Hawke McKeon & Sniscak LLP
ATTORNEYS AT LAW

Whitney E. Snyder
(717) 236-1300 x260
wesnyder@hmslegal.com

Thomas J. Sniscak
(717) 236-1300 x224
tjsniscak@hmslegal.com

Phillip D. Demanchick Jr.
(717) 236-1300 x225
pddemanchick@hmslegal.com

100 North Tenth Street, Harrisburg, PA 17101 Phone: 717.236.1300 Fax: 717.236.4841 www.hmslegal.com

November 9, 2023

By Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street – Second Floor North
Harrisburg, PA 17120

RE: Community Utilities of Pennsylvania Inc. Water Division; Docket No. R-2023-3042804;

Community Utilities of Pennsylvania Inc. Wastewater Division; Docket No. R-2023-3042805;

GENERAL BASE RATE FILING AND REQUEST FOR CONSOLIDATION OF PROCEEDINGS

Dear Secretary Chiavetta:

Pursuant to Section 1308(d) of the Pennsylvania Public Utility Code, 66 Pa C.S. §1308(d), Community Utilities of Pennsylvania Inc. (CUPA) files for an increase in water and wastewater rates based on a fully projected future test year ending July 31, 2025.

Attached for filing on behalf of CUPA are the following documents:

1) Supplement No. 13 to Tariff Water - Pa. PUC No. 1 to be effective January 9, 2024;

2) Supplement No. 11 to Tariff Wastewater - Pa. PUC No. 1 to be effective January 9, 2024;

3) Supporting Data required by 52 Pa. Code §§ 53.52 and 53.53 including supporting schedules, studies, exhibits, and testimony. A detailed table of contents of these materials is included.

4) Customer Notices and Verifications of Notice

5) Verification of Nathanial Spriggs, President of CUPA

The attached filing is being submitted at both above-captioned dockets. All information is clearly marked to the extent it only applies to water or wastewater.

Request for Consolidation. CUPA requests that these dockets be consolidated pursuant to 52 Pa. Code § 5.81 because these proceedings involve common questions of fact and law. CUPA's water and wastewater base rate proceedings have historically been consolidated, consistent with other water and wastewater utilities base rate proceedings.

A paper copy of this filing will be delivered to the Commission within three business days.

Confidential materials associated with this filing will be filed under separate cover in hard copy.

If you have any questions concerning this filing, please contact me.

Very truly yours,

/s/ Whitney E. Snyder

Whitney E. Snyder (Attorney ID No. 316625)
Thomas J. Sniscak (Attorney ID No. 33891)
Phillip D. Demanchick Jr. (Attorney ID No. 324761)

Counsel for
Community Utilities of Pennsylvania Inc.

WES/das
Enclosures

cc: Per Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

BY ELECTRONIC MAIL ONLY

Patrick Cicero, Esquire
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
ra-oca@paoca.org

Richard Kanaskie, Esquire
Pennsylvania Public Utility Commission
Bureau of Investigation & Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
rkanaskie@pa.gov

NazAarah Sabree
Small Business Advocate
Office of Small Business Advocate
555 Walnut Street
1st Floor, Forum Place
Harrisburg, PA 17101
ra-sba@pa.govt

/s/ Whitney E. Snyder
Whitney E. Snyder
Thomas J. Sniscak
Phillip D. Demanchick Jr.

Dated this 9th day of November, 2023.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WATER SERVICE

TO THE PUBLIC IN STROUD AND POCONO TOWNSHIPS IN MONROE COUNTY, A PORTION OF HANOVER TOWNSHIP IN NORTHAMPTON COUNTY, AND PORTIONS OF LEHMAN TOWNSHIP IN PIKE COUNTY,

PENNSYLVANIA

Service Territory Formally Known as Penn Estates Utilities, Inc., Utilities, Inc., and Pennsylvania Utility Company

ISSUED: November 9, 2023 EFFECTIVE: January 9, 2024

ISSUED BY:
Nathaniel Spriggs, President
500 W. Monroe Suite 3600
Chicago, IL 60660
(800) 860-4512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES AND OR CHANGES THE SCHEDULE OF RATES FOR ALL CUSTOMERS

LIST OF CHANGES

Tariff Supplement No. 13 increases and or changes the schedule of rates applicable to all customers. The increase moves rates toward unitization. The increase in annual operating revenue is intended to produce an additional $1,449,638 per year.

TABLE OF CONTENTS

Title Page	1 Supplement No. 13	(C)
List of Changes	2 Tenth Revised	(C)
Table of Contents	3 Ninth Revised	(C)
Part I		
Schedule of Rates and Charges (Penn Estates)	4-5 Seventh Revised	(I,D)
	6 Third Revised	(I)
Schedule of Rates and Charges (Westgate)	7 Eighth Revised	(I,D)
	8 Sixth Revised	(D)
	9 Fifth Revised	
	10 Second Revised	
Schedule of Rates and Charges (Public Utility Company)	11 Sixth Revised	(I,D,C)
Schedule of Rates and Charges (Public Utility Company) cont.	11.A First Revised	(I)
State Tax Adjustment Surcharge	12 First Revised	
Recoupment Surcharge	12.A	
Arrearage Management Plan	12B	(C)
Part II		
Definitions	13	
Part III		
Rules and Regulations		
Section A – Applications for Service	16	
Section B – Construction and Maintenance of Facilities	16	
Section C – Discontinuance, Termination and Restoration of Service	19	
Section D – Meters	20	
Section E – Billing and Collection	21	
Section F – Deposits	23 First Revised	
Section G – Line Extensions	24	
Section H – Fire Protection Service	27- 28 First Revised	
Section I – Service Continuity	28 First Revised	
Section J – Waivers	29 First Revised	
Section K – Amendment of Commission Regulations	29 First Revised	
Section L – Liability of Company	29 First Revised	
Part IV		
Water Conservation Contingency Plan	30	

(C) Indicates Change (D) Indicates Decrease

PART I: SCHEDULE OF RATES AND CHARGES
(Service Territory Formally Known as Penn Estates Utilities, Inc.)

All water supplied by the Company shall be metered and the water usage shall be paid for in accordance with the following schedule of rates:

Section A - Rates for Metered Service

Residential

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$23.40/per month	(I)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$22.59	(I)

3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$14.68	(I)

Pool

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$23.40/per month	(I)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$22.59	(I)

Rates will be payable in arrears and will be billed monthly.

(I) Indicates Increase (D) Indicates Decrease

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Penn Estates Utilities, Inc.)

Clubhouse

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$23.40/per month	(I)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$22.59	(I)

Section B - Fire Protection Rates

1. Private Fire Protection:
Not applicable.

2. Public Fire Protection:
No separate fee is charged for public fire protection.

Rates will be payable in arrears and will be billed monthly.

(D) Indicates Decrease
(I) Indicates Increase

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Penn Estates Utilities, Inc.)

Section C - Returned Check Charge
A charge of $25 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payor's bank for any reason.

Section D - Availability Rates
The flat rate availability charge for a lot upon which no structure has been erected will be $45.60 per month. These charges will be payable in arrears and will be billed quarterly. (I)

Section E - Service Termination or Resumption Rates
The fee for shut-off or turn-on of service at the curb stop shall be $30.00 during regular business hours and $75.00 during non-regular business hours.

Section F - Meter Test Rates
Consistent with Commission regulation at 52 Pa. Code §65.8(h), the fee schedule for testing of meters shall be as follows:

1 inch or less	$10.00
1 1/4 inch - 2 inch	$20.00

These amounts may vary without revision of this tariff so as to be consistent with Commission regulations.

Fees for testing meters over 2 inches or for testing meters so located that testing costs are disproportionate to the stated fees shall be as established by the Company based upon the actual cost of the test.

Section G – Tampering Fee
Unauthorized connections, repairs, or other tampering with the system will render the service subject to immediate discontinuation without notice and water service shall not be restored until such unauthorized connections, repairs, and other tampering with the system have been removed and unless settlement is made in full and for water service estimated by the Company to have been used by reason for such unauthorized connection. The fee for these unauthorized connections, repairs, and system tampering shall be $200 plus any actual costs to repair.

(I) Indicates Increase

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Utilities, Inc. - Westgate)

All water supplied by the Company shall be metered and the water usage shall be paid for in accordance with the following schedule of rates:

Section A - Rates for Metered Residential Service

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$23.40/per month	(I)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$22.59	(I)

3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$14.68	(I)

Purchased Water Adjustment Clause
A Purchased Water Adjustment Clause of $0.00 per 1,000 gallons is applied to metered sales.

Section B - Rates for Metered Commercial Service

1. Customer Charge: Each metered commercial customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size	Customer Charge per Month	
5/8 inch	$23.40/per month	(I)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$22.59	(I)

Purchased Water Adjustment Clause
A Purchased Water Adjustment Clause of $0.00 per 1,000 gallons is applied to metered sales.

(I) Indicates Increase
(D) Indicates Decrease

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Utilities, Inc. - Westgate)

Section C – Fire Protection Rates

1. Public Fire Protection: For public fire protection, the charge shall be $39.60 per hydrant per month. (D)

Section D – Returned Check Charge

A charge of $25 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payor's bank for any reason.

Section E – Tampering Fee

Unauthorized connections, repairs, or other tampering with the system will render the service subject to immediate discontinuation without notice and water service shall not be restored until such unauthorized connections, repairs, and other tampering with the system have been removed and unless settlement is made in full and for water service estimated by the Company to have been used by reason for such unauthorized connection. The fee for these unauthorized connections, repairs, and system tampering shall be $200.00 plus any actual costs to repair.

Section F – Service Termination or Resumption Rates

The fee for shut-off or turn-on service at the curb stop shall be $30.00 during regular business hours and $75.00 during non-regular business hours.

Section G – Meter Test Rates

Consistent with Commission regulation at 52 Pa. Code Section 65.8(h), the fee schedule for testing of meters shall be as follows:

1 inch or less	$10.00
1 ¼ inch – 2 inch	$20.00

These amounts may vary without revision of this tariff so as to be consistent with Commission regulations.

Fees for testing meters over 2 inches or for testing meters so located that testing costs are disproportionate to the stated fees shall be as established by the Company based upon the actual cost of the test.

Section H – Construction Rates

The rate charge for building construction shall be at regular tariff metered service rates. A monthly deposit of $20.00, or an amount based on the estimated use for a monthly billing period, will be required in advance.

(D) Indicates Decrease

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Section A - Rates for Service

The charge per residential dwelling unit for water service per month as follows:

Residential (Metered Rate):

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows: (C)

Meter Size		(C)
5/8 inch	$23.40/per month	
1 inch	$41.25/per month	(I)
1 1/2 inch	$70.95/per month	(I)
2 inch	$106.60/per month	(I)
6 inch	$605.70/per month	(I)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply: (C)

Rate per 1,000 Gals.	$22.59	(I)

3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$14.68	(I)

Commercial (Metered Rate):

Customer Charge: Each metered commercial customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size	Customer Charge per Month	
5/8 inch	$23.40/per month	(D)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)
6-inch	$605.70/per month	(I)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$22.59	(I)

(C) - Indicates Change (D) Indicates Decrease (I) Indicates Increase

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Booster Pumps. In certain sections of the development, customers will be required to install booster pumps to maintain adequate pressures. In such circumstances where booster pumps are required, it shall be the customer's responsibility to purchase, install, operate, maintain, repair and replace the booster pump at each residential premises.

Section B - Availability Rates

The flat rate availability charge for a lot upon which no structure has been erected will be $45.60 per month. These charges will be payable in arrears and will be billed quarterly. (I)

(I) - Indicates Increase

ARREARAGE MANAGEMENT PLAN

Customers approved for CUPA's low-income rate and with a past-due balance greater than $400 can participate in CUPA's Arrearage Management Plan ("AMP"). CUPA's AMP allows eligible customers to have a portion of their past-due balances forgiven after demonstrating an ability to cover current bills. See below for details.

- AMP customers will enroll in a 12-month Deferred Payment Arrangement (DPA). A DPA allows customers to take their past-due balance and split their past-due balance over 12 equal monthly payments.
- AMP customers who make timely payments and stay current with their monthly water/wastewater bill, including the DPA portion of their bill, for six months will have the remaining six monthly DPA payments forgiven.
- Customers can only participate in the AMP once every 12 months.
- If the customer defaults on the DPA, normal collections processes apply. (C)

(C) Indicates Change

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WASTEWATER COLLECTION, TREATMENT
AND/OR DISPOSAL SERVICE TO THE PUBLIC IN

STROUD AND POCONO TOWNSHIPS IN MONROE COUNTY, A PORTION OF WEST BRADFORD TOWNSHIP IN CHESTER COUNTY, AND PORTIONS OF LEHMAN TOWNSHIP IN PIKE COUNTY,

PENNSYLVANIA

Service Territory Formally Known as Penn Estates Utilities, Inc., Utilities, Inc., and Pennsylvania Utility Company

ISSUED: November 9, 2023 EFFECTIVE: January 9, 2024

ISSUED BY:
Nathaniel Spriggs, President
500 W. Monroe Suite 3600
Chicago, IL 60660
(800) 860-4512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES AND OR CHANGES THE SCHEDULE OF RATES FOR ALL CUSTOMERS

LIST OF CHANGES

Tariff Supplement No. 11 increases and or changes the schedule of rates applicable to all customers. The increase moves rates toward unitization. The increase in annual operating revenue is intended to produce an additional $1,720,070 per year.

TABLE OF CONTENTS

Page No.

Title Page.....Supplement No. 11 (C)
List of Changes..... 2 Ninth Revised (C)
Table of Contents ..... 3 Ninth Revised (C)
Territories Served Contents ..... 3A First Revised

Part I

Schedule of Rates and Charges (Penn Estates).....4 Sixth Revised (C,D)
Schedule of Rates and Charges (UIP).....5 Sixth Revised (C,D)
Schedule of Rates and Charges (Pennsylvania Utility Company)……5A Third Revised (C,I)
State Tax Adjustment Surcharge .....6 First Revised
Recoupment Surcharge 6.A
Arrearage Management Plan…… 6B (C)

Part II

Definitions 7

Part III

Rules and Regulations

Section A – Applications for Service 11
Section B – Construction and Maintenance of Facilities.....11
Section C – Discontinuance, Termination and Restoration of Service.....13
Section D – Billing and Collection.....14
Section E – Deposits..... 16 First Revised
Section F – Wastewater Control Regulations.....17
Section G – Line Extensions 20
Section H – Service Continuity 23
Section I – Waivers.....23
Section J – Amendment of Commission Regulations 24
Section K – Industrial and Commercial Service.....24
Section L – Privilege to Investigate/Rights of Access..... 25 First Revised
Section M – Liability of Company..... 25 First Revised

(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase

PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service

Metered rate of $17.90 per thousand gallons or $11.60 per thousand gallons for low-income customers. All wastewater customers are subject to base charges listed within Part I, Section B. (C)

Section B - Customer Charges

In addition to the metered rate, a monthly customer charge of $51.65 applies to each customer account. (C)

Section C - Returned Check Charge

A charge of $25 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payor's bank for any reason.

Section D - Availability

$22.70 per month per lot if located within Penn Estates and upon which no structure has been erected for an availability charge. This rate will continue to be billed quarterly. (D)

Section E – Tampering Fee

Unauthorized connections, repairs, or other tampering with the system will render the service subject to immediate discontinuation without notice and wastewater service shall not be restored until such unauthorized connections, repairs, and other tampering with the system have been removed and unless settlement is made in full and for wastewater service estimated by the Company to have been used by reason for such unauthorized connection. The fee for these unauthorized connections, repairs, and system tampering shall be $200 plus any actual costs to repair.

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service

Metered rate of $17.90 per thousand gallons or $11.60 per thousand gallons for low-income customers. (C)

Section B - Customer Charges

In addition to the metered rate, the following customer charges apply:

Residential		
Per month, per household	$ 51.65	(D)
School		
Per month, per pupil	$ 1.32	(D)
All Other (Customers not identified as Residential or School)		
Per month	$ 51.65	(D)

(I) Indicates Increase
(C) Indicates Change (D) Indicates Decrease

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Section A - Rates for Service

The charge per residential dwelling unit for sewer service is as follows:

Residential (Metered Rate):		
Customer Charge		
Eagle Village (Monthly)	$51.65	(I)
Eagle Village - Office (Monthly)	$51.65	(I)
The Glen at Tamiment (Monthly)	$51.65	(I)
Eagle Point (Monthly)	$51.65	(I)
Consumption Charge	$17.90 per thousand gallons	(I)
Consumption Charge (Low-Income)	$11.60 per thousand gallons	(C)
Availability Charge for Unoccupied Lots	$22.70 per Month	(I)
Commercial (Metered Rate):		
Customer Charge (Monthly)	$51.65	(I)
Consumption Charge	$17.90 per thousand gallons	(I)

(I) Indicates Increase
(C) Indicates Change (D) Indicates Decrease

ARREARAGE MANAGEMENT PLAN

Customers approved for CUPA's low-income rate and with a past-due balance greater than $400 can participate in CUPA's Arrearage Management Plan ("AMP"). CUPA's AMP allows eligible customers to have a portion of their past-due balances forgiven after demonstrating an ability to cover current bills. See below for details.

- AMP customers will enroll in a 12-month Deferred Payment Arrangement (DPA). A DPA allows customers to take their past-due balance and split their past-due balance over 12 equal monthly payments.
- AMP customers who make timely payments and stay current with their monthly water/wastewater bill, including the DPA portion of their bill, for six months will have the remaining six monthly DPA payments forgiven.
- Customers can only participate in the AMP once every 12 months.
- If the customer defaults on the DPA, normal collections processes apply. (C)

(C) Indicates Change

Community Utilities of Pennsylvania Inc.
Docket No. R-2023-3042804 (Water)
Docket No. R-2023-3042805 (Wastewater)
Index to Rate Filing Package

Category	Label	Description
Filing Requirements	Exhibit A	Filing Requirements for 52 PA Code § 53.52 and § 53.53
Filing Requirements	Exhibit D I-1	Income Statement Comparison
Filing Requirements	Exhibit D II-1a	Customers and Consumption at Year-End
Filing Requirements	Exhibit D II-1b	Miscellaneous Revenues at Year-End
Filing Requirements	Exhibit D II-2	Summary of Operating Revenues
Filing Requirements	Exhibit D II-3 Water	Redlined Changes to Water Tariff
Filing Requirements	Exhibit D II-3 Wastewater	Redlined Changes to Wastewater Tariff
Filing Requirements	Exhibit D II-5	Accrued Revenues
Filing Requirements	Exhibit D II-6	Miscellaneous Revenues Comparison
Filing Requirements	Exhibit D II-7	Customers Added and Lost
Filing Requirements	Exhibit D II-8	Monthly Customer Count and Consumption
Filing Requirements	Exhibit D II-9	Customer Count and Consumption Comparison
Filing Requirements	Exhibit D II-12	10 Largest Customers - Billing and Consumption
Filing Requirements	Exhibit D III-1	Operating Expense Comparison
Filing Requirements	Exhibit D III-4	Rate Case Expense Details
Filing Requirements	Exhibit D III-5a	Payroll Expense by Category
Filing Requirements	Exhibit D III-5b & c	Payroll Merit Increases and Adjustments
Filing Requirements	Exhibit D III-5d & e	Payroll Expenses and Increases
Filing Requirements	Exhibit D III-5f	Employee Benefits Details
Filing Requirements	Exhibit D III-6	Affiliate Allocations by Account
Filing Requirements	Exhibit D III-6a	Affiliate Agreement
Filing Requirements	Exhibit D III-6b	Affiliate Services Provided
Filing Requirements	Exhibit D III-6c	Affiliate Allocation Basis
Filing Requirements	Exhibit D III-6d	Affiliate Allocation Factors
Filing Requirements	Exhibit D III-6f	Affiliate Expenses
Filing Requirements	Exhibit D III-11	Outside Services, Regulatory, and Miscellaneous Expenses
Filing Requirements	Exhibit D III-22	Incentive Compensation Plans
Filing Requirements	Exhibit D III-23	Insurance Premiums
Filing Requirements	Exhibit D III-24	Industry Organization Expenses
Filing Requirements	Exhibit D III-28	Purchased Water Expense Vendors
Filing Requirements	Exhibit D IV-1	State Corporate Tax Report
Filing Requirements	Exhibit D IV-8	Income Tax Breakdown
Filing Requirements	Exhibit D IV-11	Income Tax Loss/Gain Carryovers
Filing Requirements	Exhibit D IV-12	Tax Accruals
Filing Requirements	Exhibit D IV-14	Federal Tax Returns
Filing Requirements	Exhibit D V-11d	Materials and Supplies - 13-Month Average
Filing Requirements	Exhibit D V-11e	Materials and Supplies - Monthly Balances
Filing Requirements	Exhibit D V-12	Plant Major Additions
Filing Requirements	Exhibit D VI-3	Original Cost Plant, Reserves, and Accrual Rates
Filing Requirements	Exhibit D VII-1 & 1a	Capitalization and Ratios
Filing Requirements	Exhibit D VII-3	Capital Requirements
Filing Requirements	Exhibit D VII-4	Schedule of Debt
Filing Requirements	Exhibit D VII-6	AFUDC Rate
Filing Requirements	Exhibit D VII-8	Projected Financials
Filing Requirements	Exhibit D VII-13	Corporate Structure
Filing Requirements	Exhibit D VII-15	Parent Company Audit Reports
Filing Requirements	Exhibit D VII-26	Construction Budget
Filing Requirements	Exhibit D VII-28a & b	Short Term Debt
Filing Requirements	Exhibit D VII-28c	CWIP
Filing Requirements	Exhibit D VII-32e-h	Financial Ratios
Filing Requirements	Exhibit D IX-1a(i)	Public Notifications
Filing Requirements	Exhibit D IX-1b	Consumer Confidence Reports
Filing Requirements	Exhibit D IX-2	Operating Pressure Standards
Filing Requirements	Exhibit D IX-4a	Compliance on Prompt Field Investigations
Filing Requirements	Exhibit D IX-5	Mapping of Distribution and Collection Systems
Filing Requirements	Exhibit D IX-7a	Meter Test Records
Filing Requirements	Exhibit D X-1	Comparative Balance Sheets
Filing Requirements	Exhibit D X-5	Uncollectible Accounts Reserve, Accrual, and Write Offs
Filing Requirements	Exhibit D X-8	Deferred Assets
Filing Requirements	Exhibit D X-12	Retained Earnings
Filing Requirements	Exhibit D XI-1	Monthly Balance Sheets and Income Statements
Filing Requirements	Exhibit D XI-3	Historic Test Year Monthly Budget Variance Reports
Filing Requirements	Exhibit D XI-5	Unaccounted for Water Percentages
Testimony	Statement No. 1	Direct Testimony of Nathaniel Spriggs, with Exhibit NS-1
Testimony	Statement No. 2	Direct Testimony of Anthony Gray
Testimony	Statement No. 3	Direct Testimony of David Clark
Testimony	Statement No. 4	Direct Testimony of Emily Ann Long, with Exhibits EAL-1 to EAL-5
Testimony	Statement No. 5	Direct Testimony of Amber Capwen
Testimony	Statement No. 6	Direct Testimony of Steven Lubertozzi, with Attachments A to E
Testimony	Statement No. 7	Direct Testimony of Scott A. Miller, with Exhibits CUPA EX SAM-1 to SAM-3
Testimony	Statement No. 8	Direct Testimony of Matthew R. Howard, with Appendix A and Schedules MRH-1 to MRH-5

Community Utilities of Pennsylvania Inc.
Docket No. R-2023-3042804 (Water)
Docket No. R-2023-3042805 (Wastewater)
Index to Rate Filing Package

Category	Label	Description
Testimony	Statement No. 9	Direct Testimony of Harold Walker, with Exhibit HW-1 and Schedules HW-1 to HW-29
Filing Schedules	Schedule A	Statement of Rate Base and Return
Filing Schedules	Schedule B	Statement of Net Operating Income
Filing Schedules	Schedule C	Statement of Financial Position - Balance Sheet
Filing Schedules	Schedule A-1	Plant in Service
Filing Schedules	Schedule A-2	Accumulated Depreciation
Filing Schedules	Schedule A-3	Cash Working Capital
Filing Schedules	Schedule A-4	Contribution-In-Aid-of Construction (CIAC)
Filing Schedules	Schedule A-5	Accumulated Deferred Income Tax (ADIT)
Filing Schedules	Schedule A-6	Customer Deposits
Filing Schedules	Schedule A-7	Inventory
Filing Schedules	Schedule A-8	Oracle Fusion Asset
Filing Schedules	Schedule A-9	Plant Acquisition Adjustment (PAA)
Filing Schedules	Schedule A-10	Deferred Charges
Filing Schedules	Schedule B-1	Revenues
Filing Schedules	Schedule B-2	Uncollectibles
Filing Schedules	Schedule B-3	Forfieted Discounts
Filing Schedules	Schedule B-4	Utility Tax
Filing Schedules	Schedule B-5	Salaries & Wages
Filing Schedules	Schedule B-6	Salary Captime
Filing Schedules	Schedule B-7	Purchase Power
Filing Schedules	Schedule B-8	Purchased Water & Sewer
Filing Schedules	Schedule B-9	Maintenance & Repair
Filing Schedules	Schedule B-10	Maintenance Testing
Filing Schedules	Schedule B-11	Meter Reading
Filing Schedules	Schedule B-12	Chemicals
Filing Schedules	Schedule B-13	Transportation Expense
Filing Schedules	Schedule B-14	Outside Service
Filing Schedules	Schedule B-15	Office Supplies & Other Expenses
Filing Schedules	Schedule B-16	Regulatory Commission Expense
Filing Schedules	Schedule B-17	Pension & Other Benefits
Filing Schedules	Schedule B-18	Rent
Filing Schedules	Schedule B-19	Insurance
Filing Schedules	Schedule B-20	Office Utilities
Filing Schedules	Schedule B-21	Miscellaneous Expense
Filing Schedules	Schedule B-22	Corporate Allocation (CAM)
Filing Schedules	Schedule B-23	Depreciation Expense
Filing Schedules	Schedule B-24	Plant Acquisition Amortization Expense
Filing Schedules	Schedule B-25	Contribtion-In-Aid-of Construction Amortization
Filing Schedules	Schedule B-24	Investment Tax Credit Amortization
Filing Schedules	Schedule B-26	Taxes Othan than Income
Filing Schedules	Schedule B-27	Income Taxes
Filing Schedules	Schedule D-1	Retention Factors
Filing Schedules	Schedule D-2	Required Return & Capital Structure
Filing Schedules	Schedule D-3	Gross Revenue Requirement
Filing Schedules	Schedule D-4	Service Revenue Requirement
Filing Schedules	Supplement to A-1, A-2, & B-23	Plant in Service, Accumulated Depreciation, and Depreciation Expense; Pro-Forma Plant Maintenance Spending
Filing Schedules	Supplement to Schedules A-4 & B-22	Contribution-In-Aid of Construction
Filing Schedules	Supplement to Schedule A-5	Accumulated Deferred Income Tax
Filing Schedules	Supplement to Schedule A-8 & B-23	Oracle Fusion Asset
Filing Schedules	Supplement to Schedule A-9 & B-17	Plant Acquisition Adjustment & Amortization Expense
Filing Schedules	Supplement to Schedule A-10 & B-9	Deferred Charges & Amortization Expense; Pro-Forma Additions (Tank Maintenance and Testing); COVID Regulatory Asset Recovery
Filing Schedules	Supplement to Schedule A-10 & B-16	Regulatory Expense, Deferral and Amortization
Filing Schedules	Supplement to Schedule B-1	Service Revenues: Historic Test Year, Future Test Year, Fully Projected Future Test Year (Present and Proposed)
Filing Schedules	Supplement to Schedule B-2	Uncollectible Expense
Filing Schedules	Supplement to Schedules B-5, B-17, & B-26	Salaries & Wages
Filing Schedules	Supplement to Schedule B-9	Maintenance & Repair Expense
Filing Schedules	Supplement to Schedule B-12	Chemical Expense
Filing Schedules	Supplement to Schedule B-17 & B-19	Insurance Expense
Filing Schedules	Supplement to Schedule B-21	Miscellaneous Expense
Filing Schedules	Supplement to Schedule B-22	Corporate Allocations
Filing Schedules	Supplement to Schedule B-23	Low-Income Regulatory Lability

§ 53.52. Applicability; public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(1) The specific reasons for each change.

Response: Under present rates, CUPA is not able to meet its operating costs and earn a reasonable return on its investment, including the significant amount of capital projects that CUPA has completed since its last rate proceeding. Moreover, CUPA has significant infrastructure projects to complete over the next two years that cannot be delayed. In order to continue providing water and wastewater essential utility services, CUPA must have rates that allow it to continue to provide safe, adequate and reliable service. CUPA cannot defer prudent capital investments, must continue to fairly compensate employees, and ensure its financial stability. Without appropriate rate relief, CUPA's ability to continue to provide environmentally safe, reliable, and efficient water and wastewater services to its customers and meet its financial obligations will be adversely affected. For the forecasted 12 months ended July 31, 2025, CUPA is projected to earn a 0.86% return on equity (ROE), which is far below the ROE's authorized under the Commission's DSIC mechanism and those recommended by CUPA's cost of capital witness in this proceeding.

In addition to the financial and operational pressures described above, CUPA desires to make certain modifications to its rate structures, establish a deferral mechanism, and expand its low-income program eligibility to enable beneficial administration of its services to customers, including low income rates for water and newly proposed wastewater low income rates and an arrearages management plan. CUPA has proposed eligibility for these benefits to be set at 200% of the federal poverty guidelines.

These changes are discussed at length in the pre-filed direct testimony of CUPA witnesses Gray, Clark, Lubertozzi, Capwen, Long, Miller, Walker, Howard, and Spriggs.

(2) The total number of customers served by the utility.

Response: Please refer to Exhibit D II-1a.

(3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

Response: Please refer to Exhibit D II-9.

(4) The effect of the change on the utility's customers.

Response: Please see Exhibit CUPA EX SAM-2 and CUPA EX SAM-3 attached to the pre-filed direct testimony of CUPA witness Miller.

(5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

Response: Please refer to Supplement to Schedule B of the Company's rate case filing schedules.

(6) The effect of the change on the service rendered by the utility.

Response: There is no effect of the proposed changes on the service of CUPA.

(7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa.C.S. § 1308 (relating to voluntary changes in rates).

Response: Not Applicable.

(8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa.C.S. § 1308.

Response: Not Applicable.

(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.

Response: Not Applicable.

(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

Response: The Company is notifying its customers of the proposed tariff changes as required by 53 Pa. Code § 53.45(b).

(11) FCC, FERC or Commission orders or rulings applicable to the filing.

Response: There are no FCC, FERC, or Commission orders or ruling applicable to this filing.

(b) Whenever a public utility other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(1) The specific reasons for each increase or decrease.

Response: Please see response to (a)(1) above.

(2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under $100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

(3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.

Response: Please refer to Exhibit D II-9.

(4) A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

Response: Please see Exhibit CUPA EX SAM-2 and CUPA EX SAM-3 attached to the pre-filed direct testimony of CUPA witness Miller.

(5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.

Response: Please refer to Exhibit D II-9. The customers who will see decreases are Consolidated Fire (Water) and Consolidated Availability (Sewer), and denominated by Rate Group/Customer Class.

(6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response: Please see Exhibit CUPA EX SAM-2 and CUPA EX SAM-3 attached to the pre-filed direct testimony of CUPA witness Miller. Please see response to (b)(5) above.

(c) If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility—subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)—or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility—subsection (b)(3) divided by subsection (a)(2)—it shall submit to the Commission with the tariff, revision or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(1) A statement showing the utility's calculation of the rate of return or operating ratio (if the utility qualifies to use an operating ratio under § 53.54 (relating to small water and wastewater utilities)) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

Response: Please refer to Schedule A of the Company's rate case filing schedules.

(2) A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).

Response: Please refer to Schedule C of the Company's rate case filing schedules.

(3) A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

Response: Please refer to Schedule A-1 of the Company's rate case filing schedules.

(4) A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

Response: Please refer to Schedule A-2 of the Company's rate case filing schedules.

(5) A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

Response: Please refer to Schedule B of the Company's rate case filing schedules.

(6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)—(5).

Response: There has not been a major change in the operating or financial condition of the utility since the balance sheet dated July 31, 2023.

§ 53.53. Information to be furnished with proposed general rate increase filings in excess of $1 million.

Exhibit D

WATER AND WASTEWATER UTILITIES

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.

Response: Please refer to Exhibit D I-1.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D I-1
Comparative Income Statement
Water

Description	Year Ending 7/31/2022	Year Ending 7/31/2023	Variance %	Variance $	Variance Explanation
Revenue	2,356,894.17	2,497,810.06	6%	140,915.89	Revenue increase effective 1/27/2022
Purchase Services	275,057.70	270,582.33	-2%	(4,475.37)	
Plant And System Maintenance	200,857.39	208,401.74	4%	7,544.35	Variance due to timing of main breaks and repair expenses
Chemicals	34,279.61	38,285.66	12%	4,006.05	
Maintenance Testing	24,541.29	39,508.99	61%	14,967.70	Variance due to timing of testing expenses
Meter Reading	7,900.16	8,036.11	2%	135.95	
Electric Power	31,663.19	39,569.14	25%	7,905.95	
Salaries & Wages	454,650.75	546,427.25	20%	91,776.50	Increased 2023 overtime expense and prior year vacancies
Capitalized Time	(8,686.53)	(26,207.40)	202%	(17,520.87)	Increased capitalizable time in 2023
Employee Pension & Benefits	96,686.68	98,521.60	2%	1,834.92	
Outside Service Expense	45,732.99	53,432.62	17%	7,699.63	
IT Department	915.44	1,256.35	37%	340.91	
Insurance	59,069.22	71,137.45	20%	12,068.23	Increased property/liability insurance premiums
Rent	2,614.41	2,591.65	-1%	(22.76)	
Office Expense	3,175.12	3,361.26	6%	186.14	
Office Utilities/Maintenance	12,799.00	20,490.71	60%	7,691.71	
Travel	4,399.01	4,970.58	13%	571.57	
Fleet Transportation Expense	32,797.67	30,927.61	-6%	(1,870.06)	
Regulatory Expenses	69,156.44	43,264.02	-37%	(25,892.42)	Variance due to write-off of unamortized balance of 2019 rate case
Miscellaneous Expense	7,548.53	11,392.21	51%	3,843.68	
Bad Debt Expense	48,220.52	166,053.49	244%	117,832.97	Fluctuations in timing of bad debt and uncollectible accruals
Billing & Customer Service Expense	10,817.93	21,090.79	95%	10,272.86	
Payroll Taxes	33,155.13	39,810.50	20%	6,655.37	
Property And Other Tax Expense	22,248.75	23,214.29	4%	965.54	
Allocations (Cam)	327,202.96	318,070.29	-3%	(9,132.67)	
Depreciation	314,883.32	355,868.68	13%	40,985.36	Capital additions driving depreciation increase
Amortization	(66,963.53)	(67,007.83)	0%	(44.30)	
Interest Expense, Net	215,245.17	275,842.27	28%	60,597.10	Fluctuations in variable interest rates
Afudc (For Equity Capital)	(7,248.10)	(16,743.46)	131%	(9,495.36)	
Gain/Loss - Discontinued Operations	-	(2,899.51)	0%	(2,899.51)	
Other Gains And Losses	1.66	-	-100%	(1.66)	
Current Income Taxes	-	-	0%	-	
Future Income Taxes	-	-	0%	-	
				-	
Net Income	104,172.29	(81,439.33)			

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D I-1
Comparative Income Statement
Wastewater

Description	Year Ending 7/31/2022	Year Ending 7/31/2023	Variance %	Variance $	Variance Explanation
Revenue	3,150,277.86	3,479,864.79	10%	329,586.93	Revenue increase effective 1/27/2022
Purchase Services	19.09	12.25	-36%	(6.84)	
Plant And System Maintenance	693,050.51	537,135.91	-22%	(155,914.60)	Variance due to timing of sludge hauling, weather-related influent hauling, and repair expenses
Chemicals	172,075.35	188,312.55	9%	16,237.20	Increases driven by inflation and supply constraints
Maintenance Testing	62,118.29	89,352.43	44%	27,234.14	Variance due to timing of testing expenses
Meter Reading	-	2,923.50	0%	2,923.50	
Electric Power	227,262.30	227,308.11	0%	45.81	
Salaries & Wages	483,817.02	586,166.52	21%	102,349.50	Increased 2023 overtime expense and prior year vacancies
Capitalized Time	(12,340.76)	(31,507.94)	155%	(19,167.18)	Increased capitalizable time in 2023
Employee Pension & Benefits	108,201.72	111,872.04	3%	3,670.32	
Outside Service Expense	71,889.75	55,043.89	-23%	(16,845.86)	Variance due to timing of legal/engineering expenses
IT Department	1,292.63	568.35	-56%	(724.28)	
Insurance	69,664.55	85,284.43	22%	15,619.88	Increased property/liability insurance premiums
Rent	3,134.27	3,107.02	-1%	(27.25)	
Office Expense	3,461.97	4,087.67	18%	625.70	
Office Utilities/Maintenance	27,498.98	32,390.02	18%	4,891.04	
Travel	5,956.94	5,714.51	-4%	(242.43)	
Fleet Transportation Expense	37,183.10	41,893.34	13%	4,710.24	
Regulatory Expenses	82,928.59	51,868.78	-37%	(31,059.81)	Variance due to write-off of unamortized balance of 2019 rate case
Miscellaneous Expense	29,158.83	22,539.83	-23%	(6,619.00)	
Bad Debt Expense	10,570.49	1,782.26	-83%	(8,788.23)	Fluctuations in timing of bad debt and uncollectible accruals
Billing & Customer Service Expense	10,026.53	17,471.60	74%	7,445.07	
Payroll Taxes	34,548.19	42,959.81	24%	8,411.62	
Property And Other Tax Expense	55,553.30	48,465.04	-13%	(7,088.26)	
Allocations (Cam)	392,194.74	381,366.39	-3%	(10,828.35)	
Depreciation	517,393.77	569,281.28	10%	51,887.51	Capital additions driving depreciation increase
Amortization	(145,335.31)	(145,335.31)	0%	-	
Interest Expense, Net	276,069.21	328,731.05	19%	52,661.84	Fluctuations in variable interest rates
Afudc (For Equity Capital)	(1,671.50)	(11,417.97)	583%	(9,746.47)	
Gain/Loss - Discontinued Operations	-	(3,476.74)	0%	(3,476.74)	
Other Gains And Losses	-	-	0%	-	
Current Income Taxes	(12,258.00)	16,238.00	-232%	28,496.00	Income tax variance driven by increased income
Future Income Taxes	(16,915.00)	92,569.00	-647%	109,484.00	Income tax variance driven by increased income
				-	
Net Income	(36,271.70)	127,157.17			

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.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

2—Adjustments to book recorded income statement to annualize and normalize under present rates.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

3—Income statement under present rates after adjustments in Col. 2.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

4—Adjustments to Col. 3 for revenue increase requested.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

5—Income statement under proposed rates.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

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.

Response: The Company does not have separate operating divisions.

I. STATEMENT OF INCOME

4. Provide operating income claims under:

a. Present rates.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

b. Pro forma present rates (annualized & normalized).

Response: Please refer to Schedule B of the Company's rate case filing schedules.

c. Proposed rates (annualized & normalized).

Response: Please refer to Schedule B of the Company's rate case filing schedules.

I. STATEMENT OF INCOME

5. Provide rate of return on original cost under:

Response: Please refer to Schedule A of the Company's rate case filing schedules.

a. Present rates.

Response: Please refer to Schedule A of the Company's rate case filing schedules.

b. Pro forma present rates.

Response: Please refer to Schedule A of the Company's rate case filing schedules.

c. Proposed rates.

Response: Please refer to Schedule A of the Company's rate case filing schedules.

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.

Response: Please refer to Exhibit D II-1a.

(ii) Gallons sold.

Response: Please refer to Exhibit D II-1a.

(iii) Revenues.

Response: Please refer to Exhibit D II-1a.

b. Customers' penalties and miscellaneous water revenues.

Response: Please refer to Exhibit D II-1b.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-1a
Revenue Data by Class
Water Operations

						i	*i*	*ii*	*ii*	*iii*	*iii*
						Year-Ending 7/31/2022	Year-Ending 7/31/2023	Year-Ending 7/31/2022	Year-Ending 7/31/2023	Year-Ending 7/31/2022	Year-Ending 7/31/2023
Rate Group	**Customer Class**	**CIS Div**	**RS Code**	**SVC Type**	**Cc Mtr Sz**	**Customers**	**Customers**	**Gallonage**	**Gallonage**	**Revenues**	**Revenues**
Consolidated	Fire Protection	315	315FIRE	W		1	1	-	-	31,037	47,361
Consolidated	Commercial	315	315WCOM	W	1"	3	3	45,000	47,000	2,032	2,160
Consolidated	Commercial	315	315WCOM	W	2"	2	2	601,000	626,000	9,873	11,371
Consolidated	Commercial	315	315WCOM	W	5/8"	17	18	376,000	415,000	7,550	9,052
Consolidated	Commercial	315	315WCOM	W	(blank)	-	-	-	-	-	-
Consolidated	Residential	315	315WRES	W	1"	1	1	28,000	(5,000)	861	778
Consolidated	Residential	315	315WRES	W	1.5"	1	1	68,000	103,000	1,784	2,570
Consolidated	Residential	315	315WRES	W	2"	1	1	189,000	172,000	3,778	3,845
Consolidated	Residential	315	315WRES	W	5/8"	954	952	43,584,500	45,655,500	695,083	825,793
Consolidated	Residential	315	315WRES	W	(blank)	-	-	-	-	-	-
Consolidated	Residential	315	315WRLOW	W	5/8"	-	1	-	31,000	-	340
Consolidated	Residential	315	319WRES	W	5/8"	-	-	-	-	-	-
Consolidated	Residential	316	317WRES	W	5/8"	-	-	497,622	229,941	6,267	4,444
Consolidated	Residential	316	319WRES	W	5/8"	-	-	83,000	40,800	711	704
Consolidated	Availability	317	317WAV1	W	Flat	47	44	-	-	-	-
Consolidated	Commercial	317	317WCBH	W	5/8"	6	6	62,096	63,498	1,547	2,353
Consolidated	Pool	317	317WPL	W	1"	1	1	87,054	76,965	1,482	1,510
Consolidated	Pool	317	317WPL	W	5/8"	1	1	168,966	111,522	2,886	2,120
Consolidated	Pool	317	317WPL	W	Flat	-	-	-	-	-	-
Consolidated	Residential	317	317WRES	W	5/8"	1,694	1,681	78,460,558	73,206,108	1,233,522	1,352,152
Consolidated	Residential	317	317WRES	W	Flat	-	-	8,000	-	-	-
Consolidated	Residential	317	319WRES	W	3/4"	-	-	5,900	-	119	-
Consolidated	Residential	317	319WRES	W	5/8"	-	-	988,400	161,600	8,707	2,284
Tamiment	Availability	319	319WAV	W	Flat	51	51	-	-	-	-
Tamiment	Commercial	319	319WCOM	W	5/8"	3	3	592,500	350,400	10,292	8,577
Tamiment	Commercial	319	319WCOM	W	6"	1	1	-	438,500	1,698	7,037
Tamiment	Commercial	319	319WCOM	W	Flat	-	-	-	-	-	-
Tamiment	Residential	319	319WRES	W	3/4"	-	-	2,208,800	1,725,300	24,921	28,855
Tamiment	Residential	319	319WRES	W	5/8"	494	489	16,560,000	14,569,200	213,813	283,316
						3,278	**3,257**	**144,614,396**	**138,018,334**	**2,257,962**	**2,596,625**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-1a
Revenue Data by Class
Wastewater Operations

						i	*i*	*ii*	*ii*	*iii*	*iii*
						Year-Ending 7/31/2022	Year-Ending 7/31/2023	Year-Ending 7/31/2022	Year-Ending 7/31/2023	Year-Ending 7/31/2022	Year-Ending 7/31/2023
Rate Group	**Customer Class**	**CIS Div**	**RS Code**	**SVC Type Cc**	**Mtr Sz**	**Customers**	**Customers**	**Gallonage**	**Gallonage**	**Revenues**	**Revenues**
Consolidated	Residential	315	319WWRES	WW	5/8"	-	-	-	-	-	-
Consolidated	Residential	316	316WWRES	WW		1,596	1,598	82,799,800	81,799,300	1,423,281	1,450,661
Consolidated	School	316	316WWSHL	WW	(blank)	2	2	-	-	21,869	68,497
Consolidated	Residential	316	317WWRES	WW	5/8"	-	-	497,622	229,941	3,972	4,748
Consolidated	Residential	316	319WWRES	WW	5/8"	-	-	83,000	40,800	1,301	915
Consolidated	Availability	317	317WWAV1	WW	Flat	-	-	-	-	10,833	18,811
Consolidated	Commercial	317	317WWCBH	WW	5/8"	5	5	83,380	136,006	2,322	2,593
Consolidated	Pool	317	317WWPL	WW	1"	1	1	87,054	76,965	785	905
Consolidated	Pool	317	317WWPL	WW	5/8"	1	1	150,988	108,392	2,354	2,714
Consolidated	Residential	317	317WWRES	WW	5/8"	1,694	1,681	78,597,070	73,588,410	1,320,548	1,530,863
Consolidated	Residential	317	319WWRES	WW	3/4"	-	-	5,900	-	200	-
Consolidated	Residential	317	319WWRES	WW	5/8"	-	-	988,400	161,600	15,978	2,876
Tamiment	Availability	319	319WWAV	WW	Flat	51	51	-	-	44,090	67,954
Tamiment	Commercial	319	319WWCM	WW	5/8"	3	3	592,500	350,400	12,531	6,241
Tamiment	Commercial	319	319WWCM	WW	6"	1	1	-	438,500	2,234	6,622
Tamiment	Commercial	319	319WWCM	WW	Flat	-	-	-	-	-	-
Tamiment	Residential	319	319WWRES	WW	3/4"	-	-	2,208,800	1,737,800	39,687	37,216
Tamiment	Residential	319	319WWRES	WW	5/8"	494	489	16,560,000	14,281,150	341,527	371,658
						3,848	**3,832**	**182,654,514**	**172,949,264**	**3,243,513**	**3,573,275**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-1b
Misc Revenues & Late Payment Charges
Water Operations

Description	7/31/2022 Amount	7/31/2023 Amount
Forfeited Discounts - Late Payment Charge	17,697	16,384
Miscellaneous Service Revenue - NSF Check Charge	1,475	975
Miscellaneous Service Revenue - Reconnect Fees	1,410	2,220
Miscellaneous Revenue - State Tax Adjustment Surcharge	-	(3,349)

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-1b
Misc Revenues & Late Payment Charges
Wastewater Operations

Description	7/31/2022 Amount	7/31/2023 Amount
Forfeited Discounts - Late Payment Charge	33,681	32,864
Miscellaneous Service Revenue - NSF Check Charge	720	100
Miscellaneous Service Revenue - Reconnect Fees	-	-
Miscellaneous Revenue - State Tax Adjustment Surcharge	-	(4,872)

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.

Response: Please refer to Exhibit D II-2.

(ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.

Response: Please refer to Exhibit D II-2.

(iii) Proposed increase in operating revenues.

Response: Please refer to Exhibit D II-2.

(iv) Percent increase in operating revenues.

Response: Please refer to Exhibit D II-2.

(v) Operating revenues under proposed rates.

Response: Please refer to Exhibit D II-2.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D II-2
Summary of Operating Revenues
Water Operations

CUPA Water Description	(i.) 7/31/2023 Per Books	(ii.) 7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	(ii.) 7/31/2024 Forecast Adjustment	7/31/2024 Forecast	(ii.) 7/31/2025 Forecast Adjustment	7/31/2025 Forecast	(iii.) Proposed Increase $	(iv.) Proposed Increase %	(v.) Fully Projected Future Test Year
Residential	2,371,765.40	(10,532.46)	2,361,232.94	(60,348.58)	2,300,884.36	(72,101.81)	2,228,782.54	1,329,742.80	59.66%	3,558,525.34
Commercial	43,447.10	(79.53)	43,367.57	(1,478.27)	41,889.30	(1,080.03)	40,809.28	23,391.50	57.32%	64,200.77
Guarantee	40,846.18	(1,253.06)	39,593.12	502.96	40,096.08	-	40,096.08	131,724.72	328.52%	171,820.80
Public Fire Protection	47,432.79		47,432.79	3,513.54	50,946.33	-	50,946.33	(15,345.93)	-30.12%	35,600.40
Miscellaneous Service Revenue - NSF Check Charge	975.00		975.00	-	975.00	-	975.00		0.00%	975.00
Miscellaneous Service Revenue - Reconnect Fees	2,220.00		2,220.00	-	2,220.00	-	2,220.00		0.00%	2,220.00
Miscellaneous Revenue - State Tax Adjustment Surcharge	(3,396.33)		(3,396.33)	-	(3,396.33)	-	(3,396.33)		0.00%	(3,396.33)
Late Payment Charges (LPC)	16,384.37		16,384.37	-	16,384.37	-	16,384.37	8,703.71	53.12%	25,088.08
Revenue Accrued	(21,864.45)		(21,864.45)	21,864.45	-	-	-			-
Uncollectible Accounts	(166,053.49)		(166,053.49)	-	(166,053.49)	119,097.95	(46,955.55)	(28,766.53)	61.26%	(75,722.07)
Total Service Revenue - Water	2,331,756.57	(11,865.05)	2,319,891.52	(35,945.90)	2,283,945.61	45,916.11	2,329,861.72	1,449,450.27		3,779,311.99

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D II-2
Summary of Operating Revenues
Sewer Operations

CUPA Sewer	(i.) 7/31/2023	(ii.) 7/31/2023	7/31/2023	(ii.) 7/31/2024	7/31/2024	(ii.) 7/31/2025	7/31/2025	(iii.)	(iv.)	(v.)
Description	Per Books	Per Books Adjustment	Per Books Adjusted	Forecast Adjustment	Forecast	Forecast Adjustment	Forecast	Proposed Increase $	Proposed Increase %	Fully Projected Future Test Year
Residential	3,346,918.89	(27,438.36)	3,319,480.53	(11,468.51)	3,308,012.02	(9,379.34)	3,298,632.68	1,747,372.92	52.97%	5,046,005.60
Commercial	40,744.68	(131.72)	40,612.96	(633.58)	39,979.38	(461.91)	39,517.47	4,390.82	11.11%	43,908.29
Guarantee	85,532.73	(2,949.39)	82,583.34	247.86	82,831.20	-	82,831.20	2,702.40	3.26%	85,533.60
Miscellaneous Service Revenue - NSF Check Charge	100.00		100.00	-	100.00	-	100.00		0.00%	100.00
Miscellaneous Revenue - State Tax Adjustment Surcharge	(4,872.05)		(4,872.05)	-	(4,872.05)	-	(4,872.05)		0.00%	(4,872.05)
Late Payment Charges (LPC)	32,864.03		32,864.03	-	32,864.03	-	32,864.03	16,701.41	50.82%	49,565.44
Revenue Accrued	(21,423.49)		(21,423.49)	21,423.49	-	-	-			-
Uncollectible Accounts	(1,782.26)		(1,782.26)	-	(1,782.26)	(66,264.73)	(68,046.99)	(35,575.36)	52.28%	(103,622.35)
Total Service Revenue- Sewer	3,478,082.53	(30,519.47)	3,447,563.06	9,569.26	3,457,132.33	(76,105.98)	3,381,026.34	1,735,592.19		5,116,618.53

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.

Response: Please see Exhibit CUPA EX SAM-2 and CUPA EX SAM-3 attached to the pre-filed direct testimony of CUPA witness Miller. Please also see the resulting redlined tariff changes as Exhibits D II-3 Water and D II-3 Wastewater.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WATER SERVICE

TO THE PUBLIC IN STROUD AND POCONO TOWNSHIPS IN MONROE COUNTY, A PORTION OF HANOVER TOWNSHIP IN NORTHAMPTON COUNTY, AND PORTIONS OF LEHMAN TOWNSHIP IN PIKE COUNTY,

PENNSYLVANIA

Service Territory Formally Known as Penn Estates Utilities, Inc., Utilities, Inc., and Pennsylvania Utility Company

ISSUED: ~~January~~ November 910, 2023 EFFECTIVE: January 920, 20234

ISSUED BY:
Nathaniel Spriggs~~Bryce Mendenhall~~, President
500 W. Monroe Suite 3600
Chicago, IL 60660
(800) 860-4512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES AND OR CHANGES THE SCHEDULE OF RATES FOR ALL CUSTOMERS

~~This supplement is used to change the State Tax Adjustment Surcharge. (See Leaf No. 2)~~

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 132 to
Tariff Water-Pa. P.U.C. No. 1
~~Ninth~~ Tenth Revised Page No. 2
Cancelling ~~Eighth~~ Ninth Revised Page No. 2

LIST OF CHANGES

Tariff Supplement No. 132 increases and or changes the schedule of rates applicable to all customers. The increase moves rates toward unitization. The increase in annual operating revenue is intended to produce an additional $1,449,638 per year.~~has been filed to reflect the impact of the 2023 reduction in the Pennsylvania Corporate State Income Tax Rate from 9.99% to 8.99% in the State Tax Adjustment Surcharge (STAS).~~

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 132 to
Tariff Water-Pa. P.U.C. No. 1
~~Eighth~~ Ninth Revised Page No. 3
Cancelling ~~Seventh~~ Eighth Page No. 3

TABLE OF CONTENTS

Title Page 1	Supplement No. 1~~2~~3	(C)
List of Changes 2	~~Ninth~~ Tenth Revised	(C)
Table of Contents 3	~~Eighth~~ Ninth Revised	(C)
Part I		
Schedule of Rates and Charges (Penn Estates) 4-5	~~Sixth~~ Seventh Revised	(I,D)
6	~~Second~~ Third Revised	(I)
Schedule of Rates and Charges (Westgate) 7	~~Seventh~~ Eighth Revised	(I,D)
8	~~Fifth~~ Sixth Revised	(D)
9	Fifth Revised	
10	Second Revised	
Schedule of Rates and Charges (Public Utility Company) 11	Sixth Revised	
Schedule of Rates and Charges (Public Utility Company) cont. 11.A	First Revised	
State Tax Adjustment Surcharge 12	First Revised	~~(D)~~
Recoupment Surcharge 12.A		
Arrearage Management Plan 12B		(C)
Part II		
Definitions 13		
Part III		
Rules and Regulations		
Section A – Applications for Service 16		
Section B – Construction and Maintenance of Facilities 16		
Section C – Discontinuance, Termination and Restoration of Service 19		
Section D – Meters 20		
Section E – Billing and Collection 21		
Section F – Deposits 23	First Revised	
Section G – Line Extensions 24		
Section H – Fire Protection Service 27- 28	First Revised	
Section I – Service Continuity 28	First Revised	
Section J – Waivers 29	First Revised	
Section K – Amendment of Commission Regulations 29	First Revised	
Section L – Liability of Company 29	First Revised	

(C) Indicates Change (D) Indicates Decrease

Part IV

Water Conservation Contingency Plan 30

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 11 to
Tariff Water-Pa. P.U.C. No. 1
~~Sixth~~ Seventh Revised Page No. 4
Cancelling ~~Fourth and Fifth~~ Sixth Revised Page No. 4

PART I: SCHEDULE OF RATES AND CHARGES
(Service Territory Formally Known as Penn Estates Utilities, Inc.)

All water supplied by the Company shall be metered and the water usage shall be paid for in accordance with the following schedule of rates:

Section A - Rates for Metered Service

Residential

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$~~17.25~~23.40/per month	(I)
1 inch	$~~43.13~~41.25/per month	(D)
1 1/2 inch	$~~86.25~~70.95/per month	(D)
2 inch	$~~138.00~~106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$~~13.51~~22.59	(I)

3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply: ~~(C)~~

Rate per 1,000 Gals.	$~~8.784~~14.68	(I~~C~~)

Pool

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$~~17.25~~23.40/per month	(I)
1 inch	$~~43.13~~41.25/per month	(D)
1 1/2 inch	$~~86.25~~70.95/per month	(D)
2 inch	$~~138.00~~106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$~~12.876~~22.59	(I)

Rates will be payable in arrears and will be billed monthly.

(I) Indicates Increase
(D~~C~~) Indicates ~~Change~~Decrease

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 11 to
Tariff Water-Pa. P.U.C. No. 1
~~Sixth~~ Seventh Revised Page No. 5
Cancelling ~~Fourth and Fifth~~ Sixth Revised Page No. 5

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Penn Estates Utilities, Inc.)

Clubhouse

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$~~17.25~~23.40/per month	(I)
1 inch	$~~43.13~~41.25/per month	(D)
1 1/2 inch	$~~86.25~~70.95/per month	(D)
2 inch	$~~138.00~~106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$~~12.876~~22.59	(I)

Section B - Fire Protection Rates

1. Private Fire Protection:
Not applicable.

2. Public Fire Protection:
No separate fee is charged for public fire protection.

Rates will be payable in arrears and will be billed monthly.

(D) Indicates Decrease
(I) Indicates Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC. Supplement No. 98 to
Tariff Water-Pa. P.U.C. No. 1
Second Third Revised Page No. 6
Cancelling First Second Revised Page No. 6

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Penn Estates Utilities, Inc.)

Section C - Returned Check Charge
A charge of $25 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payor's bank for any reason.

Section D - Availability Rates
The flat rate availability charge for a lot upon which no structure has been erected will be $18.8145.60 per month. These charges will be payable in arrears and will be billed quarterly. (I)

Section E - Service Termination or Resumption Rates
The fee for shut-off or turn-on of service at the curb stop shall be $30.00 during regular business hours and $75.00 during non-regular business hours.

Section F - Meter Test Rates
Consistent with Commission regulation at 52 Pa. Code §65.8(h), the fee schedule for testing of meters shall be as follows:

1 inch or less	$10.00
1 1/4 inch - 2 inch	$20.00

These amounts may vary without revision of this tariff so as to be consistent with Commission regulations.

Fees for testing meters over 2 inches or for testing meters so located that testing costs are disproportionate to the stated fees shall be as established by the Company based upon the actual cost of the test.

Section G – Tampering Fee
Unauthorized connections, repairs, or other tampering with the system will render the service subject to immediate discontinuation without notice and water service shall not be restored until such unauthorized connections, repairs, and other tampering with the system have been removed and unless settlement is made in full and for water service estimated by the Company to have been used by reason for such unauthorized connection. The fee for these unauthorized connections, repairs, and system tampering shall be $200 plus any actual costs to repair.

(I~~D~~) Indicates ~~Decrease~~ Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC. Supplement No. 1~~1~~2 to
Tariff Water-Pa. P.U.C. No. 1
~~Seventh~~ Eighth Revised Page No. 7
Cancelling ~~Fifth and Sixth~~ Seventh Revised Page No. 7

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Utilities, Inc. - Westgate)

All water supplied by the Company shall be metered and the water usage shall be paid for in accordance with the following schedule of rates:

Section A - Rates for Metered Residential Service

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size		
5/8 inch	$~~17.25~~23.40/per month	(I)
1 inch	$~~43.13~~41.25/per month	(D)
1 1/2 inch	$~~86.25~~70.95/per month	(D)
2 inch	$~~138.00~~106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:
Rate per 1,000 Gals. $~~13.51~~22.59 (I)

3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply: ~~(C)~~
Rate per 1,000 Gals. $~~8.78~~14.68 (I~~C~~)

Purchased Water Adjustment Clause
A Purchased Water Adjustment Clause of $0.00 per 1,000 gallons is applied to metered sales.

Section B - Rates for Metered Commercial Service

1. Customer Charge: Each metered commercial customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size	Customer Charge per Month	
5/8 inch	$~~17.25~~23.40/per month	(I)
1 inch	$~~43.13~~41.25/per month	(D)
1 1/2 inch	$~~86.25~~70.95/per month	(D)
2 inch	$~~138.00~~106.60/per month	(D)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:
Rate per 1,000 Gals. $~~12.87~~22.59 (I)

Purchased Water Adjustment Clause
A Purchased Water Adjustment Clause of $0.00 per 1,000 gallons is applied to metered sales.

(I) Indicates Increase
(D~~C~~) Indicates ~~Change~~Decrease

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~1~~2 to
Tariff Water-Pa. P.U.C. No. 1
~~Fifth~~ Sixth Revised Page No. 8
Cancelling ~~Third and Fourth~~ Fifth Revised Page No. 8

PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Utilities, Inc. - Westgate)

Section C – Fire Protection Rates

1. Public Fire Protection: For public fire protection, the charge shall be $~~56.67~~39.60 per hydrant per month. (D~~I~~)

Section D – Returned Check Charge

A charge of $25 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payor's bank for any reason.

Section E – Tampering Fee

Unauthorized connections, repairs, or other tampering with the system will render the service subject to immediate discontinuation without notice and water service shall not be restored until such unauthorized connections, repairs, and other tampering with the system have been removed and unless settlement is made in full and for water service estimated by the Company to have been used by reason for such unauthorized connection. The fee for these unauthorized connections, repairs, and system tampering shall be $200.00 plus any actual costs to repair.

Section F – Service Termination or Resumption Rates

The fee for shut-off or turn-on service at the curb stop shall be $30.00 during regular business hours and $75.00 during non-regular business hours.

Section G – Meter Test Rates

Consistent with Commission regulation at 52 Pa. Code Section 65.8(h), the fee schedule for testing of meters shall be as follows:

1 inch or less	$10.00
1 ¼ inch – 2 inch	$20.00

These amounts may vary without revision of this tariff so as to be consistent with Commission regulations.

Fees for testing meters over 2 inches or for testing meters so located that testing costs are disproportionate to the stated fees shall be as established by the Company based upon the actual cost of the test.

Section H – Construction Rates

The rate charge for building construction shall be at regular tariff metered service rates. A monthly deposit of $20.00, or an amount based on the estimated use for a monthly billing period, will be required in advance.

(I) Indicates increase.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~1~~2 to
Tariff Water-Pa. P.U.C. No.1
~~Sixth~~ Seventh Revised Page
No. 11
Canceling ~~Fourth and Fifth~~ Sixth
Page No. 11

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Section A - Rates for Service

The charge per residential dwelling unit for water service per month as follows: ~~(C)~~

Residential (Metered Rate):

1. Customer Charge: Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows: (C)

	~~$18.18/per month~~	(C)
Meter Size		
5/8 inch	$23.40/per month	(I)
1 inch	$41.25/per month	(I)
1 1/2 inch	$70.95/per month	(I)
2 inch	$106.60/per month	(I)
6 inch	$605.70/per month	(C)

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:
Rate per 1,000 Gals. ~~$11.45~~22.59 (I)

3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:
Rate per 1,000 Gals. ~~$7.444~~14.68 (I)

Commercial (Metered Rate):

Customer Charge: Each metered commercial customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size	Customer Charge per Month	
~~All meters up to and including 4"~~	~~$121.25/per month~~	(C)
5/8 inch	$23.40/per month	(D)
1 inch	$41.25/per month	(D)
1 1/2 inch	$70.95/per month	(D)
2 inch	$106.60/per month	(D)
6-inch	~~$158.41~~605.70/per month	(I)

ISSUED: ~~January~~ November ~~9~~26, 202~~2~~3

EFFECTIVE: January ~~9~~27, 202~~4~~2

2. Consumption Charge: In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	$~~10.815~~22.59

(C) - Indicates Change
(D) – Indicates Decrease
(I) - Indicates Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~1~~2 to
Tariff Water-Pa. P.U.C. No.1
~~First~~ Second Page No. 11.A
Canceling ~~Original~~ First Page No. 11.A

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Booster Pumps. In certain sections of the development, customers will be required to install booster pumps to maintain adequate pressures. In such circumstances where booster pumps are required, it shall be the customer's responsibility to purchase, install, operate, maintain, repair and replace the booster pump at each residential premises.

Section B - Availability Rates

The flat rate availability charge for a lot upon which no structure has been erected will be $~~9.31~~45.60 per month. These charges will be payable in arrears and will be billed quarterly. (I) ~~(C)~~

(~~C~~I) - Indicates ~~Change~~Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 11 to
Tariff Water-Pa. P.U.C. No. 1
Original Page No. 12.A

PART I: RECOUPMENT SURCHARGE

Pursuant to Paragraph Nos. 5-6 of the Joint Petition for Settlement of Rate Proceeding that was approved by the Commission's Final Order entered January 13, 2022 at Docket No. R-2021-3025206 ("Rate Case Final Order"), the Company is entitled to recoup the revenue increase not billed from January 12, 2022 through the effective date of new rates in the above-referenced proceeding (i.e. January 27, 2022). The Company will calculate the recoupment period as the base rate revenues not billed between January 12, 2022 and January 27, 2022.

This surcharge will apply to all customers' bills, excluding public fire protection service, for a six month period. The surcharge will be billed equally to the Company's customer classes, exclusive of amounts billed for public fire protection service, the State Tax Adjustment Surcharge revenues, Deferred Tax Credit and automatic adjustment clause revenues.

COMMUNITY UTILITIES OF PENNSYLVANIA INC. Supplement No. 12 to
Tariff Water-Pa. P.U.C. No. 1
Original Page No. 12.B

ARREARAGE MANAGEMENT PLAN

Customers approved for CUPA's low-income rate and with a past-due balance greater than $400 can participate in CUPA's Arrearage Management Plan ("AMP"). CUPA's AMP allows eligible customers to have a portion of their past-due balances forgiven after demonstrating an ability to cover current bills. See below for details.

- AMP customers will enroll in a 12-month Deferred Payment Arrangement (DPA). A DPA allows customers to take their past-due balance and split their past-due balance over 12 equal monthly payments.
- AMP customers who make timely payments and stay current with their monthly water/wastewater bill, including the DPA portion of their bill, for six months will have the remaining six monthly DPA payments forgiven.
- Customers can only participate in the AMP once every 12 months.
- If the customer defaults on the DPA, normal collections processes apply.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WASTEWATER COLLECTION, TREATMENT
AND/OR DISPOSAL SERVICE TO THE PUBLIC IN

STROUD AND POCONO TOWNSHIPS IN MONROE COUNTY, A PORTION OF WEST BRADFORD TOWNSHIP IN CHESTER COUNTY, AND PORTIONS OF LEHMAN TOWNSHIP IN PIKE COUNTY,

PENNSYLVANIA

Service Territory Formally Known as Penn Estates Utilities, Inc., Utilities, Inc., and Pennsylvania Utility Company

ISSUED: ~~January~~ November 9~~10~~, 2023 EFFECTIVE: January 9~~20~~, 202~~43~~

ISSUED BY:
~~Bryce Mendenhall~~Nathaniel Spriggs, President
500 W. Monroe Suite 3600
Chicago, IL 60660
(800) 860-4512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES AND OR CHANGES THE SCHEDULE OF RATES FOR ALL CUSTOMERS

~~This supplement is used to change the State Tax Adjustment Surcharge. (See Leaf No. 2)~~

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~0~~1 to
Tariff Wastewater-Pa. P.U.C. No. 1
~~Eighth~~ Ninth Revised Page No. 2
Cancelling ~~Seventh~~ Eighth Revised Page No. 2

LIST OF CHANGES

Tariff Supplement No. 11 increases and or changes the schedule of rates applicable to all customers. The increase moves rates toward unitization. The increase in annual operating revenue is intended to produce an additional $1,720,070 per year.~~Tariff Supplement No. 10 has been filed to reflect the impact of the 2023 reduction in the Pennsylvania Corporate State Income Tax Rate from 9.99% to 8.99% in the State Tax Adjustment Surcharge (STAS).~~

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 11~~0~~ to
Tariff Wastewater-Pa. P.U.C. No. 1
~~Eighth~~ Ninth Revised Page No. 3
Cancelling ~~Seventh~~ Eighth Revised Page No. 3

TABLE OF CONTENTS

	Page No.	
Title Page	Supplement No. 11~~0~~	(C)
List of Changes	2 ~~Eighth~~ Ninth Revised	(C)
Table of Contents	3 ~~Eighth~~ Ninth Revised	(C)
Territories Served Contents	3A First Revised	
Part I		
Schedule of Rates and Charges (Penn Estates)	4 Sixth~~Fifth~~ Revised	(C,D)
Schedule of Rates and Charges (UIP)	5 Sixth~~Fifth~~ Revised	(C,D)
Schedule of Rates and Charges (Pennsylvania Utility Company) Revised	5A Third~~Second~~	(C,I) ~~(D)~~
State Tax Adjustment Surcharge	6 First Revised	
Recoupment Surcharge	6.A	
Arrearage Management Plan	6B	(C)
Part II		
Definitions	7	
Part III		
Rules and Regulations		
Section A – Applications for Service	11	
Section B – Construction and Maintenance of Facilities	11	
Section C – Discontinuance, Termination and Restoration of Service	13	
Section D – Billing and Collection	14	
Section E – Deposits	16 First Revised	
Section F – Wastewater Control Regulations	17	
Section G – Line Extensions	20	
Section H – Service Continuity	23	
Section I – Waivers	23	
Section J – Amendment of Commission Regulations	24	
Section K – Industrial and Commercial Service	24	

Section L – Privilege to Investigate/Rights of Access.....25 First Revised
Section M – Liability of Company .....25 First Revised

(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 7 to
Tariff Wastewater-Pa. P.U.C. No. 1
First Revised Page No. 3A
Cancelling Original Page No. 3A

TERRITORIES SERVED

Penn Estates Division
Monroe County. Portions of Stroud and Pocono Townships

Utilities, Inc. of Pennsylvania Division
Chester County. Portions of West Bradford Township

Pennsylvania Utility Company Division
Pike County. Portions of Lehman Township

COMMUNITY UTILITIES OF PENNSYLVANIA INC. Supplement No. 109 to Tariff Wastewater-Pa. P.U.C. No. 1
~~Fifth~~ Sixth Revised Page No. 4
Penn Estates Division Canceling ~~Third and Fourth~~ Fifth Revised Page No. 4

PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service

Metered rate of $17.90 per thousand gallons or $11.60 per thousand gallons for low-income customers.~~The utility has no approved metered rate.~~ All wastewater customers are subject to base charges listed ~~flat rates herein~~ within Part I, Section B. (C)~~(C)~~

Section B - ~~Flat Rates~~Customer Charges

In addition to the metered rate, a monthly customer charge of $51.65 applies to each customer account. ~~charge per unit is a flat rate either per month or per quarter as follows:~~ (C)~~(C)~~

~~Residential~~
~~$74.73 per month per lot located within Penn Estates and upon which a structure has been erected. This rate will be billed monthly.~~ (D~~I~~)

~~Pool~~
~~$74.73 per month per lot located within Penn Estates and at which a community pool or showering facility has been erected. This rate will be billed monthly.~~ (D~~I~~)

~~Clubhouse~~
~~$74.73 per month for the Penn Estates Clubhouse. This rate will be billed monthly.~~ (D~~I~~)

~~All Other (Customer not Identified as Residental, Pool, & Clubhouse)~~
~~$74.73 per month for customers not considered Residential, Pool, Clubhouse or Availability. This rate will be billed monthly.~~ (D~~I~~)

Section C - Returned Check Charge

A charge of $25 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payor's bank for any reason.

