRS-2	Commodity								
DRS-3	Commodity								
DRS-4	Commodity								
Change in Other Water Utility									
	6-Meter	\$14,528	12	\$1,272.70	\$15,272				
	Usage Charges	152,133	135,270	\$1.1300	152,855				
DRS-5	Commodity	Redacted - Refer to Confidential Volume 6d							
		<u>\$2,094,312</u>			<u>\$2,114,928</u>		<u>\$2,123,581</u>		<u>\$2,167,175</u>
Adjustmnet (Rate Change)					<b>\$20,616</b>		<b>\$89,281</b>		<b>\$43,594</b>
Adjustment (Change in ICMA)							<b>(\$80,628)</b>		

**PENNSYLVANIA AMERICAN WATER COMPANY****Filing Requirement II.02r****Specific Customer Adjustments (Wastewater SSS Operations)**

Rate Zone 1 Special Rate : Flat Rate Industrial

The accounts posted 11 months of billing in 2021.

This adjustment is being made to annualize the account for 12 months of billing in 2021.

<b>Account Name</b>	2021	# Bills	Revenue
	Monthly Flat Rate		Adjustment
Penn State Special Metals	\$1,737.57	1	\$1,737.57
PSC Metals	672.71	1	672.71
			<b>\$2,410.28</b>

Rate Zone 9: Exeter Bulk WW

The account is billed quarterly and posted 3 quarterly bills in 2021.

This adjustment is being made to annualize the quarterly account for 4 months of billing

The delayed bill posted January 2022 and should have billed in October 2021.

Account Name	2021	Rate	Revenue
	4th Quarter Usage		Adjustment
St Lawrence Borough	Redacted - Refer to Confidential Volume 6d		
			\$30,834.80

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02s**  
**Upper Pottsgrove Wastewater Adjustment**

Customer Class	# of Customers	# of EDU	Flat Rate Per Month	# Months	2022 Revenue
Residential	1,555	1,555	\$65.000	12	\$1,212,900
Commercial	29	66	65.000	12	51,480
Industrial	6	46	65.000	12	35,880
Municipal	3	32	65.000	12	24,960

**2022 Revenues**

\$1,325,220

Customer Class	# of Customers	# of EDU	Flat Rate Per Month	# Months	2023 Revenue
Residential	1,575	1,575	\$65.000	12	\$1,228,500
Commercial	29	66	65.000	12	51,480
Industrial	6	46	65.000	12	35,880
Municipal	3	32	65.000	12	24,960

**2023 Revenues**

\$1,340,820

Customer Class	2023 Revenue Adj
Residential	\$15,600
Commercial	\$0
Industrial	\$0
Municipal	\$0
	<u>\$15,600</u>



**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02t**  
**Findlay Township Bulk Water Adjustment**

Minimum Take or Pay in Hundred Gallons	Redacted - Refer to Confidential Volume 6d
2022 Usage Rate in Hundred Gallons	Redacted - Refer to Confidential Volume 6d
2022 Annualized Revenues	<hr/> \$533,812.50 <hr/>
5-year Average CPI (June)	Redacted - Refer to Confidential Volume 6d
2023 Usage Rate in Hundred Gallons	Redacted - Refer to Confidential Volume 6d
2023 Annualized Revenues	<hr/> \$546,827.60 <hr/>
2023 Adjustment	\$13,015.10

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02u**  
**Foster Township Wastewater Adjustment**

Customer Class	# of Customers	# of EDU	Flat Rate	# Months	2022
			Per Month		Revenue
Residential	504	507	\$85.00	12	\$517,140
Commercial	11	29	85.00	12	29,580
Industrial	1	290	85.00	12	295,800

**2022 Revenues**

\$842,520

Customer Class	# of Customers	# of EDU	Flat Rate	# Months	2023
			Per Month		Revenue
Residential	504	507	\$85.00	12	\$517,140
Commercial	11	29	85.00	12	29,580
Industrial	1	290	85.00	12	295,800

**2023 Revenues**

\$842,520

Customer Class	2023
	Revenue Adjustment
Residential	\$0
Commercial	0
Industrial	0
<b>2023 Revenues</b>	<u>\$0</u>

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02v**  
**City York Wastewater Operations Adjustment**

**Volumetric Charges - Direct Customers**

	Hundred Gallons	Rate per 100 gallons	Annualized Revenues
Direct Customers			
Residential			
First 2,000 Gallons	2,746,656	0.0000	\$0
All Over 2,000 Gallons	1,772,576	0.9370	1,660,904
Commercial			
First 2,000 Gallons	311,962	0.0000	0
All Over 2,000 Gallons	3,410,543	0.9370	3,195,679
Industrial			
All Usage	1,672,932	0.9370	1,567,537

**Fixed Charges - Direct Customers**

	Units	Rate	Revenues	Customers
Direct Customers				
Residential	146,004	18.00	\$2,628,072	12,167
Commercial	16,248	18.00	\$292,464	1,354

**Bulk Customers**

	Hundred Gallons	Rate per 100 gallons	Revenues	Customers
A. Bulk	23,079,651	0.3750	\$8,654,869	6
B. Bulk	159,939	0.2490	39,825	1

**IPP Surcharge \*\***

	\$600,257	
Commercial IPP Surcharge		\$152,271
Industrial IPP Surcharge		\$68,437
Bulk WW IPP Surcharge		\$379,557

	Annualized 2022	Present Rate 2023
<b>Total Billed Revenues</b>	<b>\$18,639,615</b>	<b>\$18,639,615</b>

**PENNSYLVANIA AMERICAN WATER COMPANY**

**Filing Requirement II.02w**

**Creekside Homeowners Association**

Residential Service Charge	Number of Customers	Rate 5/8-Meter	Annual Number of Billing Units	Service Charges
	(a)	(b)	(c) = (a) x 12	(b) x (c)
2022	25	\$17.50	300	\$5,250.00
2023	68	17.50	816	14,280.00

Residential Usage Charge	Number of Customers	Average Usage Per Month (100 Gallons)	Annual Usage	Rate Per 100 Gallon	Usage Charges
	(a)	(b)	(c) = (a) x (b) x 12	(d)	(c) x (d)
2022	25	32.80	9,840	\$1.3100	\$12,890.40
2023	68	32.25	26,316	1.3100	34,473.96

**Residential Adjustments:**

2022	\$18,140.40
2023	\$30,613.56

**Private Fire Hydrants**

	Count	Rate	Annual Number of Billing Units	Private Fire Charges
	(a)	(b)	(c) = (a) x 12	(b) x (c)
2022	7	\$26.87	84	\$2,257.08
2023	7	26.87	84	2,257.08

**Private Fire Adjustments**

2022	\$2,257.08
2023	0.00

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**Filing Requirement II.02x**  
**Shale Gas Commercial Usage**

	Usage in 100 Gallons
2019	3,645,445
2020	1,357,678
2021	3,884,126
3-Year Average	<b>2,962,416</b>

		2021 Usage	Proforma 2022 Usage
First Block	0.42%	16,313	12,442
Second Block	99.58%	3,867,813	2,949,974
	100.00%	<b>3,884,126</b>	<b>2,962,416</b>

	2022 Rate	Revenues 2021 Usage	Revenues Proforma Usage
First Block	\$1.3100	\$21,370	\$16,299
Second Block	\$0.9643	3,729,732	2,844,660
		<b>\$3,751,102</b>	<b>\$2,860,959</b>

Adjustments	Usage	Revenues
First Block	(3,871)	(\$5,071)
Second Block	(917,838)	(885,072)
	<b>(921,710)</b>	<b>(\$890,143)</b>

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

FR II.3

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to Exhibits CBR-1 and CBR-2 for present and proposed tariff rates showing dollar changes and percentage changes by block.

Bill comparisons can be found in:

Exhibit 10-A (Water Operations)  
Exhibit 10-B (WW SSS Operations)  
Exhibit 10-C (Royersford WW)  
Exhibit 10-D (WW CSS Operations)  
Exhibit 10-E (Upper Pottsgrove WW)  
Exhibit 10-F (York WW)

There are no changes in block structures in the Company's proposed rates. The Company is proposing to introduce a volumetric rate for water customers in Rate Zone 2 consistent with Rate Zone 1 as described in PAWC Statement No 10 – Rea.

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

Please refer to Supplement No. 19 to Tariff Wastewater PA P.U.C. No. 16 as filed for Pennsylvania American Water – Wastewater Division.

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

FR II.4

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to the following Exhibits for the information requested:

Exhibit 10-A (Water Operations)  
Exhibit 10-B (WW SSS Operations)  
Exhibit 10-C (Royersford Operations)  
Exhibit 10-D (WW CSS Operations)  
Exhibit 10-E (Upper Pottsgrove WW)  
Exhibit 10-F (York WW)

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

FR II.5

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

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



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

FR II.6

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to FR II.06\_Attachment for the information requested.

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

### **Water Variance Explanations**

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

#### **Guaranteed Revenues – Account 469**

American Water Resources compensates PAW for the billing and collecting of its Water and Sewer Line Protection Program. Any fluctuation in this account is due to more or less people participating in the program.

#### **Penalties – Account 470**

The Company's current charge for late payment fees has been in effect since July 1, 1988. Any fluctuations in this account are, therefore, due to more or less customers paying their bills late and being assessed the penalty. The Company waived charging late payment fees to customers from March 2020 to April 2021. In September 2021, revenues recorded in this account was reversed in accordance with the Commission Order in Docket P-2020-3022426

#### **Miscellaneous Service Revenues – Account 471**

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

1. Reconnect Fees – The Company's current charge for turn on fees has been in effect since July 1, 1986. Any fluctuations in this account are due to customer activity.
2. Activation Fees – The Company's current charge for application fees has been in effect since April 22, 1993. Any fluctuations in this account are due to customer activity.
3. Returned Checks – The Company's current charge for returned checks has been in effect since December 15, 1990. Any fluctuations in this account are due to customer activity.
4. Usage Data Fees – The Company provides municipalities with usage data so they can bill their wastewater services.
5. Timber Sales – The Company recorded timber sales in April, November and December of 2019 in this account.

6. Gas Drillers – Through out the year the Company records royalties from shale gas drilling companies in this account.
7. This account also includes frozen meter fees, lab fees, and other miscellaneous fees.

### **Rents From Properties – Account 472**

The Company receives money from cellular phone providers for the lease of space on top of its water towers for the placement of antennas. Most of the lease payments are booked monthly, however, some months may not show a bill and some months may show multiple bills, resulting in a monthly variance to this account. In 2020 and 2021 The Company started recording revenues from timber sales and gas drillers to this account.

### **Intercompany Rents – Account 473**

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

### **Wastewater Variance Explanations**

#### **Penalties – Account 532**

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

#### **Miscellaneous Service Revenues – Account 536**

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

1. Sludge Hauling – The Company allows sludge haulers to bring tankers into their wastewater plants to dispose of their sludge. Any fluctuations to this account are due to more or less sludge haulers disposing of their wastewater.
2. Permit Fees – These fees fluctuate monthly.

**Pennsylvania American Water Company**  
**Filing Requirement II.06**  
**Miscellaneous Revenues**

**Water Operations**

Period	469 Guaranteed Revenues	470 Late Payment Fees(*)	471 Miscellaneous Service Revenues (**)	472 Rents From Property(**)	473 Intercompany Rent	Total
YTD 2019	\$698,178	\$3,470,813	\$6,070,079	\$696,450	\$587,403	\$11,522,923
YTD 2020	\$691,973	\$6,152,442	\$3,608,495	\$1,189,522	\$521,152	\$12,163,584
Jan-21	\$57,862	\$660,783	\$324,338	\$244,341	\$43,637	\$1,330,961
Feb-21	56,178	741,342	226,239	100,182	43,637	1,167,578
Mar-21	56,297	821,656	261,842	76,343	43,637	1,259,775
Apr-21	56,342	660,860	247,563	145,448	43,637	1,153,849
May-21	56,421	244,211	250,631	137,598	43,637	732,497
Jun-21	56,187	539,396	313,823	101,105	43,637	1,054,149
Jul-21	56,150	410,980	333,770	110,484	43,637	955,021
Aug-21	56,037	448,384	348,327	134,572	43,637	1,030,957
Sep-21	55,917	(8,969,356)	278,944	126,863	43,637	(8,463,993)
Oct-21	60,872	184,751	298,036	124,306	43,637	711,603
Nov-21	55,807	177,218	311,568	118,091	43,637	706,321
Dec-21		176,708	340,341	120,175	43,637	680,861
YTD 2021	\$624,070	(\$3,903,067)	\$3,535,422	\$1,539,509	\$523,644	\$2,319,578

(\*) Revenues recorded in late payment account was reversed in 2021 in accordance with the Commission Order  
Docket P-2020-3022426

**Pennsylvania American Water Company**  
**Filing Requirement II.06**  
**Miscellaneous Revenues**

**Wastewater Operations (SSS)**

Period	469 Guaranteed Revenues	532 Late Payment Fees	536 Miscellaneous Service Revenues	472 Rents From Property	473 Intercompany Rent	Total
YTD 2019		\$314,790	\$711,749			\$1,026,539
YTD 2020		\$51,533	\$710,224			\$761,757
Jan-21		(\$4)	\$51,731			\$51,727
Feb-21		(3)	46,550			46,547
Mar-21		(1,160)	31,284			30,124
Apr-21		6,857	57,767			64,624
May-21		13,108	58,949			72,057
Jun-21		15,114	71,383			86,497
Jul-21		18,125	84,252			102,377
Aug-21		14,241	77,182			91,422
Sep-21		19,367	65,959			85,327
Oct-21		20,695	64,563			85,258
Nov-21		31,125	71,533			102,658
Dec-21		5,512	74,201			79,712
YTD 2021	\$0	\$142,977	\$755,354	\$0	\$0	\$898,331

(\*) The Company waived charging late payment fees to customers from March 2020 to April 2021.

Pennsylvania American Water Company  
Filing Requirement II.06  
Miscellaneous Revenues

**Royersford Wastewater**

Period	469 Guaranteed Revenues	532 Late Payment Fees	536 Miscellaneous Service Revenues	472 Rents From Property	473 Intercompany Rent	Total
YTD 2019						
YTD 2020						
Jan-21						
Feb-21						
Mar-21						
Apr-21						
May-21						
Jun-21		\$5				5
Jul-21		27				27
Aug-21		421				421
Sep-21		551				551
Oct-21		694				694
Nov-21		467				467
Dec-21		628				628
YTD 2021	\$0	\$2,793	\$0	\$0	\$0	\$2,793

**Pennsylvania American Water Company**  
**Filing Requirement II.06**  
**Miscellaneous Revenues**

**Wastewater Operations (CSS)**

Period	469 Guaranteed Revenues	532 Late Payment Fees(*)	536 Miscellaneous Service Revenues	472 Rents From Property	473 Intercompany Rent	Total
YTD 2019		\$388,043	\$24,410			\$412,454
YTD 2020		\$76,947	\$100			\$77,047
Jan-21		(\$89)				(\$89)
Feb-21		(27)				(27)
Mar-21		(107)				(107)
Apr-21		8,781				8,781
May-21		13,354				13,354
Jun-21		15,629				15,629
Jul-21		16,589				16,589
Aug-21		17,728				17,728
Sep-21		20,261				20,261
Oct-21		36,025	17,429			53,453
Nov-21		28,058				28,058
Dec-21		28,318				28,318
YTD 2021	\$0	\$184,519	\$17,429	\$0	\$0	\$201,948

(\*) The Company waived charging late payment fees to customers from March 2020 to April 2021.

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

FR II.7

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to FRII.07\_Attachment for the information requested.



**Pennsylvania American Water Company**  
**Filing Requirement II.7**  
**Customers Added & Lost By Class**

**Water Operations**

Account Class	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Residential	432	313	446	494	(185)	180	73	126	44	26	1,949	231	4,129
Commercial	4	24	93	94	89	95	(30)	(4)	(6)	(64)	(54)	(70)	171
Industrial	3	0	0	2	0	1	0	0	(1)	0	0	3	8
Municipal	(3)	4	52	110	15	2	5	3	(9)	(30)	(71)	(29)	49
Other Water Utilities	0	0	0	0	1	(1)	0	0	0	0	0	(1)	(1)
Public Fire	0	0	0	1	0	0	0	0	0	0	1	(1)	1
Private Fire	8	(1)	(2)	3	(7)	8	0	3	(1)	(4)	(3)	(1)	3
Total Added/Lost Customers	444	340	589	704	(87)	285	48	128	27	(72)	1,822	132	4,360

Note: Customers added in November 2021 includes Valley Water Acquisition

**Pennsylvania American Water Company**  
**Filing Requirement II.7**  
**Customers Added & Lost By Class**

**Royersford Wastewater**

Account Class	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Residential						(1)	3	3	3	(3)	1	1	7
Commercial						0	(1)	1	0	(1)	0	0	(1)
Industrial						0	0	0	0	0	0	0	0
Municipal						0	0	0	0	0	0	0	0
Misc & Bulk WW						0	0	0	0	0	0	0	0
Total Added/Lost Customers	0	0	0	0	0	(1)	2	4	3	(4)	1	1	6

**Pennsylvania American Water Company**  
**Filing Requirement II.7**  
**Customers Added & Lost By Class**

**Wastewater Operations (CSS)**

Account Class	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Residential	5	21	21	15	(111)	(89)	34	(23)	(29)	(13)	80	0	(89)
Commercial	0	11	2	13	(9)	2	0	1	5	3	2	(8)	22
Industrial	0	0	0	0	(1)	0	0	0	0	0	0	0	(1)
Municipal	1	0	2	1	(1)	1	0	0	0	(1)	(4)	(1)	(2)
Misc & Bulk WW	0	0	0	1	2	0	0	0	0	0	0	0	3
Total Added/Lost Customers	6	32	25	30	(120)	(86)	34	(22)	(24)	(11)	78	(9)	(67)

**Pennsylvania American Water Company**  
**Filing Requirement II.7**  
**Customers Added & Lost By Class**

**Wastewater Operations (SSS)**

Account Class	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Residential	44	28	21	16	(5)	9	5	53	3	14	2,759	31	2,978
Commercial	(1)	1	(1)	(6)	(6)	1	(1)	0	10	2	100	(6)	93
Industrial	0	0	0	1	0	0	0	0	0	0	0	0	1
Municipal	0	(1)	1	3	1	1	0	0	0	0	3	1	9
Misc & Bulk WW	0	1	0	0	0	0	0	0	0	0	(2)	0	(1)
Total Added/Lost Customers	43	29	21	14	(10)	11	4	53	13	16	2,860	26	3,080

Note: Customers added in November 2021 includes Valley Wastewater Acquisition

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

FR II.8

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to FR II.08\_Attachment for the information requested.

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

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
<b>Residential</b>													
Customer Count	620,477	620,790	621,236	621,730	621,545	621,725	621,798	621,924	621,968	621,994	623,943	624,174	
Billed Usage (100 Gal)	23,616,092	20,612,287	19,558,857	21,914,255	21,275,747	22,873,918	24,041,082	22,917,838	22,921,567	21,093,026	19,511,492	20,859,095	261,195,257
<b>Commercial</b>													
Customer Count	45,653	45,677	45,770	45,864	45,953	46,048	46,018	46,014	46,008	45,944	45,890	45,820	
Billed Usage (100 Gal)	9,599,440	9,249,881	9,189,296	10,532,687	10,169,087	10,530,346	11,496,356	11,514,373	11,427,479	10,613,653	9,228,048	9,373,548	122,924,194
<b>Industrial</b>													
Customer Count	538	538	538	540	540	541	541	541	540	540	540	543	
Billed Usage (100 Gal)	2,935,804	3,022,195	3,176,016	3,353,744	3,012,129	3,498,119	3,909,721	4,193,910	3,924,547	3,591,252	3,334,484	2,967,462	40,919,384
<b>Municipal</b>													
Customer Count	2,204	2,208	2,260	2,370	2,385	2,387	2,392	2,395	2,386	2,356	2,285	2,256	
Billed Usage (100 Gal)	1,145,749	961,190	1,215,006	1,241,937	1,218,681	1,333,925	1,528,368	1,629,055	1,693,032	1,559,015	1,350,916	1,246,153	16,123,027
<b>Other Water Utilities</b>													
Customer Count	24	24	24	24	25	24	24	24	24	24	24	23	
Billed Usage (100 Gal)	611,738	565,701	562,040	581,046	657,394	597,844	639,460	623,587	727,462	605,830	545,052	599,281	7,316,435
<b>Private Fire</b>													
Customer Count	3,931	3,930	3,928	3,931	3,924	3,932	3,932	3,935	3,934	3,930	3,927	3,926	
<b>Public Fire</b>													
Customer Count	410	410	410	411	411	411	411	411	411	411	412	411	
<b>TOTAL PAAW (Water)</b>													
Customer Count	673,237	673,577	674,166	674,870	674,783	675,068	675,116	675,244	675,271	675,199	677,021	677,153	
Billed Usage (100 Gal)	37,908,824	34,411,254	33,701,216	37,623,669	36,333,038	38,834,152	41,614,987	40,878,763	40,694,087	37,462,776	33,969,992	35,045,539	448,478,297

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**WASTEWATER CSS**  
**FILING REQUIREMENT FR II.8**

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
<b>Residential</b>													
Customer Count	38,526	38,547	38,568	38,583	38,472	38,383	38,417	38,394	38,365	38,352	38,432	38,432	
Water Flow/Usage (100 Gal)	1,430,143	1,318,862	1,387,280	1,424,407	1,359,873	1,363,147	1,561,707	1,345,274	1,362,296	1,445,521	1,175,403	1,293,283	16,467,197
<b>Commercial</b>													
Customer Count	3,731	3,742	3,744	3,757	3,748	3,750	3,750	3,751	3,756	3,759	3,761	3,753	
Water Flow/Usage (100 Gal)	810,910	768,341	800,522	810,050	857,148	803,200	941,100	799,024	894,440	974,197	704,984	759,610	9,923,527
<b>Industrial</b>													
Customer Count	30	30	30	31	32	32	32	32	32	32	32	32	
Water Flow/Usage (100 Gal)	109,391	106,397	81,845	116,209	102,855	89,113	105,300	102,205	93,837	118,235	107,457	113,113	1,245,958
<b>Municipal</b>													
Customer Count	125	125	127	128	127	128	128	128	128	127	123	122	
Water Flow/Usage (100 Gal)	38,518	39,769	39,739	47,722	42,007	49,552	50,407	43,513	53,236	57,937	44,429	46,733	553,561
<b>Miscellaneous/Bulk</b>													
Customer Count	9	9	9	9	9	9	9	9	9	9	9	9	
Water Flow/Usage (100 Gal)	523,037	519,446	83,584	465,556	205,387	349,813	531,916	325,053	460,080	492,688	186,366	496,430	4,639,354
<b>TOTAL PAAW (WASTEWATER CSS)</b>													
Customer Count	42,421	42,453	42,478	42,508	42,388	42,302	42,336	42,314	42,290	42,279	42,357	42,348	0
Water Flow/Usage (100 Gal)	2,911,999	2,752,814	2,392,970	2,863,945	2,567,270	2,654,825	3,190,430	2,615,069	2,863,889	3,088,578	2,218,639	2,709,170	32,829,597

Note: All Water Flow/Usage are in hundred gallons.

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**ROYERSFORD WASTEWATER**  
**FILING REQUIREMENT FR II.8**

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
<b>Residential</b>													
Customer Count	0	0	0	0	1,261	1,260	1,263	1,266	1,269	1,266	1,267	1,268	
Water Flow/Usage (100 Gal)	0	0	0	0	0	29,251	40,247	45,633	38,520	38,260	34,621	44,739	271,271
<b>Commercial</b>													
Customer Count	0	0	0	0	211	211	210	211	211	210	210	210	
Water Flow/Usage (100 Gal)	0	0	0	0	0	27,179	29,359	31,285	30,601	27,482	28,776	33,477	208,158
<b>Industrial</b>													
Customer Count	0	0	0	0	7	7	7	7	7	7	7	7	
Water Flow/Usage (100 Gal)	0	0	0	0	0	719	819	925	739	646	696	648	5,192
<b>Municipal</b>													
Customer Count	0	0	0	0	1	1	1	1	1	1	1	1	
Water Flow/Usage (100 Gal)	0	0	0	0	0	7	7	7	7	15	7	7	57
<b>Miscellaneous/Bulk</b>													
Customer Count	0	0	0	0	1	1	1	1	1	1	1	1	
Water Flow/Usage (100 Gal)	0	0	0	0	0	0	2,129	2,224	2,675	2,304	2,360	2,417	14,111
<b>TOTAL PAAW (ROYERSFORD WW)</b>													
Customer Count	0	0	0	0	1,481	1,480	1,482	1,486	1,489	1,485	1,486	1,487	0
Water Flow/Usage (100 Gal)	0	0	0	0	0	57,156	72,561	80,074	72,543	68,707	66,460	81,288	498,789

Note: All Water Flow/Usage are in hundred gallons.



**PENNSYLVANIA AMERICAN WATER COMPANY**  
**WASTEWATER SSS**  
**FILING REQUIREMENT FR II.8**

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
<b>Residential</b>													
Customer Count	33,288	33,316	33,337	33,353	33,348	33,357	33,362	33,415	33,418	33,432	36,191	36,222	
Water Flow/Usage (100 Gal)	1,183,623	969,912	946,853	1,035,159	1,048,199	1,056,716	1,101,631	1,045,239	1,099,202	1,008,442	939,985	994,253	12,429,215
<b>Commercial</b>													
Customer Count	1,715	1,716	1,715	1,709	1,703	1,704	1,703	1,703	1,713	1,715	1,815	1,809	
Water Flow/Usage (100 Gal)	371,351	373,930	359,555	398,876	387,531	332,610	262,408	396,155	381,123	383,828	387,633	329,807	4,364,807
<b>Industrial</b>													
Customer Count	13	14	14	15	15	15	15	15	15	15	13	14	
Water Flow/Usage (100 Gal)	80,156	79,790	79,038	71,835	68,515	67,933	65,997	63,795	84,015	71,516	35,710	89,807	858,107
<b>Municipal</b>													
Customer Count	83	82	83	86	87	88	88	88	88	88	91	92	
Water Flow/Usage (100 Gal)	33,074	42,862	31,095	41,914	42,187	36,338	38,332	33,964	38,019	42,753	36,619	27,577	444,733
<b>Miscellaneous/Bulk</b>													
Customer Count	6	6	6	6	6	6	6	6	6	6	6	5	
Water Flow/Usage (100 Gal)	575,602	455,753	443,499	546,176	590,021	422,441	557,147	394,438	370,502	312,445	364,819	240,820	5,273,663
<b>TOTAL PAAW (WASTEWATER SSS)</b>													
Customer Count	35,105	35,134	35,155	35,169	35,159	35,170	35,174	35,227	35,240	35,256	38,116	38,142	0
Water Flow/Usage (100 Gal)	2,243,806	1,922,247	1,860,041	2,093,960	2,136,453	1,916,038	2,025,515	1,933,591	1,972,861	1,818,984	1,764,766	1,682,264	23,370,525

Note: All Water Flow/Usage are in hundred gallons.

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

FR II.9

**Pennsylvania-American Water Company**

**II. Operating Revenues**

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

**Answer:**

Please refer to FR II.09\_Attachment for the information requested.

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

	ACTUAL TWELVE MONTHS ENDED 12-31-19	ACTUAL TWELVE MONTHS ENDED 12-31-20	ACTUAL TWELVE MONTHS ENDED 12-31-21	PRESENT RATE TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22	PRESENT RATES TWELVE MONTHS ENDED 12-31-23
NUMBER OF CUSTOMERS						
RESIDENTIAL	613,460	620,045	624,174	624,174	627,543	630,954
COMMERCIAL	45,325	45,651	45,820	45,820	45,969	46,119
INDUSTRIAL	532	535	543	543	543	543
MUNICIPAL	2,198	2,207	2,256	2,256	2,256	2,256
SALE FOR RESALE	22	24	23	23	24	24
MISCELLANEOUS		0	0	0	0	0
PRIVATE FIRE PROTECTION	3,882	3,923	3,926	3,926	3,933	3,940
PUBLIC FIRE	410	410	411	411	411	411
TOTAL	665,829	672,795	677,153	677,153	680,679	684,247
GALLONS BILLED (100 GALLONS)						
RESIDENTIAL	252,872,922	271,000,392	261,195,257	250,403,581	245,541,262	242,660,542
COMMERCIAL	128,708,499	117,708,292	122,924,194	130,344,049	128,285,702	127,605,954
INDUSTRIAL	38,314,272	38,410,398	40,919,384	40,920,580	40,920,580	40,920,580
MUNICIPAL	19,156,568	15,152,334	16,123,027	18,597,667	18,447,790	18,308,777
SALE FOR RESALE	6,938,406	7,041,946	7,316,435	6,974,435	8,731,665	8,731,665
PRIVATE FIRE PROTECTION						
PUBLIC FIRE						
TOTAL	445,990,667	449,313,362	448,478,297	447,240,312	441,926,999	438,227,518

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

	ACTUAL TWELVE MONTHS ENDED 12-31-19	ACTUAL TWELVE MONTHS ENDED 12-31-20	ACTUAL TWELVE MONTHS ENDED 12-31-21	PRESENT RATE TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22	PRESENT RATES TWELVE MONTHS ENDED 12-31-23
NUMBER OF CUSTOMERS						
RESIDENTIAL	32,734	33,244	36,222	36,222	36,726	36,726
COMMERCIAL	1,709	1,716	1,809	1,809	1,820	1,820
INDUSTRIAL	16	15	14	14	15	15
MUNICIPAL	82	83	92	92	92	92
BULK	3	4	5	5	5	5
MISCELLANEOUS		0	0	0	0	0
TOTAL	34,544	35,062	38,142	38,142	38,658	38,658
GALLONS BILLED (100 GALLONS)						
RESIDENTIAL	9,171,567	12,776,869	12,429,215	13,012,596	12,737,642	12,525,711
COMMERCIAL	2,988,291	3,540,876	4,364,807	4,382,187	4,335,923	4,298,786
INDUSTRIAL	578,929	869,742	858,107	858,107	858,107	858,107
MUNICIPAL	1,141,404	1,130,843	444,733	470,162	466,472	463,033
BULK	5,472,024	4,498,416	5,273,663	2,103,587	2,103,587	2,103,587
TOTAL	19,352,215	22,816,747	23,370,525	20,826,639	20,501,732	20,249,225

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

	ACTUAL TWELVE MONTHS ENDED 12-31-19	ACTUAL TWELVE MONTHS ENDED 12-31-20	ACTUAL TWELVE MONTHS ENDED 12-31-21	PRESENT RATE TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22	PRESENT RATES TWELVE MONTHS ENDED 12-31-23
NUMBER OF CUSTOMERS						
RESIDENTIAL	36,139	38,521	38,432	38,432	38,432	38,432
COMMERCIAL	3,522	3,731	3,753	3,753	3,753	3,753
INDUSTRIAL	28	32	32	32	32	32
MUNICIPAL	114	124	122	122	122	122
BULK	7	7	9	9	9	9
TOTAL	39,810	42,415	42,348	42,348	42,348	42,348
GALLONS BILLED (100 GALLONS)						
RESIDENTIAL	15,530,693	16,432,096	16,467,197	16,467,197	16,101,625	15,819,846
COMMERCIAL	9,980,424	9,647,854	9,923,527	9,923,527	9,818,337	9,733,900
INDUSTRIAL	1,061,506	997,752	1,245,958	1,245,958	1,245,958	1,245,958
MUNICIPAL	1,191,718	990,314	553,561	553,561	548,568	543,915
BULK	4,255,064	4,188,009	4,639,354	4,639,354	4,639,354	4,639,354
TOTAL	32,019,405	32,256,025	32,829,597	32,829,597	32,353,842	31,982,973

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

	ACTUAL TWELVE MONTHS ENDED 12-31-19	ACTUAL TWELVE MONTHS ENDED 12-31-20	ACTUAL TWELVE MONTHS ENDED 12-31-21	PRESENT RATE TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22	PRESENT RATES TWELVE MONTHS ENDED 12-31-23
NUMBER OF CUSTOMERS						
RESIDENTIAL			1,268	1,268	1,268	1,268
COMMERCIAL			210	210	210	210
INDUSTRIAL			7	7	7	7
MUNICIPAL			1	1	1	1
BULK			1	1	1	1
TOTAL			1,487	1,487	1,487	1,487
GALLONS BILLED (100 GALLONS)						
RESIDENTIAL			271,271	484,705	484,705	484,705
COMMERCIAL			208,158	361,366	361,366	361,366
INDUSTRIAL			5,192	8,947	8,947	8,947
MUNICIPAL			57	100	100	100
BULK			14,111	28,221	28,221	28,221
TOTAL			498,789	883,339	883,339	883,339

**PENNSYLVANIA-AMERICAN WATER COMPANY**  
**FILING REQUIREMENT FR II.9**  
**UPPER POTTS GROVE WASTEWATER OPERATIONS**

	ACTUAL TWELVE MONTHS ENDED 12-31-19	ACTUAL TWELVE MONTHS ENDED 12-31-20	ACTUAL TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22	PRESENT RATES TWELVE MONTHS ENDED 12-31-23
NUMBER OF CUSTOMERS					
RESIDENTIAL				1,555	1,575
COMMERCIAL				29	29
INDUSTRIAL				6	6
MUNICIPAL				3	3
BULK				0	0
TOTAL				1,593	1,613
GALLONS BILLED (100 GALLONS) *					
RESIDENTIAL				0	0
COMMERCIAL				0	0
INDUSTRIAL				0	0
MUNICIPAL				0	0
BULK					
(*) Customers are unmetered					
TOTAL				0	0

**PENNSYLVANIA-AMERICAN WATER COMPANY**  
**FILING REQUIREMENT FR II.9**  
**CITY OF YORK WASTEWATER OPERATIONS**

	ACTUAL TWELVE MONTHS ENDED 12-31-19	ACTUAL TWELVE MONTHS ENDED 12-31-20	ACTUAL TWELVE MONTHS ENDED 12-31-21	PRESENT RATES TWELVE MONTHS ENDED 12-31-22	PRESENT RATES TWELVE MONTHS ENDED 12-31-23
NUMBER OF CUSTOMERS					
RESIDENTIAL				12,167	12,167
COMMERCIAL				1,354	1,354
INDUSTRIAL				67	67
MUNICIPAL				0	0
RESALE				0	0
BULK				7	7
				0	0
TOTAL	0	0	0	13,595	13,595
GALLONS BILLED (100 GALLONS)					
RESIDENTIAL				4,519,233	4,519,233
COMMERCIAL				3,722,505	3,722,505
INDUSTRIAL				1,672,932	1,672,932
MUNICIPAL				0	0
BULK				23,239,590	23,239,590
PRIVATE FIRE PROTECTION					
PUBLIC FIRE					
TOTAL	0	0	0	33,154,259	33,154,259



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

FR II.10

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to attached schedules FR II.10\_Attachment (1) and FR II.10\_Attachment (2) for the breakdown of the number and size of private fire services according to general water service class of customers and proforma billing at present rates for private fire services.

Please refer to attached file FR II.10\_Attachment (3) for the listing of all public fire protection customers and proforma billing at present rates.

**PENNSYLVANIA AMERICAN WATER COMPANY**  
**FILING REQUIREMENT II.10**

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

Service Connection Size	Residential	Commercial	Industrial	Public Authority	Total
<b>UNMETERED</b>					
1"					
1 1/4"		1		1	2
1 1/2"					
2"		46		1	47
3"		13		2	15
4"		275	3	41	319
6"		927	92	142	1,161
8"		475	85	30	590
10"		38	12	2	52
12"		9	5	5	19
Hydrants		1,500	45	67	1,612
Sprinklers		924	918		1,842
Standpipes		5	5		10
Subtotal	0	4,213	1,165	291	5,669
<b>METERED</b>					
1"		10	5		15
1 1/2"		3			3
2"		39	1		40
3"		10	1		11
4"		57	8	4	69
6"		67	11	3	81
8"		21	1	4	26
10"		5	5		10
Subtotal	0	212	32	11	255
<b>TOTAL</b>	<b>0</b>	<b>4,425</b>	<b>1,197</b>	<b>302</b>	<b>5,924</b>

PENNSYLVANIA AMERICAN WATER COMPANY  
FILING REQUIREMENT II.10

Annualization of private fire revenues for the years ending December 2021, December 2022 and December 2023

SERVICE CONNECTION SIZE	PRESENT RATES @ December 2021			PRESENT RATES @ December 2022			PRESENT RATES @ December 2023		
	QUANTITY	ANNUAL RATE	REVENUE	QUANTITY	ANNUAL RATE	REVENUE	QUANTITY	ANNUAL RATE	REVENUE
<b>UNMETERED</b>									
1"	0	\$56.52	\$0.00	0	\$57.48	\$0.00	0	\$57.48	\$0.00
1 1/4"	2	56.52	113.04	2	57.48	114.96	2	57.48	114.96
1 1/2"	0	81.36	0.00	0	82.80	0.00	0	82.80	0.00
2"	47	144.60	6,796.20	47	147.24	6,920.28	47	147.24	6,920.28
3"	15	328.80	4,932.00	15	334.80	5,022.00	15	334.80	5,022.00
4"	319	578.76	184,624.44	319	589.44	188,031.36	319	589.44	188,031.36
6"	1,161	1,315.08	1,526,807.88	1,161	1,339.32	1,554,950.52	1,161	1,339.32	1,554,950.52
8"	590	2,340.84	1,381,095.60	590	2,384.04	1,406,583.60	590	2,384.04	1,406,583.60
10"	52	3,655.92	190,107.84	52	3,723.36	193,614.72	52	3,723.36	193,614.72
12"	19	5,260.32	99,946.08	19	5,357.40	101,790.60	19	5,357.40	101,790.60
Hydrants	1,612	322.44	519,773.28	1,612	322.44	519,773.28	1,612	322.44	519,773.28
Sprinklers first 200	5	689.04	3,445.20	5	701.76	3,508.80	5	701.76	3,508.80
Sprinklers over 200	1,837	1.80	3,306.60	1,837	1.80	3,306.60	1,837	1.80	3,306.60
Standpipes	10	535.80	5,358.00	10	545.64	5,456.40	10	545.64	5,456.40
Subtotal	5,669		\$3,926,306.16	5,669		\$3,989,073.12	5,669		\$3,989,073.12
<b>METERED</b>									
1"	15	\$462.24	\$6,933.60	15	\$470.76	\$7,061.40	15	\$470.76	\$7,061.40
1 1/2"	3	660.24	1,980.72	3	672.36	2,017.08	3	672.36	2,017.08
2"	40	1,056.48	42,259.20	40	1,076.04	43,041.60	40	1,076.04	43,041.60
3"	11	1,980.84	21,789.24	11	2,017.34	22,190.78	11	2,017.34	22,190.78
4"	69	2,476.08	170,849.52	69	2,521.80	174,004.20	69	2,521.80	174,004.20
6"	81	3,714.24	300,853.44	81	3,782.76	306,403.56	81	3,782.76	306,403.56
8"	26	5,695.08	148,072.08	26	5,800.20	150,805.20	26	5,800.20	150,805.20
10"	10	8,006.16	80,061.60	10	8,153.88	81,538.80	10	8,153.88	81,538.80
12"		12,013.56	0.00		12,235.20	0.00		12,235.20	0.00
Subtotal	255		\$772,799.40	255		\$787,062.62	255		\$787,062.62
<b>TOTAL</b>	5,924		<u><u>\$4,699,105.56</u></u>	5,924		<u><u>\$4,776,135.74</u></u>	5,924		<u><u>\$4,776,135.74</u></u>

Pennsylvania American Water Company  
Public Fire Protection  
Filing Requirement 11.10 (a)

	Present Rate Revenues @ December 2021			Present Rate Revenues @ December 2022			Present Rate Revenues @ December 2023		
	# of Hydrants	Annual Rate	Annual Revenue	# of Hydrants	Monthly Rate	Annual Revenue	# of Hydrants	Annual Rate	Annual Revenue
Hydrants Prior to 1/1/2000	25,785	\$240.00	\$6,188,400	25,785	\$240.00	\$6,188,400	25,785	\$240.00	\$6,188,400
Hydrants @ 25% of Cost of Service	9,735	202.44	\$1,970,753	9,893	202.44	\$2,002,739	10,051	202.44	\$2,034,724
Bradford Township	47	75.00	\$3,525	47	75.00	\$3,525	47	75.00	\$3,525
Brownsville Area	233	210.60	\$49,070	233	210.60	\$49,070	233	210.60	\$49,070
California Area	75	216.60	\$16,245	75	216.60	\$16,245	75	216.60	\$16,245
Reading Area	2,522	218.28	\$550,502	2,522	218.28	\$550,502	2,522	218.28	\$550,502
Valley District	108	0.00	\$0	108	0.00	\$0	108	0.00	\$0
Total	38,505		\$8,778,495			\$8,810,481			\$8,842,466

Rate Zone/Municipalities	# of Hydrants @ \$240.00	# of Hydrants @ \$202.44	# of Hydrants @ \$75.00	# of Hydrants @ \$210.60	# of Hydrants @ \$216.60	# of Hydrants @ \$218.28	# of Hydrants @ \$0.00	Revenue
<b>PA Brownsville Area</b>								
Brownsville Borough				63				\$13,267.80
Brownsville Township				17				3,580.20
Luzerne Twp Bord Supv				53				11,161.80
Redstone Twp Supervisors				67				14,110.20
West Brownsville Borough				33				6,949.80
<b>PA California Area</b>								
Borough Of California					67			14,512.20
Coal Center Borough		8			8			3,352.32
<b>PA Former Evansburg</b>								
Perkiomen Township Municipal		67						13,563.48
<b>PA Reading Area</b>								
Amity Township						205		44,747.40
Boro Of Sinking Spring						52		11,350.56
Boro Of Stockertown						28		6,111.84
Boro Of Wyomissing						62		13,533.36
Borough Of Nazareth						82		17,898.96
Borough Of Royersford						60		13,096.80
Borough Of Spring City						36		7,858.08
Bushkill Twp Bd Of Supvr						20		4,365.60
Cumru Township						5		1,091.40
East Coventy Twp		31				56		18,499.32
East Pikeland Township						100		21,828.00
East Vincent Twnp						37		8,076.36
Exeter Twp Supervisors						331		72,250.68
Forks Twp Brd Of Supr						2		436.56
Limerick Township						188		41,036.64
Lower Heidelberg						36		7,858.08
Palmer Twp Board Of Supv						37		8,076.36
Pen Argyl Borough						55		12,005.40
Plainfield Township						77		16,807.56
South Heidelberg Township						29		6,330.12
Spring Twp Mun Bldg						309		67,448.52
Supv Upper Providence Twnshp						559		122,018.52
Tatamy Boro, Fire Hydrants						22		4,802.16
Upper Nazareth Twp Supervisors						76		16,589.28
West Vincent Township						2		436.56
Wind Gap Boro						56		12,223.68
<b>PA Redstone</b>								
Luzerne Twp Bord Supv		11						2,226.84
Redstone Twp Supervisors		8						1,619.52
<b>PA Sutton Hills</b>								
Jackson Twp		6						1,214.64
<b>PA Former Rate Zone 47</b>								
Connellsville Twp Supervi		2						404.88
German Township		23						4,656.12
Menallen Twp Supvsr		12						2,429.28
<b>Pa Rate Zone 1 Central Region</b>								
Annaville Township Com	60	8						16,019.52
Baldwin Twp	38							9,120.00
Bethel Park Boro	517	51						134,404.44
Boggs Township		35						7,085.40
Boro Of Berwick Fire Co'S	131	10						33,464.40
Boro Of Carnegie	130	16						34,439.04
Boro Of Nescopeck	34	2						8,564.88
Borough Of Baldwin	296	14						73,874.16
Borough Of Brentwood	132	7						33,097.08
Borough Of Dormont	106	1						25,642.44
Borough Of Green Tree	109	7						27,577.08
Borough Of Homestead	98	3						24,127.32
Borough Of Ingram	54	1						13,162.44
Borough Of Jefferson Hills	322	91						95,702.04
Borough Of Lemoyne	86	9						22,461.96
Borough Of Lewisburg	83	4						20,729.76
Borough Of Milton	150	11						38,226.84
Borough Of Palmyra	113	18						30,763.92
Borough Of Pleasant Hills	127							30,480.00

Rate Zone/Municipalities	# of Hydrants @ \$240.00	# of Hydrants @ \$202.44	# of Hydrants @ \$75.00	# of Hydrants @ \$210.60	# of Hydrants @ \$216.60	# of Hydrants @ \$218.28	# of Hydrants @ \$0.00	Revenue
Borough Of Thornburg	18	1						4,522.44
Borough Of Whitaker	32							7,680.00
Bradford Township	2		47					4,005.00
Briar Creek Borough	6	2						1,844.88
Briar Creek Township	4	1						1,162.44
Bridgeville Borough	88	12						23,549.28
Buffalo Twp Supervisors	5	2						1,604.88
Butler Twp	13	2						3,524.88
Camp Hill Fire Co	132	4						32,489.76
Castle Shannon Boro	115	3						28,207.32
Chester Hill Boro	26							6,240.00
City Of Pittsburgh	1,236	35						303,725.40
Collier Township	187	0						44,880.00
Conewago Township		19						3,846.36
Connellsville Twp Supervi	18							4,320.00
Crafton Boro	94	7						23,977.08
Decatur Township Road Sup	29	5						7,972.20
Delaware Township Supervisors	21	3						5,647.32
Derry Township Supervisors	308	139						102,059.16
Dravosburg Boro	12	1						3,082.44
E Chillisquaque Twp	1							240.00
East Buffalo Twp	74	33						24,440.52
East Pennsboro Twp	280	68						80,965.92
Fairview Twp Bd Of Supervisors	144	137						62,294.28
Finleyville Boro	13							3,120.00
Frackville Borough	67	2						16,484.88
Graham Township	16	12						6,269.28
Gregg Township	17	10						6,104.40
Hampden Twp Offices	394	196						134,238.24
Heidelberg Borough	27							6,480.00
Kelly Township Supervisor	36	23						13,296.12
Londonderry Township Office		11						2,226.84
Lower Allen Township	270	50						74,922.00
Mcwensville Boro/Fire Hydrants		9						1,821.96
Menallen Twp Supvrs	25							6,000.00
Morris Twp Supervisors	51	11						14,466.84
Mt Lebanon Pa	428	8						104,339.52
Mt Oliver Boro	62	1						15,082.44
Munhall Borough	219	6						53,774.64
New Cumberland Boro	118	4						29,129.76
Newberry Twp	42	2						10,484.88
North Annville Township	2							480.00
North Londonderry Twp	69	52						27,086.88
North'D Boro	76	5						19,252.20
Osceola Mills Borough	31	1						7,642.44
Peters Township Council	58	31						20,195.64
Phillipsburg Borough	73	1						17,722.44
Point Township	42	19						13,926.36
Porter Township Supervisors		8						1,619.52
Rosslyn Farms Boro	18	6						5,534.64
Rush Township Supervisors	42	54						21,011.76
Scott Township - Pittsburgh	241	6						59,054.64
Shiremanstwn Boro	28							6,720.00
Silver Spring Board Of Sprvrs	114	135						54,689.40
South Annville Township	3	17						4,161.48
South Fayette Twp	303	160						105,110.40
South Hanover Township	24	144						34,911.36
South Londonderry Twp	70	65						29,958.60
South Park Township	250	32						66,478.08
Township Of Robinson	7	1						1,882.44
Township Of Salem	42	2						10,484.88
Turbot Township Municipal	10	6						3,614.64
Upper Allen Tsp	6	2						1,844.88
Upper Augusta Township	2	7						1,897.08
Upper St Clair Township	406	32						103,918.08
W Chillis Twp	23	11						7,746.84
W Homestead Boro	56	4						14,249.76
Walker Township Supervisors		9						1,821.96
Wallacetown Borough		9						1,821.96
Watsonstown Borough	64	3						15,967.32
West Hanover Twp	72	138						45,216.72
West Mahanoy Twp	37							8,880.00
West Mifflin Boro	412	16						102,119.04
White Deer Township Supv	31							7,440.00
Whitehall Boro	188	17						48,561.48
Wormleysburg Borough	44	9						12,381.96
<b>PA Rate Zone 1 Northeast Region</b>								
Archbald Boro	173	58						53,261.52
Ashley Borough	44	2						10,964.88
Avoca Borough	62	2						15,284.88
Bangor Borough	69							16,560.00
Blakely Borough		15						3,036.60
Board Of Supv U Mt Bethel	8							1,920.00
Boro Of Stockertown		4						809.76
Borough Of Dalton	39							9,360.00
Borough Of Kingston	185	1						44,602.44
Borough Of Susquehanna Depot	35							8,400.00
Bridgewater Township	4	4						1,769.76
Browndale Village	11	2						3,044.88
Carbondale City	159	8						39,779.52
Carbondale Twp	30	6						8,414.64
City Of Scranton Dpw	1,132	55						282,814.20
City Of Wilkes Barre	564	31						141,635.64
Clarks Green Borough	26							6,240.00
Clarks Summit Boro	85	1						20,602.44

Rate Zone/Municipalities	# of Hydrants @ \$240.00	# of Hydrants @ \$202.44	# of Hydrants @ \$75.00	# of Hydrants @ \$210.60	# of Hydrants @ \$216.60	# of Hydrants @ \$218.28	# of Hydrants @ \$0.00	Revenue
Conyngham Twp Supervisors	14	2						3,764.88
Coolbaugh Township	27	73						21,258.12
Courtdale Borough	23	2						5,924.88
Dickson City Borough	128	29						36,590.76
Dunmore Borough Of	185	18						48,043.92
Dupont Borough Bldg	65	10						17,624.40
Duryea Borough	98	15						26,556.60
Edwardsville Borough Bldg	64	9						17,181.96
Exeter Borough	93	1						22,522.44
Fairview Twp	116	13						30,471.72
Fell Twp Supv	54	1						13,162.44
Forest City Borough	45	5						11,812.20
Forty Fort Borough	70							16,800.00
Glenburn Township	18	5						5,332.20
Great Bend Boro	17							4,080.00
Great Bend Township	10	4						3,209.76
Hallstead Borough Council	20							4,800.00
Hanover Twp Board Of Cmdr	220	15						55,836.60
Hanover Twp Commr	8							1,920.00
Hughestown Borough	34	1						8,362.44
Hunlock Twp Bd Of Supv Th	3							720.00
Jenkins Twp	92	56						33,416.64
Jermyn Borough	41	6						11,054.64
Jessup Borough	82	45						28,789.80
Kingston Twp		28						5,668.32
Lafin Borough	57							13,680.00
Lanesboro Borough	14							3,360.00
Larksville Borough	89	1						21,562.44
Laurel Run Borough, Fire Hydra		1						202.44
Lehman Township		9						1,821.96
Luzerne Borough Bldg	49	2						12,164.88
Mayfield Borough	50	6						13,214.64
Middle Smithfield Twp		9						1,821.96
Montrose Boro Council	42							10,080.00
Moosic Borough	138	52						43,646.88
Mt Pocono Boro Fire Hydrants		43						8,704.92
Nanticoke City Of	164	8						40,979.52
Newport Twp Commissioners	112	3						27,487.32
Newton Twp Board Of Supv	1							240.00
North Abington Township	3	7						2,137.08
Old Forge Borough	161	26						43,903.44
Olyphant Borough	119	24						33,418.56
Palmer Twp Board Of Supv		52						10,526.88
Pen Argyl Borough		2						404.88
Pittston City Of	109	1						26,362.44
Pittston Twp Muni Bldg	103	56						36,056.64
Plainfield Township	4	26						6,223.44
Plains Twp Muni Bldg	224	19						57,606.36
Plymouth Borough	100	1						24,202.44
Plymouth Township Board Of	43							10,320.00
Pringle Borough Council	23							5,520.00
Rice Twp Board Spvrs	11	11						4,866.84
Roseto Borough	35							8,400.00
S Abington Twp	24	8						7,379.52
Salem Twp. Supervisors		4						809.76
Scott Township - Olyphant		31						6,275.64
Sect Board Of Supervisors	59	43						22,864.92
Shickshinny Borough	24	0						5,760.00
Spring Brook Township		1						202.44
Sugar Notch Borough	24	3						6,367.32
Swoyersville Borough Bldg	83	3						20,527.32
Tatamy Boro, Fire Hydrants		12						2,429.28
Taylor Borough Council	110	5						27,412.20
Throop Borough	83	31						26,195.64
Upper Nazareth Twp Supervisors		31						6,275.64
Vandling Borough	16	1						4,042.44
Warrior Run Borough	19							4,560.00
Washington Township	37	17						12,321.48
Waverly Township	46	17						14,481.48
West Pittston Borough	71	7						18,457.08
West Wyoming Boro	48							11,520.00
Wilkes Barre Scr Intrntl	1							240.00
Wilkes Barre Twp	91	28						27,508.32
Wind Gap Boro		3						607.32
Wright Township Municipal Bldg	147	18						38,923.92
Wyoming Borough	51							12,240.00
Yatesville Borough	18	2						4,724.88
<b>PA Rate Zone 1 Northwest Region</b>								
Applewold Borough	10							2,400.00
Bell Township	9							2,160.00
Big Beaver Borough		9						1,821.96
Big Run Borough	20	1						5,002.44
Boro Of Ellwood City	166	12						42,269.28
Borough Of East Butler	18	7						5,737.08
Borough Of Ellport	18	4						5,129.76
Butler Twp Commissioners	224	275						109,431.00
Center Township	27	146						36,036.24
City Of Butler	302	15						75,516.60
City Of New Castle	505	5						122,212.20
City Of Warren	217	3						52,687.32
Cl Twp Supervisor	36	93						27,466.92
Clarion Borough	82	1						19,882.44
Clinton Township Municipal		50						10,122.00
Connoquenessing Borough		25						5,061.00
Connoquenessing Twp	9	98						21,999.12

Rate Zone/Municipalities	# of Hydrants @ \$240.00	# of Hydrants @ \$202.44	# of Hydrants @ \$75.00	# of Hydrants @ \$210.60	# of Hydrants @ \$216.60	# of Hydrants @ \$218.28	# of Hydrants @ \$0.00	Revenue
Elk Township			38					7,692.72
Forward Township			3					607.32
Franklin Township			24					4,858.56
Franklin Twp Supervi	33		88					25,734.72
Gaskill Township	2							480.00
Glade Twp Supervisor	11		12					5,069.28
Hickory Township	20		4					5,609.76
Indiana Borough	158							37,920.00
Indiana County	5							1,200.00
Jackson Township			108					21,863.52
Jefferson Township Municipal			38					7,692.72
Kane Borough	91		1					22,042.44
Kittanning Borough	86		1					20,842.44
Knox Township			39					7,895.16
Koppel Boro			30					6,073.20
Lancaster Township			89					18,017.16
Limestone Township	1							240.00
Mahoning Twp. Supervisors			43					8,704.92
Mccalmont Twp Municipal	5		8					2,819.52
Mead Township Supervisors	14							3,360.00
Monroe Twp Supv	8		56					13,256.64
Neshannock Twp	204		59					60,903.96
New Beaver Borough			19					3,846.36
North Beaver Township			7					1,417.08
North Sewickley Twp	34		7					9,577.08
Paint Township			71					14,373.24
Penn Township			7					1,417.08
Perry Twp Supervisor	20		2					5,204.88
Piney Township Hydrants			7					1,417.08
Pleasant Township Supvsr	28							6,720.00
Punxsutawney Boro	118		6					29,534.64
Saxonburg Borough			50					10,122.00
Shenango Township Road Dept	107		139					53,819.16
Shipperville Borough Hydrants			16					3,239.04
Sligo Boro Hydrants			24					4,858.56
South New Castle Boro	10		9					4,221.96
Strattanville Borough			21					4,251.24
Summit Township	25		27					11,465.88
Taylor Township Municipal Auth	49		2					12,164.88
Union Township-Hydrants	63		49					25,039.56
Wayne Twp Supervisor	22		3					5,887.32
Wetmore Twp Supvsr	57		11					15,906.84
White Twp Supv	139		19					37,206.36
Wilson Ridge Hoa Phases 3 And			3					607.32
Young Township	13		23					7,776.12
<b>PA Rate Zone 1 Southeast Region</b>								
Amity Township			163					32,997.72
Bart Township			1					202.44
Boro Of Bridgeport	71		6					18,254.64
Boro Of Sinking Spring			44					8,907.36
Boro Of Wyomissing			5					1,012.20
Borough Of Norristown	327		20					82,528.80
Caln Township, Sewer			228					46,156.32
City Of Coatesville			223					45,144.12
Cumru Township			4					809.76
East Fallowfield Twp Hydrants			128					25,912.32
East Norriton Township	232		32					62,158.08
East Pikeland Township			9					1,821.96
East Vincent Twnp			30					6,073.20
Exeter Twp Supervisors			133					26,924.52
Fallowfield Township			1					202.44
Falls Township	53							12,720.00
Limerick Township			403					81,583.32
Lower Heidelberg			40					8,097.60
Lower Makefield Township	555		71					147,573.24
Lower Pottsgrove Twp, Dewey Ho			5					1,012.20
Lower Providence Township	212		63					63,633.72
Oakland Township			1					202.44
Parkesburg Borough			84					17,004.96
Plymouth Township	31		1					7,642.44
Quarryville Boro Of			1					202.44
Sadsbury Township			100					20,244.00
Sadsbury Township- Lancaster			2					404.88
Skippack Township	9							2,160.00
South Coatesville Borough, Off			35					7,085.40
South Heidelberg Township			49					9,919.56
Spring Twp Mun Bldg			79					15,992.76
Supv Upper Providence Twnshp			13					2,631.72
Upper Merion Township	46		8					12,659.52
Valley Township			29					5,870.76
West Caln Township			53					10,729.32
West Norriton Township	259		35					69,245.40
West Sadsbury Township			2					404.88
Whitemarsh Township, Wedgewood			1					202.44
Whitpain Township	147		18					38,923.92
Worcester Township	20		27					10,265.88
Yardley Boro Hall	54		3					13,567.32
<b>PA Rate Zone 1 Southwest Region</b>								
Ammwell Twp	1		17					3,681.48
Boro Of Dravosburg	31		1					7,642.44
Boro Of Houston	23		3					6,127.32
Boro Of Liberty	58		1					14,122.44
Boro Of West Elizabeth	19		1					4,762.44
Borough Of California			13					2,631.72

Rate Zone/Municipalities	# of Hydrants @ \$240.00	# of Hydrants @ \$202.44	# of Hydrants @ \$75.00	# of Hydrants @ \$210.60	# of Hydrants @ \$216.60	# of Hydrants @ \$218.28	# of Hydrants @ \$0.00	Revenue
Borough Of Green Hills	2							480.00
Borough Of Lincoln	56	1						13,642.44
Borough Of Midway	25	1						6,202.44
Borough Of So Cville	38							9,120.00
Brownsville Borough		4						809.76
Brownsville Township		6						1,214.64
Buffalo Twp		79						15,992.76
Bullskin Twp Sup		3						607.32
Burgettstown Borough	43	3						10,927.32
Bushkill Twp Bd Of Supvr		46						9,312.24
Canonsburg Boro	153	36						44,007.84
Canton Twp Supv	114	65						40,518.60
Carroll Twp Supervisor	95	13						25,431.72
Cecil Twp Sup / Mun Bld	227	175						89,907.00
Chartiers Twp Supv	111	175						62,067.00
City Of Clairton	173	6						42,734.64
City Of Connellsville	170							40,800.00
City Of Monongahela	93	2						22,724.88
City Of Uniontown	217	4						52,889.76
City Of Washington-Hydrants	282	8						69,299.52
Claysville Boro		25						5,061.00
Connellsville Twp Supervi		7						1,417.08
Cross Creek Township-Hydrants	28	7						8,137.08
Donegal Township		39						7,895.16
Dunbar Township		5						1,012.20
East Finley Township 120345461		1						202.44
East Washington Boro-Hydrants	47	0						11,280.00
Elizabeth Boro	48	1						11,722.44
Elizabeth Township Authority Cmdr	394	23						99,216.12
Forward Township	6							1,440.00
Frankfort Springs Borough	3							720.00
Glassport Borough	89	3						21,967.32
Hanover Township	71	53						27,769.32
Hanover Twp Supervisors	2							480.00
Hopewell Township		29						5,870.76
Independence Township	6	37						8,930.28
Jefferson Township	8	70						16,090.80
Luzerne Twp Bord Supv		4						809.76
Mcdonald Boro-Hydrants	50							12,000.00
Mt Pleasant Twp-Hydrants	25	231						52,763.64
N Franklin Twp Supv	71	36						24,327.84
New Eagle Borough	46	1						11,242.44
North Bethlehem Township		8						1,619.52
North Fayette Twp	10							2,400.00
North Strabane Twp	181	179						79,676.76
North Union Rd Supv	49	55						22,894.20
Nottingham Twp Board	73	51						27,844.44
Peters Township Council	318	155						107,698.20
Redstone Twp Supervisors		7						1,417.08
Robinson Township	26	12						8,669.28
Smith Twp Supervisors	96	39						30,935.16
Somerset Twp	5	28						6,868.32
South Franklin Twp	37	74						23,860.56
South Strabane Township	164	112						62,033.28
South Union	7							1,680.00
South Union Rd Supv	45	18						14,443.92
Union Township	148	12						37,949.28
Washington County	3	1						922.44
West Brownsville Borough		5						1,012.20
West Middletown Boro		6						1,214.64
West Pike Run Twp		23						4,656.12
<b>PA Steelton Area</b>								
Borough of Steelton		204						41,297.76
<b>PA Turbotville Area</b>								
Borough Of Turbotville		25						5,061.00
Warrior Run Fire Dept.		1						202.44
<b>PA Valley Area</b>								
Valley Township							108	0.00
<b>Total</b>	<b>25,785</b>	<b>9,735</b>	<b>47</b>	<b>233</b>	<b>75</b>	<b>2,522</b>	<b>108</b>	<b>\$8,778,495.36</b>
<b>Additional Hydrants at 25% Cost of Service For 2022</b>		158						31,985.52
<b>Present Rate Revenues 2022</b>								<b>\$8,810,480.88</b>
<b>Additional Hydrants at 25% Cost of Service For 2023</b>		158						31,985.52
<b>Present Rate Revenues 2023</b>								<b>\$8,842,466.40</b>
<b>Billed Public Fire Hydrants @ 12/31/2021</b>								<b>\$8,643,017.60</b>
<b>TCJA/EADIT</b>								<b>(\$138,243.42)</b>
<b>Unbilled</b>								<b>\$229.62</b>
<b>Per Book Public Fire Revenue @ 12/31/2021</b>								<b>\$8,505,003.80</b>



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

FR II.11

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to FR II.11\_Attachment Redacted showing revenues and units sold to each Sales for Resale customer for years 2019, 2020 and 2021.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS  
SALE FOR RESALE CUSTOMERS  
FILING REQUIREMENT FR II.11

DESCRIPTION	12/31/2019		12/31/2020		12/31/2021	
	00 GAL	REVENUE	00 GAL	REVENUE	00 GAL	REVENUE
ATGLEN BOROUGH	1,630	15,576.70	6,150	18,839.69	1,820	14,817.19
AUDUBON WATER COMPANY	16	\$4,626.08		\$4,610.40		\$4,718.53
CHRISTIANA BOROUGH	7,396	12,540.38	48	7,235.85	63	6,798.25
CITY OF DUQUESNE	35,712	50,244.81	10,330	28,225.87	0	17,105.42
EVANS CITY WATER AND SEWER AUTH		Redacted - Refer to Confidential Volume 6d				
FARMINGTON TWP	209,480	165,623.63	186,334	151,855.54	183,626	147,300.21
INDIANA MUNICIPAL SERVICES		Redacted - Refer to Confidential Volume 6d				
MUN. AUTH. OF WESTMORELAND	3,500	16,926.67	850	15,013.62	2,270	16,387.67
NEWTOWN ARTESIAN WATER		Redacted - Refer to Confidential Volume 6d				
NORTH SEWICKLEY MUN ATHRT	1,704	10,736.51	1,604	10,664.34	1,426	10,758.29
OAKDALE BOROUGH		Redacted - Refer to Confidential Volume 6d				
QUARYVILLE BOROUGH	96,990	84,417.08	2,620	16,291.36	45,830	46,588.01
ROBINSON TWP AUTHORITY	25	18,746.91		18,722.40	4,870	22,312.94
SUEZ WATER		Redacted - Refer to Confidential Volume 6d				
VALLEY TWP	382,280	380,164.93	407,620	396,536.90	342,000	342,794.52
WESTERN ALLEGHENY CTY MUN AUTH		Redacted - Refer to Confidential Volume 6d				

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

FR II.12

**Pennsylvania-American Water Company**

**II. Operating Revenues**

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

**Answer:**

Please refer to FRII.12\_Attachment (1) Redacted and FRII.12 Attachment (2) for the information requested.

CUSTOMER: Cleveland-Cliffs Inc. Butler Works  
 PREMISE NO: 9240145159  
 CLASS: INDUSTRIAL  
 RATE ZONE: ONE - INDUSTRIAL CURTAILMENT  
 METER CONFIG: 2-8"

FR II.12

	ACTUAL 31-Dec-19	ACTUAL 31-Dec-20	ACTUAL 31-Dec-21	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION (100 GALLONS)					
JANUARY	399,100	298,840	321,290	321,290	321,290
FEBRUARY	356,390	321,850	279,570	279,570	279,570
MARCH	419,490	292,820	291,680	291,680	291,680
APRIL	339,120	359,550	413,010	413,010	413,010
MAY	428,200	331,730	341,770	341,770	341,770
JUNE	476,390	388,600	364,420	364,420	364,420
JULY	486,550	426,570	525,180	525,180	525,180
AUGUST	449,320	429,590	432,860	432,860	432,860
SEPTEMBER	526,980	429,450	505,400	505,400	505,400
OCTOBER	419,440	378,180	461,170	461,170	461,170
NOVEMBER	365,670	335,640	366,810	366,810	366,810
DECEMBER	321,380	251,220	355,450	355,450	355,450
TOTAL	4,988,030	4,244,040	4,658,610	4,658,610	4,658,610

BASE RATE REVENUE

JANUARY	\$219,256.31	\$175,863.78	\$185,580.14	\$192,389.20	\$242,969.19
FEBRUARY	200,771.42	185,822.51	167,523.72	173,669.44	219,981.47
MARCH	228,081.10	173,258.32	173,366.40	179,103.19	226,654.08
APRIL	193,296.96	202,139.07	230,774.33	233,543.96	293,506.91
MAY	231,850.79	190,098.57	199,193.64	201,578.58	254,253.67
JUNE	252,707.42	214,711.91	209,234.39	211,741.63	266,733.82
JULY	257,104.67	231,145.32	280,499.29	283,874.64	355,312.58
AUGUST	240,991.52	232,452.38	239,573.84	242,450.66	304,444.26
SEPTEMBER	274,602.77	232,391.79	271,730.82	274,999.36	344,413.80
OCTOBER	228,059.46	210,202.13	252,123.66	255,153.36	320,043.07
NOVEMBER	204,787.80	191,790.82	210,293.87	212,814.02	268,050.71
DECEMBER	185,619.09	155,253.84	205,257.99	207,716.79	261,791.35
TOTAL	\$2,717,129.31	\$2,395,130.44	\$2,625,152.09	\$2,669,034.83	\$3,358,154.91

Percent increase 1.672% 25.819%

CUSTOMER: CONAGRA GROCERY PRODUCTS CO.

