|  |  |  |
| --- | --- | --- |
| **BEFORE THE**  **PENNSYLVANIA PUBLIC UTILITY COMMISSION** | | |
| Pennsylvania Public Utility Commission | : | R-2022-3031672 |
| Office of Consumer Advocate | : | C-2022-3032485 |
| Office of Small Business Advocate | : | C-2022-3032331 |
| Pennsylvania-American Large Users Group : | | C-2022-3033215 |
| Keith Saur : | | C-2022-3032345 |
| Ivan Figueroa | : | C-2022-3032376 |
| Carl E. Meyer | : | C-2022-3032384 |
| Darlene Nychey | : | C-2022-3032046 |
| Hao Tang | : | C-2022-3033043 |
| James Pagel | : | C-2022-3032486 |
| William H. Rissmiller | : | C-2022-3032500 |
| Ramkrishna Sen | : | C-2022-3032501 |
| Barbara Cetnarowski | : | C-2022-3032659 |
| Simon Dobrev & Poli Iordanova | : | C-2022-3032511 |
| Jerome & Sheryl Rodzinak | : | C-2022-3032623 |
| Zachary O’Brien | : | C-2022-3032547 |
| Maria Elena Selznick | : | C-2022-3032569 |
| Earl Knight | : | C-2022-3032620 |
| Meade Buffington | : | C-2022-3032670 |
| Michael Pope | : | C-2022-3032969 |
| Samantha Maize | : | C-2022-3032970 |
| Kathleen Jeffries | : | C-2022-3032988 |
| Tacy M. Rutherford | : | C-2022-3032662 |
| Bridget L. Salkowski | : | C-2022-3032652 |
| Sabatini Montesti | : | C-2022-3032657 |
| Sean Seidel | : | C-2022-3032730 |
| Trish E. Luberda | : | C-2022-3032722 |
| Jorge Salazar | : | C-2022-3033085 |
| Frank Piccola | : | C-2022-3033110 |
| Amanda Barto-Ealy | : | C-2022-3032771 |
| Judith Ann Garofolo | : | C-2022-3033211 |
| Leroy Waters III | : | C-2022-3032999 |
| Latrese Laporte | : | C-2022-3032830 |
| John Palermo | : | C-2022-3032963 |
| Paul Walaski | : | C-2022-3033057 |
| Ellen Katz | : | C-2022-3033080 |
| Walter J. Yourkavitch | : | C-2022-3033231 |
| Diane Michalowski | : | C-2022-3033212 |
| Jerome & Sheryl Rodzinak | : | C-2022-3033222 |
| Victory Brewing Company | : | C-2022-3032623 |
| Victory Brewing Company | : | C-2022-3033275 |

|  |  |  |
| --- | --- | --- |
| Samantha J. Wesner | : | C-2022-3033256 |
| West Norriton Township | : | C-2022-3033271 |
| Xin Xu | : | C-2022-3033360 |
| Carla Seidel | : | C-2022-3033316 |
| Christine Nicholson | : | C-2022-3033377 |
| James Jackson | : | C-2022-3033593 |
| Jeff Henry | : | C-2022-3032313 |
| Lisa Tunzi | : | C-2022-3032317 |
|  | : |  |
| v. | : |  |
|  | : |  |
| Pennsylvania-American Water Company | : |  |
| Pennsylvania Public Utility Commission | : | R-2022-3031673 |
| Office of Consumer Advocate | : | C-2022-3032487 |
| Office of Small Business Advocate | : | C-2022-3032346 |
| Darlene Nichey | : | C-2022-3033048 |
| James Pagel | : | C-2022-3032489 |
| Carla Seidel | : | C-2022-3032744 |
| Nathan Woodford | : | C-2022-3032693 |
| Stephen Nardi | : | C-2022-3032497 |
| Lisa Inmon | : | C-2022-3033119 |
| Karla Haynes | : | C-2022-3033586 |
| Mark Henderson | : | C-2022-3032315 |
| William H. Rissmiller | : | C-2022-3032499 |
| Simeon Dobrev & Poli Iordanova | : | C-2022-3032513 |
| Maria Elena Selznick | : | C-2022-3032578 |
| Sabatini Monatesti | : | C-2022-3032658 |
| Trisha E. Luberda | : | C-2022-3032723 |
| Jorge Salazar | : | C-2022-3033206 |
| Frank Piccola | : | C-2022-3033111 |
| Judith Anne Garofolo | : | C-2022-3033213 |
| Latrese Laporte | : | C-2022-3032819 |
| Walter J. Yourkavitch | : | C-2022-3033217 |
| Diane Michalowski | : | C-2022-3033218 |
| Victory Brewing | : | C-2022-3033282 |
| James Jackson | : | C-2022-3033594 |