Section D - Availability

$22.70~~32.80~~ per month per lot if located within Penn Estates and upon which no structure has been erected for an availability charge. This rate will continue to be billed quarterly. (~~I~~D)

Section E – Tampering Fee

Unauthorized connections, repairs, or other tampering with the system will render the service subject to immediate discontinuation without notice and wastewater service shall not be restored until such unauthorized connections, repairs, and other tampering with the system have been removed and unless settlement is made in full and for wastewater service estimated by the Company to have been used by reason for such unauthorized connection. The fee for these

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

ISSUED: ~~January~~ November 9~~26~~, 202~~32~~ EFFECTIVE: January 9~~27~~, 202~~24~~

unauthorized connections, repairs, and system tampering shall be $200 plus any actual costs to repair.

COMMUNITY UTILITIES OF PENNSYLVANIA INC. Supplement No. ~~9~~10 to Tariff Wastewater-Pa. P.U.C. No. 1

~~Fifth~~ Sixth Revised Page No. 5

Utilities, Inc. of Pennsylvania Division Canceling ~~Third and Fourth~~ Fifth Revised Page No. 5

PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service

Metered rate of $17.90 per thousand gallons or $11.60 per thousand gallons for low-income customers.~~The utility has no approved metered rate. All wastewater customers are subject to flat rates herein within Part I, Section B.~~ (C)~~(C)~~

Section B - ~~Flat Rates~~Customer Charges

In addition to the metered rate, the following customer charges apply:~~The charge per unit is a flat rate either per month or per quarter as follows:~~

Residential		
Per month, per household	$ 51.65~~74.73~~	(D)~~(C)~~ ~~(I)~~
School		
Per month, per pupil	$ 1.32~~53~~	(D)~~(I)~~
All Other (Customers not identified as Residential or School)		
Per month	$ 51.65~~74.73~~	(D)~~(C)~~ ~~(I)~~

~~The flat rate charges will be billed monthly in arrears covering service for the previous month immediately preceding presentation of bill.~~

(I) Indicates Increase
(C) Indicates Change (D) Indicates Decrease

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. ~~9~~10 to
Tariff Wastewater-Pa. P.U.C. No. 1
~~Second~~ Third Revised Page
No. 5A
Cancelling ~~Original and First~~ Second Page
No. 5A

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)
(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Section A - Rates for Service
The charge per residential dwelling unit for sewer service is as follows:

Residential (Metered Rate):

Customer Charge		
Eagle Village (Monthly)	$51.65~~26.15~~	(I)
Eagle Village - Office (Monthly)	$51.65~~26.15~~	(I)
The Glen at Tamiment (Monthly)	$51.65~~26.15~~	(I)
Eagle Point (Monthly)	$51.65~~26.15~~	(I)
Consumption Charge	$17.90~~13.977~~ per thousand gallons	~~(C)~~(I)
Consumption Charge (Low-Income)	$11.60 per thousand gallons	(C)
Availability Charge for Unoccupied Lots	$22.70~~20.22~~ per Month	(I)

Commercial (Metered Rate):

Customer Charge (Monthly)	$51.65~~26.15~~	(I)~~(D)~~
Consumption Charge	$17.90~~13.977~~ per thousand gallons	(I)

(I) Indicates Increase
(C) Indicates Change (D) Indicates Decrease

ARREARAGE MANAGEMENT PLAN

Customers approved for CUPA's low-income rate and with a past-due balance greater than $400 can participate in CUPA's Arrearage Management Plan ("AMP"). CUPA's AMP allows eligible customers to have a portion of their past-due balances forgiven after demonstrating an ability to cover current bills. See below for details.

- AMP customers will enroll in a 12-month Deferred Payment Arrangement (DPA). A DPA allows customers to take their past-due balance and split their past-due balance over 12 equal monthly payments.
- AMP customers who make timely payments and stay current with their monthly water/wastewater bill, including the DPA portion of their bill, for six months will have the remaining six monthly DPA payments forgiven.
- Customers can only participate in the AMP once every 12 months.
- If the customer defaults on the DPA, normal collections processes apply.

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.

Response: Please refer to Supplement to Schedule B-1 of the Company's rate case filing schedules.

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.

Response: Please refer to Exhibit D II-5. Excel files with information on detailed calculations is being provided to Commission staff.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-5
Revenue Accruals
Water & Wastewater Operations

Calculating unbilled revenue accrual

- 'Adjusted Accrual' tab of Unbilled Vol-Flat Support workbook is populated with data from CC&B unbilled report.

- Customers from business units billed quarterly are moved to 'BiM-Qtrly-SemiA' tab. Flat accrual calculation in this tab takes frequency of billing into consideration.

- We separate volumetric and flat revenue accruals. Volumetric accrual is calculated using all variables in the workbook. In order to remove volatility from flat revenue accrual we use a monthly period equal to 365/12 = 30.42 days and average accrual by SA ID. Average accrual by SA ID is determined by using the end date of the latest bill for each customer SA ID to calculate the number of days to accrue and then the average number of days to accrue for. Average days are then copied to the 'Average Accrual' tab.

- After all calculations are complete, we transfer (hardcode) data from 'Adjusted Accrual' tab and 'BiM-Qtrly-SemiA' tab to 'Accrual' tab and calculate the final flat and volumetric accrual.

- Journal entry is posted as reversing.

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%.

Response: Please refer to Exhibit D II-6.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-6
Miscellaneous Revenues
Water Operations

Description	Year-Ending 7/31/2021 Amount	Year-Ending 7/31/2022 Amount	Monthly 8/31/2022 Amount	Monthly 9/30/2022 Amount	Monthly 10/31/2022 Amount	Monthly 11/30/2022 Amount	Monthly 12/31/2022 Amount	Monthly 1/31/2023 Amount	Monthly 2/28/2023 Amount	Monthly 3/31/2023 Amount	Monthly 4/30/2023 Amount	Monthly 5/31/2023 Amount	Monthly 6/30/2023 Amount	Monthly 7/31/2023 Amount	Variance Explanation
Miscellaneous Service Revenue - NSF Check Charge	625	1,475	-	-	75	50	-	25	175	275	100	50	125	100	Fluctuations due to amount of customer NSF checks
Miscellaneous Service Revenue - Reconnect Fees	60	1,410	240	210	180	60	60	60	240	390	270	180	90	240	Fluctuations due to amount of customer reconnects
Miscellaneous Revenue - State Tax Adjustment Surcharge	-	-						(72)	(445)	(520)	(272)	(814)	(659)	(567)	STAS effective January 2023 to reflect reduction in PA CNIT to 8.99%

Community Utilities of Pennsylvania, Inc.
Response to Exhibit D II-6
Miscellaneous Revenues
Wastewater Operations

Description	Year-Ending 7/31/2021 Amount	Year-Ending 7/31/2022 Amount	Monthly 8/31/2022 Amount	Monthly 9/30/2022 Amount	Monthly 10/31/2022 Amount	Monthly 11/30/2022 Amount	Monthly 12/31/2022 Amount	Monthly 1/31/2023 Amount	Monthly 2/28/2023 Amount	Monthly 3/31/2023 Amount	Monthly 4/30/2023 Amount	Monthly 5/31/2023 Amount	Monthly 6/30/2023 Amount	Monthly 7/31/2023 Amount	Variance Explanation
Miscellaneous Service Revenue - NSF Check Charge	860	720	-	25	25	-	-	-	-	-	-	75	-25	-	Fluctuations due to amount of customer NSF checks
Miscellaneous Service Revenue - Reconnect Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Fluctuations due to amount of customer reconnects
Miscellaneous Revenue - State Tax Adjustment Surcharge	-	-	-	-	-	-	-	(84)	(719)	(807)	(471)	(1,158)	(820)	(812)	STAS effective January 2023 to reflect reduction in PA CNIT to 8.99%

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.

Response: Please refer to Exhibit D II-7.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-7
Customer Addition/Losses - Monthly
Water Operations

Rate Group	Customer Class	RS Code	SVC Type Cc	Mtr Sz	7/30/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Consolidated	Fire Protection	315FIRE	W	Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	315WCM	W	2"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	315WCM	W	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	315WCM	W	1"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	315WCM	W	2"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	315WCM	W	5/8"	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Consolidated	Commercial	315WCM	W	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	315WRES	W	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	315WRES	W	1"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	315WRES	W	1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	315WRES	W	2"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	315WRES	W	5/8"	(1)	2	-	-	-	2	-	1	-	-	-	-	-	(1)
Consolidated	Commercial	317WCM	W	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Availability	317WRAV1	W	Flat	-	-	(1)	-	(1)	-	(1)	-	-	-	-	-	-	-
Consolidated	Commercial	317WSCM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	317WSCM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Pool	317WSCM	WS	1"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Pool	317WSCM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	317WSRES	WS	5/8"	1	(1)	6	(1)	(3)	(2)	1	-	-	5	2	(4)	2	-
Tamiment	Availability	319WSAVL	WS	Flat	-	-	-	(1)	1	-	-	-	-	-	-	-	-	-
Tamiment	Commercial	319WSCOM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tamiment	Commercial	319WSCOM	WS	6"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tamiment	Residential	319WSRES	WS	5/8"	1	-	(2)	-	-	1	-	-	(1)	3	(1)	(1)	-	1
					1	**1**	**3**	**(2)**	**(3)**	**1**	**-**	**1**	**(1)**	**9**	**1**	**(5)**	**2**	**-**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-7
Customer Addition/Losses - Monthly
Wastewater Operations

Rate Group	Customer Class	RS Code	SVC Type Cc	Mtr Sz	7/30/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Consolidated	School	316WWCM	WW	Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	316WWRES	WW	Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	316WWRES	WW	Flat	(2)	-	(4)	(1)	(4)	3	13	1	(1)	(2)	(4)	3	1	(3)
Consolidated	Commercial	317WSCM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	317WSCM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Pool	317WSCM	WS	1"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Pool	317WSCM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	317WSRES	WS	5/8"	1	(1)	6	(1)	(3)	(2)	1	-	-	5	2	(4)	2	-
Tamiment	Availability	319WSAVL	WS	Flat	-	-	-	(1)	1	-	-	-	-	-	-	-	-	-
Tamiment	Commercial	319WSCOM	WS	5/8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tamiment	Commercial	319WSCOM	WS	6"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tamiment	Residential	319WSRES	WS	5/8"	1	-	(2)	-	-	1	-	-	(1)	3	(1)	(1)	-	1
					-	**(1)**	**-**	**(3)**	**(6)**	**2**	**14**	**1**	**(2)**	**6**	**(3)**	**(2)**	**3**	**(2)**

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.

Response: Please refer to Exhibit D II-8.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-8
Customer Count/Consumption - Monthly
Water Operations

CUSTOMER COUNTS

Rate Group	Customer Class	RS Code	SVC Type Code	Mtr Sz	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Consolidated	Fire Protection	315FIRE	W	Flat	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Commercial	315WCM	W	2"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Commercial	315WCM	W	5/8"	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Consolidated	Commercial	315WCM	W	1"	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Consolidated	Commercial	315WCM	W	2"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Commercial	315WCM	W	5/8"	13	13	13	13	13	13	13	13	13	14	14	14	14	14
Consolidated	Commercial	315WCM	W	5/8"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Residential	315WRES	W	5/8"	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Consolidated	Residential	315WRES	W	1"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Residential	315WRES	W	1.5"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Residential	315WRES	W	2"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Residential	315WRES	W	5/8"	952	954	954	954	954	956	956	957	957	957	957	957	951	956
Consolidated	Commercial	317WCM	W	5/8"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Availability	317WRAV1	W	Flat	47	47	46	46	45	45	44	44	44	44	44	44	44	44
Consolidated	Commercial	317WSCM	WS	5/8"	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Consolidated	Commercial	317WSCM	WS	5/8"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Pool	317WSCM	WS	1"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Pool	317WSCM	WS	5/8"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Residential	317WSRES	WS	5/8"	1,694	1,693	1,699	1,698	1,695	1,693	1,694	1,694	1,694	1,699	1,701	1,697	1,681	1,699
Tamiment	Availability	319WSAVL	WS	Flat	51	51	51	50	51	51	51	51	51	51	51	51	51	51
Tamiment	Commercial	319WSCOM	WS	5/8"	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Tamiment	Commercial	319WSCOM	WS	6"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tamiment	Residential	319WSRES	WS	5/8"	494	494	492	492	492	493	493	493	492	495	494	493	489	494
					3,278	**3,279**	**3,282**	**3,280**	**3,277**	**3,278**	**3,278**	**3,279**	**3,278**	**3,287**	**3,288**	**3,283**	**3,257**	**3,285**

CONSUMPTION

Rate Group	Customer Class	RS Code	SVC Type Code	Mtr Sz	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Consolidated	Fire Protection	315FIRE	W	Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	315WCOM	W	1"	2,000	2,000	3,000	2,000	3,000	2,000	7,000	7,000	2,000	8,000	4,000	3,000	4,000	3,000
Consolidated	Commercial	315WCOM	W	2"	113,000	100,000	140,000	115,000	30,000	6,000	30,000	8,000	13,000	13,000	13,000	93,000	65,000	21,000
Consolidated	Commercial	315WCOM	W	5/8"	22,000	30,000	73,000	27,000	28,000	31,000	36,000	30,000	34,000	32,000	34,000	29,000	31,000	33,000
Consolidated	Residential	315WRES	W	1"	1,000	2,000	1,000	1,000	2,000	2,000	1,000	2,000	(3,000)	1,000	2,000	1,000	3,000	1,000
Consolidated	Residential	315WRES	W	1.5"	5,000	17,000	26,000	6,000	8,000	6,000	4,000	-	1,000	-	22,000	6,000	7,000	4,000
Consolidated	Residential	315WRES	W	2"	43,000	42,000	50,000	61,000	-	9,000	4,000	1,000	2,000	3,000	-	-	-	550,000
Consolidated	Residential	315WRES	W	5/8"	3,914,000	4,544,000	5,017,000	3,018,000	3,769,000	3,598,000	3,609,000	3,236,500	3,203,000	3,311,000	3,382,000	4,834,000	4,114,000	3,473,000
Consolidated	Low-Income	315WRLOW	W	5/8"	-	-	-	-	-	-	-	-	12,000	4,000	4,000	6,000	5,000	4,000
Consolidated	Availability	317WAV1	W	Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	317WCBH	W	5/8"	16,596	13,445	10,602	9,621	17,451	17,934	(52,379)	17,877	4,685	-	12,470	6,117	5,675	21,882
Consolidated	Pool	317WPL	W	1"	14,481	13,395	3,220	13	1	-	-	-	-	-	45,050	8,069	7,217	2,116
Consolidated	Pool	317WPL	W	5/8"	53,629	24,882	8,153	2,680	2,133	1,129	1,338	914	1,035	-	28,977	27,314	12,967	13,039
Consolidated	Residential	317WRES	W	5/8"	7,077,123	6,882,599	6,759,405	5,523,180	5,801,359	5,725,586	6,063,431	5,923,277	5,516,666	331,569	11,508,550	7,747,277	5,653,150	6,963,983
Tamiment	Availability	319WAV	W	Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tamiment	Commercial	319WCOM	W	5/8"	122,100	28,100	25,600	14,200	13,800	15,600	16,900	2,400	80,800	21,500	28,700	27,100	75,700	89,300
Tamiment	Commercial	319WCOM	W	6"	-	-	-	1,500	-	30,900	-	5,000	2,900	-	200	5,900	392,100	52,600
Tamiment	Residential	319WRES	W	3/4"	112,600	20,500	355,500	154,200	38,200	73,500	70,600	98,100	194,300	140,800	252,000	54,000	278,200	69,100
Tamiment	Residential	319WRES	W	5/8"	222,400	1,942,000	1,820,100	981,800	965,300	1,020,400	1,047,500	984,900	1,351,800	1,384,400	1,111,000	986,300	1,171,600	1,187,700
					11,718,929	**13,661,921**	**14,292,580**	**9,917,194**	**10,678,244**	**10,539,049**	**10,838,390**	**10,316,968**	**10,416,186**	**5,250,269**	**16,447,947**	**13,834,077**	**11,825,609**	**12,488,720**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-8
Customer Count/Consumption - Monthly
Wastewater Operations

CUSTOMER COUNTS

Rate Group	Customer Class	RS Code	SVC Type Code	Mtr Sz	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Consolidated	School	316WWCM	WW	Flat	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Consolidated	Commercial	316WWRES	WW	Flat	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Consolidated	Residential	316WWRES	WW	Flat	1,594	1,594	1,590	1,589	1,585	1,588	1,601	1,602	1,601	1,599	1,595	1,598	1,596	1,596
Consolidated	Commercial	317WSCM	WS	5/8"	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Consolidated	Commercial	317WSCM	WS	5/8"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Pool	317WSCM	WS	1"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Pool	317WSCM	WS	5/8"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Consolidated	Residential	317WSRES	WS	5/8"	1,694	1,693	1,699	1,698	1,695	1,693	1,694	1,694	1,694	1,699	1,701	1,697	1,681	1,699
Tamiment	Availability	319WSAVL	WS	Flat	51	51	51	50	51	51	51	51	51	51	51	51	51	51
Tamiment	Commercial	319WSCOM	WS	5/8"	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Tamiment	Commercial	319WSCOM	WS	6"	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tamiment	Residential	319WSRES	WS	5/8"	494	494	492	492	492	493	493	493	492	495	494	493	489	494
					3,848	**3,847**	**3,847**	**3,844**	**3,838**	**3,840**	**3,854**	**3,855**	**3,853**	**3,859**	**3,856**	**3,854**	**3,832**	**3,855**

CONSUMPTION

Rate Group	Customer Class	RS Code	SVC Type Code	Mtr Sz	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023
Consolidated	Residential	316WWRES	WW	Flat	7,184,500	7,315,300	6,813,400	7,000,200	6,063,800	6,571,100	7,011,200	6,422,000	5,919,400	7,102,500	6,534,700	8,125,900	6,919,800	7,285,000
Consolidated	Commercial	317WWCBH	WW	5/8"	16,596	13,445	10,602	9,621	17,451	17,934	20,129	17,877	4,685	-	12,470	6,117	5,675	21,882
Consolidated	Pool	317WWPL	WW	1"	14,481	13,395	3,220	13	1	-	-	-	-	-	45,050	8,069	7,217	2,116
Consolidated	Pool	317WWPL	WW	5/8"	52,526	23,437	7,123	2,025	2,133	1,129	1,338	914	1,035	-	28,977	27,314	12,967	13,039
Consolidated	Residential	317WWRES	WW	5/8"	7,078,945	6,917,008	6,856,895	5,525,714	5,816,329	5,728,834	6,066,127	5,923,276	5,516,545	343,578	11,706,985	7,760,209	5,656,851	6,987,055
Tamiment	Commercial	319WWCM	WW	5/8"	122,100	28,100	25,600	14,200	13,800	15,600	16,900	2,400	80,800	21,500	28,700	27,100	75,700	89,300
Tamiment	Commercial	319WWCM	WW	6"	-	-	-	1,500	-	30,900	-	5,000	2,900	-	200	5,900	392,100	52,600
Tamiment	Residential	319WWRES	WW	3/4"	112,600	20,500	355,500	154,200	38,200	73,500	76,800	104,400	194,300	140,800	252,000	54,000	278,200	69,100
Tamiment	Residential	319WWRES	WW	5/8"	222,400	1,942,000	1,820,100	981,800	965,300	1,020,400	759,450	984,900	1,351,800	1,384,400	1,111,000	986,300	1,171,600	1,187,700
					14,804,148	**16,273,185**	**15,892,440**	**13,689,273**	**12,917,014**	**13,459,397**	**13,951,944**	**13,460,767**	**13,071,465**	**8,992,778**	**19,720,082**	**17,000,909**	**14,520,110**	**15,707,792**

II. OPERATING REVENUES

9. Provide by customer classification for the historic test year and for the 2 prior years the number of customers and consumption, and projected number of customers and consumption for the 2 subsequent years.

Response: Please refer to Exhibit D II-9.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-9
Customer/Consumption
Water Operations

Rate Group	Customer Class	CIS Div	RS Code	SVC Type Code	Mtr Sz	Year-Ending 7/30/2021 Customers	Year-Ending 7/31/2022 Customers	Year-Ending 7/31/2023 Customers	Year-Ending 7/31/2024 Customers	Year-Ending 7/31/2025 Customers	Year-Ending 7/31/2021 Gallonage	Year-Ending 7/31/2022 Gallonage	Year-Ending 7/31/2023 Gallonage	Year-Ending 7/31/2024 Gallonage	Year-Ending 7/31/2025 Gallonage
Consolidated	Fire Protection	315	315FIRE	W	(blank)	1	1	1	1	1	-	-	-	-	-
Consolidated	Commercial	315	315WCOM	W	1"	3	3	3	3	3	48,000	45,000	47,000	44,941	42,972
Consolidated	Commercial	315	315WCOM	W	2"	2	2	2	2	2	1,024,000	601,000	626,000	598,574	572,351
Consolidated	Commercial	315	315WCOM	W	5/8"	17	17	18	18	18	350,000	376,000	415,000	396,819	379,434
Consolidated	Commercial	315	315WCOM	W	(blank)	-	-	-	-	-	(3,054)	-	-	-	-
Consolidated	Residential	315	315WRES	W	1"	1	1	1	1	1	35,000	28,000	(5,000)	(4,781)	(4,571)
Consolidated	Residential	315	315WRES	W	1.5"	1	1	1	1	1	64,000	68,000	103,000	98,487	94,173
Consolidated	Residential	315	315WRES	W	2"	1	1	1	1	1	139,000	189,000	172,000	164,465	157,259
Consolidated	Residential	315	315WRES	W	5/8"	957	954	952	833	833	46,688,036	43,584,500	45,655,500	38,210,485	36,536,456
Consolidated	Low-Income	315	315WRLOW	W	5/8"	-	-	1	120	120	-	-	31,000	5,474,457	5,234,617
Consolidated	Residential	316	317WRES	W	5/8"	-	-	-	-	-	241,433	497,622	229,941	219,867	210,235
Consolidated	Residential	316	319WRES	W	5/8"	-	-	-	-	-	74,600	83,000	40,800	39,013	37,303
Consolidated	Availability	317	317WAV1	W	Flat	47	47	44	44	44	-	-	-	-	-
Consolidated	Commercial	317	317WCBH	W	5/8"	6	6	6	6	6	114,457	62,096	63,498	60,716	58,056
Consolidated	Pool	317	317WPL	W	1"	1	1	1	1	1	147,582	87,054	76,965	73,593	70,369
Consolidated	Pool	317	317WPL	W	5/8"	1	1	1	1	1	293,060	168,966	111,522	106,636	101,964
Consolidated	Pool	317	317WPL	W	Flat	-	-	-	-	-	(2)	-	-	-	-
Consolidated	Residential	317	317WRES	W	5/8"	1,702	1,694	1,681	1,485	1,485	81,949,620	78,460,558	73,206,108	61,066,887	58,391,503
Consolidated	Residential	317	317WRES	W	Flat	-	-	-	-	-	-	8,000	-	-	-
Consolidated	Residential	317	319WRES	W	3/4"	-	-	-	-	-	18,600	5,900	-	-	-
Consolidated	Residential	317	319WRES	W	5/8"	-	-	-	-	-	872,200	988,400	161,600	154,520	147,751
Consolidated	Residential	317	317WRLOW	W	5/8"	-	-	-	196	196	-	-	-	8,932,008	8,540,691
Tamiment	Residential	319	319WRLOW	W	5/8"	-	-	-	79	79	-	-	-	2,477,092	2,368,569
Tamiment	Availability	319	319WAV	W	Flat	53	51	51	51	51	-	-	-	-	-
Tamiment	Commercial	319	319WCOM	W	5/8"	3	3	3	3	3	234,000	592,500	350,400	335,049	320,370
Tamiment	Commercial	319	319WCOM	W	6"	1	1	1	1	1	-	-	438,500	419,289	400,920
Tamiment	Residential	319	319WRES	W	3/4"	-	-	-	-	-	1,848,200	2,208,800	1,725,300	1,649,713	1,577,438
Tamiment	Residential	319	319WRES	W	5/8"	500	494	489	410	410	15,185,300	16,560,000	14,569,200	11,453,820	10,952,020
						3,297	**3,278**	**3,257**	**3,257**	**3,257**	**149,324,032**	**144,614,396**	**138,018,334**	**131,971,652**	**126,189,880**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-9
Customer/Consumption
Wastewater Operations

Rate Group	Customer Class	CIS Div	RS Code	SVC Type Code	Mtr Sz	Year-Ending 7/30/2021 Customers-Historic	Year-Ending 7/31/2022 Customers-Historic	Year-Ending 7/31/2023 Customers-Historic	Year-Ending 7/31/2024 Customers-Projected	Year-Ending 7/31/2025 Customers-Projected	Year-Ending 7/31/2021 Gallonage-Historic	Year-Ending 7/31/2022 Gallonage-Historic	Year-Ending 7/31/2023 Gallonage-Historic	Year-Ending 7/31/2024 Gallonage-Projected	Year-Ending 7/31/2025 Gallonage-Projected
Consolidated	Residential	315	319WWRES	WW	5/8"	-	-	-	-	-	-	-	-	-	-
Consolidated	Residential	316	316WWRES	WW	(blank)	1,595	1,596	1,598	1,598	1,598	50,585,400	82,799,800	81,799,300	78,215,614	74,788,932
Consolidated	School	316	316WWSHL	WW	(blank)	2	2	2	2	2	-	-	-	-	-
Consolidated	Residential	316	317WWRES	WW	5/8"	-	-	-	-	-	241,433	497,622	229,941	219,867	210,235
Consolidated	Residential	316	319WWRES	WW	5/8"	-	-	-	-	-	74,600	83,000	40,800	39,013	37,303
Consolidated	Availability	317	317WWAV1	WW	Flat	-	-	-	-	-	-	-	-	-	-
Consolidated	Commercial	317	317WWCBH	WW	5/8"	5	5	5	5	5	116,018	83,380	136,006	130,047	124,350
Consolidated	Pool	317	317WWPL	WW	1"	1	1	1	1	1	147,582	87,054	76,965	73,593	70,369
Consolidated	Pool	317	317WWPL	WW	5/8"	1	1	1	1	1	272,166	150,988	108,392	103,643	99,103
Consolidated	Residential	317	317WWRES	WW	5/8"	1,702	1,694	1,681	1,681	1,681	82,041,938	78,597,070	73,588,410	70,364,449	67,281,732
Consolidated	Residential	317	319WWRES	WW	3/4"	-	-	-	-	-	18,600	5,900	-	-	-
Consolidated	Residential	317	319WWRES	WW	5/8"	-	-	-	-	-	872,200	988,400	161,600	154,520	147,751
Tamiment	Availability	319	319WWAV	WW	Flat	53	51	51	51	51	-	-	-	-	-
Tamiment	Commercial	319	319WWCM	WW	5/8"	3	3	3	3	3	234,000	592,500	350,400	335,049	320,370
Tamiment	Commercial	319	319WWCM	WW	6"	1	1	1	1	1	-	-	438,500	419,289	400,920
Tamiment	Commercial	319	319WWCM	WW	Flat	-	-	-	-	-	-	-	-	-	-
Tamiment	Residential	319	319WWRES	WW	3/4"	-	-	-	-	-	1,848,200	2,208,800	1,737,800	1,661,666	1,588,867
Tamiment	Residential	319	319WWRES	WW	5/8"	500	494	489	489	489	15,185,300	16,560,000	14,281,150	13,655,483	13,057,226
						3,863	**3,848**	**3,832**	**3,832**	**3,832**	**151,637,437**	**182,654,514**	**172,949,264**	**165,372,233**	**158,127,157**
											(See Note)				

Note: **Gallonage for "Consolidated/Residential/316/316WWRES/WW/(blank)" only reflects the period from 1/1/2021 - 7/31/2021**

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.

Response: The Company has no private fire service 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.

Response: The Company has no private fire service customers.

II. OPERATING REVENUES

11. Provide a detailed schedule of sales for resale revenues for the historic test year and 2 preceding years showing revenues and units sold by customer.

Response: The Company has no sale for resale service customers.

II. OPERATING REVENUES

12. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest customers at current rates. Provide the historic and future test year consumption priced at proposed rates.

Response: Please refer to Exhibit D II-12.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-12
10 Largest Customers
Water Operations

	7/31/2021	7/31/2021	7/31/2022	7/31/2022	7/31/2023	7/31/2023	7/31/2024	7/31/2024	7/31/2025	7/31/2025
Account	Historic Consumption	Historic Billing	Historic Consumption	Historic Billing	Historic Consumption	Historic Billing	Proposed Consumption	Proposed Billing	Proposed Consumption	Proposed Billing
8753500000	-	23,952	-	31,037	-	47,361	-	36,115	-	36,115
5430090617	3,325,500	32,812	4,405,900	45,164	2,655,600	44,668	2,539,256	57,643	2,428,010	55,130
4431773455	958,000	10,514	540,000	7,430	517,000	8,245	494,350	12,447	472,692	11,957
3278277630	-	16,843	-	20,805	-	25,423	-	120,384	-	120,384
8979246544	139,000	2,914	195,000	3,778	173,000	3,845	165,421	5,016	158,174	4,852
3908600000	311,000	3,093	234,000	2,680	302,000	4,045	288,769	6,804	276,118	6,518
7578610000	66,000	2,218	73,000	2,443	117,000	3,126	111,874	3,806	106,973	3,696
4571553188	194,400	3,907	150,700	4,039	252,800	5,936	241,725	5,741	231,135	5,502
1867873386	151,000	1,608	230,000	2,382	269,000	3,682	257,215	6,091	245,946	5,837
4398271273	186,000	1,933	257,000	2,657	216,000	2,992	206,537	4,946	197,488	4,742

Community Utilities of Pennsylvania Inc.
Response to Exhibit D II-12
10 Largest Customers
Wastewater Operations

	7/31/2021	7/31/2021	7/31/2022	7/31/2022	7/31/2023	7/31/2023	7/31/2024	7/31/2024	7/31/2025	7/31/2025
Account	Historic Consumption	Historic Billing	Historic Consumption	Historic Billing	Historic Consumption	Historic Billing	Proposed Consumption	Proposed Billing	Proposed Consumption	Proposed Billing
5430090617	3,325,500	67,195	4,405,900	73,687	2,655,600	58,143	2,539,256	46,072	2,428,010	44,081
3278277630	-	20,152	-	35,906	-	55,370	-	59,928	-	59,928
5695500000	-	8,825	-	11,835	-	11,758	-	9,884	-	9,884
3795500000	-	7,975	-	10,034	-	10,144	-	8,981	-	8,981
3365294368	74,200	1,313	60,900	965	429,700	6,051	410,875	7,974	392,874	7,652
0992767606	59,200	2,772	441,800	7,895	114,200	1,888	109,197	2,574	104,413	2,489
4571553188	194,400	6,587	150,700	4,636	252,800	4,353	241,725	4,947	231,135	4,757
8571117149	164,600	2,554	216,600	2,774	155,700	2,427	148,879	3,285	142,356	3,168
7693318115	69,000	1,241	28,400	678	236,700	3,597	226,330	4,671	216,414	4,494
0088789788	114,600	1,867	152,000	2,041	136,800	2,127	130,807	2,961	125,076	2,859

II. OPERATING REVENUES

13. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest sales for resale customers if such sales are not included in sales to the ten largest customers requested in Part II.12.

Response: The Company has no sale for resale service customers.

III. OPERATING EXPENSE

1. Prepare a summary of operating expenses by operating expense account for the historic test year and the 2 years preceding the test year.

Response: Please refer to Exhibit D III-1.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-1
Comparative Operating Expenses
Water

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
511001	Purchased Services-Water	263,015.70	275,057.70	270,582.33
511003	Purchased Services-Gas	27.98	-	-
512001	Shop Supplies and Tools	2,877.26	5,735.77	5,597.22
512002	Repairs and Maintenance	13,372.17	37,755.66	38,008.57
512003	Main Breaks	58,970.00	16,900.00	24,218.36
512005	Valve Repair	-	3,707.74	-
512006	Manhole Maint	-	-	-
512008	Maintenance Electric Equip Repair	-	958.75	4,189.75
512009	Permits	5,197.15	25,277.00	11,949.99
512010	Sewer Rodding	-	-	-
512011	Sewer Sludge Hauling	-	-	-
512012	Deferred Maintenance Expense	8,652.57	20,139.93	27,859.44
512013	Excavation Restoration	12,682.93	2,969.15	9,474.86
512014	Communication Expense	7,850.01	2,451.27	-
512015	Equipment Rental	-	1,179.00	-
512016	Uniforms	965.59	731.98	2,226.98
512017	Weather/Hurricane/Fuel	2,246.30	8,247.64	1,417.96
512018	Safety Supplies/Expense	8,407.00	15,381.56	6,962.27
512021	Landscaping	10,332.36	284.09	9,624.51
512022	Other Contracted Workers	-	-	-
512023	Pump Station R&M	-	-	-
512900	Other Plant and System Maintenance	54,145.24	45,646.18	49,431.10
513002	Meter Supplies	1,370.48	2,491.84	4,462.17
513003	Pipe, Plate, Gasket	60.75	3.65	588.87
513008	Electrical Equip	32.68	647.64	775.00
513009	Lighting Supplies	-	-	91.75
513010	Plant Air System	-	-	-
513900	Other Materials and Supplies	10,022.26	10,348.54	11,522.94
514001	Chlorine	7,703.59	25,453.63	28,475.86
514002	Odor Control Chemicals	-	-	-
514900	Other Chemicals	7,678.11	8,825.98	9,809.80
515001	Laboratory Testing	8,808.02	138.00	-
515002	Test - Water/Sewer	21,521.97	23,291.56	35,561.12
515003	Test - Equipment/Chemical	1,427.28	1,111.73	3,947.87
515004	Test - Safe Drinking Water Act	658.01	-	-
516001	Service - Meter Reading	6,782.55	7,900.16	8,036.11
517001	Utility-Electric Power	49,569.12	31,663.19	39,569.14
521010	Salaries and Wages	394,946.01	352,523.28	421,926.03
521020	Salaries and Wages - Accrued	(1,272.31)	(4,300.83)	0.36
521040	Overtime	67,397.53	84,321.26	98,208.17
521060	Incentive Bonus	565.57	460.11	9,199.97
521070	EIP Bonus	9,423.30	19,310.51	11,105.02
521080	Bonus Other	3,238.49	2,336.42	5,987.70
522001	Capitalized Time	(8,647.18)	(8,686.53)	(26,207.40)
531001	401K Profit Sharing	15,545.02	13,671.65	16,341.81
531002	401K Match	15,519.16	15,557.34	15,485.23
532001	Health Admin and Stop Loss	10,583.99	9,506.13	10,944.69
532002	Dental	2,756.52	2,469.49	2,475.99
532005	Employee Insurance Deductions	(17,048.42)	(16,201.12)	(17,289.92)
532006	Health Insurance Claims	61,724.16	64,190.35	60,637.88
532008	Health Insurance	(0.00)	-	-
532009	Workers Compensation Insurance (WCB)	4,421.68	3,790.26	5,841.95

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-1
Comparative Operating Expenses
Water

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
532012	Term Life Insurance	5,047.30	4,699.20	4,866.78
532013	Term Life Insurance Opt	(1,004.09)	(996.62)	(782.81)
532014	Depend Life Insurance Opt	(0.00)	-	-
532016	Education / Tuition	33.80	-	-
532900	Other Employee Benefits	476.95	1,103.59	1,846.56
540100	Consulting	4.07	-	-
540200	Accounting and Audit	(1,130.41)	-	-
540300	Recruitment	-	181.47	-
540400	Legal	7,149.73	23,562.85	21,988.53
540500	Payroll	333.31	-	0.09
540600	Tax	1,184.09	-	-
540700	Engineering	11,473.60	11,671.80	17,429.75
540800	Temporary Labor	1,150.30	-	-
541100	Management Fee	(0.00)	-	-
541200	Contractor Outside Services	3,118.56	-	-
541300	Employee Finder Fees	198.86	-	34.14
549000	Other Outside Services	10,878.88	9,213.28	12,133.55
550200	Computer Repair and Maintenance	9,620.99	-	-
550300	Computer Supplies	299.76	5.31	-
550400	Internet Services	1,031.96	341.28	474.07
550600	Computer Licensing	1,320.37	-	-
550700	Software	666.52	-	-
559900	Other Computer/IT Expenses	629.67	568.85	782.28
560100	General Liability Insurance	16,293.71	14,978.85	17,157.68
560200	Property Insurance	6,560.75	28,065.84	34,651.15
560300	Vehicle Insurance	5,697.78	6,269.49	7,236.13
560400	Uninsured Losses	1,175.33	113.15	141.33
560500	Other Insurance	3,517.24	9,641.89	11,951.16
571100	Building Rent	5,374.45	2,614.41	2,591.65
581100	Office Supplies	1,039.86	1,066.47	1,275.36
581200	Kitchen Supplies	1,501.24	16.07	31.16
581300	Cleaning Supplies	126.60	628.71	104.97
582100	Office Equipment	490.63	246.50	725.85
583100	Office Printing/Blueprints	(2.90)	-	-
583200	Office Publications/Subscriptions	-	-	-
583300	Artwork, Display and Banner	-	-	-
583400	Office Shipping Charges/Postage/Courier	1,505.56	1,232.60	1,224.32
584100	Office Electric	976.01	1,593.04	2,535.25
584200	Office Gas/Heat	2.68	-	1,339.01
584300	Office Water	2.26	-	42.26
584900	Office Other Utilities	0.43	-	-
585100	Office Garbage Disposal/Removal	1,260.97	2,662.35	3,086.15
585200	Office Landscape/Mowing	7,878.34	-	74.99
585300	Office Snow Removal	-	-	1,050.00
585400	Office Security/Alarm System	(0.00)	-	-
585500	Office Cleaning Services	1,534.58	-	-
585900	Other Office Maintenance	2,529.45	122.46	1,118.44
586100	Landline/Telephone/Fax	6,459.47	2,600.08	2.75
586200	Cellular/Mobile Phones	5.98	5,424.65	10,148.84
587100	Holiday Events/Picnics	268.48	-	455.22
587200	Meals and Entertainment	-	-	-
587300	Meals and Entertainment - 50% Tax Deductible	14.60	-	-

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-1
Comparative Operating Expenses
Water

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
587500	Answering Service	480.41	382.63	432.33
587900	Other Office Expenses	316.59	13.79	205.47
591000	Accommodation/Hotel/Lodging	1,655.96	1,066.13	1,469.39
592000	Airfare	129.32	631.00	484.36
593000	Transportation excl. Airfare	118.98	945.84	890.43
594000	Travel - Meals and Entertainment	188.75	(213.53)	-
595000	Travel - Meals and Entertainment - 50% Tax Deductible	465.20	1,632.24	1,864.69
599900	Other Travel	315.63	337.33	261.71
601000	Vehicle Leasing	-	-	-
602000	Vehicle Fuel	11,673.20	16,769.79	16,310.77
603000	Vehicle Repairs and Maintenance	10,451.46	10,370.50	11,432.08
604000	Vehicle Registration/Licensing Fees	638.41	648.84	687.07
609000	Vehicle - Other Costs	3,921.50	5,008.54	2,497.69
611100	Rate Case Amortization	26,147.40	34,691.84	43,264.02
612100	Regulatory Fees	-	-	-
612300	Misc Rate Case Expense	-	34,464.60	-
621100	Advertising	(0.00)	-	-
622100	Bank Service Charges	1,120.49	-	-
622200	Bank Charges - Merchant	-	-	-
624100	License Fees	(16.34)	230.12	658.72
625100	Penalties and Fines	-	-	-
626100	Education and Training	833.06	406.16	1,872.35
627100	Bad Debt Expense	(32,199.30)	77,768.52	86,966.93
627200	Bad Debt Collection Expense	28.22	-	-
627300	Uncollectible Accounts Accrual	156,863.00	(29,548.00)	79,086.56
628300	Billing Postage	(45.22)	-	-
628400	Customer Service Printing	12,146.16	10,817.93	21,090.79
629100	Memberships and Dues	2,322.97	3,857.19	4,497.91
629500	Credit Card Expense Clearing	1,386.84	676.61	4,114.43
629600	Credit Card/Cash Expense - Unallocated	20.09	-	-
629900	Other Misc Expense	2,021.93	2,378.45	248.80

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-1
Comparative Operating Expenses
Wastewater

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
511001	Purchased Services-Water	-	19.09	12.25
511003	Purchased Services-Gas	33.52	-	-
512001	Shop Supplies and Tools	11,453.69	6,143.90	12,138.19
512002	Repairs and Maintenance	46,758.42	36,015.79	6,242.56
512003	Main Breaks	7,800.00	-	-
512005	Valve Repair	-	-	-
512006	Manhole Maint	1,227.60	1,520.63	575.00
512008	Maintenance Electric Equip Repair	15,048.79	-	1,955.00
512009	Permits	2,837.65	4,278.00	3,864.71
512010	Sewer Rodding	3,127.50	8,117.38	29,607.44
512011	Sewer Sludge Hauling	356,094.58	413,035.59	323,407.51
512012	Deferred Maintenance Expense	32,122.82	47,345.07	56,617.07
512013	Excavation Restoration	2,357.51	-	-
512014	Communication Expense	9,192.25	3,597.80	-
512015	Equipment Rental	58,938.78	3,190.60	-
512016	Uniforms	2,079.27	2,612.59	2,602.68
512017	Weather/Hurricane/Fuel	15,821.15	87,231.99	52,509.47
512018	Safety Supplies/Expense	5,096.52	13,003.46	7,834.76
512021	Landscaping	4,421.91	1,724.33	1,681.12
512022	Other Contracted Workers	1,657.50	2,177.50	-
512023	Pump Station R&M	1,850.00	2,475.00	1,980.00
512900	Other Plant and System Maintenance	33,456.73	48,062.91	15,169.06
513002	Meter Supplies	-	-	-
513003	Pipe, Plate, Gasket	-	-	706.34
513008	Electrical Equip	2,127.41	3,433.75	215.71
513009	Lighting Supplies	859.00	-	543.91
513010	Plant Air System	180.00	660.00	4,369.65
513900	Other Materials and Supplies	17,278.18	8,424.22	15,115.73
514001	Chlorine	17,975.68	7,982.25	8,819.59
514002	Odor Control Chemicals	5,433.82	110.26	-
514900	Other Chemicals	155,293.62	163,982.84	179,492.96
515001	Laboratory Testing	6,960.63	22.07	-
515002	Test - Water/Sewer	45,657.19	56,283.65	73,369.59
515003	Test - Equipment/Chemical	4,961.82	5,278.89	15,982.84
515004	Test - Safe Drinking Water Act	-	533.68	-
516001	Service - Meter Reading	-	-	2,923.50
517001	Utility-Electric Power	209,817.87	227,262.30	227,308.11
521010	Salaries and Wages	414,699.51	376,460.08	424,790.93
521020	Salaries and Wages - Accrued	(1,846.91)	(4,214.45)	(1.14)
521040	Overtime	75,036.57	85,954.76	133,180.06
521060	Incentive Bonus	665.86	366.58	11,015.85
521070	EIP Bonus	11,143.51	23,119.82	13,316.94
521080	Bonus Other	285.11	2,130.23	3,863.88
522001	Capitalized Time	(7,542.00)	(12,340.76)	(31,507.94)
531001	401K Profit Sharing	16,730.42	14,374.93	17,197.85
531002	401K Match	13,097.77	12,957.88	14,948.20
532001	Health Admin and Stop Loss	12,528.63	11,395.01	12,883.00
532002	Dental	3,265.46	2,960.65	2,968.52
532005	Employee Insurance Deductions	(20,176.79)	(19,422.36)	(20,728.90)
532006	Health Insurance Claims	73,209.05	76,952.52	72,702.30
532008	Health Insurance	-	-	-
532009	Workers Compensation Insurance (WCB)	5,211.80	4,544.38	7,004.58

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-1
Comparative Operating Expenses
Wastewater

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
532012	Term Life Insurance	5,988.95	5,633.52	5,834.87
532013	Term Life Insurance Opt	(1,189.24)	(1,194.81)	(938.38)
532014	Depend Life Insurance Opt	(0.00)	-	-
532016	Education / Tuition	40.02	-	-
532900	Other Employee Benefits	564.82	1,323.50	2,214.16
540100	Consulting	3,492.27	1,940.00	-
540200	Accounting and Audit	(1,361.39)	-	-
540300	Recruitment	-	217.53	-
540400	Legal	8,515.81	28,268.08	26,350.21
540500	Payroll	389.70	-	(0.09)
540600	Tax	1,385.40	-	-
540700	Engineering	13,307.49	22,038.33	11,801.00
540800	Temporary Labor	1,348.30	-	-
541100	Management Fee	0.00	-	-
541200	Contractor Outside Services	3,635.49	-	-
541300	Employee Finder Fees	228.89	-	40.86
549000	Other Outside Services	12,310.31	18,102.31	14,637.75
550200	Computer Repair and Maintenance	11,361.76	-	-
550300	Computer Supplies	1,219.67	202.26	(0.00)
550400	Internet Services	1,207.66	409.22	568.35
550600	Computer Licensing	1,550.28	-	-
550700	Software	780.27	-	-
559900	Other Computer/IT Expenses	725.83	681.15	-
560100	General Liability Insurance	19,243.16	17,954.97	20,570.40
560200	Property Insurance	7,857.68	33,648.02	41,542.48
560300	Vehicle Insurance	6,755.58	7,515.84	8,675.52
560400	Uninsured Losses	1,407.37	135.63	169.51
560500	Other Insurance	4,179.27	10,410.09	14,326.52
571100	Building Rent	6,328.67	3,134.27	3,107.02
581100	Office Supplies	2,960.18	1,406.84	1,750.16
581200	Kitchen Supplies	1,508.09	386.66	559.10
581300	Cleaning Supplies	138.19	671.16	733.80
582100	Office Equipment	460.36	339.18	399.58
583100	Office Printing/Blueprints	144.92	-	-
583200	Office Publications/Subscriptions	-	-	-
583300	Artwork, Display and Banner	-	-	-
583400	Office Shipping Charges/Postage/Courier	719.58	676.39	645.52
584100	Office Electric	56.46	-	-
584200	Office Gas/Heat	5,668.41	4,370.71	2,581.98
584300	Office Water	232.98	473.25	491.84
584900	Office Other Utilities	0.50	-	-
585100	Office Garbage Disposal/Removal	9,280.28	9,298.46	9,253.08
585200	Office Landscape/Mowing	14,686.21	4,475.00	2,280.00
585300	Office Snow Removal	-	-	2,800.00
585400	Office Security/Alarm System	-	625.50	-
585500	Office Cleaning Services	-	-	-
585900	Other Office Maintenance	2,423.30	-	-
586100	Landline/Telephone/Fax	6,473.93	1,282.76	1,508.88
586200	Cellular/Mobile Phones	6.98	6,498.09	12,164.69
587100	Holiday Events/Picnics	317.86	-	544.78
587200	Meals and Entertainment	(0.00)	-	-
587300	Meals and Entertainment - 50% Tax Deductible	31.33	-	-

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-1
Comparative Operating Expenses
Wastewater

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
587500	Answering Service	568.58	458.73	518.31
587900	Other Office Expenses	585.51	16.48	246.46
591000	Accommodation/Hotel/Lodging	1,499.47	2,167.95	1,943.99
592000	Airfare	154.78	756.08	581.03
593000	Transportation excl. Airfare	78.04	761.15	978.36
594000	Travel - Meals and Entertainment	155.02	(146.22)	-
595000	Travel - Meals and Entertainment - 50% Tax Deductible	475.51	1,938.58	1,888.96
599900	Other Travel	358.92	479.40	322.17
601000	Vehicle Leasing	(0.00)	-	-
602000	Vehicle Fuel	13,856.51	20,107.90	19,554.78
603000	Vehicle Repairs and Maintenance	12,488.97	12,431.72	13,914.67
604000	Vehicle Registration/Licensing Fees	757.83	778.37	824.16
609000	Vehicle - Other Costs	4,638.35	3,865.11	7,599.73
611100	Rate Case Amortization	31,359.84	41,628.16	51,868.78
612100	Regulatory Fees	-	-	-
612300	Misc Rate Case Expense	-	41,300.43	-
621100	Advertising	(0.00)	-	-
622100	Bank Service Charges	1,306.84	-	-
622200	Bank Charges - Merchant	-	8.74	-
624100	License Fees	(19.67)	2,213.80	1,303.15
625100	Penalties and Fines	31,000.00	21,500.00	11,500.00
626100	Education and Training	2,538.05	790.15	1,278.80
627100	Bad Debt Expense	(38,965.01)	(878.51)	(7,959.18)
627200	Bad Debt Collection Expense	33.19	-	-
627300	Uncollectible Accounts Accrual	11,273.00	11,449.00	9,741.44
628300	Billing Postage	18.33	-	-
628400	Customer Service Printing	10,824.02	10,026.53	17,471.60
629100	Memberships and Dues	3,457.18	2,520.30	3,179.91
629500	Credit Card Expense Clearing	1,640.27	814.08	4,937.43
629600	Credit Card/Cash Expense - Unallocated	22.35	-	-
629900	Other Misc Expense	3,835.69	1,311.76	340.54

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.

Response: Please refer to Schedule B of the Company's rate case filing schedules.

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.

Response: The Company has no extraordinary property losses.

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.

Response: Please refer to Exhibit D III-4. Additional support is available upon request.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-4
Rate Case Amortization Expense
Water

Account	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
611100	Rate Case Amortization	43,264.02	-	43,264.02		43,264.02	8,641.50	51,905.52

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-4
Rate Case Amortization Expense
Wastewater

Account	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
611100	Rate Case Amortization	51,868.78	-	51,868.78		51,868.78	10,384.02	62,252.80

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-4
Current Rate Case Expense
Water & Wastewater

Line No.	Description		Amount
1	**Legal Fees**		
2	Hours		719
3	Blended Rate	$	262.50
4	**Subtotal (L2*L3)**	**$**	**188,842.50**
5	**Customer Notices:**		
6	**Postage**		
7	# of Customer		7,188
8	Postage price per customer	$	0.49
9	**Subtotal (L7*L8)**	**$**	**3,521.92**
10	**Stock**		
11	# of Customer		7,188
12	Stock price per customer	$	0.85
13	**Subtotal (L11*L12)**	**$**	**6,109.46**
14	Travel/Publications/Misc	$	10,000.00
15	**Return on Equity Expert**		
16	Prefiling	$	15,000.00
17	Hours		205
18	Blended Rate		191
19	**Subtotal L16+(L17*L18)**	**$**	**54,001.07**
20	**Cost of Service Study and Rate Design Expert**	$	55,000.00
21	**Lead-Lag Study**	$	25,000.00
22	**Total Cost of Current Case**	**$**	**342,474.96**
23	**Unamortized Rate Case Expense as of 6/30/2025**		-
24	**Total Rate Case Expense**	**$**	**342,474.96**
25	**Amortized Years**		3
26	**Annual Amortization (L23/L24)**	**$**	**114,158.32**
27	**Rate Case Expense Allocation**		
28	Water (L23*45.47%)		155,717
29	Sewer (L23*55.53%)		186,758
30	**Annual Amortization Expense**		
31	Water (L25*45.47%)		51,906
32	Sewer (L25*55.53%)		62,253

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DIII-4
Prior Rate Case Expense
Water & Wastewater

Category	Project Name	Project Number	Expenditure Item Date	Task Number	Supplier Name	Cost
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-05-12	12	Publication for Westgate Rate Change	$ 193.00
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-05-12	12	Pike County Dispatch, Inc.	$ 545.00
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-05-18	12	POCONO RECORD	$ 109.88
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-06-09	12	UIP Publication for rate case 6/10/21	$ 159.14
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-06-30	12		$ 151.37
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-07-03	12	Pike County Dispatch, Inc.	$ 545.00
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-07-08	12	Public Notice for rate case -Westgate	$ 196.95
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-08-01	12	POCONO RECORD	$ 113.56
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-04-23	12	INFOSEND INC.	$ 2,747.92
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-06-11	12	INFOSEND INC.	$ 2,808.62
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-02-18	12	INFOSEND INC.	$ 79.70
Customer/Public Notices	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-03-04	12	INFOSEND INC.	$ 116.78
External Consultant	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-08-10	12	RONALD F. WEIGEL	$ 2,060.00
External Consultant	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-11-01	12	RONALD F. WEIGEL	$ 1,000.00
External Consultant	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-02-02	9	RONALD F. WEIGEL	$ 1,000.00
External Consultant	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-02-25	12	RONALD F. WEIGEL	$ 1,000.00
External Consultant	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-02-25	12	RONALD F. WEIGEL	$ 1,000.00
External Consultant - COS Study	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-09-06	9	BAKER TILLY MUNICIPAL ADVISORS, LLC.	$ 27,955.00
External Consultant - ROE Expert	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-11-17	12	SCOTTMADDEN INC.	$ 1,190.00
External Consultant - ROE Expert	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-11-17	12	SCOTTMADDEN INC.	$ 6,852.50
External Consultant - ROE Expert	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-11-17	12	SCOTTMADDEN INC.	$ 32,035.00
External Consultant - ROE Expert	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-02-21	9	SCOTTMADDEN INC.	$ 20,000.00
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2020-12-09	9	HAWKE MCKEON & SNISCAK LLP.	$ 1,940.00
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-03-31	9	HAWKE MCKEON & SNISCAK LLP.	$ 605.00
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-04-30	9	HAWKE MCKEON & SNISCAK LLP.	$ 657.50
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-05-31	9	HAWKE MCKEON & SNISCAK LLP.	$ 4,010.00
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-06-30	9	HAWKE MCKEON & SNISCAK LLP.	$ 19,932.50
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-07-31	9	HAWKE MCKEON & SNISCAK LLP.	$ 24,140.00
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-08-30	9	HAWKE MCKEON & SNISCAK LLP.	$ 5,780.75
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-09-30	9	HAWKE MCKEON & SNISCAK LLP.	$ 34,088.71
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-06-11	9	HAWKE MCKEON & SNISCAK LLP.	$ 1,707.50
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-06-11	9	HAWKE MCKEON & SNISCAK LLP.	$ 359.16
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-06-11	9	HAWKE MCKEON & SNISCAK LLP.	$ 22,606.28
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-06-11	9	HAWKE MCKEON & SNISCAK LLP.	$ 23,770.23
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-06-11	9	HAWKE MCKEON & SNISCAK LLP.	$ 5,615.00
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2022-06-11	9	HAWKE MCKEON & SNISCAK LLP.	$ 35,698.89
Legal Fees	Pennsylvania - 2021 CUPA RATE CASE	2020177	2021-01-29	9	HAWKE MCKEON & SNISCAK LLP.	$ 2,627.50
Total						**$ 285,398.44**

III. OPERATING EXPENSE

5. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and nonunion 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.

Response: Please refer to Exhibit D III-5a.

b. Date, percentage increase and annual amount of each general payroll increase during the historic test year and future test year.

Response: Please refer to Exhibit D III-5b & c. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

c. Dates and annual amounts of merit increases or management salary adjustments.

Response: Please refer to Exhibit D III-5b & c. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

d. Total annual payroll increases in the historic and future test years.

Response: Please refer to Exhibit D III-5d & e.

e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data by categories of expenses.

Response: Please refer to Exhibit D III-5d & e.

f. Detailed list of employee benefits and cost thereof for union and nonunion personnel. Specific benefits for executives and officers should be included, and costs thereof.

Response: Please refer to Exhibit D III-5f. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

g. Support the annualized pension cost figures by providing the following:

(i) State whether these figures include any unfunded pension costs. Explain.

Response: Not applicable. The Company does not offer a pension program.

(ii) Provide latest actuarial study used for determining pension accrual rates.

Response: Not applicable. The Company does not offer a pension program.

h. Submit a schedule showing any deferred income and consultant fee, paid to both corporate officers and employees, in historic and future test years.

Response: No deferred income or consultant fees were paid to officers or employees.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-5a
Actual Payroll Expense - Test Year
Water

Acct	Description	Year Ending 7/31/2023
521010	Salaries and Wages	421,926.03
521020	Salaries and Wages - Accrued	0.36
521040	Overtime	98,208.17
521060	Incentive Bonus	9,199.97
521070	EIP Bonus	11,105.02
521080	Bonus Other	5,987.70

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-5a
Actual Payroll Expense - Test Year
Wastewater

Acct	Description	Year Ending 7/31/2023
521010	Salaries and Wages	424,790.93
521020	Salaries and Wages - Accrued	(1.14)
521040	Overtime	133,180.06
521060	Incentive Bonus	11,015.85
521070	EIP Bonus	13,316.94
521080	Bonus Other	3,863.88

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D III-5b and c

Filed Confidential

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-5d & e
Annual Payroll Increases
Water

Acct	Description	Year Ending 7/31/2023	Change	Year Ending 7/31/2024	Change	Year Ending 7/31/2025
521010	Salaries and Wages	421,926	(23,343)	398,583	18,383	416,966
521020	Salaries and Wages - Accrued	0	-	0	-	0
521040	Overtime	98,208	(6,374)	91,834	2,749	94,583
521060	Incentive Bonus	9,200	-	9,200	-	9,200
521070	EIP Bonus	11,105	(3,352)	7,753	233	7,986
521080	Bonus Other	5,988	-	5,988	-	5,988

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-5d & e
Annual Payroll Increases
Wastewater

Acct	Description	Year Ending 7/31/2023	Change	Year Ending 7/31/2024	Change	Year Ending 7/31/2025
521010	Salaries and Wages	424,791	53,249	478,040	22,047	500,087
521020	Salaries and Wages - Accrued	(1)		(1)	-	(1)
521040	Overtime	133,180	(23,039)	110,141	3,297	113,438
521060	Incentive Bonus	11,016		11,016	-	11,016
521070	EIP Bonus	13,317	(4,018)	9,299	279	9,578
521080	Bonus Other	3,864		3,864	-	3,864

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D III-5f

Filed Confidential

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:

Response: Please refer to Exhibit D III-6.

a. Supply a copy of contracts, if applicable.

Response: Please refer to Exhibit D III-6a.

b. Explain the nature of the services provided.

Response: Please refer to Exhibit D III-6b.

c. Explain the basis on which charges are made.

Response: Please refer to Exhibit D III-6c.

d. If charges are allocated, identify allocation factors used.

Response: Please refer to Exhibit D III-6d.

e. Supply the components and amounts comprising the expense in this account.

Response: Please refer to Exhibit D III-6f.

f. Provide details of initial source of charge and reason thereof.

Response: Please refer to Exhibit D III-6f.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6
Affiliate Charges
Water Operations

Acct	Description	Year Ending 7/31/2025	Year Ending 7/31/2024	Year Ending 7/31/2023	Year Ending 7/31/2022
691000	Corporate Allocation	314,549.82	308,503.45	284,404.61	293,037.98
692000	Regional Allocation	37,905.03	36,551.73	33,665.68	34,164.98

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6
Affiliate Charges
Wastewater Operations

Acct	Description	Year Ending 7/31/2025	Year Ending 7/31/2024	Year Ending 7/31/2023	Year Ending 7/31/2022
691000	Corporate Allocation	377,292.82	370,040.39	341,002.49	351,238.50
692000	Regional Allocation	45,465.91	43,842.67	40,363.90	40,956.24

AGREEMENT

This Agreement dated November 20, 2019, is between Water Service Corporation, a Delaware corporation (hereinafter called the "Service Company") and Community Utilities of Pennsylvania Inc., a Pennsylvania corporation (hereinafter called the "Operating Company").

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Corix Regulated Utilities (US) Inc. (formerly known as Utilities, Inc.), an Illinois corporation (hereinafter called the "Parent"); and,

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer systems and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliate water and/or sewer companies (hereinafter referred to collectively as the "Operating Companies"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered by the Service Company (directly or through use of support services as needed) at cost and without markup to the Operating Company;

NOW, THEREFORE, in consideration of the promises and mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

A. EXECUTIVE: The Service Company shall provide executive officer and director assistance, including but not limited to that of Presidents, Vice Presidents, Treasurers and Chief Financial and other Chief Officers who will assist and advise the Operating Company in respect to corporate, financial, risk management, strategy, operating, engineering, organization, tax, audit, governance, regulatory and other issues. They will keep themselves informed with respect to the operations, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such executive assistance will include visiting the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.
B. ENGINEERING: The Service Company may supply engineering services as requested by the Operating Company in areas including design, construction and management of the Operating Company.
C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all usual operating functions, including pumping, treatment, and distribution as well

as maintenance of equipment and facilities. These responsibilities will include testing and record keeping for compliance with all state and local regulatory agency requirements.

D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, agency annual reports and similar agency support and filings. Periodic analysis will be made for purposes of planning and measurement of efficiency.

E. CENTRALIZED CASH MANAGEMENT SERVICES: The Service Company may provide a centralized cash management system whereby cash receipts and payments are managed by one single central body, WSC, on behalf of all of the Operating Companies. Under this Centralized Cash Management Service bank accounts could be in the name of, and maintained by, the Service Company. Cash transactions would be recorded on the Service Company's books with a corresponding offset on the Operating Company's books. Balancing entries would be recorded in the intercompany accounts of each entity. The Service Company's provision of centralized cash management would offer more efficiently handled cash, increased visibility and control, simplified bank account structure, and reduced overall bank transaction costs and may provide access to financing or funds for capital projects as well as acquisitions.

F. LEGAL: The Service Company will employ general counsel and supporting in house counsel as necessary to advise and assist in the performance of the services herein provided for and to aid the Operating Company in all matters where such assistance may be necessary and/or desired.

G. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

H. CONSTRUCTION: The Service Company may perform directly or may provide supervising services in construction including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.

I. CONTINUING IMPROVEMENT: The Service Company shall provide for continuing improvement of services to the Operating Company which shall include but not be limited to business transformation services including but not limited to software maintenance and upgrades, and other activities related to and that may improve upon efficiency, reliability, or general provision of service to the Operating Company and ultimately improvement of service to the customers of the Operating Company.

J. IT: The Service Company shall provide day-to-day IT services such as general system operations and maintenance, software maintenance, workstation acquisition support and certain network administration, as well as design, implementation, and replacement of enterprise resource planning, oversight of cybersecurity programs, data storage and management, communication networks and development of IT equipment strategies. The Service Company shall provide services to Operating Company to prepare and properly implement enterprise policies relevant to IT. The Service Company shall provide services to the Operating Company to conduct security analyses, monitor and investigate security alerts, conduct security awareness training, and continuously work to improve security in the environment including identifying and implementing best practices to prevent incidents.

K. HUMAN RESOURCES: The Service Company shall provide the Operating Company human resource services for day-to-day personnel matters (such as recruiting, background checks, onboarding training, payroll, human resource complaints, investigations, reviews, assisting employees with various benefit questions and elections, etc.), the creation, update, and compliance framework for personnel policies, support for executives' and employees' compensation plan design, retirement savings, and benefits management. The Service Company shall provide the Operating Company with services for employee and labor relations issues.

L. HEALTH SAFETY AND ENVIRONMENTAL: The Service Company shall provide services to the Operating Company to ensure compliance and familiarity with local requirements, permits, and regulators. The Service Company shall provide services of Health Safety and Environment planning including the review for compliance with all federal government mandates; development and deployment of company-wide HSE policies, procedures, training manuals, forms, and tools for standardized programs to be used across the operating companies; compliance programs; assessment programs; industry research; and incident investigation and audits.

M. BUSINESS DEVELOPMENT: The Service Company shall provide business development services to Operating Company in order to identify, evaluate and execute on opportunities for acquisition of water and sewer systems.

N. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (M), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets, liabilities and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all Operating Companies as a whole. The allocated costs from these services will be for costs attributable to all Operating Companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company hereunder, the Operating Company agrees to pay to the Service Company the cost of said services. That cost shall not include any markup. In addition, the Operating Company agrees to pay the Service Company its share of the cost of the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a reasonable return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular operating company, shall be charged directly to such company. Examples of such costs to be directly charged include salary and other expenses incurred for specific projects such as construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular operating company, shall be allocated among all of the Operating Companies, in the manner hereinafter set forth.

First, the allocatable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

Second, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its subsidiaries (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement (a) is conditioned upon approval by the Pennsylvania Public Utility Commission (PA PUC) of the acquisition of PA Utility Company by Community Utilities of Pennsylvania, Inc. that was subject to a Joint Application filed by Community Utilities of Pennsylvania, Inc. and PA Utility Company filed October 1, 2018 at PA PUC Docket Nos. A-2018-3005430 and A-2018-3005432 and (b) shall be effective as of the date of such approval by the PA PUC.

This Agreement shall remain in effect until termination by either of the parties hereto upon 90 days' written notice.

IN WITNESS WHEREOF, the Service Company and the Operating Company have signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

WATER SERVICE CORPORATION

BY _____

Attest _____

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

BY _____

Attest _____

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6a
Affiliate Interest Agreement
Water & Wastewater Operations

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number	Account Description
5305	Agency Expense
5325	Bill Stock
5330	Billing Computer Supplies
5335	Billing Envelopes
5340	Billing Postage
5345	Customer Service Printing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Work Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplies
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5835	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Parties
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat& Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Clerl
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Accig/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Shldr
6125	Salaries - HR
6130	Salaries - MIS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

JDE Object Number	Subsidiary Number	Account Description
1010		Land & Land Rights Pump
1015		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Transt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rel Dst Plt
1285		Land & Land Rights Gen Plt
1435		Office Struct & Imprv
1440		Office Furn & Eqpt
1450		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1745		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6a
Affiliate Interest Agreement
Water & Wastewater Operations

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level.

IDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6581	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6830	Deprec-Communication Eqpt
6835	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/NET Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7561	Special Assessments
7661	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies.

IDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time WIS Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Soft Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Vac Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3060		Amort - Landscaping
3090		Amort - Customer Complaints

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6a
Affiliate Interest Agreement
Water & Wastewater Operations

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Services Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

IDE Object Number	Account Description

The following list includes asset and liability accounts at the Water Services Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

IDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3150		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Vet Swr Mains
3185		Amort - Tr Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Elec Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Elec Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6a
Affiliate Interest Agreement
Water & Wastewater Operations

AFFILIATE AGREEMENT
APPENDIX B

The formula used to calculate all allocations is as follows:

Expenses:

Active ERC count for business unit/Active ERC count for all UI operating business units

Assets/Liabilities:

Active ERC count for company/Active ERC count for all UI operating companies

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6b
Nature of Affiliate Charges
Water & Wastewater Operations

ELT Member	Type of Cost	Functions
CEO	Executive Management	Set overall direction and enterprise strategy; provide guidance to operational leadership; ensure the organization is acting with honesty, integrity, transparency, and accountability to customers.
CFO	Finance Accounting Financial Planning & Analysis Corporate Development Tax Insurance	Ensure financial integrity and secure debt and equity financing; perform all accounting activities, prepare external and internal financial reports; oversee the preparation of the budget and analysis of plan/actual spending; perform tax accounting and compliance.
COO	Regulatory Support Customer Experience Capital Project Review/Oversight Operational Technology	Oversee state and provincial regulatory policies and compliance; manage all aspects of the customer care; capital project review, approval and implementation oversight.
CSSO	Human Resources Information Technology Accounts Payable/Purchasing Customer Billing Fleet Corporate Communication Continuous Improvement Support Services Management	Deliver human resources services including payroll, wage and salary administration, benefit plan administration and performance management; operate the enterprise business applications and IT network and computing infrastructure; manage payment of outside contractors and service providers; manage customer billing and collection; provide fleet management services; provide enterprise-wide internal and external communications; manage the enterprise-wide continuous improvement program to enhance service quality and realize cost efficiencies.
CLO	Risk Management Internal Audit Legal Health, Safety & Environment	Identify, report on and develop plans for managing/mitigating significant risks to the enterprise; conduct audits to identify compliance with corporate policies and procedures; provide legal advice and services to the enterprise; ensure compliance with HSE requirements.
CGO	Business Development	Pursue opportunities to grow the enterprise through acquisitions and internal growth and safety programs; Third party services for safety assessments, surveys, training, and audits

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6c
Basis for Affiliate Charges
Water & Wastewater Operations

Scope of Corporate Support Services

CII, through its Board of Directors and the ELT generally is responsible for providing strategic direction, business oversight, and corporate governance for the business activities of the operating subsidiaries directly and indirectly owned by CII. Corporate support services maintain enterprise-wide standards and support for many functions such as IT, cybersecurity, safety, human resources, financial and strategic management, legal and regulatory compliance oversight, corporate governance, and administrative oversight, asset management and maintenance. These services are necessary for all the affiliates to have access to capital for projects and operations providing efficiencies and expertise across the business units. The use of shared expertise provides each of the affiliates with benefits it could not economically achieve on a stand-alone basis, including strategic management advice and access to capital at competitive rates.

The following are some of the benefits of consolidating executive, professional and operational support services into a centralized support service organization:

- Governance – centralized support service departments provide oversight and management control that improves operations and processes; for instance, monthly financial reporting and analysis comparing actual expenditures to budgeted expenditures ensures accountability and can improve operational efficiency

- Compliance – support services departments help improve compliance with regulatory, legal, financial, and other obligations of each individual operating company and holding companies

- Economies – one of the primary benefits of the centralized support service model is that it helps the customers of smaller companies realize the benefits of scale enjoyed by much larger companies; among other things, the centralized service model allows Corix to leverage the buying power of the combined group of companies and more efficiently utilize staff through workload balancing and specialization

- Continuity of service – centralized support organizations mitigate the risk of disruptions in service caused by absences and departures

- Standards – centralized support service models play an important role in improving the quality of service by ensuring that standard policies, procedures, and practices are established and followed; in addition, centralized support service models also facilitate the sharing and adoption of best practices

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6d
Allocation Factors - Affiliate Charges
Water & Wastewater Operations

CAM Tier 1 allocation factors

Table 1 – Composite Allocator

Factor	Weight
Gross Revenue	33.33%
Headcount	33.33%
Gross Property, Plant & Equipment	33.33%
Total	**100%**

Table 2 – Tier 1 Allocation Time Periods

Inputs	Reference
Gross Revenue[5]	**Trailing Twelve Months as of June 30th of prior year** (i.e., 2022 allocation is based on gross revenue from July 1, 2020 – June 30, 2021)
Headcount	**As of June 30th of prior year** (i.e., 2022 allocation is based on June 30, 2021 value)
Gross Property, Plant & Equipment[6]	**As of June 30th of prior year** (i.e., 2022 allocation is based on June 30, 2021 value)

CAM Tier 2 allocation factors

ERC

Corporate support service costs allocated to the Lower 48 Business Units are then allocated operating subsidiaries using the Tier 2 Equivalent Residential Connections (ERCs) allocator. This allocation factor is appropriate because these businesses largely service residential customers. The Tier 2 ERC allocation methodology conforms to existing affiliate interest agreements (AIAs) and is consistent with historical practices. The Tier 2 allocation among the Lower 48 Business Units operating subsidiaries is performed after the Tier 1 allocation and is performed separately from the Tier 1 allocation.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6f
Initial Source Affiliate Charges - Total
Water & Wastewater Operations

Summary by Account:

Account GL#	GL Account Description	CII (CAD)	WSC (USD)
411039	Other Revenue	(8,753)	(22)
512014	Communication Expense	713	31,647
512018	Safety Supplies/Expense	3,418	540
512900	Other Plant and System Maintenance	-	-
513008	Electrical Equip	135	72
513900	Other Materials and Supplies	0	10,855
515001	Laboratory Testing	272	-
521010	Salaries and Wages	6,707,247	13,994,804
521040	Overtime	51,928	75,430
521050	Vacation Expenses	67,144	-
521070	EIP Bonus	994,383	1,532,728
521075	LTIP Bonus	772,048	718,555
521080	Bonus Other	774,434	(51,451)
521095	Project Labor Hours	(51,335)	-
522001	Capitalized Time	(167,089)	(206,409)
531100	RRSP Match	288,569	-
531200	Canada Pension Plan	220,906	-
532008	Health Insurance	219,513	37
532009	Workers Compensation Insurance (WCB)	83,775	43,815
532010	Unemployment Insurance (EI)	77,809	-
532017	Safety	2,088	-
532900	Other Employee Benefits	6,413	50,332
540100	Consulting	3,608,523	98,570
540200	Accounting and Audit	352,474	458,337
540400	Legal	1,500,331	116,242
541200	Contractor Outside Services	84,587	623,736
541300	Employee Finder Fees	0	473
549000	Other Outside Services	6,392,518	469,127
550300	Computer Supplies	7,301	8,789
550400	Internet Services	39,556	228,232
550600	Computer Licensing	2,737,101	942,744
550700	Software	304	76,808
559900	Other Computer/IT Expenses	7,090	75,460
560300	Vehicle Insurance	948	-
560500	Other Insurance	16,825	309
571100	Building Rent	422,721	627,768
571200	Building Rent - Inducement	(45,535)	-
581100	Office Supplies	5,032	10,569
581200	Kitchen Supplies	214	8,756
582100	Office Equipment	2,739	3,813
582200	Office Equipment - Rent/Leased	6,628	-
583400	Office Shipping Charges/Postage/Courier	28,771	45,412
585900	Other Office Maintenance	38,344	278,739
586100	Landline/Telephone/Fax	69,468	619,273
586200	Cellular/Mobile Phones	56,212	48,401
587900	Other Office Expenses	1,307	54,860
591000	Accommodation/Hotel/Lodging	55,795	60,180
592000	Airfare	80,417	39,579
593000	Transportation excl. Airfare	17,147	17,690
595000	Travel - Meals and Entertainment - 50% Tax Deductible	54,411	34,760
599900	Other Travel	3,590	2,030
560400	Uninsured Losses	-	-
512008	Maintenance Electric Equip Repair	-	170
630002	Commission Ordered Adjustments	-	1,972,799
601000	Vehicle Leasing	268	-
602000	Vehicle Fuel	7,476	299
603000	Vehicle Repairs and Maintenance	1,625	1,233
604000	Vehicle Registration/Licensing Fees	-	-
612900	Other Regulatory Expenses	200,776	-
621100	Advertising	23,355	705
622100	Bank Service Charges	107,148	184,823
622200	Bank Charges - Merchant	-	-
623100	Donations for Registered Charities	14,000	5,033
623200	Donations for Non-Registered Charities	27,662	217
624100	License Fees	8,320	2,125
625300	Late Fees	648	-
626100	Education and Training	73,873	42,754
629100	Memberships and Dues	73,396	26,560
629200	Payroll Admin Fee	5,102	-
629300	Director and Board Fees	642,683	-
629500	Credit Card Expense Clearing	17,881	73,183
629800	Discount/Rebate Taken	262	-
629900	Other Misc Expense	6,940	(78,022)
641300	Employer Health Tax	219,994	3,055
843001	Misc Income	(2,106)	-
710302	Dep - Leasehold Improvement	240,395	-
710303	Dep - Office Furniture	63,291	88,970
710501	Dep - Computer Hardware	342,142	1,452,998
710601	Dep - Computer Software	320,670	375,530
560100	General Liability Insurance	-	-
621400	Promotions/Corporate Sponsor	-	-

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-6f
Initial Source Affiliate Charges - Total
Water & Wastewater Operations

Summary by Account:

Account GL#	GL Account Description	CII (CAD)	WSC (USD)
540300	Recruitment	23,000	11,232
532006	Health Insurance Claims	1,465	1,662,996
540800	Temporary Labor	3,196	276,380
550200	Computer Repair and Maintenance	752	2,929,255
532016	Education / Tuition	71,421	-
627100	Bad Debt Expense	(0)	-
625200	Penalties and Fines to Government (Non-Deductible)	12,115	-
641200	Payroll Tax	-	-
411041	Sales Discount / Payment Tolerance	-	-
587100	Holiday Events/Picnics	17,641	7,425
609000	Vehicle - Other Costs	1,438	869
515002	Test - Water/Sewer	-	23
517001	Utility-Electric Power	-	6,006
521020	Salaries and Wages - Accrued	-	0
521060	Incentive Bonus	-	1,279,043
531001	401K Profit Sharing	-	672,268
531002	401K Match	-	432,496
532001	Health Admin and Stop Loss	-	308,454
532002	Dental	-	68,588
532005	Employee Insurance Deductions	-	(459,804)
532012	Term Life Insurance	-	133,284
532013	Term Life Insurance Opt	-	(20,480)
540500	Payroll	-	94,400
540600	Tax	-	44,067
550500	Website Development	-	52,881
560200	Property Insurance	-	3,272
583100	Office Printing/Blueprints	-	2,377
583200	Office Publications/Subscriptions	-	212
584100	Office Electric	-	2,138
584300	Office Water	-	4,993
627200	Bad Debt Collection Expense	-	282
628300	Billing Postage	-	(3,008)
628400	Customer Service Printing	-	6,967
641100	FICA	-	928,467
642100	Federal Unemployment Tax	-	9,970
642200	State Unemployment Tax	-	69,807
643700	Other General Taxes	-	322,829
710220	Dep - Struct and Improv Office	-	232,000
710304	Dep - Office Equipment	-	145
710305	Dep - Stores Equipment	-	111
710308	Dep - Tool Shop Equipment	-	315
710310	Dep - Communications Equipment	-	35,814
710502	Dep - Desktop/Laptop Computers	-	145,561
710504	Dep - Mini Comp Wtr	-	429,099
710602	Dep - Comp Systems	-	24,208
512012	Deferred Maintenance Expense	-	-
643100	Franchise Taxes	0	9,376
625100	Penalties and Fines	-	1,784
512002	Repairs and Maintenance	-	60
511001	Purchased Services-Water	4	2,797
596000	Entertainment - Non Deductible	-	849
512016	Uniforms	476	70
521030	Salaries and Wages - Cross Charges from/to Allocate	-	0
512017	Weather/Hurricane/Fuel	-	141
513009	Lighting Supplies	-	91
581300	Cleaning Supplies	-	5
Total		**28,115,747**	**35,034,139**

Summary by Function:

ELT Function	Description	CII (CAD)	WSC (USD)
CEO	Executive Management	4,099,322	-
CFO	Finance, Accounting, FP&A, Corp Development, Tax, Insurance	15,850,690	4,584,389
CGO	Corporate Development	365,356	752,468
CLO	Risk Management, Internal Audit, Legal, Health/Safety/Environmental	1,061,031	3,115,931
COO	Regulatory Support, Customer Experience, Capital Project Review/Oversight, Operation Technology	586,826	6,006,617
CSSO	Human Resources, IT, AP, Billing, Fleet, Communication, Continuous Improvement, Support Services	6,152,594	20,574,735
Total		**28,115,819**	**35,034,139**

USD	20,865,171.47	35,034,139
fx	1.3475	

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.

Response: There are no lease arrangements for CUPA. For leases at the parent company or shared services levels, allocations are performed consistent with the Affiliate Agreement provided in response to III.6.a. and the Cost Allocation Manual – the allocations to CUPA are based on ERC's for entities with CRU US as the parent. Detailed ERC allocation computations are being provided to Commission staff.

III. OPERATING EXPENSE

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

Response: The Company had no costs resulting from storm damage in the historic test year and none included in the future test year or FPFTY.

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.

Response: The Company had no costs resulting from advertising.

b. Conservation of energy.

Response: The Company had no costs resulting from advertising.

c. Explanation of billing practices, rates, rules and regulations.

Response: The Company had no costs resulting from advertising.

d. Provision of factual and objective data programs in educational institutions.

Response: The Company had no costs resulting from advertising.

e. Other advertising programs.

Response: The Company had no costs resulting from advertising.

f. Total advertising expense.

Response: The Company had no costs resulting from advertising.

III. OPERATING EXPENSE

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.

Response: The Company had no costs resulting from social and service organization memberships.

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 2 comparable years.

Response: Please refer to Exhibit D III-11.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-11
Comparative Expenses
Water

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
512022	Other Contracted Workers	-	-	-
540100	Consulting	4.07	-	-
540200	Accounting and Audit	(1,130.41)	-	-
540300	Recruitment	-	181.47	-
540400	Legal	7,149.73	23,562.85	21,988.53
540500	Payroll	333.31	-	0.09
540600	Tax	1,184.09	-	-
540700	Engineering	11,473.60	11,671.80	17,429.75
540800	Temporary Labor	1,150.30	-	-
541100	Management Fee	(0.00)	-	-
541200	Contractor Outside Services	3,118.56	-	-
541300	Employee Finder Fees	198.86	-	34.14
549000	Other Outside Services	10,878.88	9,213.28	12,133.55
611100	Rate Case Amortization	26,147.40	34,691.84	43,264.02
612100	Regulatory Fees	-	-	-
612300	Misc Rate Case Expense	-	34,464.60	-
621100	Advertising	(0.00)	-	-
629500	Credit Card Expense Clearing	1,386.84	676.61	4,114.43
629600	Credit Card/Cash Expense - Unallocated	20.09	-	-
629900	Other Misc Expense	2,021.93	2,378.45	248.80

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-11
Comparative Expenses
Wastewater

Acct	Description	Year Ending 7/31/2021	Year Ending 7/31/2022	Year Ending 7/31/2023
512022	Other Contracted Workers	1,657.50	2,177.50	-
540100	Consulting	3,492.27	1,940.00	-
540200	Accounting and Audit	(1,361.39)	-	-
540300	Recruitment	-	217.53	-
540400	Legal	8,515.81	28,268.08	26,350.21
540500	Payroll	389.70	-	(0.09)
540600	Tax	1,385.40	-	-
540700	Engineering	13,307.49	22,038.33	11,801.00
540800	Temporary Labor	1,348.30	-	-
541100	Management Fee	0.00	-	-
541200	Contractor Outside Services	3,635.49	-	-
541300	Employee Finder Fees	228.89	-	40.86
549000	Other Outside Services	12,310.31	18,102.31	14,637.75
611100	Rate Case Amortization	31,359.84	41,628.16	51,868.78
612100	Regulatory Fees	-	-	-
612300	Misc Rate Case Expense	-	41,300.43	-
621100	Advertising	(0.00)	-	-
629500	Credit Card Expense Clearing	1,640.27	814.08	4,937.43
629600	Credit Card/Cash Expense - Unallocated	22.35	-	-
629900	Other Misc Expense	3,835.69	1,311.76	340.54

III. OPERATING EXPENSE

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

Response: The Company had no costs resulting from research and development in the historic test year and has none in the FPFTY.

III. OPERATING EXPENSE

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

Response: The Company had no costs resulting from charitable or civic contributions in the historic test year.

III. OPERATING EXPENSE

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

Response: Not applicable. The Company does not offer a pension program.

III. OPERATING EXPENSE

15. 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 2 years and the historic test year. Also provide any estimates for the future year.

Response: Not applicable. The Company does not offer a pension program.

III. OPERATING EXPENSE

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

Response: Not applicable. SFAS 106 establishes the accounting standards for employer's accounting for postretirement benefits other than pensions. This pronouncement was superseded by ASC 715 on July 1, 2009. The Company does not maintain postretirement benefits for its employees.

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

18. 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.

Response: Not applicable.

III. OPERATING EXPENSE

19. 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.

Response: Not applicable.

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, provide the study and explain the anticipated change.

Response: Not applicable.

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

22. 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 2 years and any changes since the last rate case.

Response: Please see below a table of the incentive compensation plan amounts included in the FPFTY, as well as the historic test year and the immediately preceding year. Please refer to Exhibit D III-22 for the 2021-23 effective Long Term Incentive Plan ("LTIP") and Employee Incentive Plan ("EIP") plan documents. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

		Total			Water			Sewer		
Account	Description	7/31/2022	7/31/2023	7/31/2025	7/31/2022	7/31/2023	7/31/2025	7/31/2022	7/31/2023	7/31/2025
521070	EIP Bonus	$ 42,430	$ 24,422	$ 17,563	$ 19,311	$ 11,105	$ 7,986	$ 23,120	$ 13,317	$ 9,578
691000	Corporate Allocation (EIP)	$ 28,287	$ 32,379	$ 27,758	$ 12,861	$ 14,721	$ 12,620	$ 15,426	$ 17,658	$ 15,138
691000	Corporate Allocation (LTIP)	$ 32,135	$ 15,589	$ 23,057	$ 14,610	$ 7,087	$ 10,483	$ 17,525	$ 8,501	$ 12,574

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D III-5f

Filed Confidential

III. OPERATING EXPENSE

23. 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, provide estimated premiums for the subsequent calendar year.

Response: Please refer to Exhibit D III-23.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-23
Insurance
Water Operations

General Category	Policy	2022 Premium - Allocated	7/31/2023	7/31/2024	7/31/2025
General Liability	CGL $2M - US	3,471	3,426	3,688	3,965
General Liability	Umbrella Primary ($8M xs $2M to $10M) - US	7,952	7,810	8,449	9,083
General Liability	1st Excess Umbrella ($15M xs $10M) - US	3,122	3,176	3,317	3,566
General Liability	2nd Excess Umbrella ($10M xs $20M) - US	2,098	1,997	2,229	2,396
General Liability	3rd Excess Umbrella ($15M xs $35M)	1,654	1,585	1,758	1,889
Property	Consolidated - Boiler / Machinery - US	1,748	1,715	1,857	1,996
Property	Consolidated - Property - US	33,339	32,456	35,423	38,079
Workers Compensation	L48 + Gillem	4,540	4,473	4,824	5,186
Auto	U.S. Auto	7,392	7,253	7,854	8,443
Pollution	Lower 48	2,462	2,462	2,508	2,697
D&O/EPL/Fiduciary/Crime	D&O/EPL/Fiduciary/Crime	2,275	2,243	2,403	2,583
Cyber	Cyber	1,857	1,694	1,961	2,108
Kidnap & Ransom	Kidnap & Ransom	13	13	13	13
Brokers Fee	Brokers Fee	3,760	3,745	3,995	4,294

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-23
Insurance
Wastewater Operations

General Category	Policy	2022 Premium - Allocated	7/31/2023	7/31/2024	7/31/2025
General Liability	CGL $2M - US	4,163	4,109	4,423	4,755
General Liability	Umbrella Primary ($8M xs $2M to $10M) - US	9,537	9,367	10,134	10,894
General Liability	1st Excess Umbrella ($15M xs $10M) - US	3,744	3,809	3,978	4,277
General Liability	2nd Excess Umbrella ($10M xs $20M) - US	2,516	2,395	2,673	2,874
General Liability	3rd Excess Umbrella ($15M xs $35M)	1,984	1,901	2,108	2,266
Property	Consolidated - Boiler / Machinery - US	2,096	2,056	2,227	2,394
Property	Consolidated - Property - US	39,985	38,926	42,484	45,670
Workers Compensation	L48 + Gillem	5,445	5,365	5,786	6,220
Auto	U.S. Auto	8,866	8,699	9,420	10,126
Pollution	Lower 48	2,953	2,953	3,008	3,234
D&O/EPL/Fiduciary/Crime	D&O/EPL/Fiduciary/Crime	2,729	2,690	2,882	3,098
Cyber	Cyber	2,227	2,032	2,352	2,528
Kidnap & Ransom	Kidnap & Ransom	16	16	16	16
Brokers Fee	Brokers Fee	4,509	4,491	4,791	5,150

III. OPERATING EXPENSE

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

Response: Please refer to Exhibit D III-24.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-24
Memberships - Industry Organizations
Water

Organization	Invoice Description	Amount	Organization Description
Pennsylvania Rural Water Association	Rural Water Membership for Tamiment	529.00	To work cooperatively within the industry to support its members and all the water/wastewater utilities throughout the Commonwealth with professional technical support, certified training, legislative representation, and other valuable services/benefits
Pennsylvania Rural Water Association	Rural Water Membership for Penn Estates	796.00	To work cooperatively within the industry to support its members and all the water/wastewater utilities throughout the Commonwealth with professional technical support, certified training, legislative representation, and other valuable services/benefits
Pennsylvania Rural Water Association	Rural Water Membership for Westgate	462.00	To work cooperatively within the industry to support its members and all the water/wastewater utilities throughout the Commonwealth with professional technical support, certified training, legislative representation, and other valuable services/benefits
Pennsylvania's Water/Wastewater Agency Response Network	PAWARN Membership	63.65	The mission of the PaWARN network is to support and promote statewide emergency preparedness, disaster response and mutual aid assistance for public and private water and wastewater utilities for natural and human caused events in the Commonwealth.
Pennsylvania Water Environment Association	PWEA Annual Membership Dues	62.10	Leading organization in Pennsylvania to actively advance the education and information for the preservation, protection and improvement of water resources
National Association of Water Companies	NAWC Membership	2,215.53	Membership to collaborate, share best practices and leverage strengths to benefit the communities that are served.
American Water Works Association	AWWA Membership	115.94	The American Water Works Association is an international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-24
Memberships - Industry Organizations
Wastewater

Organization	Invoice Description	Amount	Organization Description
Pennsylvania's Water/Wastewater Agency Response Network	PAWARN Membership	76.35	The mission of the PaWARN network is to support and promote statewide emergency preparedness, disaster response and mutual aid assistance for public and private water and wastewater utilities for natural and human caused events in the Commonwealth.
National Association of Water Companies	NAWC Membership	2,657.45	Membership to collaborate, share best practices and leverage strengths to benefit the communities that are served.
American Water Works Association	AWWA Membership	139.06	The American Water Works Association is an international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water.

III. OPERATING EXPENSE

25. If the company has included any costs associated with canceled 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.

Response: The Company has not included any costs associated with canceled projects or obsolete inventory.

III. OPERATING EXPENSE

26. Explain how the company accounts for vacation pay for book and ratemaking purposes.

Response: Compensated absences are recorded in accordance with ASC 710. The estimated cost for compensated absences is recognized in the periods in which the benefits are earning and recorded as a component of salary expense for book and ratemaking purposes.

III. OPERATING EXPENSE

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

Response: No employee positions have been eliminated since the historic test year or are expected to be eliminated in the future test year.

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.

Response: Please refer to Exhibit D III-28.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D III-28
Purchased Water Expense
Water

Supplier	Description	Gallonage (kilogal) Year Ending 7/31/2021	Cost Year Ending 7/31/2021	Gallonage (kilogal) Year Ending 7/31/2022	Cost Year Ending 7/31/2022	Gallonage (kilogal) Year Ending 7/31/2023	Cost Year Ending 7/31/2023
City of Bethlehem	Purchased Water	57,467.59	244,895.70	59,885.63	287,045.27	53,771.48	258,558.40
Palmeri & Sons	Purchased Water	276.00	19,320.00	-	-	99.00	8,395.00

IV. TAXES

1. Provide a copy of the latest Pennsylvania Corporate Tax report and the latest Pennsylvania Corporate Tax settlement.

Response: Please refer to Exhibit D IV-1.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit DIV-1
PA Corporate Net Income Tax Report
Water & Wastewater Operations

1010021181

1010021181

DEPARTMENT USE ONLY

RCT-101 09-21 **PAGE 1 OF 4**

PA CORPORATE NET INCOME TAX REPORT 2021

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

STEP A:

Tax Year Beginning 01012021 Tax Year Ending 12312021

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	Y	Section 381/382/Merger	Y
				Add-Back (Act 52 of 2013)		NOLs/Alternate Apportionment	

STEP C:

Revenue ID	1001264095	Parent Corporation EIN	900535958
Federal EIN	30-0891338		
Business Activity Code	221300		
Corporation Name	COMMUNITY UTILITIES OF PENNSYLVANI		
Address Line 1	500 WEST MONROE STREET		
Address Line 2	SUITE 3600		
City	CHICAGO	Province	
State	IL	Country Code	
ZIP	60661	Foreign Postal Code	

STEP D: PA CORPORATE NET INCOME TAX **USE WHOLE DOLLARS ONLY**

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	**STEP E: Payment Due/Overpayment** Calculation: A minus B minus C See instructions.
CNI	0	40003	0	-40003

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

E-File Opt Out (See instructions*) N

40003 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

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

STEP G: Corporate Officer (Must sign affirmation below)

NAME	JAMES ANDREJKO
PHONE	8478976498
EMAIL	JIM.ANDREJKO@CORIX.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** 10/27/2022

1Y4623 2.000

REVENUE ID 1001264095
TAX YEAR END 12312021 **NAME** COMMUNITY UTILITIES OF PEN

RCT-101 09-21 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2021

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	-506046
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	75525
	2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	75525
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	0
	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
	TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	0
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	-581571
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	-581571
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	-581571
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	-581571
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	-581571
13.	PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	0
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	0

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

Sales Factor

Sales - PA	1A	4618629	1C	1.000000
Sales - Total	1B	4618629		

Special Apportionment

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

1Y4664 2.000

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

REVENUE ID 1001264095
TAX YEAR END 12312021 **NAME** COMMUNITY UTILITIES OF PEN

RCT-101 09-21 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2021

SECTION C: CORPORATE STATUS CHANGES

Final Report N

PA Corporations:

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

Foreign Corporations:

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

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

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

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

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA: WATER/SEWER UTILITY
Describe corporate activity outside PA: WATER/SEWER UTILITY
Other states in which taxpayer has activity: N/A

State of Incorporation: PA Incorporation Date: 07282015

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: A (A = Accrual C = Cash O = Other)
Other

Accounting Method - Financial Statements: A (A = Accrual C = Cash O = Other)
Other

1Y4665 2.000

REVENUE ID 1001264095
TAX YEAR END 12312021 **NAME** COMMUNITY UTILITIES OF PEN

RCT-101 09-21 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2021

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? Y

If yes, the below section must be completed.

O = Own
R = Rent

	Street Address	City	County	KOZ/KOEZ
O	1403 STATTEN AVE	BETHLEHEM	NORTHAMPTON	N
O	1201 SAWMILL ROAD	DOWNINGTON	CHESTER	N
O	570 HALLET RD	EAST STROUDSBURG	MONROE	N
O	262 TAMIMENT RD	TAMIMENT	PIKE	N

CORPORATE OFFICERS

(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner		MENDENHALL	BRYCE	
Vice President		LONG	EMILY	
Secretary		HOFMEISTER	MATTHEW	
Treasurer/Tax Manager		ANDREJKO	JAMES	

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

1Y4626 3.000

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.

Response: Community Utilities of Pennsylvania Inc. does business solely within Pennsylvania and has no property located in another state.

IV. TAXES

3. Submit a schedule showing for the last 3 years the Income Tax refunds, plus interest, net of taxes, received from the Federal government due to prior years' claims.

Response: Community Utilities of Pennsylvania Inc. has not received any federal refunds in the last three years due to prior year claims.

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 the historic test year, justify.

Response: Please refer to Supplement to Schedule A-5 of the Company's rate case filing schedules.

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.

Response: Tax depreciation for the Future Test Year and FPFTY is based on utility plant in service changes to existing plant balances, and it is the annual tax depreciation at the end of each of the Future Test Year and FPFTY.

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.

Response: The balance sheet amount represents the ADIT balance used for ratemaking as a deduction to rate base for a given period.

IV. TAXES

5. Submit a schedule showing a breakdown of accumulated investment tax credits, (3%, 4%, 7%, 10% and 11%), together with details of methods used to write-off the unamortized balances.

Response: Community Utilities of Pennsylvania Inc. had no investment tax credit generated and hence, no unamortized accumulated investment tax credit balance.

IV. TAXES

6. Submit a schedule showing the adjustments for taxable net income per book, 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 ratemaking purposes.

Response: Please see below taxable income per book calculations for Historic Test Year. Please refer to Schedule B-27 of the Company's rate case filing schedules for pro-forma calculations. Below the line items not used for pro-formas include Standby/LOC fees, Intercompany Interest Expense, AFUDC, and Gain/Loss on Sale of Assets. No charitable donations or contributions are included in any calculations.

	Water	Sewer	Total
Total Operating Revenues	2,331,757	3,478,083	5,809,839
Maintenance Expenses	660,690	1,108,260	1,768,950
General Expenses	1,144,421	1,304,651	2,449,072
Depreciation	355,869	569,281	925,150
Amortization of PAA	(36,069)	(58,574)	(94,643)
Payroll Taxes	39,811	42,960	82,770
Property Taxes	9,245	27,195	36,440
Utility/Commission Tax	13,882	18,185	32,067
Other General Taxes	87	3,085	3,172
Amortization of CIAC	(30,939)	(86,762)	(117,700)
Standby/Letter of Credit Fees	7,144	3,572	10,716
Intercompany Interest Expense	268,698	325,159	593,857
AFUDC	(16,743)	(11,418)	(28,161)
Gain/Loss - Sale of Fixed Assets	(2,900)	(3,477)	(6,376)
Total Deductions	2,413,196	3,242,118	5,655,314
Taxable Income	**(81,439)**	**235,964**	**154,525**

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 nonutility business, or by operating divisions or areas.

Response: Community Utilities of Pennsylvania Inc. operates only in Pennsylvania. State and federal income taxes are calculated on a total company (i.e., CUPA) basis; no allocation of taxable income among operating divisions occurs.

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.

Response: Please refer to Exhibit D IV-8. Deferred taxes due to accelerated depreciation are the most significant component of the Company's deferred income taxes.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D IV-8
Deferred Income Tax Breakdown
Water & Wastewater Operations

CALCULATION OF DEFERRED TAX BALANCES

Account		Book Balances 12/31/2022	Book Balances 7/31/2023
255001	Deferred Tax Liability - Federal Protected (Depreciation)	(850,308)	(850,308)
255001	Deferred Tax Liability - Federal - Affiliate Allocation	25,061	25,837
255001	Deferred Tax Liability - Federal Unprotected (Others)	(297,587)	(297,587)
		(1,122,834)	(1,122,058)
255002	Deferred Tax Liability - State Protected (Depreciation)	(266,012)	(266,012)
255002	Deferred Tax Liability - State - Affiliate Allocation	19,160	19,753
255002	Deferred Tax Liability - State Unprotected (Others)	183,430	183,430
		(63,422)	(62,829)

IV. TAXES

9. Explain the reason for the use of cost of removal of any retired plant figures in the Income Tax calculations.

Response: The use of cost of removal of any retired plant figures in the Income Tax calculations since 1991 are factored within the depreciation line of the respective income tax calculations.

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.

Response: Not applicable. Community Utilities of Pennsylvania Inc. has no property installed prior to 1970.

IV. TAXES

11. Show any income tax loss/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.

Response: Please refer to Exhibit D IV-11.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D IV-11
Income Tax Prior Year Loss/Gains
Water & Wastewater Operations

	Federal NOL Carried Over	Federal NOL Generated	Federal NOL Utilized	Federal NOL Carried Over
12/31/2013	$0	$352,432	$248,197	$104,235
12/31/2014	$104,235	$211,669		$315,904
12/17/2015	$315,904	$107,564		$423,468
12/31/2015	$423,468			$423,468
12/31/2016	$423,468	$32,628		$456,096
12/31/2017	$456,096			$456,096
12/31/2018	$456,096			$456,096
12/31/2019	$456,096	$411,787		$867,883
12/31/2020	$867,883	$58,371		$926,254
12/31/2021	$926,254	$506,046		$1,432,300
12/31/2022	$1,432,300	$335,771		$1,768,071

	State NOL Carried Over	State NOL Generated	State NOL Utilized	State NOL Carried Over
12/31/2009	$0	$211,308	$172,946	$38,362
12/31/2010	$38,362	$42,463		$80,825
12/31/2011	$80,825	$47,237		$128,062
12/18/2012	$128,062	$18,192		$146,254
12/31/2012	$146,254	$8,220		$154,474
12/31/2013	$154,474	$124,027		$278,501
12/31/2014	$278,501	$64,318		$342,819
12/17/2015	$342,819	$71,662		$414,481
12/31/2015	$414,481			$414,481
12/31/2016	$414,481			$414,481
12/31/2017	$414,481			$414,481
12/31/2018	$414,481			$414,481
12/31/2019	$414,481	$406,059		$820,540
12/31/2020	$820,540	$133,977		$954,517
12/31/2021	$954,517	$581,571		$1,536,088
12/31/2022	$1,536,088	$401,071		$1,937,159

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.

Response: Please refer to Exhibit D IV-12.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - General
Water & Wastewater Operations

	Company	Department	UT	7/1/22 Balance	Jul reversal	Jul accrual	Aug reversal	Aug accrual	Sep reversal	Sep accrual	Oct reversal	Oct accrual	Nov reversal	Nov accrual	Dec reversal	Dec accrual
State of PA Cost Center	2215	315000	91	(31,973.29)	31,973.29	(37,561.67)	37,561.67	(43,061.52)	43,061.52	(48,478.98)	48,478.98	(53,797.67)	53,797.67	(59,072.30)	59,072.30	-
Community Utilities of Pennsylvania Inc.	2215	315010	10	663.61	(663.61)	663.61	(663.61)	4,421.24	(4,421.24)	8,652.73	(8,652.73)	8,652.73	(8,652.73)	8,652.73	(8,652.73)	-
Community Utilities of Pennsylvania Inc.	2215	315015	15	-	-	2,326.27	(2,326.27)	3,538.66	(3,538.66)	10,543.48	(10,543.48)	10,543.48	(10,543.48)	10,543.48	(10,543.48)	-
Penn Estates W	2215	315020	10	-	-	-	-	-	-	7,392.39	(7,392.39)	7,392.39	(7,392.39)	7,392.39	(7,392.39)	-
Community Utilities of Pennsylvania Inc.	2215	315025	15	2,338.60	(2,338.60)	2,338.60	(2,338.60)	2,338.60	(2,338.60)	20,430.76	(20,430.76)	20,430.76	(20,430.76)	20,430.76	(20,430.76)	-
Community Utilities of Pennsylvania Inc.	2215	315035	10	795.29	(795.29)	795.29	(795.29)	795.29	(795.29)	5,581.56	(5,581.56)	5,619.23	(5,619.23)	5,619.23	(5,619.23)	-
Community Utilities of Pennsylvania Inc.	2215	315040	15	382.01	(382.01)	382.01	(382.01)	382.01	(382.01)	4,650.42	(4,650.42)	4,650.42	(4,650.42)	4,650.42	(4,650.42)	-
Community Utilities of Pennsylvania Inc.	2215	315045	97	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Utilities of Pennsylvania Inc.	2215	315050	97	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Monthly Activity				(27,793.78)	27,793.78	(31,055.89)	31,055.89	(31,585.72)	31,585.72	8,772.36	(8,772.36)	3,491.34	(3,491.34)	(1,783.29)	1,783.29	-
YTD Balance				(27,793.78)		(31,055.89)		(31,585.72)		8,772.36		3,491.34		(1,783.29)		-
GL Balance				(27,793.78)		(31,055.89)		(31,585.72)		8,772.36		3,491.34		(1,783.29)		-

Basis for Accrual:

One-twelfth (1/12) of the total amount of estimated annual local property tax is amortized to the property tax expense.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - General
Water & Wastewater Operations

	Company	Department	UT	Jan accrual	Feb reversal	Feb accrual	Mar reversal	Mar accrual	Apr reversal	Apr accrual	May reversal	May accrual	Jun reversal	Jun accrual	Jul reversal	Jul accrual	Total
State of PA Cost Center	2215	315000	91	(3,047.99)	3,047.99	(6,095.97)	6,095.97	(16,598.33)	16,598.33	(22,157.35)	22,157.35	(27,738.80)	27,738.80	(33,450.85)	33,450.85	(39,293.28)	(39,293.28)
Community Utilities of Pennsylvania Inc.	2215	315010	10	-	-	-	-	945.03	(945.03)	945.03	(945.03)	945.03	(945.03)	945.03	(945.03)	945.03	945.03
Community Utilities of Pennsylvania Inc.	2215	315015	15	-	-	193.21	(193.21)	214.44	(214.44)	214.44	(214.44)	214.44	(214.44)	214.44	(214.44)	214.44	214.44
Penn Estates W	2215	315020	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Utilities of Pennsylvania Inc.	2215	315025	15	-	-	-	-	-	-	2,338.60	(2,338.60)	2,338.60	(2,338.60)	2,338.60	(2,338.60)	2,338.60	2,338.60
Community Utilities of Pennsylvania Inc.	2215	315035	10	-	-	-	-	314.41	(314.41)	1,185.01	(1,185.01)	1,185.01	(1,185.01)	1,185.01	(1,185.01)	1,185.01	1,185.01
Community Utilities of Pennsylvania Inc.	2215	315040	15	-	-	-	-	-	-	382.03	(382.03)	382.03	(382.03)	382.03	(382.03)	382.03	382.03
Community Utilities of Pennsylvania Inc.	2215	315045	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Utilities of Pennsylvania Inc.	2215	315050	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Monthly Activity				(3,047.99)	3,047.99	(5,902.76)	5,902.76	(15,124.45)	15,124.45	(17,092.24)	17,092.24	(22,673.69)	22,673.69	(28,385.74)	28,385.74	(34,228.17)	(34,228.17)
YTD Balance				(3,047.99)	-	(5,902.76)	-	(15,124.45)	-	(17,092.24)	-	(22,673.69)	-	(28,385.74)	-	(34,228.17)	(34,228.17)
GL Balance				(3,047.99)		(5,902.76)		(15,124.45)		(17,092.24)		(22,673.69)		(28,385.74)		(34,228.17)	(34,228.17)

Basis for Accrual:

One-twelfth (1/12) of the total amount of estimated annual local property tax is amortized to the property tax expense.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - Property
Water & Wastewater Operations

Name	Company	Department	UT	7/1/22 Balance	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		Total
Community Utilities of Pennsylvania Inc.	2215	315015	15	(191.42)	-	-	-	-	-	191.42								-
Community Utilities of Pennsylvania Inc.	2215	315025	15	10,920.14	-	-	-	-	-	(10,920.14)								-
Total Monthly Activity				10,728.72	-	-	-	-	-	(10,728.72)	-	-	-	-	-	-	-	-
YTD Balance				10,728.72	10,728.72	10,728.72	10,728.72	10,728.72	10,728.72	-	-	-	-	-	-	-	-	-
GL Balance				10,728.72	10,728.72	10,728.72	10,728.72	10,728.72	10,728.72	-	-	-	-	-	-	-	-	-

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - Commission Fees
Water & Wastewater Operations

Name	Company	Department	UT	7/1/22 Balance	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Community Utilities of Pennsylvania Inc.; Utilities Inc - Westgate	2215	315010	10	-	-	-	-	-	-	(285.01)	-	-	-	-	-	-	-	(285.01)
Community Utilities of Pennsylvania Inc.	2215	315010	10	(843.50)	-	-	-	-	-	-	-	-	-	-	-	-	-	(843.50)
Community Utilities of Pennsylvania Inc.; Util Inc of Pennsylvania	2215	315015	15	-	-	-	-	-	-	(530.90)	-	-	-	-	-	-	-	(530.90)
Community Utilities of Pennsylvania Inc.	2215	315015	15	(1,371.15)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,371.15)
Community Utilities of Pennsylvania Inc.; Penn Estates Utilities Inc BS	2215	315045	97	-	-	-	-	-	-	(995.16)	-	-	-	-	-	-	-	(995.16)
Community Utilities of Pennsylvania Inc.	2215	315045	97	(2,834.27)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,834.27)
Community Utilities of Pennsylvania Inc. Tamimment BS	2215	315050	97	-	-	-	-	-	-	(118.92)	-	-	-	-	-	-	-	(118.92)
Total Monthly Activity				(5,048.92)	-	-	-	-	-	(1,929.99)	-	-	-	-	-	-	-	(6,978.91)
YTD Balance				(5,048.92)	(5,048.92)	(5,048.92)	(5,048.92)	(5,048.92)	(5,048.92)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)
GL Balance				(5,048.92)	(5,048.92)	(5,048.92)	(5,048.92)	(5,048.92)	(5,048.92)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)	(6,978.91)

Basis for Accrual:

Annual accrual at the end of the year is based on the total amount of estimated Pennsylvania Public Utility Commission's notice of assessment to the utility/commission tax expense.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - Sales Tax
Water & Wastewater Operations

Name	Type	Company	Department	UT	7/1/22 Balance	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		Total
Util Inc of Pennsylvania; Util Inc of Pennsylvania	CCB AR	2215	315015	15	(9.82)	-	-	-	-	-	-								(9.82)
YTD Balance					(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)
GL Balance					(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)	(9.82)

Basis for Accrual:

Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - Use Tax
Water & Wastewater Operations

Name	Type	Company	Department	UT	7/1/22 Balance	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Community Utilities of Pennsylvania Inc.; State of PA Cost Center	Payables	2215	315000	91	(3.99)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3.99)
Community Utilities of Pennsylvania Inc.; State of PA Cost Center	Spreadsheet	2215	315000	91	2.40	-	-	-	-	-	-	-	-	-	-	-	-	-	2.40
Community Utilities of Pennsylvania Inc.; Utilities Inc - Westgate	Payables	2215	315010	10	(0.01)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.01)
Community Utilities of Pennsylvania Inc.; Util Inc of Pennsylvania	Payables	2215	315015	15	-	(8.27)	-	-	-	-	-	8.27	-	-	(13.55)	-	(3.15)	(11.74)	(28.44)
Util Inc of Pennsylvania; Penn Estates W	Payables	2215	315020	10	32.56	-	-	-	-	-	-	-	-	-	-	-	-	-	32.56
Community Utilities of Pennsylvania Inc.; Penn Estates S	Payables	2215	315025	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Util Inc of Pennsylvania; Tamiment W	Payables	2215	315035	10	22.99	-	-	-	-	-	-	-	-	-	-	-	-	-	22.99
Util Inc of Pennsylvania;	Payables	2215	315045	97	(21.88)	-	-	-	-	-	-	-	-	-	-	-	-	-	(21.88)
Util Inc of Pennsylvania;	Payables	2215	315050	97	(22.99)	-	-	-	-	-	-	-	-	-	-	-	-	-	(22.99)
Total Monthly Activity					9.08	(8.27)	-	-	-	-	-	8.27	-	-	(13.55)	-	(3.15)	(11.74)	(19.36)
YTD Balance					9.08	0.81	0.81	0.81	0.81	0.81	0.81	9.08	9.08	9.08	(4.47)	(4.47)	(7.62)	(19.36)	(19.36)
GL Balance					9.08	0.81	0.81	0.81	0.81	0.81	0.81	9.08	9.08	9.08	(4.47)	(4.47)	(7.62)	(19.36)	(19.36)

Basis for Accrual:

Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IV-12
Tax Accruals - State Income Tax
Water & Wastewater Operations

Name	Company	Department	UT	7/1/22 Balance	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Util Inc of Pennsylvania; Community Utilities of PA Inc.	2215	315005	91	40,002.74	-	-	-	-	-	-	-	-	-	-	-	-	-	40,002.74
Community Utilities of Pennsylvania Inc.; Utilities Inc - Westgate	2215	315010	10	(747.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	(747.00)
Community Utilities of Pennsylvania Inc.; Penn Estates Utilities Inc BS	2215	315045	97	(1,058.74)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,058.74)
Total Monthly Activity				38,197.00	-	-	-	-	-	-	-	-	-	-	-	-	-	38,197.00
YTD Balance				38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00
GL Balance				38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00	38,197.00

Basis for Accrual:

Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 8.99% of taxable income for calendar year 2023. The quarterly payments are prepaid in based on estimated quarterly taxable income or loss achieved from that quarter's operations; the estimated annual tax payable is recorded at the end of the year.

It should be noted that House Bill 1342 reduces the tax rate incrementally to 4.99%. These rate reductions are scheduled to occur automatically and are not contingent on state tax revenues meeting or exceeding specific thresholds.

- 8.99% for tax year 2023
- 8.49% for tax year 2024
- 7.99% for tax year 2025
- 7.49% for tax year 2026
- 6.99% for tax year 2027
- 6.49% for tax year 2028
- 5.99% for tax year 2029
- 5.49% for tax year 2030
- 4.99% for tax years beginning January 1, 2031 and thereafter

IV. TAXES

13. Under Section 1552 of the Internal Revenue Code and Regulations at 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.

Response: Not applicable. Each participating member's share of Corix Regulated Utilities (US) Inc.'s corporate tax liability is determined based on separate tax return calculations.

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.

Response: Not applicable.

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.

Response: Not applicable.

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.

Response: Not applicable.

IV. TAXES

14. Provide a copy of the Corporate Federal Tax Returns and supporting schedules for the preceding 3 years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.

Response: Please refer to Exhibit D IV-14 for the federal tax returns for the preceding three years for CUPA. The consolidated tax savings adjustment is not applicable for the Company and is not attached based upon House Bill 1436 signed into law on June 12, 2016. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D III-5f

Filed Confidential

IV. TAXES

15. Provide a schedule of Federal and Pennsylvania taxes, other than Income Taxes, calculated on the basis of test year per book, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

a. Social Security.

Response: Please refer to Schedules B-26 and B of the Company's rate case filing schedules.

b. Unemployment.

Response: Please refer to Schedules B-26 and B of the Company's rate case filing schedules.

c. Capital Stock.

Response: Not applicable.

d. Public Utility Realty.

Response: Not applicable.

e. PUC assessment.

Response: Please refer to Schedules B-26 and B of the Company's rate case filing schedules.

f. Other property.

Response: Not applicable.

g. Any other appropriate categories.

Response: Not applicable.

IV. TAXES

16. Submit a schedule showing a breakdown of the deferred Income Taxes by State and Federal per book, pro forma, existing rates, and under proposed rates.

Response: Please refer to Supplement to Schedule A-5 of the Company's rate case filing schedules.

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.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

b. Show Income Taxes for the annualized and normalized test year.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

c. Show Income Tax effect of the rate increase requested.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

d. Show Income Taxes for the normalized and annualized test year after application of the full rate increase.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

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.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

b. Annualized historic test year-end.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

c. Proposed future test year-end.

Response: Please refer to Schedules B-27 and B of the Company's rate case filing schedules.

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.

Response: Please refer to Schedule A of the Company's rate case filing schedules.

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.

Response: The Company has not included a claim for Construction Work in Progress in its Rate Base.

V. RATE BASE

3. If a claim is made for nonrevenue 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.

Response: The Company has not included a claim for Construction Work in Progress in its Rate Base.

V. RATE BASE

4. If a claim is made for plant held for future use, supply the following:

Response: Not applicable. The Company is making no claim for plant held for future use.

a. A brief description of the plant or land site and its original cost.

Response: Not applicable. The Company is making no claim for plant held for future use.

b. expected date of use for each item claimed.

Response: Not applicable. The Company is making no claim for plant held for future use.

c. Explanation as to why it is necessary to acquire each item in advance of its date of use.

Response: Not applicable. The Company is making no claim for plant held for future use.

d. Date when each item was acquired.

Response: Not applicable. The Company is making no claim for plant held for future use.

e. Date when each item was placed in the plant held for future use account.

Response: Not applicable. The Company is making no claim for plant held for future use.

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 13 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.

Response: Not applicable. The Company is making no claim for fuel stocks.

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.

Response: Please refer to Schedule A of the Company's rate case filing schedules.

V. RATE BASE

7. Provide schedules and data in support of the following working capital items:

a. Prepayments—list and identify all items.

Response: Prepayments are not included in CUPA's cash working capital request.

b. Federal Income Tax accrued or prepaid.

Response: Federal Income Taxes are not included in CUPA's cash working capital request.

c. Pennsylvania State Income Tax accrued or prepaid.

Response: State Income Taxes are not included in CUPA's cash working capital request.

d. Pennsylvania Capital Stock Tax accrued or prepaid.

Response: Capital Stock Taxes are not included in CUPA's cash working capital request.

e. Pennsylvania Public Utility Realty Tax accrued or prepaid.

Response: Please refer to the testimony and Exhibit HW-1, Schedule HW-29 of CUPA witness Walker.

f. Payroll taxes accrued or prepaid.

Response: Please refer to the testimony and Exhibit HW-1, Schedule HW-27 of CUPA witness Walker.

g. Any adjustments related to the above items for ratemaking purposes.

Response: Please refer to the testimony and Exhibit HW-1 of CUPA witness Walker.

V. RATE BASE

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.

Response: Please refer to the testimony and Exhibit HW-1, Schedules HW-1 to HW-29 of CUPA witness Walker.

a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.

Response: Please refer to the testimony and Exhibit HW-1 of CUPA witness Walker.

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.

Response: Please refer to the testimony and Exhibit HW-1, Schedules HW-1 to HW-29 of CUPA witness Walker for the included cash working capital request items.

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?

Response: Wires, ACH's, and JPMorgan Chase checks are available the same day they post to the account. Any checks deposited that are not drawn off Chase bank are typically available the next business day.

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?

Response: Actual historical test year ending balance.

b. Does the utility use a material and supply model to calculate needed material and supply levels?

Response: Calculation methodology is annual chemical expense, divided by 365 for per diem cost, multiplied by count of days' supply on-hand.

c. If so, provide the model. Supply an illustrative example of how the monthly balances are derived.

Response: Please refer to the Company's response to V-11b above.

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.

Response: Please refer to Exhibit D V-11d.

e. Provide the monthly level of materials and supplies for 3 years prior to the conclusion of the historic test year.

Response: Please refer to Exhibit D V-11e.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D V-11d
13-Month Average Materials & Supplies

Water Operations

Account	Description	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	13-Month Average
113102 - Inventory	Monthly Activity	-	-	-	-	-	543.79	-	-	-	-	-	-		
113102 - Inventory	Ending Balance	1,956.86	1,956.86	1,956.86	1,956.86	1,956.86	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,291.50

Wastewater Operations

Account	Description	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	13-Month Average
113102 - Inventory	Monthly Activity	-	-	-	-	-	(4,399.10)	-	-	-	-	-	-		
113102 - Inventory	Ending Balance	12,220.36	12,220.36	12,220.36	12,220.36	12,220.36	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	9,513.22

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D V-11e
3-Year Materials & Supplies

Water Operations

Account	Description	6/30/20 Balance	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021
		1,288.79													
113102 - Inventory	Monthly Activity	-	-	-	-	-	-	1,767.24	-	-	-	-	-	-	-
113102 - Inventory	Ending Balance	1,288.79	1,288.79	1,288.79	1,288.79	1,288.79	1,288.79	3,056.03	3,056.03	3,056.03	3,056.03	3,056.03	3,056.03	3,056.03	3,056.03

Wastewater Operations

Account	Description	6/30/20 Balance	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021
		3,731.21													
113102 - Inventory	Monthly Activity	-	-	-	-	-	-	9,105.76	-	-	-	-	-	-	-
113102 - Inventory	Ending Balance	3,731.21	3,731.21	3,731.21	3,731.21	3,731.21	3,731.21	12,836.97	12,836.97	12,836.97	12,836.97	12,836.97	12,836.97	12,836.97	12,836.97

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D V-11e
3-Year Materials & Supplies

Water Operations

Account	Description	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022
113102 - Inventory	Monthly Activity	-	-	-	-	(1,099.17)	-	-	-	-	-	-	-
113102 - Inventory	Ending Balance	3,056.03	3,056.03	3,056.03	3,056.03	1,956.86	1,956.86	1,956.86	1,956.86	1,956.86	1,956.86	1,956.86	1,956.86

Wastewater Operations

Account	Description	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022
113102 - Inventory	Monthly Activity	-	-	-	-	(616.61)	-	-	-	-	-	-	-
113102 - Inventory	Ending Balance	12,836.97	12,836.97	12,836.97	12,836.97	12,220.36	12,220.36	12,220.36	12,220.36	12,220.36	12,220.36	12,220.36	12,220.36

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D V-11e
3-Year Materials & Supplies

Water Operations

Account	Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023
113102 - Inventory	Monthly Activity	-	-	-	-	543.79	-	-	-	-	-	-	-
113102 - Inventory	Ending Balance	1,956.86	1,956.86	1,956.86	1,956.86	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65	2,500.65

Wastewater Operations

Account	Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023
113102 - Inventory	Monthly Activity	-	-	-	-	(4,399.10)	-	-	-	-	-	-	-
113102 - Inventory	Ending Balance	12,220.36	12,220.36	12,220.36	12,220.36	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26	7,821.26

V. RATE BASE

12. For each nonblanket 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.

Response: Please refer to Exhibit D V-12.

b. Original budgeted cost broken down by allowance for funds used during construction (AFUDC) and non-AFUDC components.

Response: Please refer to Exhibit D V-12.

c. Current budgeted cost broken down by AFUDC and non-AFUDC components.

Response: Please refer to Exhibit D V-12.

d. Reason for change in budgeted cost.

Response: Please refer to Exhibit D V-12.

e. Original estimated date of completion and in service.

Response: Please refer to Exhibit D V-12.

f. Current estimated date of completion and in service.

Response: Please refer to Exhibit D V-12.

g. Reason for change in completion date.

Response: Please refer to Exhibit D V-12.

h. Anticipated retirement related to the plant addition.

Response: Please refer to Exhibit D V-12.

i. Starting date of project.

Response: Please refer to Exhibit D V-12.

j. Amount expended to date.

Response: Please refer to Exhibit D V-12.

k. Percent of project currently complete.

Response: Please refer to Exhibit D V-12.

l. The depreciation rate applicable.

Response: Please refer to Exhibit D V-12.

m. Identify which projects are due to a Pennsylvania Department of Environmental Protection (PA-DEP) or Federal Environmental Protection Agency (EPA) requirement.

Response: Please refer to Exhibit D V-12.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D V-12
Plant Major Additions

Water Operations

System	Project Name	a: Description	b: Original Budget			c: Current Budget			d: Reason for Budget Change	e: Original PIS Date	f: Current Estimated PIS Date	g: Reason for Date Change	h: Retirement Amount	i: Starting Date	j: Amount Expended to Date	k: Percent Completed to Date	l: Depreciation Rate	m: PADEP or EPA Requirement?
			AFUDC	Non-AFUDC	TOTAL BUDGET	AFUDC	Non-AFUDC	TOTAL BUDGET										
Penn Estates W	PEUI HighZone Booster Station	This is a solution as identified in the hydraulic analysis done in 2022 per PUC requirement. The analysis identified significant pressure differentials between the high zone and low zone. This project will include pressure reducing valves and some form of pump to level out residential pressures. Final design is currently underway.	$ 1,051,062.58	$ 77,937.42	**$ 1,134,000.00**	$ 1,051,062.58	$ 77,937.42	**$ 1,134,000.00**	N/A	12/31/2024	12/31/2024	N/A		10/31/2024	-	-	1.33%	N/A
Penn Estates W	PEUI Well 8 Replacement	Past attempts to redevelop low-yeild wells at Penn Estates have not been successful. Due to a steady decrease in capacity at wells 4, 6, and 8, a new production well is needed at Penn Estates. This well will be designated Well 9.	$ 360,000.00	$ 1,000.00	**$ 361,000.00**	$ 590,837.67	$ 43,972.82	**$ 639,810.49**	Landscaping costs for access road/ tree cutting	4/30/2025	4/30/2025	N/A	(413,826)	1/31/2023	$ 66,346.86	20%	2.86%	N/A
Penn Estates W	Tank 5/6 Rehab and Building	Per the tank inspection report completed in 2020, the exertior recoating is due for Tanks 5 and 6. Interior liners should be in good condition. The on-site treatment structure is also in poor condition and requires replacement, as it presents a security and safety issue.	$ 178,598.06	$ 13,401.94	**$ 195,000.00**	$ 178,598.06	$ 13,401.94	**$ 195,000.00**	N/A	12/30/2024	12/30/2024	N/A	(65,135)	1/1/2024	-	-	33.40%	N/A
Tamiment W	Tamiment Well 1 Rehab	Well 1 was experiencing a decrease in yeild. Upon collecting downhole camera footage, the case was found to be damaged beyond repair. A new well (Well 1R) was installed adjacent to well 1. This project has included the initial permitting, hydrogeologic investigation, and installation of Well 1R. Final items to be addressed include final permitting and local regulatory requirements	$ 328,889.00	$ 25,528.00	**$ 354,417.00**	$ 289,184.14	$ 21,699.87	**$ 315,736.01**	Minor design changes	12/31/2022	8/31/2023	Permit delays, engineering delays	(36,431)	1/31/2022	$ 222,715.56	71%	2.86%	N/A
Tamiment W	Tamiment Well 1 Water Treatment Building Eng.	The intent of this project is to install a new water treatment building adjacent to Well 1R and the hydrosphere. Design is currently complete. The unanticipated need for land acquisition caused significant project delays. The land acquisition process is now complete as of June 2023, and progress can continue.	$ 101,310.00	$ 7,625.00	**$ 108,935.00**	$ 856,882.77	$ 63,902.15	**$ 929,784.92**	Land acquisition. Original Budget was design only	12/31/2022	8/31/2024	Permit delays, engineering delays		1/31/2022	$ 309,280.91	33%	0.00%	N/A
Tamiment W	Tank 3 Rehab	Per the tank inspection report completed in 2020, the interior and exterior of tank 3 are overdue for rehabilitation/ recoating.	$ 361,196.13	$ 26,803.87	**$ 390,000.00**	$ 361,196.13	$ 26,803.87	**$ 390,000.00**	N/A	12/31/2024	12/31/2024	N/A		1/1/2024	-	-	1.33%	N/A
Utilities Inc - Westgate	Westgate 2024 Water Line Replacement Program	A fire flow study completed by GHD engineering in August 2022 evaluated the condition, age, size, and material of the water mains throughout Westgate. Based on this study, and based on historical break mapping and operational knowledge, the area of lower Westgate Hills has been identified as the next target of replacement. The full area is being broken in to 2 phases - one in 2024 and one in 2026. This project covers the first phase, approximately 2,500 lineal feet.	$ 1,100,420.00	$ 81,580.00	**$ 1,187,000.00**	$ 1,100,420.00	$ 81,580.00	**$ 1,187,000.00**	N/A	12/31/2024	12/31/2024	N/A	(28,576)	10/31/2024	-	-	1.33%	N/A
Utilities Inc - Westgate	2022 Westgate Fire Flow	This project encompasses the labor and time to generate the fire flow study referenced above.	$ 106,716.68	$ 7,934.73	**$ 115,451.41**	$ 106,716.68	$ 7,934.73	**$ 115,451.41**	N/A	12/31/2023	12/31/2023	N/A		4/27/2022		-	1.33%	N/A

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D V-12
Plant Major Additions

Wastewater Operations

System	Project Name	a: Description	b: Original Budget			c: Current Budget			d: Reason for Budget Change	e: Original PIS Date	f: Current Estimated PIS Date	g: Reason for Date Change	h: Retirement Amount	i: Starting Date	j: Amount Expended to Date	k: Percent Completed to Date	l: Depreciation Rate	m: PADEP or EPA Requirement?
			AFUDC	Non-AFUDC	TOTAL BUDGET	AFUDC	Non-AFUDC	TOTAL BUDGET										
Penn Estates S	PEUI 2023 pilot test/ results	Per DEP recommendation, testing a hybrid-SBR style modification to Penn Estates operation to bring effluent parameters into compliance.	$ 164,450.00	$ 5,550.00	**$ 170,000.00**	$ 233,009.24	$ 17,343.68	**$ 252,352.92**	Additional labor and electrical needed	5/31/2023	9/30/2023	Material procurement delays, end pending final DEP report		1/1/2023	$ 219,189.00	95%	3.33%	N/A
Penn Estates S	PEUI Study Implementation	Upon reciept of the final report generated by DEP presenting the successful findings observed during the pilot test, this project entails procuring and installing the necissary materials, equipment, and infrastructure to permanently enhance the system to support the SBR-style operations tested during the pilot period.	$ 924,533.97	$ 68,599.61	**$ 998,133.58**	$ 924,533.97	$ 68,599.61	**$ 998,133.58**	N/A	12/31/2024	12/31/2024	N/A	(296,321)	10/31/2023	-	-	1.50%	PADEP (COA)
Penn Estates S	PEUI 2024 I&I	Continued manhole rehabilitations and CIPP lining per COA schedule	$ 167,940.38	$ 12,541.60	**$ 182,481.98**	$ 167,940.38	$ 12,541.60	**$ 182,481.98**	N/A	9/30/2024	9/30/2024	N/A	(31,500)	4/1/2024	-	-	2.50%	PADEP (COA)
Tamiment S	TAM Train 2 Rehab	Per the tank inspection report completed in 2020, the exertior and interior recoating is overdue for Tamiment EQ Train 2.	$ 178,598.06	$ 13,401.94	**$ 195,000.00**	$ 178,598.06	$ 13,401.94	**$ 195,000.00**	N/A	12/30/2024	12/30/2024	N/A		1/1/2024	-	-	3.33%	N/A
Tamiment S	TAM Train 3 Rehab	Per the tank inspection report completed in 2020, the exertior and interior recoating is overdue for Tamiment EQ Train 3.	$ 178,598.06	$ 13,401.94	**$ 195,000.00**	$ 178,598.06	$ 13,401.94	**$ 195,000.00**	N/A	12/30/2024	12/30/2024	N/A		1/1/2024	-	-	3.33%	N/A
Tamiment S	Tamiment 2024 Manhole Rehab and I&I	In response to an increase in SSO events in 2022, the intent of this project is to evaluate CCTV footage collected in 2022 and generate a rehabilitation plan based on severity. This project will include the initial evaluation of CCTV and development of the plan, as well as address the most severe issues. The future plan will be to use this evaluation as guidance for future I&I/ manhole rehab projects moving forward.	$ 230,818.03	$ 17,181.97	**$ 250,000.00**	$ 230,818.03	$ 17,181.97	**$ 250,000.00**	N/A	12/31/2024	12/31/2024	N/A	(47,619)	1/31/2024	-	-	2.00%	N/A
Tamiment S	Tamiment Lakeside LS Rehab	Lakeside liftstation is an open-pit style liftstation that presents an safety risk, and operationally is obsolete. This project involved the rehabilitation of the liftstation to a standard wet-dry configuration, and includes new electric, pumps, building, etc. The second phase involves installing ~2,000 lineal feet of new main to rerouting the main from Lakeside away from the adjacent lake, and abandoning approximately 4,000 lineal feet, 20 manholes, and the asjacent Labar liftstation which is currently installed throughout the abandonded portion of the historical resort and represents an environmental hazard (lake-adjacent) and a substatial contributor to I&I/ SSO events.	$ 600,000.00	$ 22,816.00	**$ 622,816.00**	$ 1,323,919.39	$ 98,295.65	**$ 1,430,215.04**	Engineering redesign needed, inflation during delays	9/30/2022	12/31/2024	Permit delays, engineering delays	(276,950)	8/31/2022	$ 41,245.98	15%	2.50%	N/A
Util Inc of Pennsylvania	UIP 2025 I&I	Continued phased approach for manhole rehabilitations and CIPP lining per the engineers evaluation completed in January 2021	$ 407,783.01	$ 30,241.99	**$ 440,025.00**	$ 407,783.01	$ 30,241.99	**$ 440,025.00**	N/A	10/31/2025	10/31/2025	N/A	(91,672)	3/31/2025	-	-	2.50%	N/A
Util Inc of Pennsylvania	UIP Blower Replacement	One of UIP's two blowers experienced full failure in February of 2023, causing the second/ backup blower to be over worked in order to maintain system operations. This project was conducted as an emergency capital project and includes the replacement of both blowers, new pipe installation, new filters, and a new VFD.	$ 165,239.95	$ 12,318.32	**$ 177,558.27**	$ 154,070.74	$ 11,494.04	**$ 167,239.78**	Minor revisions to piping needed	12/31/2023	12/31/2023	N/A	(119,009)	2/1/2023	$ 132,458.32	80%	2.50%	N/A
Util Inc of Pennsylvania	UIP Chestnut LS Conversion	Chesnut Liftstation is current an older style wet-well configuration. This project will upgrade the system to a standard wet/dry configuration while addressing safety concerns associated with the driveway orientation, increasing the size of the pumps and generator in order to accomodate peak flow requirements as calcuated based on the existing customer base, and moving the footprint of the liftstation out of the neigboring floodplane.	$ 150,000.00	$ 6,244.00	**$ 156,244.00**	$ 1,320,430.70	$ 98,038.19	**$ 1,426,468.89**	Redesign needed. Original budget was design only	9/30/2022	12/31/2025	Permit delays, design changes	(595,616)	5/31/2022	$ 115,236.54	15%	2.50%	N/A

V. RATE BASE

13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

Response: Please see the testimony of CUPA witness Gray. Please refer to Supplement to Schedule A-1 of the Company's rate case filing schedules.

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.

Response: Certain plant balances are allocated from 1) the statewide cost center to the water and sewer cost of service, based on ERCs (45.47% water, 54.53% sewer), 2) the regional cost center, based on ERCs (7.94% of the Mid-Atlantic ERCs are CUPA), and 3) the support services entity supporting CUPA (Water Service Corporation or "WSC"), based on ERCs (1.76% of CRU US ERCs are CUPA).

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.

Response: Yes.

V. RATE BASE

16. Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.

Response: Please refer to Supplement to Schedules A-4 and B-25 of the Company's rate case filing schedules.

VI. DEPRECIATION

If any of the following questions under this section have been previously answered pursuant to 52 Pa. Code Chapter 73, please note in your response. It is not necessary to provide responses to questions previously answered.

1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Response: Depreciation of capital assets owned by the Company is provided on the straight-line method using group depreciation based on the estimated useful lives of the various classes of assets with no salvage value. Utility assets have estimated useful lives ranging from 20 to 100 years. Non-utility assets (such as administrative assets) have estimated useful lives ranging from 4 to 67 years. No changes in method have occurred since the last CUPA rate case.

VI. DEPRECIATION

2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Response: Not applicable.