FR II.12

PREMISE NO: 9240578067

CLASS: INDUSTRIAL

RATE ZONE: ONE - DIS CONTRACT

METER CONFIG: 2-4"

RATE INCREASE EFFECTIVE 12/10/2019, 12/10/2020, 12/10/2021 AND 12/10/2022

Redacted - Refer to Confidential Volume 6d

CUSTOMER: WACMA  
PREMISE NO: 9240686002  
CLASS: RESALE  
RATE ZONE: DRS CONTRACT  
METER CONFIG: 1-8" & 1-2"  
RATE INCREASES EFFECTIVE 2/11/2019, 2/11/2020, 2/11/2021 AND 2/11/2022

FR II.12

Redacted - Refer to Confidential Volume 6d

CUSTOMER: WACMA  
PREMISE NO: 9240686780  
CLASS: RESALE  
RATE ZONE: DRS CONTRACT  
METER CONFIG: 1-8"  
RATE INCREASES EFFECTIVE 2/11/2019, 2/11/2020, 2/11/2021 AND 2/11/2022

FR II.12

Redacted - Refer to Confidential Volume 6d

CUSTOMER: FED CORR COMPLEX-FIN MGMT A/P.  
 PREMISE NO: 9240577231  
 CLASS: MUNICIPAL  
 RATE ZONE: ONE  
 METER CONFIG: 2-6"

FR II.12

	ACTUAL 31-Dec-19	ACTUAL 31-Dec-20	ACTUAL 31-Dec-21	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION (100 GALLONS)					
JANUARY	146,550	154,600	133,000	133,000	133,000
FEBRUARY	131,250	147,700	105,650	105,650	105,650
MARCH	135,910	133,500	112,400	112,400	112,400
APRIL	140,730	144,350	132,950	132,950	132,950
MAY	150,800	121,600	117,550	117,550	117,550
JUNE	152,200	144,500	139,850	139,850	139,850
JULY	169,350	157,550	125,300	125,300	125,300
AUGUST	150,000	144,700	134,800	134,800	134,800
SEPTEMBER	149,200	152,600	153,350	153,350	153,350
OCTOBER	168,450	110,500	117,000	117,000	117,000
NOVEMBER	134,650	127,250	122,850	122,850	122,850
DECEMBER	144,100	110,750	132,600	132,600	132,600
TOTAL	1,773,190	1,649,600	1,527,300	1,527,300	1,527,300

BASE RATE REVENUE

JANUARY	\$128,429.57	\$135,437.09	\$116,634.29	\$116,680.49	\$127,644.08
FEBRUARY	115,110.92	129,430.64	92,826.12	92,872.32	101,606.88
MARCH	119,167.45	117,069.54	98,705.96	98,748.19	108,032.88
APRIL	123,363.26	126,514.47	116,613.77	116,636.97	127,596.48
MAY	132,129.19	106,710.59	103,208.07	103,231.27	112,935.68
JUNE	133,347.89	126,645.04	122,620.22	122,643.42	134,165.28
JULY	148,276.97	138,005.07	109,954.44	109,977.64	120,313.68
AUGUST	131,432.79	126,819.14	118,224.19	118,247.39	129,357.68
SEPTEMBER	130,736.39	133,696.09	134,371.97	134,395.17	147,017.28
OCTOBER	147,493.52	97,048.04	102,729.29	102,752.49	112,412.08
NOVEMBER	118,070.62	111,628.92	107,821.72	107,844.92	117,981.28
DECEMBER	126,296.84	97,265.67	116,309.09	116,332.29	127,263.28
TOTAL	\$1,553,855.41	\$1,446,270.30	\$1,340,019.13	\$1,340,362.56	\$1,466,326.56

Percent increase 0.026% 9.398%



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

FR II.12

	ACTUAL 31-Dec-19	ACTUAL 31-Dec-20	ACTUAL 31-Dec-21	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION (100 GALLONS)					
JANUARY	84,511	84,172	90,025	90,025	90,025
FEBRUARY	109,675	120,879	114,193	114,193	114,193
MARCH	107,470	109,429	109,618	109,618	109,618
APRIL	80,496	74,495	87,602	87,602	87,602
MAY	104,725	89,956	133,709	133,709	133,709
JUNE	100,825	95,602	127,478	127,478	127,478
JULY	125,253	106,518	136,897	136,897	136,897
AUGUST	110,166	113,562	152,669	152,669	152,669
SEPTEMBER	113,620	98,842	133,159	133,159	133,159
OCTOBER	120,896	84,835	122,456	122,456	122,456
NOVEMBER	118,699	102,559	156,032	156,032	156,032
DECEMBER	101,753	51,791	131,560	131,560	131,560
TOTAL	1,278,089	1,132,640	1,495,398	1,495,398	1,495,398

BASE RATE REVENUE

JANUARY	\$62,106.12	\$61,865.84	\$66,014.45	\$68,435.55	\$88,156.15
FEBRUARY	79,942.37	87,883.76	83,144.73	86,194.19	111,115.75
MARCH	78,379.46	79,768.00	80,733.63	82,832.48	106,769.50
APRIL	59,260.29	55,006.78	65,861.09	66,655.13	85,854.30
MAY	76,433.81	65,965.54	99,330.16	100,534.55	129,655.95
JUNE	73,669.49	69,967.43	94,807.08	95,956.01	123,736.50
JULY	90,984.05	77,704.69	101,644.33	102,877.09	132,684.55
AUGUST	80,290.39	82,697.47	113,093.23	114,466.36	147,667.95
SEPTEMBER	82,738.58	72,263.94	98,930.92	100,130.41	129,133.45
OCTOBER	87,895.81	62,335.78	91,161.61	92,265.84	118,965.60
NOVEMBER	86,338.58	74,898.55	115,534.43	116,937.49	150,862.80
DECEMBER	74,327.26	38,914.19	97,770.20	98,955.46	127,614.40
TOTAL	\$932,366.21	\$829,271.97	\$1,108,025.86	\$1,126,240.56	\$1,452,216.90

Percent increase 1.644% 28.944%

CUSTOMER: THE HERSHEY COMPANY

FR II.12

PREMISE NO: 9240401107

CLASS: INDUSTRIAL

RATE ZONE: ONE - DIS CONTRACT

RATE INCREASE EFFECTIVE 11/07/19, 11/07/2020, 11/07/2021 and 11/07/2022

Redacted - Refer to Confidential Volume 6d

CUSTOMER: SVC MANUFACTURING  
 PREMISE NO: 9240277904  
 CLASS: INDUSTRIAL  
 RATE ZONE: ONE  
 METER CONFIG: 1-6"

FR II.12

	ACTUAL 31-Dec-19	ACTUAL 31-Dec-20	ACTUAL 31-Dec-21	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION (100 GALLONS)					
JANUARY	71,880	1,150	29,720	29,720	29,720
FEBRUARY	5,970	2,060	159,530	159,530	159,530
MARCH	5,260	1,810	103,790	103,790	103,790
APRIL	7,800	2,090	115,710	115,710	115,710
MAY	6,270	1,320	87,580	87,580	87,580
JUNE	14,900	1,260	78,710	78,710	78,710
JULY	11,660	1,770	112,880	112,880	112,880
AUGUST	13,450	2,540	180,500	180,500	180,500
SEPTEMBER	10,960	1,990	229,610	229,610	229,610
OCTOBER	4,610	910	153,610	153,610	153,610
NOVEMBER	230	610	115,970	115,970	115,970
DECEMBER	600	770	45,625	45,625	45,625
TOTAL	153,590	18,280	1,413,235	1,413,235	1,413,235

#### REVENUE

JANUARY	\$53,374.07	\$2,308.48	\$23,491.06	\$24,352.23	\$31,127.40
FEBRUARY	6,651.30	3,128.39	115,500.39	119,736.62	154,446.90
MARCH	6,011.59	2,903.14	76,189.98	78,778.87	101,493.90
APRIL	7,954.17	3,155.42	86,493.49	87,537.68	112,817.90
MAY	6,869.70	2,461.65	66,073.92	66,867.76	86,094.40
JUNE	12,986.65	2,407.59	59,635.19	60,350.08	77,667.90
JULY	10,690.14	2,867.10	84,439.19	85,458.20	110,129.40
AUGUST	11,958.89	3,560.87	133,524.55	135,145.38	174,368.40
SEPTEMBER	10,193.98	3,065.32	169,173.50	171,231.40	221,022.90
OCTOBER	5,425.94	2,092.24	114,005.10	115,386.60	148,822.90
NOVEMBER	1,479.56	1,821.94	86,682.22	87,728.73	113,064.90
DECEMBER	1,812.93	1,966.10	35,618.42	36,038.86	46,236.68
TOTAL	\$135,408.92	\$31,738.24	\$1,050,827.01	\$1,068,612.41	\$1,377,293.58

Percent increase 1.693% 28.886%

CUSTOMER: HERSHEY MEDICAL CENTER  
 PREMISE NO: 9240741224  
 CLASS: MUNICIPAL  
 RATE ZONE: ONE  
 METER CONFIG: 1-2" & 1-10"

FR II.12

	ACTUAL 31-Dec-19	ACTUAL 31-Dec-20	ACTUAL 31-Dec-21	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION (100 GALLONS)					
JANUARY	111,600	50,450	90,655	90,655	90,655
FEBRUARY	117,200	51,525	85,060	85,060	85,060
MARCH	81,715	50,985	94,280	94,280	94,280
APRIL	77,010	40,660	120,630	120,630	120,630
MAY	81,980	33,890	94,360	94,360	94,360
JUNE	84,740	46,790	64,015	64,015	64,015
JULY	48,555	127,625	102,320	102,320	102,320
AUGUST	70,310	149,120	117,040	117,040	117,040
SEPTEMBER	67,125	118,910	140,295	140,295	140,295
OCTOBER	51,810	108,980	114,550	114,550	114,550
NOVEMBER	50,305	97,795	102,810	102,810	102,810
DECEMBER	48,805	91,420	84,570	84,570	84,570
TOTAL	891,155	968,150	1,210,585	1,210,585	1,210,585

#### REVENUE

JANUARY	\$98,311.59	\$45,080.52	\$80,078.97	\$80,143.67	\$87,702.44
FEBRUARY	103,186.39	46,016.30	75,208.52	75,273.22	82,376.00
MARCH	72,296.70	45,546.23	83,234.53	83,299.23	91,153.44
APRIL	68,201.00	36,558.32	106,201.66	106,236.91	116,238.64
MAY	72,527.38	30,665.04	83,336.47	83,368.87	91,229.60
JUNE	74,929.96	41,894.49	56,921.15	56,953.55	62,341.16
JULY	43,430.92	112,261.35	90,265.65	90,298.05	98,807.52
AUGUST	62,368.65	130,972.75	103,079.41	103,111.81	112,820.96
SEPTEMBER	59,596.10	104,674.95	123,322.89	123,355.29	134,959.72
OCTOBER	46,264.40	96,030.88	100,911.87	100,944.27	110,450.48
NOVEMBER	44,954.29	86,294.34	90,692.20	90,724.60	99,274.00
DECEMBER	43,648.54	80,744.90	74,814.28	74,846.68	81,909.52
TOTAL	\$789,715.92	\$856,740.07	\$1,068,067.60	\$1,068,556.15	\$1,169,263.48

Percent increase 0.046% 9.425%

CUSTOMER US STEEL CLAIRTON WORKS  
PREMISE NO: 9240118317  
CLASS: INDUSTRIAL  
RATE ZONE: Contract  
METER CONFIG:

FR II.12

Redacted - Refer to Confidential Volume 6d

CUSTOMER: VALLEY TOWNSHIP  
 RATE ZONE: ONE  
 BILL CLASS: BULK RATE  
 PREMISE NO: 9240622030

FR.II. 12

Present Rate Revenues are zero due to the Acquisition of Valley Township in November 2021.

	ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION / FLOWS (100 GALLONS)					
JANUARY	305,388	232,823	313,871	0	0
FEBRUARY	307,151	248,827	301,167	0	0
MARCH	252,735	239,779	289,362	0	0
APRIL	307,262	275,209	344,885	0	0
MAY	653,734	309,182	295,716	0	0
JUNE	334,772	300,261	284,762	0	0
JULY	296,030	243,415	321,742	0	0
AUGUST	258,405	232,323	270,578	0	0
SEPTEMBER	227,905	251,635	261,048	0	0
OCTOBER	206,602	212,283	198,298	0	0
NOVEMBER	209,795	197,396	263,029	0	0
DECEMBER	229,368	230,642	133,583	0	0
TOTAL	3,589,147	2,973,775	3,278,041	0	0

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

JANUARY	\$294,613.49	\$224,668.09	\$302,790.26	\$0.00	\$0.00
FEBRUARY	296,312.85	240,094.35	290,544.87	0.00	0.00
MARCH	243,861.27	231,372.98	279,166.03	0.00	0.00
APRIL	296,419.84	265,523.96	332,704.81	0.00	0.00
MAY	630,384.20	298,270.53	285,315.65	0.00	0.00
JUNE	322,936.73	289,671.58	274,757.09	0.00	0.00
JULY	285,593.32	234,877.72	310,402.11	0.00	0.00
AUGUST	249,326.58	224,186.14	261,085.13	0.00	0.00
SEPTEMBER	219,927.63	242,800.98	251,899.17	0.00	0.00
OCTOBER	199,393.67	204,869.58	191,414.44	0.00	0.00
NOVEMBER	202,471.40	190,520.08	253,808.65	0.00	0.00
DECEMBER	221,337.82	222,565.82	128,914.35	0.00	0.00
TOTAL	\$3,462,578.80	\$2,869,421.81	\$3,162,802.56	\$0.00	\$0.00

CUSTOMER: MUNICIPAL AUTHORITY OF WESTMORLAND  
 RATE ZONE: SIX  
 BILL CLASS: BULK RATE  
 PREMISE NO: 5000124573

FR.II. 12

	Rate @ 2022	Rate @ 2023
Flat Rate Accounts (Q)	183.40	238.00
Usage Charge	1.0190	1.3250

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
(100 GALLONS)

JANUARY	377,140	398,150	404,520	404,520	404,520
FEBRUARY	0	0	0	0	0
MARCH	0	0	0	0	0
APRIL	388,200	375,640	357,830	357,830	357,830
MAY	0	0	0	0	0
JUNE	0	0	0	0	0
JULY	359,260	0	349,960	349,960	349,960
AUGUST	0	352,830	0	0	0
SEPTEMBER	0	0	0	0	0
OCTOBER	0	408,570	404,600	404,600	404,600
NOVEMBER	403,170	0	0	0	0
DECEMBER	0	0	0	0	0
TOTAL	1,527,770	1,535,190	1,516,910	1,516,910	1,516,910

BASE RATE REVENUE

JANUARY	\$320,880.00	\$338,528.40	\$343,879.20	\$417,157.68	\$542,415.00
FEBRUARY					
MARCH					
APRIL	330,170.40	319,620.00	311,622.81	369,580.57	480,550.75
MAY					
JUNE					
JULY	305,860.80		323,594.22	361,561.04	470,123.00
AUGUST		300,459.60			
SEPTEMBER					
OCTOBER		347,281.20	373,425.90	417,239.20	542,521.00
NOVEMBER	342,745.20				
DECEMBER					
TOTAL	\$1,299,656.40	\$1,305,889.20	\$1,352,522.13	\$1,565,538.49	\$2,035,609.75

Percentage Increase ( no dsic)

30.03%

CUSTOMER: NORTH VERSAILLES SANITARY AUTHORITY  
 RATE ZONE: SIX  
 BILL CLASS: BULK RATE  
 PREMISE NO: 5000124574

FR.II. 12

	Rate @ 2022	Rate @ 2023
Flat Rate Accounts (Q)	183.40	238.00
Usage Charge	1.0190	1.3250

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
(100 GALLONS)

JANUARY	0	(20,680)	0	0	0
FEBRUARY	0	315,580	316,840	316,840	316,840
MARCH	311,744	1,260	(21,660)	(21,660)	(21,660)
APRIL	0	0	0	0	0
MAY	0	323,050	0	0	0
JUNE	322,630	0	267,206	267,206	267,206
JULY	0	(37,270)	0	0	0
AUGUST	0	290,350	19,607	19,607	19,607
SEPTEMBER	0	42,830	333,180	333,180	333,180
OCTOBER	290,350	(380)	0	0	0
NOVEMBER	0	320,000	0	0	0
DECEMBER	338,980	3,890	307,780	307,780	307,780
TOTAL	1,263,704	1,238,630	1,222,953	1,222,953	1,222,953

BASE RATE REVENUE

JANUARY		(\$17,371.20)			
FEBRUARY		267,355.20	268,413.60	325,610.96	423,383.00
MARCH	264,132.96	1,058.40	(18,194.40)	(22,071.54)	(28,699.50)
APRIL					
MAY		273,630.00			
JUNE	273,277.20		244,463.75	275,033.75	357,617.74
JULY		(31,306.80)			
AUGUST		246,162.00	17,881.77	19,979.74	25,979.55
SEPTEMBER		35,977.20	306,321.66	342,261.42	445,033.50
OCTOBER	246,162.00	(319.20)			
NOVEMBER		271,068.00			
DECEMBER	287,011.20	3,267.60	283,156.86	316,378.82	411,378.50
TOTAL	\$1,070,583.36	\$1,049,521.20	\$1,102,043.24	\$1,257,193.15	\$1,634,692.79

Percentage Increase ( no dsic)

30.03%



CUSTOMER: WEST BRANDYWINE TWP MUN. AUTHORITY  
 RATE ZONE: ONE  
 BILL CLASS: BULK RATE  
 PREMISE NO: 9240621882

FR.II. 12

	Rate @ 2022	Rate @ 2023
Service Charge	275.00	357.00
Usage Charge	0.9639	1.2530

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
(100 GALLONS)

JANUARY	93,390	50,220	70,660	70,660	70,660
FEBRUARY	92,250	50,220	59,880	59,880	59,880
MARCH	79,100	46,980	55,130	55,130	55,130
APRIL	91,930	50,220	65,610	65,610	65,610
MAY	72,480	48,600	57,280	57,280	57,280
JUNE	74,960	50,220	51,070	51,070	51,070
JULY	63,160	48,600	57,780	57,780	57,780
AUGUST	64,260	50,220	50,950	50,950	50,950
SEPTEMBER	54,960	50,220	49,280	49,280	49,280
OCTOBER	50,410	48,600	53,520	53,520	53,520
NOVEMBER	50,220	50,220	49,710	49,710	49,710
DECEMBER	48,600	48,600	49,550	49,550	49,550
TOTAL	835,720	592,920	670,420	670,420	670,420

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

JANUARY	\$90,268.62	\$48,657.06	\$68,359.17	\$68,384.17	\$88,893.98
FEBRUARY	89,169.78	48,657.06	57,968.33	57,993.33	75,386.64
MARCH	76,494.49	45,534.02	53,389.81	53,414.81	69,434.89
APRIL	88,861.33	48,657.06	63,511.64	63,516.48	82,566.33
MAY	70,113.47	47,095.54	55,487.19	55,487.19	72,128.84
JUNE	72,503.94	48,657.06	49,501.37	49,501.37	64,347.71
JULY	61,129.92	47,095.54	55,969.14	55,969.14	72,755.34
AUGUST	62,190.21	48,657.06	49,385.71	49,385.71	64,197.35
SEPTEMBER	53,225.94	48,657.06	47,775.99	47,775.99	62,104.84
OCTOBER	48,840.20	47,095.54	51,862.93	51,862.93	67,417.56
NOVEMBER	48,657.06	48,657.06	48,190.47	48,190.47	62,643.63
DECEMBER	47,095.54	47,095.54	48,036.25	48,036.25	62,443.15
TOTAL	\$808,550.50	\$574,515.60	\$649,438.00	\$649,517.84	\$844,320.26

Percentage Increase ( no dsic)

29.99%

CUSTOMER: CALN TOWNSHIP  
 RATE ZONE: ONE  
 BILL CLASS: BULK RATE  
 PREMISE NO: 9240622017

FR.II. 12

	Rate @ 2022	Rate @ 2023
Service Charge	275.00	357.00
Usage	0.9639	1.2530

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
 (100 GALLONS)

JANUARY	80,752	51,549	46,451	46,451	46,451
FEBRUARY	81,319	54,637	53,156	53,156	53,156
MARCH	70,887	55,515	63,857	63,857	63,857
APRIL	84,283	58,035	93,681	93,681	93,681
MAY	64,573	59,974	82,232	82,232	82,232
JUNE	74,008	58,529	57,899	57,899	57,899
JULY	68,829	52,664	57,772	57,772	57,772
AUGUST	69,059	51,136	47,810	47,810	47,810
SEPTEMBER	55,335	57,927	36,874	36,874	36,874
OCTOBER	48,380	48,065	33,357	33,357	33,357
NOVEMBER	52,640	39,496	30,280	30,280	30,280
DECEMBER	57,660	43,760	31,427	31,427	31,427
TOTAL	807,725	631,287	634,796	634,796	634,796

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

JANUARY	\$78,086.85	\$49,938.08	\$45,024.12	\$45,049.12	\$58,560.10
FEBRUARY	78,633.38	52,914.60	51,487.07	51,512.07	66,961.47
MARCH	68,577.98	53,760.91	61,801.76	61,826.76	80,369.82
APRIL	81,490.38	56,189.94	90,569.28	90,574.12	117,739.29
MAY	62,491.91	58,058.94	79,538.42	79,538.42	103,393.70
JUNE	71,586.31	56,666.10	56,083.85	56,083.85	72,904.45
JULY	66,594.27	51,012.83	55,961.43	55,961.43	72,745.32
AUGUST	66,815.97	49,539.99	46,359.06	46,359.06	60,262.93
SEPTEMBER	53,587.41	56,085.84	35,817.85	35,817.85	46,560.12
OCTOBER	46,883.48	46,579.85	32,427.81	32,427.81	42,153.32
NOVEMBER	50,989.70	38,320.19	29,461.89	29,461.89	38,297.84
DECEMBER	55,828.47	42,430.26	30,567.49	30,567.49	39,735.03
TOTAL	\$781,566.11	\$611,497.53	\$615,100.03	\$615,179.86	\$799,683.39

Percentage Increase ( no dsic)

29.99%

CUSTOMER: ELIZABETH TOWNSHIP SANITATION  
 RATE ZONE: SIX  
 BILL CLASS: BULK RATE  
 PREMISE NO: 5000124577

FR.II. 12

	Rate @ 2022	Rate @ 2023
Flat Rate Accounts (M)	61.10	79.00
Usage Charge	1.0190	1.3250

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION  
(100 GALLONS)

JANUARY	42,866	47,269	41,655	41,655	41,655
FEBRUARY	44,403	46,161	51,082	51,082	51,082
MARCH	49,360	38,208	51,082	51,082	51,082
APRIL	43,614	46,559	45,107	45,107	45,107
MAY	41,927	43,711	46,718	46,718	46,718
JUNE	40,894	45,127	0	46,667	46,667
JULY	49,303	56,128	99,046	52,379	52,379
AUGUST	48,977	56,763	46,903	46,903	46,903
SEPTEMBER	48,018	45,824	49,182	49,182	49,182
OCTOBER	47,498	45,824	45,238	45,238	45,238
NOVEMBER	44,526	42,345	0	85,669	85,669
DECEMBER	42,345	42,345	126,946	41,277	41,277
TOTAL	543,731	556,264	602,959	602,959	602,959

BASE RATE REVENUE

JANUARY	\$36,360.24	\$40,058.76	\$35,343.00	\$42,874.15	\$55,745.88
FEBRUARY	37,651.32	39,128.04	43,261.68	52,480.26	68,236.65
MARCH	41,815.20	32,447.52	43,261.68	52,480.26	68,236.65
APRIL	36,988.56	39,462.36	38,242.68	46,391.73	60,319.78
MAY	35,571.48	37,070.04	39,595.92	48,033.34	62,454.35
JUNE	34,703.76	38,259.48	0.00	47,981.37	62,386.78
JULY	41,767.32	47,500.32	83,904.24	53,801.90	69,955.18
AUGUST	41,493.48	48,033.72	39,751.32	48,221.86	62,699.48
SEPTEMBER	40,687.92	38,844.96	61,723.89	50,544.16	65,719.15
OCTOBER	40,251.12	38,844.96	41,639.96	46,525.22	60,493.35
NOVEMBER	37,754.64	35,922.60	0.00	87,724.41	114,064.43
DECEMBER (1.2020 billed)	35,922.60	35,922.60	116,540.55	42,488.96	55,245.03
TOTAL	\$460,967.64	\$471,495.36	\$543,264.92	\$619,547.62	\$805,556.71

Percentage Increase ( no dsic)

30.02%

CUSTOMER: KEYSTONE LANDFILL  
 RATE ZONE: THREE  
 BILL CLASS: COMMERCIAL  
 PREMISE NO: 9240309735

FR.II. 12

		Rate @ 2022	Rate @ 2023
Service Charge		19.50	19.50
Usage Block 1	1st 50 HG	1.0600	1.0600
Usage Block 2	Over 50 HG	1.0903	1.0903

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
 (100 GALLONS)

JANUARY	65,406	55,690	44,334	44,334	44,334
FEBRUARY	56,101	52,889	55,225	55,225	55,225
MARCH	64,419	54,610	45,562	45,562	45,562
APRIL	66,351	51,722	53,185	53,185	53,185
MAY	55,924	46,017	34,651	34,651	34,651
JUNE	59,973	47,143	30,742	30,742	30,742
JULY	66,729	42,867	41,184	41,184	41,184
AUGUST	54,933	42,665	28,158	28,158	28,158
SEPTEMBER	71,852	31,834	35,144	35,144	35,144
OCTOBER	47,965	42,669	53,856	53,856	53,856
NOVEMBER	68,397	38,135	36,497	36,497	36,497
DECEMBER	61,571	39,756	17,331	17,331	17,331
TOTAL	739,622	545,999	475,869	475,869	475,869

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

JANUARY	\$58,027.67	\$49,408.43	\$39,334.87	\$48,355.55	\$48,355.55
FEBRUARY	49,773.19	46,923.98	48,996.16	60,229.87	60,229.87
MARCH	57,152.17	48,450.88	40,424.23	49,694.44	49,694.44
APRIL	58,866.12	45,889.00	51,910.10	58,005.11	58,005.11
MAY	49,616.29	40,808.55	33,825.48	37,798.45	37,798.45
JUNE	53,208.14	41,826.80	30,010.38	33,535.68	33,535.68
JULY	59,200.91	38,014.13	40,200.41	44,921.41	44,921.41
AUGUST	48,737.40	37,892.71	27,488.90	30,718.34	30,718.34
SEPTEMBER	63,746.13	28,246.39	34,305.75	38,335.07	38,335.07
OCTOBER	42,555.98	37,857.67	52,565.63	58,737.56	58,737.56
NOVEMBER	60,680.57	33,835.91	35,625.93	39,810.16	39,810.16
DECEMBER	54,626.00	35,273.24	16,924.08	18,913.84	18,913.84
TOTAL	\$656,190.57	\$484,427.66	\$451,611.91	\$519,055.50	\$519,055.50

Percentage Increase ( no dsic)

0.00%

CUSTOMER: LIBERTY BOROUGH  
 RATE ZONE: SIX  
 BILL CLASS: BULK RATE  
 PREMISE NO: 5000124575

FR.II. 12

	Rate @ 2022	Rate @ 2023
Usage Charge	1.0190	1.3250

CONSUMPTION / FLOWS  
 (100 GALLONS)

	ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
JANUARY		0	0	0	0
FEBRUARY	105,039	108,015	104,170	104,170	104,170
MARCH		0	0	0	0
APRIL		0	0	0	0
MAY	107,445	110,465	110,646	110,646	110,646
JUNE		0	0	0	0
JULY		0	0	0	0
AUGUST	110,465	103,494	120,490	120,490	120,490
SEPTEMBER		181	0	0	0
OCTOBER		0	0	0	0
NOVEMBER	106,769	105,613	101,230	101,230	101,230
DECEMBER		13,721	0	0	0
TOTAL	429,718	441,489	436,536	436,536	436,536

BASE RATE REVENUE

JANUARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEBRUARY	88,232.76	90,732.60	87,502.80	106,149.23	138,025.25
MARCH	0.00	0.00	0.00	0.00	0.00
APRIL	0.00	0.00	0.00	0.00	0.00
MAY	90,253.80	92,790.60	100,303.00	112,748.27	146,605.95
JUNE	0.00	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00	0.00
AUGUST	92,790.60	86,934.96	109,886.88	122,779.31	159,649.25
SEPTEMBER	0.00	152.04	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00	0.00
NOVEMBER	89,685.96	88,714.92	92,321.76	103,153.37	134,129.75
DECEMBER	0.00	11,525.64	0.00	0.00	0.00
TOTAL	\$360,963.12	\$370,850.76	\$390,014.44	\$444,830.18	\$578,410.20

Percentage Increase ( no dsic)

30.03%

CUSTOMER: CLEVELAND-CLIFFS PLATE LLC ( MITTAL)  
 RATE ZONE: ONE  
 BILL CLASS: INDUSTRIAL  
 PREMISE NO: 9240676795

FR.II. 12

	Rate @ 2022	Rate @ 2023
Service Charge	275.00	357.00
Usage Charge	0.9300	1.2090

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
(100 GALLONS)

JANUARY	19,130	34,770	48,684	48,684	48,684
FEBRUARY	23,210	39,980	45,661	45,661	45,661
MARCH	20,530	32,990	41,186	41,186	41,186
APRIL	25,460	33,564	29,167	29,167	29,167
MAY	23,050	38,210	27,859	27,859	27,859
JUNE	31,490	35,015	28,592	28,592	28,592
JULY	18,780	33,946	18,732	18,732	18,732
AUGUST	15,750	37,649	22,126	22,126	22,126
SEPTEMBER	20,300	31,735	37,541	37,541	37,541
OCTOBER	17,280	30,452	21,860	21,860	21,860
NOVEMBER	23,530	34,501	24,081	24,081	24,081
DECEMBER	26,780	34,516	28,891	28,891	28,891
TOTAL	265,290	417,328	374,380	374,380	374,380

BASE RATE REVENUE

JANUARY	\$18,040.90	\$32,586.10	\$45,526.12	\$45,551.12	\$59,215.96
FEBRUARY	21,835.30	37,431.40	42,714.73	42,739.73	55,561.15
MARCH	19,342.90	30,930.70	38,554.76	38,577.98	50,150.87
APRIL	23,927.80	31,464.52	27,400.31	27,400.31	35,619.90
MAY	21,686.50	35,785.30	26,183.87	26,183.87	34,038.53
JUNE	29,535.70	32,813.95	26,865.56	26,865.56	34,924.73
JULY	17,715.40	31,819.78	17,695.76	17,695.76	23,003.99
AUGUST	14,897.50	35,263.57	20,852.18	20,852.18	27,107.33
SEPTEMBER	19,129.00	29,763.55	35,188.13	35,188.13	45,744.07
OCTOBER	16,320.40	28,570.36	20,604.80	20,604.80	26,785.74
NOVEMBER	22,132.90	32,335.93	22,670.33	22,670.33	29,470.93
DECEMBER	25,155.40	32,349.88	27,143.63	27,143.63	35,286.22
TOTAL	\$249,719.70	\$391,115.04	\$351,400.18	\$351,473.40	\$456,909.42

Percentage Increase ( no dsic)

30.00%

CUSTOMER: VA MEDICAL CENTER  
 RATE ZONE: ONE  
 BILL CLASS: BULK RATE  
 PREMISE NO: 9240622314

FR.II. 12

	Rate @ 2022	Rate @ 2023
Service Charge	275.00	357.00
Usage	0.9639	1.2530

ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
----------------------	----------------------	----------------------	-----------------------	------------------------

CONSUMPTION / FLOWS  
 (100 GALLONS)

JANUARY	46,720	52,500	29,400	29,400	29,400
FEBRUARY	49,760	57,040	39,450	39,450	39,450
MARCH	41,280	58,860	35,150	35,150	35,150
APRIL	46,940	58,260	42,000	42,000	42,000
MAY	39,980	56,050	32,750	32,750	32,750
JUNE	38,450	46,280	28,710	28,710	28,710
JULY	41,300	35,490	26,980	26,980	26,980
AUGUST	41,810	29,490	22,830	22,830	22,830
SEPTEMBER	36,600	32,190	23,300	23,300	23,300
OCTOBER	38,520	24,460	25,550	25,550	25,550
NOVEMBER	43,460	22,830	21,800	21,800	21,800
DECEMBER	52,500	31,480	26,260	26,260	26,260
TOTAL	517,320	504,930	354,180	354,180	354,180

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

JANUARY	\$45,283.41	\$50,854.75	\$28,588.66	\$28,613.66	\$37,195.20
FEBRUARY	48,213.66	55,230.86	38,275.86	38,300.86	49,787.85
MARCH	40,039.79	56,985.15	34,131.09	34,156.09	44,399.95
APRIL	45,495.47	56,406.81	40,753.33	40,758.80	52,983.00
MAY	38,786.72	54,276.60	31,842.73	31,842.73	41,392.75
JUNE	37,311.96	44,859.29	27,948.57	27,948.57	36,330.63
JULY	40,059.07	34,458.81	26,281.02	26,281.02	34,162.94
AUGUST	40,550.66	28,675.41	22,280.84	22,280.84	28,962.99
SEPTEMBER	35,528.74	31,277.94	22,733.87	22,733.87	29,551.90
OCTOBER	37,379.43	23,826.99	24,902.65	24,902.65	32,371.15
NOVEMBER	42,141.09	22,255.84	21,288.02	21,288.02	27,672.40
DECEMBER	50,854.75	30,593.57	25,587.01	25,587.01	33,260.78
TOTAL	\$501,644.75	\$489,702.02	\$344,613.65	\$344,694.12	\$448,071.54

Percentage Increase ( no dsic)

29.99%

CUSTOMER: PIONEER CROSSING LANDFILL  
 RATE ZONE: NINE  
 BILL CLASS: COMMERCIAL  
 PREMISE NO: 8000078819

FR.II. 12

	Rate @ 2022	Rate @ 2023
Service Charge	27.50	35.80
Usage Charge	1.4361	1.8690

	ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021	PRESENT RATES 2022	PROPOSED RATES 2023
CONSUMPTION / FLOWS (100 GALLONS)					
JANUARY			30,508	30,508	30,508
FEBRUARY			39,090	39,090	39,090
MARCH			36,080	36,080	36,080
APRIL			31,217	31,217	31,217
MAY		205,672	30,725	30,725	30,725
JUNE		22,474	19,842	19,842	19,842
JULY		12,484	25,544	25,544	25,544
AUGUST		15,118	18,359	18,359	18,359
SEPTEMBER		20,188	10,999	10,999	10,999
OCTOBER		18,193	34,260	34,260	34,260
NOVEMBER		28,699	41,004	41,004	41,004
DECEMBER		27,155	22,812	22,812	22,812
TOTAL	0	349,983	340,439	340,439	340,439

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

JANUARY		\$33,647.21	\$43,866.88	\$57,090.19
FEBRUARY		43,088.11	56,192.39	73,131.13
MARCH		39,777.05	51,869.66	67,505.34
APRIL		34,427.80	44,885.96	58,416.47
MAY (10.24.2019- 5.04.2020)	226,560.39	33,886.49	44,179.26	57,496.74
JUNE	24,810.83	22,816.29	28,550.76	37,157.16
JULY	13,821.25	29,356.14	36,738.26	47,812.72
AUGUST	16,718.62	21,114.61	26,420.36	34,384.57
SEPTEMBER	22,232.77	12,671.48	15,850.08	20,627.96
OCTOBER	20,101.29	39,354.31	49,255.37	64,103.00
NOVEMBER	31,657.63	47,090.18	58,940.21	76,707.25
DECEMBER	29,958.89	26,222.71	32,815.40	42,707.34
TOTAL	\$0.00	\$385,861.67	\$383,452.39	\$637,139.87

Percentage Increase ( no dsic)

30.14%



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

FR II.13

**Pennsylvania-American Water Company**  
**II. Operating Revenues**

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

**Answer:**

Please refer to FR II.13\_Attachment\_Redacted for the information requested.

CUSTOMER:	WACMA	FR II.13
PREMISE:	9240686002	
CLASS:	RESALE	
RATE ZONE:	DRS CONTRACT	
METER CONFIG:	1-8" & 1-2"	
	RATE INCREASES EFFECTIVE 2/11/2019, 2/11/2020, AND 2/11/2021	

Redacted - Refer to Confidential Volume 6d

CUSTOMER:	WACMA	FR II.13
PREMISE:	9240686780	
CLASS:	RESALE	
RATE ZONE:	DRS CONTRACT	
METER CONFIG:	1-8"	
	RATE INCREASES EFFECTIVE 2/11/2019, 2/11/2020, AND 2/11/2021	

Redacted - Refer to Confidential Volume 6d

CUSTOMER: NEWTOWN ARTESIAN WATER COMPANY

FR II.13

RATE SCHEDULE DRS

PREMISE NO: 9240590188

METER CONFIG: 1 -6"

RATE INCREASES EFFECTIVE 7/1/2019, 7/1/2020, AND 7/1/2021

Redacted - Refer to Confidential Volume 6d

CUSTOMER: EVANS CITY WATER AND SEWER AUTHORITY

FR II.13

RATE SCHEDULE DRS

ACCOUNT NO: 9240744602

METER CONFIG: 1 -4"

RATE INCREASES EFFECTIVE 1/1/2019, 1/1/2020, AND 1/1/2021

Redacted - Refer to Confidential Volume 6d

CUSTOMER:	WESTERN ALLEGHENY COUNTY MUNICIPAL AUTHORITY	FR II.13
RATE ZONE:	DRS	
PREMISE NO:	9240686170	
METER CONFIG:	1-6", 1-1 1/2"	
	RATE INCREASES EFFECTIVE 2/11/2019, 2/11/2020, AND 2/11/2021	

Redacted - Refer to Confidential Volume 6d

CUSTOMER: OAKDALE BOROUGH

FR II.13

DRS WT AGREEMENT: EFFECTIVE SINCE 11-1996

PREMISE NO: 9240540630

METER CONFIG: 1-2" & 1-6"

RATE INCREASES EFFECTIVE 10/23/2019, 10/23/2020, AND 10/23/2021

Redacted - Refer to Confidential Volume 6d

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

FR II.13

40 year 50,000 gallon per day minimum purchase agreement

	ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021
<u>CONSUMPTION</u> (100 GALLONS)			
JANUARY	16,000	17,670	17,499
FEBRUARY	17,070	20,140	14,000
MARCH	14,000	12,600	14,270
APRIL	15,730	14,937	17,000
MAY	16,120	13,389	14,498
JUNE	18,100	15,120	14,540
JULY	16,840	16,320	16,000
AUGUST	20,800	16,360	15,370
SEPTEMBER	15,600	15,140	15,000
OCTOBER	20,310	15,660	16,820
NOVEMBER	20,960	14,999	14,130
DECEMBER	17,950	13,999	14,499
TOTAL	209,480	186,334	183,626

BASE RATE REVENUE

JANUARY	\$12,750.40	\$13,955.97	\$13,832.53
FEBRUARY	13,522.83	15,739.07	11,306.60
MARCH	11,306.60	12,028.50	11,514.51
APRIL	12,555.49	12,028.50	13,508.70
MAY	12,837.03	12,028.50	11,702.51
JUNE	14,266.39	12,115.13	11,732.83
JULY	13,356.80	12,981.41	12,786.80
AUGUST	16,215.52	13,010.28	12,332.00
SEPTEMBER	12,461.64	12,129.57	12,064.90
OCTOBER	15,861.79	12,504.95	13,378.76
NOVEMBER	16,331.02	12,027.78	11,436.85
DECEMBER	14,158.11	11,305.88	11,703.23
TOTAL	\$165,623.61	\$151,855.54	\$147,300.21



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

FR II.13

	ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021
<u>CONSUMPTION</u> (100 GALLONS)			
JANUARY	14,750	14,870	17,230
FEBRUARY	15,790	15,940	14,150
MARCH	12,910	13,260	13,230
APRIL	12,690	15,750	14,670
MAY	13,370	17,180	20,580
JUNE	15,980	15,160	9,900
JULY	13,930	15,540	16,880
AUGUST	13,320	16,960	11,920
SEPTEMBER	15,230	15,140	13,680
OCTOBER	13,050	13,860	15,440
NOVEMBER	16,340	14,300	13,170
DECEMBER	13,560	16,150	
TOTAL	170,920	184,110	160,850

BASE RATE REVENUE

JANUARY	\$12,569.03	\$12,655.65	\$14,359.34
FEBRUARY	13,319.80	13,428.09	12,135.89
MARCH	11,240.73	11,493.39	11,491.14
APRIL	11,081.91	13,290.93	12,569.47
MAY	11,572.80	14,323.24	16,835.90
JUNE	13,456.96	12,865.00	9,126.01
JULY	11,977.07	13,139.33	14,164.87
AUGUST	11,536.71	14,164.42	10,584.25
SEPTEMBER	12,915.54	12,850.57	11,854.79
OCTOBER	11,341.80	11,926.53	13,125.34
NOVEMBER	13,716.85	12,244.17	11,486.62
DECEMBER	11,709.96	13,579.69	
TOTAL	\$146,439.15	\$155,961.01	\$137,733.62

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

FR II.13

	ACTUAL 12/31/2019	ACTUAL 12/31/2020	ACTUAL 12/31/2021
<u>CONSUMPTION</u> (100 GALLONS)			
JANUARY	11,790	13,190	15,280
FEBRUARY	12,100	12,100	9,850
MARCH	10,060	12,160	10,050
APRIL	10,030	13,310	13,310
MAY	11,740	15,580	11,670
JUNE	15,200	14,770	15,770
JULY	13,770	15,760	14,710
AUGUST	14,220	17,540	12,040
SEPTEMBER	13,530	15,900	12,280
OCTOBER	14,430	13,310	12,560
NOVEMBER	14,720	13,880	10,560
DECEMBER	12,670	10,890	
TOTAL	154,260	168,390	138,080

BASE RATE REVENUE

JANUARY	\$11,271.20	\$12,281.86	\$13,790.63
FEBRUARY	11,494.99	11,494.99	9,870.72
MARCH	10,022.31	11,538.30	10,042.97
APRIL	10,000.66	12,368.49	12,452.09
MAY	11,235.11	14,007.20	11,268.17
JUNE	13,732.88	13,422.46	14,227.96
JULY	12,700.56	14,137.14	13,462.75
AUGUST	13,025.42	15,422.13	11,535.28
SEPTEMBER	12,527.31	14,238.21	11,708.53
OCTOBER	13,177.02	12,368.49	11,910.66
NOVEMBER	13,386.37	12,779.97	10,466.86
DECEMBER	11,906.47	10,621.49	
TOTAL	\$144,480.29	\$154,680.74	\$130,736.62

CUSTOMER: INDIANA CO MUNICIPAL SRV  
RATE SCHEDULE RATE ZONE 1  
PREMIS NO: 924003361  
METER CONFIG: 1-6"

FR II.13

Redacted - Refer to Confidential Volume 6d

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

FR III.1

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

Please refer to FR III.01\_Attachment for Water Operations, Wastewater SSS General Operations, Royersford WW Operations and Wastewater CSS Operations. Royersford WW Operations were acquired in 2021, therefore the summary of expenses for 12/31/2019 and 12/31/2020 are not applicable.

## Pennsylvania-American Water Company - Water Operations

## Operating Expenses

## Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Historic Test Year Ending 12/31/21
<b>Source Of Supply Expenses</b>				
	-Operations-			
601.1	Salary And Wages	\$159,066	\$139,342	\$153,821
601.2	Salary And Wages	324,441	267,511	241,957
610.1	Purchased Water	2,578,352	2,917,143	3,024,165
615.1	Purchased Power	2,717,781	2,348,310	2,418,827
616.1	Purchased Fuel	28,576	34,450	54,748
620.1	Materials And Supplies	35,566	32,848	67,428
631.1	Contract Services - Engineering	49,465	62,437	144,399
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	741,777	581,307	725,438
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	656	456	26
650.1	Transportation	0	0	959
	-Maintenance-			
620.2	Materials And Supplies	51,759	22,865	25,162
631.2	Contract Services - Engineering	41,725	23,997	341,001
636.2	Contract Services	523,900	451,486	111,104
650.2	Transportation	32	30	0
	-Miscellaneous-			
675.1	Miscellaneous Operating Expense	1,091,377	1,222,796	1,263,396
675.2	Miscellaneous Maintenance Expense	7,916	65,518	46,564
	Total Source Of Supply Expenses	<u>\$8,352,389</u>	<u>\$8,170,495</u>	<u>\$8,618,995</u>
<b>Water Treatment</b>				
	-Operation-			
601.3	Salary And Wages	\$10,320,439	\$10,656,941	\$11,163,835
601.4	Salary And Wages	2,905,251	2,709,215	2,765,227
604.3	Employee Pension And Benefits	8,708	1,129	11,628
615.3	Purchased Power	10,120,847	8,988,416	9,521,003
618.3	Chemicals	9,455,008	9,861,968	10,776,803
620.3	Materials And Supplies	312,694	584,304	682,859
631.3	Contract Services - Engineering	50,830	76,798	106,422
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	180,035	190,212	185,347
636.3	Contract Services	1,112,386	883,032	957,489
641.3	Rental Of Building	2,360	9,918	5,759
642.3	Rental Of Equipment	48,817	32,432	5,274
650.3	Transportation	27,669	105,587	75,247
	-Maintenance-			
620.4	Materials And Supplies	263,555	747,213	693,032
631.4	Contract Services - Engineering	23,769	83,294	49,624
636.4	Contract Services	832,224	829,113	1,232,773
650.4	Transportation	127 1,140	15,311	16,230
675.4	Miscellaneous Maintenance Expense	312,714	128,665	110,015

## Pennsylvania-American Water Company - Water Operations

## Operating Expenses

## Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Historic Test Year Ending 12/31/21
	-Miscellaneous-			
675.3	Miscellaneous Operating Expense	6,441,524	6,557,811	6,530,898
	Total Water Treatment Expense	\$42,419,970	\$42,461,360	\$44,889,463
	<b>Transmission And Distribution</b>			
	-Operation-			
601.5	Salary And Wages	\$5,474,954	\$5,166,485	\$5,782,225
601.6	Salary And Wages	7,688,798	7,997,819	8,412,935
604.5	Employee Pension And Benefits	1,982	9,946	39
615.5	Purchased Power	588,906	517,470	540,495
620.5	Materials And Supplies	574,583	1,040,508	1,219,421
631.5	Contract Services - Engineering	213,285	192,045	161,951
636.5	Contract Services	278,055	451,062	617,022
641.5	Rental Of Building	72,840	(4,897)	48,247
642.5	Rental Of Equipment	40,182	27,004	13,378
650.5	Transportation	35,510	57,404	33,687
	-Maintenance-			
620.6	Materials And Supplies	694,950	924,899	833,470
631.6	Contract Services - Engineering	12,198	21,005	37,154
636.6	Contract Services	1,295,410	1,074,914	1,245,599
650.6	Transportation	480,866	124,592	110,789
675.6	Miscellaneous Operating Expense	1,603,342	1,466,073	4,264,582
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	2,142,237	2,250,877	1,660,003
	Total Transmission And Distribution	\$21,198,098	\$21,317,205	\$24,980,998
	<b>Customer Accounting</b>			
	-Operation-			
601.7	Salary And Wages	\$5,382,471	\$5,103,670	\$5,075,572
604.7	Employee Pension And Benefits	2,502	0	8,752
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	35,902	30,993	43,808
631.7	Contract Services - Engineering	0	0	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	217,091	131,029	142,784
642.7	Rental Of Equipment	8,741	6,522	1,680
650.7	Transportation	36,804	9,011	1,759
657.7	Insurance	0	0	0
670.7	Bad Debt	9,694,351	9,181,484	8,366,360
	-Miscellaneous-			
675.7	Miscellaneous Expense	8,587,435	783,260	2,075,727
	Total Customer Accounting	\$23,965,297	\$15,245,968	\$15,716,442

## Pennsylvania-American Water Company - Water Operations

## Operating Expenses

## Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Historic Test Year Ending 12/31/21
<b>Administrative And General</b>				
601.8	Salary And Wages	\$16,209,245	\$19,103,545	\$20,973,668
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	9,765,506	3,413,218	(1,166,815)
615.8	Purchased Power	23,405	37,867	34,016
620.8	Materials And Supplies	806,392	661,732	364,067
631.8	Contract Services	52,388	129,930	107,905
632.8	Contract Services - Accounting	804,766	541,870	592,202
633.8	Contract Services - Legal	1,744,193	1,303,386	3,176,115
634.8	Contract Services - Management	46,566,045	53,793,836	55,929,261
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	1,191,179	978,135	853,256
641.8	Rental Of Building	118,520	137,554	163,924
642.8	Rental Of Equipment	89,203	91,108	73,639
650.8	Transportation	1,577,583	2,459,564	2,904,643
656.8	Insurance - Vehicles	205,407	245,348	253,554
657.8	Insurance	8,588,286	8,406,123	9,101,230
658.8	Workers Compensation	1,565,856	1,347,069	1,083,661
659.8	Insurance	1,533,094	2,799,311	3,290,100
660.8	Advertising	0	0	0
666.8	Amortization Of Rate Case	852,081	851,990	927,627
667.8	Regulatory Commission	21,327	0	53,046
	-Miscellaneous-			
675.8	Miscellaneous Expense	9,356,672	9,953,623	8,244,141
	Total Administrative And General	\$101,071,148	\$106,255,210	\$106,959,237
	Total Operating Expenses	\$197,006,902	\$193,450,239	\$201,165,135

## Pennsylvania-American Water Company - Wastewater SSS General Operations

## Operating Expenses

## Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Histmr Test Year Ending 12/31/21
<b>Source Of Supply Expenses</b>				
	-Operations-			
601.1	Salary And Wages	\$0	\$0	\$0
601.2	Salary And Wages	0	0	0
610.1	Purchased Water	0	0	0
615.1	Purchased Power	0	0	0
616.1	Purchased Fuel	0	0	0
620.1	Materials And Supplies	0	0	0
631.1	Contract Services - Engineering	0	0	0
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	0	0	0
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	0	0	0
650.1	Transportation	0	0	0
	-Maintenance-			
620.2	Materials And Supplies	0	0	0
631.2	Contract Services - Engineering	0	0	0
636.2	Contract Services	0	0	0
	-Miscellaneous-			
675.1	Miscellaneous Operating Expense	0	0	0
675.2	Miscellaneous Maintenance Expense	0	0	0
	Total Source Of Supply Expenses	\$0	\$0	\$0
<b>Water Treatment</b>				
	-Operation-			
601.3	Salary And Wages	\$1,294,406	\$1,577,385	\$1,610,105
601.4	Salary And Wages	138,834	152,484	185,927
604.3	Employee Pension And Benefits	0	1,647	355
615.3	Purchased Power	1,120,077	1,082,925	1,265,443
618.3	Chemicals	640,469	667,636	731,941
620.3	Materials And Supplies	178,834	319,559	258,270
631.3	Contract Services - Engineering	3,250	15,262	14,675
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	156,382	262,479	219,257
636.3	Contract Services	300,210	227,242	498,771
641.3	Rental Of Building	0	0	(631)
642.3	Rental Of Equipment	4,403	10,802	997
650.3	Transportation	2,835	10,363	3,775
	-Maintenance-			
620.4	Materials And Supplies	16,135	81,261	41,918
631.4	Contract Services - Engineering	975	0	621
636.4	Contract Services	40,997	48,705	94,521
650.4	Transportation	0	0	51
675.4	Miscellaneous Maintenance Expense	4,753	3,409	9,807



**Pennsylvania-American Water Company - Wastewater SSS General Operations**

**Operating Expenses**

**Question FR III.01**

<b>ACCT. NO.</b>	<b>ACCOUNT TITLE</b>	<b>Previous Year Ending 12/31/2019</b>	<b>Previous Year Ending 12/31/2020</b>	<b>Histmr Test Year Ending 12/31/21</b>
	-Miscellaneous-			
675.3	Miscellaneous Operating Expense	1,627,591	2,481,126	2,237,013
	<b>Total Water Treatment Expense</b>	<b>\$5,530,151</b>	<b>\$6,942,284</b>	<b>\$7,172,815</b>
	<b>Transmission And Distribution</b>			
	-Operation-			
601.5	Salary And Wages	\$165,073	\$214,927	\$307,421
601.6	Salary And Wages	212,871	264,359	262,373
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	58,963	53,913	50,511
620.5	Materials And Supplies	6,344	5,659	6,233
631.5	Contract Services - Engineering	0	11,744	12,207
636.5	Contract Services	59,391	16,858	6,712
641.5	Rental Of Building	141	144	150
642.5	Rental Of Equipment	123	0	0
650.5	Transportation	0	0	49
	-Maintenance-			
620.6	Materials And Supplies	26,565	60,285	41,244
631.6	Contract Services - Engineering	0	8,599	2,757
636.6	Contract Services	66,428	112,032	163,349
650.6	Transportation	0	0	1,233
675.6	Miscellaneous Operating Expense	14,712	14,685	8,345
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	62,709	69,683	49,482
	<b>Total Transmission And Distribution</b>	<b>\$673,320</b>	<b>\$832,889</b>	<b>\$912,067</b>
	<b>Customer Accounting</b>			
	-Operation-			
601.7	Salary And Wages	\$0	\$0	\$0
604.7	Employee Pension And Benefits	0	0	0
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	0	0	0
631.7	Contract Services - Engineering	0	0	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	0	142	0
642.7	Rental Of Equipment	0	0	0
650.7	Transportation	0	0	0
657.7	Insurance	0	0	0
670.7	Bad Debt	437,381	489,049	472,612
	-Miscellaneous-			
675.7	Miscellaneous Expense	3,748	4,673	3,960
	<b>Total Customer Accounting</b>	<b>\$441,129</b>	<b>\$493,864</b>	<b>\$476,571</b>

## Pennsylvania-American Water Company - Wastewater SSS General Operations

## Operating Expenses

## Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Histmrir Test Year Ending 12/31/21
<b>Administrative And General</b>				
601.8	Salary And Wages	\$418,237	\$541,530	\$536,207
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	715,513	952,856	1,035,727
615.8	Purchased Power	73,373	75,754	69,367
620.8	Materials And Supplies	2,865	3,666	3,502
631.8	Contract Services	0	0	500
632.8	Contract Services - Accounting	0	0	0
633.8	Contract Services - Legal	0	61,943	0
634.8	Contract Services - Management	0	0	0
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	3,793	3,962	6,063
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	203,513	52,897	94,391
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	62,798	88,485	65,511
659.8	Insurance	0	0	0
660.8	Advertising	0	0	0
666.8	Amortization Of Rate Case	0	0	0
667.8	Regulatory Commission	0	0	0
	-Miscellaneous-			
675.8	Miscellaneous Expense	134,371	123,502	181,640
	Total Administrative And General	\$1,614,463	\$1,904,596	\$1,992,909
	Total Operating Expenses	\$8,259,063	\$10,173,632	\$10,554,362

**Pennsylvania-American Water Company - Royersford WW Operations**

**Operating Expenses**

**Question FR III.01**

<b>ACCT. NO.</b>	<b>ACCOUNT TITLE</b>	<b>Previous Year Ending 12/31/2019</b>	<b>Previous Year Ending 12/31/2020</b>	<b>Histnric Test Year Ending 12/31/21</b>
<b>Source Of Supply Expenses</b>				
	-Operations-			
601.1	Salary And Wages	\$0	\$0	\$0
601.2	Salary And Wages	0	0	0
610.1	Purchased Water	0	0	0
615.1	Purchased Power	0	0	0
616.1	Purchased Fuel	0	0	0
620.1	Materials And Supplies	0	0	0
631.1	Contract Services - Engineering	0	0	0
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	0	0	0
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	0	0	0
650.1	Transportation	0	0	0
	-Maintenance-			
620.2	Materials And Supplies	0	0	0
631.2	Contract Services - Engineering	0	0	0
636.2	Contract Services	0	0	0
	-Miscellaneous-			
675.1	Miscellaneous Operating Expense	0	0	0
675.2	Miscellaneous Maintenance Expense	0	0	0
	<b>Total Source Of Supply Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Treatment</b>				
	-Operation-			
601.3	Salary And Wages	\$0	\$0	\$47,216
601.4	Salary And Wages	0	0	44,489
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	0	0	15,668
618.3	Chemicals	0	0	25,198
620.3	Materials And Supplies	0	0	10,783
631.3	Contract Services - Engineering	0	0	12,000
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	0	0	9,072
636.3	Contract Services	0	0	7,234
641.3	Rental Of Building	0	0	0
642.3	Rental Of Equipment	0	0	0
650.3	Transportation	0	0	0
	-Maintenance-			
620.4	Materials And Supplies	0	0	117
631.4	Contract Services - Engineering	0	0	0
636.4	Contract Services	0	0	1,815
650.4	Transportation	0	0	0
675.4	Miscellaneous Maintenance Expense	0	0	0

## Pennsylvania-American Water Company - Royersford WW Operations

## Operating Expenses

## Question FR III.01

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Histnric Test Year Ending 12/31/21
	-Miscellaneous-			
675.3	Miscellaneous Operating Expense	0	0	67,858
	Total Water Treatment Expense	\$0	\$0	\$241,449
	<b>Transmission And Distribution</b>			
	-Operation-			
601.5	Salary And Wages	\$0	\$0	\$7,674
601.6	Salary And Wages	0	0	933
604.5	Employee Pension And Benefits	0	0	0
615.5	Purchased Power	0	0	0
620.5	Materials And Supplies	0	0	0
631.5	Contract Services - Engineering	0	0	0
636.5	Contract Services	0	0	0
641.5	Rental Of Building	0	0	0
642.5	Rental Of Equipment	0	0	0
650.5	Transportation	0	0	0
	-Maintenance-			
620.6	Materials And Supplies	0	0	0
631.6	Contract Services - Engineering	0	0	0
636.6	Contract Services	0	0	14,627
650.6	Transportation	0	0	0
675.6	Miscellaneous Operating Expense	0	0	1,569
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	0	0	0
	Total Transmission And Distribution	\$0	\$0	\$24,804
	<b>Customer Accounting</b>			
	-Operation-			
601.7	Salary And Wages	\$0	\$0	\$0
604.7	Employee Pension And Benefits	0	0	0
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	0	0	0
631.7	Contract Services - Engineering	0	0	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	0	0	0
642.7	Rental Of Equipment	0	0	0
650.7	Transportation	0	0	0
657.7	Insurance	0	0	0
670.7	Bad Debt	0	0	5,974
	-Miscellaneous-			
675.7	Miscellaneous Expense	0	0	0
	Total Customer Accounting	\$0	\$0	\$5,974

**Pennsylvania-American Water Company - Royersford WW Operations**

**Operating Expenses**

**Question FR III.01**

<b>ACCT. NO.</b>	<b>ACCOUNT TITLE</b>	<b>Previous Year Ending 12/31/2019</b>	<b>Previous Year Ending 12/31/2020</b>	<b>Histnric Test Year Ending 12/31/21</b>
<b>Administrative And General</b>				
601.8	Salary And Wages	\$0	\$0	\$15,057
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	0	0	44,814
615.8	Purchased Power	0	0	0
620.8	Materials And Supplies	0	0	0
631.8	Contract Services	0	0	0
632.8	Contract Services - Accounting	0	0	0
633.8	Contract Services - Legal	0	0	0
634.8	Contract Services - Management	0	0	0
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	0	0	284
641.8	Rental Of Building	0	0	0
642.8	Rental Of Equipment	0	0	0
650.8	Transportation	0	0	(252)
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	0	0	2,480
659.8	Insurance	0	0	0
660.8	Advertising	0	0	0
666.8	Amortization Of Rate Case	0	0	0
667.8	Regulatory Commission	0	0	0
	-Miscellaneous-			
675.8	Miscellaneous Expense	0	0	2,926
	Total Administrative And General	\$0	\$0	\$65,309
	Total Operating Expenses	\$0	\$0	\$337,535

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

**Operating Expenses**

**Question FR III.01**

ACCT. NO.	ACCOUNT TITLE	Previous Year Ending 12/31/2019	Previous Year Ending 12/31/2020	Historic Test Year Ending 12/31/21
<b>Source Of Supply Expenses</b>				
-Operations-				
601.1	Salary And Wages	\$0	\$0	\$0
601.2	Salary And Wages	0	0	0
610.1	Purchased Water	0	0	0
615.1	Purchased Power	0	0	0
616.1	Purchased Fuel	0	0	0
620.1	Materials And Supplies	0	0	0
631.1	Contract Services - Engineering	0	0	0
633.1	Contract Services - Legal	0	0	0
636.1	Contract Services	0	0	0
641.1	Rental Of Building	0	0	0
642.1	Rental Of Equipment	0	0	0
650.1	Transportation	0	0	0
-Maintenance-				
620.2	Materials And Supplies	0	0	0
631.2	Contract Services - Engineering	0	0	0
636.2	Contract Services	0	0	0
-Miscellaneous-				
675.1	Miscellaneous Operating Expense	0	0	0
675.2	Miscellaneous Maintenance Expense	0	0	0
Total Source Of Supply Expenses		\$0	\$0	\$0
<b>Water Treatment</b>				
-Operation-				
601.3	Salary And Wages	\$1,801,629	\$2,006,722	\$1,976,173
601.4	Salary And Wages	554,988	557,602	772,105
604.3	Employee Pension And Benefits	0	0	0
615.3	Purchased Power	956,672	914,479	1,041,908
618.3	Chemicals	1,367,764	990,653	768,542
620.3	Materials And Supplies	56,957	105,899	115,206
631.3	Contract Services - Engineering	0	4,754	4,402
633.3	Contract Services - Legal	0	0	0
634.3	Contract Services - Management	0	0	0
635.3	Contract Services - Test	60,849	59,569	120,769
636.3	Contract Services	346,819	170,086	153,821
641.3	Rental Of Building	0	3,000	1,000
642.3	Rental Of Equipment	(13,639)	0	0
650.3	Transportation	0	140	142
-Maintenance-				
620.4	Materials And Supplies	31,862	72,231	73,003
631.4	Contract Services - Engineering	0	0	1,508
636.4	Contract Services	42,378	288,883	337,860
650.4	Transportation	34,014	33,086	19,405

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

**Operating Expenses**

**Question FR III.01**

<b>ACCT. NO.</b>	<b>ACCOUNT TITLE</b>	<b>Previous Year Ending 12/31/2019</b>	<b>Previous Year Ending 12/31/2020</b>	<b>Historic Test Year Ending 12/31/21</b>
675.4	Miscellaneous Maintenance Expense	26,670	12,456	43,705
	-Miscellaneous-			
675.3	Miscellaneous Operating Expense	1,500,141	1,410,447	1,624,237
	Total Water Treatment Expense	\$6,767,104	\$6,630,005	\$7,053,786
	<b>Transmission And Distribution</b>			
	-Operation-			
601.5	Salary And Wages	\$435,361	\$496,640	\$625,287
601.6	Salary And Wages	1,209,711	924,944	1,214,370
604.5	Employee Pension And Benefits	157	0	0
615.5	Purchased Power	0	0	1,167
620.5	Materials And Supplies	9,422	7,264	40,827
631.5	Contract Services - Engineering	0	0	0
636.5	Contract Services	16,776	17,745	29,407
641.5	Rental Of Building	0	0	100
642.5	Rental Of Equipment	25,110	(535)	17,172
650.5	Transportation	210	0	990
	-Maintenance-			
620.6	Materials And Supplies	21,351	27,039	17,872
631.6	Contract Services - Engineering	0	0	0
636.6	Contract Services	40,468	41,555	30,731
650.6	Transportation	0	34,101	3,095
675.6	Miscellaneous Operating Expense	114,847	172,252	106,671
	-Miscellaneous-			
675.5	Miscellaneous Operating Expense	176,691	65,694	147,006
	Total Transmission And Distribution	\$2,050,104	\$1,786,699	\$2,234,694
	<b>Customer Accounting</b>			
	-Operation-			
601.7	Salary And Wages	\$0	\$0	\$0
604.7	Employee Pension And Benefits	0	0	0
615.7	Purchased Power	0	0	0
620.7	Materials And Supplies	0	0	0
631.7	Contract Services - Engineering	0	0	0
633.7	Contract Services - Legal	0	0	0
634.7	Contract Services - Management	0	0	0
636.7	Contract Services	2,499	0	0
642.7	Rental Of Equipment	0	0	0
650.7	Transportation	0	0	0
657.7	Insurance	0	0	0
670.7	Bad Debt	545,435	501,226	523,669
	-Miscellaneous-			
675.7	Miscellaneous Expense	39,355	24,140	18,722

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

**Operating Expenses**

**Question FR III.01**

<b>ACCT. NO.</b>	<b>ACCOUNT TITLE</b>	<b>Previous Year Ending 12/31/2019</b>	<b>Previous Year Ending 12/31/2020</b>	<b>Historic Test Year Ending 12/31/21</b>
	Total Customer Accounting	<u>\$587,289</u>	<u>\$525,366</u>	<u>\$542,390</u>
<b>Administrative And General</b>				
601.8	Salary And Wages	\$1,850,773	\$1,269,358	\$1,101,625
603.8	Salary Of Officers	0	0	0
604.8	Employee Pension And Benefits	2,025,702	1,764,043	2,016,013
615.8	Purchased Power	297,876	287,216	296,730
620.8	Materials And Supplies	22,772	15,353	12,238
631.8	Contract Services	0	0	0
632.8	Contract Services - Accounting	0	0	0
633.8	Contract Services - Legal	0	0	24,018
634.8	Contract Services - Management	0	0	0
635.8	Contract Services - Test	0	0	0
636.8	Contract Services	128,675	59,474	90,177
641.8	Rental Of Building	16,595	16,627	15,116
642.8	Rental Of Equipment	15,986	20,931	5,402
650.8	Transportation	788,222	308,058	493,863
656.8	Insurance - Vehicles	0	0	0
657.8	Insurance	0	0	0
658.8	Workers Compensation	163,192	170,007	128,632
659.8	Insurance	0	0	0
660.8	Advertising	0	0	0
666.8	Amortization Of Rate Case	0	0	0
667.8	Regulatory Commission	0	0	0
	-Miscellaneous-			
675.8	Miscellaneous Expense	<u>236,336</u>	<u>220,514</u>	<u>246,733</u>
	Total Administrative And General	<u>\$5,546,129</u>	<u>\$4,131,581</u>	<u>\$4,430,547</u>
	Total Operating Expenses	<u><u>\$14,950,626</u></u>	<u><u>\$13,073,651</u></u>	<u><u>\$14,261,418</u></u>



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

FR III.2

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

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

FR III.3

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

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

FR III.4

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

Please see FR III.04\_Attachment and Exhibit 3-B.

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

FR III.4

Item	Current Filing Description	R-2017-2595853	R-2020-3019369	Company's Claim (3-A)	Actuals to Date
Legal Fees And Expenses		\$1,159,566	\$1,555,286	\$1,404,088	
	Morgan Lewis & Bockius LLP				\$81,239
	K&L Gates				16,783
	Stevens & Lee				
Rate Of Return		78,586	141,442	136,000	
	Concentric Energy Advisors				
Bill Frequency Analysis		55,694	75,283		
	Gannett Fleming				
Depreciation		70,429	136,442	100,000	965
	Gannett Fleming				
Cost Of Service - Water and WW SSS		120,724	118,681	95,000	1,438
	Gannett Fleming				
Cost Of Service and Stormwater - CSS		36,963	45,054	71,600	
	Gannett Fleming				
Regulatory Support Services		431,784	273,640	40,000	12,166
	American Water Works Service Co.				
Miscellaneous		254,175	462,717	538,000	
	Postage/Shipping				14,735
Total		\$2,207,921	\$2,808,543	\$2,384,688	\$127,325

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

FR III.5

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

a-e. Please refer to PAWC Statement No. 5 and Exhibit No. 3-B.

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

g. The annualized pension cost figures do not include any unfunded pension costs. Please refer to Book FR III.14 for a copy of the latest actuarial study.

h. None.

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

FR III.6

**Pennsylvania American Water Company**

**III. Operating Expense**

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

**Answer:**

a-d. Please see FR III.06\_Attachment.

e-f. See FR III.06\_Attachment by month for 2020 and the HTY (2021). Future test year and fully projected future test year component amounts are shown on the work papers provided in Exhibit 3-B.



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

November 2, 1989

NOV 6 1989

IN REPLY PLEASE  
REFER TO OUR FILE

G-880131

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

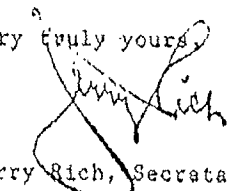
Affiliated Interest Agreement between Western Pennsylvania Water Company  
and American Water Works Service Company, Inc.

To Whom It May Concern:

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

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

Very truly yours,

  
Jerry Rich, Secretary

lg  
Encls.  
Cert. Mail

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



PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA. 17120

Public Meeting held November 2, 1989

Commissioners Present:

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

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

G-880131

OPINION AND ORDER

BY THE COMMISSION:

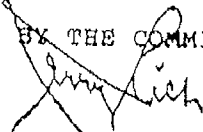
On December 12, 1988, Western Pennsylvania Water Company ("Water Company") and American Water Works Service Company, Inc. ("Service Company") filed an Affiliated Interest Agreement pertaining to the rendering of services to the Water Company by Service Company at its cost. On September 18, 1989, an Amendment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

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

IT IS ORDERED:

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

BY THE COMMISSION,

  
Jerry Rich  
Secretary

(SEAL)

ORDER ADOPTED: November 2, 1989

ORDER ENTERED: November 2, 1989

RECEIVED

SEP 18 1989

SECRETARY'S OFFICE  
Public Utility Commission

AGREEMENT

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

G-880131

The background of this Agreement is that:

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

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

5. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated water companies (hereinafter collectively "Water Companies").

6. The services to be rendered under this agreement are to be rendered by Service Company to Water Companies at their cost to Service Company, as hereinafter provided.

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

#### ARTICLE 1. PERSONNEL AND SERVICES TO BE PROVIDED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

technical assistance and general direction for Water Company personnel.

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

#### ARTICLE II. PAYMENT FOR SERVICES

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

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

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

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

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

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

### ARTICLE III. ALLOWANCE FOR OVERHEAD

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

3.2 The term "general overhead" shall include:

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

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

#### ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

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

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

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

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

#### ARTICLE V. OTHER AGREEMENTS

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

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

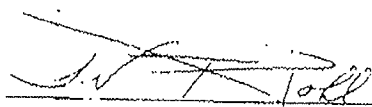
#### ARTICLE VI. TERM OF AGREEMENT

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

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

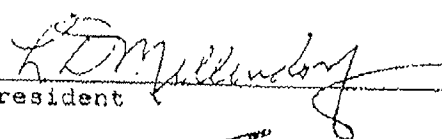
IN WITNESS WHEREOF, Service Company and Water Company have caused this agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all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

ATTEST:

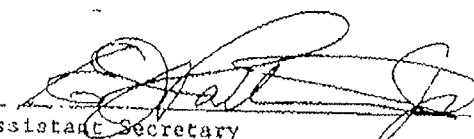
  
J. H. Toll

AMERICAN WATER WORKS SERVICE  
COMPANY, INC.

By

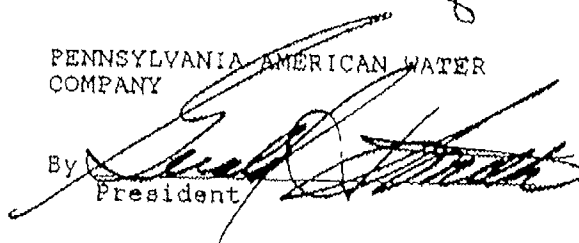
  
President

ATTEST:

  
Assistant Secretary

PENNSYLVANIA AMERICAN WATER  
COMPANY

By

  
President

## EXECUTION COPY

FINANCIAL SERVICES AGREEMENT

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

BACKGROUND

The Company currently performs its own financial services.

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

AWCC is dedicated to performing such consolidated functions.

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

Therefore, the parties agree as follows:

AGREEMENT

1. Services. AWCC will provide, either directly or through arrangements with third parties for the benefit of the Company, such financial services as the Company and AWCC may from time to time agree, including but not limited to those more fully described in Appendix I attached to this Agreement.

2. Costs. In consideration of the provision of the services contemplated by paragraph 1, the Company agrees to pay AWCC a portion of the costs and appropriate overhead incurred by AWCC in providing those services, as follows. The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings will be divided among the Co-Participants in proportion to the maximum principal amount that each Co-Participant requests be made available to it during the course of a year. The costs incurred by AWCC in connection with each long-term borrowing by AWCC will be divided among each Co-Participant in proportion to the principal amount of that borrowing that is loaned to that Co-Participant. AWCC's overhead will be allocated among the Co-Participants in the same proportion as each Co-Participant's long-term and maximum, requested short-term borrowings and investments in a calendar year bear to all of the long and maximum short-term borrowings and investments by all Co-Participants during the same year.

3. Statements. AWCC will prepare and deliver to the Company monthly statements of the services provided by AWCC and amounts payable to AWCC, giving effect to

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

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

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

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

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

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

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





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

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

ATTEST:

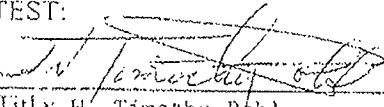
PENNSYLVANIA-AMERICAN WATER  
COMPANY

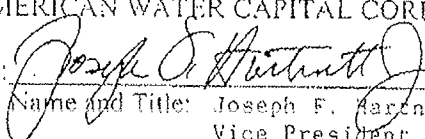
By:   
V.A. Redmond  
Vice President and Secretary

By:   
J. E. Harrison  
Vice President and Treasurer

ATTEST:

AMERICAN WATER CAPITAL CORP.

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

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

## APPENDIX I

DESCRIPTION OF FINANCIAL SERVICES

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

1. Short-Term Loans. AWCC will provide Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached to this Agreement as Exhibit A.

2. Long-Term Borrowings. AWCC will provide loans other than Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached hereto as Exhibit B.