:

v. :

:

Pennsylvania-American Water Company – :

(Wastewater) :

**BRIEFING ORDER**

On April 29, 2022, Pennsylvania-American Water Company (PAWC) filed Supplement No. 35 to Tariff Water-PA. P.U.C. No. 5 (Supplement No. 35) with the Pennsylvania Public Utility Commission to become effective June 28, 2022. Supplement No. 35 would increase PAWC’s total annual operating revenues for water service by approximately $154.4 million, or 21.6%.

Also on April 29, 2022, the Pennsylvania-American Water Company – Wastewater Division (PAWC-WD) filed Supplement No. 34 to Tariff Wastewater PA P.U.C. No. 16 (Supplement No. 34) with the Commission to become effective June 28, 2022. Supplement No. 34 would increase PAWC-WD’s total annual operating revenues for wastewater service by approximately $18.7 million, or 16.1%.

On May 3, 2022, the Commission’s Bureau of Investigation and Enforcement (I&E) entered its appearance in both dockets. On May 4, 2022, the Office of Small Business Advocate (OSBA) filed a formal complaint in response to PAWC’s filing, docket number C­2022-3032331 and in response to PAWC-WD’s filing, docket number C-2022-3032346 on May 5, 2022. On May 11, 2022, the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA) filed a petition to intervene in both proceedings. On May 16, 2022, the Office of Consumer Advocate (OCA) filed a formal complaint in response to PAWC’s filing, docket number C-2022-3032485 and in response to PAWC-WD’s filing, docket number C-2022-3032487. On May 17, 2022, the Commission on Economic Opportunity (CEO) filed a Petition to Intervene in both dockets. On May 20, 2022, Cleveland-Cliffs Steel Company (Cleveland-Cliffs) filed a petition to intervene in both dockets. On May 31, 2022, Exeter Township (Exeter) filed a petition to intervene. On June 1, 2022, the Borough of St. Lawrence (St. Lawrence) filed a notice of appearance. On June 22, 2022, the Pennsylvania-American Water Large Users Group (PAWLUG) filed a complaint in both dockets. On June 23, 2022, Victory Brewing Company (Victory Brewing) filed a complaint in both dockets.

In addition, approximately fifty formal complaints were filed by PAWC and PAWC-WD customers in response to both dockets. A list of these formal complaints, and their assigned docket numbers, was admitted into the record on June 27, 2022 as ALJ Exhibit Number 1.

On June 16, 2022, by separate Orders, the Commission suspended both filings by operation of law until January 28, 2023, pursuant to Section 1308(d) of the Public Utility Code, unless permitted by the Commission to become effective at an earlier date. In both Orders, the Commission stated that investigation and analysis of the proposed tariff supplements and the supporting data indicate that the proposed changes in rates, rules and regulations may be unlawful, unjust, unreasonable and contrary to the public interest. The Commission also determined that consideration should be given to the reasonableness of the companies’ existing rates, rules and regulations. As a result, the Commission ordered that an investigation be instituted in response to both filings to determine the lawfulness, justness, and reasonableness of the rates, rules, and regulations contained in the proposed tariff filings, as well as a consideration of the lawfulness, justness and reasonableness of the existing rates, rules, and regulations. The Commission assigned the cases to the Office of Administrative Law Judge for Alternative Dispute Resolution, if possible, and for the prompt scheduling of hearings as may be necessary culminating in the issuance of Recommended Decisions.