VI. DEPRECIATION

3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

Response: Please refer to Exhibit D VI-3. Please refer to Supplement to Schedules A-4 and B-25 of the Company's rate case filing schedules for CIAC details.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D VI-3
Historic Test Year Plant and Reserve Balances and Accrual Rates
Water & Wastewater Operations

Plant in Service

CUPA Water

Line No.	Account	Description	Historic Test Year Ended 7/31/2023	Accumulated Depreciation at 7/31/2023	Net Plant In Service at 7/31/2023	Depreciation Rate
			[A]	[B]	[C]	[D]
1	141101	Land and Rights General	28,515.22	-	28,515.22	0.00%
2	141201	Organization	220,781.75	(57,695.15)	163,086.60	2.50%
3	141202	Franchises	6,608.05	(2,074.05)	4,534.00	0.00%
4	141203	Struct and Improv General Plant	65,510.09	(32,756.51)	32,753.58	3.33%
5	141204	Struct and Improv Service Supplies	455,339.37	(114,139.19)	341,200.18	3.33%
6	141205	Struct and Improv Water Treat Plt	42,754.03	(834.32)	41,919.71	3.33%
7	141206	Struct and Improv Trans Dist Plt	51,965.52	(4,557.74)	47,407.78	3.33%
8	141209	Struct and Improv Treatment Plant	318,994.65	(5,316.60)	313,678.05	2.00%
9	141220	Struct and Improv Office	119,738.00	(13,157.15)	106,580.85	2.00%
10	141223	Wells and Springs	1,003,172.79	(445,466.87)	557,705.92	2.86%
11	141225	Supply Mains	267,208.89	19,203.33	286,412.22	1.50%
12	141226	Power Generation Equipment	1,154.16	(578.62)	575.54	1.50%
13	141227	Electric Pump Equip Src Pump	144,920.26	65,543.08	210,463.34	2.86%
14	141228	Electric Pump Equip WTP	379,016.22	(92,646.76)	286,369.46	2.86%
15	141229	Electric Pump Equip Trans Dist	9,260.07	(2,955.83)	6,304.24	2.86%
16	141230	Water Treatment Equipment	267,053.69	(55,136.86)	211,916.83	3.33%
17	141231	Dist Resv and Standpipes	2,092,547.71	(638,443.48)	1,454,104.23	2.00%
18	141232	Trans and Distr Mains	5,836,534.69	(1,717,052.18)	4,119,482.51	1.33%
19	141233	Service Lines	1,268,895.01	(187,251.39)	1,081,643.62	2.00%
20	141234	Meters	936,932.60	(252,215.36)	684,717.24	3.33%
21	141235	Meter Installations	123,361.47	(34,211.15)	89,150.32	3.33%
22	141236	Hydrants	848,004.11	(142,313.61)	705,690.50	1.54%
23	141237	Backflow Prevention Devices	412.90	(61.47)	351.43	1.50%
24	141253	Treat/Disp Equip Trt Plt	549,659.83	(9,141.27)	540,518.56	2.50%
25	141269	Other and Misc Equip WTP	5,057.40	(1,182.16)	3,875.24	2.00%
26	141303	Office Furniture	59,692.57	(63,653.15)	(3,960.58)	6.67%
27	141304	Office Equipment	15.63	(2.09)	13.54	10.00%
28	141305	Stores Equipment	10,728.52	(511.60)	10,216.92	1.50%
29	141306	Lab Equipment	58,049.39	(3,676.46)	54,372.93	2.00%
30	141308	Tool Shop Equipment	253,693.44	(231,140.04)	22,553.40	10.00%
31	141309	Power Operated Equipment	30,629.22	(11,633.82)	18,995.40	1.50%
32	141310	Communications Equipment	359,163.11	(108,403.38)	250,759.73	2.00%
33	141311	Misc Equipment	25,023.45	11,984.55	37,008.00	2.00%
34	141401	Vehicles	212,763.46	(187,724.72)	25,038.74	20.00%
35	141501	Computer Hardware	76.72	(39.71)	37.01	20.00%
36	141502	Desktop/Laptop Computers	9,890.90	(2,030.74)	7,860.16	20.00%
37	141503	Mainframe Computers	11,722.95	(11,722.95)	0.00	20.00%
38	141504	Mini Comp Wtr	125,660.93	(121,008.66)	4,652.27	33.33%
39	141601	Computer Software	18,791.63	(7,787.59)	11,004.04	33.00%
40	141602	Comp Systems	362,306.43	(326,750.89)	35,555.54	12.50%
41	141603	Micro Systems	6,064.76	(6,064.76)	-	33.00%
42	141699	Computer Clearing	(665.87)	-	(665.87)	
43						
44		Total Water Plant	16,587,005.72	(4,794,607.32)	11,792,398.40	

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D VI-3
Historic Test Year Plant and Reserve Balances and Accrual Rates
Water & Wastewater Operations

CUPA Sewer

Line No.	Account	Description	Historic Test Year Ended 7/31/2023	Accumulated Depreciation at 7/31/2023	Net Plant In Service at 7/31/2023	Depreciation Rate
			[A]	[B]	[C]	[D]
45	141101	Land and Rights General	66,426.94	-	66,426.94	0.00%
46	141106	Land and Rights Collections	15,000.00	-	15,000.00	0.00%
47	141201	Organization	294,247.10	(179,558.20)	114,688.90	2.50%
48	141203	Struct and Improv General Plant	695,803.89	(254,743.81)	441,060.08	2.50%
49	141207	Struct and Improv Collect Plant	88,649.99	(19,441.87)	69,208.12	2.50%
50	141208	Struct and Improv Pump Plant	1,191,672.58	(429,177.04)	762,495.54	2.50%
51	141209	Struct and Improv Treatment Plant	2,825,965.34	(1,067,913.44)	1,758,051.90	2.50%
52	141220	Struct and Improv Office	99,979.07	(16,158.47)	83,820.60	2.50%
53	141226	Power Generation Equipment	230,649.76	(5,498.41)	225,151.35	1.50%
54	141238	Power Gen Equip Coll Plt	445,967.68	(21,183.46)	424,784.22	1.50%
55	141239	Power Gen Equip Pump Plt	197,457.88	(89,723.01)	107,734.87	1.50%
56	141240	Power Gen Equip Treat Plt	263,394.54	(11,677.27)	251,717.27	1.50%
57	141241	Sewer Force Main	502,945.79	(192,531.42)	310,414.37	2.50%
58	141242	Sewer Gravity Main	7,811,601.02	(3,823,888.39)	3,987,712.63	2.50%
59	141243	Manholes	655,230.82	(32,987.08)	622,243.74	1.54%
60	141244	Special Collection Structures	62,354.32	(4,031.97)	58,322.35	1.50%
61	141245	Service to Customers	350,905.58	(163,554.79)	187,350.79	1.50%
62	141246	Flow Measure Devices	154,007.03	(4,730.31)	149,276.72	1.50%
63	141247	Flow Measure Install	95,873.72	(18,261.15)	77,612.57	1.50%
64	141248	Receiving Wells	183,331.13	(40,784.09)	142,547.04	1.50%
65	141249	Pumping Equip Pump Plt	367,092.80	35,545.88	402,638.68	1.50%
66	141250	Pumping Equip Reclaim WTP	8,388.04	5,003.68	13,391.72	1.50%
67	141252	Treat/Disp Equip Lagoon	397,823.51	(115,127.63)	282,695.88	2.50%
68	141253	Treat/Disp Equip Trt Plt	5,759,436.78	(3,044,999.13)	2,714,437.65	2.50%
69	141255	Plant Sewers Treatment Plt	1,106,021.06	6,710.29	1,112,731.35	1.50%
70	141257	Outfall Lines	131,687.06	(60,051.04)	71,636.02	2.50%
71	141264	Reuse Transmission and Dist	3,251.26	(845.85)	2,405.41	2.50%
72	141271	Other Tangible Plant	277,003.50	(26,283.96)	250,719.54	2.50%
73	141272	Other Plant Collection	1,450.00	(531.54)	918.46	2.50%
74	141273	Other Plant Pump	27,829.56	(8,705.61)	19,123.95	2.50%
75	141274	Other Plant Treatment	106,325.55	(5,667.73)	100,657.82	2.50%
76	141303	Office Furniture	52,521.47	(32,312.78)	20,208.69	6.67%
77	141304	Office Equipment	18.75	(2.50)	16.25	10.00%
78	141305	Stores Equipment	6,998.48	(425.76)	6,572.72	1.50%
79	141306	Lab Equipment	54,857.58	4,352.53	59,210.11	2.50%
80	141308	Tool Shop Equipment	166,001.10	(31,000.88)	135,000.22	2.50%
81	141309	Power Operated Equipment	100,875.22	(14,391.89)	86,483.33	1.50%
82	141310	Communications Equipment	406,628.27	(23,554.98)	383,073.29	2.50%
83	141311	Misc Equipment	77,601.06	672.40	78,273.46	1.50%
84	141401	Vehicles	255,177.49	(225,147.33)	30,030.16	20.00%
85	141501	Computer Hardware	92.01	(47.63)	44.38	20.00%
86	141502	Desktop/Laptop Computers	11,862.64	(2,435.56)	9,427.08	20.00%
87	141503	Mainframe Computers	14,059.91	(14,059.91)	-	20.00%
88	141504	Mini Comp Wtr	151,776.72	(145,660.50)	6,116.22	33.33%
89	141601	Computer Software	22,537.68	(9,340.01)	13,197.67	33.00%
90	141602	Comp Systems	429,729.55	(389,636.84)	40,092.71	12.50%
91	141603	Micro Systems	7,273.76	(7,273.76)	-	33.00%
92	141699	Computer Clearing	(798.61)	-	(798.61)	
93		**Total Sewer Plant**	26,174,986.38	(10,481,062.22)	15,693,924.16	

Column Calculations:
[A]- Company's Per Books amounts for Historic Test Year ended July 31, 2023
[B]-Accumulated Reserve for Historic Test Year
[C]- Sum of Columns [A] & [B]
[D]- Accrual Rate

VI. DEPRECIATION

4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.

Response: There is no difference in calculation for the depreciation reserve for ratemaking purposes compared to the book reserve.

VI. DEPRECIATION

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

a. For the purposes of this filing.

Response: Please refer to response to VI-3.

b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Response: Not applicable.

VI. DEPRECIATION

6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the 5 most recent calendar or fiscal years by account.

Response: Not applicable.

VII. RATE OF RETURN

1. Provide capitalization and capitalization ratios for the last 5-year period and projected through the next 2 years (with short-term debt and without short-term debt) for the company, parent and consolidated system.

Response: Please refer to Exhibit D VII-1 & 1a. CUPA's capitalization is 100% equity.

a. Provide year-end interest coverages before and after taxes for the last 3 years and at the latest date, including indenture and Securities and Exchange Commission (SEC) bases, for the company, parent and consolidated system.

Response: Please refer to Exhibit D VII-1 & 1a. CUPA's capitalization is 100% equity.

b. Provide year-end preferred stock dividend coverages for the last 3 years and at latest date, including charter and SEC bases.

Response: Not applicable.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-1 & 1a
Parent Company (CRU US) Financial Ratios
Water & Wastewater Operations

	December 2018	December 2019	December 2020	December 2021	December 2022	12-Mo. Ended July 2023	December 2024	December 2025
Equity	263,701,642	291,382,793	311,984,176	345,546,708	386,062,903	420,341,390		
Debt	272,742,026	292,819,272	351,454,483	353,000,000	396,000,000	427,000,000		
Equity thickness as reported (See Note)	49.2%	49.9%	47.0%	49.5%	49.4%	49.6%	50.0%	50.0%
Equity	263,701,642	291,382,793	311,984,176	345,546,708	386,062,903	420,341,390		
Debt (EXCLUDING REVOLVER)	231,742,026	251,819,272	342,454,483	335,000,000	376,000,000	392,000,000		
Equity thickness as reported	53.2%	53.6%	47.7%	50.8%	50.7%	51.7%	51.7%	51.7%
Net income	15,345,465	18,181,150	14,408,955	19,562,532	20,516,195	44,166,934		
Interest expense	14,532,288	16,273,855	17,451,946	18,391,337	18,596,772	22,081,814		
Provision for (benefit from) income taxes	4,551,636	4,634,877	2,674,464	5,187,499	5,416,319	5,383,030		
EBIT	34,429,389	39,089,882	34,535,365	43,141,369	44,529,287	71,631,778		
Interest expense	14,532,288	16,273,855	17,451,946	18,391,337	18,596,772	22,081,814		
Interest coverage ratio before Income Taxes	2.4	2.4	2.0	2.3	2.4	3.2		
Interest coverage ratio after Income Taxes	2.1	2.1	1.8	2.1	2.1	3.0		

Note: For forecast years, CRU US anticipates targeting 50%/50% debt to equity ratio, inclusive of revolver funds.

VII. RATE OF RETURN

2. Provide latest prospectus for the company and the parent.

Response: Not applicable.

VII. RATE OF RETURN

3. Supply projected capital requirements and the sources of company, parent and consolidated system for the historic test year and each of 3 comparable future years.

Response: Please refer to Exhibit D VII-3.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-3
Projected Capital Investment and Funding
Water & Wastewater Operations

	Utility Type	12-Mo. Ended July 2023	12-Mo. Ended July 2024	12-Mo. Ended July 2025	12-Mo. Ended July 2026
Capital Requirements:					
Treatment	Water	$ 791,109	$ 697,376	$ 609,837	$ -
Distribution	Water	617,993	781,240	1,276,906	794,705
Pumping/Storage	Water	-	260,124	325,000	-
Collection	Wastewater	1,037,272	1,882,668	2,635,205	1,161,607
Treatment	Wastewater	561,974	37,109	-	693,680
Various Routine Replacements/Admin. Capital	Water/Wastewater	1,048,055	862,795	879,548	977,786
Total		$ 4,056,402	$ 4,521,312	$ 5,726,495	$ 3,627,778
Funding Sources:					
Equity		$ 2,012,263	$ 2,260,656	$ 2,863,248	$ 1,813,889
Long-Term and Revolver Debt		2,044,139	2,260,656	2,863,248	1,813,889
Total		$ 4,056,402	$ 4,521,312	$ 5,726,495	$ 3,627,778

Note: Funding for capital investment comes from CRU US

VII. RATE OF RETURN

4. Provide a schedule of debt and preferred stock of company, parent and consolidated system as of historic test year-end and latest date, detailing for each issue (if applicable):

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

a. Date of issue.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

b. Date of maturity.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

c. Amount issued.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

d. Amount outstanding.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

e. Amount retired.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

f. Amount required.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

g. Gain on reacquisition.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

h. Coupon rate.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

i. Discount or premium at issuance.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

j. Issuance expenses.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

k. Net proceeds.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

l. Sinking fund requirements.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

m. Effective interest rate.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

n. Dividend rate.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

o. Effective cost rate.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

p. Total average weighted effective cost rate.

Response: The Company does not have preferred stock. Please refer to Exhibit D VII-4 for debt information. CUPA's capitalization is 100% equity.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DVII-4
Parent Company (CRU US) Debt Summary, as of July 31, 2023
Water & Wastewater Operations

Type	Term note	Term note	Term note	Term note	Term loan	Revolving credit facility	**Consolidated**
Amount	$180,000,000	$100,000,000	$50,000,000	$50,000,000	$75,000,000	$80,000,000	**$535,000,000**
Issuance date	7/21/06	10/04/18	05/26/20	05/26/20	06/27/22	06/27/22	
Matutity date	7/21/36	10/4/33	05/26/30	05/26/35	10/23/24	10/23/24	
Term	30 year	15 year	10 year	15 year	28 months	28 months	
Rate	6.58%	4.37%	3.15%	3.35%	SOFR plus a spread of between 120 and 200 basis points (depending on the Company's debt to capitalization ratio).	SOFR plus a spread of between 120 and 200 basis points (depending on the Company's debt to capitalization ratio).	
Rate at 7/31/2023	6.58%	4.37%	3.15%	3.35%	6.40%	6.44%	**5.24%**
Balance at 7/31/23	$117,000,000	$100,000,000	$50,000,000	$50,000,000	$75,000,000	$35,000,000	**$427,000,000**
Repayment	Annual pricipal payments of $9M were due beginning 2017 and continue through 2036.	The entire princial amount is due on 10/4/33.	The entire princial amount is due on 05/26/30.	The entire princial amount is due on 05/26/35.	The entire princial amount is due on 10/23/24.	n/a	
Original Issuance Costs	$1,273,158	$522,181	$273,712	$273,712	$264,090	n/a	**$2,606,853**
Issuance Costs at 7/31/23	$550,005	$353,923	$187,037	$215,928	$141,477	n/a	**$1,448,370**

VII. RATE OF RETURN

5. Supply financial data of company and/or parent for last 5 years:

a. Earnings-price ratio (average).

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

b. Earnings-book value ratio (per share basis) (average book value).

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

c. Dividend yield (average).

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

d. Earnings per share (dollar).

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

e. Dividends per share (dollars).

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

f. Average book value per share yearly.

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

g. Average yearly market price per share (monthly high-low basis).

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

h. Pre-tax funded debt interest coverage.

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

i. Post-tax funded debt interest coverage.

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

j. Market price-book value ratio.

Response: Not Applicable. CRU US has common shares, $.10 par value, 2,000 shares authorized, and 1,100 shares issued. Shares are not actively traded and are held by the Company's parent.

VII. RATE OF RETURN

6. Provide AFUDC charged by company at historic test year-end and latest date, explain method by which rate was calculated and provide workpaper showing derivation of the company's current AFUDC rate.

Response: CUPA used an AFUDC rate of 7.53% for the Historic Test Year, and has a current rate of 7.38%. Please refer to Exhibit D VII-6 for derivation of the 7.38% current rate, which is an average of authorized rates of return for CUPA's regulated US affiliates.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D VII-6
AFUDC Rate
Water & Wastewater Operations

Affiliate	State	Authorized Rate of Return
Carolina Water Service, Inc. of North Carolina	NC	7.22%
Blue Granite Water Company	SC	6.65%
Sunshine Water Services	FL	6.43%
Tennessee Water Service	TN	7.77%
Community Utilities of AL	AL	7.11%
Utilities Inc. of LA	LA	7.25%
Corix Texas	TX	7.20%
Prairie Path Water Company	IL W	7.18%
Prairie Path Water Company	IL WW	7.18%
Community Utilities of IN	IN	7.29%
Montague Water and Sewer Companies	NJ	7.27%
Water Service Corporation of KY	KY	7.07%
Bermuda Water Company	AZ	9.30%
Great Basin Water Company	NV	7.13%
Fairbanks Sewer and Water - Utility Systems of AK	AK USA	7.85%
Fairbanks Sewer and Water Company	AK W	7.67%
Fairbanks Sewer and Water Company	AK WW	7.97%
Average		**7.38%**

VII. RATE OF RETURN

7. Set forth provisions of company's and parent's charter and indentures, if applicable, which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

Response: Not Applicable.

VII. RATE OF RETURN

8. Attach copies of the summaries of the company's projected revenues, expenses and capital budgets for the next 2 years.

Response: Please refer to Exhibit D VII-8 and Exhibit D VII-26. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D III-5f

Filed Confidential

VII. RATE OF RETURN

9. Describe long-term debt reacquisitions by company and parent as follows:

Response: Not Applicable.

a. Reacquisitions by issue by year.

Response: Not Applicable.

b. Total gain on reacquisitions by issue by year.

Response: Not Applicable.

c. Accounting of gain for income tax and book purposes.

Response: Not Applicable.

VII. RATE OF RETURN

10. Provide the following information concerning compensating bank balance requirements for actual per book test year:

Response: Not Applicable.

a. Name of each bank.

Response: Not Applicable.

b. Address of each bank.

Response: Not Applicable.

c. Type of accounts with each bank (checking, savings, escrow, other services, etc.).

Response: Not Applicable.

d. Average daily balance in each account.

Response: Not Applicable.

e. Amount and percentage requirements for compensating bank balances at each bank.

Response: Not Applicable.

f. Average daily compensating bank balance at each bank.

Response: Not Applicable.

g. Documents from each bank explaining compensating bank balance requirements.

Response: Not Applicable.

h. Interest earned on each type of account.

Response: Not Applicable.

VII. RATE OF RETURN

11. Provide the following information concerning bank notes payable for actual per book test year:

a. Line of credit at each bank.

Response: $80,000,000 revolving credit facility with TD for CUPA parent, CRU US.

b. Average daily balances of notes payable to each bank, by name of bank.

Response: For the revolving line of credit, FY 2022 average was $19,600,000 and for the test year was $11,500,000.

c. Interest rate charged on each bank note (prime rate, formula).

Response: SOFR plus a spread of between 120 and 200 basis points (depending on the Company's debt to capitalization ratio).

d. Purpose of each bank note, (for example, construction, fuel storage, working capital, debt retirement).

Response: The revolving line of credit is for working capital.

e. Prospective future need for this type of financing.

Response: The current revolving line of credit is expected to be sufficient for future near-term requirements.

VII. RATE OF RETURN

12. Submit details on company or parent common stock offerings for the past 5 years to present, as follows:

a. Date of prospectus.

Response: Not Applicable.

b. Date of offering.

Response: Not Applicable.

c. Record date.

Response: Not Applicable.

d. Offering period including dates and number of days.

Response: Not Applicable.

e. Amount and number of shares of offering.

Response: Not Applicable.

f. Offering ratio, if rights offering.

Response: Not Applicable.

g. Percent subscribed.

Response: Not Applicable.

h. Offering price.

Response: Not Applicable.

i. Gross proceeds per share.

Response: Not Applicable.

j. Expenses per share.

Response: Not Applicable.

k. Net proceeds per share in (12.) i and j.

Response: Not Applicable.

l. Market price per share.

Response: Not Applicable.

(1) At record date.

Response: Not Applicable.

(2) At offering date.

Response: Not Applicable.

(3) One month after close of offering.

Response: Not Applicable.

m. Average market price during offering.

Response: Not Applicable.

(1) Price per share.

Response: Not Applicable.

(2) Rights per share-average value of rights.

Response: Not Applicable.

n. Latest reported earnings per share at time of offering.

Response: Not Applicable.

o. Latest reported dividends at time of offering.

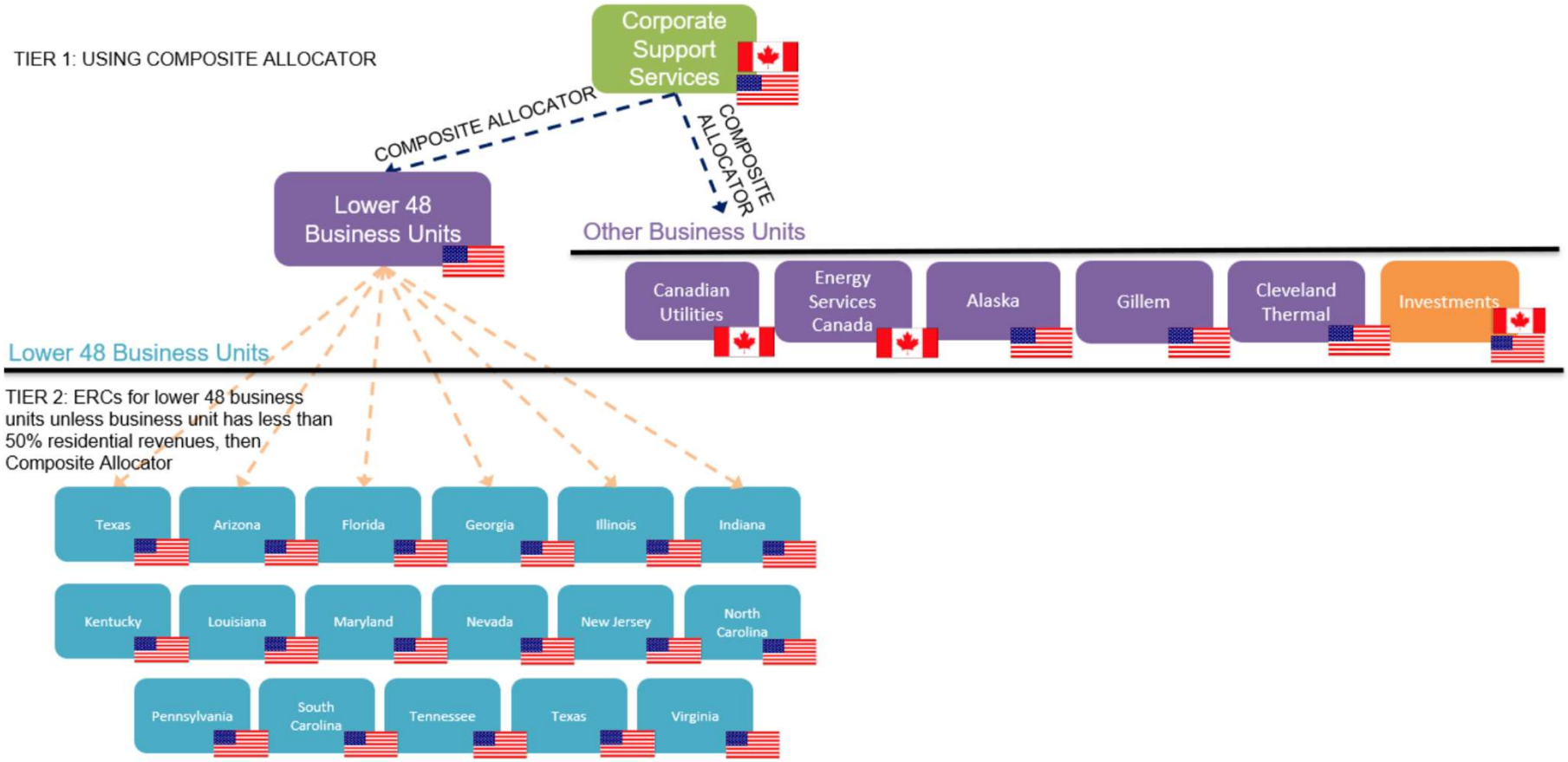
Response: Not Applicable.

VII. RATE OF RETURN

13. Attach a chart explaining company's corporate relationship to its affiliates showing system structure.

Response: Please refer to Exhibit D VII-13.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-13
Affiliate Structure
Water & Wastewater Operations



VII. RATE OF RETURN

14. If the utility plans to make a formal claim for a specified allowable rate of return, provide the following data in statement or exhibit form:

a. Claimed capitalization and capitalization ratios with supporting data.

Response: Please refer to Exhibit DVII-1 & 1a and responses to b. through f. below.

b. Claimed cost of long-term debt with supporting data.

Response: Please refer to Exhibit D VII-4 for debt information.

c. Claimed cost of short-term debt with supporting data.

Response: Please refer to Exhibit D VII-4 for debt information.

d. Claimed cost of total debt with supporting data.

Response: Please refer to Exhibit D VII-4 for debt information.

e. Claimed cost of preferred stock with supporting data.

Response: Not applicable.

f. Claimed cost of common equity with supporting data.

Response: Please see Schedules MRH-1 to MRH-5 attached to the pre-filed direct testimony of CUPA witness Howard.

VII. RATE OF RETURN

15. Supply copies of the following documents for the company and, if applicable, its parent:

a. Most recent annual report to shareholders including any statistical supplements.

Response: The Company does not produce an annual report to shareholders. Please refer to Exhibit D VII-15, the 2022 audit report for CUPA's parent, CRU US. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

b. Most recent SEC form 10K.

Response: Not Applicable.

c. All SEC form 10Q reports issued within the preceding 12 months of the date of submittal of the rate increase request.

Response: Not Applicable.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D III-5f

Filed Confidential

VII. RATE OF RETURN

16. Supply copies of the company's balance sheets for each month for the last 2 years.

Response: Please refer to Exhibit D XI-1.

VII. RATE OF RETURN

17. Provide the bond rating history for the company and, if applicable, its parent from the major credit rating agencies for the last five years.

Response: Not Applicable.

VII. RATE OF RETURN

18. Provide copies of all bond rating reports relating to the company and, if applicable, its parent for the past 2 years.

Response: Not Applicable.

VII. RATE OF RETURN

19. Supply copies of all presentations by the company's and, if applicable, its parent's management and securities analysts during the past 2 years, including presentations of financial projections.

Response: Not Applicable.

VII. RATE OF RETURN

20. Provide a listing of all securities issuances for the company and, if applicable, its parent projected for the next 2 years. The response shall identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

Response: Not Applicable.

VII. RATE OF RETURN

21. Identify any plan by the company to refinance high cost long-term debt or preferred stock.

Response: Not Applicable.

VII. RATE OF RETURN

22. Provide copies of all securities analysts' reports relating to the company and its parent, or both, issued within the past 2 years.

Response: Not Applicable.

VII. RATE OF RETURN

23. If applicable, supply a listing of all common equity infusions from the parent to the company over the past 5 years. In each case, identify date and dollar amount.

Response: Not Applicable.

VII. RATE OF RETURN

24. If applicable, identify the company's common dividend payments to its parent for each of the last 5 years.

Response: Not Applicable.

VII. RATE OF RETURN

25. Provide the latest year-by-year financial projections for the company for the next 5 years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies. The information will be treated in a confidential manner, if requested by the company in writing, as set forth in 52 Pa. Code § 5.423.

Response: Response: Please refer to Exhibit D VII-8, representing CUPA's Board approved 2023-25 budgeted financials. CUPA approved budgets span a three-year period. The attached have not been submitted to bond agencies. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

VII. RATE OF RETURN

26. Provide the company's 5-year construction budget.

Response: Please refer to Exhibit D VII-26. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D VII-26

Filed Confidential

VII. RATE OF RETURN

27. Identify the company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

Response: CUPA's capitalization is 100% equity. CRU US targets a 50%/50% debt/equity capital structure to maintain consistency in funding sources, approximate the industry for similarly situated entities, and balance risk.

VII. RATE OF RETURN

28. For each month, of the most recent 24 months, supply the company's:

a. Short-term debt balance.

Response: Please refer to Exhibit D VII-28a & b.

b. Short-term debt interest rate.

Response: Please refer to Exhibit D VII-28a & b.

c. Balance of construction work in progress.

Response: Please refer to Exhibit D VII-28c.

d. Balance of construction work in progress which is eligible for AFUDC accrual:

Response: Please refer to Exhibit D VII-28c.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-28a & b
Monthly Parent Company (CRU US) Short Term Debt Balances
Water & Wastewater Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022
Short Term Debt Balance (Parent Company)	35,000,000	15,000,000	12,000,000	22,000,000	10,000,000	10,000,000	-	20,000,000	10,000,000	5,000,000	-	8,000,000
Short Term Debt Rate (Parent Company)	6.44%	6.40%	6.27%	5.80%	5.80%	5.80%	5.62%	5.39%	5.03%	5.28%	3.86%	3.86%

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-28a & b
Monthly Parent Company (CRU US) Short Term Debt Balances
Water & Wastewater Operations

	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Short Term Debt Balance (Parent Company)	8,000,000	-	48,000,000	43,000,000	33,000,000	33,000,000	28,000,000	18,000,000	13,000,000	8,000,000	8,000,000	17,000,000
Short Term Debt Rate (Parent Company)	3.51%	2.39%	2.39%	1.95%	1.70%	1.33%	1.33%	1.33%	1.33%	1.58%	1.58%	1.58%

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-28c
Monthly CWIP Balances

Water Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022
Construction Work-In-Progress Balance	1,352,777	1,349,962	1,250,618	1,172,415	1,126,810	1,057,928	1,049,869	1,044,539	2,828,055	2,386,730	2,325,427	1,787,683

Wastewater Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022
Construction Work-In-Progress Balance	63,929	(5,652)	(12,017)	(46,394)	(94,818)	(97,101)	(165,635)	(164,834)	797,343	485,404	667,036	550,206

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-28c
Monthly CWIP Balances

Water Operations

	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Construction Work-In-Progress Balance	1,704,051	1,279,387	1,056,758	994,302	986,152	951,409	950,988	1,571,195	1,439,312	1,346,669	1,284,627	1,120,535

Wastewater Operations

	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Construction Work-In-Progress Balance	392,829	223,813	189,167	214,995	200,876	163,054	729,283	2,363,847	1,911,287	1,757,823	1,656,847	1,355,788

VII. RATE OF RETURN

29. Fully identify all debt, other than instruments traded in public markets, owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

Response: Not applicable.

VII. RATE OF RETURN

30. Provide a summary statement of all stock dividends, splits, or par value changes during the 2-year calendar period preceding the rate case filing.

Response: Not Applicable.

VII. RATE OF RETURN

31. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and consolidated system, the reasons for this claim must be fully stated and supported.

Response: CUPA uses the capital structure and capital costs of its direct parent CRU US for ratemaking purposes. CUPA does not issue its own debt. The debt and equity financing of CRU US, which remains on CRU US's books, is used to support the operations of CUPA and the other CRU US subsidiaries. CUPA has used the CRU US capital structure and costs for ratemaking in several rate cases and such use has not been deemed unreasonable by the PA PUC.

VII. RATE OF RETURN

32. To the extent not provided elsewhere, supply financial data of the company, and its parent, if applicable, for the last 5 years.

a. Times interest earned ratio—pre- and post-tax basis.

Response: Please refer to Exhibit D VII-1 & 1a.

b. Preferred stock dividend coverage ratio—post tax basis.

Response: Not Applicable.

c. Times fixed charges earned ratio—pretax basis.

Response: The Company does not track fixed vs variable charges.

d. Dividend payout ratio.

Response: Not Applicable.

e. AFUDC as a percent of earnings available for common equity.

Response: Please refer to Exhibit D VII-32e-h.

f. Construction work in progress as a percent of net utility plant.

Response: Please refer to Exhibit D VII-32e-h.

g. Effective income tax rate.

Response: Please refer to Exhibit D VII-32e-h.

h. Internal cash generations as a percent of total capital requirements.

Response: Please refer to Exhibit D VII-32e-h.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-32e-h
Parent Company (CRU US) Financial Ratios
Water & Wastewater Operations

	December 2018	December 2019	December 2020	December 2021	December 2022
AFUDC	2,075,924	1,946,551	2,044,291	1,495,410	2,023,474
Net income	15,345,465	18,181,150	14,408,955	19,562,532	20,516,195
AFUDC / net income	13.5%	10.7%	14.2%	7.6%	9.9%
CWIP	23,221,333	22,906,497	37,509,742	58,919,275	68,936,498
PP&E, net	780,905,287	868,413,767	869,872,423	929,620,089	1,011,973,011
CWIP / PP&E, net	3.0%	2.6%	4.3%	6.3%	6.8%
Provision for (benefit from) income taxes	4,551,636	4,634,877	2,674,464	5,187,499	5,416,319
Net income before taxes	19,895,101	22,816,027	17,083,419	24,750,032	25,932,514
Effective income tax rate	22.9%	20.3%	15.7%	21.0%	20.9%
Internal Cash Generated from Operations (000's)	16,681	34,178	23,534	54,750	52,489
Capital Expenditures (000's)	77,582	91,790	70,341	93,450	119,822
Internal cash generations as a percent of total capital requirements	21.5%	37.2%	33.5%	58.6%	43.8%

VIII. RATE STRUCTURE AND COST OF SERVICE

1. Provide a complete, fully allocated, cost of service study if an interval of 3 years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water or wastewater rate structure is fair and equitable to all classifications of water or wastewater customers (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the rate of return produced by present and proposed rates by class of service.

Response: Please refer to the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3, which utilize Schedules A, B, and D-1 to D-4 of the Company's rate case filing schedules.

b. Indicate if the method used for establishing the allocation factors in the cost of service study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

Response: No changes in methodology from the prior cost of service study were implemented.

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the historic test year and 2 prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the company's cost of service study.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3. Maximum hour data is not available. Westgate, a purchased water system, does not have daily data available. Please see below for average day and maximum day data.

	Average Day, year ended			Max Day, year ended		
Gallons, by system	**7/31/2021**	**7/31/2022**	**7/31/2023**	**7/31/2021**	**7/31/2022**	**7/31/2023**
Penn Estates	313,664	291,079	309,494	124,243	102,872	76,107
Tamiment	538,098	452,003	504,657	277,600	369,000	230,907

d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution or collection mains in its allocation of costs.

Response: Please see the direct testimony of CUPA witness Miller.

e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

Response: For the Penn Estates system, SCADA monitors tank 5 water level and controls wells turning on and off based on tank 5 level. When tank 5 hits a low level, SCADA turns wells on in a

predetermined order. When tank 5 hits a high level, SCADA turns the wells off in a predetermined level.

For the Tamiment system, in pressure zone 1, well 1 turns on and off based on tank 1 level. When tank 1 hits a low level, well 1 turns on. When tank 1 hits a high level, well 1 turns off. In pressure zone 2, well 3 turns on and off based on tank 3 level. When tank 3 hits a low level, well 3 turns on. When tank 3 hits a high level, well 3 turns off.

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service line weights reflected in the company's cost of service study.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

Response: CUPA does not bill for private fire service.

i. Provide a calculation of the company's base cost of water or wastewater per unit of consumption or usage.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

j. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

VIII. RATE STRUCTURE AND COST OF SERVICE

2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts. Special rates are defined as rates not contained in the currently effective tariff.

Response: All charged rates by CUPA are consistent with the approved tariff. CUPA has not entered into any negotiated special rate contracts for customers.

IX. QUALITY OF SERVICE

1. Indicate whether the company is in violation of any provision of the Pennsylvania Safe Drinking Water Act (SDWA) or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Pennsylvania Department of Environmental Protection (PA-DEP), or its predecessor.

Response: Please see response to IX-1b(i) below, describing the violations, corrections, and public notices issued in accordance with DEP guidance.

a. Provide information indicating whether the company is in compliance with SDWA provisions at 25 Pa. Code § 109.407 regarding general public notification requirements:

Response: CUPA is in compliance with 25 Pa. Code § 109.407 regarding general public notification requirements.

(i) Provide a copy of each public notification given in accordance with this section, since the last rate proceeding.

Response: Please refer to Exhibit D IX-1a(i).

(ii) Provide a detailed explanation of all actions taken to remedy an acute violation, and to comply with the requirements prescribed by a variance or exemption.

Response: When a situation arises that may require a public notice, CUPA works with the DEP water sanitarian to ensure the correct tier of public notification is utilized and that it is sent to customers within the required time. The cause of the violation is investigated and, if needed, operational changes are made to prevent further occurrence.

(iii) State whether any fines or penalties were assessed by PA-DEP, and indicate the amounts paid by the company.

Response: No fines or penalties were assessed by PA-DEP in the Historic Test Year.

b. Provide the most recent copies of all annual consumer confidence reports issued pursuant to SDWA Amendments of 1996 since the last rate proceeding.

Response: Please refer to Exhibit D IX-1b.

(i) Provide any annual consumer confidence reports which reflect violations of State and Federal safe drinking water requirements.

Response: Below are the CCRs which reflected violations along with the detail of the violation.

Penn Estates 2020 CCR - Monitoring Requirements not met for EP108 Synthetic Organic Compounds (SOCs) - PA DEP requires that EP108 SOC samples be taken every 3 years during 2nd and 3rd quarters. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/20, the results were non-detect.

Penn Estates 2022 CCR - Failure to maintain 4-log inactivation for well 4 EP104 - On 5/6/22 operations found well 4 had automatically turned off due to a chlorine pump issue. The well and chlorine pump were turned on to fix the chlorine pump. When this was unsuccessful, the well was turned off and the

chlorine pump was fixed while the well was off. Distribution chlorine residual of 1.64 mg/l taken 5/6/22 shows sufficient chlorine residual was present in the water distribution system. All routine monthly testing of bacteria in the distribution system show no bacteria present. The occurrence happened at well 4 which is 1 of 7 wells that supply the water system. Chlorine residual of 0.00 mg/l at well 4 lasted 10 minutes. Corrective measure taken is operations pumps well to by-pass and not to distribution when performing maintenance. Recordkeeping requirements not met for well 4 EP104. 5/6/22, well 2 EP102 3/11/22 & 5/6/22 - PA DEP requires that minimum chlorine residuals be submitted by the 10th of the month for the previous month. The minimum chlorine residual reported to DEP for well 2 on 3/11/22 and 5/6/22 and well 4 on 5/6/22 was incorrect and was corrected after the 10th of the month.

Tamiment 2020 CCR - Monitoring requirements not met for well 1 & 3 EP101 & EP103 - The water operator failed to collect EP 101 & EP103 samples 3/10/22. This water operator is no longer employed by the company. Failure to properly collect or analyze RTCR routine samples - The water operator failed to collect distribution samples the 2nd and 3rd weeks of March 2020. The water operator is no longer employed by the company. Chlorine routine reporting - Weekly distribution samples for the week of 4/26/2020 were not submitted to PA DEP by the 10th of the following month. They were submitted 7/15/2020. Public notice was not required.

Tamiment 2021 CCR - Monitoring requirements not met for EP101 & EP103 chlorine - PA DEP requires that entry point samples be taken daily. Samples were missed from EP101 and EP103 on 7/24/21 and 7/25/21. They were taken on 7/23/21 and 7/26/21, the results were normal. Water circuit rider is no longer used.

Tamiment 2022 CCR - Failure to maintain 4-log inactivation disinfection treatment for well 1 EP101 - Operations discovered a chlorine pump malfunction at well 1 on 8/4/22. Upon further investigation, the chlorine pump was off. This caused a lower than permitted chlorine residual to enter the system. Well 3 water pressure zone was unaffected. A field order was issued by PA DEP. Boil advisory was issued and chlorine analyzer with automated call-out system was installed in well 1 and well 3.

Westgate 2020 CCR - Monitoring requirement not met for haloacetic acids and trihalomethanes - PA DEP requires HAA5 and TTHM samples be taken 1/3/2021. Samples were taken 3 days too early on 12/31/20. Lab was informed of maximum and minimum days from the sample date samples could be taken per PA DEP.

Westgate 2022 CCR - Monitoring requirements not met for haloacetic acids - PA DEP requires that HAA5 samples be taken around 4/5/22. Samples were taken 4/7/22. The lab did not process the samples within their required time frame. The sample was recollected 5/5/22 and processed successfully. Results were below the maximum contaminant level.

(ii) Explain how these violations were resolved.

Response: Please refer to Exhibit D IX-1b.

Response to 53.53 Exhibit DIX-1ai

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Distribution and Entry Point Chlorine Monitoring

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During the 2nd and 3rd weeks of March we did not monitor distribution chlorine and therefore cannot be sure of the quality of our drinking water during that time. On 3/10/2020 we did not monitor entry point chlorine and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for distribution chlorine and entry point chlorine and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Distribution Chlorine	2/week	2 during the 1st week of March, 2 during the 4th week of March	2/week	2/week
Entry Point Chlorine	2/day	2/day every day in March except 3/10/2020	2/day	2/day

What happened? What was done?

The water operator failed to collect distribution samples the 2nd and 3rd weeks of March. The water operator also failed to collect entry point samples March 10th. This water operator is no longer employed by the company.

For more information, please contact Emily Long – PO Box 379, Dunkirk MD 20754 at 1-800-638-0262.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you Community Utilities of Pennsylvania.

PWS ID#: 2520070

Date distributed: Direct Mail with Annual 2019 CCR

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Haloacetic Acids

Our water system violated a drinking water standard in 2022. Even though this was not emergency, as our customers, you have a right to know what happened and what we did to correct this situation.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. A Haloacetic acid sample was required to be collected around 4/05/2022. We failed to process the sample within its required timeframe and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	04/05/2022	05/05/22

What happened? What was done?

PA DEP requires that HAA5 samples be taken around 04/05/2022. Samples were taken 04/07/2022. The lab did not process the samples within their required time frame. The sample was recollected 05/05/2022 and processed successfully. Results were below the MCL or Maximum Contaminant Level.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024 Date distributed: Direct Mail with Annual 2021 CCR

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for haloacetic acids and trihalomethanes.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Haloacetic acid and trihalomethane samples were required to be collected on 01/03/2021. We failed to collect them on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and trihalomethanes and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	01/03/2021	12/31/2020
TTHM	1/quarter	1	01/03/2021	12/31/2020

What happened? What was done?

PA DEP requires that HAA5 and TTHM samples be taken 01/03/2021. Samples were taken three days too early on 12/31/2020.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024 Date distributed: Direct Mail with Annual 2020 CCR

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for EP101 & EP103 chlorine.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Entry Point chlorine samples are required to be collected daily. We failed to collect them from EP101 and EP103 on 7/24/21 and 7/25/21 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Chlorine	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	0	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	7/26/21

What happened? What was done?

PA DEP requires that Entry Point samples be taken every daily. Samples were missed from EP101 and EP103 on 7/24/21 and 7/25/21. They were taken 7/23/21 and 7/26/21, the results were normal.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2520070 Date distributed: Direct Mail with Annual 2021 CCR

pennsylvania
DEPARTMENT OF ENVIRONMENTAL PROTECTION

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF SAFE DRINKING WATER

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for EP108 Synthetic Organic Compounds (SOCs).

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. SOC samples were required to be collected within the 3rd quarter of 2020. We failed to collect them within the 3rd quarter of 2020 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
SOC	1 in 2nd Quarter 1 in 3rd Quarter	1 in 2nd Quarter	1 in 2nd Quarter 1 in 3rd Quarter	12/29/2020

What happened? What was done?

PA DEP requires that EP108 SOC samples be taken every 3 years during 2nd and 3rd quarters. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/2020, the results were non-detect.

For more information, please contact Emily Long at 1-800-638-0262 or P.O. Box 379, Dunkirk, MD 20754.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2450065

Date distributed: Direct Mail with Annual 2020 CCR

Voice reach sent to affected customers 8/4/22 1019

This is an important message from Community Utilities of Pennsylvania-Tamiment at 1-800-638-0262. Due to a pump malfunction and a lower than normal chlorine residual in the water, a precautionary boil water advisory is in effect immediately. DO NOT DRINK THE WATER WITHOUT BOILING IT FIRST. Bring all water to a rolling boil, boil for one minute and let it cool before use or use bottled water. You should use boiled or bottled water for drinking, making ice, washing dishes, brushing teeth and food preparation until further notice. We anticipate this advisory being lifted no sooner than 48 hours. We must pass satisfactory test results before lifting the advisory. A message will be sent again when this advisory is lifted. Inadequately treated water may contain disease-causing organisms. These organisms include bacteria, viruses and parasites that can cause symptoms such as nausea, cramps, diarrhea and headaches. These symptoms are not caused only by organisms in drinking water but also by other factors. If you experience any symptoms and they persist you may want to seek medical advice. Guardians of infants, young children, people at increased risk such as pregnant women, some elderly and people with severely compromised immune systems should seek advice from their health care advisors about drinking this water. General guidelines on ways to lessen the risk of infection by microbes are available from EPA's Safe Drinking Water Hotline at 1 800 426 4791. For more information contact customer service at 1-800-638-0262. Share this information with others who drink this water who may not have received this notice. Thank you

Rescind issued 8/8/22 1706. DEP gave go ahead to rescind 8/8/22 1543.

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment, your local water utility provider at 1-800-638-0262. Today is Monday, August 8, 2022. Please be advised that the Boil Water Advisory that you were notified of on Thursday, August 4, 2022, has been rescinded. Necessary water testing has been completed with satisfactory results. It is no longer necessary for customers to boil water before drinking, cooking, washing dishes or food preparation. Again, the boil water advisory has been rescinded and it is no longer necessary for customers to boil water before drinking, cooking, washing dishes or food preparation. Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may have caused and appreciates your patience. Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262. Thank You

Available on the iPhone
App Store

ANDROID APP ON
Google play

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

FAILURE TO RESPOND TO A DISINFECTION TREATMENT BREAKDOWN

ESTE INFORME CONTIENE INFORMACION IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

From 5/6/22 10:04 AM to 5/6/22 10:14 AM, Well 4 did not meet treatment technique requirements.

We are required to maintain a disinfectant residual of 0.58 mg/L in the water supplied to consumers. Water samples taken on 5/6/22 10:04 AM - 10:14 AM, showed a disinfectant residual concentration of 0.00 mg/L, which constituted a breakdown in treatment. As a result of this breakdown in treatment, there was a risk that the water may have contained disease-causing organisms.

What we should have done:

We were required to notify you that *boiled or bottled water should have been used* for drinking, making ice, brushing teeth, washing dishes, and food preparation until the problem was corrected on 5/6/22 at 10:14 AM. Boiling kills bacteria and other organisms in the water. **PLEASE NOTE: IT IS NOT NECESSARY TO BOIL YOUR WATER NOW BECAUSE THE PROBLEM HAS ALREADY BEEN CORRECTED**.

Inadequately treated or inadequately protected water may contain disease-causing organisms. These organisms include bacteria, viruses, and parasites which can cause symptoms such as diarrhea, nausea, cramps, and associated headaches.

If you have specific health concerns, you may wish to consult your doctor.

What happened? What was done?

- On 7/27/22, it was determined that chlorine residual level dropped below the minimum chlorine residual required.
- We failed to notify both DEP and consumers within 24 hours of the problem.
- We did the following to return chlorine residual to an acceptable level:

  On 5/6/22 operations found well 4 had automatically turned off due to a chlorine pump issue. The well and chlorine pump were turned on to fix the chlorine pump. When this was unsuccessful, the well was turned off and the chlorine pump was fixed while the well was off. Distribution chlorine residual of 1.64 mg/l taken 5/6/22 shows sufficient chlorine residual was present in the water distribution system. All routine monthly testing of bacteria in the distribution system show no bacteria present. The occurrence happened at well 4 which is 1 of 7 wells that supply the water system. This notification is required due to the 0.00 mg/l at well 4 that lasted 10 minutes. Corrective measures are being evaluated to prevent future occurrences.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or by distributing copies by hand or mail.

For more information, please contact: Emily Long

at 1-800-638-0262

This notice is being sent to you by *Community Utilities of Pennsylvania, Inc.*.

PWS ID#: 2450065 Date distributed: 8/29/2022

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

FAILURE TO MAINTAIN RECORDS

ESTE INFORME CONTIENE INFORMACIÓN MUY IMPORTANTE SOBRE SU AGUA DE BEBER. TRADUZCALO O HABLE CON ALGUIEN QUE LO ENTIENDA BIEN.

Recordkeeping Requirements Not Met for Well 2 3/11/22 and 5/6/22, Well 4 5/6/22

We violated a drinking water requirement.

☐ We failed to retain written records about our recycled flows in accordance with the Filter Backwash Recycling Rule.
☐ We failed to notify the Department that we are recycling our waste stream.
☒ We incurred a record keeping violation under the Safe Drinking Water Act.

What should I do?

There is nothing you need to do at this time. You may continue to drink the water. If a situation arised where the water is no longer safe to drink, you will be notified within 24 hours.

What happened? What was done?

Community Utilities of Pennsylvania, Inc is required by DEP to submit minimum chlorine residuals by the 10th of the month for the previous month. The minimum chlorine residual reported to DEP for Well 2 3/11/22 and 5/6/22 and Well 4 on 5/6/22 was incorrect and was corrected after the 10th of the month.

For more information, please contact Emily Long at 1-800-638-0262

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#:2450065 Date distributed:8/29/2022

Community Utilities of Pennsylvania, Inc.
Penn Estates Water System

PWS ID: **PA2450065**

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet. For more information, visit the CDC at https://www.cdc.gov/coronavirus/2019-ncov/php/water.html and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Please call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.
Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.
For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2020	1.3	1.3	1.16	3 out of 40	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2020	15	0	3.0	3 out of 40	N	Corrosion of household plumbing systems, erosion of natural deposits.

Copper *is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.*
Lead*: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.*

Chemical Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2020	N	1.89	0.3 - 2.86	MRDLG = 4	MRDL = 4	Water additive used to control microbes
Nitrate (as Nitrogen) (ppm)	2020	N	0.81	ND - 7.32	10	10	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits.

Nitrate *in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.*

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND– 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leeching from wood preservatives

***Lead and Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule.*

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppm)	2020	N	0.002	0.002 - 0.002	0	0.01	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2020	21.43	17.7 - 24.0
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc., Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.
For more information visit https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos.
Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

PFAS Results (*All results reported as Nanograms per liter (ng/L)*)

Contaminant	Sample Date	Range of Detect	Average	EPA Advisory	Below HAL
PFOS	2020	ND - 2.2	<2.0	70	Yes
PFOA	2020	ND - 2.0	<2.0	70	Yes
Combined PFOS + PFOA	2020	ND - 4.2	2.1	70	Yes

Terms and Abbreviations:

- **PFOS** – Perfluorooctane Sulfonate
- **PFOA** – Perfluorooctanoic Acid
- **Health Advisory Level (HAL)** – To provide Americans, including the most sensitive populations, with a margin of protection from a lifetime of exposure to PFOA and PFOS from drinking water, EPA established the healthadvisory levels at 70 parts per trillion.
- **Ng/L** – Nanograms per liter(ng/L) which equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in $10,000,000,000.
- **ND (No Detect)** - No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2020:

Synthetic Organic Chemicals (SOCs)

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring, Routine	10/20/2020	12/29/2020	We failed to test our drinking water for the contaminant during the period indicated. Because of this failure, we cannot be sure of the quality of our drinking water during the period indicated. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/2020, the results were non-detect.

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect ***at*** https://connect.myutility.us/connect/

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF SAFE DRINKING WATER

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for EP108 Synthetic Organic Compounds (SOCs).

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. SOC samples were required to be collected within the 3rd quarter of 2020. We failed to collect them within the 3rd quarter of 2020 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
SOC	1 in 2nd Quarter 1 in 3rd Quarter	1 in 2nd Quarter	1 in 2nd Quarter 1 in 3rd Quarter	12/29/2020

What happened? What was done?

PA DEP requires that EP108 SOC samples be taken every 3 years during 2nd and 3rd quarters. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/2020, the results were non-detect.

For more information, please contact Emily Long at 1-800-638-0262 or P.O. Box 379, Dunkirk, MD 20754.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2450065 Date distributed: Direct Mail with Annual 2020 CCR

Community Utilities of Pennsylvania, Inc.
Penn Estates Water System

PWS ID: **PA2450065**

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet. For more information, visit the CDC at https://www.cdc.gov/coronavirus/2019-ncov/php/water.html and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Please call customer service at 1-800-638-0262 if you have questions.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2021.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	1/1/2021 - 6/30/2021	1.3	1.3	2.04	7 out of 40	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
	7/1/2021 - 12/31/2021	1.3	1.3	0.758	1 out of 41	N	
Lead (ppb)	1/1/2021 - 6/30/2021	15	0	4.0	0 out of 40	N	Corrosion of household plumbing systems, erosion of natural deposits.
	7/1/2021 - 12/31/2021	15	0	3.0	0 out of 41	N	

Copper *is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.*

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND– 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leeching from wood preservatives

***Lead and **Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule.*
Lead*: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.*

Entry Point Disinfectant Residual

Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation	Sources of Contamination
Chlorine	0.30	0.41	0.41 - 3.55	ppm	2021	N	Water additive used to control microbes

Disinfection By-Products Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Distribution System Chlorine (ppm)	2021	N	1.47	0.71 - 2.09	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHMs (ppb) [Total Trihalomethanes]	2021	N	7.5	7.5 - 7.5	NA	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2021	N	4.01	4.01 - 4.01	NA	60	By-product of drinking water disinfection

Organic Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Toluene (ppm)	2021	N	0.0007	0.0007 - 0.0007	1	1	Discharge from petroleum refineries
Xylenes (ppm)	2021	N	0.0017	0.0017 - 0.0017	10	10	Discharge from petroleum refineries; Discharge from chemical factories

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppb)	2021	N	2.0	2.0 - 2.0	0	10	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Barium (ppm)	2021	N	0.0188	0.012 - 0.032	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2021	21.43	17.7 - 28.0
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at ***www.uiwater.com/pennsylvania*** and click Water Quality Reports. For more information visit https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos.
Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received no violations from Pennsylvania Department of Environmental Protection and was in compliance with applicable testing and reporting requirements.

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

Community Utilities of Pennsylvania, Inc.
Penn Estates Water System

PWS ID: **PA2450065**

Annual Water Quality Report 2022

Message from Dana Hill, President

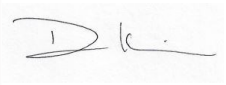
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at https://stacks.cdc.gov/view/cdc/85879 and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Please call customer service at 1-800-638-0262 if you have questions.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
MFL	Million fibers per liter
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download
My Utility Account *at* https://account.myutility.us

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	1/1/2022 - 6/30/2022	1.3	1.3	1.254	5 out of 46	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	1/1/2022 - 6/30/2022	15	0	4.0	0 out of 46	N	Corrosion of household plumbing systems, erosion of natural deposits.

Copper *is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.*

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND– 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leeching from wood preservatives

***Lead and **Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule.*
Lead*: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.*

Entry Point Disinfectant Residual

Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation	Sources of Contamination
Chlorine	0.30	0.0	0.0– 2.69	ppm	2022	See Violation Section	Water additive used to control microbes

Disinfection By-Products Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Distribution System Chlorine (ppm)	2022	N	1.43	0.51 - 2.17	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHMs (ppb) [Total Trihalomethanes]	2022	N	28.3	28.3 – 28.3	NA	80	By-product of drinking water chlorination

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppb)	2021	N	2.0	2.0 - 2.0	0	10	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Barium (ppm)	2021	N	0.0188	0.012 - 0.032	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Asbestos (MFL)	2022	N	0.12	0.12 - 0.12	7	7	Decay of asbestos cement water mains; Erosion of natural deposits

Other Miscellaneous Water Characteristics - Contaminants			
Contaminant (units)	**Sample Date**	**Your Water**	**Range Low High**
Calcium (ppm)	2022	22.36	18.8 - 24.5
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit https//www.epa.gov/pfas.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule			
Violation Type	**Violation Begin**	**Violation End**	**Violation Explanation**
Failure to maintain 4-log inactivation for well 4 entry point 104	05/06/2022	05/06/2022	We failed to maintain 4-log inactivation for chlorine residuals in accordance with PA Code Chapter 109.301 (1)(D).
Recordkeeping Requirements Not Met for well 2 entry point 102	03/11/2022	04/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 2 entry point 102	05/06/2022	06/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 4 entry point 104	05/06/2022	06/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.

To access your utility account anytime, anywhere, please register for our customer portal & download
My Utility Account *at* https://account.myutility.us

Community Utilities of Pennsylvania, Inc.
Tamiment Resort Water System

PWS ID: **PA2520070**

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at https://www.cdc.gov/coronavirus/2019-ncov/php/water.html and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (pptt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

Water Quality Test Results

Inorganic Chemicals

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2019	1.3	1.3	0.171	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2019	15	0	0	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

Radiological Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Radium 226 (pCil)	5	5	0	0–0.02	4/16/15	N	Erosion of natural deposits
Radium 228 (pCil)	5	5	0	0-0.48	4/16/15	N	Erosion of natural deposits

Disinfectant / Disinfection By-Products

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Trihalomethanes (ppb)	80	80	1.1	1.1 - 1.1	09/2020	N	By-product of drinking water chlorination
Chlorine (mg/l)	4	4	1.15	0.40 - 1.72	2020	See Violation Section	Water additive used to control microbes

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

Perfluorooctane Sulfonate (PFOS) and Perfluorooctanoic Acid (PFOA) were tested during 2020 with no detection. No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters. Nanograms per liter (ng/L) equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in $10,000,000,000.

For more information visit https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2020:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring Requirements Not Met for well 1 & 3 entry point 101 & 103	3/10/2020	3/11/2020	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Revised Total Coliform Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to Properly Collect or Analyze RTCR Routine Samples	04/09/2020	04/23/2020	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Chlorine

Violation Type	Violation Begin	Violation End	Violation Explanation
Reporting, Routine	6/10/2020	7/15/2020	We failed to report 2 distribution sample results to the PADEP by the required reporting date. Results were submitted on 7/15/2020.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Distribution and Entry Point Chlorine Monitoring

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During the 2nd and 3rd weeks of March we did not monitor distribution chlorine and therefore cannot be sure of the quality of our drinking water during that time. On 3/10/2020 we did not monitor entry point chlorine and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for distribution chlorine and entry point chlorine and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Distribution Chlorine	2/week	2 during the 1st week of March, 2 during the 4th week of March	2/week	2/week
Entry Point Chlorine	2/day	2/day every day in March except 3/10/2020	2/day	2/day

What happened? What was done?

The water operator failed to collect distribution samples the 2nd and 3rd weeks of March. The water operator also failed to collect entry point samples March 10th. This water operator is no longer employed by the company.

For more information, please contact Emily Long – PO Box 379, Dunkirk MD 20754 at 1-800-638-0262.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you Community Utilities of Pennsylvania.

PWS ID#: 2520070 Date distributed: Direct Mail with Annual 2019 CCR

Community Utilities of Pennsylvania, Inc.
Tamiment Resort Water System

PWS ID: **PA2520070**

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at https://www.cdc.gov/coronavirus/2019-ncov/php/water.html and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (pptt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2021.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

Water Quality Test Results

Chemical Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Chlorine (mg/l)	MRDL=4	MRDLG =4	1.31	0.90 - 2.10	2021	See Violation Section	Water additive used to control microbes
Total Trihalomethanes TTHM (ppb)	80	NA	4.4	3.6 - 5.2	2021	N	By-product of drinking water chlorination

Entry Point Disinfectant Residual

Contaminant (Units)	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Chlorine	1.0	1.0	1.0 - 2.21	ppm	2021	N	Erosion of natural deposits

Lead and Copper

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2019	1.3	1.3	0.171	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2019	15	0	0	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at ***www.uiwater.com/pennsylvania*** and click Water Quality Reports.
For more information visit https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2021:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring Requirements Not Met for well 1 & 3 entry point 101 & 103	07/01/2021	8/01/2021	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for EP101 & EP103 chlorine.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Entry Point chlorine samples are required to be collected daily. We failed to collect them from EP101 and EP103 on 7/24/21 and 7/25/21 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Chlorine	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	0	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	7/26/21

What happened? What was done?

PA DEP requires that Entry Point samples be taken every daily. Samples were missed from EP101 and EP103 on 7/24/21 and 7/25/21. They were taken 7/23/21 and 7/26/21, the results were normal.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2520070 Date distributed: Direct Mail with Annual 2021 CCR

Community Utilities of Pennsylvania, Inc.
Tamiment Resort Water System

PWS ID: **PA2520070**

Annual Water Quality Report 2022

Message from Dana Hill, President

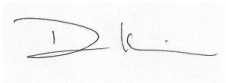
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at https://stacks.cdc.gov/view/cdc/85879 and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (pptt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download
My Utility Account *at* https://account.myutility.us

Water Quality Test Results

Chemical Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Chlorine (mg/l)	MRDL=4	MRDLG =4	1.36	0.94 - 2.13	2022	N	Water additive used to control microbes
Total Trihalomethanes TTHM (ppb)	80	NA	7.7	2.8 - 12.6	2022	N	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic	60	NA	5.35	ND - 5.35	2022	N	By-product of drinking water disinfection

Entry Point Disinfectant Residual

Contaminant (Units)	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Chlorine	1.0	0.46	0.46 - 2.66	ppm	2022	See Violation Section	Erosion of natural deposits

Lead and Copper

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2022	1.3	1.3	0.347	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2022	15	0	3	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

Organic Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Xylenes (ppm)	2022	N	0.0008	0.0008 - 0.0008	10	10	Discharge from petroleum refineries; Discharge from chemical factories

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range: Low High
Calcium (ppm)	2022	21.43	13.7 - 16.8

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to Maintain 4-log Inactivation Disinfection Treatment for Well 1 Entry Point 101	08/04/2022	9/01/2022	We failed to maintain 4-log inactivation for chlorine residuals in accordance with PA Code Chapter 109.301 (1)(D).

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit https//www.epa.gov/pfas.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Community Utilities of Pennsylvania, Inc.
Westgate Water System

PWS ID: **PA3480024**

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at https://www.cdc.gov/coronavirus/2019-ncov/php/water.html and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at http://www.bethlehem-pa.gov. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*

B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*

C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*

D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*

E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2020, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90th percentile)	2019	0.068	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90th percentile)	2019	ND	None	0	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2020	N	1.10	0.86 - 1.25	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2020	N	32.0	23.2 - 41.1	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2020	N	16.13	12.3 - 22.8	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

Perfluorooctane Sulfonate (PFOS) and Perfluorooctanoic Acid (PFOA) were tested during 2020 with no detection. No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters. Nanograms per liter (ng/L) equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in $10,000,000,000.

For more information visit https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations - Disinfectant / Disinfection By-Product

Violation Type	Violation Begin	Violation End	Violation Explanation
FAILURE TO MONITOR OR REPORT FOR THE CONTAMINANT SPECIFIED	12/31/2020	1/3/2021	*We failed to collect Haloacetic Acid and Trihalomethane samples on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time.* Samples were taken three days too early on 12/31/2020. All results of Haloacetic Acids and Trihalomethanes collected in 2020 were below the MCL.

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect ***at*** https://connect.myutility.us/connect/

2020 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2020	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2020	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2020	N	7.2	6.5 - 7.8	NA	NA	Naturally occurring element
Zinc (ppm)	2020	N	0.043	0.027 - 0.059	NA	5	Naturally occurring element
Sulfate (ppm)	2020	N	4	NA	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2020	N	54	42 - 66	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.
**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.051	100%	N/A	TT = 1 NTU	Soil runoff

Turbidity *is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*
NTU *(Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*
Treatment Technique (TT) *- A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for haloacetic acids and trihalomethanes.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Haloacetic acid and trihalomethane samples were required to be collected on 01/03/2021. We failed to collect them on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and trihalomethanes and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	01/03/2021	12/31/2020
TTHM	1/quarter	1	01/03/2021	12/31/2020

What happened? What was done?

PA DEP requires that HAA5 and TTHM samples be taken 01/03/2021. Samples were taken three days too early on 12/31/2020.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024 Date distributed: Direct Mail with Annual 2020 CCR

Community Utilities of Pennsylvania, Inc.
Westgate Water System

PWS ID: **PA3480024**

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at https://www.cdc.gov/coronavirus/2019-ncov/php/water.html and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater.

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at http://www.bethlehem-pa.gov. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*

B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*

C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*

D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*

E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2021.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90th percentile)	2019	0.068	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90th percentile)	2019	ND	None	0	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2021	N	1.09	0.54 - 1.34	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2021	N	32.5	25.9 - 38.1	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2021	N	23.8	17 - 35.8	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports.
For more information visit https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received no violations from Pennsylvania Department of Environmental Protection and was in compliance with applicable testing and reporting requirements.

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.

To access your utility account anytime, anywhere, please register for our customer portal & download
MyUtilityConnect *at* https://connect.myutility.us/connect/

2021 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2021	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2021	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2021	N	7.9	6.7 - 9.8	NA	NA	Naturally occurring element
Zinc (ppm)	2021	N	0.038	0.029 - 0.053	NA	5	Naturally occurring element
Sulfate (ppm)	2021	N	4.15	4.07 - 4.21	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2021	N	30	26 - 36	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.
**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.047	100%	N/A	TT = 1 NTU	Soil runoff

Turbidity *is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*
NTU *(Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*
Treatment Technique (TT) *- A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Haloacetic Acids

Our water system violated a drinking water standard in 2022. Even though this was not emergency, as our customers, you have a right to know what happened and what we did to correct this situation.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. A Haloacetic acid sample was required to be collected around 4/05/2022. We failed to process the sample within its required timeframe and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	04/05/2022	05/05/22

What happened? What was done?

PA DEP requires that HAA5 samples be taken around 04/05/2022. Samples were taken 04/07/2022. The lab did not process the samples within their required time frame. The sample was recollected 05/05/2022 and processed successfully. Results were below the MCL or Maximum Contaminant Level.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024 Date distributed: Direct Mail with Annual 2021 CCR

Community Utilities of Pennsylvania, Inc.
Westgate Water System

PWS ID: **PA3480024**

Annual Water Quality Report 2022

Message from Dana Hill, President

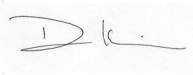
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at https://stacks.cdc.gov/view/cdc/85879 and EPA at https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at http://www.bethlehem-pa.gov. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

A. ***Microbial contaminants,*** *such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.*
B. ***Inorganic contaminants****, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.*
C. ***Pesticides and herbicides,*** *which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.*
D. ***Organic chemical contaminants****, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.*
E. ***Radioactive contaminants,*** *which can be naturally occurring or be the result of oil and gas production and mining activities.*

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.	
Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in $10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in $10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.

⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!

⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2022, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90th percentile)	2022	0.048	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90th percentile)	2022	ND	None	0.003	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2022	N	0.94	0.38 - 1.76	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2022	N	34.2	27.5 - 37.5	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2022	N	24.5	20.8 - 29.1	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit https//www.epa.gov/pfas.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
FAILURE TO MONITOR OR REPORT FOR THE CONTAMINANT SPECIFIED	04/05/2022	05/05/2022	PA DEP requires HAA5 samples be taken around 4/05/2022. The contract laboratory failed to analyze/ report the results within the required timeframe. The sample was recollected 05/05/2022 and processed successfully. Results were below MCL.

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.