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

EXHIBIT A  
PROMISSORY NOTE  
FOR SHORT-TERM LOANS

S \_\_\_\_\_, 2000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[BORROWER]

By: \_\_\_\_\_  
Name and Title:

EXHIBIT B  
PROMISSORY NOTE  
FOR LONG-TERM BORROWINGS

S \_\_\_\_\_, 2000

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

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

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

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

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

B-1

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

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

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

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

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

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

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

[BORROWER]

By: \_\_\_\_\_  
Name and Title:



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

FR III.06

Function	January-21	February-21	March-21	April-21	May-21	June-21	July-21	August-21	September-21	October-21	November-21	December-21	Grand Total
Business Development	\$67,746	\$81,157	(\$10,202)	\$61,627	(\$443)	\$32,555	\$49,528	\$24,908	\$36,764	(\$12,532)	\$27,576	\$62,000	\$420,684
Central Lab	36,377	22,027	18,615	51,100	25,225	84,288	57,812	24,877	52,455	95,738	29,037	50,542	548,093
Corp Admin	485,856	613,890	465,982	536,887	497,025	495,339	531,048	496,480	408,159	401,896	328,233	(539,445)	4,721,350
Corporate Security	104,051	91,800	157,085	152,995	129,033	203,425	180,943	161,128	296,638	362,460	351,481	613,432	2,804,472
Customer Service Organization (CSO)	1,070,386	717,168	1,090,539	1,043,153	1,104,647	1,167,264	1,260,891	1,235,329	1,192,551	1,309,449	905,061	1,424,908	13,521,345
Environmental Leadership	51,466	36,096	65,602	50,522	35,877	44,739	39,066	41,380	25,581	38,567	41,717	71,580	542,191
External Affairs & Public Policy	86,042	56,926	102,432	95,994	66,307	94,291	69,136	76,901	109,512	116,082	75,804	99,447	1,048,875
Facilities	118,146	117,714	118,059	123,180	131,952	116,722	122,706	135,168	1,015,669	127,233	113,268	448,006	2,687,823
Finance	658,290	468,426	755,787	608,558	528,476	616,352	562,325	585,127	787,363	582,585	599,389	808,042	7,560,720
Human Resources	285,821	275,954	388,024	332,119	307,335	387,223	355,020	295,461	390,093	311,851	342,654	503,702	4,175,259
Investor Relations	8,465	7,290	10,751	24,381	9,888	9,858	7,761	7,747	101,016	6,346	6,896	47,429	247,828
Legal	260,286	251,119	371,275	310,033	223,172	352,957	226,344	246,085	348,196	241,420	273,275	463,299	3,567,461
Operations Excellence	133,747	124,270	169,429	129,253	122,577	152,411	114,802	128,993	159,045	170,745	109,702	182,596	1,697,571
Regulated Ops	199,066	133,252	216,010	125,152	101,253	179,486	184,283	125,905	201,793	185,019	141,640	245,234	2,038,094
Safety	36,655	25,334	34,407	28,186	24,440	24,813	33,114	18,299	33,319	24,664	29,837	19,012	332,081
Supply Chain	96,823	58,944	74,240	87,525	54,078	53,111	58,744	58,925	50,360	58,118	52,549	66,542	769,958
Technology and Innovation (T&I)	1,128,710	1,048,911	1,069,264	936,593	925,731	1,044,478	(47,208)	667,814	653,680	484,292	462,242	870,949	9,245,456
Grand Total	\$4,827,935	\$4,130,279	\$5,097,298	\$4,697,258	\$4,286,574	\$5,059,312	\$3,806,314	\$4,330,527	\$5,862,194	\$4,503,932	\$3,890,361	\$5,437,276	\$55,929,261

Function	January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20	October-20	November-20	December-20	Grand Total
Business Development	\$82,735	\$66,476	\$77,262	\$71,884	\$57,985	\$76,439	\$124,761	\$37,985	\$78,383	\$51,951	\$68,695	\$73,539	\$868,096
Central Lab	42,181	36,784	29,013	65,797	51,825	62,902	68,519	52,105	42,042	46,916	45,803	47,525	591,413
Corp Admin	447,490	690,353	283,282	479,879	519,577	300,541	875,816	985,764	453,514	543,035	489,825	764,277	6,833,352
Corporate Security	162,176	106,072	178,365	150,408	97,043	34,544	91,533	67,906	79,846	72,345	82,432	73,100	1,195,770
Customer Service Organization (CSO)	1,225,271	909,286	1,229,151	924,894	959,649	1,047,531	919,012	939,513	951,149	928,502	970,137	1,006,660	12,010,755
Environmental Leadership	32,253	22,434	42,347	36,685	38,426	16,688	51,389	81,416	33,392	44,642	68,536	51,187	519,394
External Affairs & Public Policy	55,491	67,228	77,403	53,874	40,769	71,202	60,706	85,185	94,554	66,869	76,422	130,536	880,239
Facilities	139,156	125,146	143,686	128,989	126,735	146,702	133,029	136,104	131,766	122,709	125,580	145,131	1,604,732
Finance	571,785	535,628	646,606	412,017	482,365	615,453	495,935	629,719	816,106	503,435	595,285	559,482	6,863,815
Human Resources	225,741	286,260	361,277	376,086	268,909	374,692	341,116	309,088	290,972	403,987	219,160	404,407	3,861,696
Investor Relations	3,070	5,540	7,630	6,302	19,337	10,071	6,605	5,295	10,039	4,928	4,486	14,229	97,531
Legal	264,979	241,664	359,737	260,757	265,809	288,985	252,526	223,194	371,148	248,849	239,951	328,689	3,346,286
Operations Excellence	189,813	178,518	192,934	163,895	146,780	159,131	162,408	78,527	199,919	108,700	126,381	182,618	1,889,624
Regulated Ops	292,454	199,815	434,066	152,636	186,773	238,810	240,486	188,227	193,482	172,674	272,402	326,100	2,897,923
Safety	14,939	31,054	31,934	36,270	24,921	28,956	28,471	30,942	32,795	27,820	27,616	42,469	358,189
Supply Chain	95,439	97,575	80,361	104,755	97,087	24,791	105,804	115,481	65,878	68,910	75,448	78,740	1,010,269
Technology and Innovation (T&I)	637,665	850,845	742,696	818,844	610,045	823,698	904,524	960,543	847,601	469,967	716,968	581,355	8,964,752
Grand Total	\$4,482,637	\$4,450,678	\$4,917,750	\$4,243,972	\$3,994,036	\$4,321,136	\$4,862,639	\$4,926,993	\$4,692,585	\$3,886,238	\$4,205,129	\$4,810,042	\$53,793,836

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

FR III.7

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

Coatesville and Wyomissing areas lease office space.

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

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

FR III.8

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

The Company incurred no costs resulting from storm damage in 2021.

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

FR III.9

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:** See FR III.09\_Attachment.

**Pennsylvania-American Water Company**  
**Expenditures for Advertising**

FR.III.09

		2021	2020	2019
Public Health & Safety		\$13,185	\$44,404	\$5,875
Conservation of Energy		16,851	5,969	26,241
Explanation of Billing Practices		10,303	19,732	27,904
Provision of Factual & Objective Data		15,149	28,931	14,650
Other Advertising Programs	Job Recruitment	0	527	538
	Community Organizations	14,923	29,847	241
	Customer Education (Radio/TV)	373,300	494,743	223,085
	Miscellaneous	20,818	14,310	3,556
		<u>\$464,529</u>	<u>\$638,463</u>	<u>\$302,090</u>

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

FR III.10

**Pennsylvania American Water Company**  
**III. Operating Expenses**

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

**Answer:** Please see FR III.10\_Attachment.

**Pennsylvania-American Water Company - Water Operations**  
**Social and Service Organization Memberships**

FR.III.10

<b>Description</b>	<b>2021 Amount</b>
AA CHAMBER OF W PA	\$1,250
ACCNTANCY BD RENEWAL	85
AICPA *ORDER	295
AWWA	23,429
BEAVER COUNTY CHAMBER	951
Better York	2,000
Butler County Chamber of Comme	375
Capitolwire	1,076
Central Pennsylvania Conservan	1,000
DEPT OF ENV PROTECTION	185
FSP*PUBLIC AFFAIRS COUNCI	395
Greater Reading of Commerce	2,500
Greater Wyoming Valley Chamber	1,500
HARRISBURG REGIONAL	849
Heritage Conservancy	1,000
INDIANA COUNTY CHAMBER	289
Indiana Chamber of Commerce	5,211
LAWRENCE COUNTY CHAMBER OF COM	1,000
LHPOA INC	3,074
MLEPOA INC	4,970
MOSHANNON VALLEY ECON DEV	300
NAWC	447,891
NAWC PA CHAPTER	40,310
OH ENG/SUR BD REV	40
Ohio River Valley Commission	60,000
Other	4
PA BACKGROUND CHECK	22
PA BCEL LOBBY DISCLOSURE	600
PA BPOA PROF LICENSE FEE	100
PA Chamber	41,000
PA LEGISLATIVE SERVICES	8,745
PA Rural Water Association	436
PAEE	100
PAGR	390
PAWARN	12,000
Penns Northeast Inc	2,500
Pittsburgh Airport Area Chambe	5,000
Pittsburgh Works Together	50,000
Public Affairs Council	2,800
SCRANTON CHAMBER OF COMME	1,825
SLATEBELTCHAMBER.ORG	195
SPRING-FORD CHAMBER OF CO	399
SQ *PAAEL	612
SQ *WESTERN PENNSYLVANIA	93
THE PENNSYLVANIA SOCIETY	100
THE SCRANTON PLAN	2,500
VISME	39
WARREN COUNTY CHAMBER OF COMME	1,000
WASHINGTON COUNTY CHAM	610
WEF MAIN	123
WEST SHORE CHAMBER OF CO	555
WESTERN CHESTER COUNTY	215
WILD ACRES LAKES POA	14,560
WVCPA	275
York County Economic Alliance	580
<b>Total</b>	<b>\$747,352</b>

**Pennsylvania-American Water Company - Wastewater SSS General Operations**  
**Social and Service Organization Memberships**

FR.III.10

<u>Description</u>	<u>2021 Amount</u>
AWWA	\$242
WESTERN CHESTER COUNTY	215
<b>Total</b>	<b>\$457</b>



**Pennsylvania-American Water Company - Wastewater CSS Operations**  
**Social and Service Organization Memberships**

FR.III.10

<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
Commonwealth of PA	\$14,685
PA DEP STORAGE TANKS	425
PA DEPT OF ENV PROTECTION	60
PA HAZARDOUS MATERIAL RESP FUN	30
PA WASTE TRANS SAFETY PG	900
<b>Total</b>	<b><u>\$16,100</u></b>

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

FR III.11

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

See FR III.11\_Attachment.

## Water Operations

## Outside Services Employed and Regulatory Commission Expenses

	2021	2020	2019
<b>Outside Services</b>			
Auditing	\$592,202	\$541,870	\$804,766
Collection Agencies	(1,785)	49,557	3,555,616
Distribution System	3,253,611	2,857,769	3,353,853
Engineering	520,677	461,210	365,967
Forms	7,784	(2,958)	998,052
Grounds Care	1,478,250	1,457,438	1,156,135
Janitorial	834,228	624,893	447,330
Lab Testing	185,347	190,212	180,035
Legal	3,176,115	1,303,386	1,744,193
Maintenance	458,031	2,890,217	2,500,211
Contract Serv Maint	3,013,025	2,645,287	2,794,049
M & S Maintenance	1,560,812	1,728,716	1,045,273
Paving	2,567,801	1,084,671	1,109,773
Security	808,462	822,141	817,468
Service Company	48,863,826	48,319,693	46,566,045
Temporary	46,609	(182)	121,811
Waste Disposal	2,218,559	2,203,746	1,830,364
<b>Total Outside Services</b>	<b>\$69,583,552</b>	<b>\$67,177,668</b>	<b>\$69,390,941</b>
<b>Regulatory</b>			
Amortization	\$885,928	\$851,990	\$852,081
Management Study	0	0	0
Other	53,046	0	21,327
<b>Total Regulatory</b>	<b>\$938,974</b>	<b>\$851,990</b>	<b>\$873,407</b>
<b>Miscellaneous</b>			
Advertising	\$0	\$0	\$0
Bank Service Charges	1,906,587	422,968	498,431
Billing Postage	24,013	55,907	3,049,329
Cell Phone	650,820	1,294,640	908,489
Charitable Contributions	380,589	417,022	2,430
Charitable Donations	24,455	15,139	232,080
Co Dues/Membership Deductible	714,163	610,356	619,047
Community Organizations	63,506	80,064	81,499
Conference Registration	956,163	1,057,971	414,484
Credit Line Fees	839,435	726,344	773,055
Customer Education Communication	472,369	637,901	301,654
Deductible Meals	121,753	93,642	196,917
Director Fees & Expense	118,000	73,750	51,822
Electric Expenses	367,735	283,957	374,919
Employee Expenses	229,407	200,185	330,875
Heating	1,019,502	734,967	994,248
Injuries/Damages	22,750	27,500	(250,000)
Lab Supplies	729,177	760,198	646,537
M & S Operations	2,364,842	2,316,614	1,730,128
Mailing	120,821	153,584	125,747
Miscellaneous	(297,761)	(405,225)	(309,433)
Miscellaneous Operation Expenses	410,390	(364,995)	2,120,329
Nondeductible Lobbying	0	(79)	0
Nondeductible Penalties	8,269	13,271	39,920
Permits	1,638,870	320,191	278,674
Office & Admin Supplies	303,195	391,213	276,244
Relocation	57,287	74,570	160,346
AWWA Research	132,488	132,463	128,290
Sewer	166,382	216,361	262,958
Software Licenses	616,154	1,544,966	1,245,759
Taxable Meals	573	42	0
Telephone	2,736,993	2,476,628	2,580,207
Trash	159,974	194,835	238,730
Trustee Fees	61,551	58,352	42,142
Uniforms	318,038	439,739	400,177
Wireless	769,891	495,502	312,363
<b>Total Miscellaneous</b>	<b>\$18,208,383</b>	<b>\$15,550,548</b>	<b>\$18,858,397</b>
<b>Grand Total</b>	<b>\$88,730,909</b>	<b>\$83,580,205</b>	<b>\$89,122,745</b>

Pennsylvania-American Water Company  
Wastewater SSS General Operations  
Outside Services Employed and Regulatory Commission Expenses

FR.III.11

	2021	2020	2019
<b>Outside Services</b>			
Auditing	\$0	\$0	\$0
Collection Agencies	0	(57)	0
Distribution System	511,546	248,204	362,183
Engineering	27,382	27,006	3,250
Forms	2,621	76	2,589
Grounds Care	145,435	133,761	86,297
Janitorial	30,130	27,012	14,857
Lab Testing	219,257	262,479	156,382
Legal	0	61,943	0
Maintenance	10,737	7,870	11,662
Contract Serv Maint	261,248	169,336	108,548
M & S Maintenance	83,162	141,546	42,700
Paving	2,795	865	2,562
Security	52	0	763
Service Company	0	0	0
Temporary	0	0	1,062
Waste Disposal	1,712,273	1,984,229	1,212,285
<b>Total Outside Services</b>	<b>\$3,006,637</b>	<b>\$3,064,270</b>	<b>\$2,005,141</b>
<b>Regulatory</b>			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
<b>Total Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous</b>			
Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	234	255	221
Cell Phone	47,973	84,758	42,920
Charitable Contributions	0	0	0
Charitable Donations	0	0	1,250
Co Dues/Membership Deductible	457	1,545	406
Community Organizations	1,750	250	250
Conference Registration	0	0	0
Credit Line Fees	0	(20)	0
Customer Education Communication	0	0	437
Deductible Meals	3,976	3,822	3,235
Director Fees & Expense	0	0	0
Electric Expenses	2,230	2,683	7,185
Employee Expenses	10,922	12,599	9,446
Heating	84,984	92,598	57,141
Injuries/Damages	0	0	0
Lab Supplies	49,494	61,510	55,367
M & S Operations	268,005	328,885	188,043
Mailing	2,262	1,859	3,022
Miscellaneous	52	235	1,364
Miscellaneous Operation Expenses	89,607	58,563	169,465
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	13,506	0	0
Permits	4,620	9,359	5,241
Office & Admin Supplies	7,841	9,035	9,244
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	98,602	54,250	5,914
Software Licenses	871	0	0
Taxable Meals	0	0	44
Telephone	87,824	94,858	98,310
Trash	35,036	32,439	35,619
Trustee Fees	0	0	0
Uniforms	19,081	17,112	6,954
Wireless	24,882	5,613	3,830
<b>Total Miscellaneous</b>	<b>\$854,210</b>	<b>\$872,206</b>	<b>\$704,910</b>
<b>Grand Total</b>	<b>\$3,860,847</b>	<b>\$3,936,476</b>	<b>\$2,710,051</b>

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

FR.III.11

	2021	2020	2019
<b>Outside Services</b>			
Auditing	\$0	\$0	\$0
Collection Agencies	0	(11,670)	0
Distribution System	273,405	247,372	498,840
Engineering	4,402	4,754	0
Forms	0	0	0
Grounds Care	484	1,361	4,576
Janitorial	21,177	11,311	22,804
Lab Testing	120,769	59,569	60,849
Legal	24,018	0	0
Maintenance	64,468	110,470	42,056
Contract Serv Maint	370,099	330,438	82,846
M & S Maintenance	90,875	99,270	53,212
Paving	207	2,971	64,994
Security	11,422	(1,328)	10,244
Service Company	0	0	0
Temporary	0	(67)	(4,071)
Waste Disposal	1,358,004	1,192,274	1,238,230
<b>Total Outside Services</b>	<b>\$2,339,330</b>	<b>\$2,046,724</b>	<b>\$2,074,581</b>
<b>Regulatory</b>			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
<b>Total Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous</b>			
Advertising	\$0	\$0	\$0
Bank Service Charges	3,000	4,073	7,142
Billing Postage	2,139	2,865	1,275
Cell Phone	24,470	77,617	44,597
Charitable Contributions	1,250	2,550	120
Charitable Donations	0	0	2,550
Co Dues/Membership Deductible	16,100	1,350	4,207
Community Organizations	150	0	0
Conference Registration	105	290	0
Credit Line Fees	0	0	0
Customer Education Communication	0	561	0
Deductible Meals	7,383	2,439	9,477
Director Fees & Expense	0	0	0
Electric Expenses	0	0	0
Employee Expenses	5,891	9,517	15,633
Heating	91,396	75,004	87,781
Injuries/Damages	0	0	0
Lab Supplies	76,419	66,210	65,492
M & S Operations	168,272	128,515	89,151
Mailing	344	280	785
Miscellaneous	52	446	2,038
Miscellaneous Operation Expenses	160,162	48,652	235,870
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	12,600	17,375	0
Permits	85,701	71,267	34,466
Office & Admin Supplies	13,315	8,703	10,812
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	27,274	12,312	15,687
Software Licenses	1,271	(814)	6,268
Taxable Meals	0	0	0
Telephone	60,100	101,900	93,224
Trash	15,715	5,409	5,245
Trustee Fees	0	0	0
Uniforms	74,442	75,585	62,205
Wireless	52,033	14,395	6,260
<b>Total Miscellaneous</b>	<b>\$899,583</b>	<b>\$726,501</b>	<b>\$800,285</b>
<b>Grand Total</b>	<b>\$3,238,913</b>	<b>\$2,773,225</b>	<b>\$2,874,866</b>

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

FR.III.11

	2021	2020	2019
<b>Outside Services</b>			
Auditing	\$0	\$0	\$0
Collection Agencies	0	0	0
Distribution System	7,518	0	0
Engineering	12,000	0	0
Forms	0	0	0
Grounds Care	1,590	0	0
Janitorial	500	0	0
Lab Testing	9,072	0	0
Legal	0	0	0
Maintenance	0	0	0
Contract Serv Maint	16,441	0	0
M & S Maintenance	117	0	0
Paving	0	0	0
Security	0	0	0
Service Company	0	0	0
Temporary	0	0	0
Waste Disposal	59,515	0	0
<b>Total Outside Services</b>	<b>\$106,753</b>	<b>\$0</b>	<b>\$0</b>
<b>Regulatory</b>			
Amortization	\$0	\$0	\$0
Management Study	0	0	0
Other	0	0	0
<b>Total Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous</b>			
Advertising	\$0	\$0	\$0
Bank Service Charges	0	0	0
Billing Postage	0	0	0
Cell Phone	0	0	0
Charitable Contributions	0	0	0
Charitable Donations	0	0	0
Co Dues/Membership Deductible	0	0	0
Community Organizations	0	0	0
Conference Registration	0	0	0
Credit Line Fees	0	0	0
Customer Education Communication	0	0	0
Deductible Meals	1,202	0	0
Director Fees & Expense	0	0	0
Electric Expenses	0	0	0
Employee Expenses	619	0	0
Heating	3,261	0	0
Injuries/Damages	0	0	0
Lab Supplies	1,461	0	0
M & S Operations	10,783	0	0
Mailing	33	0	0
Miscellaneous	0	0	0
Miscellaneous Operation Expenses	241	0	0
Nondeductible Lobbying	0	0	0
Nondeductible Penalties	0	0	0
Permits	1,569	0	0
Office & Admin Supplies	259	0	0
Relocation	0	0	0
AWWA Research	0	0	0
Sewer	0	0	0
Software Licenses	0	0	0
Taxable Meals	0	0	0
Telephone	1,105	0	0
Trash	128	0	0
Trustee Fees	0	0	0
Uniforms	870	0	0
Wireless	0	0	0
<b>Total Miscellaneous</b>	<b>\$21,530</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$128,283</b>	<b>\$0</b>	<b>\$0</b>

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

FR III.12

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:** Please see FR III.12\_Attachment.

**PENNSYLVANIA AMERICAN WATER COMPANY  
RESEARCH & DEVELOPMENT EXPENDITURES - 2021**

**FR III.12**

<b><u>Project</u></b>	<b><u>2021 Amount</u></b>
AWWA Research Foundation	\$132,488
NYSERDA - SOLAIRE MBR	148
Pathogen reduction	9,709
R & D General	199,956
Water R&D Eurofins AOC test license	(921)
Water R&D PFAS Risk Communications	(1,440)
Water R&D T&O Occurrence & Treatability	10,999
Water R&D WRF 4913 Short Chain PFAS	14,336
WRF 4911 Legionella	24,712
<b>Total Research and Development</b>	<b><u><u>\$389,986</u></u></b>



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

FR III.13

**Pennsylvania American Water Company**  
**III. Operating Expenses**

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

**Answer:** Please see FR III.13\_Attachment.

**Pennsylvania-American Water Company - Water Operations**  
**Charitable and Civic Contributions**

**FR III.13**

<u>Recipient</u>	<u>Description</u>	<u>2021 Amount</u>
AKA Foundation of Central PA	Donation	\$2,000
BRANDYWINE HEALTH FOUNDATION	Donation	2,500
Bridge Academy and Community C	Donation	70
Central PA Food Bank	Donation	3,000
ChrisDon Inc	Donation	500
City of McKeesport	Donation	1,500
CONODOGUINET CREEK WATERSHED A	Donation	1,000
Dollars for Scholars	Donation	250
Glassport Development Corporat	Donation	1,500
Greater Berks Food Bank	Donation	750
Greater Pittsburgh Community	Donation	25,000
Institute for Research Educati	Donation	1,000
JDRF International	Donation	5,000
Lawrence County Social Service	Donation	10,000
Limerick Fire Company	Donation	4,000
Moraine Trails Council Boy Sco	Donation	100
Penn State University	Donation	500
Penns Corner Conservancey	Donation	5,000
RAINBOW KITCHEN COMMUNITY SERV	Donation	2,000
SCHUYLKILL RIVER GREENWAY ASSN	Donation	5,000
Silver Spring Township	Donation	500
SQ *HEALTHY KIDS RU	Donation	258
Thirst Project	Donation	1,000
Treasurer - City of McKeesport	Donation	1,500
UNIONTOWN CITY OF	Donation	250
UNITED WAY OF BUCKS COUNTY	Donation	260
UNITED WAY OF CHESTER COUNTY	Donation	1,300
United Way of Greater Philadel	Donation	130
UNITED WAY OF LACKAWANNA COUNT	Donation	338
UNITED WAY OF LAWRENCE CO	Donation	910
UNITED WAY OF THE CAPITAL REGI	Donation	1,300
UNITED WAY OF WASHINGTON COUNT	Donation	520
UNITED WAY OF WYOMING VALLEY	Donation	650
United Way of York County	Donation	260
WATER RESOURCES DEL RB	Donation	2,000
YELLOW BREECHES WATERSHED	Donation	125
water for KY tornado impact	Donation	1,675
Arts on the Allegheny	Event Sponsorship	500
Berks Nature	Event Sponsorship	500
Borough of Steelton	Event Sponsorship	1,000
BRANDYWINE HEALTH FOUNDATION	Event Sponsorship	1,000
Brandywine Red Clay Alliance	Event Sponsorship	8,000
Brownsville Area Revitalizatio	Event Sponsorship	500
Butler County Chamber of Comme	Event Sponsorship	3,000
Capital Area Greenbelt Assoc	Event Sponsorship	1,000
CCATO	Event Sponsorship	75
Central Pennsylvania Conservan	Event Sponsorship	2,000
Coatesville 2nd Century Allian	Event Sponsorship	1,500

<b><u>Recipient</u></b>	<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
DOLLAR ENERGY FUND INC	Event Sponsorship	2,500
Fort Armstrong Folk Festival	Event Sponsorship	500
Friends of Derry Twp Parks and	Event Sponsorship	2,500
Friends of Preston Park	Event Sponsorship	1,300
Greater Wyoming Valley Chamber	Event Sponsorship	2,000
Hampden Twp Veterans	Event Sponsorship	250
Harrisburg Area YMCA	Event Sponsorship	1,000
Healthy Kids Running Series	Event Sponsorship	450
Hilltop Economic Development	Event Sponsorship	2,500
Keystone Business Alliance	Event Sponsorship	2,500
LACKAWANNA RIVER CORRIDOR	Event Sponsorship	4,000
LaRosa Youth Development	Event Sponsorship	2,500
LAWRENCE COUNTY CHAMBER OF COM	Event Sponsorship	2,500
LEADERSHIP WILKES BARRE	Event Sponsorship	5,000
Lower Heidelberg Township	Event Sponsorship	275
Montgomery County Public Works	Event Sponsorship	1,000
National Wildlife Federation	Event Sponsorship	1,250
NEPA Youth Shelter	Event Sponsorship	500
New Leash on Life USA	Event Sponsorship	2,500
PA RESOURCES COUNCIL	Event Sponsorship	5,000
PA SECTION AWWA WATER FOR PEOP	Event Sponsorship	250
PENNSYLVANIA ENVIRONMENTAL COU	Event Sponsorship	5,000
Pennsylvania Leadership Instit	Event Sponsorship	3,000
Pennsylvania Organization for	Event Sponsorship	2,500
Pennsylvania State Association	Event Sponsorship	2,000
RIVERFRONT PARKS COMMITTEE	Event Sponsorship	3,500
SCHUYLKILL RIVER GREENWAY ASSN	Event Sponsorship	1,000
SCRANTON CHAMBER OF COMMERCE	Event Sponsorship	2,500
Scranton Half Marathon	Event Sponsorship	500
SOUTH HILLS AREA COUNCIL OF	Event Sponsorship	1,085
SPRING-FORD CHAMBER OF COMMERC	Event Sponsorship	500
STEEL VALLEY COUNCIL OF GOV	Event Sponsorship	800
SWATARA CREEK WATERSHED ASSN	Event Sponsorship	200
WARREN COUNTY CHAMBER OF COMME	Event Sponsorship	2,500
Washington County Chamber of	Event Sponsorship	3,500
Watershed Alliance of York	Event Sponsorship	1,000
WEST SHORE BUREAU OF FIRE	Event Sponsorship	2,000
WESTERN PENNSYLVANIA CONSERVAN	Event Sponsorship	13,500
YELLOW BREECHES WATERSHED	Event Sponsorship	625
York County Economic Alliance	Event Sponsorship	2,250
York Professional Baseball Clu	Event Sponsorship	10,000
<b>Total Donations and Sponsorships</b>		<b>\$200,956</b>

#### **Pennsylvania-American Water Company - Water Operations**

<b><u>Recipient</u></b>	<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
Ashley M Katchmar	Stream of Learning Scholarship	\$1,000
Caroline Kenney	Stream of Learning Scholarship	1,000
Elizabeth Power	Stream of Learning Scholarship	1,000
Gabrielle Cruz	Stream of Learning Scholarship	1,000
Josiah Sespico	Stream of Learning Scholarship	1,000

<b><u>Recipient</u></b>	<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
Katarina Bauer	Stream of Learning Scholarship	1,000
Kelsey Howey	Stream of Learning Scholarship	1,000
Kylie N Tugend	Stream of Learning Scholarship	1,000
Makena Hall	Stream of Learning Scholarship	1,000
Siena Rose Abercrombie	Stream of Learning Scholarship	1,000
ALLEGHENY COUNTY DEPT OF ENGRN	Environmental Grant 2021	5,000
Clarion Conservation District	Environmental Grant 2021	1,000
DICKSON CITY BOROUGH	Environmental Grant 2021	7,000
ELLWOOD CITY BOROUGH	Environmental Grant 2021	2,000
Friends of the Pittsburgh Urba	Environmental Grant 2021	5,000
INDIANA BOROUGH	Environmental Grant 2021	363
LOWER ALLEN TOWNSHIP	Environmental Grant 2021	5,000
PA CleanWays of Butler-Lawrenc	Environmental Grant 2021	1,000
Stroud Water Research Center	Environmental Grant 2021	7,000
UPPER PROVIDENCE TOWNSHIP	Environmental Grant 2021	2,820
Washington County Watershed Al	Environmental Grant 2021	3,000
Watershed Coalition of the Leh	Environmental Grant 2021	8,350
Avella Volunteer Fire Departme	Firefighting Support Grant - 2021	500
AVOCA HOSE CO NO 1	Firefighting Support Grant - 2021	500
Big Beaver Vol. Fire Dept	Firefighting Support Grant - 2021	500
Black Rock Volunteer Fire Dept	Firefighting Support Grant - 2021	500
Blaine Hill Volunteer Fire Com	Firefighting Support Grant - 2021	500
Browndale Fire Company No 1	Firefighting Support Grant - 2021	500
Bullskin Township Volunteer Fi	Firefighting Support Grant - 2021	500
Butler Twp Volunteer Fire Dept	Firefighting Support Grant - 2021	500
CAMP HILL FIRE DEPARTMENT	Firefighting Support Grant - 2021	500
Cecil Township Volunteer Fire	Firefighting Support Grant - 2021	500
Central Fire Department	Firefighting Support Grant - 2021	500
Centre Square Fire Company	Firefighting Support Grant - 2021	500
Chartiers Twp Vol Fire Dept #1	Firefighting Support Grant - 2021	500
CHRISTIANA FIRE COMPANY NO 1	Firefighting Support Grant - 2021	500
Citizens Fire Co	Firefighting Support Grant - 2021	500
City of Butler	Firefighting Support Grant - 2021	500
Connellsville Township Fire De	Firefighting Support Grant - 2021	500
Connoquenessing Volunteer	Firefighting Support Grant - 2021	500
DUNMORE BOROUGH	Firefighting Support Grant - 2021	500
EAST NORRITON TOWNSHIP	Firefighting Support Grant - 2021	500
Elizabeth Township Fire Dept #	Firefighting Support Grant - 2021	500
Elizabeth Volunteer Fire Compa	Firefighting Support Grant - 2021	500
Elmhurst Roaring Brook	Firefighting Support Grant - 2021	500
EUREKA HOSE CO #44	Firefighting Support Grant - 2021	500
Exeter Twp Volunteer Fire Dept	Firefighting Support Grant - 2021	500
Eynon Sturges Vol Hose Co #3	Firefighting Support Grant - 2021	500
Farmington Township Volunteer	Firefighting Support Grant - 2021	500
FRIENDSHIP FIRE CO	Firefighting Support Grant - 2021	500
Glen Lyon Alden Volunteer	Firefighting Support Grant - 2021	500
Good Will Hose Co #1	Firefighting Support Grant - 2021	500
Good Will Hose Co #2	Firefighting Support Grant - 2021	500
Hallstead Fire Engine & Hose C	Firefighting Support Grant - 2021	500
HANCOCK FIRE CO #5	Firefighting Support Grant - 2021	500
Hanover Area Fire District	Firefighting Support Grant - 2021	500

<b><u>Recipient</u></b>	<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
HERSHEY VOLUNTEER FIRE CO	Firefighting Support Grant - 2021	500
Indiana Fire Association	Firefighting Support Grant - 2021	500
Jefferson Hills Fire Departmen	Firefighting Support Grant - 2021	500
Jessup Hose Company Number One	Firefighting Support Grant - 2021	500
Kingston Fire Department	Firefighting Support Grant - 2021	500
Liberty Steam Fire Engine Co 1	Firefighting Support Grant - 2021	500
Limerick Fire Company	Firefighting Support Grant - 2021	2,500
LINDSEY FIRE COMPANY	Firefighting Support Grant - 2021	500
Luzerne Volunteer Fire Dept	Firefighting Support Grant - 2021	500
Milton Fire Department Inc	Firefighting Support Grant - 2021	500
MOCANAQUA VOLUNTEER FIRE CO NO	Firefighting Support Grant - 2021	500
Mountain Top Fire Company	Firefighting Support Grant - 2021	500
Mountaintop Hose Company 1	Firefighting Support Grant - 2021	500
MT LEBANON VOLUNTEER FIRE CO I	Firefighting Support Grant - 2021	500
MT OLIVER HOOK & LADDER CO	Firefighting Support Grant - 2021	500
NANTICOKE CITY OF	Firefighting Support Grant - 2021	500
New Beaver Borough Fire Dept	Firefighting Support Grant - 2021	500
NEW CASTLE CITY OF	Firefighting Support Grant - 2021	500
New Castle Fire Dept	Firefighting Support Grant - 2021	500
NEW CUMBERLAND FIRE DEPT	Firefighting Support Grant - 2021	500
New Cumberland River Rescue	Firefighting Support Grant - 2021	500
New Eagle Fire Company	Firefighting Support Grant - 2021	500
NORRISTOWN BOROUGH	Firefighting Support Grant - 2021	500
North Franklin Vol Fire Co	Firefighting Support Grant - 2021	500
North Strabane Twp Fire Co	Firefighting Support Grant - 2021	500
North Warren Volunteer Fire De	Firefighting Support Grant - 2021	500
Northumberland Fire Co #1	Firefighting Support Grant - 2021	500
Northumberland Hook & Ladder	Firefighting Support Grant - 2021	500
Pleasant Hills Volunteer Fire	Firefighting Support Grant - 2021	500
Republic Fire Dept	Firefighting Support Grant - 2021	500
Rescue Hose Company No 1	Firefighting Support Grant - 2021	500
RICHEYVILLE VOLUNTEER FIRE COM	Firefighting Support Grant - 2021	500
Shiremanstown Fire Department	Firefighting Support Grant - 2021	500
SILVER SPRING COMMUNITY FIRE C	Firefighting Support Grant - 2021	500
Sligo Vol Fire Dept	Firefighting Support Grant - 2021	500
South Franklin Twp Vol Fire De	Firefighting Support Grant - 2021	500
South Strabane Fire Dept Inc	Firefighting Support Grant - 2021	500
South Union Fire Co	Firefighting Support Grant - 2021	500
Steelton Volunteer Fire Dept	Firefighting Support Grant - 2021	500
Susquehanna Fire Department	Firefighting Support Grant - 2021	500
SWEDESBURG VOLUNTEER FIRE CO	Firefighting Support Grant - 2021	500
TAYLOR FIRE & RESCUE	Firefighting Support Grant - 2021	500
Thompson Hose Company	Firefighting Support Grant - 2021	500
Trappe Fire Company No 1	Firefighting Support Grant - 2021	500
Twp of Spring Fire Rescue Svcs	Firefighting Support Grant - 2021	500
Union Deposit Fireman's Relief	Firefighting Support Grant - 2021	500
Union Hose Fire Co.	Firefighting Support Grant - 2021	500
Uniontown VFD	Firefighting Support Grant - 2021	500
Unionville Volunteer Fire Co	Firefighting Support Grant - 2021	500
United Way of Southwestern PA	Firefighting Support Grant - 2021	1,390
Upper Merion Township Fire and	Firefighting Support Grant - 2021	500

<b><u>Recipient</u></b>	<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
VFD of Carroll Township	Firefighting Support Grant - 2021	500
Vigilant Hose Co #1 of Port Vu	Firefighting Support Grant - 2021	500
Vol Fireman Assc of Liberty Bo	Firefighting Support Grant - 2021	500
Volunteer Hose Co of Throop	Firefighting Support Grant - 2021	500
WAGONTOWN VOLUNTEER FIRE CO	Firefighting Support Grant - 2021	500
WARREN CITY OF	Firefighting Support Grant - 2021	500
Washington Township Vol Flire	Firefighting Support Grant - 2021	500
West Brownsville Vol Fire Co 1	Firefighting Support Grant - 2021	500
WEST ELIZABETH VOLUNTEER FIRE	Firefighting Support Grant - 2021	500
West End Fire Co	Firefighting Support Grant - 2021	500
WEST MIFFLIN VOLUNTEER FIRE	Firefighting Support Grant - 2021	500
WEST SHORE BUREAU OF FIRE	Firefighting Support Grant - 2021	500
Whitehall Fire Company	Firefighting Support Grant - 2021	500
Wilkes Barre Township Voluntee	Firefighting Support Grant - 2021	500
WILKES-BARRE BUREAU OF FIRE CI	Firefighting Support Grant - 2021	500
WILLIAM CAMERON ENGINE CO	Firefighting Support Grant - 2021	500
William Walker Hose Company	Firefighting Support Grant - 2021	500
Wyoming Vol Hose Co #2	Firefighting Support Grant - 2021	500
WYOMISSING BOROUGH	Firefighting Support Grant - 2021	500
Morrisville Fire Company	Firefighting Support Grant - 2020	1,000
Trappe Fire Company No 1	Firefighting Support Grant - 2020	1,000
	<b>Total Grants and Scholarships</b>	<b><u>\$114,423</u></b>

**Pennsylvania-American Water Company - WW CSS Operations**

<b><u>Recipient</u></b>	<b><u>Description</u></b>	<b><u>2021 Amount</u></b>
Marvine Dutch Gap Softball	Donation	\$250
NEPA Youth Shelter	Event Sponsorship	500
Scranton Half Marathon	Event Sponsorship	500
	<b>Total Sponsorships</b>	<b><u>\$1,250</u></b>

**Grand Total Charitable and Civic Contributions for 2021**

**\$316,628**

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

FR III.14

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

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

FR III.15

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

The amounts below reflect pension expense recorded for total company.

	2021	2020	2019
PAWC Pension Funding	(\$714,861)	\$3,594,612	\$9,376,236
PAWC Deferred Pension Amortization	(1,479,089)	(1,479,089)	(1,479,089)
Service Co. Deferred Pension Amortization	(479,329)	(479,329)	(479,329)
Pension Cap Credit	(2,151,523)	(2,055,902)	(1,829,577)
Total Pension Cost	(\$4,824,802)	(\$419,707)	\$5,588,241

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



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

FR III.16

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

PAWC did not make any cash contributions during 2021. The Company does not track pay-as-you-go expenses.

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

FR III.17

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

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

FR III.18

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

As stated in response to FR III.16, there were no actual amounts contributed in 2021 to SFAS No. 106 funds. At this time, there are no scheduled or projected amounts to be contributed for future test years.

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

FR III.19

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

Please see actuarial reports provided in CONFIDENTIAL AND PROPRIETARY FR III.14.

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

FR III.20

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

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

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

FR III.21

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

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

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

FR III.22

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

The Company is providing to the Commission, the Annual Performance Plan ("APP") and the Long Term Performance Plan ("LTPP") for 2019, 2020 and 2021. The APP and LTPP are proprietary and confidential. Accordingly, the Company is providing the compensation plans in sealed envelopes that are marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL by the Commission; that the Commission's Secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa. Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company's request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement. Please refer to Exhibit No. 3-A – Compensation adjustment for APP and LTPP included in the cost of service.

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

FR III.23

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

See FR III.23\_Attachment.



Pennsylvania American Water Company  
Response to FR III.23  
Insurance Other Than Group

FR III.23

Policy	Account	Per Books 12/31/2021	Present Rates 12/31/2022	Present Rates 12/31/2023
Workers Compensation	55720000	\$517,423	\$350,781	\$373,371
Workers Compensation - AWI	55720000	1,574,112	1,255,845	1,255,845
Total Workers Compensation	55720000	2,091,535	1,606,626	1,629,216
Less: Capitalized	55720100	(811,251)	(623,657)	(632,462)
Expensed Workers Compensation		\$1,280,284	\$982,969	\$996,754
General Liability	55710000	\$731,766	\$936,348	\$996,648
General Liability - AWI	55710000	8,430,877	8,821,061	8,821,061
Balance Sheet Reserve Adjustment	55711000	(2,286,358)	0	0
Travelers Retrospective Premium Adjustment	55711000	(82,887)	6,719	6,719
Broker Service Fee	55730000	62,470	64,827	\$69,002
Excess General Liability	55710000	1,496,025	1,652,050	\$1,758,442
Property	55740000	3,131,679	3,353,985	\$3,569,982
Surety Bonds / Risk	55730000	95,061	0	0
Misc Surety	55710000	0	0	0
Fiduciary Responsibility	55710000	24,520	0	0
Comprehensive Crime	55710000	5,522	0	0
Employment Practices	55710000	47,349	55,397	\$58,964
Directors & Officers	55710000	90,445	111,622	\$118,810
Business Travel	55730000	891	0	0
Special Contingency	55730000	0	0	0
It Security / Cyber Risk	55710000	82,794	180,505	\$192,130
Law Liability	55710000	7,371	7,002	\$7,453
Auto Liability	55110000	96,651	125,365	\$133,438
Auto Liability - AWI	55110000	156,902	190,562	190,562
EPLI Breakdown	55710000		239,190	\$254,594
Equipment Discount	55710000	553,806	0	0
Total Policies Other Than Workers Compensation		\$12,644,883	\$15,744,634	\$16,177,807
Total Expensed Policies		\$13,925,167	\$16,727,603	\$17,174,561

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

FR III.24

**Pennsylvania American Water Company**  
**III. Operating Expenses**

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

**Answer:** Please see FR III.24\_Attachment.

**Pennsylvania-American Water Company**  
**Industry Organization Payments**

**FR III.24**

<b>Description</b>	<b>2021 Amount</b>	<b>Lobbying Expense</b>
<b><u>Water Operations</u></b>		
American Water Works Association	\$23,429	
NAWC Dues	447,891	40,310
NAWC Pennsylvania Chapter	40,310	20,500
Ohio River Valley Commission	60,000	
PA Rural Water Association	436	
<b>Total Water Operations</b>	<b>\$572,066</b>	<b>\$60,810</b>
<b><u>Wastewater SSS General Operations</u></b>		
American Water Works Association	\$242	
<b>Total Wastewater SSS General Operations</b>	<b>\$242</b>	<b>\$0</b>

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

FR III.25

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

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

FR III.26

**Pennsylvania-American Water Company**  
**III. Operating Expense**

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

**Answer:**

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

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

FR III.27

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**

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

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

FR III.28

**Pennsylvania-American Water Company**

**III. Operating Expense**

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

**Answer:**     Please see FR III.28\_Attachment.

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

District	Location	Acct Number	2021 YTD Expense	2021 Consumption Gallons (000's)	2020 YTD Expense	2020 Consumption Gallons (000's)	2019 YTD Expense	2019 Consumption Gallons (000's)
2423	RTE 711- PERRY	S-351-104-00	\$ 694,960	295,420	\$ 775,367	323,515	\$ 384,953	163,985
2423	104 Royal Palm Alley	S-351-104-25	26,480	11,264	28,405	11,850	334,213	140,669
2423	Fifth & Wine St Intercnct, Connellsville	S-351-113-00	19,406	8,232	30,340	12,652	20,267	8,585
2423	Cramer Ave	S-351-107-00	272,582	115,860	170,103	70,917	178,519	75,467
2423	Uniontown Booster Station	S-351-109-00	779,891	331,967	752,039	313,811	861,608	365,779
2422	Rte 51 Opferville	S-355-008-00	23,689	2,591	46,114	6,767	21,906	2,259
2422	Williamsport Rd.	S-082-201-00	1,434	130	2,660	279	2,651	278
2423	Rte 119 & Pine Motel	14461	12,626	390	11,434	230	20,577	1,833
2423								
2423	Connellsville Airport	G301-01770	-	-	-	-	-	-
2423	Connellsville Airport- 2"	14537.1	-	-	-	-	-	-
2423	Rte 119-Mt. Braddock	14250.2	-	-	-	-	-	-
2423	Mt Braddock-Percy	14250.5	-	-	-	-	-	-
2423	Lappa-Rocks Work Rd.	20428	271	20	258	19	231	17
2423	Sensus- Gallatin Ave	14250.6	-	-	-	-	-	-
2425	Rte 40 Brownsville	14289.1	9,720	-	9,720	-	9,782	9
2423	Breakiron Connection	050205	17,386	1,987	20,090	2,296	17,719	2,025
2411	Arlington Ave	5057737-1009331	101,522	3,750	77,411	-	90,515	2,800
2451	619 School Ln	349461	15,850	2,519	14,475	738	6,759	104
2451	Springfield Pike	2033 97	42,665	2,364	18,945	903	21,484	1,099
2451	Rte. 202 @ Whitpain	90017600	24,155	7,763	102,636	34,339	75,188	24,122
2464	Covered Bridge	9165	-	-	277,389	51,083	110,711	48,200
2464	Township Line @ Pumphouse	9166	22,202	3,326	11,768	2,616	13,141	3,389
2464	Sowers Ave	302	400,925	80,322	-	-	20,166	7,568
2425	Daisytown Road Meter Pit	40058-0	1,627	163	1,836	190	1,589	163
2474	302 Morea Rd, Frackville	8104900	638	24	626	26	602	29
2474	Laural Ridge, Frackville	8105000	12,299	2,169	15,289	2,882	19,746	3,880
2474	S Eleanor Ave	8104800	1,552	249	620	10	602	12
2459/246305	501 S. 19th St.	28656.01	160,773	38,648	137,413	31,391	112,149	25,585
2459/246305	Seidel St.	550470.1	6,479	2,733	5,611	2,235	7,234	2,864
2459/246305	Meter Pit at St. Lawrence Ave & Bigaman St.	550470.2	332,023	114,889	409,583	160,437	334,344	133,423
2462	W. Penn Ave.	15544-01	14,156	1,915	6,487	1,037	6,845	1,157
2451	North Wales Interconnect	529950-130668	-	-	5,310	1,008	-	-
	Suez - 19th St Interconnect	Suez PA	63,558	7,022	53,732	5,937	-	-
2451	DRBS-Norristown	Diversion Rights	28,098	-	36,971	-	37,371	-
2456	DRBC-Blue Mountain	Diversion Rights	5,117	-	4,959	-	4,872	-
2455	DRBC-Bangor System	Diversion Rights	103	-	42	-	53	-
2452	DRBS-Yardley	Diversion Rights	8,574	-	8,721	-	8,020	-
2464	DRBS-Home Royersford	Diversion Rights	7,630	-	7,476	-	6,865	-
	Change in Accrual/Adjustments		(84,226)	(17,657)				
	Totals Purchased		\$ 3,024,165	1,018,061	\$ 3,043,828	1,037,167	\$ 2,730,685	1,015,300
Per Books								
51010000/51020000			\$ 3,024,165	\$ 1,018,061				
Variance			\$ -	\$ -				



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

FR IV.1

**Pennsylvania-American Water Company**

**IV. Taxes**

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

Answer:

Attached is the Pennsylvania American corporate tax report for the year ending December 31, 2020.

1010020151



1010020151

DEPARTMENT USE ONLY

RCT-101 09-20 PAGE 1 OF 4

## PA CORPORATE NET INCOME TAX REPORT 2020

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

## STEP A:

Tax Year Beginning 01012020 Tax Year Ending 12312020

## STEP B:

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Economic Nexus	N	Address Change	N	KOZ/EIP/SDA Credit	N	S Corp Taxable Built-in Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Section 381/382/Merger	N
				Add-Back (Act 52 of 2013)		NOLs/Alternate Apportionment	

## STEP C:

Revenue ID	1000006988	Parent Corporation EIN	510063696
Federal EIN	25-1008096		
Business Activity Code	221300		
Corporation Name	PENNSYLVANIA-AMERICAN WATER COMPAN		
Address Line 1	PO BOX 2738, ATTN: TAX		
Address Line 2			
City	CAMDEN	Province	
State	NJ	Country Code	
ZIP	081012738	Foreign Postal Code	

## STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

## STEP E:

## Payment Due/Overpayment

Calculation: A minus B minus C  
See instructions.

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	
CNI	3765430	8861211	5500	-5101281

## STEP F: Transfer/Refund Method (See instructions\*)

E-File Opt Out (See instructions\*) N

5101281 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

☐ **Refund:** Amount to be refunded after offsetting all unpaid liabilities.

## STEP G: Corporate Officer (Must sign affirmation below)

NAME David Bowler  
PHONE 8569554229  
EMAIL HARRY.ELBIRNO1@AMWATER.COM

FORM 1062  
BARCODE 0000

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

Corporate Officer Signature

Date

11/10/2021

REVENUE ID 1000006988  
TAX YEAR END 12312020 NAME PENNSYLVANIA-AMERICAN WATE  
**RCT-101 09-20 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2020**

**SECTION A: BONUS DEPRECIATION**

USE WHOLE DOLLARS ONLY

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

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

**SECTION B: PA CORPORATE NET INCOME TAX**

1. Income or loss from federal return on a separate-company basis.	1	61886408
--	---	----------

**2. DEDUCTIONS:**

2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	28918689
2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
<b>TOTAL DEDUCTIONS</b> - Add Lines 2A through 2D and enter the result on Line 2.	2	28918689

**3. ADDITIONS:**

3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	4724271
3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	0
3D. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3D	0
3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
<b>TOTAL ADDITIONS</b> - Add Lines 3A through 3E and enter the result on Line 3.	3	4724271

4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	37691990
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5).	6	37691990
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	37691990
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	37691990
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12. PA taxable income or loss (Line 10 minus Line 11).	12	37691990
13. PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	3765430
14. Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	14	0
15. Tax Due (Line 13 minus Line 14.)	15	3765430

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

Sales - PA	1A	733392913	1C	1.000000
Sales - Total	1B	733392913		

**Special Apportionment**

Numerator	2A	0
Denominator	2B	0
Apportionment	2C	0
Proportion		

0Y4664 2.000

\* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at [www.revenue.pa.gov](http://www.revenue.pa.gov).

1010020251

REVENUE ID 1000006988  
 TAX YEAR END 12312020 NAME PENNSYLVANIA-AMERICAN WATE  
 RCT-101 09-20 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2020

## SECTION C: CORPORATE STATUS CHANGES

Final Report N

## PA Corporations:

Did you ever transact business anywhere? N If yes, enter date all business activity ceased  
 Did you hold assets anywhere? N If yes, enter date of final disposition of assets\*

## Foreign Corporations:

Did you ever transact business in PA on your own or through an unincorporated entity? N If yes, enter date PA business activity ceased  
 Did you hold assets in PA on your own or through an unincorporated entity? N If yes, enter date of final disposition of PA assets\*

\*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

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

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

## SECTION D: GENERAL INFORMATION QUESTIONNAIRE

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

State of Incorporation PA Incorporation Date 07161904

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

If yes: First Period End Date:

Last Period End Date:

Accounting Method - Federal Tax Return

Accounting Method - Financial Statements

A A = Accrual C = Cash O = Other

A A = Accrual C = Cash O = Other

Other

Other



REVENUE ID 1000006988

TAX YEAR END 12312020

NAME PENNSYLVANIA-AMERICAN WATE

**RCT-101 09-20 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2020**

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

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

If yes, the below section must be completed.

O = Own

R = Rent

Street Address

City

County

KOZ/KOEZ

**CORPORATE OFFICERS**

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information  
for all filled officer positions.

President/Managing Partner

000000000

DORAN

F. MICHAEL

Vice President

000000000

CLARKSON

WILLIAM

Secretary

000000000

SWOPE

ANDREW

Treasurer/Tax Manager

000000000

WEAVER

ANN

**PREPARER'S INFORMATION**

Firm Federal EIN

Firm Name

Address Line 1

Address Line 2

City

State

ZIP

Province

Country Code

Foreign Postal Code

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

Tax Preparer's Signature

Date

**INDIVIDUAL PREPARER**

PHONE

EMAIL

PTIN/SSN



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

Corporation Net Income  
-----

Tentative payments	8,861,211.
Payments with extension	NONE
Credits:	
Keystone Opp Zone	
Neighborhood Assist.	5,500.
Employment Incentive	
Educational Imp.	
Coal Waste Removal	
Jobs Creation Tax	
Research and Development	
Organ and Bone Marrow Donor	
Mobile Telecommunications Broadband	
Historic Preservation Tax Credit	
Community Based Services Credit	
Keystone Innovation Zone Credit	
Film Production Tax Credit	
Keystone Special Development Zone	
	-----
Totals	8,866,711.
	=====

## SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR  
BEGINNING \_\_\_\_\_

TAX YEAR  
ENDING \_\_\_\_\_

CORPORATION NAME \_\_\_\_\_ REVENUE ID \_\_\_\_\_

1	Federal Schedule C, Line (24), Total Deductions . . . . .	1	
2	Federal Schedule C, Line (18), Foreign Dividend Gross-Up (Section 78) . . . . .	2	
3	Federal Schedule C, Line (22) (Attach federal Form 8893) . . . . .	3	
4	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 50 percent - 0.50 . . . . .	4	
5	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 65 percent - 0.65 . . . . .	5	
6	Dividends listed on Lines (14), (16b), (16c) and (17) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. <b>Do not list any amounts included above.</b> . . . . .	6	
7	<b>Total PA Dividend Deduction</b> - Add Lines 1, 2, 4, 5 and 6. Subtract Line 3. Enter this amount on RCT-101, Section B, Line 2A. . . . .	7	

## SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR  
BEGINNING 01/01/2020

TAX YEAR  
ENDING 12/31/2020

CORPORATION NAME Pennsylvania-American Water Company REVENUE ID 1000006988

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
American Water Works Company Inc.	51-0063696	2938949

**REV-1834** (CT) 08-18

**SCHEDULE C-8**

**ADJUSTMENT FOR BONUS DEPRECIATION**

**TAX YEAR BEGINNING** 01/01/2020

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

**TAX YEAR ENDING** 12/31/2020

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

<b>1.</b>	Unused Bonus Depreciation Balance from prior year: . . . . .		473,367,890
<b>1A.</b>	Unrecovered Bonus Depreciation Balance: . . . . .		
	On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over		
	Date of Transaction: _____ Type of Transaction: _____		
	Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____		
<b>2.</b>	Amount of Federal Bonus Depreciation claimed in this tax year:		
<b>2A.</b>	Property placed in service prior to Sept. 28, 2017 . . . . .		
<b>2B.</b>	Property placed in service on or after Sept. 28, 2017 . . . . .		
<b>3.</b>	Current Year Bonus Deprec. Addition (Line 2A plus 2B)		
	TOTAL (Carry to Line 3C, Page 2, of RCT-101). . . . .		
<b>4.</b>	Additional PA Bonus Depreciation Deduction:		
<b>4A.</b>	Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7) . . . . .	24,834,158	
<b>4B.</b>	Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus) . . . . .		
<b>5.</b>	PA Bonus Depreciation Deduction		
	TOTAL (Line 4A plus 4B) . . . . .		24,834,158
<b>6.</b>	Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
<b>6A.</b>	Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2) . . . . .	4,084,531	
<b>6B.</b>	Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4) . . . . .		
<b>7.</b>	PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
	TOTAL (Line 6A plus 6B) . . . . .		4,084,531
<b>8.</b>	PA Bonus Depreciation Deduction (Line 5 plus 7)		
	TOTAL (Carry to line 2C, Page 2, of RCT-101) . . . . .		28,918,689
<b>9.</b>	Remaining Unused Bonus Depreciation Balance Carry-Forward:		
	TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8) . . . . .		444,449,201



**REV-1834** (CT) 08-18

**SCHEDULE C-9**

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

**TAX YEAR**  
**BEGINNING** 01/01/2020

**CORPORATION NAME** Pennsylvania-America **REVENUE ID** 1000006988 **TAX YEAR**  
**ENDING** 12/31/2020

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

**1. Property placed in service prior to Sept. 28, 2017:**

<b>1A.</b> Bonus Depreciation previously added back on the property . . . . .	47,872,022
<b>1B.</b> Total PA deduction previously claimed on the property . . . . .	43,787,491

**2. Recovery of Unrecovered Bonus (Line 1A minus 1B)**

(Carry to Line 6A, Schedule C-8) . . . . . 4,084,531

**3. Property Placed in Service on or after Sept. 28, 2017:**

<b>3A.</b> Bonus Depreciation previously added back on the property . . . . .	
<b>3B.</b> Total PA deduction previously claimed on the property (MACRS) . . . . .	

**4. Recovery of Unrecovered Bonus (Line 3A minus 3B)**

(Carry to Line 6B, Schedule C-8) . . . . .

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

**TAX YEAR  
BEGINNING** 01/01/2020

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

**TAX YEAR  
ENDING** 12/31/2020

SALES FACTOR*	Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances) . . . . .		731,402,617	731,402,617
2. Interest, Rents, Royalties . . . . .		1,824,168	1,824,168
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer). . . . .		166,128	166,128
4. Other Sales (receipts only) . . . . .			
5. Partner's Share of Sales from Partnerships . . . . .			
6. Total Sales. . . . .		(A) 733,392,913	(B) 733,392,913

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

**SPECIAL APPORTIONMENT**

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

(A) NUMERATOR \_\_\_\_\_

(B) DENOMINATOR \_\_\_\_\_ = (C) \_\_\_\_\_ • \_\_\_\_\_

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

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

\* Use applicable figure from the chart in REV-1200, PA Corporation Net Income Tax Instructions, found at [www.revenue.pa.gov](http://www.revenue.pa.gov).



**REV-853** (SU) 09-19

**PA CORPORATE NET INCOME TAX ANNUAL EXTENSION REQUEST COUPON**

1. **Do not use this coupon** if electronically submitting an extension request with payment.
2. **Enter account information** including file period begin, file period end, Revenue ID, corporation name, state of incorporation, EIN and complete mailing address.
3. **Taxpayers granted an extension** to file the federal return will automatically be granted an extension to file RCT-101, PA Corporate Net Income Tax Report. Corporate taxpayers granted a federal extension must indicate this on Page 1 of RCT-101 and include a copy of the federal extension request with the report. There is no need to file REV-853. However, if you do not request a federal extension you may file REV-853 to request a Pennsylvania extension of up to 60 days. Payment must still be made by the original due date of the report.
4. **Enter payment** required for PA corporate net income (CNI) tax. If no tax payment is being made, enter zero.
5. **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. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

PA DEPARTMENT OF REVENUE  
1854 BROOKWOOD ST  
HARRISBURG PA 17104

6. **Payments less than \$1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

PA DEPARTMENT OF REVENUE  
PO BOX 280425  
HARRISBURG PA 17128-0425

Filing returns and making payments electronically is easy and secure. Learn more by visiting [www.revenue.pa.gov](http://www.revenue.pa.gov) and selecting Online Services.

7. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
8. **Must use mmddyyyy format** in all date fields.

**PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.**

**DETACH HERE BEFORE MAILING**

0S46Y2 3.000

<b>R</b> pennsylvania DEPARTMENT OF REVENUE		REV-853 (SU) 09-19	PA CORPORATE NET INCOME TAX	DEPT USE ONLY	
<b>REV-853 ANNUAL EXTENSION REQUEST</b>					
File Period Begin	File Period End	Revenue ID			
01012020	12312020	1000006988			
Corporation Name			USE WHOLE DOLLARS ONLY		
Pennsylvania-American Water Company			1. CNI TAX PAYMENT \$ 3000000 .00		
State of Incorporation	EIN				
PA	25-1008096				
Street Address					
PO Box 2738, Attn: Tax Dept.					
City	State	ZIP			
Camden	NJ	08101-273			
Signature		Title	Date		
		CF0	11102021		
Email		Telephone			
HARRY.ELBIRNOL@AMWATER.COM		856-955-4229			
		221			

**REV-860** (CT) 04-18

**C-5 SCHEDULE OF TAXES**

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

**TAX YEAR**  
**BEGINNING** 01/01/2020

**TAX YEAR**  
**ENDING** 12/31/2020

1. PA Corporate Net Income Tax . . . . .	4,724,271	
2. Philadelphia Business Income and Receipts Tax (BIRT)		
- Net Income Portion . . . . .		
3. Income Taxes - Other States . . . . .	NONE	
4. Local Income Taxes . . . . .		
5. Other Income Taxes . . . . .		
6. Total Income Taxes (Add Lines 1 through 5)		
Carry to RCT-101, Page 2, Line 3A. . . . .		4,724,271
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016). . . . .		
8. Philadelphia Business Income and Receipts Tax (BIRT)		
- Gross Receipts Portion. . . . .		
9. Payroll Taxes . . . . .	4,754,688	
10. Real Estate Taxes . . . . .	4,709,675	
11. Sales and Use Tax . . . . .		
12. Business Privilege Tax - Other than Income . . . . .		
13. Occupancy Tax . . . . .		
14. Local Taxes - Not Based on Income . . . . .		
15. Other Taxes - Not Based on Income . . . . .	4,418,229	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15). . . . .		13,882,592
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16) . . . . .		18,106,863

**Schedule OA - Other Additions**

Description	Amount
Tax Preference Items	
<b>Total</b> Carry to RCT-101, Section B, Line 3-E	

**Schedule OD - Other Deductions**

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

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

FR IV.2

**Pennsylvania-American Water Company**  
**IV. Taxes**

2. Submit details of calculations for Taxes, Other than Income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

**Answer:** Pennsylvania-American Water Company does business solely within Pennsylvania and has no property located in another state.

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

FR IV.3

**Pennsylvania-American Water Company**

**IV. Taxes**

3. Submit a schedule showing for the last three years the income tax refunds, plus interest, net of taxes, received from the federal government due to prior years' claims.

Answer: The Company has not requested or submitted claims for refunds of prior years' federal income tax from the federal government and as such, has not received any federal income tax refunds for the last three years.

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

## FR IV.4

**Pennsylvania-American Water Company**  
**IV. Taxes**

4. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and Accelerated Depreciation Rate (ADR) rates on property (separate between state and federal; also, rate used). If based on historic test year, justify.
  - a. State whether tax depreciation is based on all rate base items claimed as of the end of the future test year, and whether it is the annual tax depreciation at the end of the future test year.
  - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

**Answer:**

Please refer to the calculation of state and federal income taxes in Exhibit No. 3-A for Water, Wastewater SSS General, Royersford Wastewater, Upper Pottsgrove Wastewater, York Wastewater and Wastewater CSS. Detailed calculations of tax depreciation are attached as FR IV.04\_Attachment.

- a. Tax depreciation is based on utility plant in service at end of the future test year.
- b. The balance sheet amount represents deferred taxes on accelerated depreciation and certain other expenses.

PENNSYLVANIA-AMERICAN WATER COMPANY

FR IV.4

**DEFERRED TAXES**

	Federal Tax Depreciation	PA Tax Depreciation
2021 ADR on Pre-81 Assets	217,717	217,717
2021 ACRS on 81 to 86 Assets	(0)	-
2021 MACRS on Post 86 Assets	<u>141,684,604</u>	<u>151,248,371</u>
Tax Depreciation @ 12/31/21	<u><u>141,902,321</u></u>	<u><u>151,466,087</u></u>
2022 ADR on Pre-81 Assets	46,245	46,245
2022 ACRS on 81 to 86 Assets	-	-
2022 MACRS on Post 86 Assets	<u>151,846,768</u>	<u>160,660,485</u>
Tax Depreciation @ 12/31/22	<u><u>151,893,013</u></u>	<u><u>160,706,730</u></u>
2023 ADR on Pre-81 Assets	43,012	43,012
2023 ACRS on 81 to 86 Assets	-	-
2023 MACRS on Post 86 Assets	<u>160,110,607</u>	<u>168,050,278</u>
Tax Depreciation @ 12/31/23	<u><u>160,153,619</u></u>	<u><u>168,093,289</u></u>
<b>Tax Base Property 1981- 2021</b>	<b>4,224,674,781</b>	<b>4,747,567,174</b>
<b>Tax Base Property 1981- 2022</b>	<b>4,752,128,081</b>	<b>5,269,599,925</b>
<b>Tax Base Property 1981- 2023</b>	<b>5,142,988,767</b>	<b>5,661,306,362</b>



PowerTax  
Depreciation Summary Report 7  
American Water Works Company, Inc.

PA Rate Case 2021-2023\_170  
Tax Year: 2021  
Tax Book: Federal  
1024-Pennsylvania American Water Co

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,893,933	(3,800,107)	6,074,974	9,825,769	1,938	6,093,826	6,043,950
1956	-	-	-	-	-	-	-
1958	37,489	-	8	37,481	8	37,489	37,489
1959	9,688	-	114	9,575	38	9,688	9,613
1960	17,925,599	(644,725)	72,414	17,900,821	52,523	17,280,874	17,260,983
1961	1,027,789	-	-	1,027,789	(0)	1,027,789	1,027,789
1962	5,011,239	(176,326)	13,267	5,011,075	13,109	4,834,912	4,834,754
1964	996,722	(60,348)	5,896	996,630	4,334	936,374	934,812
1965	3,946,976	(121,238)	18,126	3,936,355	9,237	3,825,738	3,816,849
1966	2,882,533	(66,419)	12,647	2,874,855	5,814	2,816,113	2,809,281
1967	4,586,997	(75,287)	32,813	4,558,867	8,287	4,511,709	4,487,183
1968	5,731,479	(47,056)	12,560	5,722,323	4,623	5,684,423	5,676,486
1969	8,178,966	(63,002)	31,646	8,152,899	8,820	8,115,965	8,093,139
1970	4,572,402	(88,092)	12,747	4,567,170	8,121	4,484,311	4,479,684
1971	5,600,135	(245,983)	23,223	5,590,840	14,566	5,600,135	5,591,479
1972	9,311,691	(222,835)	12,308	9,307,838	8,765	9,311,691	9,308,149
1973	7,243,416	(104,597)	5,977	7,243,416	5,973	7,243,416	7,243,412
1974	3,537,836	(25,241)	1,557	3,537,820	1,547	3,537,836	3,537,826
1975	5,405,651	(40,121)	1,772	5,405,651	1,772	5,405,651	5,405,651
1976	1,885,549	(51,508)	3,316	1,885,258	3,060	1,885,549	1,885,293
1977	7,704,024	(42,460)	631,423	7,075,158	23,265	7,704,024	7,095,866
1978	6,268,348	(588,202)	35,775	6,268,242	35,680	6,268,348	6,268,253
1979	5,448,654	(28,369)	11,033	5,439,432	2,326	5,448,654	5,439,948
1980	11,842,377	(63,529)	3,910	11,842,377	3,910	11,842,377	11,842,377
1981	7,546,963	(28,273)	0	7,546,963	0	7,518,689	7,518,689
1982	8,556,590	(111,328)	0	8,556,590	0	8,445,262	8,445,262
1983	9,163,042	(55,042)	-	9,163,042	(0)	9,108,000	9,108,000
1984	12,455,953	(74,247)	622,896	12,455,953	(0)	12,381,706	12,381,706
1985	20,422,953	(149,090)	402,045	20,018,153	0	20,273,862	19,872,599
1986	21,477,756	(73,766)	392,356	21,023,062	(0)	21,403,990	21,014,026
1987	33,991,205	(68,728)	290,257	33,700,288	0	33,922,477	33,632,765
1988	29,944,627	(490,734)	320,446	29,618,573	0	29,453,893	29,133,353
1989	43,699,296	(138,464)	114,519	43,586,104	29,824	43,560,833	43,477,684
1990	37,078,427	(82,602)	110,646	36,967,082	95,154	36,995,825	36,980,431
COR All Years	43	-	43	-	-	43	-
1991	40,124,610	(32,129)	735,569	39,390,119	250,393	40,092,481	39,608,578
1992	42,658,345	(80,215)	1,084,966	41,569,569	266,552	42,578,129	41,759,758
1993	31,703,749	(180,692)	370,169	31,333,432	32,387	31,523,056	31,185,403
1994	38,168,338	(58,197)	1,627,437	36,539,301	56,405	38,110,142	36,540,032
1995	66,334,956	(351,704)	1,152,731	65,143,636	85,367	65,983,252	64,951,619
1996	415,115,563	(147,828)	53,164,560	361,948,818	3,323,483	414,967,735	365,128,713
1997	85,478,697	(135,717)	10,297,787	75,176,111	2,667,429	85,342,981	77,715,454
1998	55,680,647	(453,198)	6,160,226	49,498,006	2,168,196	55,227,449	51,248,911
1999	100,027,075	(24,432)	21,588,323	78,436,404	3,601,704	100,002,644	82,018,194
2000	85,675,582	(91,143)	19,566,268	66,100,762	3,163,348	85,584,439	69,188,264
2001	21,561,251	(235,037)	9,048,961	12,483,394	599,264	21,326,214	12,900,867
2001 30%	96,186,549	(118,768)	21,129,602	75,043,894	3,841,746	96,067,781	78,790,605
2002	107,336,140	11,083	39,123,526	68,200,992	1,591,453	107,347,223	69,827,676
2002 30%	98,218,312	(97,987)	25,045,647	73,159,930	3,853,175	98,120,325	76,938,628
2003	567,684	(3,698)	267,836	298,807	(1,278)	563,986	295,866
2003 30%	22,056,636	(1,508)	6,549,905	15,506,504	860,030	22,055,128	16,365,450
2003 50%	36,218,829	(2,403)	11,259,188	24,959,265	1,438,734	36,216,426	26,396,302
2004	1,382,025	(45)	1,181,250	199,449	6,981	1,381,981	206,431
2004 30%	(7,121,430)	524	(2,925,590)	(4,195,733)	(336,930)	(7,120,906)	(4,532,342)
2004 50%	34,755,553	(5,026)	12,155,819	22,598,853	1,396,339	34,750,527	23,991,829
2005	6,388,296	(5,629)	5,406,585	979,998	60,398	6,382,667	1,038,121
2005 Q1	7,012,473	(754)	2,563,947	4,448,388	279,225	7,011,719	4,727,120
2005 Q2	9,726,048	8,315	3,541,004	6,186,589	376,441	9,734,363	6,568,419
2005 Q3	17,258,290	(9,216,904)	4,560,888	10,923,140	470,071	8,041,386	5,540,493

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2005 Q4	13,654,937	(2,945)	5,906,868	7,747,438	584,076	13,651,992	8,329,767
2006	103,263,224	100,307	49,604,412	53,680,476	3,890,426	103,363,531	57,630,088
2007	74,290,328	706,764	37,028,935	37,426,498	2,783,798	74,997,092	40,601,358
2008	42,350,561	(83,368)	22,913,114	19,424,931	1,528,462	42,267,193	20,894,057
2008 50%	29,825,855	983,143	12,985,435	17,059,543	1,042,124	30,808,998	18,664,096
2009	83,602,805	(51,872)	55,098,186	28,485,477	2,478,060	83,550,933	30,949,359
2009 50%	16,673,884	929,207	8,433,677	8,482,002	626,629	17,603,090	9,572,157
2010	12,072,554	(15,333)	4,305,358	7,762,750	741,432	12,057,221	8,497,435
2010 100%	4,864,421	(730)	897,628	3,966,553	62,386	4,863,691	4,028,673
2010 50%	19,755,528	1,092,543	8,658,158	11,342,051	597,702	20,848,071	12,559,808
2011	102,213,764	1,782,444	65,965,549	36,800,714	3,763,556	103,996,208	41,277,362
2012	83,043,987	(40,245)	65,054,756	17,973,739	2,087,955	83,003,741	20,051,908
2012 50%	91,336,417	(9,286,947)	48,940,059	42,675,969	2,966,066	82,049,470	35,812,811
2013	171,274,807	(2,433,242)	93,816,499	78,357,118	4,486,283	168,841,565	78,663,913
2014	20,785,217	4,601,281	17,607,490	3,279,399	620,730	25,386,499	8,400,797
2014 50%	76,870,612	(29,726)	53,628,731	23,274,198	2,899,856	76,840,886	26,081,441
2015	12,389,373	(6,438)	10,006,134	2,380,650	435,057	12,382,935	2,814,342
2015 50%	71,728,212	1,210,957	52,700,484	19,500,351	2,706,617	72,939,170	22,496,918
2016	159,765,430	(368,371)	126,341,034	33,404,833	7,264,690	159,397,059	40,339,387
2016 50%	74,854,551	(558,797)	57,650,564	17,901,585	2,948,554	74,295,754	18,915,969
2017 Q1	696,871	2,195,396	1,560,008	64,415	60,354	2,892,267	508,970
2017 Q1 50%	9,142,784	(17,981)	7,600,343	1,541,043	358,039	9,124,803	1,882,934
2017 Q2	3,965,006	(576)	3,600,585	364,160	100,142	3,964,430	464,241
2017 Q2 50%	20,415,365	(40,720)	17,138,520	3,272,768	803,903	20,374,645	4,041,886
2017 Q3	5,761,932	(805)	5,024,620	736,961	218,108	5,761,127	954,950
2017 Q3 50%	22,789,750	(23,131)	19,700,912	3,084,914	914,103	22,766,619	3,982,621
2017 Q4	180,986,284	(251,875)	158,881,879	21,994,202	7,152,629	180,734,409	29,110,326
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	26,934,127	(18,265)	18,956,596	7,975,117	996,372	26,915,862	8,957,109
2018	255,131,305	344,083	221,435,488	33,874,394	11,066,616	255,475,388	44,931,914
2018 50%	29,084,223	(10,952)	26,170,873	2,908,422	1,163,151	29,073,271	4,070,259
2018 Amortizati	-	-	-	-	-	-	-
2019	29,341,205	(7,004)	21,704,876	7,632,924	4,962,590	29,334,200	12,595,228
2019 Q1	465,178	(19,290)	270,879	185,377	53,554	445,888	237,098
2019 Q1 50%	-	-	-	-	-	-	-
2019 Q2	50,022,664	(1,160,360)	44,814,902	4,689,519	2,380,341	48,862,304	6,915,786
2019 Q2 50%	-	-	-	-	-	-	-
2019 Q3	1,460,858	(488,819)	485,395	839,568	301,379	972,039	878,298
2019 Q3 50%	-	-	-	-	-	-	-
2019 Q4	227,647,513	(3,214,163)	213,189,030	12,930,161	10,285,460	224,433,350	22,990,673
2019 Q4 50%	-	-	-	-	-	-	-
2020	218,612,944	(8,340,203)	205,950,818	8,657,325	16,784,246	210,272,741	24,816,764
2021	-	265,770,630	265,770,630	-	9,393,266	265,770,630	9,393,266
2021 Amortizati	-	-	-	-	-	-	-
Total Tax Classes	4,112,975,042	234,193,787	2,293,726,744	2,088,460,626	141,902,321	4,348,581,675	2,206,409,142
Company:	4,112,975,042	234,193,787	2,293,726,744	2,088,460,626	141,902,321	4,348,581,675	2,206,409,142
Tax Year:	4,112,975,042	234,193,787	2,293,726,744	2,088,460,626	141,902,321	4,348,581,675	2,206,409,142
PwrTax - 017	03/28/2022 at 10:25 am						

	Depreciation	Basis
ADR on Pre-81 Assets	217,717	123,906,893
ACRS on 81 to 86 Assets	(0)	79,131,510
MACRS on Post 86 Assets	141,684,604	4,145,543,271
<b>Total</b>	<b>141,902,321</b>	<b>4,348,581,675</b>
	-	-

PowerTax  
Depreciation Summary Report 7  
American Water Works Company, Inc.