On June 16, 2022, a hearing notice was issued for both filings establishing a telephonic prehearing conference for these matters for Monday, June 27, 2022 at 11:00 a.m. and assigning me as the presiding officer. A prehearing order was issued on June 16, 2022 setting forth rules that would govern the prehearing conference. On June 24, 2022, prehearing memoranda were filed by the following parties: PAWC,1 I&E, OCA, OSBA, CAUSE-PA, CEO, PAWLUG, Cleveland Cliffs, Victory Brewing, St. Lawrence and Exeter.

The prehearing conference convened on June 27, 2022, as scheduled. The following parties were present: Brook McGlinn, Esquire, for PAWC; MacKenzie Battle, Esquire, for OCA; Gina Miller, Esquire, for I&E; Erin Fure, Esquire, for OSBA; Ria Perrera,

1 Henceforth, “PAWC” will refer to both the water and wastewater divisions unless otherwise indicated.

Esquire, for CAUSE-PA; Joseph Vullo, Esquire, for CEO; Errin McCaulley, Esquire, for PAWLUG; Karen Moury, Esquire, for Victory Brewing; Joan London, Esquire, for St. Lawrence; and J. Chadwick Schnee, Esquire, for Exeter. Several consumer complainants also were present.

As an initial matter, the two separate rate filings, along with all of the complaints filed in response to them, were formally consolidated without objection. In addition, the petitions to intervene filed by CAUSE-PA, CEO, Cleveland-Cliffs, St. Lawrence and Exeter were also granted, again without objection.

Next, the parties agreed to a following litigation schedule:

|  |  |
| --- | --- |
| Non-Company Direct Testimony | July 29, 2022 |
| All parties’ Rebuttal Testimony | August 19, 2022 |
| All parties’ Surrebuttal Testimony | September 1, 2022 |
| Written Rejoinder or Outlines | September 6, 2022 |
| Evidentiary Hearings | September 8-14, 2022 |
| Main Briefs | September 29, 2022 |
| Reply Briefs | October 11, 2022 |

As part of the schedule, the parties discussed the need for public input hearings for purposes of obtaining input from PAWC customers regarding the rate filings. Six public input hearings were held telephonically in July.

A scheduling order was issued on June 30, 2022, memorializing the matters agreed upon at the prehearing conference, including modifications to the Commission’s discovery regulations, the need for a protective order and that the Commission encourages settlement.

On June 24, 2022, PAWC filed a petition for a protective order. The proposed protective order was unopposed and approved via order dated July 15, 2022.

The parties submitted pre-served testimony and exhibits pursuant to the agreed upon procedural schedule.

On September 12, 2022, an evidentiary hearing was held in this matter. The following parties appeared: PAWC, I&E, OCA, OSBA, CAUSE-PA, PAWLUG, CEO, Exeter Township, Cleveland-Cliffs Steel, Borough of St. Lawrence and Victory Brewing Company. Oral rejoinder and cross examination of several PAWC witnesses was conducted. The preserved testimony of the other witnesses was admitted into the record via stipulation with cross examination waived.

At the conclusion of the hearing, a discussion was held regarding the opportunity to submit briefs on the disputed issues, if any. The parties agreed that main briefs on any disputed issue will be filed pursuant to the scheduling order on September 29, 2022, and reply briefs will be filed on October 11, 2022. The parties were directed to confer and agree to a common briefing outline of the remaining disputed issues. The Commission’s regulations regarding page limitations for briefs was extended from 60 pages to 100 pages. The parties were also directed to provide proposed Findings of Fact, Conclusions of Law and Ordering Paragraphs, in support of their respective positions.