To access your utility account anytime, anywhere, please register for our customer portal & download
My Utility Account *at* https://account.myutility.us

2022 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2022	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2022	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2022	N	7.7	7.1 - 8.5	NA	NA	Naturally occurring element
Zinc (ppm)	2022	N	0.042	0.028 - 0.052	NA	5	Naturally occurring element
Sulfate (ppm)	2022	N	4.21	4.03 - 4.42	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2022	N	64	27 - 113	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.
**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set an MCL of 2 ppm to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.148	100%	N/A	TT = 1 NTU	Soil runoff

Turbidity *is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*
NTU *(Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*
Treatment Technique (TT) *- A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

IX. QUALITY OF SERVICE

2. Indicate whether the company is in compliance with 52 Pa. Code, § 65.6(a) regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals.

Response: Please refer to Exhibit D IX-2. Starting in 2020, CUPA contracted an outside vendor for annual hydrant service for Westgate, Tamiment, and Penn Estates. The contract is for 3-year cycles. For the 2020-2022 contract, hydrants were flow tested and PSI acquired once per 3-year cycle. For the 2023-2025 contract; hydrants will be flow tested once per 3-year cycle, PSI acquired each year, and 30% of hydrants painted each year.

Westgate - Water distribution PSI meets 52 Pa. Code, § 65.6(a) and 65.6(d).

Penn Estates - Water distribution PSI exceeds 125 PSI in the lower elevations and does not meet 25 PSI in the higher elevations of the community. Penn Estates is in compliance with 52 Pa. Code, § 65.6(d).

Tamiment - Water distribution PSI meets 52 Pa. Code, § 65.6(a). Tamiment will be in full compliance of required annual pressure surveys with the 2023-2025 hydrant contract per 52 Pa. Code, § 65.6(d).

a. Provide details on any water pressure problems, lasting longer than 5 days, which had occurred since the last rate proceeding in any part of the water transmission and distribution system.

Response: Penn Estate's water distribution PSI exceeds 125 PSI in the lower elevations and does not meet 25 PSI in the higher elevations of the community during normal operations.

b. Describe any action taken on a temporary basis, and the long-term solutions developed to address any water pressure problems.

Response: Please refer to Exhibit EAL-4 attached to the pre-filed direct testimony of CUPA witness Long. Per the 2021 Rate Case Settlement, a study was conducted by GHD to assess the system pressure. The study showed that normal operating pressure could not be decreased below 125 PSI without adversely impacting some customers. The study made multiple recommendations on how to address system PSI, with certain benefits and disadvantages. A capital project is slated for 2024 to address Penn Estate's system pressure.

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Westgate
Water Operations

2013

Hydrant Number	Address	PSI
56	2755 Whitewood Road	56
23	1424 Westgate Road	58
42	1030 Bridle Path	70
18	818 Blair Road	72
14	364 Kevin Drive	71

2014

Hydrant Number	Address	PSI
21	1425 Statten Avenue	58
55	1225 Stonewood Drive	58
41	2655 Woodside Road	68
46	855 Yorkshire Road	74
9	609 Blair Road	71
15	414 Kevin Drive	72

2015

Hydrant Number	Address	PSI
7	1029 Blair Road	70
36	430 Bridle Path Woods	80

2016

Hydrant Number	Address	PSI
56	2755 Whitewood Drive	52
Unknown	2400 Statten Road	56
8	939 Blair Road	72
14	364 Kevin Drive	72
39	980 Bridle Path	80
	56 TOA	75

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Westgate
Water Operations

2019

Hydrant Number	Address	PSI
30	234 Wedgewood Road	75

2021

Hydrant Number	Address	PSI
13	End of Kevin Drive	80
12	396 Timothy Drive	78
14	364 Kevin Drive	70
9	609 Kevin Drive	82
10	Across from 527 Timothy Drive	92
11	446 Timothy Drive	90
16	464 Kevin Drive	80
15	414 Kevin Drive	
17	524 Kevin Drive	84
7	1029 Blair Road	78
18	818 Kenwick Circle	78
8	939 Blair Road	74
20	718 Kenwick Circle	86
19	3071 Kenwick Circle	76
60	975 Wedgewood Road	80
22	801 Wedgewood Road	75
31	556 Angelo Drive	73
24	Wedgewood Road at Macada Road	84
59	440 Wedgewood Road	78
27	102 Wedgewood Road	76
47	701 Yorkshire Road	66
28	162 Wedgewood Road	80
46	855 Yorkshire Road	70
30	234 Wedgewood Road	84
29	122 Cross Creek Court	84
32	483 Sugar Maple Court	84
33	440 Sugar Maple Court	86
36	Across from 440 Bridle Path Road	80
34	2825 Cross Creek Road	82
38	Across from 560 Bridle Path Road	88
63	Across from 1029 Declaration Drive	78
64	Across from 1009 Declaration Drive	80
65	2612 Pioneer Road	78
66	1015 Honor Drive	78
67	2631 Centennial Drive	76
75	Across from 2615 Union Court	76
68	2610 Centennial Drive	74
69	1016 Resolution Drive	76
70	1034 Resolution Drive	72
73	2621 Ambassador Drive	76
76	2610 Victory Way	76
71	1052 Resolution Drive	66
72	Across from 1132 Resolution Drive	76
74	2634 Ambassador Drive	72
42	1030 Bridle Path Road	78
39	980 Bridle Path Road	78
37	2775 Saddlebrook Lane	78
21	1403 Statten Avenue	76
2	2465 Jacksonville Road	74
55	1225 Stonewood Drive	78
44	1020 Sunset View Drive	80
45	1115 Yorkshire Road	80
5	1175 Macada Road	60
41	2655 Woodside Road	76
40	Westgate Drive at Jacksonville Road	70
43	2480 Rosewood Drive	64
23	1424 Westgate Drive	74
58	1452 Roselawn Drive	78
57	2701 Winston Road	82
56	2755 Whitewood Drive	64
25	395 Macada Road	86
26	274 Hidden Hill Drive	86
3	2465 Jacksonville Road	74
4	2700 Jacksonville Road	
48	Blair Road at Ciara Drive	72
49	Across from 1199 Blair Road	70
51	1255 Ciara Drive	72
52	1360 Ciara Drive	62
50	1285 Tyler Way	72
54	Across from 1565 Ciara Drive	76
53	1460 Ciara Drive	70
77	1204 Alyssa Place	69
6	Jacksonville Road	70
78	Behind 2710 Schoenerville Road	72

2022

Hydrant Number	Address	PSI
13	End of Kevin Drive	
12	396 Timothy Drive	
14	364 Kevin Drive	
9	609 Kevin Drive	
10	Across from 527 Timothy Drive	
11	446 Timothy Drive	
16	464 Kevin Drive	
15	414 Kevin Drive	
17	524 Kevin Drive	
7	1029 Blair Road	
18	818 Kenwick Circle	
8	939 Blair Road	
20	718 Kenwick Circle	
19	3071 Kenwick Circle	
60	975 Wedgewood Road	
22	801 Wedgewood Road	
31	556 Angelo Drive	
24	Wedgewood Road at Macada Road	
59	440 Wedgewood Road	
27	102 Wedgewood Road	
47	701 Yorkshire Road	
28	162 Wedgewood Road	
46	855 Yorkshire Road	
30	234 Wedgewood Road	84
29	122 Cross Creek Court	
32	483 Sugar Maple Court	
33	440 Sugar Maple Court	
36	Across from 440 Bridle Path Road	
34	2825 Cross Creek Road	
38	Across from 560 Bridle Path Road	
63	Across from 1029 Declaration Drive	
64	Across from 1009 Declaration Drive	
65	2612 Pioneer Road	
66	1015 Honor Drive	
67	2631 Centennial Drive	
75	Across from 2615 Union Court	
68	2610 Centennial Drive	
69	1016 Resolution Drive	
70	1034 Resolution Drive	
73	2621 Ambassador Drive	
76	2610 Victory Way	
71	1052 Resolution Drive	
72	Across from 1132 Resolution Drive	
74	2634 Ambassador Drive	
42	1030 Bridle Path Road	
39	980 Bridle Path Road	
37	2775 Saddlebrook Lane	
21	1403 Statten Avenue	
2	2465 Jacksonville Road	
55	1225 Stonewood Drive	
44	1020 Sunset View Drive	
45	1115 Yorkshire Road	
5	1175 Macada Road	
41	2655 Woodside Road	
40	Westgate Drive at Jacksonville Road	
43	2480 Rosewood Drive	
23	1424 Westgate Drive	
58	1452 Roselawn Drive	
57	2701 Winston Road	
56	2755 Whitewood Drive	
25	395 Macada Road	
26	274 Hidden Hill Drive	
3	2465 Jacksonville Road	
4	2700 Jacksonville Road	
48	Blair Road at Ciara Drive	
49	Across from 1199 Blair Road	
51	1255 Ciara Drive	
52	1360 Ciara Drive	
50	1285 Tyler Way	
54	Across from 1565 Ciara Drive	
53	1460 Ciara Drive	
77	1204 Alyssa Place	
6	Jacksonville Road	
78	Behind 2710 Schoenerville Road	
1	2361 Jacksonville Road	70
61	2330 Schoenersville Road	74

2023

Hydrant Number	Address	PSI
13	End of Kevin Drive	
12	396 Timothy Drive	
14	364 Kevin Drive	
9	609 Kevin Drive	
10	Across from 527 Timothy Drive	
11	446 Timothy Drive	
16	464 Kevin Drive	
15	414 Kevin Drive	
17	524 Kevin Drive	
7	1029 Blair Road	
18	818 Kenwick Circle	
8	939 Blair Road	
20	718 Kenwick Circle	
19	3071 Kenwick Circle	
60	975 Wedgewood Road	
22	801 Wedgewood Road	
31	556 Angelo Drive	
24	Wedgewood Road at Macada Road	
59	440 Wedgewood Road	
27	102 Wedgewood Road	72
47	701 Yorkshire Road	
28	162 Wedgewood Road	86
46	855 Yorkshire Road	
30	234 Wedgewood Road	
29	122 Cross Creek Court	90
32	483 Sugar Maple Court	88
33	440 Sugar Maple Court	
36	Across from 440 Bridle Path Road	84
34	2825 Cross Creek Road	80
38	Across from 560 Bridle Path Road	82
63	Across from 1029 Declaration Drive	78
64	Across from 1009 Declaration Drive	86
65	2612 Pioneer Road	78
66	1015 Honor Drive	80
67	2631 Centennial Drive	78
75	Across from 2615 Union Court	82
68	2610 Centennial Drive	84
69	1016 Resolution Drive	72
70	1034 Resolution Drive	74
73	2621 Ambassador Drive	80
76	2610 Victory Way	76
71	1052 Resolution Drive	64
72	Across from 1132 Resolution Drive	76
74	2634 Ambassador Drive	72
42	1030 Bridle Path Road	86
39	980 Bridle Path Road	78
37	2775 Saddlebrook Lane	
21	1403 Statten Avenue	
2	2465 Jacksonville Road	
55	1225 Stonewood Drive	
44	1020 Sunset View Drive	
45	1115 Yorkshire Road	
5	1175 Macada Road	
41	2655 Woodside Road	
40	Westgate Drive at Jacksonville Road	
43	2480 Rosewood Drive	
23	1424 Westgate Drive	
58	1452 Roselawn Drive	
57	2701 Winston Road	
56	2755 Whitewood Drive	
25	395 Macada Road	
26	274 Hidden Hill Drive	
3	2465 Jacksonville Road	
4	2700 Jacksonville Road	
48	Blair Road at Ciara Drive	
49	Across from 1199 Blair Road	
51	1255 Ciara Drive	
52	1360 Ciara Drive	
50	1285 Tyler Way	
54	Across from 1565 Ciara Drive	
53	1460 Ciara Drive	
77	1204 Alyssa Place	
6	Jacksonville Road	
78	Behind 2710 Schoenerville Road	
61	2330 Schoenersville Road	
83	2725 Woodside Road	
84	Corner of Rosewood Road and Westgate Drive	
79	995 Macada Road	
80	795 Macada Road	
81	500 Macada Road	
82	2880 Jacksonville Road	

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Penn Estates
Water Operations

2013

Hydrant Number	Address	PSI
74	334 Hyland Dr	61
178	1147 Belaire Dr	63
119	1252 Kensington Dr	51
116	319 Juniper Ct	58
113	8230 Woodchuck Ct	32
159	1428 Melrose Terr	59
103	139 Sandlewood Dr	66
94	101 Bayberry Ct	64
82	2055 Candlewood Dr	88
128	140 Clover Lane	86

2014

Hydrant Number	Address	PSI
unknown	161 Hyland Dr	73
31	304 Penn Estates Dr	100
161	315 Hyland Dr	56
145	354 Clicko Lane	80
173	3242 Stonehedge Dr	75
unknown	570 Hallet Rd	136
125	354 Overlook Dr	139
23	314 Greenbriar Dr	115
48	110 Pasquin Dr	126
17	156 Locust Dr	95
19	126 Locust Dr	89
15	1247 Hunters Woods Dr	76
13	1124 Hunters Woods Dr	72

2015

Hydrant Number	Address	PSI
138	104 Hyland Dr	74
200	118 Hyland Dr	64
87	4269 Woodacres Dr	69
177	4235 Woodacres Dr.	69
113	8230 Woodchuck Ct	22
184	139 Summerton Cr	19
145	355 Clicko Ln	10
133	336 Clicko Ln	16
142	412 Deborah Dr	19
137	6250 Blue Beech Dr	44

2016

Hydrant Number	Address	PSI
194	6119 Brentwood Ter	63
182	1124 Belaire Dr	68
62	431 Hyland Dr	71
118	1271 Kensington Dr	52
110	1223 Brentwood Dr	56
106	1301 Brentwood Dr	58
91	2095 Candlewood Dr	72
95	128 Bayberry Ct	69
42	215 Garden Ter	77
59	6247 Willowicke Ter	98
56	265 Spicebush Dr	109
50	312 Ash Ter	112

2019

Hydrant Number	Address	PSI
17	End of Locust	90
183	106 Reston	90
201	4257 Wood Acres	63
107	1266 Sandlewood	64
32	5303 Delia	65
81	Landsdale Drive	66
197	end of Fairfax	67
181	Stonehenge	68
145	end of Clicko	69
114	woodchuck	70

2020

Hydrant Number	Address	PSI
142	425 Deborah Drive	
141	448 Deborah Drive	
49	314 Spicebush Drive	
186	1307 Dellwood Court	52
198	447 Lakeside Drive	
197	3117 Fairfax Terrace	
159	1428 Melrose Terrace	48
145	354 Clicko Lane	10
35	Julian Terrace at Noble Lane	76
17	164 Locust Drive	84
185	215 Summerton Circle	22
184	137 Summerton Circle	23
143	406 Deborah Drive	20
113	8230 Woodchuck Court	22
133	344 Clicko Lane	12
64	482 Hyland Drive	42
107	Across from 1265 Brentwood Drive	44
156	1306 Burnside Terrace	63
158	1418 Melrose Terrace	58
72	120 Starview Drive	42
163	208 Warren Court	32
151	7180 Glenwood Drive	42
137	6247 Blue Beech Drive	44
5	3321 Greenbriar Drive	74
10	1105 Hunters Wood Drive	72
19	126 Locust Drive	74
115	141 Runnymede Drive	38
18	150 Locust Drive	82
149	1910 Exeter Terrace	50
75	1411 Sunbright Terrace	42
27	8212 Pine Grove Terrace	66
162	7122 Glenwood Drive	40
146	304 Clicko Lane	44
147	7168 Glenwood Drive	38
175	6136 Wales Court	34
114	8208 Woodchuck Court	30
172	4136 Sycamore Lane	38
57	242 Spicebush Drive	94
55	167 Pasquin Drive	106
48	Across from 110 Pasquin Drive	102
42	215 Garden Terrace	88
40	221 Mercedes Court	86
6	123 Glade Terrace	72
9	118 Brewster Way	76
13	1125 Hunters Wood Drive	60
12	1147 Hunters Wood Drive	72
67	246 Julian Terrace	78
37	275 Julian Terrace	80
14	1171 Hunters Wood Drive	74
15	1215 Hunters Wood Drive	74
11	1191 Hunters Wood Drive	76

2021

Hydrant Number	Address	PSI
17	End of Locust	92
183	106 Reston	88
201	4257 Wood Acres	38
32	5303 Delia	90
81	Landsdale Drive	138
197	end of Fairfax	94
181	Stonehenge	20
145	end of Clicko	5
114	woodchuck	28
143	Deborah	5
145	Clicko	5
187	Summerton	26
154	Sandlewwood	84

2023

Hydrant Number	Address	PSI
197	3117 Fairfax Terrace	106
195	4113 Ashwood Lane	80
196	Across from 235 Hyland Drive	96
126	192 Hyland Drive	80
89	138 Hyland Drive	68
200	118 Hyland Drive	68
176	7123 Oakland Terrace	70
138	Across from 291 Hyland Drive	82
194	6119 Berwood Terrace	66
86	5117 Sunbury Drive	80
190	Across from 259 Hyland Drive	82
31	Cricket Drive at Penn Estates Drive	102
3	104 Somerset Drive	100
47	2211 Marcel Court	98
34	3214 Foxdale Terrace	90
32	5303 Delia Terrace	98
16	5343 Delia Terrace	96
33	4216 Kenwood Terrace	88
26	1205 Brentwood Drive	92
161	314 Hyland Drive	70
182	1125 Belaire Drive	72
160	1905 Jennifer Drive	64
149	1910 Exeter Terrace	58
74	334 Hyland Drive	62
140	1321 Dellwood Court	70
75	1411 Sunbright Terrace	40
29	7132 Pine Grove Terrace	
27	8212 Pine Grove Terrace	70
62	445 Hyland Drive	62
61	2505 Norwood Drive	60
178	1147 Belaire Drive	66
66	1718 Winona Terrace	68
65	1607 Academy Drive	70
64	482 Hyland Drive	44
30	201 Somerset Drive	74
73	1316 Sterling Drive	76
22	105 Ledgewood Drive	60
108	126 Ledgewood Drive	54
25	1317 Brentwood Drive	60
106	1300 Brentwood Drive	50
109	1236 Brentwood Drive	60
107	Across from 1265 Brentwood Drive	40
105	277 Somerset Drive	
104	299 Somerset Drive	66
101	214 Leland Court	66
103	127 Sandlewood Drive	80
156	1306 Burnside Terrace	68
155	1320 Burnside Terrace	60
159	1428 Melrose Terrace	48
158	1418 Melrose Terrace	60
150	118 Mayfield Court	54

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Penn Estates
Water Operations

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Penn Estates
Water Operations

2020

Hydrant Number	Address	PSI
20	108 Brewster Wsy	76
89	138 Hyland Drive	60
200	118 Hyland Drive	82
176	7123 Oakland Terrace	66
140	1321 Dellwood Court	58
29	7132 Pine Grove Terrace	78
66	1718 Winona Terrace	56
106	1300 Brentwood Drive	48
105	277 Somerset Drive	48
150	118 Mayfield Court	52
191	116 Grouse Court	71
187	200 Summerton Circle	48
189	318 Robinwood Terrace	51
181	3358 Stonehenge Drive	40
192	329 Robinwood Terrace	34
164	3330 Stonehenge Drive	40
204	4128 Rosewood Terrace	34
118	1271 Kensington Drive	53
77	Before 1164 Kensington Drive	66
39	140 Sundew Drive	
50	322 Ash Terrace	92
44	139 Pasquin Drive	109
28	1180 Woodland Drive	78
41	115 Diane Court	76
1	3269 Greenbriar Drive	88
36	218 Julian Terrace	79
126	192 Hyland Drive	76
194	6119 Bernwood Terrace	64
74	334 Hyland Drive	60
62	445 Hyland Drive	56
61	2505 Norwood Drive	54
73	1316 Sterling Drive	68
22	105 Ledgewood Drive	54
108	126 Ledgewood Drive	50
25	1317 Brentwood Drive	54
109	1236 Brentwood Drive	56
104	299 Somerset Drive	59
101	214 Leland Court	66
155	1320 Burnside Terrace	62
154	217 Sandlewood Drive	64
153	1109 Oak Field Terrace	64
87	4277 Woodacres Drive	70
201	4257 Woodacres Drive	62
139	476 Deborah Drive	52
203	4107 Rosewood Terrace	56
174	6116 Wales Court	46
116	318 Juniper Court	40
205	Across from 1312 Kensington Drive	58
117	Kensington Drive at Runnymede Drive	56
111	1229 Kensington Drive	58
100	137 Reston Drive	82
59	6245 Willowicke Terrace	100
53	316 Fernwood Drive	100
21	129 Sundew Court	80
38	3245 Greenbriar Drive	86
56	266 Spicebush Drive	108
60	215 Spicebush Drive	99
52	1156 Woodland Drive	81
8	1223 Woodland Drive	70
4	3291 Greenbriar Drive	84
58	3151 Greenbriar Drive	102
152	253 Sandlewood Drive	64
148	389 Hyland Drive	50
195	4113 Ashwood Lane	78
86	5117 Sunbury Drive	74
47	2211 Marcel Court	90
161	314 Hyland Drive	65
160	1905 Jennifer Drive	62
178	1147 Belaire Drive	67
65	1607 Academy Drive	68
177	4237 Woodacres Drive	68

2023

Hydrant Number	Address	PSI
154	217 Sandlewood Drive	68
153	1109 Oak Field Terrace	62
72	120 Starview Drive	46
87	4277 Woodacres Drive	66
201	4257 Woodacres Drive	64
169	4217 Woodacres Drive	70
191	116 Grouse Court	64
177	4237 Woodacres Drive	68
187	200 Summerton Circle	50
185	215 Summerton Circle	26
184	137 Summerton Circle	24
189	318 Robinwood Terrace	52
181	3358 Stonehenge Drive	40
192	329 Robinwood Terrace	48
163	208 Warren Court	34
162	7122 Glenwood Drive	44
145	354 Clicko Lane	12
142	425 Deborah Drive	30
143	406 Deborah Drive	24
146	304 Clicko Lane	42
164	3330 Stonehenge Drive	42
165	Across from 5115 Lake Drive	60
166	Across from 5133 Lake Drive	64
147	7168 Glenwood Drive	42
151	7180 Glenwood Drive	42
141	448 Deborah Drive	60
139	476 Deborah Drive	64
167	5154 Lake Drive	74
168	Across from 519 Lakeside Drive	86
137	6247 Blue Beech Drive	46
180	3298 Stonehenge Drive	72
179	508 Lakeside Drive	74
193	420 Lakeside Drive	60
203	4107 Rosewood Terrace	60
204	4128 Rosewood Terrace	36
174	6116 Wales Court	46
175	6136 Wales Court	36
94	100 Bayberry Court	74
95	129 Bayberry Court	70
116	318 Juniper Court	44
113	8230 Woodchuck Court	22
114	8208 Woodchuck Court	32
205	Across from 1312 Kensington Drive	74
117	Kensington Drive at Runnymede Drive	48
120	1197 Kensington Drive	66
111	1229 Kensington Drive	64
112	110 Runnymede Drive	50
119	1247 Kensington Drive	60
118	1271 Kensington Drive	54
77	Before 1164 Kensington Drive	64
79	1130 Kensington Drive	74
78	1152 Kensington Drive	74
172	4136 Sycamore Lane	40
171	4117 Sycamore Lane	52
134	571 Lakeside Drive	96
135	2106 Sunset Terrace	88
133	640 Lakeside Drive	120
131	4105 Trillium Terrace	90
130	3420 Crestwood Drive	120
93	215 Overlook Drive	76
77	2326 Burntwood Drive	90
121	2306 Burntwood Drive	112
122	Overlook Drive at Candlewood Drive	130
92	237 Overlook Drive	88
91	2095 Candlewood Drive	82
83	3221 Woodchip Lane	84
84	Across from 1116 Summit Terrace	102
85	1139 Summit Terrace	100
81	2106 Lansdale Drive	130
127	123 Clover Lane	130
128	140 Clover Lane	120

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Penn Estates
Water Operations

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Penn Estates
Water Operations

2020

165	Across from 5115 Lake Drive	58
166	Across from 5133 Lake Drive	60
167	5154 Lake Drive	72
179	508 Lakeside Drive	72
193	420 Lakeside Drive	57
94	100 Bayberry Court	84
95	129 Bayberry Court	68
112	110 Runnymede Drive	48
119	1247 Kensington Drive	54
79	1130 Kensington Drive	74
171	4117 Sycamore Lane	60
91	2095 Candlewood Drive	66
83	3221 Woodchip Lane	82
85	1139 Summit Terrace	96
51	477 Somerset Drive	134
88	155 Riverbend Terrace	78
54	Pasquin Drive at Spicebush Drive	112
43	205 Cedar Crest Court	93
7	6224 Willowicke Terrace	105
157	1402 Melrose Terrace	66
136	6215 Blue Beech Drive	62
199	459 Lakeside Drive	64
202	487 Lakeside Drive	64
196	Across from 235 Hyland Drive	90
138	Across from 291 Hyland Drive	76
190	Across from 259 Hyland Drive	80
16	5343 Delia Terrace	95
33	4216 Kenwood Terrace	80
182	1125 Belaire Drive	66
30	201 Somerset Drive	69
103	127 Sandlewood Drive	72
169	4217 Woodacres Drive	70
120	1197 Kensington Drive	60
78	1152 Kensington Drive	70
93	215 Overlook Drive	72
77	2326 Burntwood Drive	86
84	Across from 1116 Summit Terrace	110
125	355 Overlook Drive	136
70	457 Somerset Drive	130
183	106 Reston Drive	88
45	5107 Quail Lane	82
98	133 Riverbend Terrace	84
23	Greenbriar Drive at Sundew Drive	100
24	347 Fernwood Drive	94
90	2077 Candlewood Drive	90
102	203 Leland Court	72
173	3248 Stonehenge Drive	74
31	Cricket Drive at Penn Estates Drive	100
3	104 Somerset Drive	96
34	3214 Foxdale Terrace	90
32	5303 Delia Terrace	92
180	3298 Stonehenge Drive	70
134	571 Lakeside Drive	96
131	4105 Trilium Terrace	86
92	237 Overlook Drive	78
82	2057 Candlewood Drive	104
170	3212 Stonehenge Drive	70
135	2106 Sunset Terrace	106
133	640 Lakeside Drive	118
121	2306 Burntwood Drive	104
81	2106 Lansdale Drive	126
123	Before 319 Overlook Drive	138
132	Across from 629 Lakeside Drive	104
26	1205 Brentwood Drive	88
168	Across from 519 Lakeside Drive	82
130	3420 Crestwood Drive	117
80	1112 Kensington Drive	90
68	409 Somerset Drive	108
127	123 Clover Lane	120

2023

129	Across from 2028 Candlewood Drive	126
123	Before 319 Overlook Drive	138
124	Before 339 Overlook Drive	142
125	355 Overlook Drive	132
80	1112 Kensington Drive	94
71	5114 Red Bud Terrace	140
51	477 Somerset Drive	138
70	457 Somerset Drive	136
69	435 Somerset Drive	
68	409 Somerset Drive	112
183	106 Reston Drive	90
45	5107 Quail Lane	82
97	376 Somerset Drive	110
98	133 Riverbend Terrace	90
88	155 Riverbend Terrace	77
100	137 Reston Drive	78
54	Pasquin Drive at Spicebush Drive	120
59	6245 Willowicke Terrace	100
23	Greenbriar Drive at Sundew Drive	106
53	316 Fernwood Drive	100
21	129 Sundew Court	100
39	140 Sundew Drive	94
38	3245 Greenbriar Drive	
49	314 Spicebush Drive	130
50	322 Ash Terrace	98
57	242 Spicebush Drive	
56	266 Spicebush Drive	108
55	167 Pasquin Drive	108
48	Across from 110 Pasquin Drive	126
44	139 Pasquin Drive	114
60	215 Spicebush Drive	110
28	1180 Woodland Drive	80
41	115 Diane Court	88
42	215 Garden Terrace	94
24	347 Fernwood Drive	102
52	1156 Woodland Drive	94
43	205 Cedar Crest Court	100
40	221 Mercedes Court	94
8	1223 Woodland Drive	80
5	3321 Greenbriar Drive	83
10	1105 Hunters Wood Drive	72
4	3291 Greenbriar Drive	90
6	123 Glade Terrace	94
9	118 Brewster Way	84
1	3269 Greenbriar Drive	102
13	1125 Hunters Wood Drive	80
12	1147 Hunters Wood Drive	74
67	246 Julian Terrace	92
37	275 Julian Terrace	84
36	218 Julian Terrace	94
35	Julian Terrace at Noble Lane	80
14	1171 Hunters Wood Drive	82
15	1215 Hunters Wood Drive	80
11	1191 Hunters Wood Drive	82
19	126 Locust Drive	88
17	164 Locust Drive	90
7	6224 Willowicke Terrace	110
58	3151 Greenbriar Drive	114
82	2057 Candlewood Drive	112
90	2077 Candlewood Drive	92
152	253 Sandlewood Drive	70
157	1402 Melrose Terrace	74
102	203 Leland Court	74
148	389 Hyland Drive	60
186	1307 Dellwood Court	56
198	447 Lakeside Drive	66
115	141 Runnymede Drive	34
133	344 Clicko Lane	18
136	6215 Blue Beech Drive	66

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Penn Estates
Water Operations

129	Across from 2028 Candlewood Drive	122
124	Before 339 Overlook Drive	134
71	5114 Red Bud Terrace	128
69	435 Somerset Drive	80
97	376 Somerset Drive	104
76	453 Penn Estates Drive	120
122	Overlook Drive at Candlewood Drive	124
128	140 Clover Lane	118

170	3212 Stonehenge Drive	70
173	3248 Stonehenge Drive	74
199	459 Lakeside Drive	
202	487 Lakeside Drive	64
132	Across from 629 Lakeside Drive	108
20	108 Brewster Way	78
18	150 Locust Drive	94
76	453 Penn Estates Drive	
110	Across from 1219 Brentwood Drive	66
63	465 Hyland Drive	48
188	109 Summerton Circle	52

Community Utilities of Pennsylvania, Inc.
Response to 53.53 Exhibit D IX-2
Hydrant PSI - Tamiment
Water Operations

2020

Hydrant Number	Address	PSI
1	Tamiment Golf Course near Club House	61
2	Tamiment Golf Course near Club House	
3	Lake Drive across from The Chalet	52
4	Building 113 Condor Drive	48
5	Building 125 Condor Drive	48
6	126 Blue Heron Road	50
7	130 Blue Heron Road	64
8	Tamiment Lake Drive at Blue Heron Road	48
9	Tamiment Lake Road at Falcon Crest Circle	50
10	1027 Falcon Crest Circle	60
11	1044 Falcon Crest Circle	58
12	1065 Bald Eagle Court	34
13	1057 Bald Eagle Court	40
14	Tamiment Lake Drive	62
15	441 Underhill Drive	54
16	103 Rivendell Drive	43
17	Rivendell Drive at Water Tower	21
18	241 Rivendell Drive	18
19	271 Oakenshield Drive	
20	117 Oakenshield Drive	28
21	Oakenshield Drive at Swartsburo Drive	58
22	103 Swartsburo Drive	
23	216 Swartsburo Drive	
24	101 Withywindle Way	44
25	215 Withywindle Way	42
26	215 Thistlebrook Court	
27	217 Old Took Drive	40
28	103 Old Took Drive	40
29	101 Oakenshield Drive	
30	Across from 2121 Wilderland Road	
31	1004 Woody End Way	46
32	Woody End Way at Lonely Mountain Lane	52
33	Woody End Way at Kili Way	40
34	1106 Long Lake Road on Woody End Way	44
35	1104 Woody End Way	58
36	Woody End Way at Gollum Lane	46
37	602 Carrock Way on Woody End Way	36
38	605 Bombur Lane on Woody End Way	42
39	End of Bombur Lane	
40	500 Bombur Lane	
41	614 Carrock Way	
42	500 Carrock Way	
43	616 Gandolf Road	
44	510 Gandolf Road	40
45	500 Gandolf Road	
46	104 Thorin Way on Balin Lane	44
47	End of Balin Lane	
48	106 Thorin Way	
49	103 Gollum Lane	
50	212 Gollum Lane	
51	610 Bofur Way	
52	Before 1008 Long Lake Road	46
53	1002 Long Lake Road	
54	1110 Long Lake Road	
55	500 Galion Drive	
56	611 Galion Drive	
57	502 Kili Way	
58	612 Kili Way	
59	502 Dwalin Way	
60	608 Dwalin Way	
61	609 Dwalin Way	
62	End of Lonely Mountain Lane	
63	314 Underhill Drive	48
64	Across from 5123 Hemlock Lane	46
65	Across from 5141 Hemlock Lane	56
66	Bindale Road at Mirkwood Road	38
67	212 Tomnoddys Drive	
68	100 Tomnoddys Drive	
69	102 Ravenhill Road	
70	231 Ravenhill Road	54
71	222 Bindale Road	
72	Arkenstone Drive at Hobbit Drive	44
73	Arkenstone Drive at Brandyshire Drive	54
74	225 Brandyshire Drive	
75	227 Hobbit Drive	
76	Cedar Crest Drive	62
77	Cedar Crest Drive	58
78	Cedar Crest Drive at Elrond Drive	64
79	Elrond Drive	
80	End of Maple Way	
81	Oakenshield Road	62
82	Oakenshield Road	60
83	Cherry Hill Road at Woody End Way	38
84	Cherry Hill Road at Birchwood Drive	42
85	Birchwood Drive	46
86	Birchwood Drive	48
87	Birchwood Court	
88	Woody End Way	40
89	Woody End Way	48
90	Elrond Drive	37
91	Elrond Drive	42
92	Elrond Drive	44
93	End of Cherry Hill Road	

2023

Hydrant Number	Address	PSI
1	Tamiment Golf Course near Club House	60
2	Tamiment Golf Course near Club House	
3	Lake Drive across from The Chalet	50
4	Building 113 Condor Drive	58
5	Building 125 Condor Drive	44
6	126 Blue Heron Road	62
7	130 Blue Heron Road	64
8	Tamiment Lake Drive at Blue Heron Road	56
9	Tamiment Lake Road at Falcon Crest Circle	50
10	1027 Falcon Crest Circle	62
11	1044 Falcon Crest Circle	52
12	1065 Bald Eagle Court	40
13	1057 Bald Eagle Court	40
14	Tamiment Lake Drive	66
15	441 Underhill Drive	56
16	103 Rivendell Drive	52
17	Rivendell Drive at Water Tower	24
18	241 Rivendell Drive	22
19	271 Oakenshield Drive	30
20	117 Oakenshield Drive	38
21	Oakenshield Drive at Swartsburo Drive (down in ditch)	58
22	103 Swartsburo Drive	
23	216 Swartsburo Drive	
24	101 Withywindle Way	50
25	215 Withywindle Way	54
26	215 Thistlebrook Court	
27	217 Old Took Drive	42
28	103 Old Took Drive	50
29	101 Oakenshield Drive	
30	Across from 2121 Wilderland Road	34
31	1004 Woody End Way	50
32	Woody End Way at Lonely Mountain Lane	56
33	Woody End Way at Kili Way	48
34	1106 Long Lake Road on Woody End Way	50
35	1104 Woody End Way	56
36	Woody End Way at Gollum Lane	46
37	602 Carrock Way on Woody End Way	46
38	605 Bombur Lane on Woody End Way	44
39	End of Bombur Lane	
40	500 Bombur Lane	
41	614 Carrock Way	
42	500 Carrock Way	
43	616 Gandolf Road	
44	510 Gandolf Road	60
45	500 Gandolf Road	
46	104 Thorin Way on Balin Lane	52
47	End of Balin Lane	
48	106 Thorin Way	
49	103 Gollum Lane	
50	212 Gollum Lane	
51	610 Bofur Way	
52	1008 Long Lake Road	46
53	1002 Long Lake Road	
54	1110 Long Lake Road	
55	500 Galion Drive	
56	611 Galion Drive	
57	502 Kili Way	
58	612 Kili Way	
59	502 Dwalin Way	
60	608 Dwalin Way	
61	609 Dwalin Way	
62	End of Lonely Mountain Lane	
63	314 Underhill Drive	52
64	Across from 5123 Hemlock Lane	42
65	Across from 5141 Hemlock Lane	64
66	Bindale Road at Mirkwood Road	46
67	212 Tomnoddy Drive	
68	100 Tomnoddy Drive	
69	103 Ravenhill Road	
70	231 Ravenhill Road	52
71	222 Bindale Road	
72	Arkenstone Drive at Hobbit Drive	52
73	Arkenstone Drive at Brandyshire Drive	62
74	225 Brandyshire Drive	
75	227 Hobbit Drive	
76	Cedar Crest Drive	
77	Cedar Crest Drive	
78	Cedar Crest Drive at Elrond Drive	
79	Elrond Drive	
80	End of Maple Way	
81	Oakenshield Road	
82	Oakenshield Road	
83	Cherry Hill Road at Woody End Way	
84	Cherry Hill Road at Birchwood Drive	
85	Birchwood Drive	
86	Birchwood Drive	
87	Birchwood Court	
88	Woody End Way	
89	Woody End Way	
90	Elrond Drive	
91	Elrond Drive	
92	Elrond Drive	
93	End of Cherry Hill Road	
94	Across from Thistlebrook Court at Oakenshield Dr	40
95	Mirkwood Road at Rivendell Road	52

IX. QUALITY OF SERVICE

3. Provide support to demonstrate that water or wastewater service is being furnished on a continuous basis by supplying a summary of the company's records of each service interruption greater than 24 hours since the last rate proceeding.

Response: CUPA has not had any service interruptions greater than 24 hours since 1/1/2021.

IX. QUALITY OF SERVICE

4. Provide a discussion of the company's policy, or provide a copy of the policy if in written form, on tracking and responding to customer complaints.

Response: When customer calls Customer Service their complaint is logged within the company's customer database (CC&B). Customer Service answers the complaint if they are able to. If they are unable to respond to the complaint, a Field Activity (FA) is generated and dispatched to operations. Operations receives the FA through their field based platform (OMS) and contacts the customer. The complaint is addressed and escalated to Management if needed. FA is updated with corrective actions taken and closed out. The completed FA remains in CC&B and OMS.

a. Provide a summary report demonstrating the company's compliance with 52 Pa. Code, § 65.3 regarding the full and prompt investigation of service or facility complaints and the recordkeeping requirements of such complaints.