PA Rate Case 2021-2023\_170  
Tax Year: 2021  
Tax Book: PA  
1024-Pennsylvania American Water Co

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	9,893,933	(3,800,107)	6,074,974	9,825,769	1,938	6,093,826	6,043,950
1956	-	-	-	-	-	-	-
1958	37,489	-	8	37,481	8	37,489	37,489
1959	9,688	-	114	9,575	38	9,688	9,613
1960	17,925,599	(644,725)	72,414	17,900,821	52,523	17,280,874	17,260,983
1961	1,027,789	-	-	1,027,789	-	1,027,789	1,027,789
1962	5,011,239	(176,326)	13,267	5,011,075	13,109	4,834,912	4,834,754
1964	996,722	(60,348)	5,896	996,630	4,334	936,374	934,812
1965	3,946,976	(121,238)	18,126	3,936,355	9,237	3,825,738	3,816,849
1966	2,882,533	(66,419)	12,647	2,874,855	5,814	2,816,113	2,809,281
1967	4,586,997	(75,287)	32,813	4,558,867	8,287	4,511,709	4,487,183
1968	5,731,479	(47,056)	12,560	5,722,324	4,623	5,684,423	5,676,486
1969	8,178,967	(63,002)	31,646	8,152,899	8,820	8,115,965	8,093,139
1970	4,572,402	(88,092)	12,747	4,567,170	8,121	4,484,311	4,479,684
1971	5,600,135	(245,983)	23,223	5,590,841	14,566	5,600,135	5,591,479
1972	9,311,691	(222,835)	12,308	9,307,838	8,765	9,311,691	9,308,149
1973	7,243,416	(104,597)	5,977	7,243,416	5,973	7,243,416	7,243,412
1974	3,537,836	(25,241)	1,557	3,537,820	1,547	3,537,836	3,537,826
1975	5,405,651	(40,121)	1,772	5,405,651	1,772	5,405,651	5,405,651
1976	1,885,549	(51,508)	3,316	1,885,259	3,060	1,885,549	1,885,293
1977	7,704,024	(42,460)	631,423	7,075,158	23,265	7,704,024	7,095,866
1978	6,268,348	(588,202)	35,775	6,268,242	35,680	6,268,348	6,268,253
1979	5,448,654	(28,369)	11,033	5,439,432	2,326	5,448,654	5,439,948
1980	11,842,377	(63,529)	3,910	11,842,377	3,910	11,842,377	11,842,377
1981	7,546,963	(28,273)	-	7,546,963	-	7,518,689	7,518,689
1982	8,556,590	(111,328)	-	8,556,590	-	8,445,262	8,445,262
1983	9,163,042	(55,042)	-	9,163,042	-	9,108,000	9,108,000
1984	12,455,953	(74,247)	622,896	12,455,953	-	12,381,706	12,381,706
1985	20,422,953	(149,090)	402,045	20,018,153	-	20,273,862	19,872,599
1986	21,477,756	(73,766)	392,356	21,023,062	-	21,403,990	21,014,026
1987	33,991,205	(68,728)	290,257	33,700,288	-	33,922,477	33,632,765
1988	29,944,627	(490,734)	320,446	29,618,573	-	29,453,893	29,133,353
1989	43,699,296	(138,464)	114,519	43,586,104	29,824	43,560,833	43,477,684
1990	37,078,427	(82,602)	110,646	36,967,082	95,154	36,995,825	36,980,432
COR All Years	43	-	43	-	-	43	-
1991	40,124,610	(32,129)	735,569	39,390,119	250,393	40,092,481	39,608,578
1992	42,658,345	(80,215)	1,084,966	41,569,569	266,552	42,578,129	41,759,757
1993	31,703,749	(180,692)	370,169	31,333,433	32,387	31,523,056	31,185,403
1994	38,168,338	(58,197)	1,627,437	36,539,301	56,405	38,110,142	36,540,032
1995	66,334,956	(351,704)	1,152,731	65,143,636	85,367	65,983,252	64,951,619
1996	415,115,563	(147,828)	53,164,561	361,948,818	3,323,483	414,967,735	365,128,713
1997	85,478,697	(135,717)	10,297,787	75,176,111	2,667,429	85,342,981	77,715,454
1998	55,680,647	(453,198)	6,160,227	49,498,006	2,168,196	55,227,449	51,248,911
1999	100,027,075	(24,432)	21,588,323	78,436,404	3,601,704	100,002,644	82,018,194
2000	85,675,582	(91,143)	19,566,268	66,100,762	3,163,348	85,584,439	69,188,264
2001	21,561,251	(235,037)	9,048,512	12,483,843	599,182	21,326,214	12,901,234
2001 30%	96,924,452	(119,675)	21,567,309	75,343,819	3,921,329	96,804,776	79,169,697
2002	107,336,140	11,083	39,125,671	68,198,846	1,591,761	107,347,223	69,825,840
2002 30%	114,835,640	(113,250)	29,479,861	85,340,893	4,535,362	114,722,389	89,790,485
2003	567,684	(3,698)	267,836	298,807	(1,278)	563,986	295,866
2003 30%	20,358,787	(1,409)	8,200,666	12,157,837	1,083,771	20,357,378	13,240,730
2003 50%	72,435,638	(4,806)	9,156,543	63,278,788	517,912	72,430,832	63,792,492
2004	1,382,026	(45)	1,181,250	199,249	6,981	1,381,981	206,230
2004 30%	(24,153,145)	1,797	(2,505,669)	(21,647,383)	(288,703)	(24,151,348)	(21,934,464)
2004 50%	69,496,236	(10,050)	37,063,750	32,429,794	1,981,613	69,486,186	34,406,597
2005	6,388,296	(5,629)	5,406,585	979,998	60,398	6,382,667	1,038,121
2005 Q1	7,012,473	(754)	2,563,947	4,448,388	279,225	7,011,719	4,727,120
2005 Q2	9,726,048	8,315	3,541,004	6,186,589	376,441	9,734,363	6,568,419

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2005 Q3	17,258,290	(9,216,904)	4,560,888	10,923,140	470,071	8,041,386	5,540,493
2005 Q4	13,654,937	(2,945)	5,906,868	7,747,438	584,076	13,651,992	8,329,767
2006	103,263,225	100,307	48,849,972	54,434,593	3,818,575	103,363,531	58,312,970
2007	74,290,328	706,764	37,028,935	37,426,498	2,783,798	74,997,092	40,601,358
2008	42,350,508	(83,368)	22,908,485	19,429,507	1,528,079	42,267,140	20,898,249
2008 50%	51,672,257	1,680,063	33,017,970	19,209,381	1,470,613	53,352,320	21,274,542
2009	83,602,680	(51,872)	55,097,318	28,486,219	2,477,996	83,550,808	30,950,037
2009 50%	31,230,366	1,369,568	20,928,138	10,765,867	892,575	32,599,934	12,120,461
2010	12,072,657	(15,333)	4,303,964	7,764,247	741,331	12,057,324	8,498,831
2010 100%	4,877,157	(730)	2,756,975	2,119,884	191,580	4,876,427	2,311,309
2010 50%	31,927,842	1,662,412	10,411,761	21,804,345	425,609	33,590,254	23,327,604
2011	102,213,764	1,782,444	65,965,549	36,800,714	3,763,556	103,996,208	41,277,362
2012	83,054,775	(40,245)	65,171,221	17,867,696	2,092,008	83,014,530	19,950,639
2012 50%	175,642,924	(18,706,512)	112,651,044	63,615,119	4,254,693	156,936,412	47,940,329
2013	171,274,807	(2,433,242)	93,816,499	78,357,118	4,486,283	168,841,565	78,663,913
2014	20,785,232	4,601,281	17,620,514	3,266,389	621,434	25,386,514	8,388,491
2014 50%	149,855,624	(72,925)	118,367,593	31,553,668	4,193,119	149,782,699	35,544,891
2015	12,389,374	(6,438)	10,006,135	2,380,650	435,057	12,382,936	2,814,342
2015 50%	143,520,657	2,310,427	114,594,720	29,900,233	3,896,465	145,831,085	34,191,560
2016	159,765,430	(368,371)	126,341,034	33,404,833	7,264,690	159,397,059	40,339,387
2016 50%	149,911,535	(1,558,279)	124,211,537	26,857,158	5,629,727	148,353,256	28,488,287
2017 Q1	696,871	2,195,396	1,560,008	64,415	60,354	2,892,267	508,970
2017 Q1 50%	18,285,569	(35,962)	15,989,205	2,289,229	511,484	18,249,607	2,777,645
2017 Q2	3,965,006	(576)	3,600,585	364,160	100,142	3,964,430	464,241
2017 Q2 50%	40,830,730	(81,440)	35,947,101	4,866,170	1,148,433	40,749,290	5,964,910
2017 Q3	5,761,932	(805)	5,024,620	736,961	218,108	5,761,127	954,950
2017 Q3 50%	45,579,500	(46,262)	41,171,938	4,395,347	1,305,862	45,533,238	5,677,785
2017 Q4	180,986,284	(251,875)	158,881,879	21,994,202	7,152,629	180,734,409	29,110,326
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	53,860,527	(36,530)	40,020,444	13,831,415	1,423,168	53,823,997	15,234,040
2018	255,131,305	344,083	221,435,488	33,874,394	11,066,616	255,475,388	44,931,914
2018 50%	58,168,447	(21,905)	54,003,388	4,154,889	1,661,644	58,146,542	5,814,655
2018 Amortizati	-	-	-	-	-	-	-
2019	29,341,205	(7,004)	21,704,876	7,632,924	4,962,590	29,334,200	12,595,228
2019 Q1	465,178	(19,290)	270,879	185,377	53,554	445,888	237,098
2019 Q1 50%	-	-	-	-	-	-	-
2019 Q2	50,022,664	(1,160,360)	44,814,902	4,689,519	2,380,341	48,862,304	6,915,786
2019 Q2 50%	-	-	-	-	-	-	-
2019 Q3	1,460,858	(488,819)	485,395	839,568	301,379	972,039	878,298
2019 Q3 50%	-	-	-	-	-	-	-
2019 Q4	227,647,513	(3,214,163)	213,189,030	12,930,161	10,285,460	224,433,350	22,990,673
2019 Q4 50%	-	-	-	-	-	-	-
2020	218,612,944	(8,340,203)	205,950,818	8,657,325	16,784,246	210,272,741	24,816,764
2021	-	265,770,630	265,770,630	-	9,406,790	265,770,630	9,406,790
2021 Amortizati	-	-	-	-	-	-	-
Total Tax Classes	4,643,656,336	226,404,886	2,713,454,322	2,201,309,833	151,466,087	4,871,474,067	2,317,112,972
Company:	4,643,656,336	226,404,886	2,713,454,322	2,201,309,833	151,466,087	4,871,474,067	2,317,112,972
Tax Year:	4,643,656,336	226,404,886	2,713,454,322	2,201,309,833	151,466,087	4,871,474,067	2,317,112,972
PwrTax - 017	03/28/2022 at 10:27 am						

	Depreciation	Basis
ADR on Pre-81 Assets	217,717	123,906,893
ACRS on 81 to 86 Assets	-	79,131,510
MACRS on Post 86 Assets	151,248,371	4,668,435,664
<b>Total</b>	<b>151,466,087</b>	<b>4,871,474,067</b>
	-	-

PowerTax  
Depreciation Summary Report 7  
American Water Works Company, Inc.

PA Rate Case 2021-2023\_170  
Tax Year: 2022  
Tax Book: Federal  
1024-Pennsylvania American Water Co

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	6,093,826	-	6,074,974	6,043,950	1,938	6,093,826	6,045,888
1956	-	-	-	-	-	-	-
1958	37,489	-	-	37,489	-	37,489	37,489
1959	9,688	-	75	9,613	30	9,688	9,643
1960	17,280,874	(254,544)	19,891	17,260,983	7,165	17,026,329	17,013,604
1961	1,027,789	-	-	1,027,789	-	1,027,789	1,027,789
1962	4,834,912	(72,122)	158	4,834,754	81	4,762,791	4,762,713
1964	936,374	(9,093)	1,562	934,812	342	927,281	926,061
1965	3,825,738	(52,112)	8,889	3,816,849	2,264	3,773,626	3,767,002
1966	2,816,113	(38,282)	6,833	2,809,281	1,236	2,777,831	2,772,234
1967	4,511,709	(70,199)	24,526	4,487,183	4,015	4,441,511	4,420,999
1968	5,684,423	(85,642)	7,937	5,676,486	1,226	5,598,781	5,592,070
1969	8,115,965	(132,399)	22,825	8,093,139	3,409	7,983,566	7,964,150
1970	4,484,311	(70,142)	4,626	4,479,684	698	4,414,169	4,410,241
1971	5,600,135	(58,857)	8,656	5,591,479	1,028	5,600,135	5,592,506
1972	9,311,691	(58,808)	3,542	9,308,149	411	9,311,691	9,308,559
1973	7,243,416	(75,292)	4	7,243,412	3	7,243,416	7,243,415
1974	3,537,836	(36,042)	10	3,537,826	6	3,537,836	3,537,832
1975	5,405,651	(21,824)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(9,592)	256	1,885,293	40	1,885,549	1,885,333
1977	7,704,024	(88,170)	608,158	7,095,866	21,810	7,704,024	7,117,676
1978	6,268,348	(48,427)	95	6,268,253	15	6,268,348	6,268,268
1979	5,448,654	(69,022)	8,706	5,439,948	530	5,448,654	5,440,478
1980	11,842,377	(174,178)	-	11,842,377	-	11,842,377	11,842,377
1981	7,518,689	(108,983)	-	7,518,689	-	7,409,706	7,409,706
1982	8,445,262	(129,178)	-	8,445,262	-	8,316,085	8,316,085
1983	9,108,000	(141,976)	-	9,108,000	-	8,966,024	8,966,024
1984	12,381,706	(203,336)	612,691	12,381,706	-	12,178,370	12,178,370
1985	20,273,862	(260,319)	395,859	19,872,599	-	20,013,543	19,618,453
1986	21,403,990	(303,811)	386,044	21,014,026	-	21,100,179	20,716,488
1987	33,922,477	(497,521)	287,198	33,632,765	-	33,424,956	33,140,157
1988	29,453,893	(430,850)	315,188	29,133,353	-	29,023,043	28,707,584
1989	43,560,833	(586,697)	83,905	43,477,684	-	42,974,136	42,892,336
1990	36,995,825	(511,008)	15,394	36,980,431	15,394	36,484,817	36,484,817
COR All Years	45	-	45	-	-	45	-
1991	40,092,481	(481,314)	483,720	39,608,578	249,193	39,611,167	39,379,158
1992	42,578,129	(542,016)	815,251	41,759,758	265,869	42,036,114	41,486,792
1993	31,523,056	(448,313)	337,645	31,185,403	32,375	31,074,743	30,769,474
1994	38,110,142	(569,374)	1,562,334	36,540,032	56,302	37,540,768	36,041,941
1995	65,983,252	(992,694)	1,031,633	64,951,619	82,509	64,990,558	64,041,434
1996	414,967,735	(5,295,448)	49,634,304	365,128,713	2,801,439	409,672,287	363,035,784
1997	85,342,981	(1,126,673)	7,613,705	77,715,454	2,124,387	84,216,308	78,726,990
1998	55,227,449	(815,432)	3,954,255	51,248,911	2,143,086	54,412,017	52,608,942
1999	100,002,644	(1,480,073)	17,863,458	82,018,194	3,573,788	98,522,571	84,326,156
2000	85,584,439	(1,116,379)	16,318,024	69,188,264	3,139,214	84,468,060	71,345,071
2001	21,326,214	(83,487)	8,413,068	12,900,867	593,293	21,242,727	13,433,807
2001 30%	96,067,781	(1,615,063)	17,131,946	78,790,605	3,807,099	94,452,718	81,240,827
2002	107,347,223	(16,678)	37,517,696	69,827,676	1,514,549	107,330,545	71,328,912
2002 30%	98,120,325	(1,530,404)	21,013,408	76,938,628	3,820,620	96,589,920	79,534,824
2003	563,986	3,485	268,599	295,866	(1,256)	567,471	297,208
2003 30%	22,055,128	(364,240)	5,642,208	16,365,450	852,821	21,690,888	16,941,790
2003 50%	36,216,426	(611,914)	9,736,420	26,396,302	1,426,424	35,604,512	27,365,958
2004	1,381,981	(9,959)	1,169,267	206,431	6,981	1,372,022	213,431
2004 30%	(7,120,906)	116,956	(2,567,327)	(4,532,342)	(334,153)	(7,003,950)	(4,789,249)
2004 50%	34,750,527	(564,587)	10,671,158	23,991,829	1,384,876	34,185,941	24,975,835
2005	6,382,667	(1,855)	5,344,546	1,038,121	60,326	6,380,813	1,096,592
2005 Q1	7,011,719	(153,962)	2,259,563	4,727,120	276,129	6,857,757	4,896,277
2005 Q2	9,734,363	(165,453)	3,138,458	6,568,419	373,325	9,568,909	6,827,979
2005 Q3	8,041,386	(223,328)	2,462,366	5,540,493	281,266	7,818,058	5,671,017

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2005 Q4	13,651,992	(573,809)	5,211,865	8,329,767	571,577	13,078,183	8,535,819
2006	103,363,531	(2,074,369)	45,329,509	57,630,088	3,850,082	101,289,163	60,171,119
2007	74,997,092	(1,186,051)	34,145,442	40,601,358	2,774,510	73,811,041	42,666,608
2008	42,267,193	(565,816)	21,245,176	20,894,057	1,516,089	41,701,378	22,088,879
2008 50%	30,808,998	(488,874)	12,048,079	18,664,096	1,051,206	30,320,124	19,411,626
2009	83,550,933	(691,019)	52,428,821	30,949,359	2,463,858	82,859,914	33,053,885
2009 50%	17,603,090	(459,039)	7,921,431	9,572,157	635,762	17,144,052	9,959,109
2010	12,057,221	(448,332)	3,438,738	8,497,435	732,260	11,608,890	9,014,494
2010 100%	4,863,691	(115,641)	815,225	4,028,673	60,900	4,748,050	4,012,047
2010 50%	20,848,071	(395,201)	8,204,747	12,559,808	608,386	20,452,870	12,933,834
2011	103,996,208	(1,583,664)	62,263,567	41,277,362	3,767,769	102,412,544	44,340,593
2012	83,003,741	(35,937)	62,941,050	20,051,908	2,086,756	82,967,805	22,123,599
2012 50%	82,049,470	(1,470,317)	45,817,585	35,812,811	2,955,972	80,579,152	38,109,576
2013	168,841,565	(1,743,809)	89,614,290	78,663,913	4,503,424	167,097,757	82,516,087
2014	25,386,499	(16,005)	16,980,098	8,400,797	517,690	25,370,493	8,913,369
2014 50%	76,840,886	(1,432,826)	50,273,479	26,081,441	2,872,767	75,408,060	28,465,546
2015	12,382,935	(101,789)	9,531,000	2,814,342	432,920	12,281,146	3,218,626
2015 50%	72,939,170	(1,227,047)	50,007,236	22,496,918	2,705,162	71,712,122	24,821,550
2016	159,397,059	(2,466,533)	118,095,724	40,339,387	7,137,025	156,930,526	46,884,444
2016 50%	74,295,754	-	55,379,785	18,915,969	2,842,497	74,295,754	21,758,466
2017 Q1	2,892,267	-	2,383,297	508,970	104,263	2,892,267	613,233
2017 Q1 50%	9,124,803	-	7,241,869	1,882,934	359,522	9,124,803	2,242,456
2017 Q2	3,964,430	-	3,500,189	464,241	100,135	3,964,430	564,375
2017 Q2 50%	20,374,645	-	16,332,759	4,041,886	801,596	20,374,645	4,843,481
2017 Q3	5,761,127	-	4,806,177	954,950	218,093	5,761,127	1,173,044
2017 Q3 50%	22,766,619	-	18,783,998	3,982,621	911,952	22,766,619	4,894,574
2017 Q4	180,734,409	-	151,624,083	29,110,326	7,145,989	180,734,409	36,256,316
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	26,915,862	-	17,958,753	8,957,109	977,764	26,915,862	9,934,873
2018	255,475,388	-	210,543,474	44,931,914	10,065,262	255,475,388	54,997,177
2018 50%	29,073,271	-	25,003,012	4,070,259	1,162,930	29,073,271	5,233,189
2018 Amortizati	-	-	-	-	-	-	-
2019	29,334,200	-	16,738,972	12,595,228	2,332,999	29,334,200	14,928,227
2019 Q1	445,888	-	208,790	237,098	39,286	445,888	276,383
2019 Q1 50%	-	-	-	-	-	-	-
2019 Q2	48,862,304	-	41,946,519	6,915,786	2,156,728	48,862,304	9,072,513
2019 Q2 50%	-	-	-	-	-	-	-
2019 Q3	972,039	-	93,742	878,298	149,410	972,039	1,027,708
2019 Q3 50%	-	-	-	-	-	-	-
2019 Q4	224,433,350	-	201,442,676	22,990,673	9,541,168	224,433,350	32,531,842
2019 Q4 50%	-	-	-	-	-	-	-
2020	210,272,741	-	185,455,977	24,816,764	15,080,589	210,272,741	39,897,353
2021	265,770,630	(16,722)	256,369,170	9,393,266	16,750,456	265,753,908	26,143,054
2021 Amortizati	-	-	-	-	-	-	-
2022	-	565,807,980	565,807,980	-	11,316,160	565,807,980	11,316,160
Total Tax Classes	4,348,581,677	526,028,552	2,708,648,036	2,206,409,142	151,893,013	4,875,250,441	2,330,564,179
Company:	4,348,581,677	526,028,552	2,708,648,036	2,206,409,142	151,893,013	4,875,250,441	2,330,564,179
Tax Year:	4,348,581,677	526,028,552	2,708,648,036	2,206,409,142	151,893,013	4,875,250,441	2,330,564,179
PwrTax - 017	03/24/2022 at 2:39 pm						

	Depreciation	Basis
ADR on Pre-81 Assets	46,245	123,122,360
ACRS on 81 to 86 Assets	-	77,983,907
MACRS on Post 86 Assets	151,846,768	4,674,144,174
<b>Total</b>	<b>151,893,013</b>	<b>4,875,250,441</b>
	-	-

PowerTax  
Depreciation Summary Report 7  
American Water Works Company, Inc.

PA Rate Case 2021-2023\_170  
Tax Year: 2022  
Tax Book: PA  
1024-Pennsylvania American Water Co

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	6,093,826	-	6,074,974	6,043,950	1,938	6,093,826	6,045,888
1956	-	-	-	-	-	-	-
1958	37,489	-	-	37,489	-	37,489	37,489
1959	9,688	-	75	9,613	30	9,688	9,643
1960	17,280,874	(254,544)	19,891	17,260,983	7,165	17,026,329	17,013,604
1961	1,027,789	-	-	1,027,789	-	1,027,789	1,027,789
1962	4,834,912	(72,122)	158	4,834,754	81	4,762,791	4,762,713
1964	936,374	(9,093)	1,562	934,812	342	927,281	926,061
1965	3,825,738	(52,112)	8,889	3,816,849	2,264	3,773,626	3,767,002
1966	2,816,113	(38,282)	6,833	2,809,281	1,236	2,777,831	2,772,234
1967	4,511,709	(70,199)	24,526	4,487,183	4,015	4,441,511	4,420,999
1968	5,684,423	(85,642)	7,937	5,676,486	1,226	5,598,781	5,592,070
1969	8,115,965	(132,399)	22,825	8,093,139	3,409	7,983,566	7,964,150
1970	4,484,311	(70,142)	4,626	4,479,684	698	4,414,169	4,410,241
1971	5,600,135	(58,857)	8,656	5,591,479	1,028	5,600,135	5,592,506
1972	9,311,691	(58,808)	3,542	9,308,149	411	9,311,691	9,308,559
1973	7,243,416	(75,292)	4	7,243,412	3	7,243,416	7,243,415
1974	3,537,836	(36,042)	10	3,537,826	6	3,537,836	3,537,832
1975	5,405,651	(21,824)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(9,592)	256	1,885,293	40	1,885,549	1,885,333
1977	7,704,024	(88,170)	608,158	7,095,866	21,810	7,704,024	7,117,676
1978	6,268,348	(48,427)	95	6,268,253	15	6,268,348	6,268,268
1979	5,448,654	(69,022)	8,706	5,439,948	530	5,448,654	5,440,478
1980	11,842,377	(174,178)	-	11,842,377	-	11,842,377	11,842,377
1981	7,518,689	(108,983)	-	7,518,689	-	7,409,706	7,409,706
1982	8,445,262	(129,178)	-	8,445,262	-	8,316,085	8,316,085
1983	9,108,000	(141,976)	-	9,108,000	-	8,966,024	8,966,024
1984	12,381,706	(203,336)	612,691	12,381,706	-	12,178,370	12,178,370
1985	20,273,862	(260,319)	395,859	19,872,599	-	20,013,543	19,618,453
1986	21,403,990	(303,811)	386,044	21,014,026	-	21,100,179	20,716,488
1987	33,922,477	(497,521)	287,198	33,632,765	-	33,424,956	33,140,157
1988	29,453,893	(430,850)	315,188	29,133,353	-	29,023,043	28,707,584
1989	43,560,833	(586,697)	83,905	43,477,684	-	42,974,136	42,892,336
1990	36,995,825	(511,008)	15,394	36,980,432	15,394	36,484,817	36,484,817
COR All Years	45	-	45	-	-	45	-
1991	40,092,481	(481,314)	483,720	39,608,578	249,193	39,611,167	39,379,158
1992	42,578,129	(542,016)	815,251	41,759,757	265,869	42,036,114	41,486,792
1993	31,523,056	(448,313)	337,645	31,185,403	32,375	31,074,743	30,769,474
1994	38,110,142	(569,374)	1,562,334	36,540,032	56,302	37,540,768	36,041,941
1995	65,983,252	(992,694)	1,031,633	64,951,619	82,509	64,990,558	64,041,434
1996	414,967,735	(5,295,448)	49,634,304	365,128,713	2,801,439	409,672,287	363,035,784
1997	85,342,981	(1,126,673)	7,613,705	77,715,454	2,124,387	84,216,308	78,726,990
1998	55,227,449	(815,432)	3,954,255	51,248,911	2,143,086	54,412,017	52,608,942
1999	100,002,644	(1,480,073)	17,863,458	82,018,194	3,573,788	98,522,571	84,326,156
2000	85,584,439	(1,116,379)	16,318,025	69,188,264	3,139,214	84,468,060	71,345,071
2001	21,326,214	(83,487)	8,412,704	12,901,234	593,212	21,242,727	13,434,087
2001 30%	96,804,776	(1,627,324)	17,486,853	79,169,697	3,885,967	95,177,452	81,691,853
2002	107,347,223	(16,678)	37,519,518	69,825,840	1,514,854	107,330,545	71,327,407
2002 30%	114,722,389	(1,754,516)	24,736,686	89,790,485	4,497,580	112,967,874	92,888,492
2003	563,986	3,485	268,599	295,866	(1,256)	567,471	297,208
2003 30%	20,357,378	(330,512)	7,057,755	13,240,730	1,074,755	20,026,865	14,093,780
2003 50%	72,430,832	(1,223,793)	8,564,690	63,792,492	513,479	71,207,039	63,225,063
2004	1,381,981	(9,959)	1,169,267	206,230	6,981	1,372,022	213,234
2004 30%	(24,151,348)	400,694	(2,198,499)	(21,934,464)	(286,298)	(23,750,654)	(21,854,444)
2004 50%	69,486,186	(1,128,927)	34,794,132	34,406,597	1,965,344	68,357,259	35,797,804
2005	6,382,667	(1,855)	5,344,546	1,038,121	60,326	6,380,813	1,096,592
2005 Q1	7,011,719	(153,962)	2,259,563	4,727,120	276,129	6,857,757	4,896,277
2005 Q2	9,734,363	(165,453)	3,138,458	6,568,419	373,325	9,568,909	6,827,979
2005 Q3	8,041,386	(223,328)	2,462,366	5,540,493	281,266	7,818,058	5,671,017

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2005 Q4	13,651,992	(573,809)	5,211,865	8,329,767	571,577	13,078,183	8,535,819
2006	103,363,531	(2,074,369)	44,652,259	58,312,970	3,778,792	101,289,163	60,772,039
2007	74,997,092	(1,186,051)	34,145,442	40,601,358	2,774,510	73,811,041	42,666,608
2008	42,267,140	(565,816)	21,240,973	20,898,249	1,515,709	41,701,324	22,092,611
2008 50%	53,352,320	(843,023)	31,822,631	21,274,542	1,483,390	52,509,297	22,413,310
2009	83,550,808	(691,019)	52,428,023	30,950,037	2,463,795	82,859,789	33,054,488
2009 50%	32,599,934	(687,036)	20,259,463	12,120,461	902,509	31,912,898	12,766,157
2010	12,057,324	(448,332)	3,437,448	8,498,831	732,159	11,608,993	9,015,782
2010 100%	4,876,427	(115,641)	2,517,059	2,311,309	187,987	4,760,786	2,476,201
2010 50%	33,590,254	(599,989)	10,155,643	23,327,604	432,817	32,990,265	23,369,886
2011	103,996,208	(1,583,664)	62,263,567	41,277,362	3,767,769	102,412,544	44,340,593
2012	83,014,530	(35,937)	63,052,847	19,950,639	2,090,781	82,978,593	22,026,859
2012 50%	156,936,412	(2,724,018)	108,042,785	47,940,329	4,240,779	154,212,395	51,326,269
2013	168,841,565	(1,743,809)	89,614,290	78,663,913	4,503,424	167,097,756	82,516,087
2014	25,386,514	(16,005)	16,992,324	8,388,491	518,389	25,370,508	8,901,945
2014 50%	149,782,699	(2,583,377)	113,228,574	35,544,891	4,143,401	147,199,322	39,086,464
2015	12,382,936	(101,789)	9,531,001	2,814,342	432,920	12,281,147	3,218,626
2015 50%	145,831,085	(2,361,283)	110,716,137	34,191,560	3,921,881	143,469,801	37,566,473
2016	159,397,059	(2,466,533)	118,095,724	40,339,387	7,137,025	156,930,526	46,884,444
2016 50%	148,353,256	-	119,864,969	28,488,287	4,075,120	148,353,256	32,563,407
2017 Q1	2,892,267	-	2,383,297	508,970	104,263	2,892,267	613,233
2017 Q1 50%	18,249,607	-	15,471,962	2,777,645	499,103	18,249,607	3,276,748
2017 Q2	3,964,430	-	3,500,189	464,241	100,135	3,964,430	564,375
2017 Q2 50%	40,749,290	-	34,784,381	5,964,910	1,145,822	40,749,290	7,110,732
2017 Q3	5,761,127	-	4,806,177	954,950	218,093	5,761,127	1,173,044
2017 Q3 50%	45,533,238	-	39,855,453	5,677,785	1,317,186	45,533,238	6,994,971
2017 Q4	180,734,409	-	151,624,083	29,110,326	7,145,989	180,734,409	36,256,316
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	53,823,997	-	38,589,956	15,234,040	2,122,992	53,823,997	17,357,032
2018	255,475,388	-	210,543,474	44,931,914	10,065,262	255,475,388	54,997,177
2018 50%	58,146,542	-	52,331,886	5,814,655	1,661,329	58,146,542	7,475,984
2018 Amortizati	-	-	-	-	-	-	-
2019	29,334,200	-	16,738,972	12,595,228	2,332,999	29,334,200	14,928,227
2019 Q1	445,888	-	208,790	237,098	39,286	445,888	276,383
2019 Q1 50%	-	-	-	-	-	-	-
2019 Q2	48,862,304	-	41,946,519	6,915,786	2,156,728	48,862,304	9,072,513
2019 Q2 50%	-	-	-	-	-	-	-
2019 Q3	972,039	-	93,742	878,298	149,410	972,039	1,027,708
2019 Q3 50%	-	-	-	-	-	-	-
2019 Q4	224,433,350	-	201,442,676	22,990,673	9,541,168	224,433,350	32,531,842
2019 Q4 50%	-	-	-	-	-	-	-
2020	210,272,741	-	185,455,977	24,816,764	15,080,589	210,272,741	39,897,353
2021	265,770,630	(16,722)	256,355,646	9,406,790	16,750,019	265,753,908	26,156,140
2021 Amortizati	-	-	-	-	-	-	-
2022	-	565,807,980	565,807,980	-	11,316,160	565,807,980	11,316,160
Total Tax Classes	4,871,474,069	520,608,003	3,118,743,201	2,317,112,972	160,706,730	5,392,722,285	2,448,810,092
Company:	4,871,474,069	520,608,003	3,118,743,201	2,317,112,972	160,706,730	5,392,722,285	2,448,810,092
Tax Year:	4,871,474,069	520,608,003	3,118,743,201	2,317,112,972	160,706,730	5,392,722,285	2,448,810,092
PwrTax - 017	03/24/2022 at 3:48 pm						

ADR on Pre-81 Assets

ACRS on 81 to 86 Assets

MACRS on Post 86 Assets

**Total**

Depreciation	Basis
46,245	123,122,360
-	77,983,907
160,660,485	5,191,616,018
<b>160,706,730</b>	<b>5,392,722,285</b>



PowerTax  
Depreciation Summary Report 7  
American Water Works Company, Inc.

PA Rate Case 2021-2023\_170  
Tax Year: 2023  
Tax Book: Federal  
1024-Pennsylvania American Water Co

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	6,093,826	-	6,074,974	6,045,888	1,938	6,093,826	6,047,826
1956	-	-	-	-	-	-	-
1958	37,489	-	-	37,489	-	37,489	37,489
1959	9,688	-	45	9,643	23	9,688	9,666
1960	17,026,329	(300,474)	12,726	17,013,604	5,510	16,725,855	16,718,640
1961	1,027,789	-	-	1,027,789	-	1,027,789	1,027,789
1962	4,762,791	(85,135)	77	4,762,713	53	4,677,655	4,677,631
1964	927,281	(10,733)	1,220	926,061	297	916,548	915,625
1965	3,773,626	(61,515)	6,625	3,767,002	1,920	3,712,112	3,707,407
1966	2,777,831	(45,190)	5,597	2,772,234	1,107	2,732,642	2,728,152
1967	4,441,511	(82,865)	20,512	4,420,999	3,650	4,358,646	4,341,784
1968	5,598,781	(101,055)	6,712	5,592,070	1,121	5,497,726	5,492,136
1969	7,983,566	(156,289)	19,416	7,964,150	3,126	7,827,277	7,810,987
1970	4,414,169	(82,798)	3,928	4,410,241	640	4,331,371	4,328,083
1971	5,600,135	(69,477)	7,629	5,592,506	963	5,600,135	5,593,469
1972	9,311,691	(69,420)	3,132	9,308,559	376	9,311,691	9,308,936
1973	7,243,416	(88,877)	1	7,243,415	1	7,243,416	7,243,416
1974	3,537,836	(42,545)	4	3,537,832	3	3,537,836	3,537,835
1975	5,405,651	(25,763)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(11,323)	216	1,885,333	39	1,885,549	1,885,372
1977	7,704,024	(104,079)	586,348	7,117,676	21,699	7,704,024	7,139,375
1978	6,268,348	(57,165)	80	6,268,268	15	6,268,348	6,268,282
1979	5,448,654	(81,476)	8,176	5,440,478	530	5,448,654	5,441,007
1980	11,842,377	(205,607)	-	11,842,377	-	11,842,377	11,842,377
1981	7,409,706	(128,648)	-	7,409,706	-	7,281,058	7,281,058
1982	8,316,085	(152,486)	-	8,316,085	-	8,163,598	8,163,598
1983	8,966,024	(167,594)	-	8,966,024	-	8,798,430	8,798,430
1984	12,178,370	(240,027)	600,644	12,178,370	-	11,938,343	11,938,343
1985	20,013,543	(307,292)	388,558	19,618,453	-	19,706,251	19,318,449
1986	21,100,179	(358,631)	378,594	20,716,488	-	20,741,548	20,365,262
1987	33,424,956	(587,294)	281,843	33,140,157	-	32,837,662	32,558,662
1988	29,023,043	(508,593)	309,697	28,707,584	-	28,514,450	28,204,989
1989	42,974,136	(692,561)	82,408	42,892,336	-	42,281,575	42,201,368
1990	36,484,817	(603,215)	-	36,484,817	-	35,881,602	35,881,602
COR All Years	45	-	45	-	-	45	-
1991	39,611,167	(568,163)	231,561	39,379,158	69,827	39,043,004	38,884,010
1992	42,036,114	(639,817)	545,939	41,486,792	264,289	41,396,297	41,115,019
1993	31,074,743	(529,207)	305,260	30,769,474	32,375	30,545,536	30,272,653
1994	37,540,768	(672,112)	1,489,705	36,041,941	56,302	36,868,656	35,443,815
1995	64,990,558	(1,171,817)	949,124	64,041,434	82,509	63,818,741	62,952,127
1996	409,672,287	(6,250,962)	46,404,710	363,035,784	2,784,653	403,421,324	360,023,197
1997	84,216,308	(1,329,971)	5,489,318	78,726,990	393,856	82,886,337	77,790,874
1998	54,412,017	(962,569)	1,793,520	52,608,942	1,081,496	53,449,449	52,737,425
1999	98,522,571	(1,747,138)	14,086,334	84,326,156	3,513,307	96,775,433	86,279,744
2000	84,468,060	(1,317,819)	13,057,095	71,345,071	3,090,527	83,150,240	73,223,209
2001	21,242,727	(96,347)	7,796,400	13,433,807	590,223	21,146,380	13,951,078
2001 30%	94,452,718	(1,906,486)	13,078,553	81,240,827	3,736,730	92,546,232	83,299,650
2002	107,330,545	(19,648)	35,999,848	71,328,912	1,432,764	107,310,897	72,745,201
2002 30%	96,589,920	(1,800,058)	16,893,145	79,534,824	3,754,032	94,789,862	81,776,711
2003	567,471	4,019	270,735	297,208	(1,203)	571,490	299,162
2003 30%	21,690,888	(429,603)	4,701,580	16,941,790	837,173	21,261,285	17,435,928
2003 50%	35,604,512	(722,320)	8,154,222	27,365,958	1,399,684	34,882,193	28,197,511
2004	1,372,022	(11,756)	1,151,428	213,431	6,981	1,360,266	220,435
2004 30%	(7,003,950)	138,059	(2,192,895)	(4,789,249)	(328,126)	(6,865,891)	(5,019,665)
2004 50%	34,185,941	(666,337)	9,120,199	24,975,835	1,360,103	33,519,603	25,836,003
2005	6,380,813	(2,189)	5,284,220	1,096,592	60,326	6,378,623	1,154,729
2005 Q1	6,857,757	(181,365)	1,935,618	4,896,277	269,418	6,676,391	5,032,423
2005 Q2	9,568,909	(192,160)	2,712,820	6,827,979	366,231	9,376,749	7,054,458
2005 Q3	7,818,058	(263,585)	2,106,841	5,671,017	271,527	7,554,473	5,754,086
2005 Q4	13,078,183	(676,817)	4,426,853	8,535,819	544,474	12,401,365	8,619,829

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2006	101,289,163	(2,448,955)	40,691,404	60,171,119	3,757,296	98,840,208	62,282,505
2007	73,811,041	(1,398,398)	30,877,383	42,666,608	2,722,660	72,412,643	44,496,916
2008	41,701,378	(666,271)	19,475,217	22,088,879	1,491,328	41,035,107	23,175,110
2008 50%	30,320,124	(576,932)	10,804,209	19,411,626	1,032,790	29,743,193	20,066,094
2009	82,859,914	(813,747)	49,618,869	33,053,885	2,433,742	82,046,166	35,031,925
2009 50%	17,144,052	(541,679)	7,066,086	9,959,109	616,627	16,602,373	10,261,414
2010	11,608,890	(517,383)	2,465,052	9,014,494	712,850	11,091,507	9,458,302
2010 100%	4,748,050	(136,091)	714,514	4,012,047	57,705	4,611,959	3,974,914
2010 50%	20,452,870	(465,830)	7,427,928	12,933,834	594,899	19,987,040	13,237,823
2011	102,412,544	(1,867,315)	57,572,195	44,340,593	3,699,273	100,545,230	47,135,000
2012	82,967,805	(42,150)	60,832,377	22,123,599	2,085,256	82,925,655	24,189,547
2012 50%	80,579,152	(1,735,369)	42,006,874	38,109,576	2,897,025	78,843,784	40,164,727
2013	167,097,757	(2,056,745)	83,957,518	82,516,087	4,429,012	165,041,012	86,096,362
2014	25,370,493	(18,411)	16,451,046	8,913,369	517,005	25,352,082	9,423,750
2014 50%	75,408,060	(1,687,796)	46,402,817	28,465,546	2,812,294	73,720,265	30,636,729
2015	12,281,146	(117,404)	9,021,506	3,218,626	428,544	12,163,742	3,609,451
2015 50%	71,712,122	(1,445,793)	46,405,684	24,821,550	2,651,751	70,266,329	26,969,577
2016	156,930,526	(2,977,120)	108,944,548	46,884,444	6,991,692	153,953,406	53,042,543
2016 50%	74,295,754	-	52,537,288	21,758,466	2,841,142	74,295,754	24,599,608
2017 Q1	2,892,267	(2,571)	2,278,051	613,233	104,212	2,889,696	716,789
2017 Q1 50%	9,124,803	(4,583)	6,880,594	2,242,456	359,779	9,120,220	2,601,067
2017 Q2	3,964,430	-	3,400,054	564,375	100,135	3,964,430	664,510
2017 Q2 50%	20,374,645	(17,579)	15,524,352	4,843,481	801,194	20,357,066	5,640,368
2017 Q3	5,761,127	(2,957)	4,586,923	1,173,044	218,034	5,758,170	1,390,383
2017 Q3 50%	22,766,619	(23,864)	17,862,679	4,894,574	909,695	22,742,756	5,798,660
2017 Q4	180,734,409	(282,230)	144,365,907	36,256,316	7,124,014	180,452,180	43,316,828
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	26,915,862	-	16,980,989	9,934,873	856,035	26,915,862	10,790,908
2018	255,475,388	-	200,478,211	54,997,177	9,321,692	255,475,388	64,318,869
2018 50%	29,073,271	-	23,840,082	5,233,189	1,162,931	29,073,271	6,396,120
2018 Amortizati	-	-	-	-	-	-	-
2019	29,334,200	-	14,405,973	14,928,227	419,502	29,334,200	15,347,729
2019 Q1	445,888	-	169,504	276,383	37,223	445,888	313,607
2019 Q1 50%	-	-	-	-	-	-	-
2019 Q2	48,862,304	-	39,789,791	9,072,513	2,153,758	48,862,304	11,226,272
2019 Q2 50%	-	-	-	-	-	-	-
2019 Q3	972,039	-	(55,668)	1,027,708	134,058	972,039	1,161,766
2019 Q3 50%	-	-	-	-	-	-	-
2019 Q4	224,433,350	-	191,901,508	32,531,842	9,324,519	224,433,350	41,856,361
2019 Q4 50%	-	-	-	-	-	-	-
2020	210,272,741	-	170,375,387	39,897,353	11,595,801	210,272,741	51,493,155
2021	265,753,908	(22,890)	239,600,096	26,143,054	15,537,863	265,731,018	41,679,086
2021 Amortizati	-	-	-	-	-	-	-
2022	565,807,980	(305,988)	554,341,886	11,316,160	22,626,185	565,501,992	33,930,105
2023	-	444,080,306	444,080,306	-	8,881,606	444,080,306	8,881,606
Total Tax Classes	4,875,250,441	396,459,957	2,988,670,481	2,330,564,179	160,153,619	5,272,466,130	2,456,676,791
Company:	4,875,250,441	396,459,957	2,988,670,481	2,330,564,179	160,153,619	5,272,466,130	2,456,676,791
Tax Year:	4,875,250,441	396,459,957	2,988,670,481	2,330,564,179	160,153,619	5,272,466,130	2,456,676,791
PwrTax - 017	03/28/2022 at 10:32 am						

	Depreciation	Basis
ADR on Pre-81 Assets	43,012	129,477,363
ACRS on 81 to 86 Assets	-	69,348,170
MACRS on Post 86 Assets	160,110,607	5,073,640,597
<b>Total</b>	<b>160,153,619</b>	<b>5,272,466,130</b>
	-	-

PowerTax  
Depreciation Summary Report 7  
American Water Works Company, Inc.

PA Rate Case 2021-2023\_170  
Tax Year: 2023  
Tax Book: PA  
1024-Pennsylvania American Water Co

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
1953	6,093,826	-	6,074,974	6,045,888	1,938	6,093,826	6,047,826
1956	-	-	-	-	-	-	-
1958	37,489	-	-	37,489	-	37,489	37,489
1959	9,688	-	45	9,643	23	9,688	9,666
1960	17,026,329	(300,474)	12,725	17,013,604	5,510	16,725,855	16,718,640
1961	1,027,789	-	-	1,027,789	-	1,027,789	1,027,789
1962	4,762,791	(85,135)	77	4,762,713	53	4,677,655	4,677,631
1964	927,281	(10,733)	1,220	926,061	297	916,548	915,625
1965	3,773,626	(61,515)	6,625	3,767,002	1,920	3,712,112	3,707,407
1966	2,777,831	(45,190)	5,597	2,772,234	1,107	2,732,642	2,728,152
1967	4,441,511	(82,865)	20,512	4,420,999	3,650	4,358,646	4,341,784
1968	5,598,781	(101,055)	6,712	5,592,070	1,121	5,497,726	5,492,136
1969	7,983,566	(156,289)	19,416	7,964,150	3,126	7,827,277	7,810,987
1970	4,414,169	(82,798)	3,928	4,410,241	640	4,331,371	4,328,083
1971	5,600,135	(69,477)	7,629	5,592,506	963	5,600,135	5,593,469
1972	9,311,691	(69,420)	3,132	9,308,559	376	9,311,691	9,308,936
1973	7,243,416	(88,877)	1	7,243,415	1	7,243,416	7,243,416
1974	3,537,836	(42,545)	4	3,537,832	3	3,537,836	3,537,835
1975	5,405,651	(25,763)	-	5,405,651	-	5,405,651	5,405,651
1976	1,885,549	(11,323)	216	1,885,333	39	1,885,549	1,885,372
1977	7,704,024	(104,079)	586,348	7,117,676	21,699	7,704,024	7,139,375
1978	6,268,348	(57,165)	80	6,268,268	15	6,268,348	6,268,282
1979	5,448,654	(81,476)	8,176	5,440,478	530	5,448,654	5,441,007
1980	11,842,377	(205,607)	-	11,842,377	-	11,842,377	11,842,377
1981	7,409,706	(128,648)	-	7,409,706	-	7,281,058	7,281,058
1982	8,316,085	(152,486)	-	8,316,085	-	8,163,598	8,163,598
1983	8,966,024	(167,594)	-	8,966,024	-	8,798,430	8,798,430
1984	12,178,370	(240,027)	600,644	12,178,370	-	11,938,343	11,938,343
1985	20,013,543	(307,292)	388,558	19,618,453	-	19,706,251	19,318,449
1986	21,100,179	(358,631)	378,594	20,716,488	-	20,741,548	20,365,262
1987	33,424,956	(587,294)	281,843	33,140,157	-	32,837,662	32,558,662
1988	29,023,043	(508,593)	309,697	28,707,584	-	28,514,450	28,204,989
1989	42,974,136	(692,561)	82,408	42,892,336	-	42,281,575	42,201,368
1990	36,484,817	(603,215)	0	36,484,817	-	35,881,602	35,881,602
COR All Years	45	-	45	-	-	45	-
1991	39,611,167	(568,163)	231,561	39,379,158	69,827	39,043,004	38,884,010
1992	42,036,114	(639,817)	545,939	41,486,792	264,289	41,396,297	41,115,019
1993	31,074,743	(529,207)	305,260	30,769,474	32,375	30,545,536	30,272,653
1994	37,540,768	(672,112)	1,489,705	36,041,941	56,302	36,868,656	35,443,815
1995	64,990,558	(1,171,817)	949,124	64,041,434	82,509	63,818,741	62,952,127
1996	409,672,287	(6,250,962)	46,404,710	363,035,784	2,784,653	403,421,324	360,023,197
1997	84,216,308	(1,329,971)	5,489,318	78,726,990	393,856	82,886,337	77,790,874
1998	54,412,017	(962,569)	1,793,520	52,608,942	1,081,496	53,449,449	52,737,425
1999	98,522,571	(1,747,138)	14,086,334	84,326,156	3,513,307	96,775,433	86,279,743
2000	84,468,060	(1,317,819)	13,057,095	71,345,071	3,090,527	83,150,240	73,223,209
2001	21,242,727	(96,347)	7,796,122	13,434,087	590,143	21,146,380	13,951,275
2001 30%	95,177,452	(1,920,960)	13,349,510	81,691,853	3,814,146	93,256,492	83,818,335
2002	107,330,545	(19,648)	36,001,341	71,327,407	1,433,064	107,310,897	72,744,019
2002 30%	112,967,874	(2,061,825)	19,891,672	92,888,492	4,420,371	110,906,049	95,580,745
2003	567,471	4,019	270,735	297,208	(1,203)	571,490	299,162
2003 30%	20,026,865	(389,634)	5,874,224	14,093,780	1,055,187	19,637,231	14,866,466
2003 50%	71,207,039	(1,444,599)	7,900,251	63,225,063	503,851	69,762,441	62,442,553
2004	1,372,022	(11,756)	1,151,428	213,234	6,981	1,360,266	220,241
2004 30%	(23,750,654)	472,996	(1,877,335)	(21,854,444)	(281,078)	(23,277,659)	(21,697,452)
2004 50%	68,357,259	(1,332,384)	32,241,584	35,797,804	1,930,188	67,024,875	37,012,319
2005	6,380,813	(2,189)	5,284,220	1,096,592	60,326	6,378,623	1,154,729
2005 Q1	6,857,757	(181,365)	1,935,618	4,896,277	269,418	6,676,391	5,032,423
2005 Q2	9,568,909	(192,160)	2,712,820	6,827,979	366,231	9,376,749	7,054,458
2005 Q3	7,818,058	(263,585)	2,106,841	5,671,017	271,527	7,554,473	5,754,086
2005 Q4	13,078,183	(676,817)	4,426,853	8,535,819	544,474	12,401,365	8,619,829

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Ending Asset Balance	Ending Reserve
2006	101,289,163	(2,448,955)	40,096,433	60,772,039	3,687,300	98,840,208	62,802,230
2007	73,811,041	(1,398,398)	30,877,383	42,666,608	2,722,660	72,412,643	44,496,916
2008	41,701,324	(666,271)	19,471,477	22,092,611	1,490,957	41,035,053	23,178,384
2008 50%	52,509,297	(994,830)	29,808,930	22,413,310	1,457,462	51,514,467	23,436,020
2009	82,859,789	(813,747)	49,618,147	33,054,488	2,433,679	82,046,041	35,032,454
2009 50%	31,912,898	(810,628)	18,898,712	12,766,157	881,155	31,102,270	13,321,184
2010	11,608,993	(517,383)	2,463,871	9,015,782	712,750	11,091,610	9,459,482
2010 100%	4,760,786	(136,091)	2,232,212	2,476,201	180,209	4,624,695	2,620,860
2010 50%	32,990,265	(707,284)	9,499,756	23,369,886	422,890	32,282,981	23,321,370
2011	102,412,544	(1,867,315)	57,572,195	44,340,593	3,699,273	100,545,230	47,135,001
2012	82,978,593	(42,150)	60,939,617	22,026,859	2,089,244	82,936,443	24,097,352
2012 50%	154,212,395	(3,215,194)	101,805,103	51,326,269	4,159,199	150,997,200	54,388,155
2013	167,097,756	(2,056,745)	83,957,518	82,516,087	4,429,012	165,041,012	86,096,362
2014	25,370,508	(18,411)	16,462,381	8,901,945	517,692	25,352,097	9,413,216
2014 50%	147,199,322	(3,043,004)	106,967,566	39,086,464	4,063,002	144,156,318	42,353,558
2015	12,281,147	(117,404)	9,021,506	3,218,626	428,544	12,163,743	3,609,451
2015 50%	143,469,801	(2,782,078)	104,853,671	37,566,473	3,820,090	140,687,724	40,665,558
2016	156,930,526	(2,977,120)	108,944,548	46,884,444	6,991,692	153,953,406	53,042,543
2016 50%	148,353,256	-	115,789,849	32,563,407	4,090,600	148,353,256	36,654,007
2017 Q1	2,892,267	(2,571)	2,278,051	613,233	104,212	2,889,697	716,789
2017 Q1 50%	18,249,607	(9,167)	14,969,045	3,276,748	513,971	18,240,440	3,789,049
2017 Q2	3,964,430	-	3,400,054	564,375	100,135	3,964,430	664,510
2017 Q2 50%	40,749,290	(35,159)	33,623,804	7,110,732	1,144,563	40,714,131	8,249,142
2017 Q3	5,761,127	(2,957)	4,586,923	1,173,044	218,034	5,758,170	1,390,383
2017 Q3 50%	45,533,238	(47,727)	38,518,068	6,994,971	1,299,563	45,485,511	8,286,523
2017 Q4	180,734,409	(282,230)	144,365,907	36,256,316	7,124,014	180,452,180	43,316,828
2017 Q4 100%	-	-	-	-	-	-	-
2017 Q4 50%	53,823,997	-	36,466,964	17,357,032	1,222,687	53,823,997	18,579,719
2018	255,475,388	-	200,478,211	54,997,177	9,321,692	255,475,388	64,318,869
2018 50%	58,146,542	-	50,670,558	7,475,984	1,661,331	58,146,542	9,137,314
2018 Amortization	-	-	-	-	-	-	-
2019	29,334,200	-	14,405,973	14,928,227	419,502	29,334,200	15,347,729
2019 Q1	445,888	-	169,504	276,383	37,223	445,888	313,607
2019 Q1 50%	-	-	-	-	-	-	-
2019 Q2	48,862,304	-	39,789,791	9,072,513	2,153,758	48,862,304	11,226,272
2019 Q2 50%	-	-	-	-	-	-	-
2019 Q3	972,039	-	(55,668)	1,027,708	134,058	972,039	1,161,766
2019 Q3 50%	-	-	-	-	-	-	-
2019 Q4	224,433,350	-	191,901,508	32,531,842	9,324,519	224,433,350	41,856,361
2019 Q4 50%	-	-	-	-	-	-	-
2020	210,272,741	-	170,375,387	39,897,353	11,595,801	210,272,741	51,493,155
2021	265,753,908	(22,890)	239,587,010	26,156,140	15,537,245	265,731,018	41,691,554
2021 Amortization	-	-	-	-	-	-	-
2022	565,807,980	(305,988)	554,341,886	11,316,160	22,626,185	565,501,992	33,930,105
2023	-	444,080,306	444,080,306	-	8,881,606	444,080,306	8,881,606
Total Tax Classes	5,392,722,285	390,024,650	3,385,451,816	2,448,810,092	168,093,289	5,783,502,667	2,581,271,338
Company:	5,392,722,285	390,024,650	3,385,451,816	2,448,810,092	168,093,289	5,783,502,667	2,581,271,338
Tax Year:	5,392,722,285	390,024,650	3,385,451,816	2,448,810,092	168,093,289	5,783,502,667	2,581,271,338
PwrTax - 017	03/28/2022 at 10:37 am						

	Depreciation	Basis
ADR on Pre-81 Assets	43,012	122,196,305
ACRS on 81 to 86 Assets	-	76,629,228
MACRS on Post 86 Assets	168,050,278	5,584,677,134
<b>Total</b>	<b>168,093,289</b>	<b>5,783,502,667</b>
	-	-

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

FR IV.5

**Pennsylvania-American Water Company**  
**IV. Taxes**

5. Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Answer: Please see FR IV.05\_Attachment.

**Pennsylvania-American Water  
Accumulated Investment Tax Credits**

**MFR IV.5**

	<b>25510100</b>		<b>25510200</b>		<b>25510300</b>	
	<b>Unamortized ITC - 3%</b>		<b>Unamortized ITC - 4%</b>		<b>Unamortized ITC - 10%</b>	
	<b>Amortization</b>	<b>Balance</b>	<b>Amortization</b>	<b>Balance</b>	<b>Amortization</b>	<b>Balance</b>
balance						
@ 12/31/00		(600,383.00)		(545,044.00)		(7,731,025.00)
2001	15,804.00	(584,579.00)	14,340.00	(530,704.00)	203,448.00	(7,527,577.00)
2002	15,804.00	(568,775.00)	14,340.00	(516,364.00)	203,448.00	(7,324,129.00)
2003	15,804.00	(552,971.00)	14,340.00	(502,024.00)	203,448.00	(7,120,681.00)
2004	15,804.00	(537,167.00)	14,340.00	(487,684.00)	203,448.00	(6,917,233.00)
2005	15,804.00	(521,363.00)	14,340.00	(473,344.00)	203,448.00	(6,713,785.00)
2006	15,804.00	(505,559.00)	14,340.00	(459,004.00)	203,448.00	(6,510,337.00)
2007	15,804.00	(489,755.00)	14,340.00	(444,664.00)	203,448.00	(6,306,889.00)
2008	15,804.00	(473,951.00)	14,340.00	(430,324.00)	203,448.00	(6,103,441.00)
2009	15,804.00	(458,147.00)	14,340.00	(415,984.00)	203,448.00	(5,899,993.00)
2010	15,804.00	(442,343.00)	14,340.00	(401,644.00)	203,448.00	(5,696,545.00)
2011	15,804.00	(426,539.00)	14,340.00	(387,304.00)	203,448.00	(5,493,097.00)
2012	15,804.00	(410,735.00)	14,340.00	(372,964.00)	203,448.00	(5,289,649.00)
2013	15,804.00	(394,931.00)	14,340.00	(358,624.00)	203,448.00	(5,086,201.00)
2014	15,804.00	(379,127.00)	14,340.00	(344,284.00)	203,448.00	(4,882,753.00)
2015	15,804.00	(363,323.00)	14,340.00	(329,944.00)	203,448.00	(4,679,305.00)
2016	15,804.00	(347,519.00)	14,340.00	(315,604.00)	203,448.00	(4,475,857.00)
2017	15,804.00	(331,715.00)	14,340.00	(301,264.00)	203,448.00	(4,272,409.00)
2018	15,804.00	(315,911.00)	14,340.00	(286,924.00)	203,448.00	(4,068,961.00)
2019	15,804.00	(300,107.00)	14,340.00	(272,584.00)	203,448.00	(3,865,513.00)
2020	15,804.00	(284,303.00)	14,340.00	(258,244.00)	203,448.00	(3,662,065.00)
2021	15,804.00	(268,499.00)	14,340.00	(243,904.00)	203,448.00	(3,458,617.00)
2022	15,804.00	(252,695.00)	14,340.00	(229,564.00)	203,448.00	(3,255,169.00)
2023	15,804.00	(236,891.00)	14,340.00	(215,224.00)	203,448.00	(3,051,721.00)
2024	15,804.00	(221,087.00)	14,340.00	(200,884.00)	203,448.00	(2,848,273.00)
2025	15,804.00	(205,283.00)	14,340.00	(186,544.00)	203,448.00	(2,644,825.00)
2026	15,804.00	(189,479.00)	14,340.00	(172,204.00)	203,448.00	(2,441,377.00)
2027	15,804.00	(173,675.00)	14,340.00	(157,864.00)	203,448.00	(2,237,929.00)
2028	15,804.00	(157,871.00)	14,340.00	(143,524.00)	203,448.00	(2,034,481.00)
2029	15,804.00	(142,067.00)	14,340.00	(129,184.00)	203,448.00	(1,831,033.00)
2030	15,804.00	(126,263.00)	14,340.00	(114,844.00)	203,448.00	(1,627,585.00)
2031	15,804.00	(110,459.00)	14,340.00	(100,504.00)	203,448.00	(1,424,137.00)
2032	15,804.00	(94,655.00)	14,340.00	(86,164.00)	203,448.00	(1,220,689.00)
2033	15,804.00	(78,851.00)	14,340.00	(71,824.00)	203,448.00	(1,017,241.00)
2034	15,804.00	(63,047.00)	14,340.00	(57,484.00)	203,448.00	(813,793.00)
2035	15,804.00	(47,243.00)	14,340.00	(43,144.00)	203,448.00	(610,345.00)
2036	15,804.00	(31,439.00)	14,340.00	(28,804.00)	203,448.00	(406,897.00)
2037	15,804.00	(15,635.00)	14,340.00	(14,464.00)	203,448.00	(203,449.00)
2038	15,635.00	-	14,464.00	-	203,449.00	-

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

FR IV.6

**Pennsylvania-American Water Company**  
**IV. Taxes**

6. Submit a schedule showing the adjustments for taxable net income per books, including below-the-line items, and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purposes.

**Answer:**

Please see the calculation of State and Federal Income Taxes page in Exhibit No. 3-A for Water, Wastewater SSS General, Royersford Wastewater, Upper Pottsgrove Wastewater, York Wastewater and Wastewater CSS.

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

FR IV.7

**Pennsylvania-American Water Company**

**IV. Taxes**

7. Submit detailed calculations supporting historic and future taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

**Answer:** Pennsylvania-American Water Company operates only in Pennsylvania. State and Federal income taxes are calculated on a total company basis; no allocation of taxable income among its operating divisions occurs.



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

FR IV.8

**Pennsylvania-American Water Company**  
**IV. Taxes**

8.               Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

**Answer:**       Please see the answer to question no. FR IV.12 of this exhibit. Deferred taxes due to accelerated depreciation are the most significant component of the Company's deferred income taxes.

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

FR IV.9

**Pennsylvania-American Water Company**  
**IV. Taxes**

9. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

**Answer:** Actual cost of removal of any retired plant is deductible for tax purposes in the income tax calculation. The tax adjustment is to remove any book accrual and deduct the actual cost of removal. Cost of removal of retired plant installed in the years 1970 to 1980 inclusive is deducted as a current expense as permitted under the Asset Depreciation Range (ADR) election. (Paragraph 104 of the 1971 Tax Depreciation Guide). The Modified Accelerated Cost Recovery System (MACRS) (after 1980) provides for the deduction as well.

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

FR IV.10

**Pennsylvania-American Water Company**

**IV. Taxes**

10. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. If not, explain.

**Answer:** Pennsylvania American Water Company flows through all accelerated depreciation on property installed prior to 1970 for federal and state income taxes.

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

FR IV.11

**Pennsylvania-American Water Company**  
**IV. Taxes**

11. Show any income tax loss or gain carryovers from previous years that may affect historic test year income taxes or future test year income taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the historic test year.

**Answer:** Pennsylvania American had a federal net operating loss (NOL) that originated in 2008. The federal net operating loss carryforward balance was \$43,593,757 as of 12/31/2019, \$31,781,216 as of 12/31/2020 and \$0 as of 12/31/2021. The state NOL is \$9,787,609 as of 12/31/2019 and did not change through 12/31/2021. See FR IV.11\_Attachment.

Pennsylvania American Water  
Net Operating Loss Carryforward

F IV.11

	<u>NOL Available for</u>	<u>Generated</u>		<u>Generated</u>		<u>Estimate</u>	
	<u>2019</u>	<u>(Utilized) in 2019</u>	<u>NOL at 12/31/19</u>	<u>(Utilized) in 2020</u>	<u>NOL @ 12/31/20</u>	<u>Generated</u>	<u>12/31/2021 NOL</u>
Federal NOL	54,930,500	(11,336,743)	43,593,757	(11,812,541)	31,781,216	(31,781,216)	(0)
State NOL	9,787,609		9,787,609		9,787,609		9,787,609

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

FR IV.12

**Pennsylvania-American Water Company**  
**IV. Taxes**

12. Provide a detailed analysis of Taxes Accrued per books as of the historic and future test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

**Answer:**

	FEDERAL	STATE	TOTAL
2021 Current taxes and Deferred income taxes	\$518,106,236	\$224,655,981	\$742,762,218

Income taxes are accrued each month based on taxable income for the month. Monthly amounts for Federal and State Income Taxes are shown for FR XI.1. Please also refer to the calculation of Federal and State Income Taxes in Exhibit No. 3-A for the historical test year and the future test year.

Pennsylvania American Water Works Company  
December 2021 Tax Account  
EXHIBIT 3-A

FR IV.12

	12/31/2020	12/31/2021	2021 <u>FEDERAL</u> Current	Deferred	Expense	2021 <u>STATE</u> Current	Deferred	Expense	2021 <u>TOTAL</u>
DEF	(687,027,309)	(739,173,272)							
25310000 Deferred FIT Liability - Normalized Property	(507,653,128)	(507,653,128)		(507,653,128)					(507,653,128)
25311000 Deferred FIT Liability - Other	(34,128,012)	(32,947,228)		(32,947,228)					(32,947,228)
25319000 Deferred FIT Asset - Long Term	57,668,423	23,315,054		23,315,054					23,315,054
25321000 Deferred SIT Liability - Other	(202,914,593)	(221,887,971)					(221,887,971)		(221,887,971)
EXP	81,346,230	89,505,065							-
69011000 FIT - Current	8,106,719	18,631,832			18,631,832				18,631,832
69012000 FIT - Prior Year Adjustment	5,336,308	2,797,037			2,797,037				2,797,037
69021000 SIT - Current	4,753,283	12,560,743					12,560,743		12,560,743
69022000 SIT - Prior Year Adjustment	(29,012)	(5,356,187)					(5,356,187)		(5,356,187)
69062000 Deferred FIT - Prior Year Adjustment	(4,869,835)	(1,937,266)			(1,937,266)				(1,937,266)
69065000 Deferred FIT - Other	44,054,715	41,369,849			41,369,849				41,369,849
69072000 Deferred SIT - Prior Year Adjustment	(2,192,289)	957,339						957,339	957,339
69073500 Deferred SIT - Other	26,186,341	20,481,718					20,481,718		20,481,718
FIN48	(51,379,200)	(60,104,027)							-
26580000 FIN 48 Reserve - Federal	(23,295,396)	(30,052,160)							-
26581000 FIN 48 Reserve - State	(28,083,803)	(30,051,866)							-
ITCEXP	(233,592)	(233,594)							-
69522000 Investment Tax Credits Restored - 3%	(15,804)	(15,804)			(15,804)				(15,804)
69523000 Investment Tax Credits Restored - 4%	(14,340)	(14,340)			(14,340)				(14,340)
69524000 Investment Tax Credits Restored - 10%	(203,448)	(203,450)			(203,450)				(203,450)
PAY	3,959,019	(3,588,945)							-
23621000 Accrued FIT - Current Year	4,746,777	2,566,483	2,566,483						2,566,483
23622000 Accrued FIT - Prior Years	(5,336,308)	(3,387,417)	(3,387,417)						(3,387,417)
23631000 Accrued SIT - Current Year	(1,149,220)	(8,560,743)				(8,560,743)			(8,560,743)
23632000 Accrued SIT - Prior Years	5,697,770	5,792,732				5,792,732			5,792,732
REGEXP	(4,843,217)	(35,103,788)							-
69063000 Deferred FIT - Reg Asset/Liability	228,452	(1,556,145)			(1,556,145)				(1,556,145)
69073000 Deferred SIT - Reg Asset/Liability	(5,071,669)	(33,547,643)					(33,547,643)		(33,547,643)
			<b>(820,934)</b>	<b>(517,285,302)</b>	<b>59,071,713</b>	<b>(2,768,011)</b>	<b>(221,887,971)</b>	<b>(4,904,030)</b>	<b>(688,594,535)</b>
Balance Sheet				(518,106,236)			(224,655,981)		(742,762,218)

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

FR IV.13

**Pennsylvania-American Water Company**

**IV. Taxes**

13. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 if applicable, a Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. If this request is not applicable, provide an explanation.
  - a. State what option has been chosen by the group.
  - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
  - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
  - d. Provide annual income tax return for group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

**Answer:** This request is not applicable to Pennsylvania-American Water Company. Please see PAWC Statement No. 8 for discussion of the consolidated tax liability.



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

FR IV.14

**Pennsylvania-American Water Company**  
**IV. Taxes**

14. Please provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation work papers for the Company's consolidated tax savings adjustment.

**Answer:** The Company is providing to the Commission federal corporate income tax returns for the years 2016 through 2020. The returns are proprietary and confidential. Accordingly, the Company is providing those returns, together with back-up calculations of the “differential” identified in Section 1301.1(b) of the Public Utility Code, which include information from such returns, in sealed envelopes that marked “CONFIDENTIAL AND PROPRIETARY”. The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL, by the Commission; that the Commission’s secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa. Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company’s request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement.

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

FR IV.15

**Pennsylvania-American Water Company**  
**IV. Taxes**

15. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. Social Security
  - b. Unemployment
  - c. Capital stock
  - d. Public utility realty
  - e. P.U.C. assessment
  - f. Other property
  - g. Any other appropriate categories

**Answer:**

For a, b, d, e, and f, please refer to Exhibit No. 3-A for Water, Wastewater SSS, Royersford WW, Upper Pottsgrove WW, York WW and Wastewater CSS.

- c. The Capital Stock tax is no longer applicable.
- g. None.

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

FR IV.16

**Pennsylvania-American Water Company**  
**IV. Taxes**

16. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma, existing rates, and under proposed rates.

**Answer:**

Please see FR IV.12 and Exhibit No. 3-A for Water, Wastewater SSS General, Royersford Wastewater, Upper Pottsgrove Wastewater, York Wastewater and Wastewater CSS for the calculation of deferred income taxes.

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

FR IV.17

**Pennsylvania-American Water Company**  
**IV. Taxes**

17. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the historic test year before any rate increase.
  - b. Show income taxes for the annualized and normalized test year.
  - c. Show income tax effect of the rate increase requested.
  - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

**Answer:**

a. – d. Please see the Income Statement and Calculation of Federal and State Income Taxes in Exhibit No. 3-A for Water, Wastewater SSS General, Royersford Wastewater, Upper Pottsgrove Wastewater, York Wastewater and Wastewater CSS.

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

FR IV.18

**Pennsylvania-American Water Company**  
**IV. Taxes**

18. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:
- a. Actual per book test year
  - b. Annualized historic test year-end
  - c. Proposed future test year-end

**Answer:**

Please refer to the Application of Income Deductions in Exhibit No. 3-A for Water, Wastewater SSS General, Royersford Wastewater, Upper Pottsgrove Wastewater, York Wastewater and Wastewater CSS.