In addition, the parties were also directed to include with their brief the completed tables that are attached to this order. These tables are to be used as a general template and adjustments may be required due to the specifics of this case. For example, to the extent that certain numbers have been modified since the initial filing has been made, all parties must use the same starting point when calculating tables and proposing adjustments so that all parties use the same reference points in the tables and briefs. Therefore, prior to submitting briefs, the parties should agree to the base reference point for the tables submitted by all parties, including whether the tables should be identified as “as filed” or “modified” claims. Failure to do so may impact that party’s ability to satisfy its burden of proof.2 Furthermore, the parties are required to

2 The parties are requested to include notes in the tables to specify calculations or to point out where in the testimony the claim occurs. The parties are also expected to include the Act 11 allocation with the tables and notes explaining the allocation calculation to be included.

submit electronic versions of the rate case tables in Excel format via email directly to the presiding officer along with the submission of the briefs.

Similar to the order granting the protective order entered in this case on July 15, 2022, the parties are advised to minimize, or eliminate, the amount of information alleged to be proprietary that is used in briefs to increase the likelihood that the ultimate decision of the Commission in this matter provides the greatest degree of public access, consistent with the Commission’s regulations.

Finally, the parties are strongly encouraged to engage in further settlement discussions in an attempt to seek a resolution of all or some of the contested issues. The Commission strongly encourages settlement. The history of PAWC’s base rate cases demonstrates that a settlement of some or all of the issues in this case is obtainable. In the event the parties reach a full or partial settlement of the issues, the settlement and statements in support of the settlement should be filed on September 29, 2022. Any opposition to any provision of the proposed settlement must be submitted by the reply brief due date on October 11, 2022. The parties should also submit proposed findings of fact, conclusions of law and ordering paragraphs in support of the settlement.

The purpose of this order is to memorialize the briefing schedule and address additional procedural issues regarding briefs and/or settlement.

ORDER

THEREFORE,

IT IS ORDERED:

1. That the parties shall file and serve **main briefs on or before September**

**29, 2022 and reply to briefs on or before October 11, 2022** in conformance with the

Commission’s regulations at 52 Pa.Code § 5.501, *et seq*., unless otherwise modified by the Presiding Officer.

1. That the briefs must contain: (a) a concise statement or counter-statement of the case; (b) an argument, with sufficient citations to record evidence, preceded by a summary; (c) a conclusion with requested relief; (d) proposed Findings of Fact, together with page references to statements of testimony, the hearing transcript and exhibits; (e) proposed Conclusions of Law, together with legal citations and (f) proposed Ordering Paragraphs.
2. That the briefs shall be no longer than 100 pages, exclusive of the rate case tables and proposed findings of fact, conclusions of law and ordering paragraphs.
3. That when filing briefs, the parties shall also attach completed tables consistent with those attached to this Order as discussed above and serve electronic versions of those tables in Excel format on the presiding officer via email when the briefs are submitted.
4. That the parties shall file the original copies of the main brief and reply brief with the Commission via eservice no later than 4:30 p.m. on the date due.
5. That the parties shall serve the main brief and reply brief on each other and the Presiding Officer ([jcheskis@pa.gov](mailto:jcheskis@pa.gov)) no later than 4:30 p.m. on the date due via e-mail followed by hard copy to the presiding officer.
6. That any brief not filed and served on or before the date set forth above will not be accepted except by special permission.
7. That the parties are advised not to include any extra-record evidence in their briefs.
8. That a party shall not introduce evidence or argument in the reply brief that is repetitive, should have been included in the main brief or substantially varies from the party’s case-in-chief.
9. That if a brief contains a citation to an unreported decision which is not available on LEXIS or the Commission’s website, a copy of that unreported decision must be appended to the brief.
10. That all briefs submitted in this proceeding are to be provided to the Presiding Officer in Microsoft Word format.
11. That any full or partial **settlement shall be filed on or before September 29, 2022**, and shall include, proposed Findings of Fact, proposed Conclusions of Law, and proposed Ordering Paragraphs.
12. That the party(s) that join in the settlement shall also file on or before September 29, 2022, their respective Statement in Support of the Settlement, which may be attached to any proposed settlement.
13. That any opposition to any provision of the proposed settlement must be submitted by the reply brief due date on October 11, 2022.