Response: CUPA is compliant with all requirements of 52 Pa. Code, § 65.3. Please refer to Exhibit D IX-4a. Certain of this information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate	[redacted]	1009 UNION CT	1/8/2018 8:37 AM	[redacted]	1/8/2018 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	1/8/2018 12:00 PM	5011091056	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	448 Westgate	1/9/2018 11:36 AM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1401872667	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	1/9/2018 11:39 AM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1406561559	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	2/1/2018 3:24 PM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1400449654	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	2/1/2018 3:27 PM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1406368611	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	2/1/2018 3:29 PM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1408993860	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	2/1/2018 3:31 PM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1401040947	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	2/1/2018 3:33 PM	[redacted]	1/9/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		1408547288	[redacted]		General Investigation	Completed
Westgate	[redacted]	448 Westgate	1/11/2018 8:49 AM	[redacted]	1/11/2018 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	1/11/2018 12:00 PM	1406232466	[redacted]		Water Main Break	Completed
Westgate	[redacted]	1424 LANE AVE	1/11/2018 8:58 AM	[redacted]	1/11/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	1/11/2018 12:00 PM	2672496904	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	701 W MACADA RD	1/15/2018 12:16 PM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	David Jones	M-SIO	1/15/2018 4:00 PM	6671272079	[redacted]		Water Main Break	Completed
Westgate	[redacted]	1121 RESOLUTION DR	1/22/2018 11:56 AM	[redacted]	1/23/2018 8:00 PM	[redacted]	[redacted]	Cammy Iwinski	M-SIO	1/23/2018 12:00 PM	2827940905	[redacted]	George Rodriguez	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1454 LANE AVE	1/23/2018 3:01 PM	[redacted]	1/24/2018 8:00 PM	[redacted]	[redacted]	Crystal Woolard	HIBILL	1/24/2018 9:00 AM	1015393158	[redacted]	George Rodriguez		Completed
Westgate	[redacted]	1122 RESOLUTION DR	1/25/2018 12:38 PM	[redacted]	1/25/2018 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	1/25/2018 12:00 PM	7746438148	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	426 TIMOTHY DR	1/30/2018 7:19 AM	[redacted]	1/30/2018 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	1/30/2018 12:00 PM	5062604209	[redacted]	George Rodriguez	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	2625 WOODSIDE RD	2/1/2018 7:07 AM	[redacted]	2/1/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	2/1/2018 8:00 AM	4282715852	[redacted]		Water Service Line Break	Completed
Westgate	[redacted]	1004 RESOLUTION DR	2/1/2018 12:23 PM	[redacted]	2/1/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	2/1/2018 12:00 PM	2323865435	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Westgate	[redacted]	830 W MACADA RD	2/7/2018 10:26 AM	[redacted]	2/8/2018 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	2/8/2018 12:00 AM	4802392612	[redacted]		Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1300 STONEWOOD DR	2/8/2018 7:44 AM	[redacted]	2/8/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	2/8/2018 12:00 PM	7629177977	[redacted]		Water Main Break	Completed
Westgate	[redacted]	425 WEDGEWOOD RD	2/8/2018 11:00 AM	[redacted]	2/8/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	2/8/2018 12:00 PM	1831840272	[redacted]	George Rodriguez	Discolored Water	Completed
Westgate	[redacted]	425 WEDGEWOOD RD	2/15/2018 9:33 AM	[redacted]	2/15/2018 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	2/15/2018 12:00 PM	1839012226	[redacted]	George Rodriguez	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1033 RESOLUTION DR	2/21/2018 7:48 AM	[redacted]	2/22/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	2/22/2018 12:00 PM	8674638636	[redacted]	George Rodriguez		Completed
Westgate	[redacted]	2608 PIONEER DR	2/26/2018 12:09 PM	[redacted]	2/26/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	2/27/2018 12:00 PM	4037176679	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	1050 BRIDLE PATH RD	2/26/2018 10:59 AM	[redacted]	2/27/2018 8:00 PM	[redacted]	[redacted]	Jennifer Akers	HIBILL	2/27/2018 12:00 PM	4573847140	[redacted]			Completed
Westgate	[redacted]	1135 TYLER WAY	2/26/2018 11:35 AM	[redacted]	2/27/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	2/27/2018 12:00 PM	2649057207	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Westgate	[redacted]	1020 HONOR DR	2/27/2018 9:19 AM	[redacted]	2/27/2018 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	2/27/2018 12:00 PM	4559973956	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	2545 OAKSIDE DR	2/27/2018 11:31 AM	[redacted]	2/28/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	2/28/2018 8:00 AM	2178682637	[redacted]	George Rodriguez	General Investigation	Completed
Westgate	[redacted]	2603 VICTORY WAY	3/5/2018 10:24 AM	[redacted]	3/6/2018 8:00 PM	[redacted]	[redacted]	Vanessa Brown	M-SIO	3/6/2018 9:00 AM	2248140200	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Westgate	[redacted]	1020 HONOR DR	3/9/2018 9:07 AM	[redacted]	3/13/2018 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	3/13/2018 12:00 PM	4554903609	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Westgate	[redacted]	1123 RESOLUTION DR	3/13/2018 1:12 PM	[redacted]	3/14/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	3/14/2018 12:00 PM	7516085692	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Westgate	[redacted]	2758 STONEWOOD DR	3/15/2018 7:15 PM	[redacted]	3/15/2018 8:10 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		3993553924	[redacted]		No Water	Completed
Westgate	[redacted]	2735 WHITEWOOD RD	3/13/2018 7:10 AM	[redacted]	3/19/2018 8:00 PM	[redacted]	[redacted]	Lisa Silva	M-SIO	3/19/2018 12:00 PM	3840789995	[redacted]		General Investigation	Completed
Westgate	[redacted]	1030 RESOLUTION DR	3/14/2018 2:49 PM	[redacted]	3/19/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	3/19/2018 9:00 AM	4872627828	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	480 WEDGEWOOD RD	4/2/2018 8:27 AM	[redacted]	4/2/2018 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	4/2/2018 12:00 PM	2899222671	[redacted]		Discolored Water	Completed
Westgate	[redacted]	425 WEDGEWOOD RD	4/2/2018 8:36 AM	[redacted]	4/2/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/2/2018 12:00 PM	1834734733	[redacted]		Discolored Water	Completed
Westgate	[redacted]	430 W MACADA RD	4/4/2018 9:36 AM	[redacted]	4/4/2018 8:00 PM	[redacted]	[redacted]	Kaamilya Pereira	M-SIO	4/4/2018 12:00 PM	0614046636	[redacted]		High or Low Pressure in the Water	Completed
Westgate	[redacted]	355 WEDGEWOOD RD	4/4/2018 9:56 AM	[redacted]	4/4/2018 8:00 PM	[redacted]	[redacted]	Terence Pleasant	M-SIO	4/4/2018 12:00 PM	9279444287	[redacted]	George Rodriguez	No Water	Completed
Westgate	[redacted]	390 WEDGEWOOD RD	4/4/2018 3:12 PM	[redacted]	4/5/2018 8:00 PM	[redacted]	[redacted]	David Jones	M-SIO	4/5/2018 12:00 PM	8307065745	[redacted]	George Rodriguez	Discolored Water	Completed
Westgate	[redacted]	2611 CENTENNIAL DR	4/9/2018 7:18 AM	[redacted]	4/10/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/10/2018 12:00 PM	5756885512	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Westgate	[redacted]	2706 WINSTON RD	4/13/2018 1:07 PM	[redacted]	4/17/2018 8:00 PM	[redacted]	[redacted]	David Jones	HIBILL	4/17/2018 12:00 PM	8229159078	[redacted]	George Rodriguez		Completed
Westgate	[redacted]	2704 WHITEWOOD RD	4/12/2018 6:36 AM	[redacted]	4/18/2018 8:00 PM	[redacted]	[redacted]	Lisa Silva	M-SIO	4/18/2018 8:00 AM	2815623077	[redacted]		General Investigation	Completed
Westgate	[redacted]	1060 WESTGATE DR	4/20/2018 12:46 PM	[redacted]	4/23/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/23/2018 12:00 PM	2872514828	[redacted]		Lawn Repair for Water Breaks	Completed
Westgate	[redacted]	425 WEDGEWOOD RD	4/23/2018 8:14 AM	[redacted]	4/23/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/23/2018 12:00 PM	1836570284	[redacted]	George Rodriguez	Discolored Water	Completed
Westgate	[redacted]	889 BLAIR RD	4/26/2018 9:57 AM	[redacted]	4/26/2018 8:00 PM	[redacted]	[redacted]	Vanessa Brown	M-SIO	4/26/2018 12:00 PM	4471781267	[redacted]		No Water	Completed
Westgate	[redacted]	2619 CENTENNIAL DR	4/26/2018 12:12 PM	[redacted]	4/27/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/27/2018 12:00 AM	4820474005	[redacted]		High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		355 WEDGEWOOD RD	5/1/2018 9:11 AM		5/1/2018 8:00 PM			Amber Melendez	M-SIO	5/1/2018 4:00 PM	9277481485			Discolored Water	Completed
Westgate		355 WEDGEWOOD RD	5/3/2018 9:24 AM		5/3/2018 8:00 PM			Glenda Thompson	M-SIO	5/3/2018 12:00 AM	9275973663			Water Quality	Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	5/3/2018 12:59 PM		5/3/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	5/3/2018 3:00 PM	3474383659			High or Low Pressure in the Water	Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	5/3/2018 12:59 PM		5/3/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	5/3/2018 3:00 PM	3474383659			High or Low Pressure in the Water	Completed
Westgate		2755 WHITEWOOD RD	5/9/2018 10:17 AM		5/9/2018 8:00 PM			Amber Melendez	M-SIO	5/9/2018 12:00 PM	6865554611			No Water	Completed
Westgate		2601 WOODSIDE RD	5/10/2018 9:56 AM		5/10/2018 8:00 PM			Amber Melendez	M-SIO	5/10/2018 12:00 PM	1263046889		George Rodriguez	Water Service Line Break	Completed
Westgate		2700 STONEWOOD DR	5/7/2018 8:52 AM		5/15/2018 12:00 AM			Sylvia Jackson	M-SIO	5/15/2018 12:00 PM	1329362445		George Rodriguez	General Investigation	Completed
Westgate		364 KEVIN DR	5/15/2018 8:36 AM		5/15/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	5/15/2018 4:00 PM	8396864344		George Rodriguez	Taste or Odor in the Water	Completed
Westgate		556 ANGELO DR	5/16/2018 1:21 PM		5/16/2018 8:00 PM			Shanika Simmons	M-SIO	5/16/2018 4:00 PM	9464568458		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		1063 RESOLUTION DR	5/24/2018 10:37 AM		5/29/2018 8:00 PM			Josephine Krell	M-SIO	5/29/2018 12:00 PM	4171440896			High or Low Pressure in the Water	Completed
Westgate		1250 OAKWOOD DR	5/30/2018 7:31 AM		6/4/2018 8:00 PM			Amber Melendez	HIBILL	6/4/2018 12:00 PM	6537363274				Completed
Westgate		887 YORKSHIRE RD	6/5/2018 8:01 AM		6/5/2018 8:00 PM			Amber Melendez	M-SIO	6/5/2018 12:00 PM	7961488286		George Rodriguez	Taste or Odor in the Water	Completed
Westgate		1040 SUNSET VIEW DR	6/12/2018 3:40 PM		6/12/2018 4:30 PM			Christopher Emig	M-SIO	6/12/2018 12:00 PM	1827568300			General Investigation	Completed
Westgate		530 WEDGEWOOD RD	6/22/2018 3:32 PM		6/17/2018 8:00 AM			George Rodriguez	M-SIO		5947433567			General Investigation	Completed
Westgate		2450 WINSTON RD	6/19/2018 12:41 PM		6/20/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	6/20/2018 12:00 PM	8712442133				Completed
Westgate		1000 WEDGEWOOD RD	6/22/2018 12:09 PM		6/25/2018 8:00 PM			Shanika Simmons	HIBILL	6/25/2018 12:00 PM	2483163328		George Rodriguez		Completed
Westgate		1235 TYLER WAY	6/28/2018 3:44 PM		6/29/2018 8:00 PM			Whitney Stewart	M-SIO	7/2/2018 12:00 PM	7758745087		George Rodriguez	General Investigation	Completed
Westgate		1026 RESOLUTION DR	6/29/2018 2:25 PM		7/2/2018 8:00 PM			Sandra Soto	M-SIO	7/2/2018 9:00 AM	7256083318			High or Low Pressure in the Water	Completed
Westgate		475 WEDGEWOOD RD	7/10/2018 7:10 AM		7/10/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	7/10/2018 12:00 PM	6299532486			Discolored Water	Completed
Westgate		2700 JACKSONVILLE RD	7/2/2018 11:47 AM		7/13/2018 8:00 PM			Reginald Jerome	HIBILL	7/13/2018 12:00 PM	8991309694				Completed
Westgate		1225 STONEWOOD DR	7/19/2018 7:26 AM		7/19/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	7/19/2018 4:00 PM	1840342761			Water Service Line Break	Completed
Westgate		476 TIMOTHY DR	7/23/2018 9:24 AM		7/23/2018 8:00 PM			Reginald Jerome	M-SIO	7/23/2018 12:00 PM	9908675162		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		995 W MACADA RD	7/23/2018 3:53 PM		7/26/2018 8:00 PM			Lorie Mayeski	HIBILL	7/25/2018 12:00 AM	8669659055		Joe Westfall		Completed
Westgate		1059 DECLARATION DR	7/24/2018 2:47 PM		7/27/2018 8:00 PM			Brittany Warembourg	M-SIO	7/25/2018 12:00 AM	0060397437		Joe Westfall	High or Low Pressure in the Water	Completed
Westgate		2600 WOODSIDE RD	7/31/2018 3:57 PM		7/31/2018 10:00 AM			Lucity User	M-SIO	8/1/2018 12:00 AM	0169457867		Chris Emig	General Investigation	Completed
Westgate		1064 RESOLUTION DR	7/30/2018 10:15 AM		8/1/2018 8:00 PM			Tina Richardson	M-SIO	8/1/2018 12:00 AM	7899118439		Chris Emig	High or Low Pressure in the Water	Completed
Westgate		1123 RESOLUTION DR	8/16/2018 11:42 AM		8/20/2018 8:00 PM			Shanika Simmons	HIBILL	8/20/2018 12:00 AM	7517164073		Chris Emig		Completed
Westgate		448 Westgate	8/21/2018 8:17 AM		8/22/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	8/22/2018 12:00 AM	1408451269		Justin Radjavitch	Water Main Break	Completed
Westgate		2430 WINSTON RD	8/22/2018 2:36 PM		8/23/2018 8:00 PM			Amber Melendez	M-SIO	8/23/2018 12:00 AM	3590544570		Justin Radjavitch	Discolored Water	Completed
Westgate		900 W MACADA RD	8/24/2018 10:23 AM		8/27/2018 8:00 PM			Linette Orengo	M-SIO	8/27/2018 12:00 AM	6576568487		Joe Westfall	Water Service Line Break	Completed
Westgate		1451 WYNNEWOOD DR	9/20/2018 8:51 AM		9/21/2018 8:00 PM			Gwendolyn Hill	M-SIO	9/21/2018 12:00 AM	5431977915		Justin Radjavitch	General Investigation	Completed
Westgate		475 WEDGEWOOD RD	10/5/2018 9:04 AM		10/2/2018 10:30 AM			Christopher Emig	M-SIO		6295839963			Discolored Water	Completed
Westgate		1530 CIARA DR	9/28/2018 2:45 PM		10/3/2018 8:00 PM			Glenda Thompson	HIBILL	10/3/2018 12:00 AM	0084999566		Justin Radjavitch		Completed
Westgate		440 WEDGEWOOD RD	10/4/2018 10:02 AM		10/4/2018 11:00 AM			Christopher Emig	M-SIO		2456326245			Water Quality	Completed
Westgate		440 WEDGEWOOD RD	10/4/2018 12:16 PM		10/4/2018 12:00 PM			Christopher Emig	M-SIO		2458570159			Discolored Water	Completed
Westgate		2616 UNION CT	10/3/2018 9:44 AM		10/4/2018 8:00 PM			Zakia Bouldin	M-SIO	10/4/2018 12:00 AM	0206503684		Justin Radjavitch	Repair/Replace Meter Box	Completed
Westgate		2600 WOODSIDE RD	10/3/2018 3:49 PM		10/4/2018 8:00 PM			Gwendolyn Hill	M-SIO	10/4/2018 12:00 AM	0166057153		Justin Radjavitch	Discolored Water	Completed
Westgate		122 CROSS CREEK CT	10/4/2018 7:47 AM		10/4/2018 8:00 PM			Zakia Bouldin	M-SIO	10/4/2018 12:00 AM	5675929547		Justin Radjavitch	Water Miscellaneous Complaint	Completed
Westgate		2609 JACKSONVILLE RD	10/4/2018 9:18 AM		10/4/2018 8:00 PM			David Jones	M-SIO	10/4/2018 12:00 AM	9902259739		Justin Radjavitch	Discolored Water	Completed
Westgate		2620 JACKSONVILLE RD	10/4/2018 9:20 AM		10/4/2018 8:00 PM			Courtney Cleveland	M-SIO	10/4/2018 12:00 AM	2024779473		Justin Radjavitch	Discolored Water	Completed
Westgate		930 YORKSHIRE RD	10/9/2018 7:24 AM		10/9/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	10/9/2018 12:00 AM	1309926904		Sean Bankos	Water Service Line Break	Completed
Westgate		1442 LANE AVE	10/5/2018 10:06 AM		10/10/2018 8:00 PM			Amber Melendez	M-SIO	10/10/2018 12:00 AM	5697792355		Sean Bankos	High or Low Pressure in the Water	Completed
Westgate		2615 WOODSIDE RD	10/11/2018 11:42 AM		10/11/2018 8:00 PM			Glenda Thompson	M-SIO	10/11/2018 12:00 AM	3378489688		Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate		440 WEDGEWOOD RD	10/16/2018 5:05 PM		10/16/2018 2:00 PM			Christopher Emig	M-SIO		2459571176			Discolored Water	Completed
Westgate		570 WEDGEWOOD RD	10/16/2018 7:33 AM		10/16/2018 8:00 PM			Glenda Thompson	M-SIO	10/16/2018 12:00 AM	2086408419		Sean Bankos	Water Quality	Completed
Westgate		355 WEDGEWOOD RD	10/19/2018 10:54 AM		10/17/2018 11:10 AM			Christopher Emig	M-SIO		9275854795			General Investigation	Completed
Westgate		475 WEDGEWOOD RD	10/22/2018 10:35 AM		10/22/2018 12:00 AM			Christopher Emig	M-SIO	10/26/2018 12:00 AM	6290260336		Chris Emig	General Investigation	Completed
Westgate		525 WEDGEWOOD RD	10/17/2018 5:15 PM		10/23/2018 8:00 PM			Christopher Emig	M-SIO	10/23/2018 12:00 AM	4442406299			General Investigation	Completed
Westgate		525 WEDGEWOOD RD	10/22/2018 10:57 AM		10/23/2018 8:00 PM			Courtney Cleveland	M-SIO	10/23/2018 12:00 AM	4440568164		Chris Emig	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate	[redacted]	480 WEDGEWOOD RD	10/24/2018 4:57 PM	[redacted]	10/24/2018 1:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		2890790559	[redacted]		Water Quality	Completed
Westgate	[redacted]	390 WEDGEWOOD RD	10/17/2018 5:25 PM	[redacted]	10/24/2018 8:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	10/24/2018 12:00 AM	8307555415	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	300 W MACADA RD	10/17/2018 5:29 PM	[redacted]	10/25/2018 5:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	10/25/2018 12:00 AM	2688853580	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	475 WEDGEWOOD RD	10/23/2018 9:27 AM	[redacted]	10/26/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	10/26/2018 12:00 AM	6290398577	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	463 SUGAR MAPLE CT	11/2/2018 11:38 AM	[redacted]	11/5/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	HIBILL	11/5/2018 12:00 AM	3507585322	[redacted]	Chris Emig		Completed
Westgate	[redacted]	480 WEDGEWOOD RD	10/17/2018 5:22 PM	[redacted]	11/7/2018 8:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	11/7/2018 12:00 AM	2895332711	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	151 WEDGEWOOD RD	11/9/2018 10:07 AM	[redacted]	11/9/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	11/9/2018 12:00 AM	6391876285	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	795 W MACADA RD	11/19/2018 3:04 PM	[redacted]	11/20/2018 8:00 PM	[redacted]	[redacted]	Vanessa Brown	HIBILL	11/26/2018 12:00 AM	7960304558	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	440 WEDGEWOOD RD	10/17/2018 5:23 PM	[redacted]	11/26/2018 9:30 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	11/26/2018 12:00 AM	2452915719	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	390 WEDGEWOOD RD	11/27/2018 11:30 AM	[redacted]	11/26/2018 9:30 AM	[redacted]	[redacted]	Lucity User	M-SIO	11/26/2018 12:00 AM	8307622324	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	480 WEDGEWOOD RD	11/29/2018 3:35 PM	[redacted]	11/30/2018 12:00 PM	[redacted]	[redacted]	Lucity User	M-SIO	11/28/2018 12:00 AM	2891788811	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	355 WEDGEWOOD RD	10/17/2018 5:11 PM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	9270064279	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	425 WEDGEWOOD RD	10/17/2018 5:13 PM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	1832619525	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	575 WEDGEWOOD RD	10/17/2018 5:16 PM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	3480950849	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	570 WEDGEWOOD RD	10/17/2018 5:18 PM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	2085941419	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	530 WEDGEWOOD RD	10/17/2018 5:20 PM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	5948494791	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	360 WEDGEWOOD RD	10/22/2018 10:32 AM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	7778630145	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	330 WEDGEWOOD RD	10/22/2018 10:34 AM	[redacted]	12/1/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	12/4/2018 12:00 AM	8159286004	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	440 WEDGEWOOD RD	12/9/2018 10:35 PM	[redacted]	12/9/2018 10:28 PM	[redacted]	[redacted]	Lucity User	M-SIO	12/9/2018 12:00 AM	2452192602	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	390 WEDGEWOOD RD	12/12/2018 6:55 AM	[redacted]	12/11/2018 5:38 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/11/2018 12:00 AM	8309519076	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	425 WEDGEWOOD RD	12/12/2018 6:40 AM	[redacted]	12/11/2018 1:53 PM	[redacted]	[redacted]	Lucity User	M-SIO	12/11/2018 12:00 AM	1830030171	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	570 WEDGEWOOD RD	12/20/2018 4:40 PM	[redacted]	12/20/2018 3:20 PM	[redacted]	[redacted]	Lucity User	M-SIO	12/20/2018 12:00 AM	2082293353	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	440 WEDGEWOOD RD	12/20/2018 1:12 PM	[redacted]	12/20/2018 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	12/20/2018 12:00 AM	2453976115	[redacted]	Chris Emig	Discolored Water	Completed
Westgate	[redacted]	300 W MACADA RD	12/21/2018 10:28 AM	[redacted]	12/21/2018 6:00 PM	[redacted]	[redacted]	Karon Hinchcliffe	M-SIO	12/21/2018 12:00 AM	2684131104	[redacted]	Sean Bankos	No Water	Completed
Westgate	[redacted]	2425 WINSTON RD	12/20/2018 2:23 PM	[redacted]	12/21/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	12/21/2018 12:00 AM	5981247290	[redacted]	Sean Bankos	Water Service Line Break	Completed
Westgate	[redacted]	355 WEDGEWOOD RD	12/21/2018 10:28 AM	[redacted]	12/21/2018 8:00 PM	[redacted]	[redacted]	Vanessa Robinson	M-SIO	12/21/2018 12:00 AM	9271225863	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Westgate	[redacted]	475 WEDGEWOOD RD	12/21/2018 11:11 AM	[redacted]	12/21/2018 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	12/21/2018 12:00 AM	6295598990	[redacted]	Chris Emig	Discolored Water	Completed
Westgate	[redacted]	900 W MACADA RD	12/24/2018 7:40 PM	[redacted]	12/25/2018 8:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/24/2018 12:00 AM	6578186127	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	930 W MACADA RD	12/23/2018 8:00 PM	[redacted]	1/1/2019 9:50 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/25/2018 12:00 AM	9407957912	[redacted]	Chris Emig	General Investigation	Completed
Westgate	[redacted]	1418 WESTGATE DR	1/2/2019 10:27 AM	[redacted]	1/2/2019 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	1/3/2019 12:00 AM	1637554088	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	393 KEVIN DR	2/1/2019 10:46 AM	[redacted]	2/4/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	2/5/2019 12:00 AM	7369419831	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1426 WYNNEWOOD DR	2/1/2019 2:44 PM	[redacted]	2/4/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	2/4/2019 12:00 AM	9103861327	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	2361 JACKSONVILLE RD	2/4/2019 8:03 AM	[redacted]	2/4/2019 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	2/4/2019 12:00 AM	8148453451	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	2361 JACKSONVILLE RD	2/6/2019 1:05 PM	[redacted]	2/7/2019 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	2/7/2019 12:00 AM	8141682272	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	640 WEDGEWOOD RD	2/7/2019 2:14 PM	[redacted]	2/7/2019 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	2/7/2019 12:00 AM	5844208031	[redacted]	Justin Radjavitch	General Investigation	Completed
Westgate	[redacted]	1444 WESTGATE DR	2/14/2019 2:55 PM	[redacted]	2/14/2019 8:00 PM	[redacted]	[redacted]	Linette Orengo	M-SIO	2/14/2019 12:00 AM	9764170215	[redacted]	Justin Radjavitch	Water Quality	Completed
Westgate	[redacted]	1424 WESTGATE DR	2/19/2019 1:03 PM	[redacted]	2/19/2019 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	2/19/2019 12:00 AM	7344014890	[redacted]	Sean Bankos	Lawn Repair for Water Breaks	Completed
Westgate	[redacted]	1037 RESOLUTION DR	2/19/2019 2:51 PM	[redacted]	2/20/2019 2:51 PM	[redacted]	[redacted]	Shonte Campbell	HIBILL	2/20/2019 12:00 AM	7838121993	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	625 W MACADA RD	2/28/2019 1:03 PM	[redacted]	3/1/2019 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	HIBILL	3/7/2019 12:00 AM	1606117880	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	961 WEDGEWOOD RD	3/8/2019 9:50 AM	[redacted]	3/6/2019 6:49 PM	[redacted]	[redacted]	Lucity User	M-SIO	3/6/2019 12:00 AM	4358012707	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	440 WEDGEWOOD RD	3/6/2019 9:31 AM	[redacted]	3/6/2019 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	3/6/2019 12:00 AM	2454165836	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	790 WEDGEWOOD RD	3/6/2019 11:28 AM	[redacted]	3/6/2019 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	3/6/2019 12:00 AM	3091533854	[redacted]	Sean Bankos	No Water	Completed
Westgate	[redacted]	808 BLAIR RD	3/6/2019 12:25 PM	[redacted]	3/6/2019 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	3/6/2019 12:00 AM	3203095969	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	975 WEDGEWOOD RD	3/11/2019 8:23 AM	[redacted]	3/7/2019 7:17 AM	[redacted]	[redacted]	Alice Benton	M-SIO	3/11/2019 9:20 AM	6463115118	[redacted]	Sean Bankos	Water Main Break	Completed
Westgate	[redacted]	560 BRIDLE PATH	3/12/2019 9:06 AM	[redacted]	3/12/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	3/12/2019 3:20 PM	7378928839	[redacted]	Sean Bankos	Taste or Odor in the Water	Completed
Westgate	[redacted]	685 WEDGEWOOD RD	3/14/2019 1:46 PM	[redacted]	3/14/2019 8:00 PM	[redacted]	[redacted]	Shanika Simmons	M-SIO	3/15/2019 11:52 AM	1193725228	[redacted]	Sean Bankos	Water Service Line Break	Completed
Westgate	[redacted]	975 WEDGEWOOD RD	4/19/2019 11:05 AM	[redacted]	3/19/2019 10:50 AM	[redacted]	[redacted]	Lucity User	M-SIO	4/22/2019 10:30 AM	6464875405	[redacted]	Nicholas Stolzenberg	General Investigation	Completed
Westgate	[redacted]	2361 JACKSONVILLE RD	3/26/2019 11:58 AM	[redacted]	3/26/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	3/27/2019 7:05 AM	8142301472	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	685 WEDGEWOOD RD	4/19/2019 11:05 AM	[redacted]	3/27/2019 10:52 AM	[redacted]	[redacted]	Lucity User	M-SIO	4/22/2019 10:30 AM	1197168333	[redacted]	Nicholas Stolzenberg	General Investigation	Completed
Westgate	[redacted]	2931 KENWICK DR	4/15/2019 9:45 AM	[redacted]	4/4/2019 11:21 PM	[redacted]	[redacted]	Lucity User	M-SIO	4/16/2019 6:55 AM	0646184002	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1072 RESOLUTION DR	4/3/2019 7:23 AM	[redacted]	4/12/2019 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/12/2019 9:09 AM	1004708065	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Westgate	[redacted]	1155 SUNSET VIEW DR	4/22/2019 12:41 PM	[redacted]	4/20/2019 7:28 AM	[redacted]	[redacted]	Lucity User	M-SIO	4/22/2019 2:57 PM	2240177312	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	949 WEDGEWOOD RD	4/22/2019 1:26 PM	[redacted]	4/22/2019 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/22/2019 2:58 PM	4148466703	[redacted]	Sean Bankos	Water Service Line Break	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate	[redacted]	855 W MACADA RD	4/29/2019 2:19 PM	[redacted]	4/29/2019 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	4/30/2019 9:24 AM	8338661196	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1009 DECLARATION DR	5/2/2019 11:39 AM	[redacted]	5/3/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	5/3/2019 8:54 AM	9049738870	[redacted]	Sean Bankos	Repair/Replace Meter Box	Completed
Westgate	[redacted]	2624 PIONEER	5/21/2019 1:00 PM	[redacted]	5/22/2019 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	5/22/2019 10:41 AM	5693538606	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Westgate	[redacted]	122 CROSS CREEK CT	5/22/2019 3:18 PM	[redacted]	5/23/2019 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	6/18/2019 1:22 PM	5678016418	[redacted]	Sean Bankos	Lawn Repair for Water Breaks	Completed
Westgate	[redacted]	2361 JACKSONVILLE RD	5/29/2019 8:25 AM	[redacted]	5/29/2019 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	5/29/2019 2:14 PM	8141760679	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	234 WEDGEWOOD DR	6/3/2019 3:36 PM	[redacted]	6/3/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	6/4/2019 2:11 PM	5251465537	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	330 WEDGEWOOD RD	6/4/2019 9:05 AM	[redacted]	6/4/2019 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	6/4/2019 2:11 PM	8153429356	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	3131 KENWICK CIR	6/24/2019 11:11 AM	[redacted]	6/24/2019 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	6/24/2019 12:17 PM	9256177654	[redacted]	Sean Bankos	No Water	Completed
Westgate	[redacted]	234 WEDGEWOOD DR	6/25/2019 11:35 AM	[redacted]	6/25/2019 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	6/26/2019 9:20 AM	5250598049	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Westgate	[redacted]	334 KEVIN DR	6/28/2019 1:30 PM	[redacted]	7/1/2019 8:00 PM	[redacted]	[redacted]	Jennifer Akers	HIBILL	7/2/2019 8:26 AM	9766787661	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	3131 KENWICK CIR	7/1/2019 9:03 AM	[redacted]	7/1/2019 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	7/2/2019 8:08 AM	9257704142	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1454 LANE AVE	7/10/2019 3:54 PM	[redacted]	7/10/2019 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	7/11/2019 7:16 AM	1010765381	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	1448 LANE AVE	7/10/2019 1:49 PM	[redacted]	7/10/2019 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	7/11/2019 7:17 AM	5304529412	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	2460 JACKSONVILLE RD	7/16/2019 4:00 PM	[redacted]	7/16/2019 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	7/18/2019 8:23 AM	0857753835	[redacted]	Sean Bankos	Water Quality	Completed
Westgate	[redacted]	1585 CIARA DR	7/19/2019 11:01 AM	[redacted]	7/22/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	HIBILL	7/22/2019 7:37 AM	9252019527	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	2725 WOODSIDE RD	7/23/2019 9:28 AM	[redacted]	7/24/2019 9:28 AM	[redacted]	[redacted]	Sabrena Cooper	HIBILL	7/24/2019 9:30 AM	5875964093	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2346 JACKSONVILLE RD	7/25/2019 3:22 PM	[redacted]	7/26/2019 8:00 PM	[redacted]	[redacted]	Balkissoon Devi	HIBILL	7/26/2019 8:55 AM	7420366751	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	2430 WINSTON RD	7/29/2019 9:44 AM	[redacted]	7/29/2019 8:00 PM	[redacted]	[redacted]	Aja McReynolds	M-SIO	7/29/2019 10:01 AM	3590730347	[redacted]	Sean Bankos	Water Quality	Completed
Westgate	[redacted]	2430 WINSTON RD	7/30/2019 8:50 AM	[redacted]	7/30/2019 8:00 PM	[redacted]	[redacted]	Balkissoon Devi	M-SIO	7/30/2019 11:23 AM	3592047561	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	2380 JACKSONVILLE RD	7/30/2019 3:13 PM	[redacted]	7/30/2019 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	7/30/2019 4:04 PM	3460006940	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2368 JACKSONVILLE RD	7/31/2019 8:37 AM	[redacted]	7/31/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	7/31/2019 10:18 AM	3940748424	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2435 WINSTON RD	8/2/2019 9:20 AM	[redacted]	8/2/2019 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	8/2/2019 10:27 AM	8109863051	[redacted]	Sean Bankos	Discolored Water	Completed
Westgate	[redacted]	2430 WINSTON RD	8/16/2019 9:12 AM	[redacted]	8/16/2019 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	8/16/2019 9:57 AM	3594602160	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2608 PIONEER DR	8/16/2019 3:14 PM	[redacted]	8/19/2019 3:14 PM	[redacted]	[redacted]	Sabrena Cooper	HIBILL	8/19/2019 9:18 AM	4035260946	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1023 RESOLUTION DR	8/19/2019 9:12 AM	[redacted]	8/19/2019 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	9/27/2019 1:55 PM	9067922427	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	600 WEDGEWOOD RD	8/22/2019 12:17 PM	[redacted]	8/23/2019 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	8/23/2019 12:50 PM	0601811207	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	1037 RESOLUTION DR	8/23/2019 11:52 AM	[redacted]	8/23/2019 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	8/23/2019 4:25 PM	7834404997	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	224 WEDGEWOOD RD	9/13/2019 8:21 AM	[redacted]	9/13/2019 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	9/13/2019 12:15 PM	6442372886	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	1013 RESOLUTION DR	9/19/2019 3:30 PM	[redacted]	9/19/2019 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	9/20/2019 12:56 PM	5337689425	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	1037 RESOLUTION DR	9/20/2019 4:50 PM	[redacted]	9/20/2019 4:46 PM	[redacted]	[redacted]	Lucity User	M-SIO	9/20/2019 4:52 PM	7838047074	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1037 RESOLUTION DR	9/23/2019 11:08 AM	[redacted]	9/24/2019 12:00 AM	[redacted]	[redacted]	Tytiane Gray	M-SIO	9/24/2019 5:14 PM	7832330308	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	1013 RESOLUTION DR	9/27/2019 10:01 AM	[redacted]	9/25/2019 4:07 PM	[redacted]	[redacted]	Lucity User	M-SIO	9/27/2019 12:14 PM	5337169811	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1032 RESOLUTION DR	9/27/2019 10:01 AM	[redacted]	9/25/2019 4:10 PM	[redacted]	[redacted]	Lucity User	M-SIO	9/27/2019 12:13 PM	9815904257	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1011 RESOLUTION DR	9/27/2019 10:01 AM	[redacted]	9/25/2019 4:10 PM	[redacted]	[redacted]	Lucity User	M-SIO	9/27/2019 12:13 PM	9578873926	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1036 RESOLUTION DR	9/27/2019 12:15 PM	[redacted]	9/25/2019 4:19 PM	[redacted]	[redacted]	Lucity User	M-SIO	9/27/2019 2:56 PM	5714007538	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1010 RESOLUTION DR	9/25/2019 12:17 PM	[redacted]	9/25/2019 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	9/25/2019 2:31 PM	3854530538	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1104 RESOLUTION DR	9/25/2019 3:46 PM	[redacted]	9/25/2019 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	9/26/2019 3:58 PM	2116034559	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1009 RESOLUTION DR	9/25/2019 12:40 PM	[redacted]	9/26/2019 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	9/26/2019 3:54 PM	5866578825	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1124 RESOLUTION DR	9/25/2019 12:53 PM	[redacted]	9/26/2019 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	9/26/2019 4:03 PM	6973630248	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2626 CENTENNIAL	9/26/2019 7:13 AM	[redacted]	9/26/2019 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	9/26/2019 4:06 PM	5306262636	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	2622 CENTENNIAL DR	9/26/2019 7:53 AM	[redacted]	9/27/2019 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	9/27/2019 1:44 PM	5427332035	[redacted]	Nicholas Stolzenberg	Water Quality	Completed
Westgate	[redacted]	1008 RESOLUTION DR	9/25/2019 4:18 PM	[redacted]	9/27/2019 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	9/27/2019 1:47 PM	8313802469	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	1008 RESOLUTION DR	9/25/2019 4:18 PM	[redacted]	9/27/2019 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	9/27/2019 1:47 PM	8313802469	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	2614 CENTENNIAL DR	9/26/2019 7:43 AM	[redacted]	9/27/2019 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	9/26/2019 4:07 PM	1385958809	[redacted]	Felix Cardona	Taste or Odor in the Water	Completed
Westgate	[redacted]	1112 RESOLUTION DR	9/26/2019 8:20 AM	[redacted]	9/27/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	9/27/2019 1:49 PM	9800933012	[redacted]	Nicholas Stolzenberg	Water Quality	Completed
Westgate	[redacted]	2643 AMBASSADOR	9/26/2019 10:19 AM	[redacted]	9/27/2019 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	9/27/2019 1:42 PM	6388341764	[redacted]	Nicholas Stolzenberg	Water Quality	Completed
Westgate	[redacted]	2605 VICTORY WAY	9/30/2019 10:52 AM	[redacted]	9/30/2019 12:00 AM	[redacted]	[redacted]	Alice Benton	M-SIO		1192717101	[redacted]		Water Quality	Completed
Westgate	[redacted]	1055 DECLARATION DR	9/25/2019 1:16 PM	[redacted]	9/30/2019 7:30 AM	[redacted]	[redacted]	Amber Melendez	M-SIO	9/30/2019 8:20 AM	5573050336	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	1130 RESOLUTION	9/26/2019 8:57 AM	[redacted]	10/1/2019 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	10/1/2019 11:12 AM	4900764509	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	1065 RESOLUTION DR	9/27/2019 2:39 PM	[redacted]	10/4/2019 9:00 AM	[redacted]	[redacted]	Jennifer Akers	M-SIO	10/7/2019 7:22 AM	2414257884	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	1360 CIARA DR	10/8/2019 10:38 AM	[redacted]	10/5/2019 4:45 PM	[redacted]	[redacted]	Alice Benton	M-SIO	10/8/2019 11:39 AM	8197860557	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	2615 PIONEER	9/26/2019 12:49 PM	[redacted]	10/8/2019 7:00 AM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	10/8/2019 7:02 AM	3096457753	[redacted]	Felix Cardona	Water Quality	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		570 WEDGEWOOD RD	10/8/2019 1:28 PM		10/8/2019 8:00 PM			Zakia Bouldin	M-SIO	10/8/2019 1:51 PM	2085931798		Felix Cardona	General Investigation	Completed
Westgate		680 WEDGEWOOD RD	10/14/2019 9:11 AM		10/15/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	10/21/2019 12:54 PM	1782795407		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2635 AMBASSADOR DRIVE	10/10/2019 1:51 PM		10/16/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	10/16/2019 8:47 AM	9201028622		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		440 WEDGEWOOD RD	10/16/2019 3:08 PM		10/17/2019 8:00 PM			Shanika Wright	HIBILL	10/17/2019 9:41 AM	2456703768		Sean Bankos		Completed
Westgate		975 WEDGEWOOD RD	10/23/2019 10:52 AM		10/24/2019 8:00 PM			Shonte Campbell	M-SIO	10/24/2019 10:20 AM	6462291392		Felix Cardona	General Investigation	Completed
Westgate		680 WEDGEWOOD RD	10/25/2019 2:55 PM		10/25/2019 2:52 PM			Lucity User	M-SIO	10/25/2019 2:57 PM	1789932897		Felix Cardona	General Investigation	Completed
Westgate		1455 WYNNEWOOD RD	10/28/2019 8:47 AM		10/28/2019 8:00 PM			Dominique Greenfield	M-SIO	10/28/2019 12:06 PM	4045369252		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	10/28/2019 9:18 AM		10/29/2019 6:00 PM			Stephanie Muniz	HIBILL	10/29/2019 11:08 AM	3470827499		Felix Cardona		Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	10/28/2019 9:18 AM		10/29/2019 6:00 PM			Stephanie Muniz	HIBILL	10/29/2019 11:08 AM	3470827499		Felix Cardona		Completed
Westgate		790 WEDGEWOOD RD	10/31/2019 11:21 AM		11/1/2019 8:00 PM			Glenda Thompson	M-SIO	11/1/2019 8:12 AM	3097427777		Felix Cardona	Discolored Water	Completed
Westgate		975 WEDGEWOOD RD	10/31/2019 2:48 PM		11/4/2019 8:00 PM			Carl Crutchfield	M-SIO	11/20/2019 11:04 AM	6465613721		Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		2330 SCHOENERSVILLE RD	11/1/2019 1:32 PM		11/4/2019 8:00 PM			Zakia Bouldin	M-SIO	11/4/2019 8:35 AM	7607227183		Felix Cardona	Discolored Water	Completed
Westgate		1225 TYLER WAY	11/5/2019 12:48 PM		11/5/2019 12:00 AM			Tazzaleen Leach	M-SIO	11/5/2019 2:20 PM	9842822822		Felix Cardona	No Water	Completed
Westgate		424 KEVIN DR	11/1/2019 3:29 PM		11/5/2019 8:00 PM			Carl Crutchfield	HIBILL	11/5/2019 2:28 PM	5950014379		Felix Cardona		Completed
Westgate		2361 JACKSONVILLE RD	11/13/2019 3:31 PM		11/13/2019 8:00 PM			Lorie Mayeski	M-SIO	11/15/2019 1:28 PM	8141759699		Sean Bankos	Discolored Water	Completed
Westgate		2628 PIONEER	11/18/2019 8:37 AM		11/18/2019 8:00 PM			Glenda Thompson	M-SIO	11/18/2019 10:08 AM	7057831790		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		3062 KENWICK CIR	11/18/2019 1:47 PM		11/18/2019 8:00 PM			Jennifer Akers	M-SIO	11/18/2019 3:45 PM	9362404313		Felix Cardona	Water Service Line Break	Completed
Westgate		860 YORKSHIRE RD	11/20/2019 11:33 AM		11/20/2019 11:33 AM			Lorie Mayeski	HIBILL	11/20/2019 2:40 PM	4548848826		Felix Cardona		Completed
Westgate		1015 HONOR DR	11/19/2019 8:44 AM		11/20/2019 8:00 PM			Zakia Bouldin	HIBILL	11/20/2019 9:01 AM	1059276615		Felix Cardona		Completed
Westgate		1155 W MACADA RD	11/26/2019 12:50 PM		11/27/2019 8:00 PM			Reginald Jerome	HIBILL	11/27/2019 9:28 AM	0738152892		Felix Cardona		Completed
Westgate		2361 JACKSONVILLE RD	11/26/2019 3:27 PM		11/27/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	11/27/2019 8:20 AM	8146042988		Felix Cardona	Discolored Water	Completed
Westgate		2361 JACKSONVILLE RD	12/3/2019 1:06 PM		12/2/2019 9:00 AM			Lucity User	M-SIO	12/5/2019 8:22 AM	8146116863		Felix Cardona	General Investigation	Completed
Westgate		2392 JACKSONVILLE RD	12/16/2019 8:41 AM		12/10/2019 8:25 AM			Lucity User	M-SIO	12/16/2019 8:45 AM	3877472706		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/16/2019 8:45 AM		12/12/2019 8:00 AM			Lucity User	M-SIO	12/16/2019 8:46 AM	8142725201		Felix Cardona	General Investigation	Completed
Westgate		2392 JACKSONVILLE RD	12/18/2019 10:20 AM		12/18/2019 8:00 AM			Lucity User	M-SIO	12/8/2019 12:00 AM	3873356417			General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/18/2019 10:31 AM		12/18/2019 8:00 AM			Lucity User	M-SIO	12/18/2019 10:32 AM	8146711255		Felix Cardona	General Investigation	Completed
Westgate		750 WEDGEWOOD RD	12/17/2019 10:10 AM		12/18/2019 8:00 PM			Hayes Tiara	M-SIO	12/18/2019 12:32 PM	4649267230		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2396 JACKSONVILLE RD	12/27/2019 12:55 PM		12/23/2019 7:35 AM			Lucity User	M-SIO	12/27/2019 1:01 PM	6384186355		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/27/2019 1:05 PM		12/23/2019 8:45 AM			Lucity User	M-SIO	12/27/2019 1:47 PM	8144023985		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	12/27/2019 11:10 AM		12/26/2019 3:00 PM			Lucity User	M-SIO	12/27/2019 12:33 PM	6384441786		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	12/27/2019 12:40 PM		12/27/2019 7:40 AM			Lucity User	M-SIO	12/27/2019 12:47 PM	6389327151		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/27/2019 12:50 PM		12/27/2019 8:37 AM			Lucity User	M-SIO	12/27/2019 1:01 PM	8149698372		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/6/2020 7:50 AM		12/31/2019 8:22 AM			Lucity User	M-SIO	1/6/2020 8:43 AM	6384147440		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/6/2020 8:01 AM		1/3/2020 10:32 AM			Lucity User	M-SIO	1/6/2020 8:44 AM	8148356477		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 5:29 AM		1/7/2020 8:00 AM			Lucity User	M-SIO	1/27/2020 5:42 AM	6383193666		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 3:50 PM		1/10/2020 7:00 AM			Lucity User	M-SIO	1/27/2020 3:52 PM	6380403354		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 3:54 PM		1/10/2020 7:00 AM			Lucity User	M-SIO	1/27/2020 5:48 PM	8141571059		Sean Bankos	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 4:04 PM		1/14/2020 7:00 AM			Lucity User	M-SIO	1/27/2020 5:48 PM	6385242541		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 7:04 PM		1/14/2020 7:00 AM			Lucity User	M-SIO	1/28/2020 6:57 AM	8142406892		Sean Bankos	General Investigation	Completed
Westgate		2740 STONEWOOD DR	1/14/2020 3:17 PM		1/14/2020 8:00 PM			Isabel Ceballos	M-SIO	1/14/2020 4:41 PM	1776631798		Sean Bankos	Water Service Line Break	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 6:44 PM		1/17/2020 7:00 AM			Lucity User	M-SIO	1/27/2020 6:49 PM	6386103854		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 6:44 PM		1/17/2020 7:00 AM			Lucity User	M-SIO	1/27/2020 6:51 PM	8143373795		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 5:39 AM		1/21/2020 10:00 AM			Lucity User	M-SIO	1/27/2020 8:47 AM	8146579209		Felix Cardona	General Investigation	Completed
Westgate		768 YORKSHIRE RD	1/17/2020 11:42 AM		1/21/2020 8:00 PM			Patricia Reyes	M-SIO	1/30/2020 9:22 AM	9754293732		Felix Cardona	General Investigation	Completed
Westgate		911 YORKSHIRE RD	1/23/2020 9:25 AM		1/23/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	1/23/2020 2:47 PM	5091313079		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 5:44 AM		1/24/2020 7:30 AM			Lucity User	M-SIO	1/27/2020 8:39 AM	6383182312		Felix Cardona	General Investigation	Completed
Westgate		1410 WINSTON CIR	1/22/2020 11:29 AM		1/24/2020 8:00 PM			Isabel Ceballos	HIBILL	1/24/2020 11:13 AM	6640352738		Felix Cardona		Completed
Westgate		3052 KENWICK CIR	1/24/2020 1:48 PM		1/24/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	1/24/2020 1:59 PM	3358569975		Felix Cardona	Discolored Water	Completed
Westgate		950 WEDGEWOOD RD	1/24/2020 3:06 PM		1/24/2020 8:00 PM			Glenda Thompson	M-SIO	1/27/2020 5:17 AM	4242890510		Felix Cardona	Discolored Water	Completed
Westgate		2361 JACKSONVILLE RD	1/29/2020 1:40 PM		1/28/2020 10:00 AM			Lucity User	M-SIO	1/29/2020 2:04 PM	8140445433		Felix Cardona	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		2396 JACKSONVILLE RD	1/29/2020 1:35 PM		1/28/2020 10:43 AM			Lucity User	M-SIO	1/29/2020 1:38 PM	6380882264		Felix Cardona	General Investigation	Completed
Westgate		905 WEDGEWOOD RD	1/27/2020 10:09 AM		1/28/2020 8:00 PM			Zakia Bouldin	HIBILL	1/28/2020 12:10 PM	8204599902		Felix Cardona		Completed
Westgate		2396 JACKSONVILLE RD	2/6/2020 12:30 PM		1/31/2020 10:27 AM			Lucity User	M-SIO	2/6/2020 12:31 PM	6381536474		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/6/2020 12:35 PM		1/31/2020 12:05 PM			Lucity User	M-SIO	2/6/2020 12:36 PM	8143772087		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/6/2020 12:35 PM		2/4/2020 8:30 AM			Lucity User	M-SIO	2/6/2020 12:36 PM	6381195035		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/6/2020 12:40 PM		2/4/2020 11:05 AM			Lucity User	M-SIO	2/6/2020 12:56 PM	8149558280		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/11/2020 8:30 AM		2/7/2020 8:00 AM			Lucity User	M-SIO	2/11/2020 8:32 AM	6387277379		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/11/2020 8:36 AM		2/7/2020 10:00 AM			Lucity User	M-SIO	2/11/2020 8:48 AM	8145731342		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/11/2020 10:30 AM		2/11/2020 8:15 AM			Lucity User	M-SIO	2/11/2020 10:32 AM	6384740235		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/11/2020 10:36 AM		2/11/2020 9:25 AM			Lucity User	M-SIO	2/11/2020 11:13 AM	8148395564		Felix Cardona	General Investigation	Completed
Westgate		585 ANGELO DR	2/11/2020 8:19 AM		2/11/2020 8:00 PM			Glenda Thompson	M-SIO	2/11/2020 11:13 AM	4899053552		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		2361 JACKSONVILLE RD	2/18/2020 11:11 AM		2/14/2020 9:15 AM			Lucity User	M-SIO	2/18/2020 11:11 AM	8144568315		Felix Cardona	General Investigation	Completed
Westgate		1030 HONOR DR	2/14/2020 1:57 PM		2/17/2020 8:00 PM			Amber Melendez	HIBILL	2/17/2020 1:34 PM	6592743841		Felix Cardona		Completed
Westgate		2396 JACKSONVILLE RD	2/18/2020 10:55 AM		2/18/2020 8:20 AM			Lucity User	M-SIO	2/18/2020 12:25 PM	6381278795		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/18/2020 11:05 AM		2/18/2020 9:45 AM			Lucity User	M-SIO	2/18/2020 11:07 AM	8149580359		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/25/2020 11:15 AM		2/21/2020 8:20 AM			Lucity User	M-SIO	2/25/2020 11:22 AM	6383123751		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/25/2020 11:20 AM		2/21/2020 9:30 AM			Lucity User	M-SIO	2/25/2020 11:22 AM	8146531026		Felix Cardona	General Investigation	Completed
Westgate		975 WEDGEWOOD RD	2/24/2020 2:18 PM		2/22/2020 9:09 AM			Alice Benton	M-SIO	2/25/2020 7:20 AM	6467236607		Felix Cardona	Repair Road	Completed
Westgate		2396 JACKSONVILLE RD	2/25/2020 11:25 AM		2/25/2020 7:45 AM			Lucity User	M-SIO	2/25/2020 11:26 AM	6385728008		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/25/2020 11:25 AM		2/25/2020 9:15 AM			Lucity User	M-SIO	2/25/2020 11:26 AM	8146217905		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/3/2020 1:30 PM		2/28/2020 8:20 AM			Lucity User	M-SIO	3/3/2020 4:31 PM	6387894772		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/3/2020 4:35 PM		2/28/2020 9:40 AM			Lucity User	M-SIO	3/3/2020 4:37 PM	8146493843		Felix Cardona	General Investigation	Completed
Westgate		1115 RESOLUTION DR	2/26/2020 8:41 AM		2/28/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	2/28/2020 9:32 AM	5204018029		Felix Cardona		Completed
Westgate		2396 JACKSONVILLE RD	3/3/2020 1:24 PM		3/3/2020 9:30 AM			Lucity User	M-SIO	3/3/2020 1:28 PM	6380483514		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/3/2020 1:30 PM		3/3/2020 10:45 AM			Lucity User	M-SIO	3/3/2020 4:31 PM	8146999725		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/7/2020 10:24 AM		3/6/2020 9:50 AM			Lucity User	M-SIO	3/7/2020 10:27 AM	6389470167		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/7/2020 10:29 AM		3/6/2020 10:55 AM			Lucity User	M-SIO	3/9/2020 8:56 AM	8146119303		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/12/2020 12:15 PM		3/12/2020 12:00 AM			Lucity User	M-SIO	3/16/2020 8:22 AM	6385509004		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/19/2020 11:54 AM		3/17/2020 11:53 AM			Lucity User	M-SIO	3/19/2020 1:32 PM	6388280321		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/19/2020 11:59 AM		3/17/2020 11:55 AM			Lucity User	M-SIO	3/19/2020 1:30 PM	8141616115		Sean Bankos	General Investigation	Completed
Westgate		264 WEDGEWOOD RD	3/17/2020 3:23 PM		3/18/2020 8:00 PM			Carl Crutchfield	HIBILL	3/18/2020 8:31 AM	0285195711		Sean Bankos		Completed
Westgate		2361 JACKSONVILLE RD	3/23/2020 2:49 PM		3/20/2020 12:00 AM			Lucity User	M-SIO	3/23/2020 2:53 PM	8145470431		Sean Bankos	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/23/2020 2:39 PM		3/23/2020 12:00 AM			Lucity User	M-SIO	3/23/2020 2:49 PM	6382647008		Sean Bankos	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/31/2020 12:14 PM		3/24/2020 12:00 AM			Lucity User	M-SIO	3/31/2020 12:16 PM	6383989706		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/31/2020 12:19 PM		3/24/2020 12:00 AM			Lucity User	M-SIO	3/31/2020 12:34 PM	8140285488		Felix Cardona	General Investigation	Completed
Westgate		436 TIMOTHY DR	3/23/2020 8:35 AM		3/24/2020 8:00 PM			Glenda Thompson	HIBILL	3/24/2020 10:30 AM	8172552599		Felix Cardona		Completed
Westgate		2361 JACKSONVILLE RD	3/31/2020 12:14 PM		3/27/2020 12:00 AM			Lucity User	M-SIO	3/31/2020 12:16 PM	8146030264		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/31/2020 12:19 PM		3/27/2020 12:00 AM			Lucity User	M-SIO	3/31/2020 12:34 PM	6387747455		Felix Cardona	General Investigation	Completed
Westgate		122 WEDGEWOOD RD	3/24/2020 1:37 PM		3/27/2020 8:00 PM			Kelly Hagan	HIBILL	3/27/2020 1:07 PM	2173125183				Completed
Westgate		2361 JACKSONVILLE RD	4/6/2020 9:10 AM		4/3/2020 12:00 AM			Lucity User	M-SIO	4/6/2020 9:13 AM	8144014989		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	4/6/2020 9:10 AM		4/3/2020 9:07 AM			Lucity User	M-SIO	4/6/2020 9:13 AM	6381793350		Felix Cardona	General Investigation	Completed
Westgate		2545 OAKSIDE DR	4/17/2020 9:40 AM		4/21/2020 8:00 PM			Jennifer Akers	HIBILL	4/21/2020 7:39 AM	2176124003		Sean Bankos		Completed
Westgate		995 W MACADA RD	4/20/2020 3:25 PM		4/21/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	4/21/2020 7:54 AM	8662803494		Sean Bankos	General Investigation	Completed
Westgate		2700 JACKSONVILLE RD	5/8/2020 9:16 AM		5/8/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	5/8/2020 12:36 PM	8992489218		Felix Cardona	Water Service Line Break	Completed
Westgate		2361 JACKSONVILLE RD	5/12/2020 11:06 AM		5/12/2020 6:00 PM			Janice Williams	M-SIO	5/22/2020 8:27 AM	8144346982		Felix Cardona	Discolored Water	Completed
Westgate		404 KEVIN DR	5/15/2020 1:38 PM		5/18/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	5/18/2020 11:14 AM	9732398639		Felix Cardona	General Investigation	Completed
Westgate		1545 CIARA DR	5/21/2020 8:16 AM		5/22/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	5/22/2020 8:44 AM	3898021340		Felix Cardona		Completed
Westgate		295 WEDGEWOOD RD	5/21/2020 9:33 AM		5/22/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	5/22/2020 8:34 AM	0715330514		Felix Cardona		Completed
Westgate		425 WEDGEWOOD RD	5/21/2020 12:58 PM		5/22/2020 8:00 PM			Glenda Thompson	HIBILL	5/22/2020 8:40 AM	1835005744		Felix Cardona		Completed
Westgate		2361 JACKSONVILLE RD	5/26/2020 9:28 AM		5/28/2020 8:00 PM			Tina Richardson	M-SIO	5/28/2020 5:19 PM	8148408865		Felix Cardona	Discolored Water	Completed
Westgate		122 WEDGEWOOD RD	5/29/2020 12:06 PM		6/1/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	6/1/2020 2:24 PM	2175946343		Felix Cardona		Completed
Westgate		1421 ROSELAWN DR	6/23/2020 10:47 AM		6/23/2020 8:00 PM			Isabel Ceballos	M-SIO	6/23/2020 11:55 AM	4676041371		Felix Cardona	Water Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate	[redacted]	1105 RESOLUTION DR	6/23/2020 11:41 AM	[redacted]	6/23/2020 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	6/23/2020 11:54 AM	2569200003	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	2361 JACKSONVILLE RD	6/26/2020 8:40 AM	[redacted]	6/26/2020 6:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	6/26/2020 12:13 PM	8144607072	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2730 STONEWOOD DR	6/30/2020 10:15 AM	[redacted]	6/30/2020 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	6/30/2020 11:17 AM	5466090256	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	2611 CENTENNIAL DR	7/1/2020 8:46 AM	[redacted]	7/2/2020 8:00 PM	[redacted]	[redacted]	Jennifer Akers	HIBILL	7/2/2020 1:01 PM	5757754098	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	265 HIDDEN HILLS DR	7/30/2020 12:04 PM	[redacted]	7/31/2020 8:00 PM	[redacted]	[redacted]	Hayes Tiara	HIBILL	7/31/2020 10:12 AM	9983991604	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2615 PIONEER	8/5/2020 1:50 PM	[redacted]	8/13/2020 1:50 PM	[redacted]	[redacted]	Ashley Cox	HIBILL	8/13/2020 1:28 PM	3096410231	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2760 WHITEWOOD RD	7/31/2020 1:39 PM	[redacted]	8/13/2020 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	8/13/2020 8:36 AM	2276288827	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	790 WEDGEWOOD RD	8/17/2020 8:48 AM	[redacted]	8/21/2020 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	8/21/2020 8:19 AM	3097117328	[redacted]	Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate	[redacted]	2820 CROSS CREEK RD	8/26/2020 1:28 PM	[redacted]	8/27/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	8/28/2020 8:33 AM	7393305027	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	2830 SADDLEBROOK LN	4/7/2020 3:05 PM	[redacted]	8/28/2020 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	8/28/2020 3:50 PM	1469653653	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	645 WEDGEWOOD RD	9/14/2020 12:38 PM	[redacted]	9/15/2020 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	9/25/2020 12:28 PM	8356180986	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2480 JACKSONVILLE RD	9/16/2020 11:49 AM	[redacted]	9/18/2020 6:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	9/21/2020 4:41 PM	2285061261	[redacted]	Felix Cardona	Repair/Replace Meter Box	Completed
Westgate	[redacted]	965 YORKSHIRE RD	9/21/2020 12:06 PM	[redacted]	9/21/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	9/21/2020 4:35 PM	8148480161	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	911 YORKSHIRE RD	9/30/2020 12:07 PM	[redacted]	10/1/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	10/5/2020 3:29 PM	5099577577	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	483 SUGAR MAPLE CT	10/6/2020 12:00 PM	[redacted]	10/7/2020 8:00 PM	[redacted]	[redacted]	Ashley Cox	M-SIO	10/7/2020 12:16 PM	2523948889	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2430 WINSTON RD	10/20/2020 8:46 AM	[redacted]	10/21/2020 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	HIBILL	10/21/2020 9:30 AM	3599396931	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2790 JACKSONVILLE RD	10/20/2020 7:49 AM	[redacted]	10/21/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	10/21/2020 10:21 AM	7698605506	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1280 STONEWOOD DR	10/21/2020 1:27 PM	[redacted]	10/21/2020 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	10/21/2020 1:55 PM	9407395311	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1057 RESOLUTION DR	10/21/2020 2:06 PM	[redacted]	10/21/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	10/21/2020 2:27 PM	0351372672	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2368 JACKSONVILLE RD	10/27/2020 1:19 PM	[redacted]	10/28/2020 1:19 PM	[redacted]	[redacted]	Sabrena Cooper	HIBILL	10/28/2020 11:55 AM	3941731721	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	447 TIMOTHY DR	10/29/2020 11:30 AM	[redacted]	10/30/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	11/3/2020 10:37 AM	1484276404	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	975 WEDGEWOOD RD	11/2/2020 1:35 PM	[redacted]	11/3/2020 6:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	11/4/2020 1:54 PM	6465637781	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	2430 WINSTON RD	11/10/2020 10:06 AM	[redacted]	11/10/2020 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	11/10/2020 11:59 AM	3599102957	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	1440 STONEWOOD DR	11/24/2020 7:30 AM	[redacted]	11/25/2020 7:30 AM	[redacted]	[redacted]	Carl Crutchfield	HIBILL	11/25/2020 9:32 AM	9373252538	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	2905 JACKSONVILLE RD	11/23/2020 8:59 AM	[redacted]	11/25/2020 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	HIBILL	11/25/2020 9:36 AM	7405548860	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	1280 STONEWOOD DR	11/23/2020 8:13 AM	[redacted]	11/25/2020 8:00 PM	[redacted]	[redacted]	Tierra Love	HIBILL	11/25/2020 9:37 AM	9402009856	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	975 WEDGEWOOD RD	12/7/2020 10:59 AM	[redacted]	12/11/2020 8:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	12/11/2020 2:36 PM	6468209923	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	1130 TYLER WAY	12/23/2020 12:30 PM	[redacted]	12/29/2020 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	12/29/2020 11:04 AM	3048644066	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	1280 STONEWOOD DR	1/4/2021 12:51 PM	[redacted]	1/6/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	1/6/2021 8:56 AM	9400130613	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	855 YORKSHIRE RD	1/5/2021 1:01 PM	[redacted]	1/6/2021 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	1/6/2021 9:24 AM	2041863022	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	750 W MACADA RD	1/14/2021 10:08 AM	[redacted]	1/15/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	1/15/2021 12:04 PM	2428425970	[redacted]	Felix Cardona	Water Main Break	Completed
Westgate	[redacted]	2377 JACKSONVILLE RD	1/15/2021 9:33 AM	[redacted]	1/15/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	1/15/2021 11:58 AM	5061254721	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	1055 WEDGEWOOD RD	2/4/2021 2:50 PM	[redacted]	2/4/2021 2:50 PM	[redacted]	[redacted]	Carl Crutchfield	HIBILL	2/5/2021 12:52 PM	6233371749	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	825 W MACADA RD	2/5/2021 7:23 AM	[redacted]	2/5/2021 7:23 AM	[redacted]	[redacted]	Douglas Smith	HIBILL	2/5/2021 1:10 PM	0309724635	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1190 W MACADA RD	2/9/2021 10:20 AM	[redacted]	2/12/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	HIBILL	2/12/2021 8:39 AM	7578674845	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	911 YORKSHIRE RD	1/29/2021 7:09 AM	[redacted]	2/24/2021 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	2/24/2021 8:45 AM	5090828646	[redacted]	Felix Cardona	Water Main Break	Completed
Westgate	[redacted]	855 YORKSHIRE RD	3/12/2021 1:34 PM	[redacted]	3/15/2021 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	3/15/2021 11:49 AM	2047901368	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2645 BELAIRE RD	3/19/2021 12:00 PM	[redacted]	3/19/2021 12:00 PM	[redacted]	[redacted]	Janice Williams	HIBILL	3/19/2021 12:39 PM	4868123729	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	808 BLAIR RD	3/19/2021 8:00 AM	[redacted]	3/22/2021 8:00 AM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	3/19/2021 11:51 AM	3204634182	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1035 DECLARATION	3/22/2021 8:51 AM	[redacted]	3/22/2021 8:51 AM	[redacted]	[redacted]	Hayes Tiara	HIBILL	3/22/2021 12:19 PM	7812725666	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2651 AMBASSADOR	3/22/2021 10:57 AM	[redacted]	3/23/2021 10:57 AM	[redacted]	[redacted]	Tierra Love	HIBILL	3/23/2021 11:36 AM	6572924898	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1001 UNION CT	3/23/2021 3:03 PM	[redacted]	3/24/2021 8:00 PM	[redacted]	[redacted]	Tina Richardson	HIBILL	3/24/2021 12:39 PM	6422183625	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1140 SUNSET VIEW DR	3/30/2021 12:40 PM	[redacted]	3/31/2021 8:00 PM	[redacted]	[redacted]	Katina Nichols	M-SIO	3/31/2021 12:03 PM	9623581903	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2460 JACKSONVILLE RD	4/5/2021 9:56 AM	[redacted]	4/6/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	HIBILL	4/6/2021 10:13 AM	0855082907	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2501 WINSTON RD	4/5/2021 2:55 PM	[redacted]	4/6/2021 8:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	4/6/2021 9:54 AM	1274001857	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2775 SADDLEBROOK LN	4/12/2021 8:17 AM	[redacted]	4/12/2021 6:00 AM	[redacted]	[redacted]	Mark Fry	M-SIO	4/12/2021 2:19 PM	0989983972	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	447 TIMOTHY DR	4/12/2021 2:07 PM	[redacted]	4/13/2021 8:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	4/13/2021 11:38 AM	1483187670	[redacted]	Felix Cardona	Repair/Replace Meter Box	Completed
Westgate	[redacted]	446 TIMOTHY DR	4/13/2021 10:46 AM	[redacted]	4/13/2021 8:00 PM	[redacted]	[redacted]	Sabrena Cooper	M-SIO	4/13/2021 2:48 PM	8282604716	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	1021 SUNSET VIEW DR	4/13/2021 2:38 PM	[redacted]	4/13/2021 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	4/13/2021 2:49 PM	1603978538	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	835 WEDGEWOOD RD	4/16/2021 3:03 PM	[redacted]	4/22/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	4/22/2021 2:57 PM	8248211348	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	535 ANGELO DR	4/22/2021 11:06 AM	[redacted]	4/22/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	4/22/2021 12:38 PM	8049496461	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	768 YORKSHIRE RD	4/28/2021 8:06 AM	[redacted]	4/29/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	4/29/2021 9:07 AM	9757908907	[redacted]	Felix Cardona	Repair/Replace Meter Box	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate	[redacted]	2707 STONEWOOD DR	5/7/2021 11:36 AM	[redacted]	5/7/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	5/7/2021 1:49 PM	8333431884	[redacted]	Felix Cardona	Water Main Break	Completed
Westgate	[redacted]	1048 RESOLUTION DR	5/17/2021 8:06 AM	[redacted]	5/17/2021 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	5/17/2021 10:02 AM	0418882338	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	2607 WINSTON RD	5/27/2021 10:45 AM	[redacted]	5/24/2021 6:15 PM	[redacted]	[redacted]	Lucity User	M-SIO	5/27/2021 10:53 AM	1997759459	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	790 WEDGEWOOD RD	4/7/2021 9:16 AM	[redacted]	5/28/2021 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	5/28/2021 12:58 PM	3097426988	[redacted]	Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate	[redacted]	1454 LANE AVE	5/28/2021 11:38 AM	[redacted]	5/28/2021 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	5/28/2021 12:06 PM	1016345441	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	2609 AMBASSADOR	6/14/2021 7:47 AM	[redacted]	6/14/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	6/14/2021 8:38 AM	6581679743	[redacted]	Felix Cardona	Water Main Break	Completed
Westgate	[redacted]	835 WEDGEWOOD RD	6/15/2021 2:52 PM	[redacted]	6/16/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	6/16/2021 3:33 PM	8244694828	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2361 JACKSONVILLE RD	6/25/2021 9:26 AM	[redacted]	6/28/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	6/29/2021 9:58 AM	8145288207	[redacted]	Sean Bankos		Completed
Westgate	[redacted]	2617 JACKSONVILLE RD	6/30/2021 2:15 PM	[redacted]	6/30/2021 3:00 PM	[redacted]	[redacted]	Lucity User	M-SIO	7/1/2021 11:02 AM	7713781119	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1475 CIARA DR	7/19/2021 3:40 PM	[redacted]	7/21/2021 3:40 PM	[redacted]	[redacted]	Isabel Ceballos	HIBILL	7/21/2021 12:54 PM	7419427521	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1451 WESTGATE DR	7/22/2021 12:08 PM	[redacted]	7/27/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	7/27/2021 9:06 AM	1578276284	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	1003 UNION CT	7/28/2021 7:59 AM	[redacted]	7/28/2021 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	7/28/2021 12:46 PM	9072503469	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	2622 CENTENNIAL DR	8/17/2021 3:13 PM	[redacted]	8/18/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	8/18/2021 2:28 PM	5421061844	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	600 WEDGEWOOD RD	8/5/2021 12:52 PM	[redacted]	8/26/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	8/26/2021 3:00 PM	0604367525	[redacted]	Felix Cardona	Water Quality	Completed
Westgate	[redacted]	343 KEVIN DR	8/25/2021 3:32 PM	[redacted]	8/27/2021 12:00 AM	[redacted]	[redacted]	Aries Ward	HIBILL	8/27/2021 2:54 PM	6678532543	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1230 STONEWOOD DR	8/30/2021 11:52 AM	[redacted]	8/31/2021 6:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	8/31/2021 1:41 PM	2350744267	[redacted]	Sean Bankos	Water Service Line Break	Completed
Westgate	[redacted]	452 SUGAR MAPLE CT	9/2/2021 10:58 AM	[redacted]	9/3/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	9/3/2021 7:19 AM	7098279472	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	2738 WHITEWOOD RD	9/10/2021 12:00 PM	[redacted]	9/10/2021 11:58 AM	[redacted]	[redacted]	Lucity User	M-SIO	9/15/2021 1:13 PM	6151356676	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2545 OAKSIDE DR	9/8/2021 9:32 AM	[redacted]	9/10/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	HIBILL	9/10/2021 11:46 AM	2170206405	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2755 STONEWOOD DR	9/20/2021 9:00 AM	[redacted]	9/20/2021 8:58 AM	[redacted]	[redacted]	Lucity User	M-SIO	9/20/2021 11:31 AM	7598501621	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2905 JACKSONVILLE RD	9/20/2021 9:00 AM	[redacted]	9/20/2021 9:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	9/20/2021 11:31 AM	7402740721	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1260 WYNNEWOOD RD	9/20/2021 9:05 AM	[redacted]	9/20/2021 9:01 AM	[redacted]	[redacted]	Lucity User	M-SIO	9/20/2021 11:30 AM	8213907349	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1454 LANE AVE	9/20/2021 11:36 AM	[redacted]	9/20/2021 11:32 AM	[redacted]	[redacted]	Lucity User	M-SIO	9/20/2021 11:55 AM	1012813108	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1442 LANE AVE	9/20/2021 11:36 AM	[redacted]	9/20/2021 11:33 AM	[redacted]	[redacted]	Lucity User	M-SIO	9/20/2021 11:55 AM	5697768393	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	1461 BRIARCLIFT DR	9/23/2021 1:00 PM	[redacted]	9/24/2021 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	HIBILL	9/24/2021 12:12 PM	8791158223	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2720 STONEWOOD DR	10/6/2021 11:51 AM	[redacted]	10/11/2021 8:00 PM	[redacted]	[redacted]	Shanika Simmons	HIBILL	10/11/2021 2:39 PM	7051732098	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	446 TIMOTHY DR	10/18/2021 1:15 PM	[redacted]	10/19/2021 8:00 PM	[redacted]	[redacted]	Douglas Smith	M-SIO	10/19/2021 10:36 AM	8280640261	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	1395 CIARA DR	11/29/2021 9:30 AM	[redacted]	11/30/2021 8:00 PM	[redacted]	[redacted]	Jazmyn Givens	HIBILL	11/30/2021 11:52 AM	0432351624	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1035 DECLARATION	11/30/2021 10:42 AM	[redacted]	12/1/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	HIBILL	12/1/2021 12:16 PM	7810746230	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2718 WINSTON RD	12/13/2021 11:08 AM	[redacted]	12/15/2021 8:00 PM	[redacted]	[redacted]	Taylor Fisher	M-SIO	12/15/2021 12:39 PM	5534765814	[redacted]	Felix Cardona	Water Main Break	Completed
Westgate	[redacted]	2637 WINSTON RD	12/16/2021 2:53 PM	[redacted]	12/17/2021 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	12/17/2021 8:53 AM	6348841908	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	725 WEDGEWOOD RD	1/13/2022 9:10 AM	[redacted]	1/14/2022 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	1/14/2022 7:38 AM	8422315770	[redacted]	Felix Cardona	No Water	Completed