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

FR V.1

**Pennsylvania-American Water Company**  
**V. Rate Base**

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

**Answer:** Please refer to the rate base page contained in Exhibit No. 3-A.

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

FR V.2

**Pennsylvania-American Water Company**  
**V. Rate Base**

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. This exhibit should be updated at the conclusion of these proceedings.

**Answer:** There is no claim being made for construction work in progress in this filing.

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

FR V.3

**Pennsylvania-American Water Company**  
**V. Rate Base**

3. If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include a list of items needed to complete each project, such as landscaping and fencing, and estimated total amounts to be spent to complete each project. These exhibits should be updated at the conclusion of these proceedings.

**Answer:** The Company's claim does not include any non-revenue producing construction work in progress.



Pennsylvania-American Water Company  
Data Requirements of the Pennsylvania Public Utility Commission  
Plant Held For Future Use

FR V.4

**Pennsylvania-American Water Company**  
**V. Rate Base**

4. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and original its cost.
  - b. Expected date of use for each item claimed.
  - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
  - d. Date when each item was acquired.
  - e. Date when each item was placed in the plant held for future use.

**Answer:** The Company has made no claim for Utility Plant Held for Future Use in its rate base elements.

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

FR V.5

**Pennsylvania-American Water Company**  
**V. Rate Base**

5. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances, noting quantity and price for the fuel inventories by type of fuel for the thirteen months prior to the end of the historic test year by location, station, etc. Explain the method of determining the claim if other than that described above.

**Answer:**

Water Operations

	<b>Account</b>
	<b>15120000</b>
	<b>Fuel Stock</b>
	<b>Balance per</b>
<b><u>Period</u></b>	<b><u>G/L</u></b>
Dec-20	337
Jan-21	337
Feb-21	337
Mar-21	0
Apr-21	0
May-21	0
Jun-21	0
Jul-21	0
Aug-21	0
Sep-21	0
Oct-21	0
Nov-21	0
Dec-21	0

Wastewater SSS General Operations - None

Royersford WW Operations - None

Upper Pottsgrove WW Operations - None

York WW Operations - None

Wastewater CSS Operations - None

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

FR V.6

**Pennsylvania-American Water Company**  
**V. Rate Base**

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

**Answer:**

Additions:

See Materials and Supplies in Exhibit No. 3-A.  
 See Cash Working Capital in Exhibit No. 3-A.  
 See Accrued and Prepaid Taxes in Exhibit No. 3-A.  
 See Acquisition Adjustments in Exhibit No. 3-A.  
 See Other Additions (Winola Water Company Receivership Costs) in Water Operations Exhibit 3-A.

Deductions:

See Cash Working Capital – Interest and Dividends Exhibit No. 3-A.  
 See Unamortized Investment Tax Credit (3%) in Exhibit No. 3-A.  
 See Extension Deposits in Suspense Exhibit No. 3-A.  
 See Citizens Acquisition CIAC & CAC in Exhibit 3-A.  
 See TCJA Stub Period and Deferred Tax Credit in Exhibit No. 3-A.  
 See Other Deductions (Equipment Discount) in Water Operations Exhibit 3-A.  
 See Deferred Taxes in Exhibit No. 3-A.

For further explanation please see the Direct Testimony of Company witness Stacey Gress.

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

FR V.7

**Pennsylvania-American Water Company**  
**V. Rate Base**

7. Provide schedules and data in support of the following working capital items:
- a. Prepayments—List and identify all items
  - b. Federal Income Tax accrued or prepaid
  - c. Pennsylvania State Income Tax accrued or prepaid
  - d. Pennsylvania Capital Stock Tax accrued or prepaid
  - e. Pennsylvania Public Utility Realty Tax accrued or prepaid
  - f. Payroll taxes accrued or prepaid
  - g. Any adjustments related to the above items for ratemaking purposes.

**Answer:**

- a. Please refer to FR V.8 and FR V.9.
- b. Please refer to Accrued and Prepaid Taxes Exhibit No. 3-A.
- c. Please refer to Accrued and Prepaid Taxes Exhibit No. 3-A.
- d. Please refer to Accrued and Prepaid Taxes Exhibit No. 3-A.
- e. Please refer to Accrued and Prepaid Taxes Exhibit No. 3-A.
- f. Please refer to FR V.8.
- g. Not applicable.

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

FR V.8

**Pennsylvania-American Water Company**  
**V. Rate Base**

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.
  - a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.

**Answer:** Please refer to FR V.08\_Attachment.

**Pennsylvania American Water Company**  
**Revenue Lead Lag Study**  
**12 Months Ending 12/31/2021**

<b>Line</b>		<b>Days</b>
<b><u>No.</u></b>		
<b>1</b>	Service Lag	15.04
<b>2</b>		
<b>3</b>	Billing Lag	2.00
<b>4</b>		
<b>5</b>	Avg. Daily Balance Accts. Receivable	\$ 81,731,670
<b>6</b>	Total Annual Revenues	763,663,376
<b>7</b>	Average Daily Revenues	2,092,228
<b>8</b>		
<b>9</b>	Avg. No. Days of Revenue Receivable/Collection Lag Days	39.06
<b>10</b>		
<b>11</b>	Lockbox Float	0.78
<b>12</b>		
<b>13</b>	Total Revenue Lag Days	56.89
<b>14</b>		
<b>15</b>		
<b>16</b>	<u>Service Lag is calculated as follows:</u>	
<b>17</b>	October 2021 Average Service Lag	15.21
<b>18</b>	November 2021 Average Service Lag	14.50
<b>19</b>	December 2021 Average Service Lag	15.31
<b>20</b>	Overall Average - Oct 2021 through Dec 2021	15.04
<b>21</b>		
<b>22</b>		

Pennsylvania American Water Company  
Collection Lag  
12 Months Ending 12/31/2021

Day	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	77,250,692	81,402,722	80,939,796	72,662,190	78,894,031	78,769,314	79,279,624	84,308,833	78,089,967	80,783,493	78,183,692	72,988,955
2	77,255,621	80,396,725	79,797,015	72,806,459	78,767,141	78,741,096	78,866,757	82,128,014	76,846,411	80,789,539	77,704,432	72,353,199
3	77,255,614	80,171,510	80,126,868	72,808,580	76,985,385	81,693,030	78,872,552	81,359,659	79,118,460	80,789,479	78,554,492	72,611,982
4	72,277,899	80,569,962	83,379,791	72,807,910	74,089,295	81,373,745	78,872,621	82,061,388	79,125,910	77,931,674	79,548,343	72,709,261
5	71,211,882	82,498,429	83,214,824	69,082,449	70,821,374	81,378,744	78,751,722	81,485,625	79,127,065	77,063,176	80,121,510	72,710,316
6	72,077,448	82,503,578	83,224,856	72,092,294	72,691,740	81,379,388	77,843,909	82,132,717	79,012,609	77,146,309	80,208,277	72,535,863
7	75,220,287	82,503,778	83,225,276	72,766,127	75,181,688	80,099,414	78,630,953	82,136,036	75,594,065	80,318,882	80,208,740	73,274,676
8	76,900,318	81,505,884	82,550,954	74,967,352	75,186,789	80,569,539	80,010,845	82,136,185	76,500,143	81,653,703	80,400,525	73,809,068
9	76,923,665	82,110,607	80,310,714	75,948,015	75,186,846	81,177,615	81,817,514	84,314,665	77,440,792	81,657,953	80,234,997	73,843,925
10	76,924,026	83,631,215	82,564,729	75,953,592	79,045,705	83,151,016	81,818,212	84,200,065	79,628,727	81,658,540	80,252,861	73,582,506
11	75,868,280	85,042,626	84,689,703	75,954,107	79,796,459	83,831,599	81,818,779	84,262,196	79,643,221	82,616,197	84,225,527	73,602,324
12	75,867,718	84,670,647	84,937,580	74,077,341	79,841,971	83,834,638	79,855,585	81,658,668	79,645,396	79,652,276	80,554,093	73,600,791
13	79,588,552	84,673,875	84,943,575	76,531,321	80,584,749	83,834,819	78,538,133	84,546,555	77,662,436	80,376,466	80,753,165	73,559,626
14	80,432,065	84,674,038	84,943,733	77,783,025	82,393,177	82,154,497	79,721,003	84,546,896	77,305,650	80,557,875	80,753,355	74,484,946
15	82,392,941	85,653,117	82,743,064	78,973,698	82,514,281	82,426,853	82,449,494	84,546,924	77,804,372	82,147,925	78,447,773	74,120,505
16	82,397,194	81,755,890	83,196,521	79,013,383	82,513,234	82,456,632	84,968,943	82,389,684	80,405,300	82,313,730	79,301,314	75,244,762
17	82,397,287	82,849,094	82,739,421	79,019,532	81,630,131	84,633,323	84,979,097	83,805,266	82,848,798	82,313,821	81,780,393	76,490,134
18	81,466,158	86,444,158	82,402,034	79,019,906	81,457,907	86,262,268	84,979,283	83,704,298	83,252,551	80,325,899	82,122,739	76,864,396
19	81,400,357	86,263,423	85,087,168	79,751,273	82,242,557	86,527,693	82,743,947	87,359,810	83,265,152	80,329,227	83,939,220	76,864,473
20	84,036,986	86,266,490	85,091,970	80,131,953	84,486,028	86,527,786	82,632,898	89,994,099	82,376,386	82,187,068	84,329,982	80,978,981
21	88,349,391	86,266,906	85,092,031	84,472,033	88,967,205	88,673,940	86,785,544	90,054,093	83,581,883	84,585,405	84,329,805	82,401,705
22	88,981,308	85,443,249	83,800,250	85,335,743	89,333,589	89,787,917	90,815,586	90,054,057	87,726,072	87,095,871	82,486,599	82,996,878
23	88,985,472	85,968,374	84,419,853	84,484,506	89,332,866	89,283,896	91,702,174	89,662,324	86,839,493	87,099,775	82,076,010	83,032,590
24	88,985,509	87,899,738	83,062,816	84,490,365	87,364,637	89,097,007	92,061,315	88,425,816	89,132,822	87,099,328	81,719,968	83,060,328
25	90,189,623	87,925,402	83,729,289	84,490,462	87,049,992	88,221,175	92,061,267	87,553,375	89,216,471	87,283,796	81,689,276	83,060,501
26	90,071,662	86,137,747	82,043,994	83,807,241	87,912,543	88,232,536	89,038,167	86,070,717	89,216,682	86,488,691	80,347,038	83,060,778
27	89,451,242	86,143,457	82,051,584	97,275,723	86,445,668	88,232,500	89,189,929	85,846,560	86,141,619	84,889,688	80,347,516	81,041,166
28	87,394,081	86,143,487	82,051,644	83,593,357	84,365,516	84,930,731	87,293,095	86,043,297	84,267,203	84,793,189	80,348,335	78,249,041
29	85,026,394		78,501,853	81,898,041	84,370,858	82,607,051	87,111,703	86,043,120	84,529,858	82,256,580	75,747,826	76,757,114
30	85,029,760		75,976,831	79,095,371	84,371,158	80,289,777	84,311,948	82,136,596	81,506,606	82,269,611	73,304,074	74,849,589
31	85,029,987		74,313,289		84,296,910		84,310,250	78,620,697		82,269,579		72,645,248
Total	2,526,639,420	2,357,516,127	2,555,153,025	2,361,093,349	2,528,121,433	2,520,179,538	2,592,132,848	2,623,588,236	2,446,852,120	2,548,744,744	2,414,021,878	2,367,385,627

SUM OF A/R BALANCES 29,841,428,343

PLUS:  
UNCOLLECTIBLES DEDUCTED  
FROM A/R BALANCE 9,368,615

WATER & SEWER REVENUE EXCLUDING UNBILLED	763,663,376
DAYS IN THE BASE YEAR Ending 12/31/2021	365
AVERAGE BILLED REVENUE PER DAY	2,092,228

SUBTOTAL 29,832,059,728

AVERAGE A/R BALANCE PER DAY 81,731,670

AVERAGE BILLED REVENUE PER DAY 2,092,228

AVERAGE LAG 39.06

**Pennsylvania American Water Company**

**Lead/Lag Study Input - Total Company Summary**

**Per Books - 12 Months Ending December 31, 2021**

<u>Line</u>	<u>Description</u>	<u>Lag Days</u>	
<b>1</b>	LABOR AND PAYROLL TAXES	12.09	
<b>2</b>	GROUP INSURANCE	10.42	
<b>3</b>	OPEB'S	4.00	
<b>4</b>	PENSION	(3.31)	
<b>5</b>	PURCHASED POWER	29.97	
<b>6</b>	PURCHASED WATER	35.49	
<b>7</b>	CHEMICALS	49.18	
<b>8</b>	MISCELLANEOUS	41.24	
<b>9</b>	TRANSPORTATION	57.82	
<b>10</b>	INS OTHER THAN GROUP	(64.44)	
<b>11</b>	SERVICE COMPANY	12.09	*
<b>12</b>	WASTE DISPOSAL	43.88	
<b>13</b>	TELEPHONE	(0.01)	
<b>14</b>	RENTS	(8.28)	
<b>15</b>	NATURAL GAS	34.44	

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



**Pennsylvania American Water Company**

**Lead Lag for Labor Expenses**

**12 Months Ending 12/31/2021**

Description	Amount	Lag Days	Dollar Days
Payroll	\$58,869,274	12.0	\$706,431,284
FUTA	\$53,557	12.0	\$642,679
SUTA	\$197,482	12.0	\$2,369,780
FICA	\$7,288,483	12.0	\$87,461,791
Total	<u>\$66,408,794</u>		<u>\$796,905,534</u>
Avg Lag days	12.00		
Check Float	<u>0.09</u>		
Avg Lag w/Check Float	<u>12.09</u>		

**PAYROLL TAXES - FUTA, SUTA, FICA**

All company employees are paid for a two week period

Pay date is five days following the end of the payroll period

The payroll tax payment is made to ADP, the outside payroll processing company

Pennsylvania American Water Company  
Lead Lag for Group Insurance Expenses  
12 Months Ending 12/31/2021

Line No.				Service Period		Midpoint	Total Lag		Dollars Days	Vendor #	Vendor Name
	Document #	Paid	Payment Amount	From	To		Days				
1	3000666116	01/14/21	\$824,096.63	12/28/20	01/10/21	7.00	11.00	\$9,065,062.93	130326	Northern Trust Company	US
2	3000668510	01/28/21	824,572.31	01/11/21	01/24/21	7.00	11.00	9,070,295.41	130326	Northern Trust Company	US
3	3000671227	02/10/21	824,667.05	01/25/21	02/07/21	7.00	10.00	8,246,670.50	130326	Northern Trust Company	US
4	3000674236	02/25/21	822,302.66	02/08/21	02/21/21	7.00	11.00	9,045,329.26	130326	Northern Trust Company	US
5	3000677015	03/11/21	822,168.73	02/22/21	03/07/21	7.00	11.00	9,043,856.03	130326	Northern Trust Company	US
6	3000679930	03/25/21	823,976.60	03/08/21	03/21/21	7.00	11.00	9,063,742.60	130326	Northern Trust Company	US
7	3000682560	04/08/21	823,968.60	03/22/21	04/04/21	7.00	11.00	9,063,654.60	130326	Northern Trust Company	US
8	3000685139	04/22/21	821,170.03	04/05/21	04/18/21	7.00	11.00	9,032,870.33	130326	Northern Trust Company	US
9	3000688261	05/06/21	825,295.62	04/19/21	05/02/21	7.00	11.00	9,078,251.82	130326	Northern Trust Company	US
10	3000690925	05/20/21	819,089.04	05/03/21	05/16/21	7.00	11.00	9,009,979.44	130326	Northern Trust Company	US
11	3000693322	06/02/21	816,795.21	05/17/21	05/30/21	7.00	10.00	8,167,952.10	130326	Northern Trust Company	US
12	3000696483	06/16/21	822,681.20	05/31/21	06/13/21	7.00	10.00	8,226,812.00	130326	Northern Trust Company	US
13	3000699322	06/30/21	825,590.29	06/14/21	06/27/21	7.00	10.00	8,255,902.90	130326	Northern Trust Company	US
14	3000702005	07/14/21	828,911.60	06/28/21	07/11/21	7.00	10.00	8,289,116.00	130326	Northern Trust Company	US
15	3000704930	07/29/21	825,350.07	07/12/21	07/25/21	7.00	11.00	9,078,850.77	130326	Northern Trust Company	US
16	3000708299	08/11/21	828,202.16	07/26/21	08/08/21	7.00	10.00	8,282,021.60	130326	Northern Trust Company	US
17	3000711114	08/25/21	818,156.41	08/09/21	08/22/21	7.00	10.00	8,181,564.10	130326	Northern Trust Company	US
18	3000713883	09/08/21	817,738.24	08/23/21	09/05/21	7.00	10.00	8,177,382.40	130326	Northern Trust Company	US
19	3000716740	09/22/21	813,552.78	09/06/21	09/19/21	7.00	10.00	8,135,527.80	130326	Northern Trust Company	US
20	3000719551	10/06/21	822,451.32	09/20/21	10/03/21	7.00	10.00	8,224,513.20	130326	Northern Trust Company	US
21	3000722502	10/20/21	819,859.11	10/04/21	10/17/21	7.00	10.00	8,198,591.10	130326	Northern Trust Company	US
22	3000725359	11/03/21	818,247.52	10/18/21	10/31/21	7.00	10.00	8,182,475.20	130326	Northern Trust Company	US
23	3000728179	11/17/21	821,048.81	11/01/21	11/14/21	7.00	10.00	8,210,488.10	130326	Northern Trust Company	US
24	3000730831	12/01/21	821,909.33	11/15/21	11/28/21	7.00	10.00	8,219,093.30	130326	Northern Trust Company	US

\$19,731,801.32

\$205,550,003.49

Avg Lag for Group Insurance 10.42

Check Float -

Avg Lag w/Check Float 10.42

Pennsylvania American Water Company

Lead Lag for OPEB Expense

12 Months Ending 12/31/2021

Line No							Service		Midpoint	Total Lag	Dollars	Vendor
	Profit Ctr	Account	Document #	Paid	Amount		From	To		Days	Days	
1	2401	26221000	5000910220	07/06/21	\$576,500.00		01/01/21	01/01/22	183.00	4.00	\$2,306,000.00	Wells Fargo - Pension & VEBA
					<u>\$576,500.00</u>							<u>\$2,306,000.00</u>

Avg Lag for OPEB Expense	4.00
Check Float	-
Avg Lag w/Check Float	<u>4.00</u>

**Pennsylvania American Water**  
**Lead Lag for Pension Expenses**  
**12 Months Ending 12/31/2021**

Line					Service			Total Lag	Dollars	
No.	Account	Document Number	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	26212000	5000863144	02/11/21	\$1,509,450	01/01/21	12/31/21	182.50	(140.50)	(\$212,077,725)	Wells Fargo - Pension & VEBA US
2	26212000	5000893209	05/14/21	\$1,509,450	01/01/21	12/31/21	182.50	(48.50)	(\$73,208,325)	Wells Fargo - Pension & VEBA US
3	26212000	5000923526	08/09/21	\$1,613,550	01/01/21	12/31/21	182.50	38.50	\$62,121,675	Wells Fargo - Pension & VEBA US
4	26212000	5000956766	11/04/21	\$1,613,550	01/01/21	12/31/21	182.50	125.50	\$202,500,525	Wells Fargo - Pension & VEBA US
				<u>\$6,246,000</u>				Total	<u>(\$20,663,850)</u>	
Avg Lag for Pension Expense									(3.31)	
Check Float									-	
Avg Lag w/Check Float									<u>(3.31)</u>	

Pennsylvania American Water Company  
Lead Lag for Purchased Power Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount in local currency	Service Period		Midpoint	Total Lag	Dollars		
						From	To		Days	Days	Vendor	
1	2411	51510000	5000852522	01/07/21	\$76,213.42	11/30/20	12/29/20	15.00	24.00	\$1,829,122.08	Constellation NewEnergy/4640	
2	2411	51510000	5000862029	02/08/21	87,636.73	12/30/20	01/31/21	16.50	24.50	2,147,099.89	Constellation NewEnergy/4640	
3	2411	51510000	5000872390	03/15/21	78,596.65	02/01/21	03/01/21	14.50	28.50	2,240,004.53	Constellation NewEnergy/4640	
4	2411	51510000	5000881657	04/13/21	74,474.44	03/02/21	03/30/21	14.50	28.50	2,122,521.54	Constellation NewEnergy/4640	
5	2411	51510000	5000890050	05/06/21	79,220.33	03/31/21	05/01/21	16.00	21.00	1,663,626.93	Constellation NewEnergy/4640	
6	2411	51510000	5000900436	06/07/21	77,798.20	05/02/21	05/31/21	15.00	22.00	1,711,560.40	Constellation NewEnergy/4640	
7	2411	51510000	5000912955	07/12/21	79,050.32	06/01/21	06/29/21	14.50	27.50	2,173,883.80	Constellation NewEnergy/4640	
8	2411	51510000	5000923228	08/09/21	87,323.01	06/30/21	07/31/21	16.00	25.00	2,183,075.25	Constellation NewEnergy/4640	
9	2411	51510000	5000934527	09/08/21	81,375.83	08/01/21	08/29/21	14.50	24.50	1,993,707.84	Constellation NewEnergy/4640	
10	2411	51510000	5000944169	10/05/21	78,263.92	08/30/21	09/28/21	15.00	22.00	1,721,806.24	Constellation NewEnergy/4640	
11	2411	51510000	5000957075	11/05/21	75,534.96	09/29/21	10/27/21	14.50	23.50	1,775,071.56	Constellation NewEnergy/4640	
12	2411	51510000	5000968616	12/07/21	84,734.42	10/28/21	11/28/21	16.00	25.00	2,118,360.50	Constellation NewEnergy/4640	
13	2467	51510000	5000886943	04/27/21	31,118.00	03/24/21	04/21/21	14.50	20.50	637,919.00	Constellation NewEnergy/4640	
14	2467	51510000	5000908099	06/28/21	31,670.11	05/21/21	06/22/21	16.50	22.50	712,577.48	Constellation NewEnergy/4640	
15	2467	51510000	5000975493	12/22/21	30,489.05	11/18/21	12/20/21	16.50	18.50	564,047.43	Constellation NewEnergy/4640	
16	2451	51510000	5000858856	01/28/21	31,776.17	12/23/20	01/25/21	17.00	20.00	635,523.40	Constellation NewEnergy/4640	
17	2451	51510000	5000908099	06/28/21	31,482.23	05/22/21	06/22/21	16.00	22.00	692,609.06	Constellation NewEnergy/4640	
18	2451	51510000	5000918427	07/27/21	31,351.60	06/23/21	07/22/21	15.00	20.00	627,032.00	Constellation NewEnergy/4640	
19	2451	51510000	5000930174	08/25/21	30,034.76	07/23/21	08/20/21	14.50	19.50	585,677.82	Constellation NewEnergy/4640	
20	2451	51510000	5000940271	09/24/21	33,417.12	08/21/21	09/21/21	16.00	19.00	634,925.28	Constellation NewEnergy/4640	
21	2451	51510000	5000951676	10/25/21	30,638.35	09/22/21	10/20/21	14.50	19.50	597,447.83	Constellation NewEnergy/4640	
22	2451	51510000	5000968236	12/06/21	30,351.54	10/21/21	11/18/21	14.50	32.50	986,425.05	Constellation NewEnergy/4640	
23	2411	51510000	5000852522	01/07/21	87,689.46	11/30/20	12/29/20	15.00	24.00	2,104,547.04	Constellation NewEnergy/4640	
24	2411	51510000	5000862029	02/08/21	100,407.40	12/30/20	01/31/21	16.50	24.50	2,459,981.30	Constellation NewEnergy/4640	
25	2411	51510000	5000872390	03/15/21	90,270.35	02/01/21	03/01/21	14.50	28.50	2,572,704.98	Constellation NewEnergy/4640	
26	2411	51510000	5000881657	04/13/21	82,668.34	03/02/21	03/30/21	14.50	28.50	2,356,047.69	Constellation NewEnergy/4640	
27	2411	51510000	5000890662	05/07/21	87,992.43	03/31/21	05/01/21	16.00	22.00	1,935,833.46	Constellation NewEnergy/4640	
28	2411	51510000	5000900436	06/07/21	86,163.59	05/02/21	05/31/21	15.00	22.00	1,895,598.98	Constellation NewEnergy/4640	
29	2411	51510000	5000912955	07/12/21	87,636.94	06/01/21	06/29/21	14.50	27.50	2,410,015.85	Constellation NewEnergy/4640	
30	2411	51510000	5000923228	08/09/21	96,397.92	06/30/21	07/31/21	16.00	25.00	2,409,948.00	Constellation NewEnergy/4640	
31	2411	51510000	5000934527	09/08/21	90,470.67	08/01/21	08/29/21	14.50	24.50	2,216,531.42	Constellation NewEnergy/4640	
32	2411	51510000	5000944169	10/05/21	86,349.72	08/30/21	09/28/21	15.00	22.00	1,899,693.84	Constellation NewEnergy/4640	
33	2411	51510000	5000957075	11/05/21	84,057.81	09/29/21	10/27/21	14.50	23.50	1,975,358.54	Constellation NewEnergy/4640	
34	2411	51510000	5000968236	12/06/21	94,796.12	10/28/21	11/28/21	16.00	24.00	2,275,106.88	Constellation NewEnergy/4640	
35	2412	51510000	5000855096	01/15/21	37,719.91	12/08/20	01/10/21	17.00	22.00	829,838.02	Constellation NewEnergy/4640	
36	2412	51510000	5000863959	02/16/21	31,037.32	01/11/21	02/08/21	14.50	22.50	698,339.70	Constellation NewEnergy/4640	
37	2412	51510000	5000873592	03/17/21	31,797.69	02/09/21	03/09/21	14.50	22.50	715,448.03	Constellation NewEnergy/4640	
38	2412	51510000	5000884940	04/22/21	32,778.61	03/10/21	04/10/21	16.00	28.00	917,801.08	Constellation NewEnergy/4640	

Pennsylvania American Water Company  
Lead Lag for Purchased Power Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount in local currency	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
39	2412	51510000	5000893119	05/14/21	31,248.43	04/11/21	05/09/21	14.50	19.50	609,344.39	Constellation NewEnergy/4640
40	2412	51510000	5000975493	12/22/21	36,527.83	11/08/21	12/09/21	16.00	29.00	1,059,307.07	Constellation NewEnergy/4640
41	2411	51510000	5000881270	04/12/21	30,749.03	03/03/21	03/31/21	14.50	26.50	814,849.30	Duquesne Light Company
42	2411	51510000	5000921825	08/04/21	31,428.98	07/01/21	08/01/21	16.00	19.00	597,150.62	Duquesne Light Company
43	2411	51510000	5000932971	09/02/21	31,709.09	08/02/21	08/30/21	14.50	17.50	554,909.08	Duquesne Light Company
44	2411	51510000	5000960374	11/15/21	35,628.73	09/30/21	10/28/21	14.50	32.50	1,157,933.73	Duquesne Light Company
45	2492	51510000	5000858476	01/27/21	33,233.47	12/17/20	01/19/21	17.00	25.00	830,836.75	Engie Resources/9001025/841680
46	2492	51510000	5000886942	04/27/21	32,859.32	03/20/21	04/20/21	16.00	23.00	755,764.36	Engie Resources/9001025/841680
47	2492	51510000	5000917912	07/26/21	32,108.67	06/19/21	07/20/21	16.00	22.00	706,390.74	Engie Resources/9001025/841680
48	2492	51510000	5000940886	09/27/21	32,011.97	08/19/21	09/17/21	15.00	25.00	800,299.25	Engie Resources/9001025/841680
49	2492	51510000	5000953371	10/28/21	32,293.06	09/18/21	10/18/21	15.50	25.50	823,473.03	Engie Resources/9001025/841680
50	2492	51510000	5000975493	12/22/21	31,353.23	11/17/21	12/16/21	15.00	21.00	658,417.83	Engie Resources/9001025/841680
51	2462	51510000	5000920691	08/02/21	32,714.97	06/25/21	07/26/21	16.00	23.00	752,444.31	Engie Resources/9001025/841680
52	2462	51510000	5000944699	10/06/21	30,261.25	08/25/21	09/23/21	15.00	28.00	847,315.00	Engie Resources/9001025/841680
53	2413	51510000	5000967194	12/02/21	33,467.30	10/19/21	11/17/21	15.00	30.00	1,004,019.00	Met-Ed/3687
54	2411	51510000	5000854193	01/13/21	82,924.87	11/30/20	12/29/20	15.00	30.00	2,487,746.10	Talen Energy Marketing LLC
55	2411	51510000	5000863704	02/12/21	81,831.83	12/30/20	01/28/21	15.00	30.00	2,454,954.90	Talen Energy Marketing LLC
56	2411	51510000	5000873208	03/16/21	87,466.44	01/29/21	02/28/21	15.50	31.50	2,755,192.86	Talen Energy Marketing LLC
57	2411	51510000	5000883007	04/19/21	82,946.66	03/01/21	03/29/21	14.50	35.50	2,944,606.43	Talen Energy Marketing LLC
58	2411	51510000	5000892715	05/13/21	87,179.42	03/30/21	04/28/21	15.00	30.00	2,615,382.60	Talen Energy Marketing LLC
59	2411	51510000	5000900941	06/08/21	89,955.01	04/29/21	05/27/21	14.50	26.50	2,383,807.77	Talen Energy Marketing LLC
60	2411	51510000	5000922663	08/06/21	169,006.41	05/28/21	06/28/21	16.00	55.00	9,295,352.55	Talen Energy Marketing LLC
61	2411	51510000	5000925142	08/12/21	88,135.62	06/29/21	07/28/21	15.00	30.00	2,644,068.60	Talen Energy Marketing LLC
62	2411	51510000	5000935307	09/10/21	88,189.06	07/29/21	08/26/21	14.50	29.50	2,601,577.27	Talen Energy Marketing LLC
63	2411	51510000	5000959205	11/12/21	170,709.29	08/27/21	10/26/21	30.50	47.50	8,108,691.28	Talen Energy Marketing LLC
64	2411	51510000	5000969767	12/09/21	83,892.62	10/27/21	11/25/21	15.00	29.00	2,432,885.98	Talen Energy Marketing LLC
65	2411	51510000	5000860701	02/04/21	35,682.34	11/30/20	12/29/20	15.00	52.00	1,855,481.68	Talen Energy Marketing LLC
66	2411	51510000	5000863704	02/12/21	35,541.92	12/30/20	01/28/21	15.00	30.00	1,066,257.60	Talen Energy Marketing LLC
67	2411	51510000	5000875835	03/23/21	38,162.54	01/29/21	02/28/21	15.50	38.50	1,469,257.79	Talen Energy Marketing LLC
68	2411	51510000	5000883007	04/19/21	35,940.54	03/01/21	03/29/21	14.50	35.50	1,275,889.17	Talen Energy Marketing LLC
69	2411	51510000	5000892715	05/13/21	38,288.63	03/30/21	04/28/21	15.00	30.00	1,148,658.90	Talen Energy Marketing LLC
70	2411	51510000	5000900941	06/08/21	39,844.13	04/29/21	05/27/21	14.50	26.50	1,055,869.45	Talen Energy Marketing LLC
71	2411	51510000	5000920084	07/30/21	39,370.33	05/28/21	06/25/21	14.50	49.50	1,948,831.34	Talen Energy Marketing LLC
72	2411	51510000	5000932288	09/02/21	38,074.48	05/28/21	06/28/21	16.00	82.00	3,122,107.36	Talen Energy Marketing LLC
73	2411	51510000	5000939325	09/22/21	38,950.18	06/29/21	07/27/21	14.50	71.50	2,784,937.87	Talen Energy Marketing LLC
74	2411	51510000	5000959205	11/12/21	112,690.20	07/28/21	10/26/21	45.50	62.50	7,043,137.50	Talen Energy Marketing LLC
75	2411	51510000	5000973808	12/20/21	37,012.96	10/27/21	11/25/21	15.00	40.00	1,480,518.40	Talen Energy Marketing LLC

Pennsylvania American Water Company  
Lead Lag for Purchased Power Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount in local currency	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
					<u>\$4,570,176.25</u>					<u>\$136,974,487.49</u>	

Average Lag for Power Expense	29.97
Check Float	0.00
Avg Lag w/Check Float	<u>29.97</u>

Pennsylvania American Water  
Lead Lag for Purchased Water Expense  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Service Period			Total Lag		Dollars		Vendor
				Paid Date	Amount in local currency	From	To	Midpoint	Days	Days	
1	2459	51010000	5000852116	01/06/21	\$37,459.55	11/23/20	12/28/20	18.00	27.00	\$1,011,407.85	Mt. Penn Borough Municipal Authority
2	2459	51010000	5000852116	01/06/21	36,403.79	11/23/20	12/28/20	18.00	27.00	982,902.33	Mt. Penn Borough Municipal Authority
3	2459	51010000	5000855665	01/19/21	10,727.98	11/02/20	12/01/20	15.00	64.00	686,590.72	Reading Area Water Authority
4	2464	51010000	5000855665	01/19/21	20,281.50	11/23/20	12/28/20	18.00	40.00	811,260.00	Borough of Phoenixville WST, MD
5	2459	51010000	5000858061	01/26/21	27,044.92	12/28/20	01/22/21	13.00	17.00	459,763.64	Mt. Penn Borough Municipal Authority
6	2451	51010000	5000858061	01/26/21	23,444.40	11/30/20	12/30/20	15.50	42.50	996,387.00	North Wales Water Authority
7	2423	51010000	5000859399	01/29/21	24,931.53	12/17/20	01/14/21	14.50	29.50	735,480.14	MAWC-Municipal Auth of Westmoreland Cty
8	2423	51010000	5000859839	02/01/21	66,552.33	12/17/20	01/14/21	14.50	32.50	2,162,950.73	MAWC-Municipal Auth of Westmoreland Cty
9	2423	51010000	5000859839	02/01/21	58,742.73	12/17/20	01/14/21	14.50	32.50	1,909,138.73	MAWC-Municipal Auth of Westmoreland Cty
10	2451	51010000	5000864994	02/17/21	16,854.10	12/30/20	01/28/21	15.00	35.00	589,893.50	North Wales Water Authority
11	2423	51010000	5000867867	02/26/21	80,376.33	01/14/21	02/17/21	17.50	26.50	2,129,972.75	MAWC-Municipal Auth of Westmoreland Cty
12	2423	51010000	5000867867	02/26/21	33,696.33	01/14/21	02/17/21	17.50	26.50	892,952.75	MAWC-Municipal Auth of Westmoreland Cty
13	2423	51010000	5000867867	02/26/21	64,627.53	01/14/21	02/17/21	17.50	26.50	1,712,629.55	MAWC-Municipal Auth of Westmoreland Cty
14	2423	51010000	5000876182	03/24/21	55,362.40	02/17/21	03/15/21	13.50	22.50	1,245,654.00	MAWC-Municipal Auth of Westmoreland Cty
15	2423	51010000	5000876182	03/24/21	22,986.16	02/17/21	03/15/21	13.50	22.50	517,188.60	MAWC-Municipal Auth of Westmoreland Cty
16	2423	51010000	5000876182	03/24/21	53,641.86	02/17/21	03/15/21	13.50	22.50	1,207,166.85	MAWC-Municipal Auth of Westmoreland Cty
17	2464	51010000	5000880613	04/08/21	64,748.50	01/26/21	02/24/21	15.00	58.00	3,755,413.00	Borough of Phoenixville WST, MD
18	2464	51010000	5000880613	04/08/21	20,250.00	01/26/21	02/24/21	15.00	58.00	1,174,500.00	Borough of Phoenixville WST, MD
19	2459	51010000	5000883006	04/19/21	28,094.57	01/22/21	02/19/21	14.50	73.50	2,064,950.90	Mt. Penn Borough Municipal Authority
20	2459	51010000	5000883006	04/19/21	35,741.33	02/19/21	03/26/21	18.00	42.00	1,501,135.86	Mt. Penn Borough Municipal Authority
21	2423	51010000	5000886942	04/27/21	60,234.27	03/15/21	04/15/21	16.00	28.00	1,686,559.56	MAWC-Municipal Auth of Westmoreland Cty
22	2423	51010000	5000886942	04/27/21	24,968.13	03/15/21	04/15/21	16.00	28.00	699,107.64	MAWC-Municipal Auth of Westmoreland Cty
23	2423	51010000	5000886942	04/27/21	56,342.85	03/15/21	04/15/21	16.00	28.00	1,577,599.80	MAWC-Municipal Auth of Westmoreland Cty
24	2464	51010000	5000886943	04/27/21	18,692.50	02/25/21	03/17/21	10.50	51.50	962,663.75	Borough of Phoenixville WST, MD
25	2459	51010000	5000893119	05/14/21	37,030.29	03/26/21	04/30/21	18.00	32.00	1,184,969.28	Mt. Penn Borough Municipal Authority
26	2423	51010000	5000896466	05/25/21	48,515.55	04/15/21	05/12/21	14.00	27.00	1,309,919.85	MAWC-Municipal Auth of Westmoreland Cty
27	2423	51010000	5000896466	05/25/21	19,544.01	04/15/21	05/12/21	14.00	27.00	527,688.27	MAWC-Municipal Auth of Westmoreland Cty
28	2423	51010000	5000896466	05/25/21	44,469.69	04/15/21	05/12/21	14.00	27.00	1,200,681.63	MAWC-Municipal Auth of Westmoreland Cty
29	2464	51010000	5000896989	05/26/21	28,941.00	03/15/21	04/15/21	16.00	57.00	1,649,637.00	Borough of Phoenixville WST, MD
30	2459	51010000	5000901628	06/10/21	28,584.38	04/30/21	05/28/21	14.50	27.50	786,070.45	Mt. Penn Borough Municipal Authority
31	2459	51010000	5000904351	06/17/21	10,889.22	04/02/21	05/18/21	23.50	53.50	582,573.27	Reading Area Water Authority
32	2423	51010000	5000909754	07/06/21	62,337.94	05/12/21	06/16/21	18.00	38.00	2,368,841.72	MAWC-Municipal Auth of Westmoreland Cty
33	2423	51010000	5000909754	07/06/21	27,280.06	05/12/21	06/16/21	18.00	38.00	1,036,642.28	MAWC-Municipal Auth of Westmoreland Cty
34	2423	51010000	5000909754	07/06/21	55,041.82	05/12/21	06/16/21	18.00	38.00	2,091,589.16	MAWC-Municipal Auth of Westmoreland Cty
35	2464	51010000	5000912379	07/09/21	20,250.00	05/18/21	06/03/21	8.50	44.50	901,125.00	Borough of Phoenixville WST, MD
36	2459	51010000	5000920080	07/30/21	16,020.87	05/14/21	06/29/21	23.50	54.50	873,137.42	Reading Area Water Authority
37	2423	51010000	5000920691	08/02/21	50,869.59	06/16/21	07/15/21	15.00	33.00	1,678,696.47	MAWC-Municipal Auth of Westmoreland Cty
38	2423	51010000	5000920691	08/02/21	21,189.03	06/16/21	07/15/21	15.00	33.00	699,237.99	MAWC-Municipal Auth of Westmoreland Cty
39	2423	51010000	5000920691	08/02/21	54,290.67	06/16/21	07/15/21	15.00	33.00	1,791,592.11	MAWC-Municipal Auth of Westmoreland Cty
40	2459	51010000	5000931458	08/30/21	41,008.94	07/20/21	08/13/21	12.50	29.50	1,209,763.73	Mt. Penn Borough Municipal Authority



Pennsylvania American Water  
Lead Lag for Purchased Water Expense  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars		
No	Profit Center	Account	Document Number	Amount in local								
				Paid Date	currency	From	To	Midpoint	Days	Days	Vendor	
41	2459	51010000	5000931851	08/31/21		45,020.15	05/28/21	07/09/21	21.50	74.50	3,354,001.18	Mt. Penn Borough Municipal Authority
42	2423	51010000	5000931851	08/31/21		52,659.69	07/15/21	08/16/21	16.50	31.50	1,658,780.24	MAWC-Municipal Auth of Westmoreland Cty
43	2423	51010000	5000931851	08/31/21		20,882.49	07/15/21	08/16/21	16.50	31.50	657,798.44	MAWC-Municipal Auth of Westmoreland Cty
44	2423	51010000	5000931851	08/31/21		49,196.49	07/15/21	08/16/21	16.50	31.50	1,549,689.44	MAWC-Municipal Auth of Westmoreland Cty
45	2464	51010000	5000932288	09/02/21		34,815.00	06/16/21	07/16/21	15.50	63.50	2,210,752.50	Borough of Phoenixville WST, MD
46	2464	51010000	5000932288	09/02/21		23,848.00	06/16/21	07/16/21	15.50	63.50	1,514,348.00	Borough of Phoenixville WST, MD
47	2459	51010000	5000937967	09/20/21		15,532.92	07/02/21	08/27/21	28.50	52.50	815,478.30	Reading Area Water Authority
48	2459	51010000	5000942090	09/29/21		39,257.48	08/13/21	09/17/21	18.00	30.00	1,177,724.40	Mt. Penn Borough Municipal Authority
49	2423	51010000	5000942473	09/30/21		57,905.98	08/16/21	09/16/21	16.00	30.00	1,737,179.40	MAWC-Municipal Auth of Westmoreland Cty
50	2423	51010000	5000942473	09/30/21		20,978.44	08/16/21	09/16/21	16.00	30.00	629,353.20	MAWC-Municipal Auth of Westmoreland Cty
51	2423	51010000	5000942473	09/30/21		71,604.34	08/16/21	09/16/21	16.00	30.00	2,148,130.20	MAWC-Municipal Auth of Westmoreland Cty
52	2464	51010000	5000948596	10/15/21		24,750.00	08/18/21	09/21/21	17.50	41.50	1,027,125.00	Borough of Phoenixville WST, MD
53	2464	51010000	5000948596	10/15/21		44,705.00	08/18/21	09/21/21	17.50	41.50	1,855,257.50	Borough of Phoenixville WST, MD
54	2411	51010000	5000951676	10/25/21		14,869.84	08/31/21	10/01/21	16.00	40.00	594,793.60	PWSA
55	2423	51010000	5000954640	11/02/21		54,852.27	09/16/21	10/15/21	15.00	33.00	1,810,124.91	MAWC-Municipal Auth of Westmoreland Cty
56	2423	51010000	5000954640	11/02/21		20,597.01	09/16/21	10/15/21	15.00	33.00	679,701.33	MAWC-Municipal Auth of Westmoreland Cty
57	2423	51010000	5000954640	11/02/21		76,019.91	09/16/21	10/15/21	15.00	33.00	2,508,657.03	MAWC-Municipal Auth of Westmoreland Cty
58	2459	51010000	5000956067	11/03/21		42,594.19	09/18/21	10/29/21	21.00	26.00	1,107,448.94	Mt. Penn Borough Municipal Authority
59	2464	51010000	5000964359	11/24/21		24,750.00	09/21/21	10/15/21	12.50	52.50	1,299,375.00	Borough of Phoenixville WST, MD
60	2423	51010000	5000967126	12/02/21		54,737.61	10/15/21	11/16/21	16.50	32.50	1,778,972.33	MAWC-Municipal Auth of Westmoreland Cty
61	2423	51010000	5000967126	12/02/21		17,569.05	10/15/21	11/16/21	16.50	32.50	570,994.13	MAWC-Municipal Auth of Westmoreland Cty
62	2423	51010000	5000967126	12/02/21		100,145.31	10/15/21	11/16/21	16.50	32.50	3,254,722.58	MAWC-Municipal Auth of Westmoreland Cty
63	2464	51010000	5000974248	12/21/21		26,691.50	10/16/21	11/14/21	15.00	52.00	1,387,958.00	Borough of Phoenixville WST, MD
						<u>\$2,442,461.32</u>						<u>\$86,693,800.86</u>
										Avg lag for Purchased Water		35.49
										Check Float		0.00
										Avg Lag w/Check Float		35.49

**Pennsylvania American Water Company**  
**Lead Lag for Chemicals Expenses**  
**12 Months Ending 12/31/2021**

								Dollars	
Line	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
1	2491	24163000	5000853468	01/08/21	02/19/21	\$11,880.00	45.00	\$534,600.00	Carus LLC
2	2411	24163000	5000854086	01/12/21	01/12/21	11,904.75	45.00	535,713.75	APPLIED SPECIALTIES INC
3	2411	24163000	5000854283	01/12/21	01/12/21	12,437.55	45.00	559,689.75	APPLIED SPECIALTIES INC
4	2491	24163000	5000854322	01/12/21	02/09/21	18,480.00	45.00	831,600.00	Shannon Chemical Corp
5	2411	24163000	5000854531	01/13/21	02/12/21	12,559.65	45.00	565,184.25	APPLIED SPECIALTIES INC
6	2411	24163000	5000854535	01/13/21	02/12/21	12,398.70	45.00	557,941.50	APPLIED SPECIALTIES INC
7	2411	24163000	5000854547	01/13/21	02/12/21	11,538.45	45.00	519,230.25	APPLIED SPECIALTIES INC
8	2491	24163000	5000856120	01/19/21	02/26/21	26,905.60	45.00	1,210,752.00	Cabot Corporation
9	2411	24163000	5000856128	01/19/21	03/05/21	11,910.30	45.00	535,963.50	APPLIED SPECIALTIES INC
10	2411	24163000	5000858522	01/26/21	03/12/21	12,548.55	45.00	564,684.75	APPLIED SPECIALTIES INC
11	2411	24163000	5000858620	01/26/21	02/10/21	12,393.15	45.00	557,691.75	APPLIED SPECIALTIES INC
12	2411	24163000	5000858624	01/26/21	02/25/21	12,531.90	45.00	563,935.50	APPLIED SPECIALTIES INC
13	2491	24163000	5000859494	01/28/21	03/12/21	12,120.00	45.00	545,400.00	Carus LLC
14	2411	24163000	5000861087	02/03/21	03/19/21	12,581.85	45.00	566,183.25	APPLIED SPECIALTIES INC
15	2465	24163000	5000863560	02/11/21	03/12/21	10,038.27	45.00	451,722.15	PVS TECHNOLOGIES INC
16	2411	24163000	5000864369	02/15/21	04/01/21	13,086.90	45.00	588,910.50	APPLIED SPECIALTIES INC
17	2411	24163000	5000865043	02/16/21	04/01/21	20,866.56	45.00	938,995.20	Carus LLC
18	2491	24163000	5000865125	02/17/21	04/01/21	12,120.00	45.00	545,400.00	Carus LLC
19	2411	24163000	5000865568	02/18/21	04/02/21	12,426.45	45.00	559,190.25	APPLIED SPECIALTIES INC
20	2465	24163000	5000865818	02/18/21	04/02/21	20,912.00	45.00	941,040.00	Carus LLC
21	2411	24163000	5000868953	03/01/21	04/15/21	12,465.30	45.00	560,938.50	APPLIED SPECIALTIES INC
22	2411	24163000	5000869843	03/02/21	04/16/21	23,918.40	45.00	1,076,328.00	Carus LLC
23	2451	24163000	5000869973	03/03/21	04/16/21	30,815.40	45.00	1,386,693.00	THATCHER CO
24	2411	24163000	5000871282	03/08/21	04/22/21	23,200.00	45.00	1,044,000.00	APPLIED SPECIALTIES INC
25	2411	24163000	5000871491	03/09/21	04/23/21	12,470.85	45.00	561,188.25	APPLIED SPECIALTIES INC
26	2462	24163000	5000871959	03/10/21	03/10/21	15,408.32	45.00	693,374.40	Carus LLC
27	2411	24163000	5000873073	03/15/21	04/29/21	12,481.95	45.00	561,687.75	APPLIED SPECIALTIES INC
28	2465	24163000	5000875075	03/19/21	04/16/21	10,131.10	45.00	455,899.50	PVS TECHNOLOGIES INC

**Pennsylvania American Water Company**  
**Lead Lag for Chemicals Expenses**  
**12 Months Ending 12/31/2021**

								Dollars	
Line	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
29	2411	24163000	5000875545	03/22/21	05/06/21	12,398.70	45.00	557,941.50	APPLIED SPECIALTIES INC
30	2411	24163000	5000875933	03/23/21	04/22/21	23,104.00	45.00	1,039,680.00	UNIVAR USA INC
31	2491	24163000	5000876118	03/23/21	05/07/21	20,800.00	45.00	936,000.00	Donau Carbon US LLC
32	2491	24163000	5000877620	03/29/21	05/07/21	12,120.00	45.00	545,400.00	Carus LLC
33	2411	24163000	5000878983	03/31/21	05/14/21	11,860.35	45.00	533,715.75	APPLIED SPECIALTIES INC
34	2487	24163000	5000879547	04/02/21	05/07/21	10,000.00	45.00	450,000.00	USALCO
35	2411	24163000	5000880369	04/06/21	05/14/21	12,287.70	45.00	552,946.50	APPLIED SPECIALTIES INC
36	2431	24163000	5000880437	04/07/21	05/14/21	14,229.00	45.00	640,305.00	SAL CHEMICAL
37	2411	24163000	5000881903	04/13/21	05/14/21	12,204.45	45.00	549,200.25	APPLIED SPECIALTIES INC
38	2491	24163000	5000882793	04/14/21	05/28/21	24,793.60	45.00	1,115,712.00	Cabot Corporation
39	2465	24163000	5000883176	04/15/21	05/07/21	10,033.85	45.00	451,523.25	PVS TECHNOLOGIES INC
40	2411	24163000	5000885225	04/21/21	04/22/21	30,150.00	45.00	1,356,750.00	UNIVAR USA INC
41	2411	24163000	5000885292	04/21/21	04/22/21	30,660.00	45.00	1,379,700.00	UNIVAR USA INC
42	2411	24163000	5000885295	04/21/21	06/04/21	21,447.36	45.00	965,131.20	Carus LLC
43	2411	24163000	5000886509	04/23/21	05/14/21	12,487.50	45.00	561,937.50	APPLIED SPECIALTIES INC
44	2491	24163000	5000887677	04/28/21	06/11/21	12,120.00	45.00	545,400.00	Carus LLC
45	2411	24163000	5000887994	04/29/21	06/04/21	30,871.20	45.00	1,389,204.00	UNIVAR USA INC
46	2491	24163000	5000888503	04/30/21	06/11/21	25,075.20	45.00	1,128,384.00	Cabot Corporation
47	2411	24163000	5000888899	04/30/21	05/14/21	12,237.75	45.00	550,698.75	APPLIED SPECIALTIES INC
48	2411	24163000	5000891315	05/10/21	05/18/21	12,043.50	45.00	541,957.50	APPLIED SPECIALTIES INC
49	2465	24163000	5000891503	05/10/21	05/28/21	10,210.66	45.00	459,479.70	PVS TECHNOLOGIES INC
50	2411	24163000	5000893679	05/17/21	05/25/21	12,470.85	45.00	561,188.25	APPLIED SPECIALTIES INC
51	2465	24163000	5000894664	05/19/21	06/18/21	10,157.62	45.00	457,092.90	PVS TECHNOLOGIES INC
52	2491	24163000	5000895032	05/19/21	06/14/21	12,120.00	45.00	545,400.00	Carus LLC
53	2465	24163000	5000895416	05/20/21	07/02/21	11,289.60	45.00	508,032.00	Cabot Corporation
54	2411	24163000	5000897387	05/26/21	06/03/21	12,182.25	45.00	548,201.25	APPLIED SPECIALTIES INC
55	2451	24163000	5000900049	06/03/21	07/09/21	24,451.80	45.00	1,100,331.00	THATCHER CO
56	2411	24163000	5000900325	06/04/21	06/14/21	12,454.20	45.00	560,439.00	APPLIED SPECIALTIES INC

**Pennsylvania American Water Company**  
**Lead Lag for Chemicals Expenses**  
**12 Months Ending 12/31/2021**

								Dollars	
Line	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
57	2411	24163000	5000902705	06/11/21	06/21/21	12,171.15	45.00	547,701.75	APPLIED SPECIALTIES INC
58	2411	24163000	5000904059	06/15/21	07/30/21	23,886.72	45.00	1,074,902.40	Carus LLC
59	2411	24163000	5000904611	06/17/21	06/25/21	12,043.50	45.00	541,957.50	APPLIED SPECIALTIES INC
60	2411	24163000	5000907487	06/24/21	08/06/21	30,658.40	45.00	1,379,628.00	UNIVAR USA INC
61	2491	24163000	5000907703	06/24/21	08/05/21	25,203.20	45.00	1,134,144.00	Cabot Corporation
62	2411	24163000	5000908320	06/25/21	07/06/21	12,454.20	45.00	560,439.00	APPLIED SPECIALTIES INC
63	2465	24163000	5000908933	06/28/21	08/12/21	24,192.00	45.00	1,088,640.00	Carus LLC
64	2411	24163000	5000911473	07/06/21	07/14/21	12,165.60	45.00	547,452.00	APPLIED SPECIALTIES INC
65	2465	24163000	5000912288	07/08/21	07/23/21	10,162.04	45.00	457,291.80	PVS TECHNOLOGIES INC
66	2411	24163000	5000913539	07/12/21	07/20/21	12,398.70	45.00	557,941.50	APPLIED SPECIALTIES INC
67	2411	24163000	5000913927	07/12/21	08/26/21	21,479.04	45.00	966,556.80	Carus LLC
68	2411	24163000	5000914929	07/15/21	07/23/21	12,437.55	45.00	559,689.75	APPLIED SPECIALTIES INC
69	2411	24163000	5000917285	07/22/21	07/30/21	12,443.10	45.00	559,939.50	APPLIED SPECIALTIES INC
70	2411	24163000	5000919652	07/29/21	08/06/21	12,448.65	45.00	560,189.25	APPLIED SPECIALTIES INC
71	2411	24163000	5000923991	08/10/21	08/18/21	12,465.30	45.00	560,938.50	APPLIED SPECIALTIES INC
72	2411	24163000	5000924103	08/10/21	09/20/21	30,840.80	45.00	1,387,836.00	UNIVAR USA INC
73	2411	24163000	5000926856	08/17/21	08/25/21	12,709.50	45.00	571,927.50	APPLIED SPECIALTIES INC
74	2462	24163000	5000927649	08/18/21	10/01/21	16,614.80	45.00	747,666.00	Carus LLC
75	2451	24163000	5000928125	08/19/21	09/03/21	27,552.00	45.00	1,239,840.00	Cabot Corporation
76	2411	24163000	5000930694	08/25/21	09/02/21	12,498.60	45.00	562,437.00	APPLIED SPECIALTIES INC
77	2465	24163000	5000932424	08/31/21	10/08/21	11,494.40	45.00	517,248.00	Cabot Corporation
78	2491	24163000	5000932855	09/01/21	10/12/21	16,962.40	45.00	763,308.00	Donau Carbon US LLC
79	2487	24163000	5000933385	09/02/21	10/07/21	10,000.00	45.00	450,000.00	USALCO
80	2411	24163000	5000933625	09/03/21	09/13/21	12,509.70	45.00	562,936.50	APPLIED SPECIALTIES INC
81	2411	24163000	5000933670	09/03/21	09/13/21	23,316.00	45.00	1,049,220.00	APPLIED SPECIALTIES INC
82	2411	24163000	5000936308	09/13/21	09/21/21	12,537.45	45.00	564,185.25	APPLIED SPECIALTIES INC
83	2491	24163000	5000938393	09/18/21	10/15/21	14,703.81	45.00	661,671.45	BRENNTAG NORTHEAST INC
84	2465	24163000	5000938905	09/20/21	10/15/21	10,113.42	45.00	455,103.90	PVS TECHNOLOGIES INC

**Pennsylvania American Water Company**  
**Lead Lag for Chemicals Expenses**  
**12 Months Ending 12/31/2021**

								Dollars	
Line	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
85	2491	24163000	5000939400	09/21/21	10/04/21	24,407.14	45.00	1,098,321.30	BRENNTAG NORTHEAST INC
86	2491	24163000	5000939444	09/21/21	10/21/21	11,254.40	45.00	506,448.00	BRENNTAG NORTHEAST INC
87	2411	24163000	5000939666	09/22/21	09/30/21	12,459.75	45.00	560,688.75	APPLIED SPECIALTIES INC
88	2411	24163000	5000941252	09/24/21	11/05/21	20,929.92	45.00	941,846.40	Carus LLC
89	2491	24163000	5000941680	09/27/21	10/22/21	23,897.60	45.00	1,075,392.00	Cabot Corporation
90	2411	24163000	5000942407	09/29/21	10/07/21	12,370.95	45.00	556,692.75	APPLIED SPECIALTIES INC
91	2465	24163000	5000942580	09/29/21	11/12/21	18,000.00	45.00	810,000.00	Carus LLC
92	2411	24163000	5000946592	10/11/21	10/19/21	12,504.15	45.00	562,686.75	APPLIED SPECIALTIES INC
93	2491	24163000	5000947049	10/12/21	11/19/21	23,462.40	45.00	1,055,808.00	Cabot Corporation
94	2411	24163000	5000947524	10/13/21	10/21/21	12,226.65	45.00	550,199.25	APPLIED SPECIALTIES INC
95	2492	24163000	5000948152	10/14/21	11/19/21	14,352.00	45.00	645,840.00	CEDARCHEM LLC
96	2411	24163000	5000948418	10/14/21	11/12/21	30,400.00	45.00	1,368,000.00	UNIVAR USA INC
97	2411	24163000	5000949127	10/17/21	11/12/21	13,095.72	45.00	589,307.40	BRENNTAG NORTHEAST INC
98	2431	24163000	5000949129	10/17/21	11/10/21	14,274.00	45.00	642,330.00	BRENNTAG NORTHEAST INC
99	2465	24163000	5000950583	10/20/21	12/03/21	24,032.00	45.00	1,081,440.00	Carus LLC
100	2411	24163000	5000951185	10/21/21	10/29/21	12,509.70	45.00	562,936.50	APPLIED SPECIALTIES INC
101	2411	24163000	5000951827	10/22/21	12/06/21	28,085.40	45.00	1,263,843.00	Carus LLC
102	2491	24163000	5000952671	10/26/21	11/24/21	10,440.83	45.00	469,837.35	BRENNTAG NORTHEAST INC
103	2411	24163000	5000954110	10/28/21	11/05/21	12,565.20	45.00	565,434.00	APPLIED SPECIALTIES INC
104	2491	24163000	5000954460	10/29/21	11/24/21	24,407.14	45.00	1,098,321.30	BRENNTAG NORTHEAST INC
105	2492	24163000	5000956488	11/03/21	11/23/21	15,213.12	45.00	684,590.40	CEDARCHEM LLC
106	2491	24163000	5000958232	11/08/21	12/01/21	15,593.45	45.00	701,705.25	BRENNTAG NORTHEAST INC
107	2411	24163000	5000960391	11/12/21	11/22/21	12,448.65	45.00	560,189.25	APPLIED SPECIALTIES INC
108	2465	24163000	5000960413	11/12/21	12/09/21	10,011.75	45.00	450,528.75	PVS TECHNOLOGIES INC
109	2491	24163000	5000962184	11/17/21	12/23/21	20,864.00	45.00	938,880.00	Cabot Corporation
110	2411	24163000	5000963738	11/22/21	11/30/21	12,343.20	45.00	555,444.00	APPLIED SPECIALTIES INC
111	2492	24163000	5000965086	11/25/21	01/06/22	14,352.00	45.00	645,840.00	CEDARCHEM LLC
112	2492	24163000	5000965771	11/30/21	12/21/21	15,213.12	45.00	684,590.40	CEDARCHEM LLC

**Pennsylvania American Water Company**  
**Lead Lag for Chemicals Expenses**  
**12 Months Ending 12/31/2021**

								Dollars	
Line No	Profit Ctr	Account	Document #	Invoice Date	Payment Date	Amount	Lag Days	Days	Vendor
113	2411	24163000	5000965800	11/30/21	12/08/21	12,487.50	45.00	561,937.50	APPLIED SPECIALTIES INC
114	2491	24163000	5000966411	11/30/21	12/15/21	24,407.14	45.00	1,098,321.30	BRENNTAG NORTHEAST INC
115	2411	24163000	5000969518	12/08/21	12/16/21	12,504.15	45.00	562,686.75	APPLIED SPECIALTIES INC
116	2411	24163000	5000969620	12/08/21	01/07/22	34,200.00	45.00	1,539,000.00	UNIVAR USA INC
117	2465	24163000	5000970368	12/10/21	01/03/22	10,060.38	45.00	452,717.10	PVS TECHNOLOGIES INC
118	2411	24163000	5000974009	12/20/21	12/28/21	12,548.55	45.00	564,684.75	APPLIED SPECIALTIES INC
119	2411	24163000	5000976741	12/27/21	01/04/22	12,426.45	45.00	559,190.25	APPLIED SPECIALTIES INC
Total						<u>\$1,927,603.53</u>		<u>\$86,742,158.85</u>	

Average Lag for Chemical Expenses	45.00
Check Float	<u>4.18</u>
Avg Lag w/Check Float	<u>49.18</u>

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars		Vendor
						From	To		Days	Days	Days	
1	2401	52500000	5000851448	01/04/21	\$6,140.80	12/02/20	12/02/20	0.50	33.50		\$205,716.80	Doxim Striata LLC
2	2401	52585000	5000851536	01/06/21	4,282.12	11/01/20	11/30/20	15.00	52.00		222,670.24	Taulia, Inc.
3	2401	52514000	5000851786	01/12/21	5,000.00	01/04/21	01/04/21	0.50	8.50		42,500.00	The Salvation Army
4	2401	52527000	5000852002	01/08/21	6,250.00	01/05/21	01/05/21	0.50	3.50		21,875.00	Barbara Bechtol Cross
5	2401	52527000	5000852003	01/08/21	6,250.00	01/05/21	01/05/21	0.50	3.50		21,875.00	Morgan K OBrien
6	2401	52527000	5000852005	01/08/21	6,250.00	01/05/21	01/05/21	0.50	3.50		21,875.00	ROBERT M. ROSS
7	2401	52527000	5000852008	01/08/21	6,750.00	03/11/21	03/11/21	0.50	(61.50)		(415,125.00)	RONALD W SIMMS
8	2411	52000000	5000852381	01/07/21	10,411.34	12/28/20	12/28/20	0.50	10.50		109,319.07	H GERHARDT SUPPLY
9	2401	52514000	5000852469	01/08/21	60,000.00	12/14/20	12/14/20	0.50	25.50		1,530,000.00	Foundation for Ohio River Educ
10	2401	52514000	5000852659	01/12/21	5,000.00	01/07/21	01/07/21	0.50	5.50		27,500.00	York County Food Bank Inc
11	2411	52000000	5000853172	01/11/21	10,692.54	12/21/20	12/21/20	0.50	21.50		229,889.61	H GERHARDT SUPPLY
12	2426	52000000	5000853678	01/15/21	3,619.90	12/01/20	12/01/20	0.50	45.50		164,705.45	W C WEIL CO
13	2401	52514909	5000853689	02/05/21	3,538.28	12/01/20	12/31/20	15.50	51.50		182,221.42	321BLINK LLC
14	2401	52500000	5000853968	01/12/21	6,443.73	01/07/21	01/07/21	0.50	5.50		35,440.52	Doxim Striata LLC
15	2411	52000000	5000854860	01/15/21	9,460.72	01/04/21	01/04/21	0.50	11.50		108,798.28	H GERHARDT SUPPLY
16	2411	52000000	5000854861	01/15/21	10,569.06	01/11/21	01/11/21	0.50	4.50		47,560.77	H GERHARDT SUPPLY
17	2419	52000000	5000855616	01/19/21	3,075.68	10/26/20	10/30/20	2.50	83.50		256,819.28	Casella Waste Management of
18	2425	52000000	5000858630	01/29/21	7,110.00	01/26/21	01/26/21	0.50	3.50		24,885.00	REDSTONE TWP
19	2411	52000000	5000859362	01/29/21	10,691.15	01/25/21	01/25/21	0.50	4.50		48,110.18	H GERHARDT SUPPLY
20	2401	52514903	5000859904	02/19/21	123,988.80	02/01/21	09/30/21	121.00	(102.00)		(12,646,857.60)	Harmelin Media
21	2401	52514903	5000859905	02/19/21	61,087.16	02/01/21	09/30/21	121.00	(102.00)		(6,230,890.32)	Harmelin Media
22	2401	52500000	5000860250	02/23/21	3,547.10	02/01/21	01/31/22	182.50	(159.50)		(565,762.45)	OTIS ELEVATOR CO
23	2401	52585000	5000864726	12/31/20	5,107.23	12/31/20	12/31/20	0.50	0.50		2,553.62	Taulia, Inc.
24	2401	52500000	5000867140	02/24/21	24,503.41	12/01/20	12/01/21	183.00	(97.00)		(2,376,830.77)	Diligent Board Member Serivces
25	2491	52500000	5000869597	03/05/21	3,050.00	04/01/21	04/01/22	183.00	(209.00)		(637,450.00)	PA DEP
26	2401	52500000	5000871240	03/09/21	3,529.06	02/03/21	02/03/21	0.50	34.50		121,752.57	Doxim Striata LLC
27	2421	52522000	5000872265	03/16/21	6,000.00	03/11/21	03/11/21	0.50	5.50		33,000.00	Washington County Chamber of
28	2401	52514700	5000872265	03/16/21	4,000.00	03/11/21	03/11/21	0.50	5.50		22,000.00	Washington County Chamber of
29	2411	52000000	5000872436	03/12/21	7,168.22	03/01/21	03/01/21	0.50	11.50		82,434.53	H GERHARDT SUPPLY
30	2411	52000000	5000872437	03/12/21	8,301.49	02/23/21	02/23/21	0.50	17.50		145,276.08	H GERHARDT SUPPLY
31	2411	52000000	5000872439	03/12/21	10,522.31	02/25/21	02/25/21	0.50	15.50		163,095.81	H GERHARDT SUPPLY
32	2411	52000000	5000872440	03/12/21	10,007.23	02/01/21	02/01/21	0.50	39.50		395,285.59	H GERHARDT SUPPLY
33	2411	52000000	5000872441	03/12/21	10,199.34	02/08/21	02/08/21	0.50	32.50		331,478.55	H GERHARDT SUPPLY
34	2411	52000000	5000872442	03/12/21	10,618.21	02/16/21	02/16/21	0.50	24.50		260,146.15	H GERHARDT SUPPLY
35	2411	52000000	5000872443	03/12/21	10,288.81	02/22/21	02/22/21	0.50	18.50		190,342.99	H GERHARDT SUPPLY
36	2411	52000000	5000873139	03/16/21	3,888.99	03/08/21	03/08/21	0.50	8.50		33,056.42	H GERHARDT SUPPLY
37	2411	52000000	5000873828	03/17/21	4,687.96	03/15/21	03/15/21	0.50	2.50		11,719.90	H GERHARDT SUPPLY
38	2421	52522000	5000874239	03/19/21	5,000.00	03/18/21	03/18/21	0.50	1.50		7,500.00	CLAIRTON CITY OF
39	2401	52500000	5000875157	03/23/21	3,600.98	03/02/21	03/02/21	0.50	21.50		77,421.07	Doxim Striata LLC

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars		Vendor
						From	To		Days	Days	Days	
40	2401	52514000	5000875310	03/23/21	3,500.00	03/19/21	03/19/21	0.50	4.50	15,750.00		RIVERFRONT PARKS COMMITTEE
41	2401	52524000	5000875876	03/26/21	5,300.00	03/22/21	03/22/21	0.50	4.50	23,850.00		Pittsburgh Airport Area Chambe
42	2411	52000000	5000876288	03/25/21	5,346.96	03/19/21	03/19/21	0.50	6.50	34,755.24		H GERHARDT SUPPLY
43	2411	52000000	5000876986	03/29/21	5,268.87	03/25/21	03/25/21	0.50	4.50	23,709.92		H GERHARDT SUPPLY
44	2466	52524000	5000877905	03/30/21	3,074.00	01/01/21	01/31/21	15.50	73.50	225,939.00		LHPOA INC
45	2468	52524000	5000878647	04/27/21	4,970.05	03/01/21	03/01/22	183.00	(125.00)	(621,256.25)		MLEPOA INC
46	2401	52527000	5000879461	04/06/21	6,250.00	04/02/21	04/02/21	0.50	4.50	28,125.00		Barbara Bechtol Cross
47	2401	52527000	5000879466	04/06/21	6,250.00	04/02/21	04/02/21	0.50	4.50	28,125.00		Morgan K OBrien
48	2401	52527000	5000879471	04/06/21	6,250.00	04/02/21	04/02/21	0.50	4.50	28,125.00		ROBERT M. ROSS
49	2401	52527000	5000879476	04/06/21	6,750.00	04/02/21	04/02/21	0.50	4.50	30,375.00		RONALD W SIMMS
50	2401	52514000	5000879502	04/06/21	5,211.00	02/01/21	02/01/22	183.00	(118.00)	(614,898.00)		Indiana County Chamber of Comm
51	2411	52000000	5000882784	04/16/21	4,301.84	04/05/21	04/05/21	0.50	11.50	49,471.16		H GERHARDT SUPPLY
52	2411	52000000	5000882787	04/16/21	4,328.41	04/12/21	04/12/21	0.50	4.50	19,477.85		H GERHARDT SUPPLY
53	2401	52514000	5000884068	04/22/21	25,000.00	04/19/21	04/19/21	0.50	3.50	87,500.00		Greater Pittsburgh Community
54	2401	52514903	5000885559	05/14/21	85,971.00	01/01/21	03/31/21	45.00	89.00	7,651,419.00		Harmelin Media
55	2435	52564000	5000886487	04/27/21	3,600.00	04/23/21	04/23/21	0.50	4.50	16,200.00		COMMONWEALTH OF PA
56	2401	52500000	5000886987	04/27/21	6,664.43	04/06/21	04/06/21	0.50	21.50	143,285.25		Doxim Striata LLC
57	2411	52000000	5000888386	05/03/21	4,340.12	04/19/21	04/19/21	0.50	14.50	62,931.74		H GERHARDT SUPPLY
58	2411	52000000	5000888387	05/03/21	5,981.86	04/26/21	04/26/21	0.50	7.50	44,863.95		H GERHARDT SUPPLY
59	2401	52514000	5000890210	05/07/21	7,000.00	05/05/21	05/05/21	0.50	2.50	17,500.00		Stroud Water Research Center
60	2401	52514000	5000890234	05/07/21	7,000.00	05/05/21	05/05/21	0.50	2.50	17,500.00		DICKSON CITY BOROUGH
61	2401	52514000	5000890239	05/07/21	5,000.00	05/05/21	05/05/21	0.50	2.50	12,500.00		ALLEGHENY COUNTY DEPT OF ENGRN
62	2401	52514000	5000890245	05/07/21	5,000.00	05/05/21	05/05/21	0.50	2.50	12,500.00		LOWER ALLEN TOWNSHIP
63	2401	52514000	5000890972	05/14/21	8,350.00	05/07/21	05/07/21	0.50	7.50	62,625.00		Watershed Coalition of the Leh
64	2401	52514909	5000892255	06/18/21	3,058.10	05/01/21	05/30/21	15.00	34.00	103,975.40		321BLINK LLC
65	2401	52514000	5000892427	05/14/21	10,000.00	01/01/21	12/31/21	182.50	(48.50)	(485,000.00)		Lawrence County Social Service
66	2401	52514000	5000892434	05/14/21	5,000.00	05/12/21	05/12/21	0.50	2.50	12,500.00		PA RESOURCES COUNCIL
67	2401	52514000	5000892452	05/14/21	13,500.00	05/12/21	05/12/21	0.50	2.50	33,750.00		WESTERN PENNSYLVANIA CONSERVAN
68	2492	52524000	5000894231	05/21/21	5,000.00	01/01/21	12/31/21	182.50	(41.50)	(207,500.00)		Commonwealth of PA
69	2411	52000000	5000894678	05/20/21	3,414.08	05/10/21	05/10/21	0.50	10.50	35,847.84		H GERHARDT SUPPLY
70	2411	52000000	5000894683	05/20/21	3,752.26	05/03/21	05/03/21	0.50	17.50	65,664.55		H GERHARDT SUPPLY
71	2491	52514000	5000895394	05/25/21	3,500.00	05/20/21	05/20/21	0.50	5.50	19,250.00		LEADERSHIP WILKES BARRE
72	2401	52514000	5000896945	05/27/21	5,000.00	05/25/21	05/25/21	0.50	2.50	12,500.00		Friends of the Pittsburgh Urba
73	2401	52514000	5000898096	06/01/21	4,000.00	05/27/21	05/27/21	0.50	5.50	22,000.00		LACKAWANNA RIVER CORRIDOR
74	2401	52524000	5000898827	06/25/21	474,764.60	01/01/21	12/31/21	182.50	(6.50)	(3,085,969.90)		NAWC
75	2401	52514000	5000899001	06/04/21	5,000.00	01/01/21	12/31/21	182.50	(27.50)	(137,500.00)		JDRF International
76	2401	52514903	5000900184	06/04/21	65,224.90	02/01/21	02/28/21	14.00	110.00	7,174,739.00		Harmelin Media
77	2411	52000000	5000900241	06/07/21	3,050.43	06/02/21	06/02/21	0.50	5.50	16,777.37		H GERHARDT SUPPLY
78	2401	52514000	5000901149	06/15/21	5,000.00	06/08/21	06/08/21	0.50	7.50	37,500.00		PENNSYLVANIA ENVIRONMENTAL COU



Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars		Vendor
						From	To		Days	Days	Days	
79	2460	52000000	5000904530	07/16/21	8,792.30	06/02/21	06/02/21	0.50	44.50		391,257.35	Monarch Products Co Inc
80	2401	52585000	5000906156	06/22/21	6,075.28	04/29/21	06/04/21	18.50	36.50		221,747.72	Rycon Construction
81	2401	52585000	5000906157	06/22/21	4,551.54	04/29/21	06/04/21	18.50	36.50		166,131.21	Rycon Construction
82	2412	52500000	5000908503	06/29/21	30,421.13	12/14/17	01/29/18	23.50	1,270.50		38,650,045.67	Municipal Authority of the Cit
83	2411	52000000	5000908664	06/29/21	3,086.85	06/25/21	06/25/21	0.50	4.50		13,890.83	H GERHARDT SUPPLY
84	2401	52527000	5000908923	06/29/21	7,250.00	06/28/21	06/28/21	0.50	1.50		10,875.00	Barbara Bechtol Cross
85	2401	52527000	5000908924	06/29/21	7,250.00	06/28/21	06/28/21	0.50	1.50		10,875.00	Morgan K OBrien
86	2401	52527000	5000908925	06/29/21	6,750.00	06/28/21	06/28/21	0.50	1.50		10,125.00	ROBERT M. ROSS
87	2401	52527000	5000908926	06/29/21	8,250.00	06/28/21	06/28/21	0.50	1.50		12,375.00	RONALD W SIMMS
88	2401	52579000	5000910162	07/01/21	7,973.50	05/25/21	05/25/21	0.50	37.50		299,006.25	US BANK
89	2441	52500000	5000911378	07/09/21	9,000.00	05/05/21	05/05/21	0.50	65.50		589,500.00	PA DEPT OF CONSERVATION & NATU
90	2412	52500000	5000911627	07/09/21	30,421.13	12/14/17	01/29/18	23.50	1,280.50		38,954,256.97	Municipal Authority of the Cit
91	2401	52500000	5000912089	07/08/21	3,524.25	05/31/21	05/31/21	0.50	38.50		135,683.63	Doxim Striata LLC
92	2401	52514902	5000914789	07/20/21	5,565.00	10/03/19	10/03/19	0.50	656.50		3,653,422.50	Pittsburgh Post Gazette
93	2487	52000000	5000915294	08/27/21	5,609.02	04/26/21	06/28/21	32.00	92.00		516,029.84	GR SPONAUGLE & SONS INC
94	2401	52585000	5000915656	07/19/21	4,228.74	05/01/21	05/31/21	15.50	64.50		272,753.73	Taulia, Inc.
95	2401	52585000	5000915657	07/19/21	3,678.79	06/01/21	06/30/21	15.00	34.00		125,078.86	Taulia, Inc.
96	2411	52000000	5000917643	07/23/21	3,281.15	07/19/21	07/19/21	0.50	4.50		14,765.18	H GERHARDT SUPPLY
97	2401	52514000	5000918612	07/27/21	3,500.00	07/26/21	07/26/21	0.50	1.50		5,250.00	Washington County Chamber of
98	2411	52000000	5000919341	07/29/21	3,063.47	07/19/21	07/19/21	0.50	10.50		32,166.44	H GERHARDT SUPPLY
99	2401	52500000	5000920867	08/02/21	3,470.07	07/13/21	07/13/21	0.50	20.50		71,136.44	Doxim Striata LLC
100	2401	52524000	5000922048	09/14/21	12,000.00	08/01/21	08/01/22	183.00	(138.00)	(1,656,000.00)		PAWARN
101	2491	52514700	5000923660	08/13/21	3,150.00	09/10/21	09/10/21	0.50	(27.50)	(86,625.00)		Osterhout Free Library
102	2411	52000000	5000924198	08/11/21	3,857.52	08/02/21	08/02/21	0.50	9.50		36,646.44	H GERHARDT SUPPLY
103	2411	52000000	5000924342	08/11/21	6,220.54	08/09/21	08/09/21	0.50	2.50		15,551.35	H GERHARDT SUPPLY
104	2492	52524000	5000924657	08/13/21	5,000.00	08/11/21	08/11/21	0.50	2.50		12,500.00	Commonwealth of PA
105	2411	52000000	5000927616	08/19/21	3,778.96	08/13/21	08/13/21	0.50	6.50		24,563.24	H GERHARDT SUPPLY
106	2401	52514000	5000927971	08/20/21	10,000.00	08/18/21	08/18/21	0.50	2.50		25,000.00	York Professional Baseball Clu
107	2401	52549000	5000928949	08/24/21	13,000.00	08/20/21	08/20/21	0.50	4.50		58,500.00	Sean A Casey Attorney at Law
108	2401	52549000	5000928950	08/24/21	9,750.00	08/20/21	08/20/21	0.50	4.50		43,875.00	Christopher N Visnich
109	2411	52000000	5000929155	08/23/21	3,859.17	07/24/21	07/24/21	0.50	30.50		117,704.69	CRYSTAL SPRINGS
110	2411	52000000	5000929249	08/23/21	3,471.61	08/18/21	08/18/21	0.50	5.50		19,093.86	H GERHARDT SUPPLY
111	2411	52000000	5000929250	08/24/21	10,263.42	07/24/21	07/24/21	0.50	31.50		323,297.73	DS WATERS OF AMERICA LP
112	2401	52514910	5000943456	10/22/21	14,310.00	09/07/21	09/06/22	182.50	(136.50)	(1,953,315.00)		HOOTSUITE INC
113	2401	52515001	5000943457	10/19/21	3,289.80	09/24/21	09/24/21	0.50	25.50		83,889.90	Axis Promotions
114	2401	52527000	5000944087	10/05/21	6,250.00	10/04/21	10/04/21	0.50	1.50		9,375.00	Barbara Bechtol Cross
115	2401	52527000	5000944097	10/05/21	6,250.00	10/04/21	10/04/21	0.50	1.50		9,375.00	Morgan K OBrien
116	2401	52527000	5000944100	10/05/21	6,250.00	10/04/21	10/04/21	0.50	1.50		9,375.00	ROBERT M. ROSS
117	2401	52527000	5000944101	10/05/21	6,750.00	10/04/21	10/04/21	0.50	1.50		10,125.00	RONALD W SIMMS

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars		Vendor
						From	To		Days	Days	Days	
118	2411	52000000	5000944619	10/06/21	5,579.19	10/01/21	10/01/21	0.50	5.50	30,685.55		H GERHARDT SUPPLY
119	2401	52514000	5000944651	10/08/21	5,000.00	10/05/21	10/05/21	0.50	3.50	17,500.00		SCHUYLKILL RIVER GREENWAY ASSN
120	2401	52500000	5000946820	10/12/21	6,583.29	09/08/21	09/08/21	0.50	34.50	227,123.51		Doxim Striata LLC
121	2401	52500000	5000946822	10/12/21	3,650.02	08/05/21	08/05/21	0.50	68.50	250,026.37		Doxim Striata LLC
122	2411	52000000	5000948580	10/15/21	3,594.82	10/08/21	10/08/21	0.50	7.50	26,961.15		H GERHARDT SUPPLY
123	2411	52000000	5000948816	11/09/21	11,409.84	09/20/21	09/20/21	0.50	50.50	576,196.92		Miller Environmental Group Inc
124	2401	52524000	5000949205	11/23/21	42,728.60	10/01/21	10/01/22	183.00	(129.00)	(5,511,989.40)		NAWC PENNSYLVANIA CHAPTER
125	2461	52000000	5000951018	10/22/21	5,276.88	08/25/21	08/25/21	0.50	58.50	308,697.48		Rosemount Inc
126	2460	52000000	5000952669	10/29/21	15,570.00	10/21/21	10/21/21	0.50	8.50	132,345.00		Pine Grove Joint Treatment
127	2411	52000000	5000952919	10/27/21	5,411.39	10/22/21	10/22/21	0.50	5.50	29,762.65		H GERHARDT SUPPLY
128	2401	52500000	5000952978	10/27/21	3,647.66	10/04/21	10/04/21	0.50	23.50	85,720.01		Doxim Striata LLC
129	2460	52000000	5000956701	11/05/21	19,040.00	11/03/21	11/03/21	0.50	2.50	47,600.00		Lititz Borough Authority
130	2401	52515001	5000959992	11/22/21	7,164.81	10/08/21	10/08/21	0.50	45.50	325,998.86		ARTCRAFT PROMOTIONAL CONCEPTS
131	2421	52522000	5000960399	11/16/21	10,000.00	11/12/21	11/12/21	0.50	4.50	45,000.00		Greater Pittsburgh Community
132	2401	52524000	5000961113	11/19/21	43,460.00	10/06/21	10/06/21	0.50	44.50	1,933,970.00		Pennsylvania Chamber of Bus &
133	2441	52500000	5000961324	11/16/21	9,540.00	11/15/21	11/15/21	0.50	1.50	14,310.00		PA DEPT OF CONSERVATION
134	2401	52585000	5000961792	11/18/21	3,076.11	09/01/21	09/30/21	15.00	64.00	196,871.04		Taulia, Inc.
135	2401	52500000	5000962479	11/18/21	7,111.00	11/02/21	11/02/21	0.50	16.50	117,331.50		Doxim Striata LLC
136	2411	52000000	5000963438	12/13/21	3,778.07	11/13/21	11/13/21	0.50	30.50	115,231.14		CRYSTAL SPRINGS
137	2401	52579000	5000967039	12/03/21	28,000.00	01/01/22	12/31/22	182.50	(210.50)	(5,894,000.00)		LUZERNE CNTY IND DVLPMNT AUTHOR
138	2411	52500000	5000969924	12/21/21	6,374.42	11/08/21	11/08/21	0.50	43.50	277,287.27		Cummins Bridgeway LLC
139	2411	52000000	5000970180	12/10/21	3,498.72	12/03/21	12/03/21	0.50	7.50	26,240.40		H GERHARDT SUPPLY
140	2433	52000000	5000971536	12/14/21	5,872.78	12/13/21	12/13/21	0.50	1.50	8,809.17		Hollenbaugh Home Town Meat Mar
141	2401	52514000	5000973981	12/28/21	5,000.00	12/20/21	12/20/21	0.50	8.50	42,500.00		Brandywine Red Clay Alliance
142	2469	52564000	5000974019	12/21/21	9,906.00	12/08/21	12/08/21	0.50	13.50	133,731.00		COMMONWEALTH OF PA - CLEAN WAT
143	2451	52000000	5000974313	12/21/21	3,166.76	10/14/21	10/14/21	0.50	68.50	216,923.06		DANIEL SMAGLINSKI
144	2401	52500000	5000977683	12/30/21	3,418.98	12/03/21	12/03/21	0.50	27.50	94,021.95		Doxim Striata LLC
145	2401	52500000	5000978714	01/04/22	3,547.10	12/16/21	12/16/21	0.50	19.50	69,168.45		OTIS ELEVATOR CO
146	2401	52000000	5000978715	01/05/22	3,442.74	12/08/21	12/08/21	0.50	28.50	98,118.09		LEFFLER ENERGY
147	2491	52548000	5000855666	01/19/21	8,692.00	11/25/21	11/25/21	0.50	(309.50)	(2,690,174.00)		HELLERS GAS
148	2441	52548000	5000860787	02/03/21	2,609.25	01/04/21	01/04/21	0.50	30.50	79,582.13		SUBURBAN PROPANE
149	2491	52548000	5000862479	02/24/21	12,317.74	01/25/21	01/25/21	0.50	30.50	375,691.07		HELLERS GAS
150	2491	52548000	5000862480	02/25/21	12,012.59	01/26/21	01/26/21	0.50	30.50	366,384.00		HELLERS GAS
151	2491	52548000	5000862678	02/10/21	11,841.95	01/11/21	01/11/21	0.50	30.50	361,179.48		HELLERS GAS
152	2491	52548000	5000862679	02/09/21	10,176.70	12/24/20	12/24/20	0.50	47.50	483,393.25		HELLERS GAS
153	2463	52548000	5000863131	02/15/21	2,296.24	01/06/21	01/06/21	0.50	40.50	92,997.72		LEFFLER ENERGY
154	2454	52548000	5000863589	02/12/21	2,328.76	02/03/21	02/03/21	0.50	9.50	22,123.22		Hinds Oil Co INC
155	2441	52548000	5000865666	03/03/21	4,355.65	02/02/21	02/02/21	0.50	29.50	128,491.68		SUBURBAN PROPANE
156	2461	52548000	5000866852	03/12/21	8,122.19	01/28/21	01/28/21	0.50	43.50	353,315.27		Keystone Oil

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period			Total Lag	Dollars	
						From	To	Midpoint	Days	Days	Vendor
157	2457	52548000	5000867253	03/17/21	2,576.60	12/15/20	12/15/20	0.50	92.50	238,335.50	HELLERS GAS
158	2401	52550000	5000867375	04/23/21	3,222.24	02/24/21	02/24/21	0.50	58.50	188,501.04	Amazon Capital Services Inc
159	2423	52583000	5000875443	03/23/21	10,282.00	02/24/21	02/24/21	0.50	27.50	282,755.00	Bill Decker Scrap Metal LLC
160	2462	52548000	5000875612	03/22/21	2,697.97	12/14/20	12/14/20	0.50	98.50	265,750.05	Mansfield Oil Company of Gains
161	2462	52548000	5000875613	03/22/21	2,412.41	12/22/20	12/22/20	0.50	90.50	218,323.11	Mansfield Oil Company of Gains
162	2462	52548000	5000875614	03/22/21	3,340.41	01/11/21	01/11/21	0.50	70.50	235,498.91	Mansfield Oil Company of Gains
163	2462	52548000	5000875615	03/22/21	2,168.51	12/30/20	12/30/20	0.50	82.50	178,902.08	Mansfield Oil Company of Gains
164	2462	52548000	5000875617	03/22/21	2,961.74	01/21/21	01/21/21	0.50	60.50	179,185.27	Mansfield Oil Company of Gains
165	2462	52548000	5000875618	04/02/21	2,401.91	02/05/21	02/05/21	0.50	56.50	135,707.92	Mansfield Oil Company of Gains
166	2462	52548000	5000875622	04/02/21	3,012.28	02/03/21	02/03/21	0.50	58.50	176,218.38	Mansfield Oil Company of Gains
167	2462	52548000	5000875625	04/02/21	2,457.54	02/12/21	02/12/21	0.50	49.50	121,648.23	Mansfield Oil Company of Gains
168	2462	52548000	5000878253	03/30/21	2,153.88	11/17/20	11/17/20	0.50	133.50	287,542.98	Mansfield Oil Company of Gains
169	2492	52583000	5000878605	04/02/21	10,600.00	03/30/21	03/30/21	0.50	3.50	37,100.00	AREC 27 LLC
170	2441	52548000	5000879307	04/21/21	2,192.39	03/22/21	03/22/21	0.50	30.50	66,867.90	SUBURBAN PROPANE
171	2442	52548000	5000879309	04/22/21	2,277.63	03/03/21	03/03/21	0.50	50.50	115,020.32	MATHESON TRI GAS INC
172	2473	52583000	5000880500	04/09/21	15,900.00	02/18/21	02/18/21	0.50	50.50	802,950.00	Black Log LLC
173	2461	52548000	5000881482	04/13/21	3,325.57	01/28/21	01/28/21	0.50	75.50	251,080.54	Keystone Oil
174	2461	52548000	5000881485	04/13/21	8,708.47	02/08/21	02/08/21	0.50	64.50	561,696.32	Keystone Oil
175	2491	52548000	5000885133	04/28/21	12,029.97	03/29/21	03/29/21	0.50	30.50	366,914.09	HELLERS GAS
176	2465	52548000	5000889138	05/03/21	2,140.61	02/01/21	02/01/21	0.50	91.50	195,865.82	SUBURBAN PROPANE
177	2441	52548000	5000896772	06/02/21	4,905.93	05/06/21	05/06/21	0.50	27.50	134,913.08	SUBURBAN PROPANE
178	2462	52548000	5000910491	07/02/21	2,363.87	05/12/21	05/12/21	0.50	51.50	121,739.31	Mansfield Oil Company of Gains
179	2462	52548000	5000912127	07/08/21	2,337.95	03/26/21	03/26/21	0.50	104.50	244,315.78	Mansfield Oil Company of Gains
180	2462	52548000	5000912128	07/08/21	2,632.86	04/08/21	04/08/21	0.50	91.50	240,906.69	Mansfield Oil Company of Gains
181	2462	52548000	5000912129	07/08/21	3,023.83	03/04/21	03/04/21	0.50	126.50	382,514.50	Mansfield Oil Company of Gains
182	2462	52548000	5000912130	07/08/21	3,360.69	03/15/21	03/15/21	0.50	115.50	388,159.70	Mansfield Oil Company of Gains
183	2462	52548000	5000913804	07/12/21	3,191.12	04/26/21	04/26/21	0.50	77.50	247,311.80	Mansfield Oil Company of Gains
184	2492	52583000	5000913861	07/13/21	12,554.57	04/06/21	06/01/21	28.50	70.50	885,097.19	LEEWARD CONSTRUCTION INC
185	2491	52548000	5000915969	07/30/21	14,056.91	07/01/21	07/01/21	0.50	29.50	414,678.85	HELLERS GAS
186	2401	52548000	5000926357	08/17/21	21,768.93	08/01/21	07/31/22	182.50	(165.50)	(3,602,757.92)	Specialty Fuel Services
187	2462	52548000	5000939133	10/15/21	2,096.96	09/01/21	09/01/21	0.50	44.50	93,314.72	Talley Petroleum Enterprises I
188	2401	52571000	5000948135	10/14/21	10,422.44	09/21/21	09/21/21	0.50	23.50	244,927.34	K&A Industries, Inc.
189	2491	52583000	5000953372	10/29/21	5,830.00	10/22/21	10/22/21	0.50	7.50	43,725.00	C&S Langan Real Estate
190	2491	52583000	5000955190	11/02/21	5,830.00	10/22/21	10/22/21	0.50	11.50	67,045.00	Amin A. DeJesus Guzman
191	2461	52548000	5000956260	11/23/21	10,051.93	10/13/21	10/13/21	0.50	41.50	417,155.10	Keystone Oil
192	2441	52548000	5000959477	11/22/21	7,409.56	10/25/21	10/25/21	0.50	28.50	211,172.46	SUBURBAN PROPANE
193	2491	52583000	5000965457	11/30/21	4,240.00	11/21/21	11/21/21	0.50	9.50	40,280.00	Valley View School District
194	2461	52548000	5000968490	12/07/21	5,419.43	10/13/21	10/13/21	0.50	55.50	300,778.37	Keystone Oil
195	2441	52548000	5000969218	12/22/21	2,373.41	11/23/21	11/23/21	0.50	29.50	70,015.60	SUBURBAN PROPANE

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No						Service Period		Midpoint	Total Lag	Dollars	Vendor
	Profit Center	Account	Document #	Paid	Amount	From	To		Days	Days	
196	2441	52548000	5000971390	12/29/21	2,699.80	11/29/21	11/29/21	0.50	30.50	82,343.90	SUBURBAN PROPANE
197	2401	52571000	5000974325	12/21/21	4,283.73	10/22/21	10/22/21	0.50	60.50	259,165.67	Johnson Controls Security Solutions
198	2465	52548000	5000975297	12/22/21	5,601.71	10/06/21	10/06/21	0.50	77.50	434,132.53	SUBURBAN PROPANE
199	2465	52548000	5000975298	12/22/21	2,204.68	10/05/21	10/05/21	0.50	78.50	173,067.38	SUBURBAN PROPANE
200	2401	53150000	5000851467	01/12/21	16,100.00	11/01/20	11/30/20	15.00	58.00	933,800.00	DOLLAR ENERGY FUND INC
201	2411	53150000	5000851936	01/05/21	16,755.19	10/09/20	10/09/20	0.50	88.50	1,482,834.32	DiMarco Construction Company I
202	2401	53110000	5000856623	02/01/21	13,725.92	12/01/20	12/31/20	15.50	47.50	651,981.20	PENNSYLVANIA ONE CALL SYSTEM I
203	2461	53150000	5000857464	02/04/21	17,641.58	12/21/20	12/21/20	0.50	45.50	802,691.89	GR SPONAUGLE & SONS INC
204	2401	53150000	5000857550	02/09/21	16,100.00	12/01/20	12/31/20	15.50	55.50	893,550.00	DOLLAR ENERGY FUND INC
205	2401	53150000	5000857664	03/02/21	12,985.00	12/31/20	12/31/20	0.50	61.50	798,577.50	Slate Belt Optical LLC
206	2401	53150000	5000857953	02/16/21	14,734.00	12/22/20	12/22/20	0.50	56.50	832,471.00	AUS CONSULTANTS INC
207	2401	53150000	5000864136	02/26/21	23,456.94	01/01/21	01/31/21	15.50	41.50	973,463.01	Occupational Athletics Inc
208	2401	53154000	5000864273	02/16/21	62,156.00	12/01/20	12/31/20	15.50	62.50	3,884,750.00	Price Waterhouse Coopers LLP
209	2401	53150000	5000865126	03/16/21	16,100.00	01/01/21	01/31/21	15.50	59.50	957,950.00	DOLLAR ENERGY FUND INC
210	2463	53155000	5000865180	02/23/21	14,294.00	02/17/21	02/17/21	0.50	6.50	92,911.00	Bell & Bell LLP
211	2465	53150000	5000865582	03/12/21	17,092.50	01/01/20	12/31/20	183.00	254.00	4,341,495.00	CHESTER COUNTY WATER RESOURCES
212	2465	53150000	5000865583	03/12/21	26,213.80	01/01/21	12/31/21	182.50	(111.50)	(2,922,838.70)	CHESTER COUNTY WATER RESOURCES
213	2413	53150000	5000865673	02/19/21	10,027.60	12/15/20	01/11/21	14.00	53.00	531,462.80	XYLEM DEWATERING SOLUTIONS INC
214	2413	53150000	5000866456	03/18/21	10,027.60	01/12/21	02/08/21	14.00	52.00	521,435.20	XYLEM DEWATERING SOLUTIONS INC
215	2401	53150000	5000867545	03/19/21	16,397.62	01/06/21	01/14/21	4.50	68.50	1,123,236.97	AUS CONSULTANTS INC
216	2401	53150000	5000867546	03/19/21	14,734.00	01/11/21	01/11/21	0.50	67.50	994,545.00	AUS CONSULTANTS INC
217	2492	53150000	5000868178	02/26/21	33,818.41	02/01/21	01/31/22	182.50	(156.50)	(5,292,581.17)	CentralSquare Technologies
218	2401	53110000	5000871173	03/08/21	14,415.90	01/01/21	01/31/21	15.50	51.50	742,418.85	PENNSYLVANIA ONE CALL SYSTEM I
219	2401	53150000	5000871424	03/23/21	23,084.89	02/01/21	02/28/21	14.00	37.00	854,140.93	Occupational Athletics Inc
220	2401	53154000	5000871824	03/11/21	62,231.00	01/01/21	01/31/21	15.50	54.50	3,391,589.50	Price Waterhouse Coopers LLP
221	2401	53155000	5000872500	03/19/21	726,990.48	02/02/21	02/02/21	0.50	45.50	33,078,066.84	REED SMITH LLP
222	2401	53154000	5000872539	03/15/21	66,632.00	03/01/21	03/31/21	15.50	(0.50)	(33,316.00)	Price Waterhouse Coopers LLP
223	2413	53150000	5000876003	04/16/21	10,027.60	02/09/21	03/08/21	14.00	53.00	531,462.80	XYLEM DEWATERING SOLUTIONS INC
224	2401	53150000	5000877659	04/27/21	11,738.00	10/01/20	09/30/21	182.50	26.50	311,057.00	DOLLAR ENERGY FUND INC
225	2401	53150000	5000877662	04/13/21	16,100.00	02/01/21	02/28/21	14.00	58.00	933,800.00	DOLLAR ENERGY FUND INC
226	2491	53150000	5000880608	04/09/21	20,729.58	04/01/21	04/01/21	0.50	8.50	176,201.43	THROOP BOROUGH
227	2401	53150000	5000883774	05/14/21	14,734.00	02/16/21	02/16/21	0.50	87.50	1,289,225.00	AUS CONSULTANTS INC
228	2401	53110000	5000885151	04/23/21	12,111.53	02/01/21	02/28/21	14.00	68.00	823,584.04	PENNSYLVANIA ONE CALL SYSTEM I
229	2401	53110000	5000885152	05/03/21	22,771.33	03/01/21	03/31/21	15.50	48.50	1,104,409.51	PENNSYLVANIA ONE CALL SYSTEM I
230	2421	53150000	5000886072	05/21/21	16,022.44	11/20/21	11/20/21	0.50	(182.50)	(2,924,095.30)	DISASTER RESTORATION SERVICES
231	2421	53150000	5000886073	05/21/21	20,294.76	11/20/21	11/20/21	0.50	(182.50)	(3,703,793.70)	DISASTER RESTORATION SERVICES
232	2401	53150000	5000889276	05/14/21	16,100.00	03/01/21	03/31/21	15.50	59.50	957,950.00	DOLLAR ENERGY FUND INC
233	2401	53154000	5000893723	05/19/21	71,448.00	04/01/21	04/30/21	15.00	34.00	2,429,232.00	Price Waterhouse Coopers LLP
234	2401	53150000	5000893836	06/11/21	16,100.00	04/01/21	04/30/21	15.00	57.00	917,700.00	DOLLAR ENERGY FUND INC

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period			Total Lag	Dollars	
						From	To	Midpoint	Days	Days	Vendor
235	2401	53150000	5000896199	05/25/21	93,378.05	05/14/21	05/14/21	0.50	11.50	1,073,847.58	AIM DEVELOPMENT CORPORATION
236	2401	53150000	5000896398	06/15/21	12,720.00	04/18/21	04/18/21	0.50	58.50	744,120.00	AUS CONSULTANTS INC
237	2421	53150000	5000897796	06/29/21	21,909.56	05/17/21	05/17/21	0.50	43.50	953,065.86	DISASTER RESTORATION SERVICES
238	2401	53110000	5000898620	06/01/21	24,649.83	04/01/21	04/30/21	15.00	47.00	1,158,542.01	PENNSYLVANIA ONE CALL SYSTEM I
239	2401	53150000	5000900977	06/22/21	23,638.78	05/01/21	05/31/21	15.50	37.50	886,454.25	Occupational Athletics Inc
240	2401	53150000	5000902101	07/13/21	16,100.00	05/01/21	05/31/21	15.50	58.50	941,850.00	DOLLAR ENERGY FUND INC
241	2472	53150000	5000902674	06/11/21	64,633.50	06/07/21	06/07/21	0.50	4.50	290,850.75	TB WILDERNESS CONSULTANTS
242	2401	53155000	5000903609	07/15/21	10,521.25	05/01/21	05/31/21	15.50	60.50	636,535.63	Consilio LLC
243	2401	53155000	5000903780	07/13/21	11,506.30	04/01/21	04/30/21	15.00	89.00	1,024,060.70	Ramboll Americas Engineering
244	2414	53150000	5000904384	07/26/21	14,399.04	05/31/21	05/31/21	0.50	56.50	813,545.76	GR SPONAUGLE & SONS INC
245	2401	53154000	5000905104	06/21/21	60,549.00	05/01/21	05/31/21	15.50	36.50	2,210,038.50	Price Waterhouse Coopers LLP
246	2461	53150000	5000905708	06/21/21	13,609.34	04/26/21	04/26/21	0.50	56.50	768,927.71	GR SPONAUGLE & SONS INC
247	2413	53150000	5000908110	07/06/21	10,027.60	05/04/21	05/31/21	14.00	50.00	501,380.00	XYLEM DEWATERING SOLUTIONS INC
248	2413	53150000	5000908111	06/25/21	20,435.32	03/25/21	03/30/21	3.00	90.00	1,839,178.80	Environmental Engineering and
249	2413	53150000	5000909605	06/30/21	10,027.60	04/06/21	05/03/21	14.00	72.00	721,987.20	XYLEM DEWATERING SOLUTIONS INC
250	2401	53110000	5000911201	07/06/21	22,878.97	05/01/21	05/31/21	15.50	51.50	1,178,266.96	PENNSYLVANIA ONE CALL SYSTEM I
251	2401	53150000	5000911209	07/20/21	24,099.13	06/01/21	06/30/21	15.00	35.00	843,469.55	Occupational Athletics Inc
252	2471	53150000	5000912305	07/09/21	190,621.60	01/14/21	01/14/21	0.50	176.50	33,644,712.40	PA DEPARTMENT OF TRANSPORTATIO
253	2401	53155000	5000913918	08/12/21	255,330.67	01/01/13	06/28/21	1,550.50	1,595.50	407,380,083.99	REED SMITH LLP
254	2401	53150000	5000915361	09/30/21	16,100.00	06/01/21	06/30/21	15.00	107.00	1,722,700.00	DOLLAR ENERGY FUND INC
255	2401	53150000	5000917523	09/30/21	13,780.00	06/21/21	06/21/21	0.50	101.50	1,398,670.00	AUS CONSULTANTS INC
256	2401	53150000	5000917524	09/30/21	19,523.09	05/24/21	06/07/21	7.50	122.50	2,391,578.53	AUS CONSULTANTS INC
257	2401	53110000	5000919657	07/30/21	25,499.57	06/01/21	06/30/21	15.00	45.00	1,147,480.65	PENNSYLVANIA ONE CALL SYSTEM I
258	2401	53154000	5000921059	08/03/21	60,549.00	06/01/21	06/30/21	15.00	49.00	2,966,901.00	Price Waterhouse Coopers LLP
259	2401	53155000	5000921590	09/10/21	21,957.97	06/12/21	07/10/21	14.50	76.50	1,679,784.71	Ramboll Americas Engineering
260	2401	53150000	5000924205	08/20/21	19,621.81	05/03/21	05/10/21	4.00	106.00	2,079,911.86	AUS CONSULTANTS INC
261	2401	53155000	5000927087	08/17/21	28,921.12	05/20/21	06/11/21	11.50	78.50	2,270,307.92	K & L GATES LLP
262	2401	53110000	5000929802	08/30/21	24,962.71	07/01/21	07/31/21	15.50	45.50	1,135,803.31	PENNSYLVANIA ONE CALL SYSTEM I
263	2401	53150000	5000929803	09/07/21	23,475.17	03/01/21	03/31/21	15.50	175.50	4,119,892.34	Occupational Athletics Inc
264	2401	53150000	5000929804	09/07/21	28,665.97	04/01/21	04/30/21	15.00	145.00	4,156,565.65	Occupational Athletics Inc
265	2401	53150000	5000929806	09/07/21	24,769.77	07/01/21	07/31/21	15.50	53.50	1,325,182.70	Occupational Athletics Inc
266	2401	53150000	5000930691	09/14/21	16,100.00	07/01/21	07/31/21	15.50	60.50	974,050.00	DOLLAR ENERGY FUND INC
267	2431	53110000	5000931150	08/31/21	19,833.10	08/19/21	08/19/21	0.50	12.50	247,913.75	PENNSYLVANIA POWER CO
268	2413	53150000	5000931397	08/27/21	10,027.60	06/21/21	06/21/21	0.50	67.50	676,863.00	XYLEM DEWATERING SOLUTIONS INC
269	2401	53150000	5000931658	08/30/21	561,921.49	07/01/21	07/31/21	15.50	45.50	25,567,427.80	Tyco Integrated Security
270	2401	53150000	5000933235	09/17/21	27,293.95	08/01/21	08/31/21	15.50	32.50	887,053.38	Occupational Athletics Inc
271	2401	53150000	5000940653	09/24/21	19,972.89	07/01/21	07/31/21	15.50	70.50	1,408,088.75	Willis Towers Watson US LLC
272	2401	53154000	5000941457	09/27/21	60,549.00	08/01/21	08/31/21	15.50	42.50	2,573,332.50	Price Waterhouse Coopers LLP
273	2401	53150000	5000942138	10/15/21	16,100.00	08/01/21	08/31/21	15.50	60.50	974,050.00	DOLLAR ENERGY FUND INC

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No						Service Period			Total Lag	Dollars	
	Profit Center	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
274	2401	53150000	5000943728	10/04/21	25,921.71	09/10/21	09/09/22	182.50	(157.50)	(4,082,669.33)	Diligent Corporation
275	2401	53150000	5000943916	10/04/21	21,031.88	02/22/21	02/21/22	182.50	42.50	893,854.90	Tyco Integrated Security
276	2401	53150000	5000943917	10/04/21	11,572.31	02/19/21	02/19/21	0.50	227.50	2,632,700.53	Tyco Integrated Security
277	2401	53155000	5000944958	10/29/21	150,157.95	10/01/21	09/30/22	182.50	(153.50)	(23,049,245.33)	REED SMITH LLP
278	2401	53150000	5000946397	10/12/21	11,135.00	10/01/21	09/30/22	182.50	(170.50)	(1,898,517.50)	DOLLAR ENERGY FUND INC
279	2401	53150000	5000946398	10/12/21	62,129.00	10/01/21	09/30/22	182.50	(170.50)	(10,592,994.50)	DOLLAR ENERGY FUND INC
280	2401	53150000	5000946399	10/12/21	500,000.00	10/01/21	09/30/22	182.50	(170.50)	(85,250,000.00)	DOLLAR ENERGY FUND INC
281	2401	53150000	5000946400	10/12/21	100,000.00	10/01/21	09/30/22	182.50	(170.50)	(17,050,000.00)	DOLLAR ENERGY FUND INC
282	2401	53150000	5000946926	10/12/21	12,720.00	07/06/21	09/08/21	32.50	66.50	845,880.00	Cozen O'Connor
283	2401	53150000	5000946959	10/25/21	25,046.64	09/01/21	09/30/21	15.00	40.00	1,001,865.60	Occupational Athletics Inc
284	2401	53110000	5000952885	10/29/21	22,617.61	09/01/21	09/30/21	15.00	44.00	995,174.84	PENNSYLVANIA ONE CALL SYSTEM I
285	2467	53150000	5000952960	11/12/21	208,296.03	09/01/21	09/23/21	11.50	61.50	12,810,205.85	Klines Services
286	2421	53150000	5000956759	12/10/21	14,341.80	10/26/21	10/26/21	0.50	45.50	652,551.90	DISASTER RESTORATION SERVICES
287	2401	53150000	5000957571	11/09/21	22,163.65	02/13/21	05/01/21	39.00	231.00	5,119,803.15	BUCHART HORN INC
288	2401	53110000	5000958932	11/10/21	23,771.62	08/01/21	08/31/21	15.50	86.50	2,056,245.13	PENNSYLVANIA ONE CALL SYSTEM I
289	2401	53150000	5000959187	11/24/21	26,360.93	10/01/21	10/31/21	15.50	39.50	1,041,256.74	Occupational Athletics Inc
290	2411	53150000	5000959628	12/21/21	12,704.88	08/11/21	08/11/21	0.50	132.50	1,683,396.60	DISASTER RESTORATION SERVICES
291	2401	53154000	5000960159	11/15/21	60,549.00	10/01/21	10/31/21	15.50	30.50	1,846,744.50	Price Waterhouse Coopers LLP
292	2401	53155000	5000960883	11/16/21	50,040.50	07/01/21	08/31/21	31.00	108.00	5,404,374.00	Ramboll US Consulting
293	2401	53154000	5000961904	11/18/21	60,549.00	10/01/21	10/31/21	15.50	33.50	2,028,391.50	Price Waterhouse Coopers LLP
294	2492	53150000	5000962290	11/18/21	34,663.96	02/01/22	03/01/23	197.00	(271.00)	(9,393,933.16)	CentralSquare Technologies
295	2401	53110000	5000963898	11/30/21	22,530.59	10/01/21	10/31/21	15.50	45.50	1,025,141.85	PENNSYLVANIA ONE CALL SYSTEM I
296	2413	53150000	5000965676	11/30/21	10,729.81	09/17/21	09/24/21	4.00	71.00	761,816.51	XYLEM DEWATERING SOLUTIONS INC
297	2401	53150000	5000966575	01/03/22	15,275.00	11/05/21	11/05/21	0.50	59.50	908,862.50	RETTEW Field Services Inc
298	2401	53150000	5000967154	12/16/21	24,798.50	11/01/21	11/30/21	15.00	31.00	768,753.50	Occupational Athletics Inc
299	2422	53110000	5000967914	12/07/21	10,000.00	10/14/21	10/14/21	0.50	54.50	545,000.00	Kevin Sokolosky
300	2413	53150000	5000968854	12/17/21	10,027.60	06/29/21	07/26/21	14.00	158.00	1,584,360.80	XYLEM DEWATERING SOLUTIONS INC
301	2401	53110000	5000969188	12/29/21	20,684.42	11/01/21	11/30/21	15.00	44.00	910,114.48	PENNSYLVANIA ONE CALL SYSTEM I
302	2401	53150000	5000974436	01/05/22	27,287.64	12/01/21	12/31/21	15.50	20.50	559,396.62	Occupational Athletics Inc
303	2401	53154000	5000975842	12/27/21	11,934.00	11/01/21	11/30/21	15.00	42.00	501,228.00	Price Waterhouse Coopers LLP
304	2401	52514906	5000870662	04/15/21	12,938.84	2/25/2021	2/25/2021	0.50	49.50	640,472.58	Classic Graphics, Inc.
305	2401	52514906	5000879029	04/15/21	12,247.94	3/26/2021	3/26/2021	0.50	20.50	251,082.77	Classic Graphics, Inc.
306	2401	52514906	5000888053	06/11/21	11,249.59	4/26/2021	4/26/2021	0.50	46.50	523,105.94	Classic Graphics, Inc.
307	2401	52514906	5000862400	03/12/21	11,195.38	1/28/2021	1/28/2021	0.50	43.50	486,999.03	Classic Graphics, Inc.
308	2401	52514906	5000912095	08/13/21	4,720.92	6/28/2021	6/28/2021	0.50	46.50	219,522.78	Classic Graphics, Inc.
309	2401	52567000	5000968521	01/06/22	21,880.48	10/21/21	10/31/21	5.50	72.50	1,586,334.80	NEI Global Relocation
310	2401	52567000	5000931560	10/06/21	7,528.00	07/22/21	07/27/21	3.00	74.00	557,072.00	NEI Global Relocation
311	2402	52567000	5000921203	09/09/21	7,490.38	06/01/21	06/15/21	7.50	93.50	700,350.53	NEI Global Relocation
312	2401	52534000	5000870613	03/05/21	6,178.32	12/31/20	12/31/20	0.50	64.50	398,501.64	Artcraft Promotional Concepts

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
313	2401	52534200	5000903831	07/13/21	7,950.00	10/04/21	10/04/21	0.50	(82.50)	(655,875.00)	Pennsylvania Chamber of Bus & US
314	2447	62520800	5000852675	01/12/21	2,034.50	01/05/21	01/05/21	0.50	7.50	15,258.75	Bureau Veritas North America
315	2412	62520800	5000853255	01/12/21	12,000.00	01/04/21	01/04/21	0.50	8.50	102,000.00	Richard Kujawinski
316	2411	62520800	5000853676	01/15/21	26,090.00	01/08/21	01/08/21	0.50	7.50	195,675.00	MUNICIPALITY OF BETHEL PARK
317	2452	62520800	5000854643	01/15/21	9,002.19	07/01/20	10/31/20	61.50	137.50	1,237,801.13	LOWER MAKEFIELD TOWNSHIP
318	2452	62520800	5000855212	01/15/21	3,462.35	10/05/20	10/27/20	11.50	91.50	316,805.03	LOWER MAKEFIELD TOWNSHIP
319	2445	62520800	5000855395	01/15/21	5,422.00	12/30/20	12/30/20	0.50	16.50	89,463.00	WARREN CITY OF
320	2445	62520800	5000855395	01/15/21	2,423.00	12/30/20	12/30/20	0.50	16.50	39,979.50	WARREN CITY OF
321	2465	62520800	5000856059	01/22/21	7,220.80	12/14/20	12/14/20	0.50	39.50	285,221.60	COATESVILLE CITY OF
322	2411	62520800	5000856369	01/25/21	2,434.60	11/12/20	11/12/20	0.50	74.50	181,377.70	D & M CONTRACTING INC
323	2491	62520800	5000856394	01/22/21	2,255.00	12/02/20	12/31/20	15.00	37.00	83,435.00	SCRANTON CITY DEPT OF PUBLIC W
324	2491	62520800	5000856563	01/22/21	10,046.25	01/01/21	12/31/21	182.50	(160.50)	(1,612,423.13)	WILKES-BARRE CITY OF
325	2423	62520800	5000856729	01/26/21	5,015.00	07/20/20	07/20/20	0.50	190.50	955,357.50	South Union Township
326	2461	62520800	5000857461	01/26/21	2,696.00	12/31/20	12/31/20	0.50	26.50	71,444.00	LOWER ALLEN TOWNSHIP
327	2419	62520800	5000858204	01/26/21	8,000.00	04/05/19	04/05/19	0.50	662.50	5,300,000.00	Allegheny County Dept Public W
328	2491	62520800	5000858474	01/29/21	12,873.82	10/01/20	12/31/20	46.00	75.00	965,536.50	WILKES-BARRE CITY OF
329	2491	62520800	5000858474	01/29/21	4,225.80	10/01/20	12/31/20	46.00	75.00	316,935.00	WILKES-BARRE CITY OF
330	2491	62520800	5000859633	01/29/21	8,694.41	08/21/20	11/04/20	38.00	124.00	1,078,106.84	PA DEPT OF TRANSPORTATION
331	2491	62520800	5000859633	01/29/21	4,109.56	08/21/20	11/04/20	38.00	124.00	509,585.44	PA DEPT OF TRANSPORTATION
332	2491	62520800	5000859633	01/29/21	2,333.80	08/21/20	11/04/20	38.00	124.00	289,391.20	PA DEPT OF TRANSPORTATION
333	2491	62520800	5000859634	01/29/21	2,726.16	08/12/20	12/11/20	61.00	110.00	299,877.60	PA DEPT OF TRANSPORTATION
334	2401	62520800	5000859883	02/03/21	20,000.00	01/01/21	12/31/21	182.50	(148.50)	(2,970,000.00)	Commonwealth of PA
335	2411	62520800	5000859888	02/03/21	39,323.75	10/28/20	10/28/20	0.50	98.50	3,873,389.38	MT LEBANON PA
336	2401	62520800	5000859890	02/03/21	20,000.00	01/01/21	12/31/21	182.50	(148.50)	(2,970,000.00)	Commonwealth of PA
337	2401	62520800	5000860375	02/03/21	25,000.00	01/01/21	12/31/21	182.50	(148.50)	(3,712,500.00)	Commonwealth of PA
338	2401	62520800	5000860384	02/03/21	20,000.00	01/01/21	12/31/21	182.50	(148.50)	(2,970,000.00)	Commonwealth of PA
339	2401	62520800	5000860404	02/03/21	25,000.00	01/01/21	12/31/21	182.50	(148.50)	(3,712,500.00)	Commonwealth of PA
340	2401	62520800	5000860412	02/03/21	6,500.00	01/01/21	12/31/21	182.50	(148.50)	(965,250.00)	Commonwealth of PA
341	2401	62520800	5000860422	02/03/21	10,000.00	01/01/21	12/31/21	182.50	(148.50)	(1,485,000.00)	Commonwealth of PA
342	2401	62520800	5000860450	02/03/21	25,000.00	01/01/21	12/31/21	182.50	(148.50)	(3,712,500.00)	Commonwealth of PA
343	2401	62520800	5000860461	02/03/21	20,000.00	01/01/21	12/31/21	182.50	(148.50)	(2,970,000.00)	Commonwealth of PA
344	2401	62520800	5000860477	02/03/21	10,000.00	01/01/21	12/31/21	182.50	(148.50)	(1,485,000.00)	Commonwealth of PA
345	2433	62520800	5000860479	02/03/21	110,749.85	02/01/21	02/01/21	0.50	2.50	276,874.63	Pennsylvania Electric Co
346	2401	62520800	5000860665	02/03/21	10,000.00	01/01/21	12/31/21	182.50	(148.50)	(1,485,000.00)	Commonwealth of PA
347	2401	62520800	5000860670	02/03/21	20,000.00	01/01/21	12/31/21	182.50	(148.50)	(2,970,000.00)	Commonwealth of PA
348	2411	62520800	5000860813	02/03/21	5,000.00	02/02/21	02/02/21	0.50	1.50	7,500.00	Union Township Tax Collector
349	2421	62520800	5000860813	02/03/21	5,000.00	02/02/21	02/02/21	0.50	1.50	7,500.00	Union Township Tax Collector
350	2422	62520800	5000860813	02/03/21	5,000.00	02/02/21	02/02/21	0.50	1.50	7,500.00	Union Township Tax Collector
351	2451	62520800	5000860947	02/03/21	3,700.00	02/08/21	02/20/21	6.50	(10.50)	(38,850.00)	Municipality of Norristown

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
352	2401	62520800	5000861257	02/05/21	20,000.00	01/01/21	12/31/21	182.50	(146.50)	(2,930,000.00)	Commonwealth of PA
353	2401	62520800	5000861264	02/05/21	20,000.00	01/01/21	12/31/21	182.50	(146.50)	(2,930,000.00)	Commonwealth of PA
354	2401	62520800	5000861271	02/05/21	10,000.00	01/01/21	12/31/21	182.50	(146.50)	(1,465,000.00)	Commonwealth of PA
355	2401	62520800	5000861400	02/05/21	25,000.00	01/01/21	12/31/21	182.50	(146.50)	(3,662,500.00)	Commonwealth of PA
356	2401	62520800	5000861410	02/05/21	10,000.00	01/01/21	12/31/21	182.50	(146.50)	(1,465,000.00)	Commonwealth of PA
357	2401	62520800	5000861741	02/05/21	25,000.00	01/01/21	12/31/21	182.50	(146.50)	(3,662,500.00)	Commonwealth of PA
358	2401	62520800	5000861746	02/05/21	25,000.00	01/01/21	12/31/21	182.50	(146.50)	(3,662,500.00)	Commonwealth of PA
359	2401	62520800	5000861754	02/05/21	20,000.00	01/01/21	12/31/21	182.50	(146.50)	(2,930,000.00)	Commonwealth of PA
360	2401	62520800	5000861777	02/09/21	30,000.00	01/01/21	12/31/21	182.50	(142.50)	(4,275,000.00)	Commonwealth of PA
361	2401	62520800	5000861783	02/05/21	10,000.00	01/01/21	12/31/21	182.50	(146.50)	(1,465,000.00)	Commonwealth of PA
362	2401	62520800	5000861888	02/09/21	6,500.00	01/01/21	12/31/21	182.50	(142.50)	(926,250.00)	Commonwealth of PA
363	2401	62520800	5000861895	02/09/21	30,000.00	01/01/21	12/31/21	182.50	(142.50)	(4,275,000.00)	Commonwealth of PA
364	2401	62520800	5000861902	02/09/21	30,000.00	01/01/21	12/31/21	182.50	(142.50)	(4,275,000.00)	Commonwealth of PA
365	2401	62520800	5000861973	02/09/21	20,000.00	01/01/21	12/31/21	182.50	(142.50)	(2,850,000.00)	Commonwealth of PA
366	2401	62520800	5000861978	02/09/21	40,000.00	01/01/21	12/31/21	182.50	(142.50)	(5,700,000.00)	Commonwealth of PA
367	2401	62520800	5000861983	02/09/21	20,000.00	01/01/21	12/31/21	182.50	(142.50)	(2,850,000.00)	Commonwealth of PA
368	2401	62520800	5000862033	02/09/21	20,000.00	01/01/21	12/31/21	182.50	(142.50)	(2,850,000.00)	Commonwealth of PA
369	2401	62520800	5000862052	02/09/21	40,000.00	01/01/21	12/31/21	182.50	(142.50)	(5,700,000.00)	Commonwealth of PA
370	2491	62520800	5000862129	02/09/21	33,000.00	01/01/21	12/31/21	182.50	(142.50)	(4,702,500.00)	Commonwealth of Pennsylvania
371	2433	62520800	5000862129	02/09/21	3,000.00	01/01/21	12/31/21	182.50	(142.50)	(427,500.00)	Commonwealth of Pennsylvania
372	2454	62520800	5000862129	02/09/21	3,000.00	01/01/21	12/31/21	182.50	(142.50)	(427,500.00)	Commonwealth of Pennsylvania
373	2401	62520800	5000862181	02/09/21	25,000.00	01/01/21	12/31/21	182.50	(142.50)	(3,562,500.00)	Commonwealth of PA
374	2401	62520800	5000862185	02/09/21	20,000.00	01/01/21	12/31/21	182.50	(142.50)	(2,850,000.00)	Commonwealth of PA
375	2472	62520800	5000862189	02/09/21	3,684.43	11/14/20	11/21/20	4.00	84.00	309,492.12	PA DEPT OF TRANSPORTATION
376	2446	62520800	5000862476	02/09/21	2,676.00	01/13/21	01/13/21	0.50	27.50	73,590.00	COMMONWEALTH OF PA - CLEAN WAT
377	2401	62520800	5000864028	02/16/21	10,000.00	01/01/21	12/31/21	182.50	(135.50)	(1,355,000.00)	Commonwealth of PA
378	2401	62520800	5000864043	02/16/21	25,000.00	01/01/21	12/31/21	182.50	(135.50)	(3,387,500.00)	Commonwealth of PA
379	2401	62520800	5000864053	02/16/21	20,000.00	01/01/21	12/31/21	182.50	(135.50)	(2,710,000.00)	Commonwealth of PA
380	2421	62520800	5000864419	02/23/21	3,500.65	11/15/20	11/15/21	183.00	(82.00)	(287,053.30)	THORNBURG BOROUGH
381	2421	62520800	5000864427	02/23/21	10,000.00	02/12/21	02/12/21	0.50	11.50	115,000.00	COMMONWEALTH OF PA
382	2472	62520800	5000864571	02/16/21	2,375.03	09/19/20	09/26/20	4.00	147.00	349,129.41	PA DEPARTMENT OF TRANSPORTATIO
383	2472	62520800	5000864571	02/16/21	2,009.01	09/19/20	09/26/20	4.00	147.00	295,324.47	PA DEPARTMENT OF TRANSPORTATIO
384	2401	62520800	5000865494	02/23/21	35,000.00	01/01/21	12/31/21	182.50	(128.50)	(4,497,500.00)	Commonwealth of PA
385	2401	62520800	5000865726	02/23/21	35,000.00	01/01/21	12/31/21	182.50	(128.50)	(4,497,500.00)	Commonwealth of PA
386	2401	62520800	5000865728	02/23/21	20,000.00	01/01/21	12/31/21	182.50	(128.50)	(2,570,000.00)	Commonwealth of PA
387	2454	62520800	5000865802	02/23/21	9,146.89	10/09/20	10/23/20	7.50	130.50	1,193,669.15	PA DEPT OF TRANSPORTATION
388	2492	62520800	5000866068	03/19/21	5,027.60	04/01/21	03/31/22	182.50	(194.50)	(977,868.20)	Railroad Management Co IV LLC
389	2421	62520800	5000866068	03/19/21	4,367.02	04/01/21	03/31/22	182.50	(194.50)	(849,385.39)	Railroad Management Co IV LLC
390	2411	62520800	5000866068	03/19/21	3,821.16	04/01/21	03/31/22	182.50	(194.50)	(743,215.62)	Railroad Management Co IV LLC



Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
391	2422	62520800	5000866068	03/19/21	2,183.52	04/01/21	03/31/22	182.50	(194.50)	(424,694.64)	Railroad Management Co IV LLC
392	2492	62520800	5000866069	02/23/21	24,387.23	02/12/21	02/12/21	0.50	11.50	280,453.15	PA NORTHEAST REGIONAL RAILROAD
393	2471	62520800	5000866141	02/23/21	10,150.00	01/01/21	12/31/21	182.50	(128.50)	(1,304,275.00)	Commonwealth Of Pennsylvania
394	2491	62520800	5000866566	02/23/21	2,120.00	01/04/21	01/28/21	12.50	38.50	81,620.00	SCRANTON CITY DEPT OF PUBLIC W
395	2431	62520800	5000868237	02/26/21	4,900.00	08/18/20	12/31/20	68.00	125.00	612,500.00	NEW CASTLE CITY OF
396	2431	62520800	5000868237	02/26/21	2,950.00	08/18/20	12/31/20	68.00	125.00	368,750.00	NEW CASTLE CITY OF
397	2431	62520800	5000868237	02/26/21	2,600.00	08/18/20	12/31/20	68.00	125.00	325,000.00	NEW CASTLE CITY OF
398	2421	62520800	5000868256	03/02/21	10,000.00	02/24/21	02/24/21	0.50	6.50	65,000.00	COMMONWEALTH OF PA
399	2491	62520800	5000868394	03/02/21	3,358.71	07/31/20	12/01/20	62.00	153.00	513,882.63	PA DEPARTMENT OF TRANSPORTATIO
400	2491	62520800	5000868394	03/02/21	2,382.88	07/31/20	12/01/20	62.00	153.00	364,580.64	PA DEPARTMENT OF TRANSPORTATIO
401	2491	62520800	5000868394	03/02/21	2,148.09	07/31/20	12/01/20	62.00	153.00	328,657.77	PA DEPARTMENT OF TRANSPORTATIO
402	2492	62520800	5000869991	03/05/21	3,479.80	07/31/20	12/01/20	62.00	156.00	542,848.80	PA NORTHEAST REGIONAL RAILROAD
403	2411	62520800	5000872689	03/16/21	4,400.00	12/01/20	01/31/21	31.00	75.00	330,000.00	City of PGH Dept Public Works
404	2411	62520800	5000872689	03/16/21	3,740.00	12/01/20	01/31/21	31.00	75.00	280,500.00	City of PGH Dept Public Works
405	2411	62520800	5000872689	03/16/21	2,670.00	12/01/20	01/31/21	31.00	75.00	200,250.00	City of PGH Dept Public Works
406	2411	62520800	5000872689	03/16/21	2,280.00	12/01/20	01/31/21	31.00	75.00	171,000.00	City of PGH Dept Public Works
407	2411	62520800	5000872689	03/16/21	2,060.00	12/01/20	01/31/21	31.00	75.00	154,500.00	City of PGH Dept Public Works
408	2423	62520800	5000873113	03/16/21	2,160.00	07/31/20	12/01/20	62.00	167.00	360,720.00	UNIONTOWN CITY OF
409	2461	62520800	5000873947	03/19/21	7,500.00	02/10/21	02/10/21	0.50	37.50	281,250.00	Commonwealth of Pennsylvania
410	2411	62520800	5000875813	03/26/21	2,280.00	03/22/21	03/22/21	0.50	4.50	10,260.00	Allegheny County Treasurer
411	2431	62520800	5000875937	03/23/21	2,450.00	12/20/20	02/08/21	25.50	68.50	167,825.00	ELLWOOD CITY BOROUGH
412	2431	62520800	5000875937	03/23/21	2,450.00	12/20/20	02/08/21	25.50	68.50	167,825.00	ELLWOOD CITY BOROUGH
413	2421	62520800	5000875993	03/26/21	2,500.00	03/18/21	03/18/21	0.50	8.50	21,250.00	MCDONALD BOROUGH
414	2441	62520800	5000877773	03/30/21	5,000.00	03/26/21	03/26/21	0.50	4.50	22,500.00	Commonwealth of PA Dept of Env
415	2441	62520800	5000879260	04/02/21	5,000.00	03/03/21	03/03/21	0.50	30.50	152,500.00	PENNSYLVANIA DEPT OF ENVIRONME
416	2411	62520800	5000879748	04/06/21	2,500.00	04/02/21	04/02/21	0.50	4.50	11,250.00	RailPros Field Services Inc
417	2421	62520800	5000880855	04/16/21	2,850.00	01/01/21	03/31/21	45.00	61.00	173,850.00	WASHINGTON CITY OF
418	2421	62520800	5000880855	04/16/21	2,100.00	01/01/21	03/31/21	45.00	61.00	128,100.00	WASHINGTON CITY OF
419	2491	62520800	5000881075	04/13/21	2,500.00	04/01/21	04/01/21	0.50	12.50	31,250.00	COMMONWEALTH OF PENNSYLVANIA
420	2491	62520800	5000882570	04/16/21	12,345.32	01/01/21	03/31/21	45.00	61.00	753,064.52	WILKES-BARRE CITY OF
421	2491	62520800	5000882570	04/16/21	2,630.48	01/01/21	03/31/21	45.00	61.00	160,459.28	WILKES-BARRE CITY OF
422	2491	62520800	5000882570	04/16/21	2,428.33	01/01/21	03/31/21	45.00	61.00	148,128.13	WILKES-BARRE CITY OF
423	2461	62520800	5000882976	04/22/21	3,822.50	04/14/21	04/14/21	0.50	8.50	32,491.25	HAMPDEN TWP.
424	2421	62520800	5000884460	05/14/21	5,281.27	04/01/21	04/01/21	0.50	43.50	229,735.25	THE AUDIT PEOPLE CORP
425	2411	62520800	5000884462	04/22/21	2,394.00	02/01/21	01/31/22	182.50	(101.50)	(242,991.00)	WHEELING & LAKE ERIE RAILWAY C
426	2472	62520800	5000884850	04/22/21	2,239.44	10/31/20	11/07/20	4.00	170.00	380,704.80	PA DEPT OF TRANSPORTATION
427	2491	62520800	5000884992	04/22/21	3,813.00	02/24/21	03/24/21	14.50	43.50	165,865.50	SCRANTON CITY DEPT OF PUBLIC W
428	2491	62520800	5000884992	04/22/21	2,305.00	02/24/21	03/24/21	14.50	43.50	100,267.50	SCRANTON CITY DEPT OF PUBLIC W
429	2423	62520800	5000885468	04/27/21	2,400.00	04/19/21	04/19/21	0.50	8.50	20,400.00	CONNELLSVILLE CITY OF

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars		Vendor
						From	To		Days	Days	Days	
430	2423	62520800	5000885468	04/27/21	2,100.00	04/19/21	04/19/21	0.50	8.50	17,850.00		CONNELLSVILLE CITY OF
431	2445	62520800	5000885793	04/27/21	44,757.50	03/31/21	03/31/21	0.50	27.50	1,230,831.25		WARREN CITY OF
432	2423	62520800	5000886363	04/27/21	2,100.00	04/08/21	04/08/21	0.50	19.50	40,950.00		UNIONTOWN CITY OF
433	2401	62520800	5000886405	04/27/21	4,000.00	01/01/21	12/31/21	182.50	(65.50)	(262,000.00)		Commonwealth of PA
434	2401	62520800	5000886506	04/27/21	4,000.00	01/01/21	12/31/21	182.50	(65.50)	(262,000.00)		Commonwealth of PA
435	2401	62520800	5000886512	04/27/21	4,000.00	01/01/21	12/31/21	182.50	(65.50)	(262,000.00)		Commonwealth of PA
436	2421	62520800	5000886749	04/27/21	22,048.21	04/20/21	04/20/21	0.50	7.50	165,361.58		PETERS TOWNSHIP
437	2467	62520800	5000887338	04/30/21	3,209.26	04/01/21	04/01/21	0.50	29.50	94,673.17		PA DEPT OF TRANSPORTATION
438	2468	62520800	5000887661	04/30/21	4,025.34	04/28/21	04/28/21	0.50	2.50	10,063.35		DELAWARE RIVER BASIN COMMISSIO
439	2412	62520800	5000887957	04/30/21	3,000.00	04/27/21	04/27/21	0.50	3.50	10,500.00		BJSK
440	2401	62520800	5000888864	05/04/21	4,000.00	01/01/21	12/31/21	182.50	(58.50)	(234,000.00)		Commonwealth of PA
441	2401	62520800	5000888997	05/04/21	4,000.00	01/01/21	12/31/21	182.50	(58.50)	(234,000.00)		Commonwealth of PA
442	2453	62520700	5000889756	05/07/21	4,487.85	12/07/20	12/07/20	0.50	151.50	679,909.28		Stafursky Paving Co Inc
443	2419	62520800	5000890244	05/07/21	4,000.00	05/05/21	05/05/21	0.50	2.50	10,000.00		AW Customer Refund Vendor
444	2447	62520800	5000890254	05/07/21	4,000.00	05/05/21	05/05/21	0.50	2.50	10,000.00		AW Customer Refund Vendor
445	2453	62520700	5000890365	05/07/21	3,375.57	12/07/20	12/07/20	0.50	151.50	511,398.86		Stafursky Paving Co Inc
446	2453	62520700	5000890367	05/07/21	2,648.57	12/07/20	12/07/20	0.50	151.50	401,258.36		Stafursky Paving Co Inc
447	2433	62520800	5000891097	05/11/21	2,850.00	05/07/21	05/07/21	0.50	4.50	12,825.00		Pennsylvania Electric Co
448	2491	62520800	5000892661	05/14/21	2,040.00	01/05/21	03/15/21	35.00	95.00	193,800.00		FORTY FORT BOROUGH
449	2457	62520800	5000893513	05/18/21	5,000.00	05/14/21	05/14/21	0.50	4.50	22,500.00		COMMONWEALTH OF PENNSYLVANIA
450	2491	62520800	5000894792	05/21/21	4,777.64	03/29/21	04/09/21	6.00	48.00	229,326.72		PA DEPT OF TRANSPORTATION
451	2421	62520800	5000895153	05/25/21	3,000.00	05/18/21	05/18/21	0.50	7.50	22,500.00		Wynters Circle LLC
452	2431	62520800	5000895362	05/21/21	3,966.51	05/19/21	05/19/21	0.50	2.50	9,916.28		JACKSON TOWNSHIP
453	2411	62520800	5000896631	05/27/21	10,000.00	05/24/21	05/24/21	0.50	3.50	35,000.00		COMMONWEALTH OF PA
454	2421	62520800	5000897961	06/04/21	10,000.00	05/26/21	05/26/21	0.50	9.50	95,000.00		Ryan J Hudock
455	2431	62520800	5000898352	06/01/21	3,300.00	04/28/21	04/28/21	0.50	34.50	113,850.00		NEW CASTLE CITY OF
456	2491	62520800	5000898617	06/01/21	5,609.02	04/12/21	04/23/21	6.00	45.00	252,405.90		PA DEPT OF TRANSPORTATION
457	2419	62520800	5000898636	06/04/21	4,000.00	06/01/21	06/01/21	0.50	3.50	14,000.00		AW Customer Refund Vendor
458	2411	62520800	5000898916	06/04/21	4,195.00	02/01/21	02/28/21	14.00	110.00	461,450.00		City of PGH Dept Public Works
459	2411	62520800	5000898916	06/04/21	2,095.00	02/01/21	02/28/21	14.00	110.00	230,450.00		City of PGH Dept Public Works
460	2471	62520800	5000899297	06/04/21	62,310.00	03/04/21	03/04/21	0.50	92.50	5,763,675.00		PPL ELECTRIC UTILITIES
461	2463	62520800	5000899800	06/04/21	13,500.00	06/02/21	06/02/21	0.50	2.50	33,750.00		South Heidelberg TWP
462	2491	62520800	5000900171	06/04/21	5,306.00	04/06/21	04/29/21	12.00	48.00	254,688.00		SCRANTON CITY DEPT OF PUBLIC W
463	2492	62520800	5000904144	06/18/21	9,641.00	05/05/21	05/20/21	8.00	37.00	356,717.00		SCRANTON CITY DEPT OF PUBLIC W
464	2462	62520800	5000907980	06/25/21	18,550.00	06/10/21	10/30/21	71.50	(55.50)	(1,029,525.00)		PALMYRA BOROUGH
465	2462	62520800	5000907981	06/25/21	6,890.00	06/10/21	10/30/21	71.50	(55.50)	(382,395.00)		PALMYRA BOROUGH
466	2411	62520800	5000908459	07/01/21	3,640.00	06/27/21	06/27/21	0.50	4.50	16,380.00		City of PGH Dept Public Works
467	2411	62520800	5000908459	07/01/21	2,590.56	06/27/21	06/27/21	0.50	4.50	11,657.52		City of PGH Dept Public Works
468	2421	62520800	5000909577	07/16/21	5,000.00	06/30/21	06/30/21	0.50	16.50	82,500.00		ROBINSON TOWNSHIP

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No						Service Period		Midpoint	Total Lag	Dollars	Vendor
	Profit Center	Account	Document #	Paid	Amount	From	To		Days	Days	
469	2421	62520800	5000909638	07/09/21	10,000.00	06/30/21	06/30/21	0.50	9.50	95,000.00	COMMONWEALTH OF PA
470	2419	62520800	5000910826	07/06/21	5,000.00	01/31/22	01/31/23	183.00	(391.00)	(1,955,000.00)	Commonwealth of PA
471	2491	62520800	5000911202	07/06/21	3,389.41	05/20/21	05/27/21	4.00	44.00	149,134.04	PA DEPT OF TRANSPORTATION
472	2491	62520800	5000911203	07/06/21	3,796.16	05/03/21	05/13/21	5.50	59.50	225,871.52	PA DEPT OF TRANSPORTATION
473	2491	62520800	5000911203	07/06/21	2,163.84	05/03/21	05/13/21	5.50	59.50	128,748.48	PA DEPT OF TRANSPORTATION
474	2454	62520800	5000911205	07/06/21	2,485.00	05/01/21	05/31/21	15.50	51.50	127,977.50	PA DEPT OF TRANSPORTATION
475	2492	62520800	5000911851	09/30/21	2,532.40	08/01/21	07/31/22	182.50	(121.50)	(307,686.60)	Reading Blue Mt & Northern Rai
476	2411	62520800	5000912215	07/16/21	5,000.00	07/07/21	07/07/21	0.50	9.50	47,500.00	COMMONWEALTH OF PA
477	2491	62520800	5000913600	07/13/21	7,875.00	04/05/21	06/18/21	37.50	62.50	492,187.50	KINGSTON BOROUGH
478	2457	62520800	5000914257	07/16/21	6,000.00	06/18/21	06/18/21	0.50	28.50	171,000.00	COOLBAUGH TOWNSHIP MUNICIPAL
479	2445	62520800	5000914676	07/16/21	11,306.50	07/13/21	07/13/21	0.50	3.50	39,572.75	Bureau Veritas North America
480	2491	62520800	5000915137	07/20/21	16,563.84	04/01/21	06/30/21	45.50	65.50	1,084,931.52	WILKES-BARRE CITY OF
481	2491	62520800	5000915137	07/20/21	3,255.81	04/01/21	06/30/21	45.50	65.50	213,255.56	WILKES-BARRE CITY OF
482	2471	62520800	5000915167	07/16/21	5,000.00	01/01/21	12/31/21	182.50	14.50	72,500.00	Commonwealth Of Pennsylvania
483	2491	62520800	5000918457	07/27/21	4,265.00	06/01/21	06/03/21	1.50	55.50	236,707.50	SCRANTON CITY DEPT OF PUBLIC W
484	2491	62520800	5000918457	07/27/21	3,320.00	06/01/21	06/03/21	1.50	55.50	184,260.00	SCRANTON CITY DEPT OF PUBLIC W
485	2491	62520800	5000918457	07/27/21	2,418.00	06/01/21	06/03/21	1.50	55.50	134,199.00	SCRANTON CITY DEPT OF PUBLIC W
486	2445	62520800	5000920828	07/30/21	2,155.00	08/12/21	08/12/21	0.50	(12.50)	(26,937.50)	WARREN CITY OF
487	2425	62520700	5000920980	08/02/21	2,311.50	07/06/21	07/06/21	0.50	27.50	63,566.25	HEI WAY LLC
488	2491	62520800	5000921323	08/03/21	5,000.00	08/02/21	08/02/21	0.50	1.50	7,500.00	PA DEP
489	2491	62520800	5000921323	08/03/21	5,000.00	08/02/21	08/02/21	0.50	1.50	7,500.00	PA DEP
490	2491	62520800	5000922050	08/06/21	8,926.70	06/01/21	06/30/21	15.00	52.00	464,188.40	PA DEPT OF TRANSPORTATION
491	2491	62520800	5000922050	08/06/21	7,083.02	06/01/21	06/30/21	15.00	52.00	368,317.04	PA DEPT OF TRANSPORTATION
492	2491	62520800	5000922050	08/06/21	3,798.70	06/01/21	06/30/21	15.00	52.00	197,532.40	PA DEPT OF TRANSPORTATION
493	2491	62520800	5000922050	08/06/21	2,821.02	06/01/21	06/30/21	15.00	52.00	146,693.04	PA DEPT OF TRANSPORTATION
494	2491	62520800	5000922050	08/06/21	2,456.49	06/01/21	06/30/21	15.00	52.00	127,737.48	PA DEPT OF TRANSPORTATION
495	2459	62520800	5000923704	08/10/21	16,550.00	08/09/21	08/09/21	0.50	1.50	24,825.00	EXETER TOWNSHIP
496	2491	62520800	5000926086	08/17/21	2,866.00	07/01/21	07/31/21	15.50	32.50	93,145.00	SCRANTON CITY DEPT OF PUBLIC W
497	2491	62520800	5000929808	08/24/21	2,370.00	07/01/21	07/31/21	15.50	39.50	93,615.00	PA DEPT OF TRANSPORTATION
498	2471	62520800	5000929834	08/26/21	5,000.00	08/20/21	08/20/21	0.50	6.50	32,500.00	James and Kathy Rein
499	2425	62520800	5000930089	08/26/21	24,424.00	08/24/21	08/24/21	0.50	2.50	61,060.00	BROWNSVILLE BOROUGH
500	2413	62520800	5000930682	08/26/21	6,088.00	08/25/21	08/25/21	0.50	1.50	9,132.00	EXETER TOWNSHIP
501	2464	62520800	5000930726	08/31/21	15,000.00	08/25/21	08/25/21	0.50	6.50	97,500.00	EAST VINCENT TWP
502	2452	62520800	5000930733	08/31/21	2,329.86	06/01/21	06/30/21	15.00	77.00	179,399.22	LOWER MAKEFIELD TOWNSHIP
503	2461	62520800	5000930854	08/26/21	3,400.00	07/22/21	08/06/21	8.00	28.00	95,200.00	LOWER ALLEN TOWNSHIP
504	2491	62520800	5000931306	08/31/21	2,885.64	07/22/21	08/06/21	8.00	33.00	95,226.12	PA DEPT OF TRANSPORTATION
505	2491	62520800	5000931306	08/31/21	2,415.34	07/22/21	08/06/21	8.00	33.00	79,706.22	PA DEPT OF TRANSPORTATION
506	2491	62520800	5000931307	08/31/21	7,753.77	06/23/21	07/24/21	16.00	54.00	418,703.58	PA DEPT OF TRANSPORTATION
507	2491	62520800	5000931307	08/31/21	6,655.11	06/23/21	07/24/21	16.00	54.00	359,375.94	PA DEPT OF TRANSPORTATION