Dated: September 15, 2022 **/s**/\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Joel H. Cheskis

Deputy Chief Administrative Law Judge

TABLE I   
Company Name   
INCOME SUMMARY   
R-##########

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Pro Forma  Present Rates  $  (1) |  | Company  Adjustments  $  (2) | Pro Forma  Present Rates  $  (3) = (1) + (2) |  | ALJ Adjustments  $  (4) | ALJ  Pro Forma  Present Rates  $  (5) = (3) + (4) | ALJ  Revenue  Increase  $  (6) | Total  Allowable  Revenues  $  (7) = (5) + (6) |
| Operating Revenue |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Expenses: |  |  |  |  |  |  |  |  |  |
| O & M Expense |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Depreciation |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Taxes, Other |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Income Taxes: |  |  |  |  |  |  |  |  |  |
| State |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Federal |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Total Expenses |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Return |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |
| Rate Base |  | 0 | 0 |  | 0 | 0 | 0 |  | 0 |
| Rate of Return | #DIV/0! |  |  | #DIV/0! |  |  |  |  | 0.00000000% |
| (1) As filed |  |  |  |  |  |  |  |  |  |
| (3) Company Main Brief |  |  |  |  |  |  |  |  |  |

TABLE I(A)   
Company Name   
RATE OF RETURN   
R-##########

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Structure | Cost | After-Tax  Weighted  Cost | Effective  Tax Rate  Complement | Pre-Tax  Weighted  Cost Rate |
|  | (1) | (2) | [(3) = (1) x (2)] | (4) | [(5) = (3) x (4)] |
| Total Cost of Debt |  |  | 0.00000000% |  |  |
| Long-term Debt | 0.00% | 0.00% | 0.00000000% |  | 0.00% |
| Short-term Debt | 0.00% | 0.00% | 0.00000000% |  |  |
| Preferred Stock | 0.00% | 0.00% | 0.00000000% | 0.718979 | 0.00% |
| Common Equity | 0.00% | 0.00% | 0.00000000% | 0.718979 | 0.00% |
|  | 0.00% |  | 0.00000000% |  | 0.00% |
| Pre-Tax Interest Coverage | #DIV/0! |  |  |  |  |
| After-Tax Interest Coverage | #DIV/0! |  |  |  |  |

TABLE I(B)   
Company Name   
REVENUE FACTOR   
R-##########

|  |  |
| --- | --- |
| 100% | 1.00000000 |
| Less: |  |
| Uncollectible Accounts Factor (\*) | 0.00000000 |
| PUC, OCA, OSBA Assessment Factors (\*) | 0.00000000 |
| Gross Receipts Tax | 0.00000000 |
| Other Tax Factors | 0.00000000 |
|  | 1.00000000 |
| State Income Tax Rate (\*) | 0.08990000 |
| Effective State Income Tax Rate | 0.08990000 |
| Factor After Local and State Taxes | 0.91010000 |
| Federal Income Tax Rate (\*) | 0.21000000 |
| Effective Federal Income Tax Rate | 0.19112100 |
| Revenue Factor (100% - Effective Tax Rates) | 0.71897900 |
| (\*) Company Main Brief |  |

TABLE II   
Company Name   
SUMMARY OF ADJUSTMENTS   
R-##########

State Federal

Adjustments Rate Base Revenues Expenses Depreciation Taxes-Other Income Tax Income Tax

(1) (2) (3) (4) (5) (6) (7) (8)

$ $ $ $ $ $ $

RATE BASE:

CWC:

Int. & Div. (Table IV) (IV! B38)

Taxes (Table V) (V! P34)

O & M (Table VI) (VI!B42)