Westgate	[redacted]	1030 HONOR DR	1/14/2022 7:30 AM	[redacted]	1/18/2022 8:00 PM	[redacted]	[redacted]	Sabrena Cooper	HIBILL	1/18/2022 3:09 PM	6597207419	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1215 STONEWOOD DR	1/21/2022 1:54 PM	[redacted]	1/27/2022 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	1/27/2022 1:08 PM	6938226951	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	1439 WESTGATE DR	2/1/2022 9:13 AM	[redacted]	2/2/2022 10:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	2/2/2022 11:47 AM	5263670907	[redacted]		General Investigation	Completed
Westgate	[redacted]	995 W MACADA RD	2/1/2022 1:17 PM	[redacted]	2/3/2022 6:00 PM	[redacted]	[redacted]	Courtney Sherrod	M-SIO	2/3/2022 7:42 AM	8664041240	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate	[redacted]	2608 WINSTON RD	2/2/2022 8:10 AM	[redacted]	2/3/2022 6:00 PM	[redacted]	[redacted]	Courtney Sherrod	M-SIO	2/3/2022 7:39 AM	3005350871	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	2600 PIONEER DR	2/10/2022 9:00 AM	[redacted]	2/10/2022 10:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	2/10/2022 9:39 AM	1750204814	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	835 WEDGEWOOD RD	2/18/2022 7:40 AM	[redacted]	2/18/2022 10:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	2/18/2022 11:44 AM	8248845954	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	537 TIMOTHY DR	2/21/2022 11:10 AM	[redacted]	2/21/2022 11:05 AM	[redacted]	[redacted]	Lucity User	M-SIO	2/21/2022 11:32 AM	0751612835	[redacted]	Sean Bankos	General Investigation	Completed
Westgate	[redacted]	1055 DECLARATION DR	2/22/2022 3:50 PM	[redacted]	2/23/2022 10:00 PM	[redacted]	[redacted]	Carl Crutchfield	HIBILL	2/23/2022 12:49 PM	5575053958	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	801 WEDGEWOOD RD	2/23/2022 11:32 AM	[redacted]	2/23/2022 10:00 PM	[redacted]	[redacted]	Shanika Simmons	M-SIO	2/23/2022 12:12 PM	9400392647	[redacted]	Felix Cardona	Water Main Break	Completed
Westgate	[redacted]	1001 UNION CT	2/25/2022 2:27 PM	[redacted]	2/28/2022 10:00 PM	[redacted]	[redacted]	Isabel Ceballos	HIBILL	2/28/2022 1:12 PM	6429810448	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	2400 SCHOENERSVILLE RD	3/9/2022 10:30 AM	[redacted]	3/9/2022 8:00 PM	[redacted]	[redacted]	Lakyia Hargrove	M-SIO	3/9/2022 10:54 AM	1134604355	[redacted]	Felix Cardona	Water Service Line Break	Completed
Westgate	[redacted]	980 BRIDLE PATH RD	3/11/2022 9:54 AM	[redacted]	3/14/2022 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	3/14/2022 9:32 AM	9410256605	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	2510 WINSTON RD	3/17/2022 3:42 PM	[redacted]	3/17/2022 10:00 PM	[redacted]	[redacted]	Long Emily	M-SIO		7181696434	[redacted]		General Investigation	Completed
Westgate	[redacted]	759 BLAIR RD	3/16/2022 1:14 PM	[redacted]	3/18/2022 12:14 PM	[redacted]	[redacted]	Alisa Mooney	HIBILL	3/18/2022 1:15 PM	6658322482	[redacted]	Felix Cardona		Completed
Westgate	[redacted]	1320 WYNNEWOOD RD	3/21/2022 7:44 AM	[redacted]	3/21/2022 10:00 PM	[redacted]	[redacted]	Neal Franklin	M-SIO	3/21/2022 12:09 PM	7488632585	[redacted]	Felix Cardona	High or Low Pressure in the Water	Completed
Westgate	[redacted]	2722 WHITEWOOD RD	3/24/2022 2:15 PM	[redacted]	3/25/2022 8:00 PM	[redacted]	[redacted]	Joel Freecheck	M-SIO	3/25/2022 11:43 AM	3433458914	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	1345 CIARA DR	4/12/2022 12:25 PM	[redacted]	4/12/2022 10:00 PM	[redacted]	[redacted]	Alisa Mooney	M-SIO	4/12/2022 1:25 PM	8475968791	[redacted]	Felix Cardona	Discolored Water	Completed
Westgate	[redacted]	1110 WESTGATE DR	5/2/2022 12:55 PM	[redacted]	5/2/2022 12:51 PM	[redacted]	[redacted]	Lucity User	M-SIO	5/3/2022 10:50 AM	2817942525	[redacted]	Felix Cardona	General Investigation	Completed
Westgate	[redacted]	890 BLAIR RD	5/3/2022 1:55 PM	[redacted]	5/4/2022 8:00 PM	[redacted]	[redacted]	Sabrena Cooper	HIBILL	5/4/2022 9:46 AM	7578412133	[redacted]	Felix Cardona		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		1280 WYNNEWOOD RD	5/11/2022 11:29 AM		5/13/2022 8:00 PM			Trineka Nesbitt	M-SIO	5/13/2022 11:08 AM	9630893732		Felix Cardona	Water Service Line Break	Completed
Westgate		2623 CENTENNIAL DR	6/1/2022 9:01 AM		6/2/2022 10:00 PM			Hayes Tiara	HIBILL	6/2/2022 2:53 PM	9977661705		Felix Cardona		Completed
Westgate		610 W MACADA RD	6/3/2022 9:58 AM		6/3/2022 8:00 PM			Quita Body	M-SIO	6/3/2022 11:26 AM	8395461064		Felix Cardona	General Investigation	Completed
Westgate		808 BLAIR RD	6/9/2022 7:04 AM		6/9/2022 10:00 PM			Sheila Edwards	M-SIO	6/9/2022 8:01 AM	3207399744		Felix Cardona	Discolored Water	Completed
Westgate		463 KEVIN DR	6/9/2022 11:38 AM		6/9/2022 10:00 PM			Tina Richardson	M-SIO	6/9/2022 1:05 PM	6895113881		Felix Cardona	General Investigation	Completed
Westgate		1426 WYNNEWOOD DR	6/10/2022 11:45 AM		6/10/2022 8:00 PM			Bianca Washington	M-SIO	6/10/2022 2:36 PM	9106193907		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		463 KEVIN DR	6/10/2022 10:07 AM		6/10/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	6/10/2022 1:13 PM	6896436425		Felix Cardona	General Investigation	Completed
Westgate		2685 WOODSIDE RD	6/9/2022 2:48 PM		6/14/2022 10:00 PM			Yvette Starr	M-SIO	6/14/2022 2:01 PM	9143707017		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2620 OAKSIDE CIR	6/24/2022 9:55 AM		6/24/2022 8:00 PM			Bianca Washington	M-SIO	6/24/2022 11:31 AM	2064387567		Felix Cardona	Water Service Line Break	Completed
Westgate		849 BLAIR RD	6/24/2022 1:36 PM		6/27/2022 8:00 PM			Sheila Edwards	HIBILL	6/27/2022 9:22 AM	4531746082		Felix Cardona		Completed
Westgate		2515 WINSTON RD	7/1/2022 3:45 PM		7/5/2022 10:00 PM			Sierra Moore	HIBILL	7/5/2022 7:49 AM	9783627891		Felix Cardona		Completed
Westgate		1454 LANE AVE	7/8/2022 11:41 AM		7/8/2022 8:00 PM			Bianca Washington	M-SIO	7/8/2022 4:21 PM	1010440327		Felix Cardona	Water Service Line Break	Completed
Westgate		1100 W MACADA RD	7/8/2022 10:06 AM		7/8/2022 10:00 PM			Sierra Moore	M-SIO	7/8/2022 1:16 PM	8661039622		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1418 WESTGATE DR	7/13/2022 11:47 AM		7/13/2022 10:00 PM			Lakyia Hargrove	M-SIO	7/13/2022 2:30 PM	1635954724		Felix Cardona	Air in Water	Completed
Westgate		560 BRIDLE PATH	7/15/2022 9:07 AM		7/15/2022 10:00 PM			Ebony Diggs	M-SIO	7/15/2022 2:19 PM	7374616873		Felix Cardona	Sewer Service Line Break	Completed
Westgate		570 WEDGEWOOD RD	7/22/2022 7:49 AM		7/22/2022 10:00 PM			Sheila Edwards	M-SIO	7/22/2022 8:52 AM	2084364599		Vincent Varuolo	Discolored Water	Completed
Westgate		556 ANGELO DR	7/25/2022 9:42 AM		7/25/2022 9:33 AM			Lucity User	M-SIO	7/25/2022 9:36 AM	9464769429		Sean Bankos	General Investigation	Completed
Westgate		2632 PIONEER	7/27/2022 9:22 AM		7/27/2022 10:00 PM			Kelly Hagan	M-SIO	7/27/2022 12:03 PM	4314809834		Lukas Pavek	Air in Water	Completed
Westgate		1454 LANE AVE	8/1/2022 2:26 PM		8/9/2022 10:00 PM			Ewan Dehnert	M-SIO	8/9/2022 12:00 AM	1012624943			Lawn Repair for Water Breaks	Completed
Westgate		1245 CIARA DR	8/10/2022 1:31 PM		8/10/2022 8:00 PM			Bianca Washington	M-SIO	8/10/2022 3:36 PM	0867447237		Felix Cardona	Taste or Odor in the Water	Completed
Westgate		1424 ROSELAWN DR	8/25/2022 8:27 AM		8/25/2022 10:00 PM			Sheila Edwards	M-SIO	8/25/2022 1:28 PM	3973056342		Felix Cardona	Water Service Line Break	Completed
Westgate		475 WEDGEWOOD RD	8/23/2022 8:29 AM		8/29/2022 8:00 PM			Bianca Washington	HIBILL	8/31/2022 11:01 AM	6291735844		Sean Bankos		Completed
Westgate		950 WEDGEWOOD RD	8/31/2022 10:00 AM		8/31/2022 10:00 PM			Aries Ward	M-SIO	8/31/2022 10:45 AM	4249257621		Sean Bankos	High or Low Pressure in the Water	Completed
Westgate		1020 HONOR DR	9/7/2022 9:01 AM		9/8/2022 8:00 PM			Bianca Washington	M-SIO	9/8/2022 6:23 PM	4557899821		Felix Cardona	Water Quality	Completed
Westgate		1125 SUNSET VIEW DR	9/15/2022 7:14 AM		9/16/2022 10:00 PM			Kelly Hagan	HIBILL	9/16/2022 9:44 AM	7115477992		Felix Cardona		Completed
Westgate		2600 BELAIRE RD	9/15/2022 10:49 AM		9/16/2022 10:00 PM			Hayes Tiara	HIBILL	9/16/2022 8:54 AM	0899009552		Felix Cardona		Completed
Westgate		951 W MACADA RD	9/20/2022 11:03 AM		9/20/2022 10:00 PM			Sheila Edwards	M-SIO	9/20/2022 1:45 PM	1422041420		Felix Cardona	Water Quality	Completed
Westgate		1035 DECLARATION	9/21/2022 1:48 PM		9/23/2022 8:00 PM			Bianca Washington	HIBILL	9/23/2022 4:54 PM	7814014882		Felix Cardona		Completed
Westgate		975 W MACADA RD	9/22/2022 9:51 AM		9/23/2022 10:00 PM			Hayes Tiara	HIBILL	9/23/2022 5:07 PM	9844135259		Felix Cardona		Completed
Westgate		3152 KENWICK CIR	9/23/2022 8:52 AM		9/26/2022 8:00 PM			Bianca Washington	M-SIO	9/26/2022 10:29 AM	3670617972		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		387 TIMOTHY DR	9/26/2022 8:48 AM		9/26/2022 10:00 PM			Shanika Simmons	HIBILL	9/26/2022 10:37 AM	5228068266		Felix Cardona		Completed
Westgate		1020 SUNSET VIEW CIR	9/27/2022 12:29 PM		9/28/2022 10:00 PM			Tina Richardson	HIBILL	9/29/2022 12:23 PM	0503079985		Felix Cardona		Completed
Westgate		2480 ROSEWOOD DR	9/29/2022 10:41 AM		9/29/2022 10:40 AM			Lucity User	M-SIO	9/29/2022 1:18 PM	6726935566		Felix Cardona	General Investigation	Completed
Westgate		2601 WOODSIDE RD	10/18/2022 10:16 AM		10/18/2022 8:00 PM			Krystin Friend	M-SIO	10/18/2022 12:16 PM	1266028371		Felix Cardona	Repair Road	Completed
Westgate		1029 RESOLUTION DR	10/31/2022 12:57 PM		10/31/2022 10:00 PM			Dominique Greenfield	M-SIO	10/31/2022 1:56 PM	9929617289		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1240 CIARA DR	11/3/2022 1:31 PM		11/4/2022 10:00 PM			Carl Crutchfield	HIBILL	11/4/2022 10:03 AM	0361924027		Felix Cardona		Completed
Westgate		808 BLAIR RD	11/3/2022 3:27 PM		11/4/2022 10:00 PM			Patricia Reyes	M-SIO	11/4/2022 9:55 AM	3206742219		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		314 KEVIN DR	11/8/2022 11:11 AM		11/10/2022 10:00 PM			Yvette Starr	M-SIO	11/10/2022 10:07 AM	6848603189		Felix Cardona	General Investigation	Completed
Westgate		2330 SCHOENERSVILLE RD	11/14/2022 3:38 PM		11/15/2022 8:00 PM			Bianca Washington	M-SIO	11/15/2022 2:24 PM	7607147986		Felix Cardona	General Investigation	Completed
Westgate		1125 SUNSET VIEW DR	11/16/2022 2:19 PM		11/17/2022 8:00 PM			Sandra Soto	HIBILL	11/17/2022 9:23 AM	7116865580		Felix Cardona		Completed
Westgate		200 W MACADA RD	11/21/2022 8:59 AM		11/21/2022 10:00 PM			Alisa Mooney	M-SIO	11/21/2022 12:33 PM	5477209885		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1140 YORKSHIRE RD	11/21/2022 9:29 AM		11/22/2022 10:00 PM			Kelly Hagan	HIBILL	11/21/2022 12:32 PM	5520451049		Felix Cardona		Completed
Westgate		2611 OAKSIDE CIR	12/1/2022 8:39 AM		12/2/2022 10:00 PM			Tiffany Guilty	M-SIO	12/2/2022 9:20 AM	5749716304		Felix Cardona	Water Service Line Break	Completed
Westgate		1061 RESOLUTION DR	12/1/2022 12:55 PM		12/2/2022 10:00 PM			Alice Benton	M-SIO	12/2/2022 10:01 AM	4559456451		Felix Cardona	General Investigation	Completed
Westgate		2380 JACKSONVILLE RD	12/6/2022 9:12 AM		12/7/2022 8:00 PM			Jennifer Akers	HIBILL	12/7/2022 9:45 AM	3466078842		Felix Cardona		Completed
Westgate		2604 PIONEER DR	12/12/2022 1:32 PM		12/13/2022 10:00 PM			Tiffany Guilty	M-SIO	12/13/2022 9:19 AM	0272725024		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2738 WHITEWOOD RD	12/20/2022 1:15 PM		12/20/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	12/21/2022 7:58 AM	6158367613			General Investigation	Completed
Westgate		1434 ROSELAWN DR	12/20/2022 9:23 AM		12/23/2022 8:00 PM			Richard Cutright	M-SIO	12/22/2022 1:51 PM	2887817399			General Investigation	Completed
Westgate		2614 CENTENNIAL DR	12/29/2022 12:51 PM		12/29/2022 12:51 PM			Krystin Friend	HIBILL	12/29/2022 2:40 PM	1383421864		Felix Cardona		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		330 WEDGEWOOD RD	12/30/2022 8:51 AM		12/30/2022 10:00 PM			Hanna Osman	M-SIO	12/30/2022 2:26 PM	8151254507		Felix Cardona	General Investigation	Completed
Westgate		2755 SADDLEBROOK LN	1/3/2023 3:15 PM		1/3/2023 10:00 PM			Richard Cutright	M-SIO	1/4/2023 11:44 AM	6263846357		Felix Cardona	Water Main Break	Completed
Westgate		544 KEVIN DR	1/13/2023 1:23 PM		1/13/2023 1:21 PM			Lucity User	M-SIO	1/17/2023 12:16 PM	5674405391		Felix Cardona	General Investigation	Completed
Westgate		1030 HONOR DR	1/17/2023 7:32 AM		1/18/2023 10:00 PM			Shanika Simmons	HIBILL	1/18/2023 10:21 AM	6590353638		Felix Cardona		Completed
Westgate		556 ANGELO DR	1/20/2023 11:21 AM		1/23/2023 10:00 PM			Tanika Jackson	M-SIO	1/23/2023 11:17 AM	9462454740		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2609 JACKSONVILLE RD	1/31/2023 10:03 AM		1/31/2023 10:01 AM			Lucity User	HIBILL	1/31/2023 12:10 PM	9900759508		Felix Cardona		Completed
Westgate		990 YORKSHIRE RD	1/30/2023 2:06 PM		1/31/2023 12:00 PM			Yvette Starr	M-SIO	1/31/2023 8:09 AM	3864392373		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2609 JACKSONVILLE RD	1/31/2023 2:22 PM		1/31/2023 8:00 PM			Bianca Washington	M-SIO	1/31/2023 3:29 PM	9902817159		Felix Cardona	General Investigation	Completed
Westgate		3002 KENWICK CIR	2/3/2023 8:16 AM		2/3/2023 10:00 PM			Trineka Nesbitt	M-SIO	2/3/2023 11:19 AM	8103204280		Felix Cardona	Water Main Break	Completed
Westgate		2665 WOODSIDE RD	2/17/2023 3:45 PM		2/20/2023 10:00 PM			Yoleydis Gonzalez	HIBILL	2/20/2023 10:25 AM	1223110026		Felix Cardona		Completed
Westgate		504 KEVIN DR	2/22/2023 7:23 AM		2/22/2023 10:00 PM			Carl Crutchfield	HIBILL	2/23/2023 10:20 AM	9143894399		Felix Cardona		Completed
Westgate		2620 PIONEER	2/23/2023 2:41 PM		2/24/2023 10:00 PM			Dajuan Jenkins	M-SIO	2/24/2023 11:55 AM	2994712876		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2430 WINSTON RD	3/3/2023 11:08 AM		3/4/2023 10:00 PM			Lakyia Hargrove	M-SIO	3/6/2023 7:49 AM	3595156406		Lukas Pavek	Discolored Water	Completed
Westgate		2435 WINSTON RD	3/3/2023 11:17 AM		3/4/2023 10:00 PM			Kelly Hagan	M-SIO	3/6/2023 7:49 AM	8108935188		Lukas Pavek	Discolored Water	Completed
Westgate		1463 WESTGATE DR	3/28/2023 2:57 PM		3/27/2023 5:30 PM			Lucity User	M-SIO	3/28/2023 3:14 PM	7688264272		Felix Cardona	General Investigation	Completed
Westgate		1463 WESTGATE DR	3/27/2023 1:41 PM		3/27/2023 10:00 PM			Kelly Hagan	M-SIO	3/27/2023 3:28 PM	7682296703		Felix Cardona	Discolored Water	Completed
Westgate		2465 WINSTON RD	4/3/2023 11:46 AM		4/3/2023 10:00 PM			Dominique Greenfield	M-SIO	4/3/2023 3:06 PM	7734349184		Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		1063 RESOLUTION DR	4/10/2023 2:39 PM		4/10/2023 10:00 PM			Kelly Hagan	M-SIO	4/10/2023 3:12 PM	4177171214		Felix Cardona	Discolored Water	Completed
Westgate		2550 ROSEWOOD DR	4/17/2023 9:10 AM		4/17/2023 8:10 AM			Dajuan Jenkins	HIBILL	4/17/2023 1:22 PM	0903486793		Felix Cardona		Completed
Westgate		2622 CENTENNIAL DR	4/17/2023 10:18 AM		4/17/2023 10:00 PM			Lakyia Hargrove	M-SIO	4/17/2023 12:40 PM	5429650873		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1029 BLAIR RD	4/17/2023 9:57 AM		4/18/2023 8:00 PM			Bianca Washington	M-SIO	4/17/2023 12:43 PM	2415274249		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2550 ROSEWOOD DR	4/18/2023 12:05 PM		4/18/2023 10:00 PM			Aries Ward	M-SIO	4/18/2023 1:57 PM	0904977802		Felix Cardona	Water Service Line Break	Completed
Westgate		1140 YORKSHIRE RD	4/18/2023 2:10 PM		4/18/2023 10:00 PM			Yvette Starr	M-SIO	4/18/2023 3:23 PM	5521565380		Felix Cardona	Discolored Water	Completed
Westgate		640 WEDGEWOOD RD	4/19/2023 5:55 AM		4/19/2023 5:52 AM			Lucity User	M-SIO	4/19/2023 6:00 AM	5845975522		Felix Cardona	General Investigation	Completed
Westgate		961 WEDGEWOOD RD	4/18/2023 4:23 PM		4/19/2023 10:00 PM			Richard Cutright	M-SIO	4/19/2023 5:50 AM	4355562586		Felix Cardona	Discolored Water	Completed
Westgate		2700 WOODSIDE RD	4/19/2023 2:15 PM		4/20/2023 10:00 PM			Bonny Barnes	M-SIO	4/20/2023 10:34 AM	7557041369		Felix Cardona	Discolored Water	Completed
Westgate		2600 WOODSIDE RD	4/19/2023 3:00 PM		4/20/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	4/20/2023 10:37 AM	0160759963		Felix Cardona	Discolored Water	Completed
Westgate		430 W MACADA RD	4/21/2023 3:31 PM		4/24/2023 10:00 PM			Tanika Jackson	M-SIO	4/24/2023 1:08 PM	0613872307		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1135 TYLER WAY	4/24/2023 7:27 AM		4/24/2023 10:00 PM			Alice Benton	M-SIO	4/24/2023 9:59 AM	2642342615		Felix Cardona	Discolored Water	Completed
Westgate		2725 WOODSIDE RD	4/26/2023 3:57 PM		4/27/2023 10:00 PM			Trineka Nesbitt	M-SIO	4/27/2023 9:08 AM	5875268467		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1412 WESTGATE DR	5/8/2023 11:58 AM		5/8/2023 6:00 PM			Douglas Smith	M-SIO	5/8/2023 4:49 PM	2031930485		Felix Cardona	Discolored Water	Completed
Westgate		584 KEVIN DR	5/8/2023 7:53 AM		5/8/2023 10:00 PM			Hanna Osman	M-SIO	5/8/2023 4:45 PM	3806616413		Felix Cardona	General Investigation	Completed
Westgate		2400 SCHOENERSVILLE RD	5/8/2023 3:54 PM		5/8/2023 10:00 PM			Patricia Reyes	M-SIO	5/8/2023 4:42 PM	1139816930		Felix Cardona	No Water	Completed
Westgate		2685 WOODSIDE RD	5/17/2023 7:09 AM		5/17/2023 10:00 PM			Yvette Starr	M-SIO	5/17/2023 10:28 AM	9140141127		Felix Cardona	Discolored Water	Completed
Westgate		1421 ROSELAWN DR	5/23/2023 12:43 PM		5/23/2023 6:15 AM			Lucity User	M-SIO	5/23/2023 12:50 PM	4676484215		Felix Cardona	General Investigation	Completed
Westgate		2550 ROSEWOOD DR	6/2/2023 9:32 AM		6/6/2023 8:00 PM			Bianca Washington	M-SIO	6/6/2023 10:50 AM	0905504359		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1462 WESTGATE DR	6/5/2023 3:20 PM		6/6/2023 10:00 PM			Ebony Diggs	M-SIO	6/6/2023 9:41 AM	8583320419		Felix Cardona	General Investigation	Completed
Westgate		1105 RESOLUTION DR	6/6/2023 8:11 AM		6/6/2023 10:00 PM			Kelly Hagan	M-SIO	6/6/2023 10:48 AM	2561735217		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1245 CIARA DR	6/12/2023 2:13 PM		6/13/2023 8:00 PM			Bianca Washington	M-SIO	6/13/2023 12:58 PM	0863788375		Felix Cardona	Water Quality	Completed
Westgate		1199 BLAIR RD	6/19/2023 6:57 AM		6/19/2023 6:56 AM			Lucity User	M-SIO	6/19/2023 7:16 AM	1810020430		Felix Cardona	General Investigation	Completed
Westgate		396 TIMOTHY DR	6/27/2023 3:46 PM		6/27/2023 10:00 PM			Dajuan Jenkins	M-SIO	6/27/2023 5:12 PM	0031652143		Felix Cardona	No Water	Completed
Westgate		2651 AMBASSADOR	6/27/2023 2:45 PM		6/28/2023 10:00 PM			Kelly Hagan	HIBILL	6/28/2023 10:40 AM	6572496095		Felix Cardona		Completed
Westgate		584 KEVIN DR	7/5/2023 3:04 PM		7/6/2023 10:00 PM			Jahmil Mays	M-SIO	7/6/2023 10:07 AM	3803132897		Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		333 KEVIN DR	7/12/2023 11:10 AM		7/12/2023 10:00 PM			Aries Ward	M-SIO	7/12/2023 11:50 AM	7669769915		Felix Cardona	General Investigation	Completed
Westgate		513 KEVIN DR	7/17/2023 9:54 AM		7/17/2023 8:54 AM			Tamra Smith	HIBILL	7/17/2023 11:18 AM	0054090963		Felix Cardona		Completed
Westgate		2750 BELAIRE RD	7/18/2023 8:43 AM		7/19/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	7/18/2023 9:17 AM	3999281208		Felix Cardona	General Investigation	Completed
Westgate		880 WEDGEWOOD RD	7/19/2023 11:53 AM		7/20/2023 10:00 PM			Hanna Osman	M-SIO	7/20/2023 12:49 PM	8286919923		Felix Cardona	Water Service Line Break	Completed
Westgate		1434 ROSELAWN DR	7/20/2023 9:42 AM		7/20/2023 10:00 PM			Ebony Diggs	HIBILL	7/20/2023 12:53 PM	2882845157		Felix Cardona		Completed
Westgate		880 WEDGEWOOD RD	7/21/2023 7:03 AM		7/21/2023 7:01 AM			Lucity User	M-SIO	7/21/2023 11:23 AM	8282803224		Felix Cardona	General Investigation	Completed
Westgate		1139 BLAIR RD	7/24/2023 2:55 PM		7/25/2023 10:00 PM			Dominique Greenfield	M-SIO	7/25/2023 1:33 PM	9054149724		Felix Cardona	Water Service Line Break	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate	[redacted]	424 KEVIN DR	7/25/2023 7:36 AM	[redacted]	7/26/2023 10:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	7/26/2023 8:26 AM	5957518720	[redacted]	Felix Cardona		Completed
Penn Estates	[redacted]	1155 WOODLAND DR	1/2/2018 7:21 AM	[redacted]	1/1/2018 12:00 AM	[redacted]	[redacted]	Javier Acosta	M-SIO		6675264599	[redacted]		No Water	Completed
Penn Estates	[redacted]	308 ASH TER	1/2/2018 7:15 AM	[redacted]	1/2/2018 12:00 AM	[redacted]	[redacted]	Javier Acosta	M-SIO		5133697848	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	4103 TRILLIUM TER	1/2/2018 8:45 AM	[redacted]	1/2/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	1/2/2018 10:00 AM	6478275744	[redacted]	Javier Acosta	No Water	Completed
Penn Estates	[redacted]	2304 BURNTWOOD DR	1/3/2018 2:10 PM	[redacted]	1/3/2018 8:00 PM	[redacted]	[redacted]	Sean Ashcraft	M-SIO	1/3/2018 4:00 PM	7369871357	[redacted]	Javier Acosta	General Investigation	Completed
Penn Estates	[redacted]	319 OVERLOOK DR	1/7/2018 11:36 AM	[redacted]	1/6/2018 9:08 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		9939976619	[redacted]		No Water	Completed
Penn Estates	[redacted]	1120 SUMMIT TER	1/7/2018 11:41 AM	[redacted]	1/6/2018 9:16 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		5399790799	[redacted]		No Water	Completed
Penn Estates	[redacted]	2041 CANDLEWOOD DR	1/7/2018 11:42 AM	[redacted]	1/6/2018 1:26 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		0648746895	[redacted]		No Water	Completed
Penn Estates	[redacted]	105 LEDGEWOOD DR	1/7/2018 1:52 PM	[redacted]	1/6/2018 8:30 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		8051424825	[redacted]		Clogged Sewer	Completed
Penn Estates	[redacted]	120 LEDGEWOOD DR	1/7/2018 2:03 PM	[redacted]	1/7/2018 2:39 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		9382631448	[redacted]		No Water	Completed
Penn Estates	[redacted]	5108 QUAIL LN	1/8/2018 7:29 AM	[redacted]	1/7/2018 9:20 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		7453394940	[redacted]		No Water	Completed
Penn Estates	[redacted]	480 HYLAND TER	1/9/2018 8:17 AM	[redacted]	1/8/2018 7:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		6704969304	[redacted]		Clogged Sewer	Completed
Penn Estates	[redacted]	1120 SUMMIT TER	1/8/2018 8:38 AM	[redacted]	1/8/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	1/8/2018 11:55 AM	5393584728	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	268 SOMERSET DR	1/8/2018 8:49 AM	[redacted]	1/8/2018 8:00 PM	[redacted]	[redacted]	Neal Franklin	M-SIO	1/8/2018 10:00 AM	1737614740	[redacted]	Javier Acosta	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	271 JULIAN TER	1/8/2018 9:02 AM	[redacted]	1/8/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	1/8/2018 12:00 PM	0903220496	[redacted]	George Rodriguez	General Investigation	Completed
Penn Estates	[redacted]	108 SANDLEWOOD DR	1/8/2018 3:51 PM	[redacted]	1/9/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	HIBILL	1/9/2018 10:00 AM	2427769821	[redacted]	Javier Acosta		Completed
Penn Estates	[redacted]	3247 GREENBRIAR DR	1/11/2018 6:05 AM	[redacted]	1/10/2018 12:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		1997810843	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1120 BELAIRE DR	1/11/2018 6:27 AM	[redacted]	1/10/2018 3:27 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		3519557143	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	384 SOMERSET DR	1/10/2018 11:17 AM	[redacted]	1/10/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	1/10/2018 12:00 PM	9539664772	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	3211 FOXDALE TER	1/11/2018 2:25 PM	[redacted]	1/11/2018 12:00 AM	[redacted]	[redacted]	Vincent Varuolo	M-SIO		4723878699	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	3211 FOXDALE TER	1/11/2018 2:25 PM	[redacted]	1/11/2018 12:00 AM	[redacted]	[redacted]	Vincent Varuolo	M-SIO		4723878699	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	304 FERNWOOD DR	1/10/2018 12:42 PM	[redacted]	1/11/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	1/11/2018 12:00 PM	6984180052	[redacted]			Completed
Penn Estates	[redacted]	234 SOMERSET DR	1/11/2018 8:34 AM	[redacted]	1/11/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	1/11/2018 12:00 AM	8640931501	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	3211 FOXDALE TER	1/11/2018 11:12 AM	[redacted]	1/11/2018 8:00 PM	[redacted]	[redacted]	Linette Orengo	M-SIO	1/11/2018 12:00 PM	4724948258	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	3211 FOXDALE TER	1/11/2018 11:12 AM	[redacted]	1/11/2018 8:00 PM	[redacted]	[redacted]	Linette Orengo	M-SIO	1/11/2018 12:00 PM	4724948258	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	2309 BURNTWOOD DR	1/15/2018 7:30 AM	[redacted]	1/13/2018 9:30 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		4782932183	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	104 LOCUST DR	1/15/2018 7:34 AM	[redacted]	1/13/2018 8:20 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		4605014689	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1157 KENSINGTON DR	12/19/2017 2:08 PM	[redacted]	1/15/2018 3:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	1/15/2018 12:00 PM	9806252215	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	1911 EXETER TER	1/9/2018 10:02 AM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	Pennye Merthie	M-SIO	1/15/2018 12:00 PM	9155818832	[redacted]	George Rodriguez	Water Service Line Break	Completed
Penn Estates	[redacted]	256 JULIAN TER	1/12/2018 9:50 AM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	Crystal Woolard	HIBILL	1/15/2018 12:00 PM	9510496173	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	135 SUNDEW DR	1/12/2018 12:54 PM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	1/15/2018 12:00 PM	9194314946	[redacted]			Completed
Penn Estates	[redacted]	1902 EXETER TER	1/12/2018 1:31 PM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	Neal Franklin	HIBILL	1/15/2018 12:00 PM	1701045039	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	257 OVERLOOK DR	1/15/2018 2:23 PM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	Crystal Woolard	M-SIO	1/15/2018 5:00 PM	1399321948	[redacted]	Chris Emig	Water Service Line Break	Completed
Penn Estates	[redacted]	1177 HUNTERS WOODS DR	1/15/2018 2:41 PM	[redacted]	1/15/2018 8:00 PM	[redacted]	[redacted]	Crystal Woolard	M-SIO	1/15/2018 12:00 PM	6717904500	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	1203 WOODLAND DR	1/3/2018 9:57 AM	[redacted]	1/16/2018 2:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	1/16/2018 2:00 PM	4396672465	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	480 HYLAND TER	1/9/2018 1:23 PM	[redacted]	1/16/2018 2:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	1/16/2018 12:00 AM	6704178760	[redacted]	Chris Emig	Clogged Sewer	Completed
Penn Estates	[redacted]	3116 GREENBRIAR DR	1/15/2018 11:43 AM	[redacted]	1/16/2018 6:00 PM	[redacted]	[redacted]	Karon Hinchcliffe	HIBILL	1/16/2018 12:00 PM	6804183412	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	353 CLICKO LN	1/10/2018 1:27 PM	[redacted]	1/16/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	1/10/2018 3:00 PM	3829965941	[redacted]	Javier Acosta	Discolored Water	Completed
Penn Estates	[redacted]	273 SPICEBUSH DR	1/15/2018 7:31 AM	[redacted]	1/16/2018 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	1/15/2018 12:00 PM	4765485781	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	317 Penn Estates	1/15/2018 1:00 PM	[redacted]	1/16/2018 8:00 PM	[redacted]	[redacted]	Terence Pleasant	M-SIO	1/16/2018 12:00 AM	3336101905	[redacted]	Chris Emig	Water Main Break	Completed
Penn Estates	[redacted]	1715 WINONA TER	1/17/2018 4:29 PM	[redacted]	1/17/2018 5:15 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		7490891644	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	3426 CRESTWOOD DR	1/17/2018 2:57 PM	[redacted]	1/17/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	1/17/2018 5:00 PM	9550569979	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	308 SOMERSET DR	1/19/2018 7:20 AM	[redacted]	1/18/2018 2:30 PM	[redacted]	[redacted]	Justin Radjavitch	M-SIO		2520362944	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	379 SOMERSET DR	1/17/2018 2:32 PM	[redacted]	1/18/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	1/18/2018 12:00 PM	2592960642	[redacted]	George Rodriguez	Water Service Line Break	Completed
Penn Estates	[redacted]	3362 STONEHENGE DR	1/19/2018 11:02 AM	[redacted]	1/19/2018 8:00 PM	[redacted]	[redacted]	Neal Franklin	M-SIO	1/19/2018 12:00 AM	5115500160	[redacted]		Sewer Main Break	Completed
Penn Estates	[redacted]	3362 STONEHENGE DR	1/19/2018 11:02 AM	[redacted]	1/19/2018 8:00 PM	[redacted]	[redacted]	Neal Franklin	M-SIO	1/19/2018 12:00 AM	5115500160	[redacted]		Sewer Main Break	Completed
Penn Estates	[redacted]	PENN ESTATES POA PUMP HOUSE 1	1/20/2018 4:06 PM	[redacted]	1/20/2018 9:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		0575959471	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	622 LAKESIDE DR	1/22/2018 6:39 AM	[redacted]	1/20/2018 10:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		7216601030	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	132 PASQUIN DR	1/22/2018 6:42 AM	[redacted]	1/20/2018 1:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		3616736419	[redacted]		No Water	Completed
Penn Estates	[redacted]	132 PASQUIN DR	1/22/2018 6:42 AM	[redacted]	1/20/2018 1:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		3616736419	[redacted]		No Water	Completed
Penn Estates	[redacted]	130 BREWSTER WY	1/22/2018 6:47 AM	[redacted]	1/20/2018 5:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		4702311806	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	124 BREWSTER WY	1/22/2018 6:50 AM	[redacted]	1/20/2018 6:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		7804523735	[redacted]		General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	116 SANDLEWOOD DR	12/27/2017 10:24 AM	[redacted]	1/22/2018 10:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	1/22/2018 12:00 AM	2321216980	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	457 SOMERSET DR	1/11/2018 9:55 AM	[redacted]	1/22/2018 10:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	1/22/2018 12:00 AM	9733697510	[redacted]	Chris Emig	Air in Water	Completed
Penn Estates	[redacted]	1427 MELROSE TER	1/22/2018 3:19 PM	[redacted]	1/22/2018 3:50 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		6908988165	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	3303 STONEHENGE DR	1/2/2018 10:53 AM	[redacted]	1/22/2018 6:00 PM	[redacted]	[redacted]	Shelia Meacham	M-SIO	1/22/2018 12:00 PM	3237658566	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	6247 WILLOWICKE TER	1/22/2018 7:12 AM	[redacted]	1/22/2018 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	1/22/2018 10:10 AM	2850752645	[redacted]	Chris Emig	Water Service Line Break	Completed
Penn Estates	[redacted]	6247 WILLOWICKE TER	1/23/2018 8:41 AM	[redacted]	1/23/2018 9:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		2854856289	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1203 WOODLAND DR	1/24/2018 7:57 AM	[redacted]	1/23/2018 3:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		4396690600	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1152 WOODLAND DR	1/22/2018 8:56 AM	[redacted]	1/23/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	1/23/2018 12:00 PM	5850215062	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	308 SOMERSET DR	1/24/2018 3:05 PM	[redacted]	1/24/2018 8:00 PM	[redacted]	[redacted]	Brittany Warembourg	M-SIO	1/24/2018 12:00 PM	2521421781	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	256 JULIAN TER	1/19/2018 4:05 PM	[redacted]	1/25/2018 8:00 PM	[redacted]	[redacted]	Kaamilya Pereira	HIBILL	1/25/2018 10:00 AM	9514236234	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	132 PASQUIN DR	1/25/2018 12:18 PM	[redacted]	1/26/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	1/25/2018 1:45 PM	3617872667	[redacted]	Joe Westfall	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	132 PASQUIN DR	1/25/2018 12:18 PM	[redacted]	1/26/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	1/25/2018 1:45 PM	3617872667	[redacted]	Joe Westfall	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	3207 STONEHENGE DR	1/26/2018 10:33 AM	[redacted]	1/26/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	1/26/2018 12:00 PM	8617970045	[redacted]	George Rodriguez	No Water	Completed
Penn Estates	[redacted]	1171 WOODLAND DR	1/31/2018 11:14 AM	[redacted]	1/28/2018 12:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		6184041589	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	254 SPICEBUSH DR	1/29/2018 8:12 AM	[redacted]	1/29/2018 8:00 PM	[redacted]	[redacted]	Kaamilya Pereira	M-SIO	1/29/2018 11:00 AM	5779671186	[redacted]	George Rodriguez	General Investigation	Completed
Penn Estates	[redacted]	1237 BRENTWOOD DR	1/29/2018 8:15 AM	[redacted]	1/29/2018 8:00 PM	[redacted]	[redacted]	Ingrid Jenkins	M-SIO	1/29/2018 12:00 PM	4892367672	[redacted]		Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	314 OVERLOOK DR	1/29/2018 2:36 PM	[redacted]	1/29/2018 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	1/29/2018 12:00 PM	8045362236	[redacted]	George Rodriguez	General Investigation	Completed
Penn Estates	[redacted]	335 HYLAND DR	1/31/2018 2:25 PM	[redacted]	2/1/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	2/1/2018 12:00 PM	6747806119	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	2211 MARCEL CT	2/1/2018 9:56 AM	[redacted]	2/2/2018 8:00 PM	[redacted]	[redacted]	Terence Pleasant	HIBILL	2/2/2018 12:00 PM	5883638979	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	228 SOMERSET DR	2/1/2018 11:16 AM	[redacted]	2/2/2018 8:00 PM	[redacted]	[redacted]	Sean Ashcraft	HIBILL	2/2/2018 12:00 PM	2841638802	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	308 FERNWOOD DR	2/6/2018 4:03 PM	[redacted]	2/7/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	2/7/2018 9:30 AM	3882067931	[redacted]	Chris Emig	Water Main Break	Completed
Penn Estates	[redacted]	7121 PINE GROVE DR	2/7/2018 10:59 AM	[redacted]	2/8/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	2/8/2018 12:00 PM	1678427637	[redacted]		Mineral Amount in Water	Completed
Penn Estates	[redacted]	1201 HUNTERS WOODS DR	2/8/2018 1:48 PM	[redacted]	2/9/2018 1:48 PM	[redacted]	[redacted]	Isabel Ceballos	HIBILL	2/9/2018 12:00 PM	0900974590	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	1278 BRENTWOOD DR	2/6/2018 3:41 PM	[redacted]	2/9/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	2/9/2018 12:00 PM	1493118999	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	3132 GREENBRIAR DR	2/12/2018 8:14 AM	[redacted]	2/13/2018 12:00 AM	[redacted]	[redacted]	Sylvia Jackson	M-SIO	2/12/2018 12:40 PM	4308685499	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	476 HYLAND TER	2/14/2018 4:10 PM	[redacted]	2/14/2018 8:30 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		6801305783	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1197 HUNTERS WOODS DR	2/14/2018 4:06 PM	[redacted]	2/14/2018 12:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		4012396929	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	115 BAYBERRY CT	2/14/2018 7:41 AM	[redacted]	2/15/2018 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	2/15/2018 10:30 AM	6814056408	[redacted]	Chris Emig	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	2208 MARCEL CT	2/16/2018 9:32 AM	[redacted]	2/16/2018 8:00 PM	[redacted]	[redacted]	Whitney Stewart	M-SIO	2/16/2018 12:00 PM	4083086167	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	122 SOMERSET DR	2/18/2018 4:45 PM	[redacted]	2/18/2018 4:30 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	2/19/2018 2:00 PM	8182787150	[redacted]	Chris Emig	Sewer Service Line Break	Completed
Penn Estates	[redacted]	457 SOMERSET DR	2/21/2018 10:05 AM	[redacted]	2/20/2018 4:15 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		9732160295	[redacted]		Discolored Water	Completed
Penn Estates	[redacted]	457 SOMERSET DR	2/20/2018 9:49 AM	[redacted]	2/20/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	2/20/2018 12:00 PM	9736945987	[redacted]		Discolored Water	Completed
Penn Estates	[redacted]	134 SUNDEW DR	2/20/2018 8:07 AM	[redacted]	2/21/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	2/21/2018 12:00 PM	3963194144	[redacted]			Completed
Penn Estates	[redacted]	349 CLICKO LN	2/20/2018 3:20 PM	[redacted]	2/21/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	HIBILL	2/21/2018 12:00 PM	3929050399	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	272 OVERLOOK DR	2/23/2018 10:29 AM	[redacted]	2/23/2018 8:00 PM	[redacted]	[redacted]	Kaamilya Pereira	M-SIO	2/23/2018 12:00 PM	9944876383	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	477 DEBORAH DR	2/26/2018 3:58 PM	[redacted]	2/26/2018 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	2/26/2018 5:00 PM	2503825500	[redacted]	George Rodriguez	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	112 BREWSTER WY	2/27/2018 10:04 AM	[redacted]	2/27/2018 8:00 PM	[redacted]	[redacted]	Pennye Merthie	M-SIO	2/27/2018 12:00 AM	8477598511	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	116 NOBLE LN	2/26/2018 2:35 PM	[redacted]	2/28/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	2/28/2018 12:00 PM	8989368059	[redacted]		Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	322 HYLAND DR	2/27/2018 12:36 PM	[redacted]	2/28/2018 8:00 PM	[redacted]	[redacted]	Kylie Crowley	M-SIO	2/28/2018 12:00 PM	3230620893	[redacted]	George Rodriguez	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	6133 WALES CT	3/1/2018 9:00 AM	[redacted]	3/1/2018 9:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		5448583278	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	457 SOMERSET DR	2/23/2018 9:46 AM	[redacted]	3/6/2018 10:10 AM	[redacted]	[redacted]	Christopher Emig	M-SIO	3/6/2018 12:15 PM	9734198141	[redacted]	Chris Emig	Discolored Water	Completed
Penn Estates	[redacted]	457 SOMERSET DR	3/8/2018 11:24 AM	[redacted]	3/8/2018 11:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		9734260189	[redacted]		Air in Water	Completed
Penn Estates	[redacted]	8221 WOODCHUCK CT	3/5/2018 12:41 PM	[redacted]	3/8/2018 8:00 PM	[redacted]	[redacted]	Sean Ashcraft	M-SIO	3/8/2018 12:00 PM	4304062392	[redacted]		High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	7143 PINE GROVE DR	3/5/2018 1:42 PM	[redacted]	3/8/2018 8:00 PM	[redacted]	[redacted]	Terence Pleasant	M-SIO	3/8/2018 12:00 PM	8965108398	[redacted]		Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	1218 HUNTERS WOODS DR	3/12/2018 11:44 AM	[redacted]	3/11/2018 10:00 AM	[redacted]	[redacted]	George Rodriguez	M-SIO		7628207771	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	256 JULIAN TER	3/8/2018 11:10 AM	[redacted]	3/12/2018 1:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO	3/12/2018 12:00 AM	9513947848	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1187 HUNTERS WOODS DR	3/12/2018 3:44 PM	[redacted]	3/12/2018 4:30 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		1414844271	[redacted]		No Water	Completed
Penn Estates	[redacted]	8221 WOODCHUCK CT	3/12/2018 12:39 PM	[redacted]	3/12/2018 8:00 PM	[redacted]	[redacted]	Whitney Stewart	M-SIO	3/12/2018 12:00 PM	4308080556	[redacted]	George Rodriguez	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	640 LAKESIDE DR	3/12/2018 8:24 AM	[redacted]	3/13/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	3/13/2018 12:00 PM	8814053153	[redacted]	George Rodriguez		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	218 MERCEDES CT	3/12/2018 8:37 AM	[redacted]	3/13/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	3/13/2018 12:00 PM	1686108280	[redacted]	George Rodriguez		Completed
Penn Estates		1312 DELLWOOD CT	2/27/2018 5:59 AM		3/15/2018 8:00 PM			Lisa Silva	M-SIO	3/15/2018 12:00 PM	9262417338			General Investigation	Completed
Penn Estates		160 RUNNYMEDE DR	2/28/2018 8:18 AM		3/15/2018 8:00 PM			Lisa Silva	M-SIO	3/15/2018 12:00 PM	8521663637			General Investigation	Completed
Penn Estates		337 HYLAND DR	3/15/2018 1:00 PM		3/20/2018 6:00 PM			David Jones	M-SIO	3/20/2018 12:00 PM	9847428756			General Investigation	Completed
Penn Estates		354 CLICKO LN	3/18/2018 7:08 PM		3/23/2018 7:00 PM			Batch System	M-SIO	3/23/2018 12:00 PM	1627391259		George Rodriguez	No Water	Completed
Penn Estates		332 OVERLOOK DR	3/15/2018 1:08 PM		3/23/2018 8:00 PM			Terence Pleasant	M-SIO	3/23/2018 12:00 PM	1346932496			General Investigation	Completed
Penn Estates		8221 WOODCHUCK CT	3/22/2018 3:59 PM		3/23/2018 8:00 PM			Pennye Merthie	M-SIO	3/23/2018 12:00 PM	4303544861			High or Low Pressure in the Water	Completed
Penn Estates		1163 KENSINGTON DR	3/23/2018 7:45 AM		3/23/2018 8:00 PM			Carl Crutchfield	M-SIO	3/23/2018 10:00 AM	7705795442			Water Miscellaneous Complaint	Completed
Penn Estates		1199 WOODLAND DR	3/23/2018 1:59 PM		3/23/2018 8:00 PM			Pennye Merthie	M-SIO	3/23/2018 4:00 PM	4190631372			Water Service Line Break	Completed
Penn Estates		380 SOMERSET DR	3/25/2018 11:23 AM		3/24/2018 1:00 PM			George Rodriguez	M-SIO		2731396374			General Investigation	Completed
Penn Estates		366 SOMERSET DR	3/25/2018 11:29 AM		3/24/2018 9:00 PM			George Rodriguez	M-SIO		8040759406			General Investigation	Completed
Penn Estates		1189 WOODLAND DR	3/28/2018 10:08 AM		4/2/2018 8:00 PM			Jennifer Akers	HIBILL	4/2/2018 2:00 PM	9886174223		Vincent Varuolo		Completed
Penn Estates		1133 WOODLAND DR	3/29/2018 9:19 AM		4/3/2018 8:00 PM			Lisa Silva	M-SIO	4/3/2018 12:00 AM	1173319841			General Investigation	Completed
Penn Estates		472 LAKESIDE DR	4/9/2018 7:36 AM		4/5/2018 7:00 PM			George Rodriguez	M-SIO		0468728727			General Investigation	Completed
Penn Estates		311 HYLAND DR	4/4/2018 3:09 PM		4/6/2018 8:00 PM			Crystal Woolard	HIBILL	4/6/2018 12:00 PM	7049643912		George Rodriguez		Completed
Penn Estates		1427 MELROSE TER	4/2/2018 1:01 PM		4/9/2018 6:00 PM			Karon Hinchcliffe	HIBILL	4/9/2018 12:00 PM	6901466963				Completed
Penn Estates		272 JULIAN TER	4/12/2018 2:12 PM		4/12/2018 8:00 PM			Gwendolyn Hill	M-SIO	4/12/2018 4:00 PM	6118197272		George Rodriguez	General Investigation	Completed
Penn Estates		294 SPICEBUSH DR	4/12/2018 11:10 AM		4/13/2018 8:00 PM			Courtney Cleveland	HIBILL	4/13/2018 12:00 PM	5383456410		George Rodriguez		Completed
Penn Estates		1307 BRENTWOOD DR	4/16/2018 12:56 PM		4/17/2018 8:00 AM			Sylvia Jackson	HIBILL	4/17/2018 12:00 PM	0159007462		George Rodriguez		Completed
Penn Estates		209 SUMMERTON CIRCLE DR	4/9/2018 3:08 PM		4/17/2018 6:00 PM			Sandra Soto	M-SIO	4/17/2018 12:00 PM	8872038159			General Investigation	Completed
Penn Estates		1427 MELROSE TER	4/19/2018 1:16 PM		4/20/2018 8:00 PM			Amber Melendez	HIBILL	4/20/2018 12:00 PM	6909909085		George Rodriguez		Completed
Penn Estates		104 LOCUST DR	4/23/2018 11:18 AM		4/21/2018 12:00 PM			George Rodriguez	M-SIO		4600601682			General Investigation	Completed
Penn Estates		1115 HUNTERS WOODS DR	4/23/2018 7:25 AM		4/23/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	4/23/2018 12:00 PM	1339528415		George Rodriguez	Water Service Line Break	Completed
Penn Estates		1427 MELROSE TER	4/23/2018 1:23 PM		4/23/2018 8:00 PM			Pennye Merthie	M-SIO	4/23/2018 3:10 PM	6907874431		Justin Radjavitch	Water Quality	Completed
Penn Estates		139 PASQUIN DR	4/24/2018 3:47 PM		4/25/2018 8:00 PM			Sylvia Jackson	M-SIO	4/25/2018 8:10 AM	7409680009		Chris Emig	Sewer Miscellaneous Complaint	Completed
Penn Estates		449 SOMERSET DR	4/26/2018 8:14 PM		4/26/2018 6:30 PM			Christopher Emig	M-SIO		6531134360			General Investigation	Completed
Penn Estates		104 GROUSE CT	4/26/2018 2:50 PM		4/26/2018 8:00 PM			Courtney Cleveland	M-SIO	4/26/2018 4:00 PM	5855060635		Justin Radjavitch	No Water	Completed
Penn Estates		152 HYLAND DR	4/26/2018 3:38 PM		4/26/2018 8:00 PM			Gwendolyn Hill	M-SIO	4/27/2018 4:00 PM	7246936640			No Water	Completed
Penn Estates		152 HYLAND DR	4/30/2018 3:06 PM		4/30/2018 3:20 PM			Christopher Emig	M-SIO		7242713476			No Water	Completed
Penn Estates		209 SUMMERTON CIRCLE DR	5/7/2018 11:32 AM		5/7/2018 8:00 PM			Sylvia Jackson	M-SIO	5/7/2018 4:20 PM	8872167179		Chris Emig	General Investigation	Completed
Penn Estates		435 SOMERSET DR	5/7/2018 10:02 AM		5/8/2018 8:00 PM			Sandy Torrez	M-SIO	5/8/2018 12:00 AM	6033750142			Discolored Water	Completed
Penn Estates		1163 KENSINGTON DR	5/8/2018 3:56 PM		5/9/2018 8:00 PM			Courtney Cleveland	HIBILL	5/9/2018 9:28 AM	7706482599		Chris Emig		Completed
Penn Estates		7147 PINE GROVE DR	5/11/2018 12:46 PM		5/11/2018 12:00 PM			Christopher Emig	M-SIO	5/11/2018 12:10 PM	0960233864		Chris Emig	General Investigation	Completed
Penn Estates		7132 PINE GROVE DR	4/25/2018 2:06 PM		5/11/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	5/11/2018 12:00 PM	0740082835			Discolored Water	Completed
Penn Estates		1189 KENSINGTON DR	5/21/2018 7:12 AM		5/19/2018 6:00 PM			George Rodriguez	M-SIO		5206566483			General Investigation	Completed
Penn Estates		6232 WILLOWICKE TER	5/21/2018 7:19 AM		5/20/2018 8:00 AM			George Rodriguez	M-SIO	5/20/2018 12:00 PM	3362762686		George Rodriguez	General Investigation	Completed
Penn Estates		110 CLOVER LN	5/21/2018 12:19 PM		5/20/2018 12:00 PM			George Rodriguez	M-SIO		0951207753			General Investigation	Completed
Penn Estates		5122 SUNBURY DRIVE	5/24/2018 9:43 AM		5/21/2018 9:00 AM			Christopher Emig	M-SIO		1723811714			General Investigation	Completed
Penn Estates		1156 WOODLAND DR	5/21/2018 9:23 AM		5/22/2018 8:00 PM			Courtney Cleveland	M-SIO	5/22/2018 12:00 PM	1652931169		George Rodriguez	General Investigation	Completed
Penn Estates		266 OVERLOOK DR	6/4/2018 9:36 AM		6/4/2018 8:00 PM			Roslyn Lide-Miller	M-SIO		0743831598			Water Service Line Break	Completed
Penn Estates		304 ROBINWOOD TER	6/5/2018 11:33 AM		6/5/2018 1:00 PM			Christopher Emig	M-SIO	6/5/2018 3:00 PM	7767258870		George Rodriguez	High or Low Pressure in the Water	Completed
Penn Estates		129 SUMMERTON CIRCLE	6/7/2018 10:00 AM		6/7/2018 9:00 AM			Christopher Emig	M-SIO		4900571401			High or Low Pressure in the Water	Completed
Penn Estates		209 MERCEDES CT	6/11/2018 12:09 PM		6/12/2018 12:09 PM			Vanessa Brown	HIBILL	6/12/2018 12:00 PM	6085009651				Completed
Penn Estates		5107 QUAIL LN	6/14/2018 4:29 PM		6/13/2018 3:00 PM			Christopher Emig	M-SIO		8355862397			General Investigation	Completed
Penn Estates		1805 JENNIFER DR	6/4/2018 10:36 AM		6/13/2018 8:00 PM			Courtney Cleveland	M-SIO	6/13/2018 12:00 PM	4339672978		George Rodriguez	General Investigation	Completed
Penn Estates		139 SANDLEWOOD DR	6/12/2018 11:24 AM		6/13/2018 8:00 PM			Dominique Greenfield	M-SIO	6/13/2018 12:00 PM	1979647702			No Water	Completed
Penn Estates		146 LOCUST DR	6/14/2018 3:27 PM		6/14/2018 4:20 PM			Christopher Emig	M-SIO		6746809500			General Investigation	Completed
Penn Estates		151 RIVERBEND TER	6/22/2018 3:18 PM		6/16/2018 7:00 PM			George Rodriguez	M-SIO		7288690951			General Investigation	Completed
Penn Estates		1321 STERLING DR	6/13/2018 11:47 AM		6/18/2018 12:00 AM			Courtney Cleveland	HIBILL	6/18/2018 12:00 PM	2864564733		George Rodriguez		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	1321 STERLING DR	6/13/2018 11:47 AM	[redacted]	6/18/2018 12:00 AM	[redacted]	[redacted]	Courtney Cleveland	HIBILL	6/18/2018 12:00 PM	2864564733	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	3285 GREENBRIAR DR	6/18/2018 11:59 AM	[redacted]	6/19/2018 11:59 AM	[redacted]	[redacted]	Carl Crutchfield	HIBILL	6/19/2018 12:00 PM	5527601090	[redacted]	George Rodriguez		Completed
Penn Estates	[redacted]	1138 SUMMIT TER	6/19/2018 11:38 AM	[redacted]	6/19/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO		5776709705	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	4103 TRILLIUM TER	6/28/2018 4:00 PM	[redacted]	6/28/2018 4:20 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		6472533599	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	4103 TRILLIUM TER	6/28/2018 11:12 AM	[redacted]	6/28/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	6/28/2018 2:30 PM	6477702076	[redacted]	Justin Radjavitch	Water Service Line Break	Completed
Penn Estates	[redacted]	483 DEBORAH DR	6/26/2018 2:22 PM	[redacted]	6/29/2018 8:00 PM	[redacted]	[redacted]	Pennye Merthie	M-SIO	6/29/2018 10:00 AM	4403675242	[redacted]	Justin Radjavitch	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1156 WOODLAND DR	6/27/2018 11:26 AM	[redacted]	6/29/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	6/29/2018 12:00 AM	1654571589	[redacted]	Justin Radjavitch	Water Service Line Break	Completed
Penn Estates	[redacted]	147 HYLAND DR	6/29/2018 9:44 AM	[redacted]	6/29/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/29/2018 2:00 AM	3614248517	[redacted]	Justin Radjavitch	Water Service Line Break	Completed
Penn Estates	[redacted]	147 HYLAND DR	7/2/2018 9:41 AM	[redacted]	7/2/2018 8:00 PM	[redacted]	[redacted]	Sylvia Jackson	M-SIO	7/2/2018 12:00 AM	3616053362	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	237 SOMERSET DR	7/12/2018 7:44 AM	[redacted]	7/3/2018 2:00 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		7404395953	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	8213 PINE GROVE DR	7/2/2018 8:43 AM	[redacted]	7/3/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	7/3/2018 12:00 PM	4756830747	[redacted]			Completed
Penn Estates	[redacted]	138 PASQUIN DR	7/3/2018 7:52 AM	[redacted]	7/3/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	7/3/2018 9:00 AM	1918095454	[redacted]	Vincent Varuolo	No Water	Completed
Penn Estates	[redacted]	3217 WOODCHIP LN	6/25/2018 9:43 AM	[redacted]	7/6/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	7/6/2018 12:00 AM	8611196566	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	104 GROUSE CT	7/6/2018 4:01 PM	[redacted]	7/6/2018 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	7/6/2018 12:00 PM	5854055839	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	206 HYLAND DR	7/2/2018 8:23 AM	[redacted]	7/9/2018 8:00 PM	[redacted]	[redacted]	Sylvia Jackson	HIBILL	7/9/2018 12:00 PM	8020670791	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	5312 DELIA TER	7/6/2018 12:57 PM	[redacted]	7/9/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	HIBILL	7/9/2018 12:00 PM	2896648322	[redacted]			Completed
Penn Estates	[redacted]	135 SANDLEWOOD DR	7/6/2018 9:28 AM	[redacted]	7/10/2018 6:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	7/10/2018 12:00 PM	8772612613	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	105 RUNNYMEDE DR	7/6/2018 11:05 AM	[redacted]	7/10/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	7/10/2018 12:00 PM	2996358538	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	105 RUNNYMEDE DR	7/6/2018 11:05 AM	[redacted]	7/10/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	7/10/2018 12:00 PM	2996358538	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	3217 WOODCHIP LN	7/9/2018 9:50 AM	[redacted]	7/10/2018 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	7/10/2018 1:00 PM	8617012853	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	3145 GREENBRIAR DR	7/11/2018 10:27 AM	[redacted]	7/12/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	7/12/2018 12:00 PM	1540611095	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	354 OVERLOOK DR	7/11/2018 1:45 PM	[redacted]	7/13/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	7/13/2018 12:00 PM	8447538231	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	274 SOMERSET DR	7/13/2018 1:06 PM	[redacted]	7/13/2018 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	7/16/2018 12:00 PM	9551308293	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	4103 TRILLIUM TER	7/13/2018 1:55 PM	[redacted]	7/16/2018 8:00 PM	[redacted]	[redacted]	Linette Orengo	M-SIO	7/16/2018 12:00 PM	6474305439	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	131 SANDLEWOOD DR	7/16/2018 12:01 PM	[redacted]	7/17/2018 6:00 PM	[redacted]	[redacted]	Ewan Dehnert	M-SIO	7/17/2018 11:00 AM	9573080252	[redacted]	Vincent Varuolo	Lawn Repair for Water Breaks	Completed
Penn Estates	[redacted]	355 OVERLOOK DR	8/9/2018 2:32 PM	[redacted]	7/23/2018 12:00 AM	[redacted]	[redacted]	Christopher Emig	M-SIO		0055385371	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1199 WOODLAND DR	7/20/2018 2:17 PM	[redacted]	7/25/2018 8:00 PM	[redacted]	[redacted]	Reginald Jerome	HIBILL	7/25/2018 12:00 AM	4197237852	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	3303 STONEHENGE DR	7/23/2018 1:18 PM	[redacted]	7/25/2018 8:00 PM	[redacted]	[redacted]	Shanika Simmons	M-SIO	7/25/2018 12:00 AM	3238493149	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	109 SUNDEW DR	7/30/2018 1:39 PM	[redacted]	7/31/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	7/31/2018 12:00 AM	7575252093	[redacted]	Justin Radjavitch	Water Service Line Break	Completed
Penn Estates	[redacted]	2034 CANDLEWOOD DR	8/6/2018 2:09 PM	[redacted]	8/7/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	8/7/2018 12:00 AM	6178462398	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1189 WOODLAND DR	8/7/2018 2:00 PM	[redacted]	8/7/2018 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	8/7/2018 12:00 AM	9889046372	[redacted]	Chris Emig	Water Service Line Break	Completed
Penn Estates	[redacted]	318 ROBINWOOD TER	8/7/2018 1:48 PM	[redacted]	8/8/2018 8:00 PM	[redacted]	[redacted]	Pennye Merthie	HIBILL	8/8/2018 12:00 AM	2074379236	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	459 LAKESIDE DR	8/13/2018 3:38 PM	[redacted]	8/13/2018 8:00 PM	[redacted]	[redacted]	Sylvia Jackson	M-SIO	8/14/2018 12:00 AM	7851646451	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	161 RUNNYMEADE DR	8/10/2018 10:40 AM	[redacted]	8/14/2018 8:00 PM	[redacted]	[redacted]	Whitney Stewart	M-SIO	8/13/2018 12:00 AM	2383027840	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	173 HYLAND DR	8/14/2018 7:41 AM	[redacted]	8/14/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	8/14/2018 12:00 AM	0908118551	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	115 RIVERBEND TER	8/14/2018 3:57 PM	[redacted]	8/16/2018 8:00 PM	[redacted]	[redacted]	Linette Orengo	HIBILL	8/16/2018 12:00 AM	5679789880	[redacted]	Justin Radjavitch		Completed
Penn Estates	[redacted]	1204 BRENTWOOD DR	8/16/2018 3:51 PM	[redacted]	8/16/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	1204 BRENTWOOD DR	8/16/2018 3:51 PM	[redacted]	8/16/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	1204 BRENTWOOD DR	8/16/2018 3:51 PM	[redacted]	8/16/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	1204 BRENTWOOD DR	8/16/2018 3:51 PM	[redacted]	8/16/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	451 HYLAND DR	8/17/2018 9:53 AM	[redacted]	8/20/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	8/20/2018 12:00 AM	8597253601	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	3217 WOODCHIP LN	8/20/2018 1:11 PM	[redacted]	8/20/2018 8:00 PM	[redacted]	[redacted]	Brittany Warembourg	M-SIO	8/20/2018 12:00 AM	8619631121	[redacted]	Justin Radjavitch	Clogged Sewer	Completed
Penn Estates	[redacted]	2306 BURNTWOOD DR	8/20/2018 9:59 AM	[redacted]	8/21/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	8/21/2018 12:00 AM	2569983283	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	253 SANDLEWOOD DR	8/23/2018 8:22 AM	[redacted]	8/24/2018 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	8/24/2018 12:00 AM	3623992656	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	296 SOMERSET DR	8/27/2018 8:46 AM	[redacted]	8/27/2018 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	8/27/2018 12:00 AM	3924691496	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	130 CLOVER LN BLOCK	8/27/2018 1:34 PM	[redacted]	8/28/2018 12:00 AM	[redacted]	[redacted]	David Jones	M-SIO	8/28/2018 12:00 AM	6663493073	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	425 SOMERSET DR	8/29/2018 11:00 PM	[redacted]	8/29/2018 11:24 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		4828866134	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	8216 WOODCHUCK CT	8/30/2018 10:51 PM	[redacted]	8/30/2018 9:30 PM	[redacted]	[redacted]	Lucity User	M-SIO	8/30/2018 12:00 AM	5693861090	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	443 HYLAND DR	8/31/2018 10:57 AM	[redacted]	8/31/2018 8:00 PM	[redacted]	[redacted]	Whitney Stewart	M-SIO	8/31/2018 12:00 AM	0507892843	[redacted]	Mike Davison	No Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	457 SOMERSET DR	9/18/2018 3:16 PM	[redacted]	9/18/2018 3:42 PM	[redacted]	[redacted]	Lucity User	M-SIO	9/18/2018 12:00 AM	9730027537	[redacted]	Justin Radjavitch	General Investigation	Completed
Penn Estates	[redacted]	205 SUMMERTON CIR	9/17/2018 3:13 PM	[redacted]	9/18/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	HIBILL	9/18/2018 12:00 AM	6976631243	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	249 OVERLOOK DR	9/21/2018 10:10 AM	[redacted]	9/21/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	9/21/2018 12:00 AM	4594322532	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	339 FERNWOOD DR	9/24/2018 7:15 AM	[redacted]	9/24/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	9/24/2018 12:00 AM	9566210735	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	268 JULIAN TER	9/27/2018 7:26 AM	[redacted]	9/27/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	9/27/2018 12:00 AM	5210757877	[redacted]	Mike Davison	Clogged Sewer	Completed
Penn Estates	[redacted]	6228 WILLOWICKE TER	10/2/2018 8:51 AM	[redacted]	10/2/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	10/2/2018 12:00 AM	0467712699	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	1182 HUNTERS WOODS DR	10/2/2018 7:19 AM	[redacted]	10/3/2018 8:00 PM	[redacted]	[redacted]	Lisa Silva	M-SIO	10/3/2018 12:48 PM	8895676182	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	6105 BERWOOD TER	10/10/2018 5:45 PM	[redacted]	10/10/2018 6:30 PM	[redacted]	[redacted]	Christopher Emig	M-SIO		8669500265	[redacted]		General Investigation	Completed
Penn Estates	[redacted]	1288 BRENTWOOD DR	10/10/2018 8:09 AM	[redacted]	10/10/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	10/17/2018 12:00 AM	6856927165	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	351 HYLAND DR	10/11/2018 12:06 PM	[redacted]	10/11/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	10/11/2018 12:00 AM	2150304416	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	133 RUNNYMEDE DR	10/11/2018 1:26 PM	[redacted]	10/11/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	10/11/2018 12:00 AM	8091491936	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	133 RUNNYMEDE DR	10/12/2018 10:53 AM	[redacted]	10/12/2018 8:00 PM	[redacted]	[redacted]	Shanika Simmons	M-SIO	10/15/2018 12:00 AM	8099748401	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	277 SOMERSET DR	10/16/2018 11:31 AM	[redacted]	10/17/2018 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	10/17/2018 12:00 AM	5165581482	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	1155 WOODLAND DR	10/17/2018 11:32 AM	[redacted]	10/17/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	10/18/2018 12:00 AM	6671937634	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	6248 BLUE BEECH DR	10/22/2018 10:15 AM	[redacted]	10/22/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	M-SIO	10/22/2018 12:00 AM	2692680487	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	1237 BRENTWOOD DR	10/22/2018 8:44 AM	[redacted]	10/23/2018 8:00 PM	[redacted]	[redacted]	Crystal Woolard	M-SIO	10/24/2018 12:00 AM	4892381354	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	8229 WOODCHUCK CT	10/22/2018 3:45 PM	[redacted]	10/23/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	10/23/2018 12:00 AM	5109749473	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	5205 NATUREVIEW RD	10/23/2018 10:16 AM	[redacted]	10/26/2018 8:00 PM	[redacted]	[redacted]	Pennye Merthie	M-SIO	10/26/2018 12:00 AM	6392392218	[redacted]	Justin Radjavitch	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	167 HYLAND DR	10/25/2018 10:44 AM	[redacted]	10/26/2018 8:00 PM	[redacted]	[redacted]	Vanessa Robinson	HIBILL	10/26/2018 12:00 AM	5019960575	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	1111 KENSINGTON DR	10/29/2018 8:18 AM	[redacted]	10/30/2018 8:00 PM	[redacted]	[redacted]	Stephanie Muniz	HIBILL	10/30/2018 12:00 AM	9916349149	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	171 SUMMERTON CIRCLE DR	10/30/2018 1:08 PM	[redacted]	10/30/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	10/30/2018 12:00 AM	9581408557	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	170 SUMMERTON CIRCLE DR	10/30/2018 1:15 PM	[redacted]	10/30/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	10/30/2018 12:00 AM	2590666973	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	170 SUMMERTON CIRCLE DR	10/30/2018 1:15 PM	[redacted]	10/30/2018 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	10/30/2018 12:00 AM	2590666973	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	148 HYLAND DR	10/26/2018 2:54 PM	[redacted]	10/31/2018 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	10/31/2018 12:00 AM	8346110184	[redacted]	Justin Radjavitch	Water Service Line Break	Completed
Penn Estates	[redacted]	1307 DELLWOOD CT	10/30/2018 2:00 PM	[redacted]	11/1/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	11/1/2018 12:00 AM	6351808898	[redacted]	Justin Radjavitch	Repair Road	Completed
Penn Estates	[redacted]	1715 WINONA TER	10/31/2018 9:35 AM	[redacted]	11/1/2018 8:00 PM	[redacted]	[redacted]	Josephine Krell	M-SIO	11/1/2018 12:00 AM	7492490530	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	459 LAKESIDE DR	10/31/2018 3:29 PM	[redacted]	11/1/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	11/1/2018 12:00 AM	7859079293	[redacted]	Justin Radjavitch	Water Service Line Break	Completed
Penn Estates	[redacted]	1426 MELROSE TER	11/1/2018 12:53 PM	[redacted]	11/1/2018 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	11/2/2018 12:00 AM	3416570258	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	5306 DELIA TER	11/1/2018 3:32 PM	[redacted]	11/1/2018 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	M-SIO	11/2/2018 12:00 AM	2999860722	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	4123 ROSEWOOD TER	11/5/2018 8:04 AM	[redacted]	11/5/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	11/5/2018 12:00 AM	0477658793	[redacted]	Chris Emig	No Water	Completed
Penn Estates	[redacted]	1147 KENSINGTON DR	11/5/2018 9:15 AM	[redacted]	11/5/2018 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	11/5/2018 12:00 AM	4114035599	[redacted]	Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	184 HYLAND DR	11/6/2018 3:05 PM	[redacted]	11/6/2018 10:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/4/2018 12:00 AM	2522991239	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	119 RUNNYMEDE DR	11/5/2018 9:09 AM	[redacted]	11/6/2018 8:00 PM	[redacted]	[redacted]	Gwendolyn Hill	HIBILL	11/6/2018 12:00 AM	0901137648	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	126 SUMMERTON CIRCLE	11/6/2018 12:41 PM	[redacted]	11/6/2018 8:00 PM	[redacted]	[redacted]	Vanessa Brown	M-SIO	11/6/2018 12:00 AM	7303722281	[redacted]	Justin Radjavitch	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	414 HYLAND DR	11/6/2018 3:18 PM	[redacted]	11/6/2018 8:00 PM	[redacted]	[redacted]	David Jones	M-SIO	11/7/2018 12:00 AM	9681039242	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1291 KENSINGTON DR	11/11/2018 2:30 PM	[redacted]	11/11/2018 12:30 PM	[redacted]	[redacted]	Lucity User	M-SIO	2/22/2019 12:00 AM	9620168718	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	477 SOMERSET DR	11/12/2018 8:34 AM	[redacted]	11/12/2018 8:00 PM	[redacted]	[redacted]	Vanessa Brown	M-SIO	11/12/2018 12:00 AM	0142883731	[redacted]	Justin Radjavitch	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	114 RESTON DR	11/13/2018 10:02 AM	[redacted]	11/13/2018 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	11/13/2018 12:00 AM	8078339812	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	3194 GREENBRIAR DR	11/14/2018 2:23 PM	[redacted]	11/14/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	11/15/2018 12:00 AM	6364964421	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	1238 KENSINGTON DR	11/16/2018 3:21 PM	[redacted]	11/19/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	HIBILL	11/19/2018 12:00 AM	0340275057	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	106 MAYFIELD CT	11/21/2018 2:20 PM	[redacted]	11/21/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	11/21/2018 12:00 AM	8535360710	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	134 RESTON DR	11/22/2018 5:30 PM	[redacted]	11/22/2018 4:48 PM	[redacted]	[redacted]	Lucity User	M-SIO	11/22/2018 12:00 AM	8566017581	[redacted]	Chris Emig	General Investigation	Completed
Penn Estates	[redacted]	106 MAYFIELD CT	11/21/2018 2:58 PM	[redacted]	11/26/2018 8:00 PM	[redacted]	[redacted]	Vanessa Brown	M-SIO	11/26/2018 12:00 AM	8538952631	[redacted]	Vincent Varuolo	No Water	Completed
Penn Estates	[redacted]	3317 GREENBRIAR DR	11/30/2018 7:23 AM	[redacted]	11/30/2018 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	11/30/2018 12:00 AM	1438438037	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	452 SOMERSET DR	12/10/2018 3:10 PM	[redacted]	12/8/2018 9:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/8/2018 12:00 AM	1698883939	[redacted]	Justin Radjavitch	General Investigation	Completed
Penn Estates	[redacted]	337 CLICKO LN	12/10/2018 12:30 PM	[redacted]	12/10/2018 12:26 PM	[redacted]	[redacted]	Lucity User	M-SIO	12/10/2018 12:00 AM	6237091147	[redacted]	Sean Bankos	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		142 SOMERSET DR	12/10/2018 10:02 AM		12/11/2018 8:00 PM			Jennifer Akers	HIBILL	12/11/2018 12:00 AM	9020436163		Sean Bankos		Completed
Penn Estates		1212 KENSINGTON DR	12/17/2018 9:26 AM		12/17/2018 8:00 PM			Sandra Soto	M-SIO	12/17/2018 12:00 AM	0590656642		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		130 SANDLEWOOD DR	12/26/2018 7:32 AM		12/26/2018 8:00 PM			Shonte Campbell	M-SIO	12/26/2018 12:00 AM	2913333702		Mike Davison	Water Service Line Break	Completed
Penn Estates		125 RESTON DR	1/4/2019 11:45 AM		1/4/2019 12:39 PM			Lucity User	M-SIO	1/4/2019 11:45 AM	1061613627		Justin Radjavitch	General Investigation	Completed
Penn Estates		6250 BLUE BEECH DR	1/5/2019 6:35 AM		1/4/2019 1:00 PM			Lucity User	M-SIO	1/4/2019 12:00 AM	4597599681		Chris Emig	General Investigation	Completed
Penn Estates		127 HYLAND DR	1/4/2019 3:34 PM		1/4/2019 4:00 PM			Christopher Emig	M-SIO		0523005861			General Investigation	Completed
Penn Estates		122 CLOVER LN	1/4/2019 12:26 PM		1/4/2019 8:00 PM			Jerrie Hoffman	M-SIO	1/7/2019 12:00 AM	1465398129		Justin Radjavitch	High or Low Pressure in the Water	Completed
Penn Estates		136 CLOVER LN	1/9/2019 12:15 PM		1/9/2019 8:00 PM			Jerrie Hoffman	M-SIO	1/9/2019 12:00 AM	7849030645		Mike Davison	Water Service Line Break	Completed
Penn Estates		154 SUMMERTON CIRCLE DR	1/10/2019 9:38 AM		1/10/2019 8:00 PM			Gwendolyn Hill	M-SIO	1/11/2019 12:00 AM	4295287247		Mike Davison	No Water	Completed
Penn Estates		5309 DELIA TER	1/11/2019 11:01 AM		1/11/2019 12:00 PM			Lucity User	M-SIO	1/11/2019 12:00 AM	5403110264		Mike Davison	General Investigation	Completed
Penn Estates		1135 SUMMIT TER	1/11/2019 7:04 AM		1/11/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	1/11/2019 12:00 AM	9404502647		Justin Radjavitch	No Water	Completed
Penn Estates		6242 BLUE BEECH DR	12/23/2019 2:43 PM		1/13/2019 12:00 AM			Patricia Reyes	M-SIO	1/13/2020 7:51 AM	9697991402		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		452 SOMERSET DR	1/13/2019 10:55 PM		1/13/2019 10:40 AM			Lucity User	M-SIO	1/12/2019 12:00 AM	1696098211		Chris Emig	General Investigation	Completed
Penn Estates		1299 BRENTWOOD DR	12/13/2019 9:32 AM		1/13/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	1/13/2020 7:52 AM	6748507339		Sean Bankos	Inspection	Completed
Penn Estates		1321 BURNSIDE TER	12/13/2019 12:33 PM		1/13/2019 8:00 PM			Zakia Bouldin	M-SIO	1/13/2020 7:51 AM	6896342482		Sean Bankos	General Investigation	Completed
Penn Estates		163 HYLAND DR	12/13/2019 1:28 PM		1/13/2019 8:00 PM			Zakia Bouldin	M-SIO	1/13/2020 7:51 AM	4117074273		Sean Bankos	General Investigation	Completed
Penn Estates		163 HYLAND DR	12/13/2019 1:28 PM		1/13/2019 8:00 PM			Zakia Bouldin	M-SIO	1/13/2020 7:51 AM	4117074273		Sean Bankos	General Investigation	Completed
Penn Estates		3238 GREENBRIAR DR	1/14/2019 11:32 AM		1/14/2019 8:00 PM			Brittany Warembourg	M-SIO	1/14/2019 12:00 AM	1431974254		Mike Davison	No Water	Completed
Penn Estates		1256 KENSINGTON DR	1/14/2019 1:45 PM		1/15/2019 8:00 PM			Brittany Warembourg	HIBILL	1/15/2019 12:00 AM	4742545035		Sean Bankos		Completed
Penn Estates		3412 CRESTWOOD DR	1/21/2019 11:15 AM		1/21/2019 8:00 PM			Gwendolyn Hill	M-SIO	1/21/2019 12:00 AM	1254628945		Mike Davison	General Investigation	Completed
Penn Estates		198 SOMERSET DR	1/22/2019 11:34 AM		1/22/2019 8:00 PM			Gwendolyn Hill	M-SIO	1/22/2019 12:00 AM	3560056100		Mike Davison	General Investigation	Completed
Penn Estates		317 Penn Estates	1/23/2019 11:48 AM		1/23/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	1/23/2019 12:00 AM	3337665586		Sean Bankos	Water Service Line Break	Completed
Penn Estates		2207 MARCEL CT	1/23/2019 12:35 PM		1/23/2019 8:00 PM			Gwendolyn Hill	M-SIO	1/24/2019 12:00 AM	2193121478		Mike Davison	General Investigation	Completed
Penn Estates		211 MERCEDES CT	1/23/2019 1:42 PM		1/23/2019 8:00 PM			Shanika Simmons	M-SIO	1/23/2019 12:00 AM	4180285105		Justin Radjavitch	General Investigation	Completed
Penn Estates		350 SOMERSET DR	1/24/2019 3:18 PM		1/25/2019 8:00 PM			Sabrena Cooper	M-SIO	1/25/2019 12:00 AM	0444486383		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		210 LELAND TER	1/25/2019 12:01 PM		1/25/2019 8:00 PM			Vanessa Brown	M-SIO	1/25/2019 12:00 AM	9785368588		Mike Davison	General Investigation	Completed