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No						Service Period			Total Lag	Dollars	
	Profit Center	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
508	2491	62520800	5000931307	08/31/21	4,303.27	06/23/21	07/24/21	16.00	54.00	232,376.58	PA DEPT OF TRANSPORTATION
509	2491	62520800	5000931307	08/31/21	2,691.05	06/23/21	07/24/21	16.00	54.00	145,316.70	PA DEPT OF TRANSPORTATION
510	2491	62520800	5000931307	08/31/21	2,311.04	06/23/21	07/24/21	16.00	54.00	124,796.16	PA DEPT OF TRANSPORTATION
511	2491	62520800	5000931307	08/31/21	2,173.81	06/23/21	07/24/21	16.00	54.00	117,385.74	PA DEPT OF TRANSPORTATION
512	2473	62520800	5000931307	08/31/21	2,058.24	06/23/21	07/24/21	16.00	54.00	111,144.96	PA DEPT OF TRANSPORTATION
513	2463	62520800	5000931308	08/31/21	7,484.84	07/17/21	07/31/21	7.50	38.50	288,166.34	PA DEPT OF TRANSPORTATION
514	2411	62520800	5000931842	08/31/21	4,449.44	07/01/21	07/31/21	15.50	46.50	206,898.96	City of PGH Dept Public Works
515	2411	62520800	5000931842	08/31/21	4,170.00	07/01/21	07/31/21	15.50	46.50	193,905.00	City of PGH Dept Public Works
516	2411	62520800	5000931842	08/31/21	2,520.56	07/01/21	07/31/21	15.50	46.50	117,206.04	City of PGH Dept Public Works
517	2411	62520800	5000931842	08/31/21	2,365.00	07/01/21	07/31/21	15.50	46.50	109,972.50	City of PGH Dept Public Works
518	2422	62520800	5000934490	09/10/21	5,000.00	09/07/21	09/07/21	0.50	3.50	17,500.00	Union Township
519	2445	62520800	5000936503	09/14/21	2,260.00	08/10/21	08/10/21	0.50	35.50	80,230.00	WARREN CITY OF
520	2451	62520800	5000937330	09/17/21	7,525.00	09/20/21	09/20/21	0.50	(2.50)	(18,812.50)	NORRISTOWN BOROUGH
521	2422	62520800	5000937789	09/21/21	4,050.00	11/03/20	07/27/21	133.50	189.50	767,475.00	GLASSPORT BOROUGH
522	2422	62520800	5000937789	09/21/21	3,750.00	11/03/20	07/27/21	133.50	189.50	710,625.00	GLASSPORT BOROUGH
523	2474	62520800	5000939566	09/24/21	5,000.00	09/16/21	09/16/21	0.50	8.50	42,500.00	FRACKVILLE MUNICIPAL AUTHORITY
524	2421	62520800	5000939691	09/24/21	4,880.00	05/03/21	05/25/21	11.50	133.50	651,480.00	PA DEPT OF TRANSPORTATION
525	2423	62520800	5000940655	09/24/21	2,055.00	08/12/21	08/12/21	0.50	43.50	89,392.50	UNIONTOWN CITY OF
526	2423	62520800	5000940657	09/24/21	2,345.00	07/29/21	07/29/21	0.50	57.50	134,837.50	UNIONTOWN CITY OF
527	2492	62520800	5000941695	10/01/21	9,500.00	09/21/21	09/21/21	0.50	10.50	99,750.00	PA DEP
528	2492	62520800	5000941822	09/28/21	9,500.00	09/21/21	09/21/21	0.50	7.50	71,250.00	PA DEP
529	2491	62520800	5000942103	10/01/21	6,630.00	07/01/21	07/20/21	10.00	83.00	550,290.00	SCRANTON CITY DEPT OF PUBLIC W
530	2491	62520800	5000942103	10/01/21	4,069.00	07/01/21	07/20/21	10.00	83.00	337,727.00	SCRANTON CITY DEPT OF PUBLIC W
531	2491	62520800	5000942103	10/01/21	2,925.00	07/01/21	07/20/21	10.00	83.00	242,775.00	SCRANTON CITY DEPT OF PUBLIC W
532	2491	62520800	5000942103	10/01/21	2,144.00	07/01/21	07/20/21	10.00	83.00	177,952.00	SCRANTON CITY DEPT OF PUBLIC W
533	2491	62520800	5000942103	10/01/21	2,072.00	07/01/21	07/20/21	10.00	83.00	171,976.00	SCRANTON CITY DEPT OF PUBLIC W
534	2491	62520800	5000942103	10/01/21	2,015.00	07/01/21	07/20/21	10.00	83.00	167,245.00	SCRANTON CITY DEPT OF PUBLIC W
535	2492	62520700	5000942122	10/01/21	17,020.10	08/11/21	08/11/21	0.50	51.50	876,535.15	UGI Central Penn Gas Inc
536	2491	62520800	5000942203	10/01/21	2,466.60	08/09/21	08/27/21	9.50	44.50	109,763.70	PA DEPT OF TRANSPORTATION
537	2491	62520800	5000946315	10/12/21	14,826.38	07/06/21	09/30/21	43.50	55.50	822,864.09	WILKES-BARRE CITY OF
538	2411	62520800	5000946401	10/15/21	10,765.00	10/08/21	10/08/21	0.50	7.50	80,737.50	City of PGH Dept Public Works
539	2411	62520800	5000946401	10/15/21	5,335.00	10/08/21	10/08/21	0.50	7.50	40,012.50	City of PGH Dept Public Works
540	2411	62520800	5000946401	10/15/21	2,110.00	10/08/21	10/08/21	0.50	7.50	15,825.00	City of PGH Dept Public Works
541	2491	62520800	5000947284	10/15/21	2,824.00	04/09/21	09/30/21	87.50	102.50	289,460.00	SCRANTON CITY DEPT OF PUBLIC W
542	2491	62520800	5000947284	10/15/21	2,350.00	04/09/21	09/30/21	87.50	102.50	240,875.00	SCRANTON CITY DEPT OF PUBLIC W
543	2491	62520800	5000949135	10/19/21	2,391.32	09/07/21	09/10/21	2.00	41.00	98,044.12	PA DEPT OF TRANSPORTATION
544	2431	62520800	5000949775	10/22/21	5,000.00	10/18/21	10/18/21	0.50	4.50	22,500.00	PENNSYLVANIA DEPT OF ENVIRONME
545	2451	62520800	5000949822	10/19/21	2,500.00	10/18/21	10/18/21	0.50	1.50	3,750.00	Commonwealth of PA
546	2421	62520800	5000950023	10/22/21	4,500.00	10/19/21	10/19/21	0.50	3.50	15,750.00	CANONSBURG BOROUGH

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
547	2431	62520800	5000950172	10/22/21	14,251.40	10/19/21	10/19/21	0.50	3.50	49,879.90	Brenkle Enterprises
548	2491	62520800	5000951014	10/22/21	16,413.31	10/20/21	10/20/21	0.50	2.50	41,033.28	UGI UTILITIES INC
549	2445	62520800	5000951232	10/22/21	2,934.00	10/07/21	10/07/21	0.50	15.50	45,477.00	WARREN CITY OF
550	2442	62520800	5000951633	10/26/21	4,500.00	10/22/21	10/22/21	0.50	4.50	20,250.00	BUFFALO & PITTSBURGH RAILROAD
551	2492	62520800	5000951748	10/26/21	2,100.00	10/22/21	10/22/21	0.50	4.50	9,450.00	COMMONWEALTH OF PENNSYLVANIA
552	2472	62520800	5000952866	10/29/21	2,717.50	07/23/21	07/24/21	1.00	98.00	266,315.00	PA DEPT OF TRANSPORTATION
553	2491	62520800	5000953158	10/29/21	2,040.00	09/01/21	09/30/21	15.00	44.00	89,760.00	PA DEPT OF TRANSPORTATION
554	2492	62520800	5000953394	10/29/21	3,014.36	10/15/21	10/15/21	0.50	14.50	43,708.22	PA NORTHEAST REGIONAL RAILROAD
555	2474	62520800	5000953629	10/29/21	2,500.00	10/28/21	10/28/21	0.50	1.50	3,750.00	COMMONWEALTH OF PENNSYLVANIA
556	2451	62520800	5000953901	10/29/21	2,500.00	10/28/21	10/28/21	0.50	1.50	3,750.00	PA DEPT OF ENV PROTECTION
557	2451	62520800	5000953904	10/29/21	2,500.00	10/28/21	10/28/21	0.50	1.50	3,750.00	PA DEPT OF ENV PROTECTION
558	2412	62520800	5000955023	11/02/21	9,900.00	11/01/21	11/01/21	0.50	1.50	14,850.00	Treasurer - City of McKeesport
559	2423	62520800	5000956797	11/05/21	4,110.00	10/21/21	10/21/21	0.50	15.50	63,705.00	UNIONTOWN CITY OF
560	2423	62520800	5000956800	11/05/21	2,070.00	10/21/21	10/21/21	0.50	15.50	32,085.00	UNIONTOWN CITY OF
561	2492	62520800	5000957673	11/09/21	10,000.00	11/05/21	11/05/21	0.50	4.50	45,000.00	COMMONWEALTH OF PENNSYLVANIA
562	2491	62520800	5000958254	11/09/21	2,703.00	10/05/21	10/26/21	11.00	25.00	67,575.00	SCRANTON CITY DEPT OF PUBLIC W
563	2411	62520800	5000958277	11/12/21	4,391.67	06/04/20	09/30/21	242.00	285.00	1,251,625.95	City of PGH Dept Public Works
564	2411	62520800	5000958277	11/12/21	3,510.00	06/04/20	09/30/21	242.00	285.00	1,000,350.00	City of PGH Dept Public Works
565	2411	62520800	5000958277	11/12/21	3,505.55	06/04/20	09/30/21	242.00	285.00	999,081.75	City of PGH Dept Public Works
566	2464	62520700	5000958464	11/23/21	2,255.39	10/12/21	10/13/21	1.00	42.00	94,726.38	DOUGLASSVILLE QUARRY
567	2421	62520800	5000958599	11/12/21	4,500.00	06/15/21	06/15/21	0.50	150.50	677,250.00	CANONSBURG BOROUGH
568	2491	62520800	5000958931	11/12/21	5,764.54	09/13/21	10/15/21	16.50	44.50	256,522.03	PA DEPT OF TRANSPORTATION
569	2492	62520800	5000959525	11/12/21	6,773.15	10/01/21	10/25/21	12.50	30.50	206,581.08	SCRANTON CITY DEPT OF PUBLIC W
570	2447	62520800	5000960471	11/16/21	2,034.50	11/12/21	11/12/21	0.50	4.50	9,155.25	Bureau Veritas North America
571	2445	62520800	5000961258	11/16/21	33,950.00	11/05/21	11/05/21	0.50	11.50	390,425.00	WARREN CITY OF
572	2445	62520800	5000961258	11/16/21	16,564.00	11/05/21	11/05/21	0.50	11.50	190,486.00	WARREN CITY OF
573	2492	62520800	5000961716	11/19/21	2,950.00	11/16/21	11/16/21	0.50	3.50	10,325.00	COMMONWEALTH OF PENNSYLVANIA
574	2421	62520800	5000962160	11/23/21	5,000.00	12/01/21	03/01/22	45.50	(52.50)	(262,500.00)	ROBINSON TOWNSHIP
575	2452	62520800	5000962503	11/19/21	5,000.00	11/18/21	11/18/21	0.50	1.50	7,500.00	Township of Falls
576	2412	62520800	5000964302	11/30/21	7,500.00	11/23/21	11/23/21	0.50	7.50	56,250.00	COMMONWEALTH OF PENNSYLVANIA
577	2454	62520800	5000966576	12/03/21	5,210.24	10/20/21	11/25/21	18.50	26.50	138,071.36	PA DEPT OF TRANSPORTATION
578	2423	62520800	5000966799	12/03/21	3,000.00	12/01/21	12/01/21	0.50	2.50	7,500.00	CONNELLSVILLE CITY OF
579	2423	62520800	5000966799	12/03/21	2,100.00	12/01/21	12/01/21	0.50	2.50	5,250.00	CONNELLSVILLE CITY OF
580	2411	62520800	5000967915	12/07/21	10,000.00	12/03/21	12/03/21	0.50	4.50	45,000.00	Commonwealth of PA
581	2421	62520800	5000968164	12/10/21	5,550.00	12/03/21	12/03/21	0.50	7.50	41,625.00	CANONSBURG BOROUGH
582	2468	62520800	5000968310	12/07/21	2,500.00	12/03/21	12/03/21	0.50	4.50	11,250.00	COMMONWEALTH OF PENNSYLVANIA
583	2492	62520800	5000969649	12/10/21	18,273.82	11/09/21	11/09/21	0.50	31.50	575,625.33	PA NORTHEAST REGIONAL RAILROAD
584	2421	62520800	5000970470	12/14/21	3,675.00	12/10/21	12/10/21	0.50	4.50	16,537.50	CANONSBURG BOROUGH
585	2421	62520800	5000970470	12/14/21	3,675.00	12/10/21	12/10/21	0.50	4.50	16,537.50	CANONSBURG BOROUGH

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No						Service Period			Total Lag	Dollars	
	Profit Center	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
586	2425	62520800	5000970477	12/14/21	17,113.10	12/10/21	12/10/21	0.50	4.50	77,008.95	BROWNSVILLE BOROUGH
587	2411	62520800	5000971146	12/28/21	21,048.30	12/13/21	12/13/21	0.50	15.50	326,248.65	Scott Township
588	2445	62520800	5000973028	12/17/21	3,733.00	12/08/21	12/08/21	0.50	9.50	35,463.50	WARREN CITY OF
589	2491	62520800	5000973190	12/17/21	2,215.00	10/04/21	10/28/21	12.50	62.50	138,437.50	PA DEPT OF TRANSPORTATION
590	2451	62520800	5000973190	12/17/21	2,210.00	11/01/21	11/01/21	0.50	46.50	102,765.00	PA DEPT OF TRANSPORTATION
591	2491	62520800	5000973191	12/17/21	3,211.79	09/30/21	10/20/21	10.50	68.50	220,007.62	PA DEPT OF TRANSPORTATION
592	2464	62520800	5000973686	12/28/21	5,000.00	12/17/21	12/17/21	0.50	11.50	57,500.00	Commonwealth of PA
593	2464	62520800	5000973691	12/28/21	7,500.00	12/17/21	12/17/21	0.50	11.50	86,250.00	Commonwealth of PA
594	2446	62520800	5000974108	01/13/22	5,620.00	12/01/21	12/01/22	183.00	(139.00)	(781,180.00)	Genesee & Wyoming Railroad
595	2457	62520800	5000975650	12/28/21	5,000.00	12/22/21	12/22/21	0.50	6.50	32,500.00	COMMONWEALTH OF PENNSYLVANIA
596	2412	62520800	5000977080	01/04/22	7,500.00	12/28/21	12/28/21	0.50	7.50	56,250.00	Commonwealth of PA
597	2411	62520800	5000978093	01/04/22	4,255.00	09/28/21	11/27/21	30.50	68.50	291,467.50	City of PGH Dept Public Works
598	2411	62520800	5000978093	01/04/22	4,145.00	09/28/21	11/27/21	30.50	68.50	283,932.50	City of PGH Dept Public Works
599	2411	62520800	5000978093	01/04/22	3,702.78	09/28/21	11/27/21	30.50	68.50	253,640.43	City of PGH Dept Public Works
600	2401	52571500	5000852179	01/06/21	31,139.83	01/01/21	03/31/21	45.00	(39.00)	(1,214,453.37)	Procstep, Inc.
601	2401	52526000	5000855587	01/19/21	12,485.76	09/30/20	09/30/20	0.50	111.50	1,392,162.24	American Water Works Capital Corp
602	2401	52510000	5000856864	02/09/21	6,409.63	12/01/20	12/31/20	15.50	55.50	355,734.47	FISERV INC
603	2401	52571500	5000857470	02/23/21	22,938.40	04/15/21	04/14/22	182.50	(232.50)	(5,333,178.00)	Innovyze Incorporated
604	2401	52510000	5000858395	01/27/21	25,740.16	11/01/20	11/30/20	15.00	73.00	1,879,031.68	BNY Mellon
605	2401	52510000	5000858397	01/27/21	30,781.07	10/01/20	10/31/20	15.50	103.50	3,185,840.75	BNY Mellon
606	2401	52801000	5000863519	02/19/21	8,306.23	02/04/21	02/04/21	0.50	15.50	128,746.57	Automotive Rentals
607	2401	52801000	5000863531	02/19/21	8,169.29	02/04/21	02/04/21	0.50	15.50	126,624.00	Automotive Rentals
608	2401	52801000	5000863534	02/19/21	8,169.33	02/04/21	02/04/21	0.50	15.50	126,624.62	Automotive Rentals
609	2401	52801000	5000863538	02/19/21	8,169.29	02/04/21	02/04/21	0.50	15.50	126,624.00	Automotive Rentals
610	2401	52510000	5000866304	03/12/21	6,932.51	01/01/21	01/03/21	1.50	69.50	481,809.45	FISERV INC
611	2401	52510000	5000866305	02/22/21	30,584.54	12/01/20	12/31/20	15.50	68.50	2,095,040.99	BNY Mellon
612	2401	52801000	5000867199	03/04/21	8,296.15	02/17/21	02/17/21	0.50	15.50	128,590.33	Automotive Rentals
613	2401	52801000	5000867200	03/04/21	8,296.15	02/17/21	02/17/21	0.50	15.50	128,590.33	Automotive Rentals
614	2401	52571500	5000867276	02/24/21	9,379.25	01/01/21	12/31/21	182.50	(127.50)	(1,195,854.38)	Whos On Location
615	2401	52801000	5000873069	03/24/21	9,660.81	03/09/21	03/09/21	0.50	15.50	149,742.56	Automotive Rentals
616	2401	52510000	5000875914	03/23/21	27,730.18	01/01/21	01/31/21	15.50	66.50	1,844,056.97	BNY Mellon
617	2401	52510000	5000877663	04/16/21	6,201.89	02/01/21	02/28/21	14.00	61.00	378,315.29	FISERV INC
618	2401	52526000	5000882190	04/14/21	13,406.79	12/31/20	03/31/21	45.50	59.50	797,704.01	American Water Works Capital Corp
619	2401	52510000	5000885145	04/22/21	27,991.02	02/01/21	02/28/21	14.00	67.00	1,875,398.34	BNY Mellon
620	2401	52510000	5000888304	05/21/21	7,663.95	03/01/21	03/31/21	15.50	66.50	509,652.68	FISERV INC
621	2401	52510000	5000898856	06/02/21	32,908.99	03/01/21	03/31/21	15.50	78.50	2,583,355.72	BNY Mellon
622	2401	52510000	5000898860	06/18/21	6,483.35	04/01/21	04/30/21	15.00	64.00	414,934.40	FISERV INC
623	2401	52510000	5000902423	06/11/21	28,241.97	04/01/21	04/30/21	15.00	57.00	1,609,792.29	BNY Mellon
624	2401	52510000	5000908545	07/15/21	113,072.85	05/01/21	05/31/21	15.50	60.50	6,840,907.43	Paymentus Corp

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars		Vendor
						From	To		Days	Days	Days	
625	2401	52510000	5000910221	07/23/21	7,052.31	05/01/21	05/31/21	15.50	68.50	483,083.24		FISERV INC
626	2401	52571500	5000912642	07/16/21	54,721.90	04/01/21	03/31/22	182.50	(75.50)	(4,131,503.45)		BENTLEY SYSTEMS INC
627	2401	52510000	5000915107	07/16/21	26,283.60	05/01/21	05/31/21	15.50	61.50	1,616,441.40		BNY Mellon
628	2401	52801000	5000915787	07/23/21	7,645.35	07/08/21	07/08/21	0.50	15.50	118,502.93		Automotive Rentals
629	2401	52801000	5000915788	07/19/21	7,596.64	06/22/21	06/22/21	0.50	27.50	208,907.60		Automotive Rentals
630	2401	52510000	5000917301	08/13/21	62,304.60	04/01/21	04/30/21	15.00	120.00	7,476,552.00		Paymentus Corp
631	2401	52510000	5000917302	09/30/21	6,896.53	06/01/21	06/30/21	15.00	107.00	737,928.71		FISERV INC
632	2401	52526000	5000918622	07/27/21	13,542.51	03/31/21	06/29/21	45.50	73.50	995,374.49		American Water Works Capital Corp
633	2401	52510000	5000918800	08/13/21	123,909.75	06/01/21	06/30/21	15.00	59.00	7,310,675.25		Paymentus Corp
634	2401	52510000	5000918802	07/29/21	30,679.77	06/01/21	06/30/21	15.00	44.00	1,349,909.88		BNY Mellon
635	2401	52801000	5000920003	07/29/21	15,544.31	07/07/21	07/07/21	0.50	22.50	349,746.98		Automotive Rentals
636	2401	52801000	5000920006	07/29/21	15,544.31	07/07/21	07/07/21	0.50	22.50	349,746.98		Automotive Rentals
637	2401	52801000	5000924480	08/11/21	15,289.36	07/09/21	07/09/21	0.50	33.50	512,193.56		Automotive Rentals
638	2401	52510000	5000937146	09/24/21	6,548.65	07/01/21	07/31/21	15.50	70.50	461,679.83		FISERV INC
639	2401	52510000	5000937149	09/15/21	26,992.67	07/01/21	07/31/21	15.50	61.50	1,660,049.21		American Water Works Capital Corp
640	2401	52801000	5000939386	09/21/21	7,864.39	08/31/21	08/31/21	0.50	21.50	169,084.39		Automotive Rentals
641	2401	52801000	5000939387	09/21/21	8,271.92	09/02/21	09/02/21	0.50	19.50	161,302.44		Automotive Rentals
642	2401	52801000	5000939388	09/21/21	5,005.18	09/02/21	09/02/21	0.50	19.50	97,601.01		Automotive Rentals
643	2401	52801000	5000939399	09/21/21	15,289.36	07/09/21	07/09/21	0.50	74.50	1,139,057.32		Automotive Rentals
644	2401	52526000	5000942625	09/30/21	13,691.33	07/01/21	07/30/21	15.00	77.00	1,054,232.41		American Water Works Capital Corp
645	2401	52510000	5000943455	10/22/21	7,733.41	08/01/21	08/31/21	15.50	67.50	522,005.18		FISERV INC
646	2401	52510000	5000943462	10/01/21	135,015.90	07/01/21	07/31/21	15.50	77.50	10,463,732.25		Paymentus Corp
647	2401	52510000	5000944433	10/12/21	137,701.05	08/01/21	08/31/21	15.50	57.50	7,917,810.38		Paymentus Corp
648	2443	52562000	5000946475	11/22/21	5,202.45	10/08/21	10/08/21	0.50	45.50	236,711.48		Office Depot Inc
649	2401	52801000	5000950132	10/22/21	7,886.52	10/08/21	10/08/21	0.50	14.50	114,354.54		Automotive Rentals
650	2401	52801000	5000950158	10/22/21	7,896.26	10/08/21	10/08/21	0.50	14.50	114,495.77		Automotive Rentals
651	2401	52510000	5000953499	11/23/21	6,817.71	09/01/21	09/30/21	15.00	69.00	470,421.99		FISERV INC
652	2401	52510000	5000956901	11/12/21	130,307.25	09/01/21	09/30/21	15.00	58.00	7,557,820.50		Paymentus Corp
653	2401	52510000	5000956902	11/05/21	27,623.44	09/01/21	09/30/21	15.00	51.00	1,408,795.44		BNY Mellon
654	2401	52510000	5000958195	11/09/21	29,884.16	08/01/21	08/31/21	15.50	85.50	2,555,095.68		BNY Mellon
655	2401	52801000	5000969664	12/09/21	10,368.15	11/24/21	11/24/21	0.50	15.50	160,706.33		Automotive Rentals
656	2401	52801000	5000970094	12/09/21	9,722.77	11/24/21	11/24/21	0.50	15.50	150,702.94		Automotive Rentals
657	2401	52801000	5000970095	12/09/21	9,715.05	11/24/21	11/24/21	0.50	15.50	150,583.28		Automotive Rentals
658	2401	52801000	5000970096	12/09/21	9,703.07	11/24/21	11/24/21	0.50	15.50	150,397.59		Automotive Rentals
659	2401	52801000	5000970097	12/09/21	26,065.20	11/23/21	11/23/21	0.50	16.50	430,075.80		Automotive Rentals
660	2401	52801000	5000973148	12/16/21	5,207.77	11/24/21	11/24/21	0.50	22.50	117,174.83		Automotive Rentals
661	2401	52801000	5000973149	12/16/21	5,084.66	11/24/21	11/24/21	0.50	22.50	114,404.85		Automotive Rentals
662	2401	52510000	5000974521	12/28/21	7,340.06	10/01/21	10/31/21	15.50	73.50	539,494.41		FISERV INC
663	2401	52510000	5000974522	12/22/21	26,251.93	10/01/21	10/31/21	15.50	67.50	1,772,005.28		BNY Mellon

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
664	2401	52510000	5000974523	12/21/21	137,095.05	10/01/21	10/31/21	15.50	66.50	9,116,820.83	Paymentus Corp
665	2401	52510000	5000974526	12/22/21	29,616.70	11/01/21	11/30/21	15.00	37.00	1,095,817.90	BNY Mellon
666	2401	52801000	5000977612	01/07/22	57,083.19	12/23/21	12/23/21	0.50	15.50	884,789.45	Automotive Rentals
667	2401	52801000	5000977616	01/05/22	9,824.20	12/21/21	12/21/21	0.50	15.50	152,275.10	Automotive Rentals
668	2401	52801000	5000977618	01/07/22	9,727.93	01/01/21	01/07/21	3.50	368.50	3,584,742.21	Automotive Rentals
669	2401	52801000	5000977620	01/07/22	9,638.18	01/01/21	01/07/21	3.50	368.50	3,551,669.33	Automotive Rentals
670	2401	52801000	5000977622	01/07/22	9,037.05	12/23/21	12/23/21	0.50	15.50	140,074.28	Automotive Rentals
671	2401	52801000	5000978091	01/07/22	30,456.37	12/31/20	01/07/21	4.00	369.00	11,238,400.53	Automotive Rentals
672	2401	52801000	5000978091	01/07/22	11,944.08	12/31/20	01/07/21	4.00	369.00	4,407,365.52	Automotive Rentals
673	2401	52801000	5000978091	01/07/22	11,698.06	12/31/20	01/07/21	4.00	369.00	4,316,584.14	Automotive Rentals
674	2401	52801000	5000978091	01/07/22	11,462.94	12/31/20	01/07/21	4.00	369.00	4,229,824.86	Automotive Rentals
675	2401	52801000	5000978091	01/07/22	11,275.18	12/31/20	01/07/21	4.00	369.00	4,160,541.42	Automotive Rentals
676		24122700	100761717	01/06/21	90,951.22	12/21/20	01/03/21	7.00	10.00	909,512.20	Prudential Retirement Insuranc
677		24121200	100761717	01/06/21	115,287.09	12/21/20	01/03/21	7.00	10.00	1,152,870.90	Prudential Retirement Insuranc
678		24122700	100763433	01/20/21	94,521.75	01/04/21	01/17/21	7.00	10.00	945,217.50	Prudential Retirement Insuranc
679		24121200	100763433	01/20/21	115,078.98	01/04/21	01/17/21	7.00	10.00	1,150,789.80	Prudential Retirement Insuranc
680		24122700	100769561	02/02/21	94,263.36	01/18/21	01/31/21	7.00	9.00	848,370.24	Prudential Retirement Insuranc
681		24121200	100769561	02/02/21	115,486.48	01/18/21	01/31/21	7.00	9.00	1,039,378.32	Prudential Retirement Insuranc
682		24122700	100769562	02/17/21	93,488.96	02/01/21	02/14/21	7.00	10.00	934,889.60	Prudential Retirement Insuranc
683		24121200	100769562	02/17/21	114,430.50	02/01/21	02/14/21	7.00	10.00	1,144,305.00	Prudential Retirement Insuranc
684		24122700	100773464	03/03/21	93,561.09	02/15/21	02/28/21	7.00	10.00	935,610.90	Prudential Retirement Insuranc
685		24121200	100773464	03/03/21	114,897.26	02/15/21	02/28/21	7.00	10.00	1,148,972.60	Prudential Retirement Insuranc
686		24122700	100776741	03/09/21	92,767.07	03/01/21	03/14/21	7.00	2.00	185,534.14	Prudential Retirement Insuranc
687		24121200	100776741	03/09/21	114,893.69	03/01/21	03/14/21	7.00	2.00	229,787.38	Prudential Retirement Insuranc
688		24122700	100778452	03/30/21	94,285.18	03/15/21	03/28/21	7.00	9.00	848,566.62	Prudential Retirement Insuranc
689		24121200	100778452	03/30/21	116,318.97	03/15/21	03/28/21	7.00	9.00	1,046,870.73	Prudential Retirement Insuranc
690		24122700	100782128	04/14/21	94,622.05	03/29/21	04/11/21	7.00	10.00	946,220.50	Prudential Retirement Insuranc
691		24121200	100782128	04/14/21	116,598.33	03/29/21	04/11/21	7.00	10.00	1,165,983.30	Prudential Retirement Insuranc
692		24122700	100787364	04/27/21	94,503.01	04/12/21	04/25/21	7.00	9.00	850,527.09	Prudential Retirement Insuranc
693		24121200	100787364	04/27/21	117,017.73	04/12/21	04/25/21	7.00	9.00	1,053,159.57	Prudential Retirement Insuranc
694		24122700	100793122	05/11/21	94,997.85	04/26/21	05/09/21	7.00	9.00	854,980.65	Prudential Retirement Insuranc
695		24121200	100793122	05/11/21	117,216.81	04/26/21	05/09/21	7.00	9.00	1,054,951.29	Prudential Retirement Insuranc
696		24122700	100794363	05/26/21	95,922.21	05/10/21	05/23/21	7.00	10.00	959,222.10	Prudential Retirement Insuranc
697		24121200	100794363	05/26/21	118,123.58	05/10/21	05/23/21	7.00	10.00	1,181,235.80	Prudential Retirement Insuranc
698		24122700	100799841	06/09/21	95,767.16	05/24/21	06/06/21	7.00	10.00	957,671.60	Prudential Retirement Insuranc
699		24121200	100799841	06/09/21	118,008.10	05/24/21	06/06/21	7.00	10.00	1,180,081.00	Prudential Retirement Insuranc
700		24122700	100802649	06/23/21	95,946.34	06/07/21	06/20/21	7.00	10.00	959,463.40	Prudential Retirement Insuranc
701		24121200	100802649	06/23/21	118,826.09	06/07/21	06/20/21	7.00	10.00	1,188,260.90	Prudential Retirement Insuranc
702		24122700	100808712	07/07/21	96,032.38	06/21/21	07/04/21	7.00	10.00	960,323.80	Prudential Retirement Insuranc



Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
703		24121200	100808712	07/07/21	119,643.01	06/21/21	07/04/21	7.00	10.00	1,196,430.10	Prudential Retirement Insuranc
704		24122700	100813454	07/20/21	96,760.93	07/05/21	07/18/21	7.00	9.00	870,848.37	Prudential Retirement Insuranc
705		24121200	100813454	07/20/21	119,719.52	07/05/21	07/18/21	7.00	9.00	1,077,475.68	Prudential Retirement Insuranc
706		24122700	100821068	08/04/21	97,118.80	07/19/21	08/01/21	7.00	10.00	971,188.00	Prudential Retirement Insuranc
707		24121200	100821068	08/04/21	120,212.91	07/19/21	08/01/21	7.00	10.00	1,202,129.10	Prudential Retirement Insuranc
708		24122700	100821069	08/19/21	97,393.39	08/02/21	08/15/21	7.00	11.00	1,071,327.29	Prudential Retirement Insuranc
709		24121200	100821069	08/19/21	121,048.65	08/02/21	08/15/21	7.00	11.00	1,331,535.15	Prudential Retirement Insuranc
710		24122700	100821860	08/31/21	96,374.81	08/16/21	08/29/21	7.00	9.00	867,373.29	Prudential Retirement Insuranc
711		24121200	100821860	08/31/21	120,200.81	08/16/21	08/29/21	7.00	9.00	1,081,807.29	Prudential Retirement Insuranc
712		24122700	100826792	09/14/21	97,441.71	08/30/21	09/12/21	7.00	9.00	876,975.39	Prudential Retirement Insuranc
713		24121200	100826792	09/14/21	120,191.65	08/30/21	09/12/21	7.00	9.00	1,081,724.85	Prudential Retirement Insuranc
714		24122700	100830976	09/28/21	97,057.04	09/13/21	09/26/21	7.00	9.00	873,513.36	Prudential Retirement Insuranc
715		24121200	100830976	09/28/21	121,354.26	09/13/21	09/26/21	7.00	9.00	1,092,188.34	Prudential Retirement Insuranc
716		24122700	100838375	10/13/21	97,018.14	09/27/21	10/10/21	7.00	10.00	970,181.40	Prudential Retirement Insuranc
717		24121200	100838375	10/13/21	122,355.30	09/27/21	10/10/21	7.00	10.00	1,223,553.00	Prudential Retirement Insuranc
718		24122700	100839218	10/27/21	97,231.19	10/11/21	10/24/21	7.00	10.00	972,311.90	Prudential Retirement Insuranc
719		24121200	100839218	10/27/21	122,108.83	10/11/21	10/24/21	7.00	10.00	1,221,088.30	Prudential Retirement Insuranc
720		24122700	100846186	11/10/21	96,554.22	10/25/21	11/07/21	7.00	10.00	965,542.20	Prudential Retirement Insuranc
721		24121200	100846186	11/10/21	121,502.29	10/25/21	11/07/21	7.00	10.00	1,215,022.90	Prudential Retirement Insuranc
722		24122700	100847943	11/23/21	103,281.85	11/08/21	11/21/21	7.00	9.00	929,536.65	Prudential Retirement Insuranc
723		24121200	100847943	11/23/21	122,057.19	11/08/21	11/21/21	7.00	9.00	1,098,514.71	Prudential Retirement Insuranc
724		24122700	100853172	12/06/21	99,239.77	11/22/21	12/05/21	7.00	8.00	793,918.16	Prudential Retirement Insuranc
725		24121200	100853172	12/06/21	125,292.71	11/22/21	12/05/21	7.00	8.00	1,002,341.68	Prudential Retirement Insuranc
726		24122700	100858293	12/22/21	96,368.83	12/06/21	12/19/21	7.00	10.00	963,688.30	Prudential Retirement Insuranc
727		24121200	100858293	12/22/21	124,471.47	12/06/21	12/19/21	7.00	10.00	1,244,714.70	Prudential Retirement Insuranc
728	2401	52566700	5000851520	01/05/21	8,982.22	12/07/20	12/07/20	0.50	29.50	264,975.49	Caskey Group Inc
729	2468	52566000	5000860447	02/03/21	1,659.96	10/01/20	12/31/20	46.00	80.00	132,796.80	UNITED STATES POSTAL SERVICE
730	2401	52566000	5000867335	02/24/21	2,145.55	12/21/20	01/15/21	13.00	53.00	113,714.15	Quadient Finance USA Inc
731	2431	52566700	5000867599	03/22/21	558.62	02/09/21	02/09/21	0.50	41.50	23,182.73	Caskey Group Inc
732	2401	52566000	5000873773	03/17/21	2,203.84	01/27/21	02/15/21	10.00	40.00	88,153.60	Quadient Finance USA Inc
733	2401	52566000	5000877856	03/30/21	1,117.62	03/09/21	03/09/21	0.50	21.50	24,028.83	Quadient Finance USA Inc
734	2468	52566000	5000882266	04/20/21	1,693.16	01/01/21	03/31/21	45.00	65.00	110,055.40	UNITED STATES POSTAL SERVICE
735	2401	52566000	5000889216	05/03/21	2,095.04	02/24/21	03/18/21	11.50	57.50	120,464.80	Quadient Finance USA Inc
736	2453	52562500	5000893520	05/18/21	620.13	04/03/21	04/17/21	7.50	38.50	23,875.01	United Parcel Service Inc
737	2421	52566700	5000893879	06/11/21	882.80	05/03/21	05/03/21	0.50	39.50	34,870.60	Caskey Group Inc
738	2401	52566000	5000894794	05/20/21	3,279.51	04/07/21	04/15/21	4.50	39.50	129,540.65	Quadient Finance USA Inc
739	2491	52566700	5000895589	06/18/21	1,194.62	05/06/21	05/06/21	0.50	43.50	51,965.97	Caskey Group Inc
740	2411	52566700	5000896513	06/18/21	3,281.69	05/11/21	05/11/21	0.50	38.50	126,345.07	Caskey Group Inc
741	2468	52562500	5000903828	06/18/21	782.90	05/24/21	05/26/21	1.50	24.50	19,181.05	United Parcel Service Inc

Pennsylvania American Water Company  
Lead Lag for Miscellaneous Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
742	2454	52562500	5000910760	07/09/21	546.52	05/05/21	05/18/21	7.00	59.00	32,244.68	United Parcel Service Inc
743	2401	52566000	5000911204	07/06/21	1,158.37	05/05/21	05/12/21	4.00	59.00	68,343.83	Quadient Finance USA Inc
744	2401	52566000	5000911204	07/06/21	1,060.00	05/05/21	05/12/21	4.00	59.00	62,540.00	Quadient Finance USA Inc
745	2401	52566000	5000913892	07/13/21	1,006.70	05/10/21	05/10/21	0.50	64.50	64,932.15	Caskey Group Inc
746	2401	52566000	5000913892	07/13/21	1,006.69	05/10/21	05/10/21	0.50	64.50	64,931.51	Caskey Group Inc
747	2401	52566000	5000918281	07/26/21	3,711.03	06/15/21	06/15/21	0.50	41.50	154,007.75	Caskey Group Inc
748	2401	52566000	5000922049	08/04/21	1,729.13	05/21/21	06/09/21	10.00	66.00	114,122.58	Quadient Finance USA Inc
749	2401	52566000	5000922049	08/04/21	1,590.00	05/21/21	06/09/21	10.00	66.00	104,940.00	Quadient Finance USA Inc
750	2454	52562500	5000922206	08/06/21	876.88	06/07/21	07/01/21	12.50	48.50	42,528.68	United Parcel Service Inc
751	2491	52566700	5000926064	09/10/21	1,136.66	08/10/21	08/10/21	0.50	31.50	35,804.79	Caskey Group Inc
752	2454	52562500	5000935933	09/14/21	512.49	07/13/21	08/21/21	20.00	44.00	22,549.56	United Parcel Service Inc
753	2453	52562500	5000946156	10/12/21	735.55	05/01/21	05/22/21	11.00	154.00	113,274.70	United Parcel Service Inc
754	2456	52566700	5000947040	11/10/21	611.73	10/06/21	10/06/21	0.50	35.50	21,716.42	Caskey Group Inc
755	2455	52566700	5000947974	11/10/21	730.88	10/04/21	10/04/21	0.50	37.50	27,408.00	Caskey Group Inc
756	2411	52566700	5000954096	11/10/21	2,631.40	10/06/21	10/06/21	0.50	35.50	93,414.70	Caskey Group Inc
757	2433	52566700	5000955000	11/10/21	1,917.81	10/04/21	10/04/21	0.50	37.50	71,917.88	Caskey Group Inc
758	2401	52566000	5000955029	11/24/21	1,730.30	10/20/21	10/20/21	0.50	35.50	61,425.65	Caskey Group Inc
759	2433	52566700	5000964847	12/22/21	602.74	11/04/21	11/04/21	0.50	48.50	29,232.89	Caskey Group Inc
760	2401	52566000	5000966241	12/01/21	3,147.04	10/13/21	10/13/21	0.50	49.50	155,778.48	Caskey Group Inc
761	2454	52562500	5000968395	12/10/21	525.36	10/30/21	11/27/21	14.50	27.50	14,447.40	United Parcel Service Inc
762	2491	52566700	5000968669	01/05/22	4,300.67	11/11/21	11/11/21	0.50	55.50	238,687.19	Caskey Group Inc
763	2401	52566000	5000971762	01/12/22	2,848.20	12/09/21	12/09/21	0.50	34.50	98,262.90	Caskey Group Inc
764	2401	52566000	5000971762	01/12/22	2,330.32	12/09/21	12/09/21	0.50	34.50	80,396.04	Caskey Group Inc
765	2453	52562500	5000972254	12/17/21	735.55	05/22/21	05/22/21	0.50	209.50	154,097.73	United Parcel Service Inc
Total					<u>\$17,354,012.92</u>					<u>\$652,722,075.92</u>	

Average Lag for Miscellaneous Expenses	37.61
Check Float	3.63
Avg Lag w/Check Float	<u>41.24</u>

Pennsylvania American Water  
Lead Lag for Transportation Expenses  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars	
No	Profit Center	Account	Document Number	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	2411	55010200	9400016531	02/10/21	\$23,965.44	12/22/20	01/22/21	16.00	35.00	\$838,790.40	Various
2	2491	55010200	9400016531	02/10/21	24,370.61	12/22/20	01/26/21	18.00	33.00	804,230.13	Various
3	2411	55010300	9400016531	02/10/21	27,450.87	01/15/21	01/15/21	0.50	26.50	727,448.06	Various
4	2401	55010100	9400016557	04/05/21	40,696.25	01/13/21	03/01/21	24.00	59.00	2,401,078.75	Various
5	2401	55010100	9400016558	04/05/21	407,215.22	01/13/21	03/01/21	24.00	59.00	24,025,697.98	Various
6	2411	55010200	9400016586	05/18/21	24,690.76	03/24/21	04/22/21	15.00	41.00	1,012,321.16	Various
7	2491	55010200	9400016586	05/18/21	31,188.94	03/24/21	04/27/21	17.50	38.50	1,200,774.19	Various
8	2411	55010200	9400016587	05/18/21	25,595.94	02/23/21	03/24/21	15.00	70.00	1,791,715.80	Various
9	2491	55010200	9400016587	05/18/21	32,134.36	02/23/21	03/26/21	16.00	69.00	2,217,270.84	Various
10	2411	55010200	9400016607	06/25/21	21,877.04	04/23/21	05/23/21	15.50	48.50	1,061,036.44	Various
11	2491	55010200	9400016607	06/25/21	30,180.53	04/23/21	05/26/21	17.00	47.00	1,418,484.91	Various
12	2411	55010200	9400016632	08/12/21	25,821.46	05/24/21	06/24/21	16.00	65.00	1,678,394.90	Various
13	2491	55010200	9400016632	08/12/21	32,161.24	05/24/21	06/26/21	17.00	64.00	2,058,319.36	Various
14	2491	55010200	9400016633	08/12/21	30,527.79	06/24/21	07/27/21	17.00	33.00	1,007,417.07	Various
15	2411	55010200	9400016633	08/12/21	25,043.59	06/24/21	07/22/21	14.50	35.50	889,047.45	Various
16	2411	55010200	9400016647	09/13/21	25,724.87	07/23/21	08/23/21	16.00	37.00	951,820.19	Various
17	2491	55010200	9400016647	09/13/21	31,188.53	07/23/21	08/26/21	17.50	35.50	1,107,192.82	Various
18	2492	55010100	5000945069	10/08/21	27,945.00	09/27/21	09/27/21	0.50	11.50	321,367.50	PA DEPT OF TRANSPORTATION
19	2421	55010200	9400016695	12/10/21	29,326.29	08/24/21	11/26/21	47.50	61.50	1,803,566.84	Various
20	2491	55010200	9400016696	12/10/21	66,090.38	08/24/21	11/26/21	47.50	61.50	4,064,558.37	Various
21	2491	55010200	9400016696	12/10/21	40,034.25	08/24/21	11/22/21	45.50	63.50	2,542,174.88	Various
22	2492	55010200	9400016696	12/10/21	20,100.03	08/24/21	11/22/21	45.50	63.50	1,276,351.91	Various
23	2411	55010200	9400016696	12/10/21	38,077.34	08/24/21	11/26/21	47.50	61.50	2,341,756.41	Various
24	2411	55010200	9400016696	12/10/21	49,132.75	08/24/21	11/23/21	46.00	63.00	3,095,363.25	Various

\$1,130,539.48

\$60,636,179.58

Avg Lag for Transportation Exp	53.63
Check Float	4.18
Avg Lag w/Check Float	<u>57.82</u>

Pennsylvania American Water Company  
Lead Lag for Insurance Other Than Group Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2401	16520000	5000854849	01/14/21	\$205,792.21	01/01/21	01/01/22	183.00	(169.00)	(\$34,778,883.49)	Bowring Marsh (Bermuda) Limited
2	2401	16520000	5000856935	01/22/21	1,132,200.53	01/01/21	01/01/22	183.00	(161.00)	(182,284,285.33)	Marsh USA, Inc.
3	2401	16520000	5000859143	01/28/21	2,540,472.64	01/01/21	01/01/22	183.00	(155.00)	(393,773,259.20)	AW Insurance LLC - Series A
4	2401	16520000	5000859187	01/28/21	3,123,912.52	12/31/20	12/31/21	183.00	(154.00)	(481,082,528.08)	Marsh USA, Inc.
5	2401	16520000	5000859403	01/29/21	86,739.96	01/01/21	01/01/22	183.00	(154.00)	(13,357,953.84)	Bowring Marsh (Bermuda) Limited
6	2401	16520000	5000859404	01/29/21	82,793.64	01/01/21	01/01/22	183.00	(154.00)	(12,750,220.56)	Willis Towers Watson
7	2401	16520000	5000859408	01/29/21	71,292.67	01/01/21	01/01/22	183.00	(154.00)	(10,979,071.18)	Bowring Marsh (Bermuda) Limited
8	2401	16520000	5000861725	02/05/21	418,532.94	01/01/21	01/01/22	183.00	(147.00)	(61,524,342.18)	Marsh USA, Inc.
9	2401	16520000	5000879762	04/06/21	418,509.79	01/01/21	01/01/22	183.00	(87.00)	(36,410,351.73)	Marsh USA, Inc.
10	2401	16520000	5000881264	04/12/21	2,540,472.64	01/01/21	01/01/22	183.00	(81.00)	(205,778,283.84)	AW Insurance LLC - Series A
11	2401	16520000	5000891886	05/12/21	45,297.11	04/22/21	04/22/22	183.00	(162.00)	(7,338,131.82)	Willis Towers Watson
12	2401	16520000	5000892644	05/13/21	5,861.51	04/22/21	04/22/22	183.00	(161.00)	(943,703.11)	Willis Towers Watson
13	2401	16520000	5000893806	05/19/21	7,850.48	04/22/21	04/22/22	183.00	(155.00)	(1,216,824.40)	Willis Towers Watson
14	2401	16520000	5000894019	05/19/21	2,907.01	04/22/20	05/06/21	190.00	203.00	590,123.03	Willis Towers Watson
15	2401	16520000	5000895195	05/20/21	29,513.67	04/22/21	04/22/22	183.00	(154.00)	(4,545,105.18)	Willis Towers Watson
16	2401	16520000	5000895305	05/21/21	4,502.70	04/22/21	04/22/22	183.00	(153.00)	(688,913.10)	Willis Towers Watson
17	2401	16520000	5000895684	05/21/21	92,181.02	05/06/21	05/06/22	183.00	(167.00)	(15,394,230.34)	Willis Towers Watson
18	2401	16520000	5000911090	07/06/21	418,509.80	01/01/21	01/01/22	183.00	4.00	1,674,039.20	Marsh USA, Inc.
19	2401	16520000	5000918837	07/29/21	44.88	04/22/20	05/06/21	190.00	274.00	12,297.12	Willis Towers Watson
20	2401	16520000	5000919583	07/29/21	2,540,472.64	01/01/21	01/01/22	183.00	27.00	68,592,761.28	AW Insurance LLC - Series A
21	2401	16520000	5000944600	10/05/21	418,509.80	01/01/21	01/01/22	183.00	95.00	39,758,431.00	Marsh USA, Inc.
22	2401	16520000	5000949140	10/18/21	2,540,472.64	01/01/21	01/01/22	183.00	108.00	274,371,045.12	AW Insurance LLC - Series A

Total \$16,726,842.80

(\$1,077,847,390.63)

Average Lag (64.44)  
Check Float  
Avg Lag w/Check Float (64.44)

Pennsylvania American Water Company  
Lead Lag for Waste Disposal Expenses  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars	
No	Profit Center	Account	Document Number	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	2425	51110000	5000851442	01/05/21	\$17,722.00	11/01/20	11/30/20	15.00	51.00	\$903,822.00	BROWNSVILLE MUNICIPAL AUTHORIT
2	2460	51110000	5000854095	02/09/21	1,347.92	12/10/20	12/10/20	0.50	61.50	82,897.08	Penn Waste Inc
3	2487	51110000	5000854882	01/14/21	3,681.65	10/16/20	10/31/20	8.00	83.00	305,576.95	Penn Waste Inc
4	2460	51110000	5000855059	01/14/21	3,687.72	10/16/20	10/31/20	8.00	83.00	306,080.76	Penn Waste Inc
5	2487	51110000	5000855060	01/14/21	2,077.92	11/06/20	11/13/20	4.00	66.00	137,142.72	Penn Waste Inc
6	2413	51110000	5000855635	01/29/21	1,146.41	12/11/20	12/11/20	0.50	49.50	56,747.30	Klines Services
7	2413	51110000	5000855662	02/09/21	1,146.41	12/23/20	12/23/20	0.50	48.50	55,600.89	Klines Services
8	2413	51110000	5000855691	02/12/21	15,430.27	01/01/21	01/31/21	15.50	27.50	424,332.43	WASTE MANAGEMENT
9	2413	51110000	5000855788	01/19/21	3,565.58	06/17/20	06/18/20	1.00	216.00	770,165.28	McGovern Environmental LLC
10	2413	51110000	5000855790	01/19/21	5,704.92	06/18/20	06/18/20	0.50	215.50	1,229,410.26	McGovern Environmental LLC
11	2413	51110000	5000855791	01/19/21	4,925.98	06/16/20	06/16/20	0.50	217.50	1,071,400.65	McGovern Environmental LLC
12	2460	51110000	5000855992	02/12/21	6,162.47	12/16/20	12/31/20	8.00	51.00	314,285.97	Penn Waste Inc
13	2425	51110000	5000856531	01/22/21	24,080.00	12/01/20	12/31/20	15.50	37.50	903,000.00	BROWNSVILLE MUNICIPAL AUTHORIT
14	2447	51110000	5000856727	02/12/21	3,840.21	01/01/21	01/31/21	15.50	27.50	105,605.78	WASTE MANAGEMENT
15	2487	51110000	5000858465	02/12/21	3,365.72	12/18/20	12/30/20	6.50	50.50	169,968.86	Penn Waste Inc
16	2487	51110000	5000858467	01/29/21	2,080.32	12/04/20	12/11/20	4.00	53.00	110,256.96	Penn Waste Inc
17	2460	51110000	5000862314	02/09/21	21,562.27	01/01/21	03/31/21	45.00	(5.00)	(107,811.35)	Lower Allen Township Authority
18	2414	51110000	5000862960	02/26/21	5,000.00	02/01/21	02/28/21	14.00	12.00	60,000.00	Borough of Steelton
19	2460	51110000	5000863045	03/12/21	1,793.45	01/26/21	01/26/21	0.50	45.50	81,601.98	Klines Services
20	2413	51110000	5000863062	02/12/21	1,146.41	11/06/20	11/06/20	0.50	98.50	112,921.39	Klines Services
21	2413	51110000	5000863072	02/12/21	1,146.41	11/06/20	11/06/20	0.50	98.50	112,921.39	Klines Services
22	2413	51110000	5000863228	02/12/21	1,146.41	11/06/20	11/06/20	0.50	98.50	112,921.39	Klines Services
23	2413	51110000	5000863242	02/12/21	1,146.41	11/06/20	11/06/20	0.50	98.50	112,921.39	Klines Services
24	2460	51110000	5000864657	03/17/21	4,011.92	01/21/21	01/29/21	4.50	51.50	206,613.88	Penn Waste Inc
25	2413	51110000	5000865769	02/23/21	1,146.41	11/06/20	11/06/20	0.50	109.50	125,531.90	Klines Services
26	2447	51110000	5000866053	03/19/21	9,063.72	02/01/21	02/28/21	14.00	33.00	299,102.76	WASTE MANAGEMENT
27	2460	51110000	5000866849	03/01/21	3,504.61	01/04/21	01/14/21	5.50	51.50	180,487.42	Penn Waste Inc
28	2487	51110000	5000866850	03/01/21	2,106.77	01/08/21	01/15/21	4.00	49.00	103,231.73	Penn Waste Inc
29	2413	51110000	5000867256	02/24/21	22,228.88	08/01/20	08/31/20	15.50	192.50	4,279,059.40	WASTE MANAGEMENT
30	2413	51110000	5000867257	03/19/21	16,657.87	02/01/21	02/28/21	14.00	33.00	549,709.71	WASTE MANAGEMENT
31	2413	51110000	5000868999	03/02/21	1,146.41	11/06/20	11/06/20	0.50	116.50	133,556.77	Klines Services
32	2413	51110000	5000869000	03/02/21	1,146.41	11/06/20	11/06/20	0.50	116.50	133,556.77	Klines Services
33	2460	51110000	5000871839	04/09/21	1,017.60	11/05/20	11/05/20	0.50	155.50	158,236.80	Klines Services
34	2460	51110000	5000873082	04/01/21	5,195.88	02/05/21	02/15/21	5.50	50.50	262,391.94	Penn Waste Inc
35	2447	51110000	5000873708	04/14/21	6,557.06	03/01/21	03/31/21	15.50	29.50	193,433.27	WASTE MANAGEMENT
36	2414	51110000	5000875602	03/23/21	5,000.00	01/01/21	01/31/21	15.50	66.50	332,500.00	Borough of Steelton
37	2414	51110000	5000875619	03/26/21	5,000.00	03/01/21	03/31/21	15.50	10.50	52,500.00	Borough of Steelton

Pennsylvania American Water Company  
Lead Lag for Waste Disposal Expenses  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars	
No	Profit Center	Account	Document Number	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
38	2464	51110000	5000876001	03/26/21	1,210.00	12/01/20	12/31/20	15.50	100.50	121,605.00	Borough of Pottstown
39	2464	51110000	5000876002	03/26/21	2,662.00	01/01/21	01/31/21	15.50	69.50	185,009.00	Borough of Pottstown
40	2460	51110000	5000876307	04/16/21	4,069.18	01/22/21	01/29/21	4.00	81.00	329,603.58	Penn Waste Inc
41	2487	51110000	5000876333	03/24/21	5,323.63	01/22/21	01/29/21	4.00	58.00	308,770.54	Penn Waste Inc
42	2487	51110000	5000876341	03/26/21	1,026.03	10/07/20	10/07/20	0.50	170.50	174,938.12	Klines Services
43	2454	51110000	5000876740	04/09/21	11,575.20	03/10/21	03/10/21	0.50	30.50	353,043.60	HALLSTEAD SANITARY SERVICE
44	2413	51110000	5000879440	04/14/21	11,298.08	03/01/21	03/31/21	15.50	29.50	333,293.36	WASTE MANAGEMENT
45	2462	51110000	5000879469	04/02/21	5,000.00	07/01/21	07/31/21	15.50	(104.50)	(522,500.00)	Borough of Steelton
46	2414	51110000	5000879470	04/02/21	5,000.00	08/01/21	08/31/21	15.50	(135.50)	(677,500.00)	Borough of Steelton
47	2414	51110000	5000879472	04/02/21	5,000.00	09/01/21	09/30/21	15.00	(166.00)	(830,000.00)	Borough of Steelton
48	2414	51110000	5000879473	04/02/21	5,000.00	12/01/21	12/31/21	15.50	(257.50)	(1,287,500.00)	Borough of Steelton
49	2460	51110000	5000880413	04/16/21	2,847.70	03/18/21	03/19/21	1.00	29.00	82,583.30	Penn Waste Inc
50	2487	51110000	5000881814	04/13/21	1,730.21	02/05/21	02/12/21	4.00	64.00	110,733.44	Penn Waste Inc
51	2487	51110000	5000881815	04/14/21	2,152.25	02/19/21	02/26/21	4.00	51.00	109,764.75	Penn Waste Inc
52	2447	51110000	5000883395	05/13/21	7,968.29	04/01/21	04/30/21	15.00	28.00	223,112.12	WASTE MANAGEMENT
53	2460	51110000	5000883952	04/19/21	3,347.78	02/25/21	02/25/21	0.50	53.50	179,106.23	Penn Waste Inc
54	2487	51110000	5000887291	05/03/21	4,311.74	03/17/21	03/30/21	7.00	41.00	176,781.34	Penn Waste Inc
55	2487	51110000	5000889103	05/14/21	3,095.36	04/02/21	04/13/21	6.00	37.00	114,528.32	Penn Waste Inc
56	2460	51110000	5000889104	05/14/21	5,352.11	04/01/21	04/15/21	7.50	36.50	195,352.02	Penn Waste Inc
57	2414	51110000	5000889134	05/04/21	5,000.00	04/01/21	04/30/21	15.00	19.00	95,000.00	Borough of Steelton
58	2413	51110000	5000890048	05/13/21	10,854.97	04/01/21	04/30/21	15.00	28.00	303,939.16	WASTE MANAGEMENT
59	2464	51110000	5000890093	05/07/21	5,238.65	03/01/21	03/31/21	15.50	52.50	275,029.13	Borough of Pottstown
60	2414	51110000	5000892308	05/25/21	9,825.00	05/01/21	05/31/21	15.50	9.50	93,337.50	Borough of Steelton
61	2447	51110000	5000893423	06/11/21	6,706.66	05/01/21	05/31/21	15.50	26.50	177,726.49	WASTE MANAGEMENT
62	2460	51110000	5000893781	06/11/21	1,026.08	04/29/21	04/29/21	0.50	43.50	44,634.48	Klines Services
63	2413	51110000	5000898653	06/11/21	10,258.73	05/01/21	05/31/21	15.50	26.50	271,856.35	WASTE MANAGEMENT
64	2460	51110000	5000900609	06/07/21	2,719.84	04/16/21	04/30/21	7.50	45.50	123,752.72	Penn Waste Inc
65	2487	51110000	5000900610	06/14/21	3,100.20	05/07/21	05/14/21	4.00	35.00	108,507.00	Penn Waste Inc
66	2487	51110000	5000902411	06/30/21	1,024.54	05/28/21	05/28/21	0.50	33.50	34,322.09	Penn Waste Inc
67	2460	51110000	5000902416	06/30/21	4,854.92	05/02/21	05/26/21	12.50	47.50	230,608.70	Penn Waste Inc
68	2447	51110000	5000903497	07/14/21	2,945.09	06/01/21	06/30/21	15.00	29.00	85,407.61	WASTE MANAGEMENT
69	2414	51110000	5000904228	06/25/21	5,075.00	06/01/21	06/30/21	15.00	10.00	50,750.00	Borough of Steelton
70	2413	51110000	5000907978	07/14/21	16,169.72	06/01/21	06/30/21	15.00	29.00	468,921.88	WASTE MANAGEMENT
71	2460	51110000	5000910474	07/02/21	4,667.84	05/14/21	05/14/21	0.50	49.50	231,058.08	Penn Waste Inc
72	2460	51110000	5000910477	07/15/21	1,779.14	06/09/21	06/10/21	1.00	36.00	64,049.04	Penn Waste Inc
73	2464	51110000	5000913032	07/13/21	3,146.00	05/01/21	05/31/21	15.50	58.50	184,041.00	Borough of Pottstown
74	2464	51110000	5000913981	07/27/21	3,872.00	06/01/21	06/30/21	15.00	42.00	162,624.00	Borough of Pottstown

Pennsylvania American Water Company  
Lead Lag for Waste Disposal Expenses  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars	
No	Profit Center	Account	Document Number	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
75	2447	51110000	5000914431	08/12/21	2,853.80	07/01/21	07/31/21	15.50	27.50	78,479.50	WASTE MANAGEMENT
76	2487	51110000	5000915292	07/30/21	1,953.95	06/18/21	06/25/21	4.00	39.00	76,204.05	Penn Waste Inc
77	2460	51110000	5000915293	07/30/21	3,914.67	06/16/21	06/18/21	1.50	43.50	170,288.15	Penn Waste Inc
78	2414	51110000	5000916179	07/23/21	5,150.00	07/01/21	07/31/21	15.50	7.50	38,625.00	Borough of Steelton
79	2460	51110000	5000916890	07/23/21	50,284.62	04/01/21	06/30/21	45.50	68.50	3,444,496.47	Lower Allen Township Authority
80	2413	51110000	5000917658	08/12/21	11,948.08	07/01/21	07/31/21	15.50	27.50	328,572.20	WASTE MANAGEMENT
81	2460	51110000	5000922027	08/04/21	1,948.32	06/08/21	06/11/21	2.00	56.00	109,105.92	Penn Waste Inc
82	2460	51110000	5000922028	08/13/21	5,139.64	07/02/21	07/15/21	7.00	36.00	185,027.04	Penn Waste Inc
83	2487	51110000	5000925076	08/13/21	1,792.73	07/02/21	07/09/21	4.00	39.00	69,916.47	Penn Waste Inc
84	2411	51110000	5000927514	09/03/21	7,016.99	04/15/21	06/17/21	32.00	110.00	771,868.90	EAP INDUSTRIES INC
85	2460	51110000	5000929357	08/30/21	5,105.54	07/16/21	07/31/21	8.00	38.00	194,010.52	Penn Waste Inc
86	2487	51110000	5000929358	08/30/21	2,855.16	07/16/21	07/30/21	7.50	38.50	109,923.66	Penn Waste Inc
87	2460	51110000	5000929359	09/07/21	1,143.02	07/22/21	07/22/21	0.50	47.50	54,293.45	Klines Services
88	2487	51110000	5000929832	08/24/21	1,005.76	04/04/21	04/30/21	13.50	129.50	130,245.92	Penn Waste Inc
89	2460	51110000	5000930780	08/26/21	50,284.62	07/01/21	09/30/21	46.00	11.00	553,130.82	Lower Allen Township Authority
90	2487	51110000	5000935161	09/14/21	1,900.75	08/06/21	08/13/21	4.00	36.00	68,427.00	Penn Waste Inc
91	2460	51110000	5000938450	09/20/21	1,979.72	08/11/21	08/12/21	1.00	40.00	79,188.80	Penn Waste Inc
92	2487	51110000	5000939667	09/30/21	2,701.98	08/20/21	08/27/21	4.00	38.00	102,675.24	Penn Waste Inc
93	2460	51110000	5000939669	09/30/21	2,588.00	08/18/21	08/19/21	1.00	43.00	111,284.00	Penn Waste Inc
94	2460	51110000	5000942833	10/15/21	2,861.29	09/01/21	09/15/21	7.50	37.50	107,298.38	Penn Waste Inc
95	2487	51110000	5000942834	10/15/21	1,721.79	09/03/21	09/10/21	4.00	39.00	67,149.81	Penn Waste Inc
96	2413	51110000	5000943421	10/01/21	11,059.67	08/01/21	08/31/21	15.50	46.50	514,274.66	WASTE MANAGEMENT
97	2464	51110000	5000943425	10/01/21	1,694.00	07/01/21	07/31/21	15.50	77.50	131,285.00	Borough of Pottstown
98	2414	51110000	5000946353	10/26/21	5,075.00	10/01/21	10/31/21	15.50	10.50	53,287.50	Borough of Steelton
99	2460	51110000	5000946576	11/09/21	2,272.93	09/15/21	09/15/21	0.50	55.50	126,147.62	Klines Services
100	2460	51110000	5000946577	11/09/21	2,320.52	09/15/21	09/15/21	0.50	55.50	128,788.86	Klines Services
101	2460	51110000	5000946578	11/09/21	4,990.06	09/15/21	09/15/21	0.50	55.50	276,948.33	Klines Services
102	2487	51110000	5000947900	10/29/21	1,937.82	09/17/21	09/24/21	4.00	39.00	75,574.98	Penn Waste Inc
103	2460	51110000	5000947901	10/29/21	5,179.60	09/16/21	09/30/21	7.50	36.50	189,055.40	Penn Waste Inc
104	2460	51110000	5000951919	11/09/21	4,149.42	09/15/21	09/15/21	0.50	55.50	230,292.81	Klines Services
105	2464	51110000	5000953011	10/29/21	3,388.00	08/01/21	08/31/21	15.50	74.50	252,406.00	Borough of Pottstown
106	2464	51110000	5000953113	10/29/21	3,148.75	09/01/21	09/30/21	15.00	44.00	138,545.00	Borough of Pottstown
107	2487	51110000	5000958467	11/12/21	3,092.96	10/01/21	10/15/21	7.50	35.50	109,800.08	Penn Waste Inc
108	2460	51110000	5000958468	11/12/21	2,701.61	10/01/21	10/14/21	7.00	36.00	97,257.96	Penn Waste Inc
109	2487	51110000	5000958471	12/10/21	2,453.97	09/16/21	09/16/21	0.50	85.50	209,814.44	Klines Services
110	2487	51110000	5000958472	12/10/21	1,599.46	09/16/21	09/16/21	0.50	85.50	136,753.83	Klines Services
111	2460	51110000	5000960096	11/16/21	50,284.62	10/01/21	12/31/21	46.00	1.00	50,284.62	Lower Allen Township Authority

Pennsylvania American Water Company  
Lead Lag for Waste Disposal Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount	Service Period			Total Lag	Dollars	
						From	To	Midpoint	Days	Days	Vendor
112	2414	51110000	5000960763	11/23/21	5,151.12	11/01/21	11/30/21	15.00	8.00	41,208.96	Borough of Steelton
113	2483	51110000	5000964312	11/30/21	1,931.26	09/15/21	09/15/21	0.50	76.50	147,741.39	Klines Services
114	2483	51110000	5000964314	11/30/21	1,517.72	09/15/21	09/15/21	0.50	76.50	116,105.58	Klines Services
115	2483	51110000	5000964315	11/30/21	1,321.31	09/15/21	09/15/21	0.50	76.50	101,080.22	Klines Services
116	2483	51110000	5000964316	11/30/21	1,151.32	09/15/21	09/15/21	0.50	76.50	88,075.98	Klines Services
117	2460	51110000	5000964317	11/30/21	4,213.22	10/20/21	10/31/21	6.00	36.00	151,675.92	Penn Waste Inc
118	2460	51110000	5000964318	12/03/21	1,144.80	10/21/21	10/21/21	0.50	43.50	49,798.80	Klines Services
119	2464	51110000	5000965678	11/30/21	2,422.75	10/01/21	10/31/21	15.50	45.50	110,235.13	Borough of Pottstown
120	2460	51110000	5000967240	12/15/21	4,897.30	11/08/21	11/11/21	2.00	36.00	176,302.80	Penn Waste Inc
121	2487	51110000	5000967241	12/15/21	2,087.76	11/05/21	11/12/21	4.00	37.00	77,247.12	Penn Waste Inc
122	2487	51110000	5000967244	12/02/21	2,045.84	10/22/21	10/29/21	4.00	38.00	77,741.92	Penn Waste Inc
123	2483	51110000	5000973526	12/17/21	1,276.09	10/07/21	10/07/21	0.50	71.50	91,240.44	Klines Services
					<u>\$703,583.65</u>						<u>\$27,927,154.91</u>
										Avg Lag for Waste Disposal	39.69
										Check Float	4.18
										Avg Lag w/Check Float	<u>43.88</u>



Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2461	52574000	9400016508	01/11/21	\$4,577.24	01/01/21	01/31/21	15.50	(4.50)	(\$20,597.58)	AT&T
2	2461	52574000	9400016526	02/10/21	5,000.34	02/01/21	02/28/21	14.00	(4.00)	(20,001.36)	AT&T
3	2461	52574000	9400016546	03/10/21	5,000.34	03/01/21	03/31/21	15.50	(5.50)	(27,501.87)	AT&T
4	2461	52574000	9400016562	04/09/21	5,473.05	04/01/21	04/30/21	15.00	(6.00)	(32,838.30)	AT&T
5	2461	52574000	9400016577	05/07/21	5,061.89	05/01/21	05/31/21	15.50	(8.50)	(43,026.07)	AT&T
6	2461	52574000	9400016600	06/11/21	5,061.36	06/01/21	06/30/21	15.00	(4.00)	(20,245.44)	AT&T
7	2461	52574000	9400016617	07/27/21	5,002.81	07/01/21	07/31/21	15.50	11.50	57,532.32	AT&T
8	2461	52574000	9400016626	08/11/21	5,001.94	08/01/21	08/31/21	15.50	(4.50)	(22,508.73)	AT&T
9	2461	52574000	9400016643	09/10/21	5,002.61	09/01/21	09/30/21	15.00	(5.00)	(25,013.05)	AT&T
10	2461	52574000	9400016661	10/13/21	4,898.82	10/01/21	10/31/21	15.50	(2.50)	(12,247.05)	AT&T
11	2461	52574000	9400016680	11/10/21	4,898.91	11/01/21	11/30/21	15.00	(5.00)	(24,494.55)	AT&T
12	2461	52574000	9400016697	12/14/21	4,901.19	12/01/21	12/31/21	15.50	(1.50)	(7,351.79)	AT&T
13	2478	52574000	9400016697	12/14/21	2,081.75	12/01/21	12/31/21	15.50	(1.50)	(3,122.63)	AT&T
14	2412	52574000	9400016617	07/27/21	3,230.16	05/23/21	06/22/21	15.50	50.50	163,123.08	AT&T Mobility
15	2491	52574100	9400016508	01/11/21	2,471.50	11/23/20	12/22/20	15.00	35.00	86,502.50	AT&T Mobility
16	2401	52574100	9400016508	01/11/21	2,215.41	11/23/20	12/22/20	15.00	35.00	77,539.35	AT&T Mobility
17	2491	52574100	9400016508	01/11/21	2,066.20	11/23/20	12/22/20	15.00	35.00	72,317.00	AT&T Mobility
18	2491	52574100	9400016534	02/17/21	2,651.47	12/23/20	01/22/21	15.50	41.50	110,036.01	AT&T Mobility
19	2401	52574100	9400016534	02/17/21	2,625.26	12/23/20	01/22/21	15.50	41.50	108,948.29	AT&T Mobility
20	2491	52574100	9400016545	03/05/21	3,014.14	01/23/21	02/22/21	15.50	26.50	79,874.71	AT&T Mobility
21	2411	52574100	9400016545	03/05/21	2,198.08	01/23/21	02/22/21	15.50	26.50	58,249.12	AT&T Mobility
22	2491	52574100	9400016553	03/31/21	6,178.74	02/23/21	03/22/21	14.00	23.00	142,111.02	AT&T Mobility
23	2491	52574100	9400016572	04/30/21	4,454.20	03/23/21	04/22/21	15.50	23.50	104,673.70	AT&T Mobility
24	2491	52574100	9400016593	05/28/21	4,483.97	04/23/21	05/22/21	15.00	21.00	94,163.37	AT&T Mobility
25	2491	52574100	9400016637	08/25/21	6,911.84	06/23/21	07/22/21	15.00	49.00	338,680.16	AT&T Mobility
26	2411	52574100	9400016637	08/25/21	3,660.38	06/23/21	07/22/21	15.00	49.00	179,358.62	AT&T Mobility
27	2401	52574100	9400016637	08/25/21	2,471.10	06/23/21	07/22/21	15.00	49.00	121,083.90	AT&T Mobility
28	2491	52574100	9400016637	08/25/21	2,451.45	06/23/21	07/22/21	15.00	49.00	120,121.05	AT&T Mobility
29	2421	52574100	9400016637	08/25/21	2,367.07	06/23/21	07/22/21	15.00	49.00	115,986.43	AT&T Mobility
30	2401	52574100	9400016637	08/25/21	2,274.31	06/23/21	07/22/21	15.00	49.00	111,441.19	AT&T Mobility
31	2401	52574100	9400016637	08/25/21	2,155.36	06/23/21	07/22/21	15.00	49.00	105,612.64	AT&T Mobility
32	2491	52574100	9400016654	09/29/21	4,613.33	07/23/21	08/22/21	15.50	53.50	246,813.16	AT&T Mobility