REVENUES:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | 0 |  |  |  | 0 | 0 |
| EXPENSES: |  |  |  |  |  |  |  |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
|  |  |  | 0 |  |  | 0 | 0 |
| TAXES: |  |  |  |  |  |  |  |
| Interest Synchronization |  |  |  |  |  | 0 | 0 |
| (Table III) |  |  |  |  |  |  |  |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

TABLE III   
Company Name   
INTEREST SYNCHRONIZATION   
R-##########

Amount

$

(1) (2)

Company Rate Base Claim 0

ALJ Rate Base Adjustments (Table II) 0

ALJ Rate Base (Line 1 - Line 2) 0

Weighted Cost of Debt (Table IA) 0.00000000%

ALJ Interest Expense (Line 3 x Line 4) 0

**(1)**

Company Claim 0

Total ALJ Adjustment (Line 6 - Line 5) 0

**(1)**

Company Adjustment 0

Net ALJ Interest Adjustment (Line 7 - Line 8) 0

State Income Tax Rate (Table IB) 8.99%

State Income Tax Adjustment (Line 9 x Line 10)

(Flow to Table II) 0

Net ALJ Interest Adjustment (Line 9) 0

State Income Tax Adjustment (Line 11) 0

Net ALJ Adjustment for F.I.T. (Line 12 - Line 13) 0

Federal Income Tax Rate 21.00%

Federal Income Tax Adjustment (Line 14 x Line 15) 0

**(1)** Company Main Brief

TABLE IV   
Company Name   
CASH WORKING CAPITAL - Interest and Dividends   
R-##########

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Accrued Interest  (1) | Long-Term Debt  (2) | Short-Term Debt  (3) | Preferred Stock Dividends  (4) | (5) |
|  | Company Rate Base Claim | $0 | $0 | Company Rate Base Claim | $0 |
|  | ALJ Rate Base Adjustments | $0 | $0 | ALJ Rate Base Adjustments | $0 |
|  | ALJ Rate Base | $0 | $0 | ALJ Rate Base | $0 |
|  | Weighted Cost of Debt | 0.00000000% | 0.00% | Weighted Cost Pref. Stock | 0.00000000% |
|  | ALJ Annual Interest Exp. | $0 | $0 | ALJ Preferred Dividends | $0 |
|  | Average Revenue Lag Days | 0.0 | 0.0 | Average Revenue Lag Days | 0.0 |
|  | Average Expense Lag Days | 0.0 | 0.0 | Average Expense Lag Days | 0.0 |
|  | Net Lag Days | 0.0 | 0.0 | Net Lag Days | 0.0 |
|  | Working Capital Adjustment |  |  |  |  |
|  | ALJ Daily Interest Exp. | $0 | $0 | ALJ Daily Dividends | $0 |
|  | Net Lag Days | 0.0 | 0.0 | Net Lag Days | 0.0 |
|  | ALJ Working Capital | $0 | $0 |  | $0 |
|  | Company Claim (1) | $0 | $0 | Company Claim (1) | $0 |
|  | ALJ Adjustment | $0 | $0 |  | $0 |
|  | Total Interest & Dividend Adj. | $0 |  |  |  |
|  | (1) Company Main Brief. |  |  |  |  |

TABLE V   
Company Name   
CASH WORKING CAPITAL -TAXES   
R-##########

Company ALJ ALJ

Proforma Pro forma Adjusted

Tax Expense Tax Expense Taxes at

Present ALJ Present ALJ Present Net Lead/ Accrued Tax

Description Rates Adjustments Rates Allowance Rates Daily Expense Lag Days Adjustment

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| PUC Assessment | $0 | $0 | $0 | $0 | $0 | $0.00 | 0.00 | $0 |
| Public Utility Realty | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
| Capital Stock Tax | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 |  | $0 | $0.00 | 0.00 | $0 |
| State Income Tax | $0 | $0 | $0 | $0 | $0 | $0.00 | 0.00 | $0 |
| Federal Income Tax | $0 | $0 | $0 | $0 | $0 | $0.00 | 0.00 | $0 |
|  | $0 | $0 | $0 | $0 | $0 |  |  |  |
|  |  |  |  |  |  | ALJ Allowance |  | 0 |
|  |  |  |  |  |  | Company Claim (1) |  | 0 |
|  |  |  |  |  |  | ALJ Adjustment |  | 0 |