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
33	2401	52574100	9400016654	09/29/21	2,814.99	07/23/21	08/22/21	15.50	53.50	150,601.97	AT&T Mobility
34	2411	52574100	9400016654	09/29/21	2,193.10	07/23/21	08/22/21	15.50	53.50	117,330.85	AT&T Mobility
35	2491	52574100	9400016670	10/28/21	4,894.70	08/23/21	09/22/21	15.50	51.50	252,077.05	AT&T Mobility
36	2411	52574100	9400016670	10/28/21	2,357.18	08/23/21	09/22/21	15.50	51.50	121,394.77	AT&T Mobility
37	2491	52574100	9400016686	11/30/21	4,862.53	09/23/21	10/22/21	15.00	54.00	262,576.62	AT&T Mobility
38	2411	52574100	9400016686	11/30/21	2,342.86	09/23/21	10/22/21	15.00	54.00	126,514.44	AT&T Mobility
39	2491	52574100	9400016704	12/28/21	3,655.41	10/23/21	11/22/21	15.50	51.50	188,253.62	AT&T Mobility
40	2411	52574100	9400016704	12/28/21	2,254.78	10/23/21	11/22/21	15.50	51.50	116,121.17	AT&T Mobility
41	2461	52574000	9400016508	01/11/21	3,183.96	01/01/21	01/31/21	15.50	(4.50)	(14,327.82)	Comcast
42	2411	52574000	9400016508	01/11/21	2,853.20	01/01/21	01/31/21	15.50	(4.50)	(12,839.40)	Comcast
43	2456	52574100	9400016508	01/11/21	2,530.39	01/01/21	01/31/21	15.50	(4.50)	(11,386.76)	Comcast
44	2431	52574000	9400016508	01/11/21	2,112.95	01/01/21	01/31/21	15.50	(4.50)	(9,508.28)	Comcast
45	2461	52574000	9400016525	02/05/21	3,183.96	02/01/21	02/28/21	14.00	(9.00)	(28,655.64)	Comcast
46	2411	52574000	9400016525	02/05/21	2,853.20	02/01/21	02/28/21	14.00	(9.00)	(25,678.80)	Comcast
47	2456	52574100	9400016525	02/05/21	2,530.39	02/01/21	02/28/21	14.00	(9.00)	(22,773.51)	Comcast
48	2431	52574000	9400016525	02/05/21	2,112.95	02/01/21	02/28/21	14.00	(9.00)	(19,016.55)	Comcast
49	2461	52574000	9400016544	03/05/21	3,183.96	03/01/21	03/31/21	15.50	(10.50)	(33,431.58)	Comcast
50	2411	52574000	9400016544	03/05/21	2,853.20	03/01/21	03/31/21	15.50	(10.50)	(29,958.60)	Comcast
51	2456	52574100	9400016544	03/05/21	2,530.39	03/01/21	03/31/21	15.50	(10.50)	(26,569.10)	Comcast
52	2431	52574000	9400016544	03/05/21	2,112.95	03/01/21	03/31/21	15.50	(10.50)	(22,185.98)	Comcast
53	2461	52574000	9400016563	04/14/21	3,183.96	04/01/21	04/30/21	15.00	(1.00)	(3,183.96)	Comcast
54	2411	52574000	9400016563	04/14/21	2,853.20	04/01/21	04/30/21	15.00	(1.00)	(2,853.20)	Comcast
55	2456	52574000	9400016563	04/14/21	2,530.41	04/01/21	04/30/21	15.00	(1.00)	(2,530.41)	Comcast
56	2431	52574000	9400016563	04/14/21	2,112.95	04/01/21	04/30/21	15.00	(1.00)	(2,112.95)	Comcast
57	2461	52574000	9400016577	05/07/21	3,183.96	05/01/21	05/30/21	15.00	(8.00)	(25,471.68)	Comcast
58	2411	52574000	9400016577	05/07/21	2,853.20	05/01/21	05/30/21	15.00	(8.00)	(22,825.60)	Comcast
59	2456	52574000	9400016577	05/07/21	2,530.41	05/01/21	05/30/21	15.00	(8.00)	(20,243.28)	Comcast
60	2431	52574000	9400016577	05/07/21	2,112.95	05/01/21	05/30/21	15.00	(8.00)	(16,903.60)	Comcast
61	2461	52574000	9400016599	06/09/21	3,183.96	06/01/21	06/30/21	15.00	(6.00)	(19,103.76)	Comcast
62	2411	52574000	9400016599	06/09/21	2,853.20	06/01/21	06/30/21	15.00	(6.00)	(17,119.20)	Comcast
63	2456	52574000	9400016599	06/09/21	2,530.41	06/01/21	06/30/21	15.00	(6.00)	(15,182.46)	Comcast
64	2431	52574000	9400016599	06/09/21	2,112.95	06/01/21	06/30/21	15.00	(6.00)	(12,677.70)	Comcast

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
65	2461	52574000	9400016617	07/27/21	3,183.96	07/01/21	07/31/21	15.50	11.50	36,615.54	Comcast
66	2411	52574000	9400016617	07/27/21	2,853.20	07/01/21	07/31/21	15.50	11.50	32,811.80	Comcast
67	2456	52574000	9400016617	07/27/21	2,530.41	07/01/21	07/31/21	15.50	11.50	29,099.72	Comcast
68	2431	52574000	9400016617	07/27/21	2,112.95	07/01/21	07/31/21	15.50	11.50	24,298.93	Comcast
69	2461	52574000	9400016626	08/11/21	3,183.96	08/01/21	08/31/21	15.50	(4.50)	(14,327.82)	Comcast
70	2411	52574000	9400016626	08/11/21	2,853.20	08/01/21	08/31/21	15.50	(4.50)	(12,839.40)	Comcast
71	2456	52574000	9400016626	08/11/21	2,530.41	08/01/21	08/31/21	15.50	(4.50)	(11,386.85)	Comcast
72	2431	52574000	9400016626	08/11/21	2,112.95	08/01/21	08/31/21	15.50	(4.50)	(9,508.28)	Comcast
73	2411	52574000	9400016643	09/10/21	5,524.85	09/01/21	09/30/21	15.00	(5.00)	(27,624.25)	Comcast
74	2461	52574000	9400016643	09/10/21	3,183.95	09/01/21	09/30/21	15.00	(5.00)	(15,919.75)	Comcast
75	2456	52574000	9400016643	09/10/21	2,530.38	09/01/21	09/30/21	15.00	(5.00)	(12,651.90)	Comcast
76	2431	52574000	9400016643	09/10/21	2,112.94	09/01/21	09/30/21	15.00	(5.00)	(10,564.70)	Comcast
77	2411	52574000	9400016661	10/13/21	4,616.04	10/01/21	10/31/21	15.50	(2.50)	(11,540.10)	Comcast
78	2461	52574000	9400016661	10/13/21	3,183.91	10/01/21	10/31/21	15.50	(2.50)	(7,959.78)	Comcast
79	2456	52574000	9400016661	10/13/21	2,530.36	10/01/21	10/31/21	15.50	(2.50)	(6,325.90)	Comcast
80	2431	52574000	9400016661	10/13/21	2,112.91	10/01/21	10/31/21	15.50	(2.50)	(5,282.28)	Comcast
81	2411	52574000	9400016679	11/05/21	4,616.04	11/01/21	11/30/21	15.00	(10.00)	(46,160.40)	Comcast
82	2461	52574000	9400016679	11/05/21	3,183.91	11/01/21	11/30/21	15.00	(10.00)	(31,839.10)	Comcast
83	2456	52574000	9400016679	11/05/21	2,530.36	11/01/21	11/30/21	15.00	(10.00)	(25,303.60)	Comcast
84	2431	52574000	9400016679	11/05/21	2,112.91	11/01/21	11/30/21	15.00	(10.00)	(21,129.10)	Comcast
85	2461	52574000	9400016690	12/08/21	3,183.91	12/01/21	12/31/21	15.50	(7.50)	(23,879.33)	Comcast
86	2411	52574000	9400016690	12/08/21	2,853.16	12/01/21	12/31/21	15.50	(7.50)	(21,398.70)	Comcast
87	2456	52574000	9400016690	12/08/21	2,530.36	12/01/21	12/31/21	15.50	(7.50)	(18,977.70)	Comcast
88	2431	52574000	9400016690	12/08/21	2,112.91	12/01/21	12/31/21	15.50	(7.50)	(15,846.83)	Comcast
89	2465	52574000	9400016690	12/08/21	2,112.91	12/01/21	12/31/21	15.50	(7.50)	(15,846.83)	Comcast
90	2401	52574100	9400016509	01/12/21	2,176.31	12/01/20	12/31/20	15.50	27.50	59,848.53	Language Services
91	2401	52574100	9400016547	03/15/21	2,056.26	02/01/21	02/28/21	14.00	29.00	59,631.54	Language Services
92	2401	52574100	9400016563	04/14/21	3,542.11	03/01/21	03/31/21	15.50	29.50	104,492.25	Language Services
93	2401	52574100	9400016578	05/13/21	3,761.95	04/01/21	04/30/21	15.00	28.00	105,334.60	Language Services
94	2401	52574100	9400016602	06/18/21	4,216.07	05/01/21	05/30/21	15.00	34.00	143,346.38	Language Services
95	2401	52574100	9400016624	08/06/21	4,247.56	06/01/21	06/30/21	15.00	52.00	220,873.12	Language Services
96	2401	52574100	9400016638	08/25/21	4,091.39	07/01/21	07/31/21	15.50	40.50	165,701.30	Language Services

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
97	2401	52574100	9400016652	09/22/21	5,749.97	08/01/21	08/31/21	15.50	37.50	215,623.88	Language Services
98	2401	52574100	9400016679	11/05/21	4,747.08	09/01/21	09/30/21	15.00	51.00	242,101.08	Language Services
99	2401	52574100	9400016680	11/10/21	5,627.19	10/01/21	10/30/21	15.00	26.00	146,306.94	Language Services
100	2473	52574000	9400016595	06/04/21	2,056.15	05/21/21	06/20/21	15.50	(0.50)	(1,028.08)	Time Warner Cable
101	2473	52574000	9400016624	08/06/21	3,790.47	07/21/21	08/20/21	15.50	1.50	5,685.71	Time Warner Cable
102	2473	52574000	9400016641	09/03/21	2,757.35	08/21/21	09/20/21	15.50	(1.50)	(4,136.03)	Time Warner Cable
103	2473	52574000	9400016659	10/07/21	2,757.35	09/21/21	10/20/21	15.00	2.00	5,514.70	Time Warner Cable
104	2473	52574000	9400016678	11/03/21	2,757.35	10/21/21	11/20/21	15.50	(1.50)	(4,136.03)	Time Warner Cable
105	2473	52574000	9400016688	12/03/21	2,757.35	11/21/21	12/20/21	15.00	(2.00)	(5,514.70)	Time Warner Cable
106	2473	52574000	9400016705	12/31/21	5,863.61	12/01/21	01/20/22	25.50	5.50	32,249.86	Time Warner Cable
107	2411	52574000	9400016507	01/11/21	5,148.89	02/01/21	02/28/21	14.00	(34.00)	(175,062.26)	Verizon
108	2411	52574000	9400016526	02/10/21	5,148.89	03/01/21	03/31/21	15.50	(33.50)	(172,487.82)	Verizon
109	2411	52574000	9400016546	03/10/21	5,148.89	04/01/21	04/30/21	15.00	(36.00)	(185,360.04)	Verizon
110	2411	52574000	9400016561	04/07/21	5,148.89	05/01/21	05/31/21	15.50	(38.50)	(198,232.27)	Verizon
111	2411	52574000	9400016577	05/07/21	5,148.89	06/01/21	06/30/21	15.00	(39.00)	(200,806.71)	Verizon
112	2411	52574000	9400016599	06/09/21	6,436.06	07/01/21	07/31/21	15.50	(36.50)	(234,916.19)	Verizon
113	2411	52574000	9400016617	07/27/21	6,436.06	08/01/21	08/31/21	15.50	(19.50)	(125,503.17)	Verizon
114	2411	52574000	9400016626	08/11/21	6,436.06	09/01/21	09/30/21	15.00	(35.00)	(225,262.10)	Verizon
115	2411	52574000	9400016643	09/10/21	6,436.06	10/01/21	10/31/21	15.50	(35.50)	(228,480.13)	Verizon
116	2411	52574000	9400016661	10/13/21	6,436.06	11/01/21	11/30/21	15.00	(33.00)	(212,389.98)	Verizon
117	2411	52574000	9400016680	11/10/21	6,369.47	12/01/21	12/31/21	15.50	(35.50)	(226,116.19)	Verizon
118	2411	52574000	9400016690	12/08/21	5,730.69	01/01/22	01/31/22	15.50	(38.50)	(220,631.57)	Verizon
119	2411	52574000	9400016599	06/09/21	2,422.17	06/01/21	06/30/21	15.00	(6.00)	(14,533.02)	Verizon
120	2411	52574000	9400016617	07/27/21	2,422.17	07/01/21	07/31/21	15.50	11.50	27,854.96	Verizon
121	2411	52574000	9400016626	08/11/21	2,422.17	08/01/21	08/31/21	15.50	(4.50)	(10,899.77)	Verizon
122	2411	52574000	9400016643	09/10/21	2,422.17	09/01/21	09/30/21	15.00	(5.00)	(12,110.85)	Verizon
123	2411	52574000	9400016661	10/13/21	2,422.17	10/01/21	10/31/21	15.50	(2.50)	(6,055.43)	Verizon
124	2411	52574000	9400016680	11/10/21	2,422.17	11/01/21	11/30/21	15.00	(5.00)	(12,110.85)	Verizon
125	2411	52574000	9400016690	12/08/21	2,422.17	12/01/21	12/31/21	15.50	(7.50)	(18,166.28)	Verizon
126	2425	52574000	9400016507	01/11/21	7,309.79	01/01/21	01/31/21	15.50	(4.50)	(32,894.06)	Verizon
127	2425	52574000	9400016526	02/10/21	7,309.79	02/01/21	02/28/21	14.00	(4.00)	(29,239.16)	Verizon
128	2425	52574000	9400016546	03/10/21	7,309.79	03/01/21	03/31/21	15.50	(5.50)	(40,203.85)	Verizon

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
129	2425	52574000	9400016561	04/07/21	7,309.79	04/01/21	04/30/21	15.00	(8.00)	(58,478.32)	Verizon
130	2425	52574000	9400016577	05/07/21	7,309.79	05/01/21	05/31/21	15.50	(8.50)	(62,133.22)	Verizon
131	2425	52574000	9400016599	06/09/21	9,137.01	06/01/21	06/30/21	15.00	(6.00)	(54,822.06)	Verizon
132	2425	52574000	9400016617	07/27/21	9,137.01	07/01/21	07/31/21	15.50	11.50	105,075.62	Verizon
133	2425	52574000	9400016626	08/11/21	9,137.01	08/01/21	08/31/21	15.50	(4.50)	(41,116.55)	Verizon
134	2425	52574000	9400016643	09/10/21	9,137.01	09/01/21	09/30/21	15.00	(5.00)	(45,685.05)	Verizon
135	2425	52574000	9400016661	10/13/21	9,137.01	10/01/21	10/31/21	15.50	(2.50)	(22,842.53)	Verizon
136	2425	52574000	9400016680	11/10/21	9,137.01	11/01/21	11/30/21	15.00	(5.00)	(45,685.05)	Verizon
137	2425	52574000	9400016690	12/08/21	8,188.85	12/01/21	12/31/21	15.50	(7.50)	(61,416.38)	Verizon
138	2421	52574000	9400016507	01/11/21	23,268.76	01/01/21	01/31/21	15.50	(4.50)	(104,709.42)	Verizon
139	2421	52574000	9400016526	02/10/21	9,507.31	02/01/21	02/28/21	14.00	(4.00)	(38,029.24)	Verizon
140	2421	52574000	9400016546	03/10/21	17,689.50	03/01/21	03/31/21	15.50	(5.50)	(97,292.25)	Verizon
141	2421	52574000	9400016561	04/07/21	17,689.50	04/01/21	04/30/21	15.00	(8.00)	(141,516.00)	Verizon
142	2421	52574000	9400016577	05/07/21	17,689.50	05/01/21	05/31/21	15.50	(8.50)	(150,360.75)	Verizon
143	2421	52574000	9400016599	06/09/21	22,168.00	06/01/21	06/30/21	15.00	(6.00)	(133,008.00)	Verizon
144	2421	52574000	9400016617	07/27/21	22,168.00	07/01/21	07/31/21	15.50	11.50	254,932.00	Verizon
145	2421	52574000	9400016626	08/11/21	22,168.00	08/01/21	08/31/21	15.50	(4.50)	(99,756.00)	Verizon
146	2421	52574000	9400016649	09/15/21	22,168.00	09/01/21	09/30/21	15.00	-	0.00	Verizon
147	2421	52574000	9400016661	10/13/21	22,168.00	10/01/21	10/31/21	15.50	(2.50)	(55,420.00)	Verizon
148	2421	52574000	9400016680	11/10/21	22,168.00	11/01/21	11/30/21	15.00	(5.00)	(110,840.00)	Verizon
149	2421	52574000	9400016690	12/08/21	22,168.00	12/01/21	12/31/21	15.50	(7.50)	(166,260.00)	Verizon
150	2422	52574000	9400016507	01/11/21	2,726.05	01/01/21	01/31/21	15.50	(4.50)	(12,267.23)	Verizon
151	2422	52574000	9400016526	02/10/21	2,726.05	02/01/21	02/28/21	14.00	(4.00)	(10,904.20)	Verizon
152	2422	52574000	9400016546	03/10/21	2,726.05	03/01/21	03/31/21	15.50	(5.50)	(14,993.28)	Verizon
153	2422	52574000	9400016561	04/07/21	2,726.05	04/01/21	04/30/21	15.00	(8.00)	(21,808.40)	Verizon
154	2422	52574000	9400016577	05/07/21	2,726.05	05/01/21	05/31/21	15.50	(8.50)	(23,171.43)	Verizon
155	2422	52574000	9400016599	06/09/21	3,407.48	06/01/21	06/30/21	15.00	(6.00)	(20,444.88)	Verizon
156	2422	52574000	9400016617	07/27/21	3,407.48	07/01/21	07/31/21	15.50	11.50	39,186.02	Verizon
157	2422	52574000	9400016626	08/11/21	3,407.48	08/01/21	08/31/21	15.50	(4.50)	(15,333.66)	Verizon
158	2422	52574000	9400016643	09/10/21	3,407.48	09/01/21	09/30/21	15.00	(5.00)	(17,037.40)	Verizon
159	2422	52574000	9400016661	10/13/21	3,407.48	10/01/21	10/31/21	15.50	(2.50)	(8,518.70)	Verizon
160	2422	52574000	9400016680	11/10/21	3,407.48	11/01/21	11/30/21	15.00	(5.00)	(17,037.40)	Verizon

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
161	2422	52574000	9400016690	12/08/21	3,407.48	12/01/21	12/31/21	15.50	(7.50)	(25,556.10)	Verizon
162	2491	52574000	9400016507	01/11/21	6,882.00	01/01/21	01/31/21	15.50	(4.50)	(30,969.00)	Verizon
163	2491	52574000	9400016526	02/10/21	6,882.00	02/01/21	02/28/21	14.00	(4.00)	(27,528.00)	Verizon
164	2491	52574000	9400016546	03/10/21	7,052.71	03/01/21	03/31/21	15.50	(5.50)	(38,789.91)	Verizon
165	2491	52574000	9400016561	04/07/21	3,187.70	04/01/21	04/30/21	15.00	(8.00)	(25,501.60)	Verizon
166	2491	52574000	9400016577	05/07/21	5,176.95	05/01/21	05/31/21	15.50	(8.50)	(44,004.08)	Verizon
167	2491	52574000	9400016599	06/09/21	6,482.65	06/01/21	06/30/21	15.00	(6.00)	(38,895.90)	Verizon
168	2491	52574000	9400016617	07/27/21	6,482.65	07/01/21	07/31/21	15.50	11.50	74,550.48	Verizon
169	2491	52574000	9400016626	08/11/21	5,244.42	08/01/21	08/31/21	15.50	(4.50)	(23,599.89)	Verizon
170	2491	52574000	9400016643	09/10/21	6,137.42	09/01/21	09/30/21	15.00	(5.00)	(30,687.10)	Verizon
171	2491	52574000	9400016661	10/13/21	6,137.42	10/01/21	10/31/21	15.50	(2.50)	(15,343.55)	Verizon
172	2491	52574000	9400016680	11/10/21	6,137.42	11/01/21	11/30/21	15.00	(5.00)	(30,687.10)	Verizon
173	2491	52574000	9400016690	12/08/21	5,306.26	12/01/21	12/31/21	15.50	(7.50)	(39,796.95)	Verizon
174	2411	52574000	9400016507	01/11/21	3,496.65	01/01/21	01/31/21	15.50	(4.50)	(15,734.93)	Verizon
175	2411	52574000	9400016523	02/04/21	3,498.34	02/01/21	02/28/21	14.00	(10.00)	(34,983.40)	Verizon
176	2411	52574000	9400016543	03/03/21	3,498.25	03/01/21	03/31/21	15.50	(12.50)	(43,728.13)	Verizon
177	2411	52574000	9400016552	03/31/21	3,498.25	04/01/21	04/30/21	15.00	(15.00)	(52,473.75)	Verizon
178	2411	52574000	9400016572	04/30/21	3,498.73	05/01/21	05/31/21	15.50	(15.50)	(54,230.32)	Verizon
179	2411	52574000	9400016595	06/04/21	3,498.73	06/01/21	06/30/21	15.00	(11.00)	(38,486.03)	Verizon
180	2411	52574000	9400016608	06/30/21	4,767.10	07/01/21	07/31/21	15.50	(15.50)	(73,890.05)	Verizon
181	2411	52574000	9400016624	08/06/21	4,335.71	08/01/21	08/31/21	15.50	(9.50)	(41,189.25)	Verizon
182	2472	52574000	9400016507	01/11/21	2,719.06	01/01/21	01/31/21	15.50	(4.50)	(12,235.77)	Verizon
183	2472	52574000	9400016526	02/10/21	2,719.06	02/01/21	02/28/21	14.00	(4.00)	(10,876.24)	Verizon
184	2472	52574000	9400016546	03/10/21	2,719.06	03/01/21	03/31/21	15.50	(5.50)	(14,954.83)	Verizon
185	2472	52574000	9400016561	04/07/21	2,719.06	04/01/21	04/30/21	15.00	(8.00)	(21,752.48)	Verizon
186	2472	52574000	9400016577	05/07/21	2,719.06	05/01/21	05/31/21	15.50	(8.50)	(23,112.01)	Verizon
187	2472	52574000	9400016599	06/09/21	3,398.76	06/01/21	06/30/21	15.00	(6.00)	(20,392.56)	Verizon
188	2472	52574000	9400016617	07/27/21	3,398.76	07/01/21	07/31/21	15.50	11.50	39,085.74	Verizon
189	2472	52574000	9400016626	08/11/21	3,398.76	08/01/21	08/31/21	15.50	(4.50)	(15,294.42)	Verizon
190	2472	52574000	9400016643	09/10/21	3,398.76	09/01/21	09/30/21	15.00	(5.00)	(16,993.80)	Verizon
191	2472	52574000	9400016661	10/13/21	3,398.76	10/01/21	10/31/21	15.50	(2.50)	(8,496.90)	Verizon
192	2472	52574000	9400016680	11/10/21	3,398.76	11/01/21	11/30/21	15.00	(5.00)	(16,993.80)	Verizon

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
193	2472	52574000	9400016690	12/08/21	3,398.76	12/01/21	12/31/21	15.50	(7.50)	(25,490.70)	Verizon
194	2421	52574000	9400016507	01/11/21	8,704.86	01/01/21	01/31/21	15.50	(4.50)	(39,171.87)	Verizon
195	2421	52574000	9400016526	02/10/21	8,704.86	02/01/21	02/28/21	14.00	(4.00)	(34,819.44)	Verizon
196	2421	52574000	9400016546	03/10/21	8,704.86	03/01/21	03/31/21	15.50	(5.50)	(47,876.73)	Verizon
197	2421	52574000	9400016561	04/07/21	8,704.86	04/01/21	04/30/21	15.00	(8.00)	(69,638.88)	Verizon
198	2421	52574000	9400016577	05/07/21	8,704.86	05/01/21	05/31/21	15.50	(8.50)	(73,991.31)	Verizon
199	2421	52574000	9400016599	06/09/21	10,926.99	06/01/21	06/30/21	15.00	(6.00)	(65,561.94)	Verizon
200	2421	52574000	9400016617	07/27/21	10,926.99	07/01/21	07/31/21	15.50	11.50	125,660.39	Verizon
201	2421	52574000	9400016626	08/11/21	10,926.99	08/01/21	08/31/21	15.50	(4.50)	(49,171.46)	Verizon
202	2421	52574000	9400016643	09/10/21	11,049.77	09/01/21	09/30/21	15.00	(5.00)	(55,248.85)	Verizon
203	2421	52574000	9400016661	10/13/21	10,926.99	10/01/21	10/31/21	15.50	(2.50)	(27,317.48)	Verizon
204	2421	52574000	9400016680	11/10/21	10,879.40	11/01/21	11/30/21	15.00	(5.00)	(54,397.00)	Verizon
205	2421	52574000	9400016690	12/08/21	10,926.99	12/01/21	12/31/21	15.50	(7.50)	(81,952.43)	Verizon
206	2431	52574000	9400016507	01/11/21	5,035.06	01/01/21	01/31/21	15.50	(4.50)	(22,657.77)	Verizon
207	2431	52574000	9400016526	02/10/21	5,035.06	02/01/21	02/28/21	14.00	(4.00)	(20,140.24)	Verizon
208	2431	52574000	9400016546	03/10/21	5,035.06	03/01/21	03/31/21	15.50	(5.50)	(27,692.83)	Verizon
209	2431	52574000	9400016561	04/07/21	5,035.06	04/01/21	04/30/21	15.00	(8.00)	(40,280.48)	Verizon
210	2431	52574000	9400016577	05/07/21	5,308.43	05/01/21	05/31/21	15.50	(8.50)	(45,121.66)	Verizon
211	2431	52574000	9400016599	06/09/21	6,293.68	06/01/21	06/30/21	15.00	(6.00)	(37,762.08)	Verizon
212	2431	52574000	9400016617	07/27/21	6,293.68	07/01/21	07/31/21	15.50	11.50	72,377.32	Verizon
213	2431	52574000	9400016626	08/11/21	6,293.68	08/01/21	08/31/21	15.50	(4.50)	(28,321.56)	Verizon
214	2431	52574000	9400016643	09/10/21	6,293.68	09/01/21	09/30/21	15.00	(5.00)	(31,468.40)	Verizon
215	2431	52574000	9400016661	10/13/21	6,293.68	10/01/21	10/31/21	15.50	(2.50)	(15,734.20)	Verizon
216	2431	52574000	9400016680	11/10/21	6,293.68	11/01/21	11/30/21	15.00	(5.00)	(31,468.40)	Verizon
217	2431	52574000	9400016690	12/08/21	5,640.57	12/01/21	12/31/21	15.50	(7.50)	(42,304.28)	Verizon
218	2422	52574000	9400016641	09/03/21	4,300.62	09/01/21	09/30/21	15.00	(12.00)	(51,607.44)	Verizon
219	2422	52574000	9400016659	10/07/21	4,300.62	10/01/21	10/31/21	15.50	(8.50)	(36,555.27)	Verizon
220	2422	52574000	9400016672	10/29/21	4,299.45	11/01/21	11/30/21	15.00	(17.00)	(73,090.65)	Verizon
221	2422	52574000	9400016687	12/02/21	4,299.46	12/01/21	12/31/21	15.50	(13.50)	(58,042.71)	Verizon
222	2422	52574000	9400016704	12/28/21	4,299.46	01/01/22	01/31/22	15.50	(18.50)	(79,540.01)	Verizon
223	2462	52574000	9400016599	06/09/21	2,443.87	06/01/21	06/30/21	15.00	(6.00)	(14,663.22)	Verizon
224	2462	52574000	9400016617	07/27/21	2,443.87	07/01/21	07/31/21	15.50	11.50	28,104.51	Verizon

Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
225	2462	52574000	9400016626	08/11/21	2,443.87	08/01/21	08/31/21	15.50	(4.50)	(10,997.42)	Verizon
226	2462	52574000	9400016643	09/10/21	2,443.87	09/01/21	09/30/21	15.00	(5.00)	(12,219.35)	Verizon
227	2462	52574000	9400016661	10/13/21	2,443.87	10/01/21	10/31/21	15.50	(2.50)	(6,109.68)	Verizon
228	2462	52574000	9400016680	11/10/21	2,443.87	11/01/21	11/30/21	15.00	(5.00)	(12,219.35)	Verizon
229	2462	52574000	9400016690	12/08/21	2,190.26	12/01/21	12/31/21	15.50	(7.50)	(16,426.95)	Verizon
230	2443	52574000	9400016599	06/09/21	2,232.49	06/01/21	06/30/21	15.00	(6.00)	(13,394.94)	Verizon
231	2443	52574000	9400016617	07/27/21	2,232.49	07/01/21	07/31/21	15.50	11.50	25,673.64	Verizon
232	2443	52574000	9400016626	08/11/21	2,232.49	08/01/21	08/31/21	15.50	(4.50)	(10,046.21)	Verizon
233	2443	52574000	9400016643	09/10/21	2,232.49	09/01/21	09/30/21	15.00	(5.00)	(11,162.45)	Verizon
234	2443	52574000	9400016661	10/13/21	2,232.49	10/01/21	10/31/21	15.50	(2.50)	(5,581.23)	Verizon
235	2443	52574000	9400016680	11/10/21	2,232.49	11/01/21	11/30/21	15.00	(5.00)	(11,162.45)	Verizon
236	2443	52574000	9400016690	12/08/21	2,000.82	12/01/21	12/31/21	15.50	(7.50)	(15,006.15)	Verizon
237	2411	52574000	9400016507	01/11/21	7,300.51	01/01/21	01/31/21	15.50	(4.50)	(32,852.30)	Verizon
238	2411	52574000	9400016526	02/10/21	7,300.51	02/01/21	02/28/21	14.00	(4.00)	(29,202.04)	Verizon
239	2411	52574000	9400016546	03/10/21	7,300.51	03/01/21	03/31/21	15.50	(5.50)	(40,152.81)	Verizon
240	2411	52574000	9400016561	04/07/21	7,300.51	04/01/21	04/30/21	15.00	(8.00)	(58,404.08)	Verizon
241	2411	52574000	9400016577	05/07/21	7,300.51	05/01/21	05/31/21	15.50	(8.50)	(62,054.34)	Verizon
242	2411	52574000	9400016599	06/09/21	9,160.35	06/01/21	06/30/21	15.00	(6.00)	(54,962.10)	Verizon
243	2411	52574000	9400016617	07/27/21	9,160.35	07/01/21	07/31/21	15.50	11.50	105,344.03	Verizon
244	2411	52574000	9400016626	08/11/21	9,160.35	08/01/21	08/31/21	15.50	(4.50)	(41,221.58)	Verizon
245	2411	52574000	9400016649	09/15/21	9,160.35	09/01/21	09/30/21	15.00	-	0.00	Verizon
246	2411	52574000	9400016661	10/13/21	9,160.35	10/01/21	10/31/21	15.50	(2.50)	(22,900.88)	Verizon
247	2411	52574000	9400016680	11/10/21	9,160.35	11/01/21	11/30/21	15.00	(5.00)	(45,801.75)	Verizon
248	2411	52574000	9400016690	12/08/21	8,175.55	12/01/21	12/31/21	15.50	(7.50)	(61,316.63)	Verizon
249	2431	52574000	9400016509	01/12/21	3,375.88	12/08/20	01/07/21	15.50	20.50	69,205.54	Verizon
250	2491	52574000	9400016509	01/12/21	3,287.18	12/08/20	01/07/21	15.50	20.50	67,387.19	Verizon
251	2431	52574000	9400016526	02/10/21	3,375.88	01/08/21	02/07/21	15.50	18.50	62,453.78	Verizon
252	2491	52574000	9400016526	02/10/21	3,287.18	01/08/21	02/07/21	15.50	18.50	60,812.83	Verizon
253	2431	52574000	9400016546	03/10/21	3,375.88	02/08/21	03/07/21	14.00	17.00	57,389.96	Verizon
254	2491	52574000	9400016546	03/10/21	3,287.18	02/08/21	03/07/21	14.00	17.00	55,882.06	Verizon
255	2431	52574000	9400016562	04/09/21	3,405.50	03/08/21	04/07/21	15.50	17.50	59,596.25	Verizon
256	2491	52574000	9400016562	04/09/21	3,315.38	03/08/21	04/07/21	15.50	17.50	58,019.15	Verizon



Pennsylvania American Water Company  
Lead Lag for Telephone Expenses  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
257	2431	52574000	9400016578	05/13/21	3,405.50	04/08/21	05/07/21	15.00	21.00	71,515.50	Verizon
258	2491	52574000	9400016578	05/13/21	3,315.38	04/08/21	05/07/21	15.00	21.00	69,622.98	Verizon
259	2431	52574000	9400016599	06/09/21	3,405.49	05/08/21	06/07/21	15.50	17.50	59,596.08	Verizon
260	2491	52574000	9400016599	06/09/21	3,315.39	05/08/21	06/07/21	15.50	17.50	58,019.33	Verizon
261	2431	52574000	9400016610	07/16/21	3,375.88	06/08/21	07/07/21	15.00	24.00	81,021.12	Verizon
262	2491	52574000	9400016610	07/16/21	3,287.18	06/08/21	07/07/21	15.00	24.00	78,892.32	Verizon
263	2431	52574000	9400016626	08/11/21	3,375.90	07/08/21	08/07/21	15.50	19.50	65,830.05	Verizon
264	2491	52574000	9400016626	08/11/21	3,287.17	07/08/21	08/07/21	15.50	19.50	64,099.82	Verizon
265	2431	52574000	9400016643	09/10/21	3,384.11	08/08/21	09/07/21	15.50	18.50	62,606.04	Verizon
266	2491	52574000	9400016643	09/10/21	3,294.99	08/08/21	09/07/21	15.50	18.50	60,957.32	Verizon
267	2431	52574000	9400016661	10/13/21	3,333.96	09/08/21	10/07/21	15.00	21.00	70,013.16	Verizon
268	2491	52574000	9400016661	10/13/21	3,247.24	09/08/21	10/07/21	15.00	21.00	68,192.04	Verizon
269	2431	52574000	9400016680	11/10/21	3,336.71	10/08/21	11/07/21	15.50	18.50	61,729.14	Verizon
270	2491	52574000	9400016680	11/10/21	3,249.86	10/08/21	11/07/21	15.50	18.50	60,122.41	Verizon
271	2431	52574000	9400016698	12/17/21	3,425.67	11/08/21	12/07/21	15.00	25.00	85,641.75	Verizon
272	2491	52574000	9400016698	12/17/21	3,336.56	11/08/21	12/07/21	15.00	25.00	83,414.00	Verizon
273	2471	52574000	9400016698	12/17/21	2,641.31	11/08/21	12/07/21	15.00	25.00	66,032.75	Verizon
					<u>\$1,377,951.47</u>					<u>(\$15,955.20)</u>	
										Avg lag for Telephone Exp	(0.01)
										Check Float	
										Avg Lag w/Check Float	<u>(0.01)</u>

Pennsylvania American Water Company  
Lead Lag for Rents Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2465	54110000	5000856556	01/22/21	\$2,000.85	02/01/21	02/28/21	14.00	(23.00)	(\$46,019.55)	High Properties
2	2491	54140000	5000855423	01/15/21	2,120.00	01/01/21	01/31/21	15.50	(0.50)	(1,060.00)	TYGS Realty Company
3	2419	54110000	5000864795	02/23/21	2,000.00	03/01/21	04/30/21	30.50	(35.50)	(71,000.00)	Chestnut Street Center LLC
4	2465	54110000	5000865353	02/23/21	2,000.85	03/01/21	03/31/21	15.50	(20.50)	(41,017.43)	High Properties
5	2492	54110000	5000866031	03/12/21	1,511.56	01/27/21	02/26/21	15.50	29.50	44,591.02	Williams Scotsman Inc
6	2492	54140000	5000861505	02/10/21	1,511.56	12/27/20	01/26/21	15.50	30.50	46,102.58	Williams Scotsman Inc
7	2401	54140000	5000864895	02/23/21	2,120.00	11/01/20	11/30/20	15.00	100.00	212,000.00	TYGS Realty Company
8	2492	54140000	5000867318	02/26/21	2,798.15	02/15/21	03/14/21	14.00	(2.00)	(5,596.30)	De Lage Landen Financial
9	2401	54110000	5000871239	03/09/21	1,554.47	01/01/21	12/31/21	182.50	(114.50)	(177,986.82)	Weeber Enterprises
10	2463	54110000	5000871239	03/09/21	1,036.31	01/01/21	12/31/21	182.50	(114.50)	(118,657.50)	Weeber Enterprises
11	2465	54110000	5000874028	03/23/21	2,000.85	04/01/21	12/31/21	137.50	(145.50)	(291,123.68)	High Properties
12	2492	54110000	5000876100	04/13/21	1,511.56	02/27/21	03/26/21	14.00	32.00	48,369.92	Williams Scotsman Inc
13	2401	54140000	5000877638	03/30/21	2,120.00	03/01/21	03/31/21	15.50	14.50	30,740.00	TYGS Realty Company
14	2492	54110000	5000884113	05/11/21	1,511.56	03/27/21	04/26/21	15.50	30.50	46,102.58	Williams Scotsman Inc
15	2419	54110000	5000884687	04/22/21	2,000.00	05/01/21	06/30/21	30.50	(38.50)	(77,000.00)	Chestnut Street Center LLC
16	2465	54110000	5000885121	04/27/21	2,000.85	05/01/21	05/31/21	15.50	(18.50)	(37,015.73)	High Properties
17	2492	54140000	5000881783	04/16/21	1,326.03	04/15/21	04/30/21	8.00	(6.00)	(7,956.18)	De Lage Landen Financial
18	2401	54140000	5000883297	04/16/21	2,120.00	04/01/21	04/30/21	15.00	1.00	2,120.00	TYGS Realty Company
19	2492	54110000	5000892790	06/11/21	1,511.56	04/27/21	05/26/21	15.00	31.00	46,858.36	Williams Scotsman Inc
20	2465	54110000	5000895044	05/21/21	2,000.85	06/01/21	06/30/21	15.00	(25.00)	(50,021.25)	High Properties
21	2491	54140000	5000895447	05/21/21	2,120.00	05/01/21	05/31/21	15.50	5.50	11,660.00	TYGS Realty Company
22	2465	54110000	5000904366	06/18/21	2,000.85	07/01/21	07/31/21	15.50	(27.50)	(55,023.38)	High Properties
23	2401	54140000	5000904030	06/22/21	2,120.00	06/01/21	06/30/21	15.00	7.00	14,840.00	TYGS Realty Company
24	2401	54110000	5000915959	07/20/21	4,161.29	01/01/21	12/31/21	182.50	18.50	76,983.87	Weeber Enterprises
25	2463	54110000	5000915959	07/20/21	2,774.20	01/01/21	12/31/21	182.50	18.50	51,322.70	Weeber Enterprises
26	2492	54110000	5000916409	07/20/21	1,511.56	05/27/21	06/26/21	15.50	39.50	59,706.62	Williams Scotsman Inc
27	2465	54110000	5000917134	07/23/21	2,000.85	08/01/21	08/31/21	15.50	(23.50)	(47,019.98)	High Properties
28	2492	54110000	5000925206	08/12/21	1,511.56	06/27/21	07/26/21	15.00	32.00	48,369.92	Williams Scotsman Inc
29	2465	54110000	5000929202	08/24/21	2,000.85	09/01/21	09/30/21	15.00	(22.00)	(44,018.70)	High Properties
30	2465	54110000	5000937602	09/24/21	2,000.85	10/01/21	10/31/21	15.50	(21.50)	(43,018.28)	High Properties
31	2425	54140000	5000937280	10/12/21	4,085.24	08/11/21	08/27/21	8.50	54.50	222,645.58	Black Diamond Equipment Rental
32	2465	54110000	5000950708	10/26/21	2,000.85	11/01/21	11/30/21	15.00	(20.00)	(40,017.00)	High Properties
33	2411	54110000	5000955011	11/02/21	3,686.18	11/27/21	11/15/21	(5.50)	(18.50)	(68,194.33)	THORNBURG BOROUGH
34	2492	54110000	5000955652	11/02/21	1,511.56	08/27/21	09/26/21	15.50	52.50	79,356.90	Williams Scotsman Inc
35	2492	54110000	5000955653	11/10/21	1,511.56	09/27/21	10/26/21	15.00	30.00	45,346.80	Williams Scotsman Inc
36	2492	54110000	5000955654	11/02/21	1,511.56	07/27/21	08/26/21	15.50	83.50	126,215.26	Williams Scotsman Inc
37	2492	54110000	5000961689	12/10/21	1,511.56	10/27/21	11/26/21	15.50	29.50	44,591.02	Williams Scotsman Inc
38	2431	54110000	5000962476	11/19/21	2,250.00	12/01/21	12/01/22	183.00	(194.00)	(436,500.00)	Commonwealth of PA

Pennsylvania American Water Company  
Lead Lag for Rents Expenses  
12 Months Ending 12/31/2021

Line No	Profit Center	Account	Document Number	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
39	2425	54110000	5000962478	11/19/21	1,500.00	12/01/21	12/01/22	183.00	(194.00)	(291,000.00)	Commonwealth of PA
40	2431	54110000	5000962481	11/19/21	1,500.00	12/01/21	12/01/22	183.00	(194.00)	(291,000.00)	Commonwealth of PA
41	2465	54110000	5000962674	11/30/21	2,000.85	12/01/21	12/31/21	15.50	(15.50)	(31,013.18)	High Properties
42	2465	54110000	5000975304	12/30/21	2,184.69	01/01/22	01/31/22	15.50	(16.50)	(36,047.39)	High Properties
					<u>\$84,213.07</u>						<u>(\$1,049,383.51)</u>
										Avg Lag for Rents	(12.46)
										Check Float	4.18
										Avg Lag w/Check Float	<u>(8.28)</u>

Pennsylvania American Water Company  
Lead Lag for Natural Gas Expenses  
12 Months Ending 12/31/2021

Line						Service Period			Total Lag	Dollars	
No	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Days	Days	Vendor
1	2491	52548000	5000855666	01/19/21	\$8,692.00	11/25/20	11/25/20	0.50	55.50	\$482,406.00	HELLERS GAS
2	2491	52548000	5000862480	02/25/21	12,012.59	01/26/21	01/26/21	0.50	30.50	366,384.00	HELLERS GAS
3	2491	52548000	5000862479	02/24/21	12,317.74	01/25/21	01/25/21	0.50	30.50	375,691.07	HELLERS GAS
4	2491	52548000	5000862679	02/09/21	10,176.70	12/24/20	12/24/20	0.50	47.50	483,393.25	HELLERS GAS
5	2491	52548000	5000862678	02/10/21	11,841.95	01/11/21	01/11/21	0.50	30.50	361,179.48	HELLERS GAS
6	2441	52548000	5000865666	03/03/21	4,355.65	02/02/21	02/02/21	0.50	29.50	128,491.68	SUBURBAN PROPANE
7	2461	52548000	5000866852	03/12/21	8,122.19	01/28/21	01/28/21	0.50	43.50	353,315.27	Keystone Oil
8	2461	52548000	5000881485	04/13/21	8,708.47	02/28/21	02/28/21	0.50	44.50	387,526.92	Keystone Oil
9	2491	52548000	5000885133	04/28/21	12,029.97	03/27/21	03/27/21	0.50	32.50	390,974.03	HELLERS GAS
10	2441	52548000	5000896772	06/02/21	4,905.93	05/06/21	05/06/21	0.50	27.50	134,913.08	SUBURBAN PROPANE
11	2491	52548000	5000915969	07/30/21	14,056.91	07/01/21	07/01/21	0.50	29.50	414,678.85	HELLERS GAS
12	2461	52548000	5000956260	11/23/21	10,051.93	10/13/21	10/13/21	0.50	41.50	417,155.10	Keystone Oil
13	2441	52548000	5000959477	11/22/21	7,409.56	10/25/21	10/25/21	0.50	28.50	211,172.46	SUBURBAN PROPANE
14	2461	52548000	5000968490	12/07/21	5,419.43	10/13/21	10/13/21	0.50	55.50	300,778.37	Keystone Oil
15	2465	52548000	5000975297	12/22/21	5,601.71	10/06/21	10/06/21	0.50	77.50	434,132.53	SUBURBAN PROPANE
16	2411	52548000	5000857458	01/25/21	12,273.28	12/17/20	01/20/21	17.50	22.50	276,148.80	Columbia Gas of Pennsylvania
17	2431	52548000	5000858856	01/28/21	8,671.19	12/22/20	01/25/21	17.50	20.50	177,759.40	Columbia Gas of Pennsylvania
18	2431	52548000	5000864724	02/17/21	9,466.00	01/13/21	02/11/21	15.00	21.00	198,786.00	Columbia Gas of Pennsylvania
19	2411	52548000	5000866781	02/23/21	12,371.65	01/20/21	02/18/21	15.00	20.00	247,433.00	Columbia Gas of Pennsylvania
20	2431	52548000	5000869057	03/02/21	7,269.78	01/25/21	02/23/21	15.00	22.00	159,935.16	Columbia Gas of Pennsylvania
21	2431	52548000	5000873208	03/16/21	7,314.87	02/11/21	03/12/21	15.00	19.00	138,982.53	Columbia Gas of Pennsylvania
22	2411	52548000	5000876182	03/24/21	9,010.96	02/18/21	03/19/21	15.00	20.00	180,219.20	Columbia Gas of Pennsylvania
23	2431	52548000	5000877848	03/30/21	6,646.79	02/23/21	03/24/21	15.00	21.00	139,582.59	Columbia Gas of Pennsylvania
24	2411	52548000	5000886942	04/27/21	6,839.67	03/19/21	04/20/21	16.50	23.50	160,732.25	Columbia Gas of Pennsylvania
25	2431	52548000	5000888069	04/30/21	5,301.46	03/24/21	04/23/21	15.50	22.50	119,282.85	Columbia Gas of Pennsylvania
26	2431	52548000	5000964359	11/24/21	5,208.98	10/21/21	11/19/21	15.00	20.00	104,179.60	Columbia Gas of Pennsylvania
27	2411	52548000	5000964359	11/24/21	5,701.89	10/18/21	11/16/21	15.00	23.00	131,143.47	Columbia Gas of Pennsylvania
28	2411	52548000	5000976141	12/27/21	11,442.63	11/16/21	12/17/21	16.00	26.00	297,508.38	Columbia Gas of Pennsylvania
29	2431	52548000	5000976780	12/28/21	8,239.44	11/19/21	12/22/21	17.00	23.00	189,507.12	Columbia Gas of Pennsylvania
30	2411	52548000	5000977143	12/28/21	4,187.83	11/08/21	12/09/21	16.00	35.00	146,574.05	Columbia Gas of Pennsylvania
31	2451	52548000	5000858476	01/27/21	5,238.82	12/22/20	01/25/21	17.50	19.50	102,156.99	PECO/37629
32	2451	52548000	5000867867	02/26/21	5,112.70	01/25/21	02/23/21	15.00	18.00	92,028.60	PECO/37629
33	2452	52548000	5000873592	03/17/21	4,779.49	02/12/21	03/15/21	16.00	18.00	86,030.82	PECO/37629
34	2467	52548000	5000974834	12/22/21	4,540.11	11/17/21	12/20/21	17.00	19.00	86,262.09	PECO/37629
35	2451	52548000	5000975493	12/22/21	6,288.05	11/18/21	12/21/21	17.00	18.00	113,184.90	PECO/37629

Pennsylvania American Water Company  
Lead Lag for Natural Gas Expenses  
12 Months Ending 12/31/2021

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period			Total Lag	Dollars		
						From	To	Midpoint	Days	Days	Vendor	
36	2411	52548000	5000856018	01/20/21	7,990.58	12/09/20	01/11/21	17.00	26.00	207,755.08	Peoples/644760	
37	2411	52548000	5000864724	02/17/21	8,914.10	01/11/21	02/10/21	15.50	22.50	200,567.25	Peoples/644760	
38	2411	52548000	5000875835	03/23/21	9,221.12	02/10/21	03/11/21	15.00	27.00	248,970.24	Peoples/644760	
39	2411	52548000	5000883886	04/19/21	4,962.61	03/11/21	04/12/21	16.50	23.50	116,621.34	Peoples/644760	
40	2411	52548000	5000972523	12/16/21	8,978.73	11/08/21	12/10/21	16.50	22.50	202,021.43	Peoples/644760	
41	2413	52548000	5000858061	01/26/21	4,638.39	12/01/20	12/31/20	15.50	41.50	192,493.19	Shiple Energy/2266	
42	2413	52548000	5000866039	02/22/21	4,308.34	01/01/21	01/31/21	15.50	37.50	161,562.75	Shiple Energy/2266	
43	2492	52548000	5000865855	02/19/21	5,901.71	12/29/20	01/27/21	15.00	38.00	224,264.98	UGI Utilities Inc	
44	2492	52548000	5000865855	02/19/21	7,727.30	11/24/20	12/28/20	17.50	70.50	544,774.65	UGI Utilities Inc	
45	2492	52548000	5000871136	03/08/21	6,910.34	01/28/21	02/26/21	15.00	25.00	172,758.50	UGI Utilities Inc	
46	2492	52548000	5000879203	04/02/21	4,766.49	02/27/21	03/29/21	15.50	19.50	92,946.56	UGI Utilities Inc	
47	2413	52548000	5000964118	11/23/21	5,731.01	10/01/21	10/31/21	15.50	38.50	220,643.89	UGI Utilities Inc	
48	2492	52548000	5000967719	12/03/21	4,440.27	10/28/21	11/24/21	14.00	23.00	102,126.21	UGI Utilities Inc	
					<u>\$366,099.31</u>						<u>\$11,077,135.87</u>	

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

FR V.9

**Pennsylvania-American Water Company – Water Operations**  
**V. Rate Base**

9. Indicate if amortized expenses have been removed from the lead/lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

**Answer:** The amortized expenses have been removed from the lead/lag study. Please see FR V.09\_Attachment for the detailed activity, and refer to the “Support of Expense Days” in Exhibit 3-A.

Pennsylvania American Water Company  
Regulatory Assets - 2021

FR V.09

Asset		Offsetting													
Account	Text	Acct number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16550000	Amortize Scranton	50421000	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$19,338)	(\$232,050)
16550000	Amortize Harmelin Media	52514903	174,600	(21,825)	(21,825)	(21,825)	(21,825)	(21,825)	(21,825)	(21,825)	(21,825)	(21,825)	21,825		0
16550000	Amortize Bentley	52571500	(4,264)	(4,264)	(4,264)						31,921	(9,120)	(4,560)	(4,560)	887
16550000	Amortize Nearmap	52571500											67,500	(5,625)	61,875
16550000	Amortize 540 Technologies	52574200										101,440	(10,144)	(10,144)	81,152
16550000	Amortize Central Square	53150000			(5,636)		(2,818)	(2,818)	(2,818)	(5,636)	(2,818)	(2,818)	(2,818)	(2,818)	(31,000)
16550000	Amortize Emerson	53150000	61,456	(5,769)	(5,769)	(5,769)	(5,769)	(4,144)	(5,499)	(5,499)	(5,499)	(5,499)	(5,499)	(5,499)	1,243
16550000	Amortize Mueller	53150000	104,838	(7,840)	(7,840)	(7,840)	(7,840)	(7,840)	(7,840)	(33,878)	(7,840)	175,756	(14,480)	(14,480)	162,878
16550000	Amortize NAWC	53150000	(4,426)	(39,615)	(39,615)	(39,615)	(39,615)	379,564	(39,615)	(49,186)	(44,400)	(44,400)	(44,400)	(7,150)	(12,474)
16550000	Amortize PA Dept of Conservation	53150000	8,250	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	8,250	9,000
16550000	Amortize Safe Drinking Water	62520800		635,833		(127,167)	(63,583)	(63,583)	(63,583)	(63,583)	(63,583)	(63,583)	(63,583)	(63,583)	0
16550010	Amortize Skillsoft	50457000			(6,869)						(20,607)	(3,434)	(3,434)	(3,434)	(37,779)
16550010	Amortize AWWA	52524000	(1,704)	(1,704)	(1,704)	(1,858)	(1,807)	(1,755)	(1,755)	(1,755)	(1,755)	(1,755)	(1,755)	(1,755)	(21,063)
16550010	Amortize Water Research Foundation	52568000			(33,015)	(11,039)	(11,039)	(11,039)	(11,070)	(11,039)	(11,039)	(11,039)	(11,054)	(11,039)	(132,409)
16550010	Amortize Johnson Controls	52571000	(45,365)	(45,365)	(45,365)	(45,365)	(45,365)	(45,365)	(45,365)	(45,365)	(58,524)	(46,827)	(46,827)	(46,827)	(561,921)
16550010	Amortize Adaptiva	52571500	(260)	(260)		1,298									779
16550010	Amortize Adobe	52571500	(1,273)	(1,273)	(1,273)	(1,273)	(1,273)	(1,273)	(1,273)						(8,910)
16550010	Amortize AMA	52571500	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(3,367)	(40,400)
16550010	Amortize Coupa	52571500	(11,852)	(0)											(11,852)
16550010	Amortize Iconics	52571500			(38,750)	(12,917)	(18,730)	(14,079)	(14,079)	(14,079)	(14,079)	(14,079)	(14,079)	(14,079)	(168,952)
16550010	Amortize OpenText	52571500	(1,895)	(1,895)	(1,895)	(1,895)	1,895	0	(1,895)	1,895					(5,686)
16550010	Amortize Proc-Step WaterSuite	52571500			(29,205)	(9,735)	(10,918)	(10,326)	(10,326)	(10,326)	(10,326)	(10,326)	(10,326)	(10,326)	(122,143)
16550010	Amortize Adobe - SC	52571500	(619)	(619)	(619)	(619)	(619)	(619)	(619)	0	0	0	0	0	(4,333)
16550010	Amortize AMA - SC	52571500	(1,330)	(1,330)	(1,331)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(723)	(10,039)
16550010	Amortize Apptio	52571500	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(19,048)
16550010	Amortize Arraya (Resilient Procure)	52571500	0	0	0	0	(1,455)	0	(1,455)	(1,455)	(1,455)	(1,455)	(1,455)	(1,539)	(10,270)
16550010	Amortize Arraya (Stealth)	52571500	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	0	(21,135)
16550010	Amortize ASI	52571500	0	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(1,256)	(13,820)
16550010	Amortize Bentley Systems, Inc.	52571500	(636)	(636)	(636)	0	0	0	0	0	0	0	0	0	(1,909)
16550010	Amortize BMC Software	52571500	(10,957)	(13,038)	(13,038)	(13,038)	(13,038)	(2,081)	(2,081)	(2,081)	(2,081)	(2,081)	(2,081)	(2,081)	(77,674)
16550010	Amortize Bomgar	52571500	(476)	(476)	(476)	(476)	(476)	(476)	0	0	0	0	0	0	(2,859)
16550010	Amortize Coupa - SC	52571500	0	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(12,198)	(134,173)
16550010	Amortize Docker	52571500	(1,624)	(1,624)	(1,624)	(1,624)	(1,624)	(1,624)	0	0	0	0	0	0	(9,742)
16550010	Amortize Docusign	52571500	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	0	0	(8,986)
16550010	Amortize Docusign 2020	52571500	(72)	(72)	0	0	0	0	0	0	0	0	0	0	(143)
16550010	Amortize Dun & Bradstreet	52571500	(1,246)	(1,246)	(1,246)	0	0	0	0	0	0	0	0	0	(3,739)
16550010	Amortize ESRI SW Renewal	52571500	0	(28,793)	(28,793)	(28,793)	(28,793)	(28,793)	(28,793)	0	0	0	0	0	(172,755)
16550010	Amortize GitHub	52571500	(1,441)	0	0	0	(1,441)	(1,441)	0	(239)	(538)	(293)	(89)	(482)	(5,964)
16550010	Amortize IBM Weather	52571500	(1,076)	(1,076)	(1,076)	0	0	0	0	0	0	0	0	0	(3,228)
16550010	Amortize Insight (Atlassian)	52571500	(833)	(833)	(833)	(833)	(833)	0	0	0	0	0	0	0	(4,163)
16550010	Amortize Insight (Citrix SWL) #104	52571500	(1,417)	(1,417)	(1,417)	(1,417)	(1,417)	(1,417)	0	0	0	0	0	0	(8,502)
16550010	Amortize Insight (IBM Spectrum)	52571500	(757)	(757)	(757)	(757)	(757)	(757)	0	0	0	0	0	0	(4,542)
16550010	Amortize Insight (Solar Winds)	52571500	(1,631)	(1,631)	(1,631)	(1,631)	0	0	0	0	0	0	0	0	(6,523)
16550010	Amortize Insight (Sonar Source)	52571500	(762)	(762)	(762)	(762)	0	0	0	0	0	0	0	0	(3,047)
16550010	Amortize Insight(Appspace)	52571500	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(727)	(8,726)
16550010	Amortize Insight(Solstice)	52571500	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(6,793)
16550010	Amortize MS Enterprise	52571500	0	0	0	0	(38,525)	(38,525)	(38,525)	(38,525)	(38,525)	(38,525)	(38,525)	(38,525)	(308,200)
16550010	Amortize NINJIO	52571500	(942)	(942)	(942)	(942)	(942)	(942)	(942)	(942)	(942)	(942)	(942)	(942)	(11,309)
16550010	Amortize Powerplan Delaware	52571500	(865)	(865)	(865)	(865)	0	0	0	0	0	0	0	0	(3,459)
16550010	Amortize Powerplan Premier Support	52571500	0	(4,160)	(4,160)	(4,160)	(4,160)	(4,160)	0	0	0	0	0	0	(20,800)
16550010	Amortize Presidio (Cisco)	52571500	(2,758)	(2,758)	(2,758)	(2,758)	(2,758)	(2,758)	0	(458)	0	0	0	0	(17,006)

Pennsylvania American Water Company  
Regulatory Assets - 2021

FR V.09

Asset		Offsetting													
Account	Text	Acct number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16550010	Amortize Presidio (DNA)	52571500	0	0	0	0	0	0	0	(2,002)	(4,500)	(2,449)	(747)	0	(9,698)
16550010	Amortize Presidio Cisco Flex UCCE	52571500	(4,831)	(4,831)	(4,831)	(4,831)	(4,831)	(4,831)	0	0	0	0	0	0	(28,985)
16550010	Amortize Presidio Network Solution	52571500	(11,748)	(11,748)	(11,748)	(11,748)	(825)	(825)	0	0	0	0	0	0	(48,642)
16550010	Amortize Qualtrics	52571500	(6,235)	(6,235)	(6,232)	(6,232)	(6,232)	(6,232)	(6,232)	(6,232)	(6,232)	(6,232)	(6,232)	0	(68,560)
16550010	Amortize Resolver	52571500	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(4,702)
16550010	Amortize Salesforce	52571500	(2,157)	(2,157)	(2,157)	(2,157)	(2,157)	(2,157)	(2,157)	0	0	0	0	0	(15,100)
16550010	Amortize SANS Institute	52571500	(381)	(381)	(381)	(381)	(381)	(381)	(381)	0	0	0	0	0	(2,665)
16550010	Amortize SAP BlackLine	52571500	0	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(39,620)
16550010	Amortize SecureAuth	52571500	0	0	0	0	0	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)	(8,028)
16550010	Amortize Taulia SWL-Year1	52571500	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	0	0	0	0	0	0	0	(24,343)
16550010	Amortize Taulia SWL-Year2	52571500	0	0	0	0	0	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(34,080)
16550010	Amortize Trello	52571500	(1,395)	(1,395)	(1,395)	0	0	0	0	0	0	0	0	0	(4,186)
16550010	Amortize UiPath Inc	52571500	(641)	(641)	(641)	(641)	(641)	(641)	0	0	0	0	0	0	(3,845)
16550010	Amortize SAP	52571500	(1,752)	(1,752)	(1,753)	(1,753)	(1,753)	(1,753)	(1,753)	(1,753)	0	0	0	0	(14,025)
16550010	Amortize Invision	52571500	(555)	(555)	(555)	0	0	0	0	0	0	0	0	0	(1,665)
16550010	Amortize Vimeo	52571500	(576)	(576)	(576)	(576)	(576)	0	0	0	0	0	0	0	(2,879)
16550010	Amortize Cloudera	62502600	4,178	0											4,178
16550010	Amortize Commerceium	62502600	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(7,239)	(9,424)	(9,424)	(91,239)
16550010	Amortize Fortinet	62502600										3,555			3,555
16550010	Amortize Fusion Storm	62502600	4,358	0											4,358
16550010	Amortize McAfee	62502600	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	(6,668)	6,668			(53,340)
16550010	Amortize Open Text 2	62502600	4,949												4,949
16550010	Amortize Presidio B&S Maint	62502600	(692)	4,149											3,458
16550010	Amortize Presidio Nuance	62502600	38,994												38,994
16550010	Amortize Sailpoint IAM	62502600	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	2,541							(3,811)
16550010	Amortize SmartNet	62502600	(5,259)	(5,259)	(5,259)	(5,259)	5,259								(15,778)
16550010	Amortize SmartNet 2	62502600	(7,648)	(7,648)	(7,648)	(7,648)	7,648								(22,943)
Total			\$208,430	\$337,311	(\$415,814)	(\$452,212)	(\$397,325)	\$30,455	(\$377,073)	(\$349,234)	(\$383,759)	(\$59,788)	(\$255,516)	(\$295,833)	(\$2,410,358)



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

FR V.10

**Pennsylvania-American Water Company**  
**V. Rate Base**

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

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

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

**2021 Customer Payments - PA**

	<b>ACH</b>	<b>Collect Agency</b>	<b>Credit Cards</b>	<b>Auto - Pay</b>	<b>E Checks</b>	<b>Lockbox</b>	<b>OTC</b>	<b>Grand Total</b>
% TRX by Type	18.84%	0.02%	9.51%	25.21%	14.34%	30.69%	1.40%	100.00%
Days Before Funds are Avail	0	1	2	0	2	0.89	2	N/A
Weighted Days	0.000	0.000	0.190	0.000	0.287	0.273	0.028	0.778

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

FR V.11

**Pennsylvania-American Water Company**  
**V. Rate Base**

11 In reference to Materials and Supplies:

- a. What method of inventory valuation was used to develop the claim for materials and supplies?
- b. Does the utility use a material and supply model to calculate needed material and supply levels?
- c. If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
- d. Provide the actual monthly value for the inventory of materials and supplies for the past 12 months. Supply as of the end of the historic test year, a 13-month average, by month, for the material and supply account.
- e. Provide the monthly level of materials and supplies for three years prior to the conclusion of the historic test year.

**Answer**

- a. The Company's claim for material and supplies is based on an average of end-of-month balances in Account No. 151 for the thirteen months ended December 31, 2021. The end-of-month balances of Account No. 151 are derived by debiting the opening balances by an amount equal to the cost of material and supplies received during the month and crediting the balance by the cost of material and supplies used during the month (calculated by multiplying the average unit cost of the items by the number of items used). The Company's rate base claim for materials and supplies for the Royersford WW Operations, Upper Pottsgrove WW Operations, and York WW Operations, were based upon the average amount of materials and supplies from the Company's 18 other wastewater districts and the number of wastewater customers respectively.
- b. No, it does not.
- c. Please refer to the response to question b.
- d. Please refer to the Material and Supplies in Exhibit No. 3-A.
- e. Please refer to FR V.11\_Attachment.

	Water Operations				Wastewater SSS General Operations		Royersford WW Operations		Wastewater CSS Operations	
	15110000	15120000	15130000	15140000	15110000	15130000	15110000	15130000	15110000	15130000
	Plant Material	Fuel	Chemicals	Other M&S	Plant Material	Chemicals	Plant Material	Chemicals	Plant Material	Chemicals
Jan-19	7,533,941	17,726	1,451,028	187,026	\$12,330	\$60,482			\$8,551	\$64,950
Feb-19	7,734,507	11,309	1,463,060	143,386	12,351	63,912			8,420	74,596
Mar-19	7,795,784	5,791	1,561,015	365,286	12,030	70,820			8,080	88,578
Apr-19	8,317,914	27,114	1,500,423	484,081	12,380	67,497			7,965	74,477
May-19	8,893,470	21,264	1,540,231	262,229	11,742	66,372			7,577	75,187
Jun-19	9,745,811	21,264	1,583,752	265,399	11,502	59,318			11,840	85,268
Jul-19	9,883,991	12,418	1,540,595	224,839	11,345	61,832			14,686	82,567
Aug-19	9,324,966	4,619	1,629,499	101,974	11,282	59,740			20,781	88,364
Sep-19	9,012,630	24,322	1,610,396	253,187	10,670	69,219			22,415	77,004
Oct-19	8,487,838	14,505	1,589,935	445,249	11,262	90,625			19,525	76,886
Nov-19	8,324,994	14,873	1,776,904	(55,311)	11,155	70,724			30,041	91,665
Dec-19	8,051,064	13,965	1,624,384	292,534	11,322	87,962			31,086	74,546
Jan-20	8,413,800	13,866	1,769,928	282,334	10,853	72,922			30,567	84,588
Feb-20	8,930,489	12,340	1,785,242	338,603	10,726	77,111			30,178	76,438
Mar-20	9,344,448	51,867	1,662,224	425,392	11,119	85,650			29,546	115,557
Apr-20	10,283,007	51,870	1,664,689	138,762	11,005	83,469			47,837	135,609
May-20	10,564,889	60,413	1,682,488	127,378	11,222	78,833			38,889	107,389
Jun-20	11,603,323	9,974	1,731,029	165,223	11,473	84,610			41,926	99,980
Jul-20	11,186,160	3,969	1,697,476	7,365	11,066	101,568			41,441	87,666
Aug-20	10,416,529	2,000	1,630,271	202,685	11,602	91,250			38,072	87,677
Sep-20	10,091,184	2,000	1,632,181	59,218	11,107	80,159			46,126	101,307
Oct-20	9,652,456	1,368	1,681,438	37,932	10,784	83,852			42,661	106,517
Nov-20	8,852,617	621	1,720,862	73,445	11,573	95,454			67,483	101,989
Dec-20	8,349,908	337	1,697,702	57,928	11,058	76,643			48,459	105,090
Jan-21	8,607,466	337	1,743,596	84,667	10,917	77,718	-		47,513	118,436
Feb-21	8,873,710	337	1,789,863	39,374	11,755	84,258	-		47,234	97,167
Mar-21	8,920,730	-	1,747,935	123,912	11,765	71,529	-		46,119	97,680
Apr-21	9,159,698	-	1,788,959	172,241	11,392	91,631	-		44,785	108,366
May-21	9,055,587	-	1,719,651	214,550	11,235	95,082	-		43,974	123,319
Jun-21	8,910,165	-	1,761,379	133,581	11,032	135,865	3,963		46,722	100,977
Jul-21	9,230,998	-	1,733,161	179,164	10,825	81,753	5,765		46,722	122,285
Aug-21	9,243,095	-	1,654,736	218,898	10,610	84,251	5,440		89,326	120,095
Sep-21	9,269,515	-	1,779,835	304,641	28,806	91,065	4,510		65,104	97,240
Oct-21	9,474,151	-	1,822,154	171,177	35,791	98,609	10,665		85,243	133,766
Nov-21	10,199,371	-	1,740,110	257,997	37,576	148,711	1,148		80,194	154,652
Dec-21	10,649,838	-	1,893,288	109,863	33,119	180,844	1,757		79,614	142,781

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

FR V.12

**Pennsylvania-American Water Company**  
**V. Rate Base**

12. For each non-blanket or projected plant addition to cost the greater of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:
- a. Description of the project.
  - b. Original budgeted cost broken down by Allowance for Funds used during Construction (AFUDC) and non-AFUDC components.
  - c. Current budgeted cost broken down by AFUDC and non-AFUDC components.
  - d. Reason for change in budgeted cost.
  - e. Original estimated date of completion and in service.
  - f. Current estimated date of completion and in service.
  - g. Reason for change in completion date.
  - h. Anticipated retirement related to the plant addition.
  - i. Starting date of project.
  - j. Amount expended to date.
  - k. Percent of project currently complete.
  - l. The depreciation rate applicable.
  - m. Identify which projects are due to a Pennsylvania Department of Environment Protection (PA-DEP) or Federal Environmental Protection Agency (EPA) requirement.

**Answer:** Please refer to PAWC Statement No. 3 and Exhibit No. 3-C which contains future test year additions.

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

FR V.13

**Pennsylvania-American Water Company**  
**V. Rate Base**

13. Please explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

**Answer:** When a rate filing is made based on future test years, the Company performs a detailed analysis of prospective construction activity to ascertain the in-service date for each project to be completed and only the costs associated with those projects is included in the rate base claim. Annual construction plans provide the majority of data relating to the prospective construction activity.

Information by project has been provided in Exhibit No. 3-C, which contains the future and fully projected future test year additions for 2022 and 2023. Supporting work papers and documentation for information set forth in that Exhibit can be made available for review in the Company's office located at 852 Wesley Drive Mechanicsburg, PA 17055.

Pennsylvania-American Water Company  
 Data Requirements of the Pennsylvania Public Utility Commission  
 Sole Use of Plant in Service

FR V.14

**Pennsylvania-American Water Company**  
**V. Rate Base**

14. Are all of the assets used in the Plant-In-Service claim used exclusively by the water or wastewater utility? If not, provide the estimated percentage that each shared asset is used by other entities.

**Answer:**

Water Operations

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

Wastewater SSS General Operations

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

Royersford WW Operations

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

Upper Pottsgrove WW Operations

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

York WW Operations

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

Wastewater CSS Operations

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

Pennsylvania-American Water Company  
Data Requirements of the Pennsylvania Public Utility Commission  
Plant Items Not Used For Water

FR V.15

**Pennsylvania-American Water Company**  
**V. Rate Base**

15. Is all plant included in rate base currently being used in providing water or wastewater service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated future disposition of the plant.

**Answer:** All plant in service included in rate base is used and useful. All projected investments during 2022 will be placed into service by the end of the 2022 and will be used and useful. All projected investments during 2023 will be placed into service by the end of the projected future test year and will be used and useful.

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

FR V.16

**Pennsylvania-American Water Company**  
**V. Rate Base**

16. Provide all work papers and supporting documentation showing the derivation of the projected balances of Contributions in Aid of Construction, Customers Advances for Construction and Company service line and customer deposits for the future test year.

**Answer:** The projected future test year balance for CIAC was arrived at by increasing the historic test year balance by a three year average of true contributions. The amounts were as follows:

**Water Operations**

2019 \$ 732,185  
2020 \$ 1,406,338  
2021 \$ 1,745,252

Three year average \$1,294,592

**Wastewater SSS General Operations**

2019 \$ 28,000  
2020 \$ 607,200  
2021 \$ 1,388,834

Three year average \$ 674,678

**Wastewater CSS Operations**

2019 \$ 8,000  
2020 \$ 52,000  
2021 \$ 36,000

Three year average \$ 32,000

The projected amount of customer advances and refunds is based on the amount of projected construction associated with developer funded projects and what has been historically refunded to developers.