(1) Company Main Brief

TABLE VI   
Company Name   
CASH WORKING CAPITAL -- O & M EXPENSE   
R-##########

Company

Pro forma ALJ

F.T.Y. ALJ Pro forma

Description Expense Expenses Lag Days Lag Dollars

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (1) | (2) |  | (3) | (4) | (5) | (6) |
| Service Company | $0 |  | $0 | $0 | 0.00 | $0 |
| Chemicals | $0 |  | $0 | $0 | 0.00 | $0 |
| Group Insurance | $0 |  | $0 | $0 | 0.00 | $0 |
| Insurance, Other | $0 |  | $0 | $0 | 0.00 | $0 |
| Labor | $0 |  | $0 | $0 | 0.00 | $0 |
| Leased Equip./Rent | $0 |  | $0 | $0 | 0.00 | $0 |
| Leased Vehicles | $0 |  | $0 | $0 | 0.00 | $0 |
| Miscellaneous | $0 |  | $0 | $0 | 0.00 | $0 |
| Natural Gas | $0 |  | $0 | $0 | 0.00 | $0 |
| Power | $0 |  | $0 | $0 | 0.00 | $0 |
| Purchased Water | $0 |  | $0 | $0 | 0.00 | $0 |
| Telephone | $0 |  | $0 | $0 | 0.00 | $0 |
| Waste Disposal | $0 |  | $0 | $0 | 0.00 | $0 |
| Post Retirement Benefits | $0 |  | $0 | $0 | 0.00 | $0 |
| Pensions | $0 |  | $0 | $0 | 0.00 | $0 |
|  | $0 |  | $0 | $0 | #DIV/0! | $0 |
| ALJ Average Revenue Lag | 0.0 |  |  |  |  |  |
| Less: ALJ Avg. Expense Lag | #DIV/0! |  |  |  |  |  |
| Net Difference | #DIV/0! | Days |  |  |  |  |
| ALJ Pro forma  O & M Expense per Day | $0 |  |  |  |  |  |
| ALJ CWC for O & M | #DIV/0! |  |  |  |  |  |
| Less: Company Claim (1) | $0 |  |  |  |  |  |
| ALJ Adjustment | #DIV/0! |  |  |  |  |  |
| (1) Company Main Brief |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| TABLE VII | | | | | | | | | | | | | | | |
| Company Name | | | | | | | | | | | | | | | |
| UTILITY PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Docket No. | | | | | | | | | | | | | | | |
|  | For Test Year Ended: | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Note No. | Account No. | Date Inst. | today's date | Original Cost Per Books ($) | Adj. ($) | Original Cost per Staff ($) | Company Depreciation | | | Accrued Depr. Adj. ($) | Staff Depreciation | | | |
|  |  | Life (yrs) | Annual ($) | Accrued ($) | 1/0/1900 | | | |
|  |  | Accrued ($) | Life | Age | Annual ($) |
|  | Description of Plant | (yrs) | |
|  |  | NON-DEPRECIABLE PLANT-IN-SERVICE | | |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 9 |  | Land |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | SUB-TOTALS |  |  | - |  |  |  |  |  |  |  |  |
|  |  | DEPRECIABLE PLANT IN SERVICE | | |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 5 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 6 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 7 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 8 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 10 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 11 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 12 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 13 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 14 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) | 17 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) | 18 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (1) | 19 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Staff Utility Plant | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Less: Company Claim | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Staff Adjustment | | | $ |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**R-2022-3031672 (WATER); R-2022-3031673 (WASTEWATER)** - **PENNSYLVANIA PUBLIC UTILITY COMMISSION v. PENNSYLVANIA-AMERICAN WATER COMPANY**

*Revised: September 8, 2022*

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