Penn Estates		127 RIVERBEND TER	1/25/2019 3:42 PM		1/25/2019 8:00 PM			Gwendolyn Hill	M-SIO	1/25/2019 12:00 AM	7974941403		Mike Davison	General Investigation	Completed
Penn Estates		1278 BRENTWOOD DR	1/28/2019 9:35 AM		1/26/2019 3:30 PM			Lucity User	M-SIO	1/28/2019 9:35 AM	1498284726		Mike Davison	General Investigation	Completed
Penn Estates		254 OVERLOOK DR	1/28/2019 9:50 AM		1/26/2019 3:40 PM			Lucity User	M-SIO	1/26/2019 12:00 AM	9341234514		Mike Davison	General Investigation	Completed
Penn Estates		5119 LAKE DR	1/28/2019 10:05 AM		1/26/2019 3:50 PM			Lucity User	M-SIO	1/26/2019 12:00 AM	9432602118		Mike Davison	General Investigation	Completed
Penn Estates		3307 GREENBRIAR DR	1/28/2019 10:10 AM		1/27/2019 8:45 AM			Lucity User	M-SIO	1/27/2019 12:00 AM	6131089817		Mike Davison	General Investigation	Completed
Penn Estates		165 SUMMERTON CIRCLE DR	1/28/2019 10:53 AM		1/28/2019 8:00 PM			Isabel Ceballos	M-SIO	1/28/2019 12:00 AM	9681355549		Justin Radjavitch	Taste or Odor in the Water	Completed
Penn Estates		384 SOMERSET DR	1/29/2019 12:56 PM		1/29/2019 8:00 PM			Carl Crutchfield	M-SIO	1/29/2019 12:00 AM	9538297766		Mike Davison	General Investigation	Completed
Penn Estates		350 SOMERSET DR	1/29/2019 10:07 AM		1/30/2019 6:00 PM			Stephanie Muniz	M-SIO	1/31/2019 12:00 AM	0446572962		Mike Davison	General Investigation	Completed
Penn Estates		1313 BURNSIDE TER	1/30/2019 1:05 PM		1/30/2019 8:00 PM			Sandra Soto	M-SIO	1/30/2019 12:00 AM	0699450483		Justin Radjavitch	Water Miscellaneous Complaint	Completed
Penn Estates		201 HYLAND DR	1/31/2019 3:35 AM		1/31/2019 7:00 AM			Lucity User	M-SIO	1/31/2019 12:00 AM	2103788493		Chris Emig	General Investigation	Completed
Penn Estates		205 HYLAND DR	2/1/2019 3:15 PM		1/31/2019 2:58 PM			Lucity User	M-SIO	1/31/2019 12:00 AM	2009806238		Justin Radjavitch	General Investigation	Completed
Penn Estates		1149 WOODLAND DR	1/31/2019 8:18 AM		1/31/2019 8:00 PM			Courtney Cleveland	M-SIO	1/31/2019 12:00 AM	3789711626		Mike Davison	General Investigation	Completed
Penn Estates		112 MAYFIELD CT	2/1/2019 4:49 PM		2/1/2019 1:00 PM			Christopher Emig	M-SIO	2/1/2019 12:00 AM	0539200041		Chris Emig	General Investigation	Completed
Penn Estates		2106 SUNSET TER	2/1/2019 12:46 PM		2/1/2019 8:00 PM			Shanika Simmons	M-SIO	2/1/2019 12:00 AM	6982535053		Mike Davison	Sewer Service Line Break	Completed
Penn Estates		456 SOMERSET DR	2/3/2019 10:15 AM		2/4/2019 9:50 AM			Lucity User	M-SIO	2/4/2019 12:00 AM	7053788433		Chris Emig	General Investigation	Completed
Penn Estates		269 OVERLOOK DR	2/2/2019 2:35 PM		2/4/2019 1:50 PM			Lucity User	M-SIO	2/4/2019 12:00 AM	2750316024		Chris Emig	General Investigation	Completed
Penn Estates		452 SOMERSET DR	2/1/2019 7:11 AM		2/4/2019 3:00 PM			Glenda Thompson	M-SIO	2/4/2019 12:00 AM	1690390673		Chris Emig	No Water	Completed
Penn Estates		452 SOMERSET DR	2/4/2019 2:19 PM		2/4/2019 6:00 PM			Ewan Dehnert	M-SIO	2/4/2019 4:22 PM	1695023819		Chris Emig	High or Low Pressure in the Water	Completed
Penn Estates		1163 KENSINGTON DR	2/4/2019 7:10 PM		2/4/2019 6:20 PM			Lucity User	M-SIO	2/4/2019 12:00 AM	7700214860		Chris Emig	General Investigation	Completed
Penn Estates		1427 MELROSE TER	2/1/2019 10:00 PM		2/4/2019 9:40 PM			Lucity User	M-SIO	2/4/2019 12:00 AM	6907401436		Chris Emig	General Investigation	Completed
Penn Estates		1106 KENSINGTON DR	2/6/2019 12:45 PM		2/6/2019 9:40 AM			Lucity User	M-SIO	2/6/2019 12:00 AM	7225287145		Mike Davison	General Investigation	Completed
Penn Estates		329 FERNWOOD DR	2/6/2019 9:42 AM		2/6/2019 8:00 PM			Dominique Greenfield	M-SIO	2/6/2019 12:00 AM	3876321401		Chris Emig	Water Service Line Break	Completed
Penn Estates		3208 FOXDALE TER	2/6/2019 1:30 PM		2/6/2019 8:00 PM			Gwendolyn Hill	M-SIO	2/7/2019 12:00 AM	6222748910		Mike Davison	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1313 BURNSIDE TER	2/7/2019 11:48 AM		2/8/2019 8:00 PM			Brittany Waremboura	M-SIO	2/8/2019 12:00 AM	0696587860		Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates		104 RIVERBEND TER	2/13/2019 9:50 AM		2/9/2019 12:22 PM			Lucity User	M-SIO	2/9/2019 12:00 AM	5491504059		Sean Bankos	General Investigation	Completed
Penn Estates		174 PASQUIN DR	2/11/2019 12:25 PM		2/11/2019 12:18 PM			Lucity User	M-SIO	2/22/2019 12:00 AM	5365626986		Chris Emig	General Investigation	Completed
Penn Estates		2076 CANDLEWOOD DR	2/5/2019 7:53 AM		2/11/2019 8:00 PM			Amber Melendez	HIBILL	2/11/2019 12:00 AM	6224688428		Mike Davison		Completed
Penn Estates		6245 WILLOWICKE TER	2/11/2019 7:53 AM		2/11/2019 8:00 PM			Amber Melendez	M-SIO	2/11/2019 12:00 AM	2754229200		Chris Emig	Water Service Line Break	Completed
Penn Estates		106 GROUSE CT	2/11/2019 1:16 PM		2/11/2019 8:00 PM			Glenda Thompson	M-SIO	2/11/2019 12:00 AM	3754494980		Mike Davison	Water Service Line Break	Completed
Penn Estates		450 SOMERSET DR	2/13/2019 11:37 AM		2/13/2019 8:00 PM			Jerrie Hoffman	M-SIO	2/13/2019 12:00 AM	0791309642		Mike Davison	Water Service Line Break	Completed
Penn Estates		384 SOMERSET DR	2/14/2019 8:01 AM		2/14/2019 8:00 PM			Amber Melendez	M-SIO	2/14/2019 12:00 AM	9533390139		Mike Davison	Water Service Line Break	Completed
Penn Estates		321 FERNWOOD DR	2/18/2019 9:17 AM		2/18/2019 8:00 PM			Jennifer Akers	M-SIO	2/18/2019 12:00 AM	4478647329		Mike Davison	Water Service Line Break	Completed
Penn Estates		138 RESTON DR	2/20/2019 10:15 AM		2/20/2019 6:00 PM			Stephanie Muniz	M-SIO	2/20/2019 12:00 AM	1467419629		Mike Davison	Water Service Line Break	Completed
Penn Estates		418 DEBORAH DR	2/20/2019 11:10 AM		2/20/2019 8:00 PM			Crystal Woolard	M-SIO	2/21/2019 12:00 AM	0146973389		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		509 HALLET RD	2/20/2019 12:01 PM		2/20/2019 8:00 PM			Gwendolyn Hill	M-SIO	2/22/2019 12:00 AM	3227991964		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		110 GROUSE CT	2/20/2019 1:01 PM		2/20/2019 8:00 PM			Amber Melendez	M-SIO	2/20/2019 12:00 AM	0652691806		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		4105 ASHWOOD LANE	2/20/2019 2:41 PM		2/21/2019 8:00 PM			Vanessa Robinson	HIBILL	2/21/2019 12:00 AM	8805597605		Mike Davison		Completed
Penn Estates		128 BAYBERRY CT	2/21/2019 7:05 AM		2/21/2019 8:00 PM			Josephine Krell	M-SIO	2/21/2019 12:00 AM	2012479850		Mike Davison	Water Service Line Break	Completed
Penn Estates		3115 GREENBRIAR DR	2/22/2019 10:37 AM		2/22/2019 8:00 PM			Amber Melendez	M-SIO	2/22/2019 12:00 AM	4384546340		Mike Davison	No Water	Completed
Penn Estates		3116 GREENBRIAR DR	2/22/2019 10:47 AM		2/22/2019 8:00 PM			Shanika Simmons	M-SIO	2/22/2019 12:00 AM	6808069474		Mike Davison	Water Service Line Break	Completed
Penn Estates		3120 GREENBRIAR DR	2/22/2019 11:00 AM		2/22/2019 8:00 PM			Sandra Soto	M-SIO	2/22/2019 12:00 AM	6708447585		Mike Davison	No Water	Completed
Penn Estates		7142 PINE GROVE DR	2/22/2019 2:53 PM		2/22/2019 8:00 PM			Dominique Greenfield	M-SIO	2/22/2019 12:00 AM	1058928992		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3436 CRESTWOOD DR	2/27/2019 9:30 AM		2/23/2019 7:00 AM			Lucity User	M-SIO	2/23/2019 12:00 AM	6956687166		Sean Bankos	General Investigation	Completed
Penn Estates		1568 RESORT CLUB	3/5/2019 11:15 AM		2/23/2019 8:55 AM			Lucity User	M-SIO	2/23/2019 12:00 AM	8002553156		Sean Bankos	General Investigation	Completed
Penn Estates		330 SOMERSET DR	2/25/2019 10:00 AM		2/25/2019 8:00 PM			Amber Melendez	M-SIO	2/25/2019 12:00 AM	0944605886		Mike Davison	Water Service Line Break	Completed
Penn Estates		136 RESTON DR	2/26/2019 10:37 AM		2/26/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	2/26/2019 12:00 AM	9461817559		Mike Davison	Water Service Line Break	Completed
Penn Estates		126 SUNDEW DR	2/27/2019 3:30 PM		2/27/2019 8:00 PM			Tytiane Gray	M-SIO	2/28/2019 12:00 AM	5073819428		Mike Davison	No Water	Completed
Penn Estates		113 GROUSE CT	2/28/2019 7:05 AM		2/28/2019 8:00 PM			Amber Melendez	M-SIO	2/28/2019 12:00 AM	1057896616		Mike Davison	Water Service Line Break	Completed
Penn Estates		158 HYLAND DR	3/6/2019 8:10 AM		3/3/2019 4:33 AM			Alice Benton	M-SIO	3/3/2019 12:00 AM	8041024683		Mike Davison	General Investigation	Completed
Penn Estates		5117 RED BUD TER	3/11/2019 1:38 PM		3/9/2019 9:42 PM			Lucity User	M-SIO	3/11/2019 3:15 PM	0197541397		Sean Bankos	General Investigation	Completed
Penn Estates		1111 OAKFIELD TER	3/8/2019 1:05 PM		3/11/2019 1:05 PM			Shonte Campbell	HIBILL	3/11/2019 10:28 AM	6321754071		Mike Davison		Completed
Penn Estates		112 NOBLE LN	3/11/2019 1:10 PM		3/11/2019 8:00 PM			Sandra Soto	M-SIO	3/13/2019 2:00 PM	6883661692		Vincent Varuolo	Lawn Repair for Water Breaks	Completed
Penn Estates		484 LAKESIDE DR	3/15/2019 3:49 PM		3/15/2019 8:00 PM			Shonte Campbell	M-SIO	3/18/2019 10:02 AM	7064946507		Mike Davison	No Water	Completed
Penn Estates		5315 DELIA TER	3/19/2019 3:20 PM		3/19/2019 2:16 PM			Lucity User	M-SIO	3/20/2019 12:43 PM	7601508548		Mike Davison	General Investigation	Completed
Penn Estates		1185 KENSINGTON DR	3/26/2019 12:59 PM		3/23/2019 11:37 AM			Alice Benton	M-SIO	3/28/2019 7:22 AM	0302472777		Sean Bankos	General Investigation	Completed
Penn Estates		269 JULIAN TER	3/28/2019 7:57 AM		3/28/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	4/8/2019 1:15 PM	8705454007		Mike Davison	Water Service Line Break	Completed
Penn Estates		327 SOMERSET DR	3/29/2019 11:25 AM		4/2/2019 8:00 PM			Shanika Simmons	M-SIO	4/2/2019 8:26 AM	8154340135		Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates		304 SOMERSET DR	4/4/2019 11:24 AM		4/4/2019 11:24 AM			Courtney Cleveland	HIBILL	4/4/2019 3:22 PM	4629173758		Sean Bankos		Completed
Penn Estates		228 SANDLEWOOD DR	4/4/2019 9:01 AM		4/4/2019 8:00 PM			Amber Melendez	M-SIO	4/4/2019 10:37 AM	3585553934		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		403 SOMERSET DR	4/8/2019 12:06 PM		4/8/2019 8:00 PM			Tina Richardson	M-SIO	4/10/2019 12:00 PM	2802616067		Sean Bankos	No Water	Completed
Penn Estates		341 CLICKO LN	4/9/2019 9:30 AM		4/9/2019 8:00 PM			Tytiane Gray	M-SIO	4/9/2019 12:54 PM	6131236592		Sean Bankos	Discolored Water	Completed
Penn Estates		327 SOMERSET DR	4/10/2019 8:32 AM		4/10/2019 8:00 PM			Courtney Cleveland	M-SIO	4/15/2019 11:44 AM	8156541262		Sean Bankos	No Water	Completed
Penn Estates		629 LAKESIDE DR	4/10/2019 4:06 PM		4/11/2019 8:00 PM			Sandra Soto	M-SIO	4/11/2019 11:25 AM	1110610565		Sean Bankos	Clogged Sewer	Completed
Penn Estates		5211 NATUREVIEW RD	4/15/2019 8:04 AM		4/15/2019 8:00 PM			Lorie Mayeski	M-SIO	4/15/2019 10:50 AM	0692200748		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		341 CLICKO LN	4/15/2019 11:43 AM		4/15/2019 8:00 PM			Dominique Greenfield	M-SIO	5/1/2019 9:52 AM	6136847441		Vincent Varuolo	No Water	Completed
Penn Estates		132 NOBLE LN	4/16/2019 2:29 PM		4/16/2019 8:00 PM			Sandra Soto	M-SIO	4/16/2019 3:59 PM	0510039475		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1320 DELLWOOD CT	4/19/2019 9:38 AM		4/22/2019 8:00 PM			Glenda Thompson	M-SIO	4/22/2019 1:35 PM	9954159303		Sean Bankos	Water Service Line Break	Completed
Penn Estates		480 SOMERSET DR	4/24/2019 10:54 AM		4/24/2019 8:00 PM			Gwendolyn Hill	M-SIO	4/25/2019 10:11 AM	1486740641		Mike Davison	General Investigation	Completed
Penn Estates		348 CLICKO LN	4/30/2019 4:12 PM		5/1/2019 8:00 PM			Amber Melendez	M-SIO	5/29/2019 2:40 PM	9327729000		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		341 CLICKO LN	5/6/2019 8:28 AM		5/6/2019 6:00 PM			Stephanie Muniz	M-SIO	5/8/2019 6:38 AM	6133962601		Vincent Varuolo	No Water	Completed
Penn Estates		477 DEBORAH DR	5/7/2019 9:03 AM		5/7/2019 8:00 PM			Gwendolyn Hill	M-SIO	5/7/2019 1:06 PM	2505711865		Sean Bankos	Water Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	119 BAYBERRY CT	5/7/2019 1:53 PM	[redacted]	5/7/2019 8:00 PM	[redacted]	[redacted]	Shanika Simmons	M-SIO	5/7/2019 2:18 PM	2713502415	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	291 SOMERSET DR	5/7/2019 9:52 AM	[redacted]	5/8/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	5/31/2019 1:32 PM	4660963421	[redacted]	Mike Davison	Water Quality	Completed
Penn Estates	[redacted]	7109 PINE GROVE DR	5/8/2019 10:26 AM	[redacted]	5/8/2019 8:00 PM	[redacted]	[redacted]	Balkissoon Devi	M-SIO	5/8/2019 11:04 AM	4972028215	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	5117 RED BUD TER	5/14/2019 10:39 AM	[redacted]	5/14/2019 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	5/14/2019 11:50 AM	0197500443	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	4104 TRILLIUM TER	5/15/2019 3:31 PM	[redacted]	5/15/2019 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	5/22/2019 6:45 AM	9071479265	[redacted]	Vincent Varuolo	Discolored Water	Completed
Penn Estates	[redacted]	291 SOMERSET DR	5/17/2019 9:18 AM	[redacted]	5/17/2019 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	6/3/2019 11:35 AM	4663855727	[redacted]	Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	7121 PINE GROVE DR	5/21/2019 11:53 AM	[redacted]	5/21/2019 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	5/21/2019 2:25 PM	1671317913	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	2009 CANDLEWOOD DR	5/23/2019 10:01 AM	[redacted]	5/23/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	5/23/2019 10:40 AM	5459470685	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	118 RESTON DR	5/28/2019 12:05 PM	[redacted]	5/24/2019 5:39 PM	[redacted]	[redacted]	Lucity User	M-SIO	5/28/2019 1:01 PM	4962308278	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	221 HYLAND DR	6/7/2019 1:49 PM	[redacted]	6/7/2019 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	6/11/2019 9:27 AM	1091714779	[redacted]	Sean Bankos	Clogged Sewer	Completed
Penn Estates	[redacted]	6130 WALES CT	6/7/2019 2:48 PM	[redacted]	6/7/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	6/10/2019 9:09 AM	9044274631	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	1188 WOODLAND DR	6/10/2019 8:42 AM	[redacted]	6/11/2019 6:00 AM	[redacted]	[redacted]	Kimberly Bennett	M-SIO	6/11/2019 1:20 PM	3739216205	[redacted]	Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	1320 DELLWOOD CT	6/12/2019 8:38 AM	[redacted]	6/12/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	6/12/2019 11:50 AM	9952208571	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	157 PASQUIN DR	6/18/2019 1:30 PM	[redacted]	6/14/2019 5:59 PM	[redacted]	[redacted]	Lucity User	M-SIO	6/18/2019 1:45 PM	6999565333	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	269 JULIAN TER	6/13/2019 10:43 AM	[redacted]	6/14/2019 8:00 PM	[redacted]	[redacted]	Jerrie Hoffman	HIBILL	6/14/2019 2:06 PM	8700219334	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	1211 HARMONY DR	6/17/2019 12:37 PM	[redacted]	6/17/2019 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/18/2019 10:10 AM	9432028444	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	339 FERNWOOD DR	6/17/2019 3:26 PM	[redacted]	6/18/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	6/18/2019 10:31 AM	9564660198	[redacted]	Mike Davison	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	1270 BRENTWOOD DR	6/19/2019 2:02 PM	[redacted]	6/19/2019 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	6/20/2019 11:10 AM	6190674310	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	218 JULIAN TER	6/24/2019 11:48 AM	[redacted]	6/24/2019 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	6/24/2019 12:56 PM	8321352982	[redacted]	Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	629 LAKESIDE DR	6/27/2019 11:49 AM	[redacted]	6/27/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	6/27/2019 1:04 PM	1112951485	[redacted]	Vincent Varuolo	No Water	Completed
Penn Estates	[redacted]	1256 KENSINGTON DR	7/1/2019 8:38 AM	[redacted]	7/2/2019 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	7/2/2019 10:20 AM	4745638807	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	209 HYLAND DR	7/9/2019 7:32 AM	[redacted]	7/2/2019 8:45 PM	[redacted]	[redacted]	Alice Benton	M-SIO	7/9/2019 8:37 AM	1999580558	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	1321 BURNSIDE TER	7/2/2019 12:03 PM	[redacted]	7/3/2019 8:00 PM	[redacted]	[redacted]	Jennifer Akers	HIBILL	7/3/2019 12:14 PM	6891830397	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	412 DEBORAH DR	7/3/2019 7:24 AM	[redacted]	7/5/2019 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	7/5/2019 11:17 AM	6832801722	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	3229 GREENBRIAR DR	7/5/2019 8:48 AM	[redacted]	7/5/2019 8:00 PM	[redacted]	[redacted]	Shonte Campbell	M-SIO	7/5/2019 9:27 AM	2598068174	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1267 KENSINGTON DR	7/8/2019 2:52 PM	[redacted]	7/9/2019 8:00 PM	[redacted]	[redacted]	Jennifer Akers	HIBILL	7/9/2019 9:22 AM	6137577695	[redacted]	Felix Cardona		Completed
Penn Estates	[redacted]	1824 JENNIFER DR	7/9/2019 11:16 AM	[redacted]	7/9/2019 8:00 PM	[redacted]	[redacted]	Tytiane Gray	M-SIO	7/9/2019 12:13 PM	2957977885	[redacted]	Felix Cardona	Water Service Line Break	Completed
Penn Estates	[redacted]	8230 WOODCHUCK CT	7/11/2019 3:14 PM	[redacted]	7/11/2019 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	7/12/2019 10:41 AM	9995785312	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	467 LAKESIDE DR	7/18/2019 8:16 AM	[redacted]	7/12/2019 6:32 PM	[redacted]	[redacted]	Alice Benton	M-SIO	7/18/2019 8:39 AM	6650126361	[redacted]	Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	6237 WILLOWICKE TER	7/18/2019 8:20 AM	[redacted]	7/12/2019 6:32 PM	[redacted]	[redacted]	Alice Benton	M-SIO	7/18/2019 8:37 AM	5459440714	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	429 HYLAND DR	7/12/2019 3:23 PM	[redacted]	7/12/2019 8:00 PM	[redacted]	[redacted]	Courtney Cleveland	M-SIO	7/16/2019 11:32 AM	6889318453	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	133 LEDGEWOOD DR	7/16/2019 2:20 PM	[redacted]	7/17/2019 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	7/17/2019 9:09 AM	4178812729	[redacted]	Felix Cardona	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	3220 WOODCHIP LN	7/23/2019 12:07 PM	[redacted]	7/23/2019 8:00 PM	[redacted]	[redacted]	Neal Franklin	M-SIO	7/24/2019 1:29 PM	3315545747	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	2310 BURNTWOOD DR	7/23/2019 3:02 PM	[redacted]	7/23/2019 8:00 PM	[redacted]	[redacted]	Amber Melendez	M-SIO	7/24/2019 12:13 PM	1764584098	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	213 GARDEN TER	7/23/2019 2:00 PM	[redacted]	7/24/2019 2:00 PM	[redacted]	[redacted]	Sabrena Cooper	HIBILL	7/24/2019 12:52 PM	0153160091	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	274 SPICEBUSH DR	7/25/2019 10:55 AM	[redacted]	7/25/2019 10:43 AM	[redacted]	[redacted]	Lucity User	M-SIO	7/25/2019 11:56 AM	6176746310	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	2059 CANDLEWOOD DR	7/25/2019 9:10 AM	[redacted]	7/25/2019 8:00 PM	[redacted]	[redacted]	Amon Vincent	M-SIO	7/25/2019 2:18 PM	9149895156	[redacted]	Felix Cardona	Clogged Sewer	Completed
Penn Estates	[redacted]	2110 LANSDALE	7/25/2019 3:41 PM	[redacted]	7/26/2019 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	8/27/2019 12:11 PM	1287366382	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	138 RESTON DR	7/31/2019 10:40 AM	[redacted]	7/31/2019 10:39 AM	[redacted]	[redacted]	Lucity User	M-SIO	7/31/2019 10:50 AM	1460579792	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	3245 GREENBRIAR DR	8/1/2019 1:37 PM	[redacted]	8/1/2019 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	8/1/2019 4:31 PM	9793226555	[redacted]	Emily Long	Water Quality	Completed
Penn Estates	[redacted]	2059 CANDLEWOOD DR	8/5/2019 7:35 AM	[redacted]	8/3/2019 12:08 PM	[redacted]	[redacted]	Lucity User	M-SIO	8/5/2019 7:56 AM	9148633251	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	138 RESTON DR	8/6/2019 9:16 AM	[redacted]	8/6/2019 8:58 AM	[redacted]	[redacted]	Lucity User	M-SIO	8/6/2019 12:44 PM	1469662786	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	3258 GREENBRIAR DR	8/6/2019 12:55 PM	[redacted]	8/7/2019 8:00 PM	[redacted]	[redacted]	Brittany Warembourg	HIBILL	8/7/2019 10:35 AM	4127969221	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	109 NOBLE LN	8/12/2019 8:20 AM	[redacted]	8/13/2019 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	8/13/2019 10:23 AM	3791120383	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	494 DEBORAH DR	8/16/2019 3:52 PM	[redacted]	8/16/2019 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	8/19/2019 8:58 AM	3105716205	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	138 RESTON DR	8/21/2019 6:55 AM	[redacted]	8/19/2019 6:48 AM	[redacted]	[redacted]	Lucity User	M-SIO	8/21/2019 7:32 AM	1465704658	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	205 CEDAR CREST CT	8/16/2019 9:49 AM	[redacted]	8/19/2019 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	8/19/2019 3:06 PM	3533847425	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	5341 DELIA TER	8/20/2019 3:29 PM	[redacted]	8/20/2019 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	8/21/2019 12:13 PM	3619585080	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		7104 OAKLAND TERRACE	8/22/2019 11:53 AM		8/22/2019 6:00 PM			Janice Williams	M-SIO	9/3/2019 2:18 PM	6567290509		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		436 LAKESIDE DR	8/23/2019 8:46 AM		8/23/2019 8:00 PM			Shonte Campbell	M-SIO	8/23/2019 9:51 AM	8762068386		Sean Bankos	No Water	Completed
Penn Estates		1157 KENSINGTON DR	8/27/2019 7:48 AM		8/27/2019 8:00 PM			Amber Melendez	M-SIO	8/27/2019 9:14 AM	9802495994		Sean Bankos	No Water	Completed
Penn Estates		221 HYLAND DR	8/27/2019 11:03 AM		8/27/2019 8:00 PM			Hayes Tiara	M-SIO	8/27/2019 11:26 AM	1091502410		Mike Davison	General Investigation	Completed
Penn Estates		490 LAKESIDE DR	8/28/2019 9:00 AM		8/29/2019 8:00 PM			Sandra Soto	HIBILL	8/29/2019 2:23 PM	0952048019		Sean Bankos		Completed
Penn Estates		314 OVERLOOK DR	9/3/2019 3:24 PM		9/1/2019 3:29 PM			Alice Benton	M-SIO	9/4/2019 7:25 AM	8043573408		Sean Bankos	Discolored Water	Completed
Penn Estates		130 CLOVER LN BLOCK	9/5/2019 10:41 AM		9/5/2019 10:41 AM			Myah Fitzgerald	HIBILL	9/5/2019 2:24 PM	6669217558		Mike Davison		Completed
Penn Estates		7152 GLENWOOD DR	9/4/2019 11:19 AM		9/5/2019 8:00 PM			Carl Crutchfield	HIBILL	9/5/2019 3:10 PM	0011468407		Mike Davison		Completed
Penn Estates		3151 GREENBRIAR DR	9/6/2019 8:18 AM		9/6/2019 8:00 PM			Amon Vincent	M-SIO	9/6/2019 2:19 PM	9548354970		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		2311 BURNTWOOD DR	9/9/2019 3:44 PM		9/9/2019 6:00 PM			Janice Williams	M-SIO	9/10/2019 9:12 AM	6582193973		Vincent Varuolo	Discolored Water	Completed
Penn Estates		322 OVERLOOK DR	9/9/2019 11:13 AM		9/9/2019 8:00 PM			Tytiane Gray	M-SIO	9/10/2019 7:16 AM	9145273813		Sean Bankos	Discolored Water	Completed
Penn Estates		228 OVERLOOK DR	9/9/2019 2:26 PM		9/9/2019 8:00 PM			Sandra Soto	M-SIO	9/10/2019 7:19 AM	4432298718		Sean Bankos	Discolored Water	Completed
Penn Estates		136 RIVERBEND TER	9/10/2019 4:03 PM		9/10/2019 4:03 PM			Myah Fitzgerald	HIBILL	9/11/2019 9:46 AM	1989663936		Sean Bankos		Completed
Penn Estates		509 LAKESIDE DR	9/9/2019 7:34 AM		9/10/2019 8:00 PM			Amber Melendez	M-SIO	9/10/2019 9:42 AM	1201433333		Sean Bankos	Water Service Line Break	Completed
Penn Estates		276 OVERLOOK DR	9/10/2019 8:57 AM		9/10/2019 8:00 PM			Shanika Wright	M-SIO	9/10/2019 9:08 AM	8482893840		Sean Bankos	Discolored Water	Completed
Penn Estates		1157 KENSINGTON DR	9/10/2019 10:41 AM		9/10/2019 8:00 PM			Shonte Campbell	M-SIO	9/10/2019 11:28 AM	9806042467		Sean Bankos	Water Service Line Break	Completed
Penn Estates		176 SOMERSET DR	9/12/2019 11:12 AM		9/12/2019 8:00 PM			Tina Richardson	M-SIO	9/12/2019 12:21 PM	6487111880		Sean Bankos	General Investigation	Completed
Penn Estates		117 GLADE TER	9/13/2019 10:03 AM		9/13/2019 6:00 PM			Stephanie Muniz	M-SIO	9/13/2019 12:17 PM	9659254612		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3266 GREENBRIAR DR	9/17/2019 7:24 AM		9/17/2019 6:00 PM			Stephanie Muniz	M-SIO	9/17/2019 8:31 AM	8915909087		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		126 BAYBERRY CT	9/18/2019 12:00 PM		9/18/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	9/18/2019 2:12 PM	2901225388		Sean Bankos	Discolored Water	Completed
Penn Estates		6105 BERWOOD TER	9/18/2019 1:22 PM		9/18/2019 8:00 PM			Dominique Greenfield	M-SIO	9/19/2019 10:29 AM	8669085182		Mike Davison	General Investigation	Completed
Penn Estates		8225 WOODCHUCK CT	9/19/2019 1:37 PM		9/19/2019 8:00 PM			Carl Crutchfield	M-SIO	9/19/2019 2:52 PM	3203995364		Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		2208 MARCEL CT	9/24/2019 8:41 AM		9/24/2019 8:00 PM			Zakia Bouldin	M-SIO	9/24/2019 10:43 AM	4081508637		Sean Bankos	General Investigation	Completed
Penn Estates		4119 ROSEWOOD TER	9/24/2019 9:21 AM		9/24/2019 8:00 PM			Shonte Campbell	M-SIO	9/24/2019 1:10 PM	4574629113		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		253 OVERLOOK DR	9/26/2019 12:06 PM		9/26/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	9/26/2019 12:19 PM	3490302024		Sean Bankos	Discolored Water	Completed
Penn Estates		132 PASQUIN DR	9/30/2019 12:46 PM		9/29/2019 2:46 PM			Lucity User	M-SIO	9/30/2019 12:48 PM	3617903315		Sean Bankos	General Investigation	Completed
Penn Estates		132 PASQUIN DR	9/30/2019 12:46 PM		9/29/2019 2:46 PM			Lucity User	M-SIO	9/30/2019 12:48 PM	3617903315		Sean Bankos	General Investigation	Completed
Penn Estates		481 SOMERSET DR	9/30/2019 10:43 AM		9/30/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	9/30/2019 12:47 PM	7149710925		Sean Bankos	Water Quality	Completed
Penn Estates		2323 BURNTWOOD DR	10/1/2019 12:57 PM		10/1/2019 6:00 PM			Stephanie Muniz	M-SIO	10/1/2019 3:07 PM	8188064857		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		2330 BURNTWOOD DR	9/30/2019 9:18 AM		10/1/2019 8:00 PM			Stephanie Miles	M-SIO	10/1/2019 9:10 AM	2479370801		Sean Bankos	General Investigation	Completed
Penn Estates		481 SOMERSET DR	10/2/2019 10:37 AM		10/2/2019 8:00 PM			Amber Melendez	M-SIO	10/8/2019 9:21 AM	7143049389			Discolored Water	Completed
Penn Estates		408 DEBORAH DR	10/8/2019 9:21 AM		10/5/2019 9:11 AM			Lucity User	M-SIO	10/8/2019 9:22 AM	4730307820		Vincent Varuolo	General Investigation	Completed
Penn Estates		3128 GREENBRIAR DR	10/8/2019 9:26 AM		10/6/2019 9:18 AM			Lucity User	M-SIO	10/8/2019 10:16 AM	6405864335		Vincent Varuolo	General Investigation	Completed
Penn Estates		142 SUMMERTON CIRCLE DR	10/3/2019 12:44 PM		10/7/2019 12:44 PM			Myah Fitzgerald	HIBILL	10/7/2019 9:06 AM	7092038154		Vincent Varuolo		Completed
Penn Estates		481 SOMERSET DR	10/7/2019 3:29 PM		10/8/2019 8:00 PM			Amon Vincent	M-SIO	10/8/2019 9:10 AM	7143464830		Vincent Varuolo	General Investigation	Completed
Penn Estates		1325 KENSINGTON DR	10/9/2019 11:20 AM		10/9/2019 8:00 PM			Glenda Thompson	M-SIO	10/9/2019 11:50 AM	7973961744		Sean Bankos	Water Service Line Break	Completed
Penn Estates		4117 SYCAMORE LN	10/9/2019 2:47 PM		10/9/2019 8:00 PM			Shonte Campbell	M-SIO	10/10/2019 12:07 PM	9922668294		Mike Davison	Water Service Line Break	Completed
Penn Estates		195 HYLAND DR	10/10/2019 12:17 PM		10/10/2019 8:00 PM			Amon Vincent	M-SIO	10/10/2019 2:27 PM	1308074737		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3258 GREENBRIAR DR	10/14/2019 11:07 AM		10/14/2019 8:00 PM			Tina Richardson	M-SIO	10/14/2019 12:38 PM	4129675639		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		195 SUMMERTON CIRCLE DR	10/15/2019 10:30 AM		10/15/2019 8:00 PM			Tytiane Gray	M-SIO	10/15/2019 11:34 AM	8181213197		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		1153 KENSINGTON DR	10/15/2019 3:58 PM		10/15/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	10/16/2019 1:00 PM	5903230182		Mike Davison	Water Service Line Break	Completed
Penn Estates		5111 SUNBURY DR	10/18/2019 12:59 PM		10/18/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	10/18/2019 1:40 PM	8533366852		Sean Bankos	General Investigation	Completed
Penn Estates		1820 JENNIFER DR	10/16/2019 7:30 AM		10/21/2019 8:00 PM			Shanika Wright	M-SIO	10/21/2019 7:21 AM	3851134565		Sean Bankos	General Investigation	Completed
Penn Estates		3190 GREENBRIAR DR	10/21/2019 8:54 AM		10/21/2019 8:00 PM			Sabrena Cooper	M-SIO	10/21/2019 9:57 AM	3193242551		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		286 SOMERSET DR	10/21/2019 12:38 PM		10/22/2019 12:38 PM			Sabrena Cooper	HIBILL	10/22/2019 8:29 AM	2233336328		Sean Bankos		Completed
Penn Estates		1410 MELROSE TER	10/23/2019 1:25 PM		10/25/2019 8:00 PM			Amber Melendez	M-SIO	10/25/2019 10:07 AM	9024013402		Sean Bankos	Water Service Line Break	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		291 SPICEBUSH DR	10/24/2019 1:26 PM		10/25/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	10/28/2019 12:44 PM	7082781174		Mike Davison	General Investigation	Completed
Penn Estates		322 ASH TER	10/25/2019 12:49 PM		10/28/2019 8:00 PM			Sabrena Cooper	M-SIO	11/6/2019 8:46 AM	3832261880		Mike Davison	General Investigation	Completed
Penn Estates		2114 LANSDALE DR	10/28/2019 9:56 AM		10/28/2019 8:00 PM			Hayes Tiara	M-SIO	10/28/2019 1:36 PM	6380531269		Mike Davison	Discolored Water	Completed
Penn Estates		2110 LANSDALE	10/28/2019 10:42 AM		10/28/2019 8:00 PM			Jennifer Akers	M-SIO	10/28/2019 1:35 PM	1284160024		Sean Bankos	Discolored Water	Completed
Penn Estates		2105 LANSDALE DR	10/29/2019 7:20 AM		10/28/2019 8:05 PM			Lucity User	M-SIO	10/29/2019 7:21 AM	8871288777		Sean Bankos	General Investigation	Completed
Penn Estates		1186 HUNTERS WOODS DR	10/29/2019 12:04 PM		10/29/2019 12:04 PM			Kaitlynn Gilbert	HIBILL	10/29/2019 12:17 PM	6998817086		Sean Bankos		Completed
Penn Estates		481 SOMERSET DR	10/30/2019 1:00 PM		10/30/2019 12:57 PM			Lucity User	M-SIO	10/30/2019 1:05 PM	7149283722		Vincent Varuolo	General Investigation	Completed
Penn Estates		131 BAYBERRY CT	10/31/2019 9:13 AM		10/31/2019 8:00 PM			Sandra Soto	M-SIO	10/31/2019 10:32 AM	4111273298		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		4104 TRILLIUM TER	10/31/2019 1:15 PM		10/31/2019 8:00 PM			Carl Crutchfield	M-SIO	10/31/2019 2:12 PM	9071353402		Mike Davison	Air in Water	Completed
Penn Estates		2330 BURNTWOOD DR	11/1/2019 10:46 AM		11/1/2019 8:00 PM			Tytiane Gray	M-SIO	11/1/2019 12:57 PM	2478095386		Mike Davison	Discolored Water	Completed
Penn Estates		153 PASQUIN DR	11/1/2019 11:02 AM		11/1/2019 8:00 PM			Sandra Soto	M-SIO	11/1/2019 12:31 PM	1101098237		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		116 CLOVER LN	11/1/2019 9:33 AM		11/4/2019 8:00 PM			Zakia Bouldin	HIBILL	11/6/2019 11:21 AM	6169013840		Mike Davison		Completed
Penn Estates		3214 WOODCHIP LN	11/1/2019 1:36 PM		11/4/2019 8:00 PM			Amber Melendez	HIBILL	11/5/2019 9:24 AM	1111089839		Mike Davison		Completed
Penn Estates		3214 FOXDALE TER	11/7/2019 9:16 AM		11/8/2019 8:00 PM			Kaitlynn Gilbert	HIBILL	11/11/2019 10:36 AM	2528978359		Mike Davison		Completed
Penn Estates		3214 FOXDALE TER	11/7/2019 9:16 AM		11/8/2019 8:00 PM			Kaitlynn Gilbert	HIBILL	11/11/2019 10:36 AM	2528978359		Mike Davison		Completed
Penn Estates		446 SOMERSET DR	11/11/2019 10:23 AM		11/11/2019 8:00 PM			Zakia Bouldin	M-SIO	11/11/2019 2:50 PM	3893927846		Sean Bankos	General Investigation	Completed
Penn Estates		446 SOMERSET DR	11/13/2019 1:07 PM		11/13/2019 8:00 PM			Dominique Greenfield	M-SIO	11/18/2019 7:16 AM	3896860034		Sean Bankos	No Water	Completed
Penn Estates		110 CLOVER LN	11/14/2019 1:45 PM		11/15/2019 8:00 PM			Shonte Campbell	M-SIO	11/15/2019 2:58 PM	0956060999		Mike Davison	General Investigation	Completed
Penn Estates		1150 WOODLAND DR	11/19/2019 8:41 AM		11/19/2019 8:00 PM			Sandra Soto	M-SIO	11/19/2019 11:19 AM	9853376530		Sean Bankos	Taste or Odor in the Water	Completed
Penn Estates		7147 PINE GROVE DR	11/19/2019 1:56 PM		11/20/2019 8:00 PM			Shonte Campbell	M-SIO	11/20/2019 10:42 AM	0961007566		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1406 MELROSE TER	11/19/2019 3:01 PM		11/21/2019 8:00 PM			Charice Mackey Watson	M-SIO	11/21/2019 1:08 PM	5224378028		Sean Bankos	Water Service Line Break	Completed
Penn Estates		139 SUNDEW DR	11/21/2019 7:22 AM		11/21/2019 8:00 PM			Shanika Wright	M-SIO	11/21/2019 8:24 AM	6292099384		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		130 SANDLEWOOD DR	11/21/2019 7:22 AM		11/22/2019 8:00 PM			Amber Melendez	M-SIO	11/22/2019 9:26 AM	2912410418		Sean Bankos	Water Service Line Break	Completed
Penn Estates		139 SUNDEW DR	11/22/2019 7:20 AM		11/22/2019 8:00 PM			Zakia Bouldin	M-SIO	11/22/2019 9:28 AM	6297849566		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		116 GLADE TER	12/2/2019 8:48 AM		12/2/2019 8:00 PM			Lorie Mayeski	M-SIO	12/2/2019 9:15 AM	8256212491		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		221 SPICEBUSH DR	12/11/2019 10:20 AM		12/12/2019 6:00 PM			Janice Williams	M-SIO	12/18/2019 8:37 AM	7258547225		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		2208 MARCEL CT	12/11/2019 10:15 AM		12/12/2019 8:00 PM			Hayes Tiara	M-SIO	12/12/2019 7:27 AM	4087066360		Sean Bankos	General Investigation	Completed
Penn Estates		3209 WOODCHIP LN	12/16/2019 9:01 AM		12/15/2019 5:30 PM			Lucity User	M-SIO	12/16/2019 10:00 AM	4022895167		William Reese	General Investigation	Completed
Penn Estates		221 SPICEBUSH DR	12/18/2019 8:04 AM		12/18/2019 8:00 PM			Charice Mackey Watson	M-SIO	12/18/2019 8:36 AM	7259695337		Sean Bankos	Inspection	Completed
Penn Estates		1613 ACADEMY DR	12/27/2019 10:26 AM		12/27/2019 8:00 PM			Sandra Soto	M-SIO	12/27/2019 1:47 PM	5372007558		Sean Bankos	No Water	Completed
Penn Estates		355 OVERLOOK DR	12/26/2019 11:34 AM		12/31/2019 6:00 PM			Stephanie Muniz	M-SIO	12/31/2019 10:29 AM	0057123297		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		355 OVERLOOK DR	12/31/2019 9:11 AM		12/31/2019 8:00 PM			Sandra Soto	M-SIO	12/31/2019 10:29 AM	0055064126		Sean Bankos	Clogged Sewer	Completed
Penn Estates		3420 CRESTWOOD DR	1/3/2020 12:02 PM		1/3/2020 6:00 PM			Stephanie Muniz	M-SIO	1/3/2020 2:04 PM	6353035563		Sean Bankos	Inspection	Completed
Penn Estates		3289 GREENBRIAR DR	1/4/2021 1:15 PM		1/5/2020 8:00 PM			Tierra Love	M-SIO	1/5/2021 11:04 AM	5629522794		Sean Bankos	Discolored Water	Completed
Penn Estates		1229 KENSINGTON DR	1/6/2021 1:38 PM		1/7/2020 12:00 AM			Tierra Love	M-SIO	1/7/2021 8:31 AM	1838663417		Sean Bankos	Discolored Water	Completed
Penn Estates		3190 GREENBRIAR DR	1/7/2020 2:34 PM		1/7/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	1/7/2020 3:32 PM	3193630486		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		190 SUMMERTON CIRCLE DR	1/10/2020 8:33 AM		1/10/2020 8:00 PM			Dominique Greenfield	M-SIO	1/10/2020 1:12 PM	7796597014		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		7115 PINE GROVE DR	1/10/2020 2:48 PM		1/10/2020 8:00 PM			Kelly Hagan	M-SIO	1/10/2020 3:56 PM	4773798910		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		6210 BLUE BEECH DR	1/13/2020 8:10 AM		1/10/2020 8:00 PM			Isabel Ceballos	M-SIO	1/22/2020 10:20 AM	9202362692		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		1299 BRENTWOOD DR	1/10/2020 2:17 PM		1/11/2020 6:00 PM			Alisha Greer	M-SIO	1/10/2020 3:41 PM	6742571622		Sean Bankos	Water Service Line Break	Completed
Penn Estates		278 SOMERSET DR	12/12/2019 7:30 AM		1/13/2020 8:00 PM			Glenda Thompson	M-SIO	1/13/2020 7:53 AM	0533395473		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		1321 BURNSIDE TER	1/13/2020 8:46 AM		1/13/2020 8:00 PM			Reginald Jerome	M-SIO	1/13/2020 12:29 PM	6891229470		Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		348 CLICKO LN	1/13/2020 8:21 AM		1/14/2020 12:00 AM			Amber Melendez	M-SIO	1/14/2020 1:33 PM	9321326906		Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		481 HYLAND TER	1/13/2020 7:13 AM		1/14/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	1/22/2020 10:27 AM	0600735912		Sean Bankos	Sewer Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1116 SUMMIT TER	1/13/2020 8:11 AM		1/14/2020 8:00 PM			Amber Melendez	M-SIO	1/22/2020 10:25 AM	6190016298		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		161 HYLAND DR	1/14/2020 8:07 AM		1/14/2020 8:00 PM			Amber Melendez	M-SIO	1/22/2020 10:20 AM	4201372451		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		6242 BLUE BEECH DR	1/13/2020 8:04 AM		1/15/2020 8:00 PM			Amber Melendez	M-SIO	1/15/2020 11:13 AM	9691839805		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		165 SUMMERTON CIRCLE DR	1/16/2020 10:31 AM		1/16/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	1/16/2020 2:46 PM	9680509559		Mike Davison	Inspection	Completed
Penn Estates		190 SANDLEWOOD DR	1/19/2020 9:44 AM		1/19/2020 7:35 AM			Lucity User	M-SIO	1/19/2020 9:46 AM	7697017090		Sean Bankos	General Investigation	Completed
Penn Estates		7115 OAKLAND TER	1/21/2020 3:29 PM		1/21/2020 8:00 PM			Neal Franklin	M-SIO	1/22/2020 7:06 AM	0852620133		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		4113 ASHWOOD LN	1/21/2020 3:45 PM		1/21/2020 8:00 PM			Glenda Thompson	M-SIO	1/22/2020 7:06 AM	6118338703		Sean Bankos	No Water	Completed
Penn Estates		139 HYLAND DR	1/21/2020 3:59 PM		1/21/2020 8:00 PM			Glenda Thompson	M-SIO	1/22/2020 7:05 AM	4129771223		Sean Bankos	No Water	Completed
Penn Estates		6119 BERWOOD TER	1/21/2020 4:04 PM		1/21/2020 8:00 PM			Zakia Bouldin	M-SIO	1/22/2020 7:05 AM	2174106006		Sean Bankos	No Water	Completed
Penn Estates		8202 WOODCHUCK CT	1/16/2020 12:41 PM		1/22/2020 8:00 PM			Lorie Mayeski	M-SIO	1/22/2020 3:00 PM	1294198188		Vincent Varuolo	No Water	Completed
Penn Estates		163 HYLAND DR	1/21/2020 8:30 AM		1/22/2020 8:00 PM			Reginald Jerome	M-SIO	1/22/2020 10:04 AM	4116543152		Sean Bankos	General Investigation	Completed
Penn Estates		163 HYLAND DR	1/21/2020 8:30 AM		1/22/2020 8:00 PM			Reginald Jerome	M-SIO	1/22/2020 10:04 AM	4116543152		Sean Bankos	General Investigation	Completed
Penn Estates		3198 GREENBRIAR DR	1/22/2020 11:32 AM		1/22/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	1/22/2020 12:07 PM	0267019264		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		130 HYLAND DR	1/22/2020 2:48 PM		1/22/2020 8:00 PM			Zakia Bouldin	M-SIO	1/22/2020 2:59 PM	1648120553		Sean Bankos	Discolored Water	Completed
Penn Estates		111 SUNDEW DR	1/23/2020 8:01 AM		1/24/2020 8:00 PM			Reginald Jerome	HIBILL	1/27/2020 10:46 AM	7673307661		Sean Bankos		Completed
Penn Estates		336 CLICKO LN	1/24/2020 2:17 PM		1/27/2020 6:00 PM			Janice Williams	M-SIO	1/24/2020 2:48 PM	3025567049		Mike Davison	General Investigation	Completed
Penn Estates		3288 GREENBRIAR DR	1/27/2020 1:19 PM		1/27/2020 6:00 PM			Janice Williams	M-SIO	1/27/2020 1:52 PM	2118652265		Mike Davison	No Water	Completed
Penn Estates		6223 BLUE BEECH DR	1/27/2020 11:09 AM		1/28/2020 6:00 PM			Janice Williams	M-SIO	1/28/2020 1:30 PM	6582075247		Mike Davison	No Water	Completed
Penn Estates		3198 GREENBRIAR DR	1/27/2020 10:57 AM		1/28/2020 8:00 PM			Kelly Hagan	M-SIO	1/28/2020 10:43 AM	0264491823		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		354 CLICKO LN	1/23/2020 2:04 PM		1/29/2020 7:00 AM			Yoleydis Gonzalez	M-SIO	1/29/2020 2:24 PM	1624357140		Mike Davison	No Water	Completed
Penn Estates		408 HYLAND DR	1/28/2020 8:10 AM		1/29/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	1/29/2020 9:11 AM	1983892916		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		436 LAKESIDE DR	1/30/2020 2:54 PM		1/30/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	1/30/2020 3:17 PM	8769707212		Mike Davison	General Investigation	Completed
Penn Estates		476 SOMERSET DR	1/30/2020 8:39 AM		1/31/2020 8:00 PM			Carl Crutchfield	M-SIO	1/31/2020 1:47 PM	1583867705		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3258 GREENBRIAR DR	2/3/2020 3:06 PM		2/4/2020 6:00 PM			Stephanie Muniz	HIBILL	2/4/2020 1:18 PM	4121594466		Mike Davison		Completed
Penn Estates		146 RIVERBEND TER	2/3/2020 2:22 PM		2/4/2020 8:00 PM			Kelly Hagan	HIBILL	2/4/2020 12:48 PM	1781546393		Mike Davison		Completed
Penn Estates		2330 BURNTWOOD DR	2/10/2020 1:03 PM		2/10/2020 8:00 PM			Shanika Wright	M-SIO	2/10/2020 1:23 PM	2473806501		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		335 CLICKO LN	2/10/2020 2:49 PM		2/11/2020 8:00 PM			Reginald Jerome	HIBILL	2/11/2020 11:51 AM	7330864145		Sean Bankos		Completed
Penn Estates		116 CLOVER LN	2/11/2020 12:08 PM		2/11/2020 8:00 PM			Hayes Tiara	M-SIO	2/11/2020 1:36 PM	6168048873		Sean Bankos	Water Main Break	Completed
Penn Estates		320 ASH TER	2/10/2020 11:39 AM		2/13/2020 8:00 PM			Carl Crutchfield	HIBILL	2/13/2020 3:05 PM	9636247924		Sean Bankos		Completed
Penn Estates		6115 WALES CT	2/14/2020 9:46 AM		2/14/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	2/14/2020 10:32 AM	6849879597		Sean Bankos	General Investigation	Completed
Penn Estates		6115 WALES CT	2/14/2020 1:23 PM		2/14/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	2/14/2020 1:50 PM	6841069123		Sean Bankos	General Investigation	Completed
Penn Estates		411 HYLAND DR	2/17/2020 6:15 AM		2/14/2020 10:45 PM			Lucity User	M-SIO	2/17/2020 7:53 AM	5489328628		Sean Bankos	General Investigation	Completed
Penn Estates		3198 GREENBRIAR DR	2/17/2020 7:09 AM		2/17/2020 8:00 PM			Sandra Soto	M-SIO	2/17/2020 8:54 AM	0261340169		Sean Bankos	Sewer Service Line Break	Completed
Penn Estates		215 MERCEDES CT	2/18/2020 10:14 AM		2/18/2020 6:00 PM			Janice Williams	M-SIO	2/18/2020 12:47 PM	5280788860		Sean Bankos	Discolored Water	Completed
Penn Estates		3265 GREENBRIAR DR	2/18/2020 10:44 AM		2/18/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	2/18/2020 11:38 AM	7025940560		Mike Davison	No Water	Completed
Penn Estates		1128 SUMMIT TER	2/19/2020 10:51 AM		2/19/2020 8:00 PM			Kelly Hagan	M-SIO	2/19/2020 12:41 PM	7795876115		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1128 SUMMIT TER	2/24/2020 3:25 PM		2/20/2020 5:47 PM			Lucity User	M-SIO	2/24/2020 3:30 PM	7792837515		Vincent Varuolo	General Investigation	Completed
Penn Estates		480 SOMERSET DR	1/31/2020 7:59 AM		2/20/2020 6:00 PM			Stephanie Muniz	M-SIO	3/2/2020 1:32 PM	1482060115		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		174 PASQUIN DR	2/19/2020 12:37 PM		2/20/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	2/20/2020 10:06 AM	5360065246		Mike Davison		Completed
Penn Estates		105 LEDGEWOOD DR	2/24/2020 7:35 AM		2/24/2020 8:00 PM			Sabrena Cooper	M-SIO	2/24/2020 3:03 PM	8052553644		Sean Bankos	Clogged Sewer	Completed
Penn Estates		3279 STONEHENGE DR	2/24/2020 3:55 PM		2/25/2020 6:00 PM			Stephanie Muniz	M-SIO	2/25/2020 8:59 AM	8251700931		Sean Bankos	General Investigation	Completed
Penn Estates		6106 BERWOOD TER	2/24/2020 8:35 AM		2/25/2020 8:00 PM			Dominique Greenfield	HIBILL	2/25/2020 2:14 PM	8474805044		Mike Davison		Completed
Penn Estates		106 CLOVER LN	2/26/2020 11:46 AM		2/26/2020 6:00 PM			Stephanie Muniz	M-SIO	2/27/2020 12:06 PM	1856692353		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1204 KENSINGTON DR	2/25/2020 2:39 PM		2/26/2020 8:00 PM			Carl Crutchfield	HIBILL	2/27/2020 1:09 PM	5390566720		Mike Davison		Completed
Penn Estates		1141 WOODLAND DR	2/27/2020 10:46 AM		2/28/2020 8:00 PM			Kelly Hagan	M-SIO	2/28/2020 9:22 AM	2478162231		Sean Bankos	General Investigation	Completed
Penn Estates		4105 ASHWOOD LANE	2/28/2020 3:18 PM		3/2/2020 12:00 AM			Patricia Reyes	M-SIO	3/2/2020 10:50 AM	8800429977		Mike Davison	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	1157 KENSINGTON DR	3/2/2020 11:53 AM	[redacted]	3/2/2020 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	3/2/2020 12:08 PM	9802111520	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1220 KENSINGTON DR	2/28/2020 1:46 PM	[redacted]	3/2/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	3/2/2020 8:49 AM	1797153342	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	154 SUMMERTON CIRCLE DR	3/2/2020 3:15 PM	[redacted]	3/3/2020 8:00 PM	[redacted]	[redacted]	Tina Richardson	HIBILL	3/3/2020 7:35 AM	4290110890	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	481 SOMERSET DR	3/4/2020 12:08 PM	[redacted]	3/5/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	3/5/2020 2:03 PM	7146239510	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	304 ASH TER	3/5/2020 11:30 AM	[redacted]	3/5/2020 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	3/5/2020 1:11 PM	1032907133	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	242 SPICEBUSH DR	3/5/2020 11:40 AM	[redacted]	3/5/2020 8:00 PM	[redacted]	[redacted]	Carl Crutchfield	M-SIO	3/5/2020 1:18 PM	1447886670	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	212 SPICEBUSH DR	3/5/2020 11:43 AM	[redacted]	3/5/2020 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	3/5/2020 1:14 PM	6228234280	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	3212 STONEHENGE DR	3/5/2020 1:45 PM	[redacted]	3/5/2020 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	3/5/2020 2:22 PM	9516517984	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	3215 STONEHENGE DR	3/5/2020 3:14 PM	[redacted]	3/6/2020 12:00 AM	[redacted]	[redacted]	Patricia Reyes	M-SIO	3/6/2020 9:59 AM	1515075418	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	1816 JENNIFER DR	3/5/2020 7:48 AM	[redacted]	3/6/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	3/6/2020 9:09 AM	6751932182	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	233 OVERLOOK DR	3/6/2020 11:05 AM	[redacted]	3/9/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	3/9/2020 11:32 AM	9991877447	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	262 SPICEBUSH DR	3/9/2020 2:44 PM	[redacted]	3/10/2020 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	3/10/2020 9:58 AM	3575356772	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	107 BREWSTER WAY	3/11/2020 8:39 AM	[redacted]	3/11/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	3/11/2020 9:32 AM	4287511364	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	3321 GREENBRIAR DR	3/17/2020 10:19 AM	[redacted]	3/17/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	3/19/2020 10:29 AM	2537026148	[redacted]	Mike Davison	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	3116 GREENBRIAR DR	3/19/2020 12:07 PM	[redacted]	3/23/2020 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	3/23/2020 10:10 AM	6800102479	[redacted]	Mike Davison	Odor in Sewer	Completed
Penn Estates	[redacted]	3116 GREENBRIAR DR	3/25/2020 12:55 PM	[redacted]	3/27/2020 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	3/27/2020 9:03 AM	6808505431	[redacted]	Sean Bankos	Commision Complaint	Completed
Penn Estates	[redacted]	1427 MELROSE TER	4/2/2020 1:30 PM	[redacted]	4/2/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/2/2020 3:26 PM	6903957569	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	126 BAYBERRY CT	4/6/2020 10:27 AM	[redacted]	4/6/2020 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	4/7/2020 12:11 PM	2902009472	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	211 OVERLOOK DR	4/6/2020 1:01 PM	[redacted]	4/6/2020 8:00 PM	[redacted]	[redacted]	Breanna Lawson	M-SIO	4/6/2020 1:54 PM	1282062912	[redacted]	Sean Bankos	Clogged Sewer	Completed
Penn Estates	[redacted]	2037 CANDLEWOOD DR	4/7/2020 7:54 AM	[redacted]	4/8/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	4/8/2020 9:03 AM	8645438464	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	211 OVERLOOK DR	4/8/2020 10:43 AM	[redacted]	4/9/2020 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	4/9/2020 3:07 PM	1285890373	[redacted]	Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	1425 MELROSE TER	4/3/2020 10:47 AM	[redacted]	4/9/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	4/3/2020 12:00 AM	9701106539	[redacted]		Water Service Line Break	Completed
Penn Estates	[redacted]	2076 CANDLEWOOD DR	4/13/2020 9:15 AM	[redacted]	4/13/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	4/13/2020 10:32 AM	6223492308	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	102 RESTON DRIVE	4/21/2020 12:00 PM	[redacted]	4/22/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/22/2020 9:59 AM	9376773039	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	1108 WOODLAND DR	4/22/2020 9:27 AM	[redacted]	4/22/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	4/22/2020 9:48 AM	2321368410	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	204 LELAND TER	4/23/2020 9:20 AM	[redacted]	4/23/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/23/2020 10:25 AM	8098507446	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	204 LELAND TER	4/23/2020 11:06 AM	[redacted]	4/23/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/23/2020 11:47 AM	8091032633	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	135 SANDLEWOOD DR	4/23/2020 1:59 PM	[redacted]	4/23/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/24/2020 8:52 AM	8773196674	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	8230 WOODCHUCK CT	4/23/2020 3:06 PM	[redacted]	4/23/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	4/23/2020 3:33 PM	9998583066	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	4206 KENWOOD TER	4/27/2020 3:27 PM	[redacted]	4/28/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	4/28/2020 7:48 AM	3235787918	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	420 LAKESIDE DR	4/29/2020 9:04 AM	[redacted]	4/29/2020 8:00 PM	[redacted]	[redacted]	Lisa Silva	M-SIO	4/29/2020 5:17 PM	7176801752	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	2330 BURNTWOOD DR	4/30/2020 4:01 PM	[redacted]	4/30/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/30/2020 6:29 PM	2470714139	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	2330 BURNTWOOD DR	5/1/2020 11:44 AM	[redacted]	5/1/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	5/1/2020 10:47 PM	2473902729	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	2330 BURNTWOOD DR	5/4/2020 11:45 AM	[redacted]	5/4/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	5/4/2020 1:12 PM	2474749785	[redacted]	Mike Davison	No Water	Completed
Penn Estates	[redacted]	509 LAKESIDE DR	5/4/2020 9:04 AM	[redacted]	5/5/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	5/5/2020 2:17 PM	1203656568	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	210 OVERLOOK DR	5/5/2020 11:23 AM	[redacted]	5/6/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	5/6/2020 10:51 AM	4132239352	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	1142 KENSINGTON DR	5/7/2020 11:34 AM	[redacted]	5/7/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	5/7/2020 12:21 PM	2586815201	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	3236 GREENBRIAR DR	5/11/2020 2:51 PM	[redacted]	5/11/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	5/11/2020 4:55 PM	1538621030	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	3236 GREENBRIAR DR	5/12/2020 2:15 PM	[redacted]	5/12/2020 2:11 PM	[redacted]	[redacted]	Lucity User	M-SIO	5/12/2020 2:22 PM	1539014019	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	116 STARVIEW DR	5/14/2020 11:15 AM	[redacted]	5/14/2020 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	5/14/2020 2:54 PM	9211827168	[redacted]	Sean Bankos	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	321 ROBINWOOD TER	5/12/2020 11:58 AM	[redacted]	5/15/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	5/15/2020 1:59 PM	4571506147	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	7142 PINE GROVE DR	5/18/2020 9:09 AM	[redacted]	5/18/2020 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	5/18/2020 10:05 AM	1056876244	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	7126 GLENWOOD DR	5/18/2020 10:01 AM	[redacted]	5/18/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	5/18/2020 10:16 AM	8427097292	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	119 BAYBERRY CT	5/18/2020 10:54 AM	[redacted]	5/18/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	5/18/2020 12:07 PM	2710607680	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	122 BAYBERRY CT	5/18/2020 5:35 PM	[redacted]	5/19/2020 9:30 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/19/2020 8:28 AM	3801524150	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	3143 GREENBRIAR DR	5/19/2020 8:44 AM	[redacted]	5/19/2020 8:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	5/19/2020 9:24 AM	5444895812	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	8226 WOODCHUCK CT	5/19/2020 2:05 PM	[redacted]	5/19/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	5/19/2020 5:54 PM	9896402194	[redacted]	Sean Bankos	Discolored Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	209 HYLAND DR	5/22/2020 9:58 AM	[redacted]	5/22/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	5/22/2020 12:17 PM	1992471848	[redacted]	Mike Davison	Water Main Break	Completed
Penn Estates	[redacted]	167 SANDLEWOOD DR	5/22/2020 8:35 PM	[redacted]	5/25/2020 7:31 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/2/2020 7:40 PM	1395580472	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	127 BAYBERRY CT	5/22/2020 8:40 PM	[redacted]	5/25/2020 8:37 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/1/2020 7:19 PM	1410188625	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	164 SUMMERTON CIRCLE DR	5/22/2020 8:30 PM	[redacted]	5/26/2020 7:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/26/2020 5:21 PM	1497769480	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	138 LOCUST DR	5/22/2020 8:40 PM	[redacted]	5/26/2020 8:35 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/26/2020 5:19 PM	5545347101	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	1155 HUNTERS WOODS DR	5/22/2020 8:40 PM	[redacted]	5/26/2020 8:39 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/26/2020 5:22 PM	3221111299	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	1189 WOODLAND DR	5/22/2020 12:10 PM	[redacted]	5/26/2020 8:00 PM	[redacted]	[redacted]	Reginald Jerome	HIBILL	5/26/2020 6:16 PM	9880568335	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	158 SANDLEWOOD DR	5/26/2020 9:28 AM	[redacted]	5/26/2020 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	M-SIO	5/26/2020 5:28 PM	0015140540	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	2330 BURNTWOOD DR	5/26/2020 11:54 AM	[redacted]	5/26/2020 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	6/1/2020 12:39 PM	2474611914	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	451 HYLAND DR	5/22/2020 8:35 PM	[redacted]	5/27/2020 7:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/27/2020 6:05 PM	8597704427	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	322 OVERLOOK DR	5/22/2020 8:40 PM	[redacted]	5/27/2020 8:36 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/27/2020 6:11 PM	9146483126	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	152 HYLAND DR	5/27/2020 6:20 PM	[redacted]	5/27/2020 6:19 PM	[redacted]	[redacted]	Lucity User	M-SIO	5/27/2020 6:23 PM	7247002195	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	4114 SYCAMORE LN	5/28/2020 7:17 AM	[redacted]	5/28/2020 6:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	5/28/2020 9:31 AM	3816933150	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	4114 SYCAMORE LN	5/28/2020 1:51 PM	[redacted]	5/28/2020 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	5/28/2020 2:12 PM	3813416796	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	420 LAKESIDE DR	5/19/2020 12:57 PM	[redacted]	5/31/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	5/31/2020 9:04 PM	7174202806	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	220 MERCEDES CT	5/22/2020 8:30 PM	[redacted]	6/1/2020 7:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/1/2020 7:19 PM	3582982494	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	1199 WOODLAND DR	5/22/2020 8:40 PM	[redacted]	6/1/2020 8:38 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/1/2020 7:18 PM	4192486083	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	3142 GREENBRIAR DR	6/1/2020 12:55 PM	[redacted]	6/1/2020 12:55 PM	[redacted]	[redacted]	Stephanie Muniz	HIBILL	6/2/2020 9:25 AM	6000599100	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	210 OVERLOOK DR	5/29/2020 12:44 PM	[redacted]	6/1/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	5/29/2020 1:35 PM	4135223168	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	2330 BURNTWOOD DR	6/1/2020 10:15 AM	[redacted]	6/1/2020 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	6/1/2020 12:33 PM	2478784236	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1140 BELAIRE DR	6/1/2020 12:50 PM	[redacted]	6/1/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/1/2020 1:26 PM	1078558831	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	104 RIVERBEND TER	6/1/2020 2:46 PM	[redacted]	6/1/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/1/2020 4:48 PM	5495499845	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	2147 LANSDALE DR	6/1/2020 2:51 PM	[redacted]	6/1/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	6/1/2020 3:30 PM	4851448586	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	5107 QUAIL LN	5/22/2020 8:30 PM	[redacted]	6/2/2020 7:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/2/2020 8:16 PM	8350007870	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	181 SUMMERTON CIRCLE DR	5/22/2020 8:35 PM	[redacted]	6/2/2020 7:32 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/2/2020 7:40 PM	1489192414	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	420 LAKESIDE DR	6/2/2020 2:35 PM	[redacted]	6/2/2020 8:00 AM	[redacted]	[redacted]	Patricia Reyes	M-SIO	6/3/2020 9:07 AM	7176323244	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	221 SOMERSET DR	5/22/2020 8:45 PM	[redacted]	6/2/2020 8:41 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/2/2020 7:39 PM	7150633770	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	117 GLADE TER	6/5/2020 5:25 PM	[redacted]	6/5/2020 5:23 PM	[redacted]	[redacted]	Lucity User	M-SIO	6/5/2020 5:46 PM	9651145458	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	104 RIVERBEND TER	6/3/2020 1:34 PM	[redacted]	6/5/2020 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	6/5/2020 5:48 PM	5491113399	[redacted]	Sean Bankos	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	1111 KENSINGTON DR	6/4/2020 12:56 PM	[redacted]	6/5/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	6/5/2020 9:10 AM	9914159616	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	7127 PINE GROVE DR	6/9/2020 5:25 PM	[redacted]	6/9/2020 5:23 PM	[redacted]	[redacted]	Lucity User	M-SIO	6/9/2020 5:40 PM	8370398099	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	3250 GREENBRIAR DR	6/8/2020 8:21 AM	[redacted]	6/9/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	6/8/2020 11:05 AM	5921541421	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	3250 GREENBRIAR DR	6/8/2020 8:21 AM	[redacted]	6/9/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	6/8/2020 11:05 AM	5921541421	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	110 CLOVER LN	6/10/2020 10:40 AM	[redacted]	6/10/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/10/2020 1:56 PM	0950415940	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	110 CLOVER LN	6/15/2020 9:41 AM	[redacted]	6/16/2020 12:00 AM	[redacted]	[redacted]	Patricia Reyes	M-SIO	6/16/2020 9:38 AM	0958421585	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	3116 GREENBRIAR DR	6/15/2020 12:29 PM	[redacted]	6/16/2020 6:00 PM	[redacted]	[redacted]	Aja McReynolds	M-SIO	6/16/2020 2:40 PM	6806882494	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	335 CLICKO LN	6/15/2020 1:59 PM	[redacted]	6/16/2020 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	6/16/2020 2:46 PM	7332351019	[redacted]		High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	196 SANDLEWOOD DR	6/15/2020 3:54 PM	[redacted]	6/16/2020 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	6/16/2020 2:42 PM	9494456122	[redacted]	Sean Bankos	Sewer Service Line Break	Completed
Penn Estates	[redacted]	323 FERNWOOD DR	6/15/2022 3:45 PM	[redacted]	6/16/2020 8:00 PM	[redacted]	[redacted]	Sheila Edwards	HIBILL	6/16/2022 10:35 AM	1674769473	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	4277 WOODACRES DR	6/17/2020 8:33 AM	[redacted]	6/18/2020 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	HIBILL	6/18/2020 11:49 AM	1088414430	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	443 SOMERSET DR	6/17/2020 9:06 AM	[redacted]	6/18/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	HIBILL	6/18/2020 11:53 AM	5334274985	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	5107 QUAIL LN	6/19/2020 12:50 PM	[redacted]	6/19/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	6/19/2020 2:04 PM	8357554515	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	210 OVERLOOK DR	6/11/2020 3:14 PM	[redacted]	6/22/2020 10:00 AM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	6/22/2020 1:04 PM	4132285180	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	1291 KENSINGTON DR	6/22/2020 8:49 AM	[redacted]	6/22/2020 6:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	6/22/2020 4:15 PM	9626079164	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	314 HYLAND DR	6/22/2020 10:21 AM	[redacted]	6/23/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	6/23/2020 7:36 PM	5123583199	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	132 PASQUIN DR	6/23/2020 1:15 PM	[redacted]	6/24/2020 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	6/24/2020 12:42 PM	3617995226	[redacted]	Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	[redacted]	132 PASQUIN DR	6/23/2020 1:15 PM	[redacted]	6/24/2020 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	6/24/2020 12:42 PM	3617995226	[redacted]	Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	[redacted]	132 PASQUIN DR	6/24/2020 11:13 AM	[redacted]	6/24/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/24/2020 12:41 PM	3612355057	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	132 PASQUIN DR	6/24/2020 11:13 AM	[redacted]	6/24/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	6/24/2020 12:41 PM	3612355057	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		304 SPICEBUSH DR	6/25/2020 8:52 AM		6/25/2020 8:00 PM			Reginald Jerome	M-SIO	6/25/2020 10:28 AM	9688711028		Mike Davison	General Investigation	Completed
Penn Estates		6237 WILLOWICKE TER	6/25/2020 11:29 AM		6/25/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	6/25/2020 1:30 PM	5458973672		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		102 RESTON DRIVE	6/25/2020 10:39 AM		6/26/2020 8:00 PM			Sheila Edwards	M-SIO	6/25/2020 1:32 PM	9374088331		Vincent Varuolo	Noise in Sewer	Completed
Penn Estates		4106 TRILLIUM TER	6/26/2020 8:13 AM		6/26/2020 8:00 PM			Isabel Ceballos	M-SIO	6/26/2020 6:44 PM	7174423588		Sean Bankos	Discolored Water	Completed
Penn Estates		1120 SUMMIT TER	6/26/2020 9:47 AM		6/29/2020 8:00 PM			Alisha Greer	M-SIO	6/29/2020 7:51 AM	5397770417		Sean Bankos	Lawn Repair for Water Breaks	Completed
Penn Estates		3423 CRESTWOOD DR	6/29/2020 7:43 AM		6/29/2020 8:00 PM			Kelly Hagan	M-SIO	6/29/2020 8:45 AM	1088112304		Sean Bankos	Water Service Line Break	Completed
Penn Estates		328 FERNWOOD DR	6/30/2020 7:43 AM		6/30/2020 8:00 PM			Shanika Wright	M-SIO	6/30/2020 8:34 AM	5380564740		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		446 HYLAND DR	7/1/2020 11:37 AM		7/1/2020 8:00 PM			Sheila Edwards	M-SIO	7/1/2020 12:11 PM	3977543237		Sean Bankos	Clogged Sewer	Completed
Penn Estates		111 HYLAND DR	7/3/2020 10:20 AM		7/2/2020 7:37 PM			Lucity User	M-SIO	7/8/2020 9:43 AM	0235992975		Sean Bankos	General Investigation	Completed
Penn Estates		519 LAKESIDE DR	7/4/2020 10:45 AM		7/3/2020 12:23 PM			Lucity User	M-SIO	7/6/2020 10:20 AM	1895336671		Sean Bankos	General Investigation	Completed
Penn Estates		3155 GREENBRIAR DR	7/8/2020 7:20 AM		7/7/2020 7:04 PM			Lucity User	M-SIO	7/8/2020 9:43 AM	7645520353		Sean Bankos	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	7/6/2020 4:02 PM		7/7/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/7/2020 6:58 AM	9565043082		Sean Bankos	Water Quality	Completed
Penn Estates		1120 BELAIRE DR	7/8/2020 12:10 PM		7/8/2020 8:00 PM			Carl Crutchfield	HIBILL	7/8/2020 2:18 PM	3518348745		Mike Davison		Completed
Penn Estates		314 HYLAND DR	7/8/2020 3:46 PM		7/9/2020 8:00 PM			Sheila Edwards	M-SIO	7/9/2020 11:40 AM	5122986631		Mike Davison	General Investigation	Completed
Penn Estates		1120 BELAIRE DR	7/10/2020 11:30 AM		7/10/2020 4:00 PM			Alice Benton	M-SIO	7/14/2020 12:42 PM	3511622954			General Investigation	Completed
Penn Estates		3151 GREENBRIAR DR	7/9/2020 11:06 AM		7/10/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/13/2020 8:24 AM	9541647946		Mike Davison	General Investigation	Completed
Penn Estates		8230 WOODCHUCK CT	7/10/2020 11:52 AM		7/13/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	7/13/2020 10:34 AM	9993836123		Mike Davison		Completed
Penn Estates		279 SPICEBUSH DR	7/13/2020 8:37 AM		7/14/2020 8:00 PM			Isabel Ceballos	HIBILL	7/14/2020 9:33 AM	4860502315		Mike Davison		Completed
Penn Estates		3269 GREENBRIAR DR	7/13/2020 3:36 PM		7/14/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/14/2020 7:58 AM	7120035008		Sean Bankos	No Water	Completed
Penn Estates		4231 WOODACRES DR	7/14/2020 1:46 PM		7/15/2020 1:46 PM			Sabrena Cooper	HIBILL	7/15/2020 9:58 AM	5461622644		Sean Bankos		Completed
Penn Estates		277 SOMERSET DR	7/16/2020 12:28 PM		7/16/2020 8:00 PM			Alisha Greer	M-SIO	7/16/2020 1:10 PM	5166743537		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		1208 WOODLAND DR	7/17/2020 9:42 AM		7/17/2020 8:00 PM			Sheila Edwards	M-SIO	7/17/2020 10:09 AM	1203154375		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1229 KENSINGTON DR	7/6/2020 9:35 AM		7/20/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/20/2020 6:56 AM	1835399440		Vincent Varuolo	General Investigation	Completed
Penn Estates		1316 STERLING DR	7/17/2020 8:22 AM		7/20/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	7/20/2020 11:37 AM	1065654539		Mike Davison		Completed
Penn Estates		1308 BURNSIDE TER	7/20/2020 9:50 AM		7/20/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/20/2020 10:12 AM	4305137485		Sean Bankos	No Water	Completed
Penn Estates		1111 KENSINGTON DR	7/20/2020 4:18 PM		7/21/2020 4:18 PM			Janice Williams	HIBILL	7/21/2020 3:00 PM	9912424664		Sean Bankos		Completed
Penn Estates		8217 WOODCHUCK CT	7/21/2020 1:23 PM		7/22/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/22/2020 10:36 AM	6501920183		Sean Bankos	General Investigation	Completed
Penn Estates		1208 WOODLAND DR	7/21/2020 3:41 PM		7/22/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	7/22/2020 2:10 PM	1208151687		Sean Bankos	Water Service Line Break	Completed
Penn Estates		7142 PINE GROVE DR	7/22/2020 10:24 AM		7/22/2020 8:00 PM			Sheila Edwards	M-SIO	7/22/2020 11:37 AM	1054836581		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1208 WOODLAND DR	7/22/2020 2:47 PM		7/23/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/23/2020 9:11 AM	1204626340		Sean Bankos	General Investigation	Completed
Penn Estates		341 CLICKO LN	7/27/2020 5:40 PM		7/27/2020 4:41 PM			Lucity User	M-SIO	7/28/2020 10:04 AM	6130262588		Sean Bankos	General Investigation	Completed
Penn Estates		7116 GLENWOOD DR	7/27/2020 5:40 PM		7/27/2020 5:37 PM			Lucity User	M-SIO	7/28/2020 10:04 AM	8826283712		Sean Bankos	General Investigation	Completed
Penn Estates		7123 GLENWOOD DR	7/28/2020 10:10 AM		7/27/2020 5:42 PM			Lucity User	M-SIO	7/28/2020 10:21 AM	6021380070		Sean Bankos	General Investigation	Completed
Penn Estates		3306 STONEHENGE DR	7/28/2020 10:10 AM		7/27/2020 7:51 PM			Lucity User	M-SIO	7/28/2020 10:21 AM	5820804557		Sean Bankos	General Investigation	Completed
Penn Estates		6130 WALES CT	7/27/2020 3:50 PM		7/28/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/28/2020 10:02 AM	9043340313		Sean Bankos	General Investigation	Completed
Penn Estates		449 DEBORAH DR	7/28/2020 11:26 AM		7/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/28/2020 11:44 AM	7942312138		Sean Bankos	Discolored Water	Completed
Penn Estates		7123 GLENWOOD DR	7/28/2020 1:10 PM		7/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/28/2020 2:00 PM	6023707676		Sean Bankos	Discolored Water	Completed
Penn Estates		472 DEBORAH DR	7/28/2020 2:16 PM		7/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/28/2020 2:30 PM	2907236421		Sean Bankos	Discolored Water	Completed
Penn Estates		6210 BLUE BEECH DR	7/28/2020 2:20 PM		7/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/28/2020 2:42 PM	9207463583		Sean Bankos	Discolored Water	Completed
Penn Estates		353 CLICKO LN	7/29/2020 6:30 PM		7/28/2020 9:58 PM			Lucity User	M-SIO	7/31/2020 4:23 PM	3822040594		Sean Bankos	General Investigation	Completed
Penn Estates		212 GARDEN TER	7/28/2020 7:46 AM		7/29/2020 6:00 PM			Mark Fry	M-SIO	7/29/2020 11:52 AM	7459377482		Sean Bankos	General Investigation	Completed
Penn Estates		312 FERNWOOD DR	7/29/2020 9:22 AM		7/29/2020 6:00 PM			Janice Williams	M-SIO	7/29/2020 11:15 AM	2787044510		Sean Bankos	Discolored Water	Completed
Penn Estates		4220 WOODACRES DR	7/29/2020 12:47 PM		7/29/2020 6:00 PM			Sheila Edwards	M-SIO	7/29/2020 5:17 PM	1847889673		Sean Bankos	General Investigation	Completed
Penn Estates		353 CLICKO LN	7/29/2020 2:51 PM		7/29/2020 6:00 PM			Patricia Hardy	M-SIO	7/29/2020 5:11 PM	3823435458		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1402 MELROSE TERRACE	7/29/2020 3:52 PM		7/29/2020 6:00 PM			Sheila Edwards	M-SIO	7/29/2020 5:16 PM	4423450363		Sean Bankos	General Investigation	Completed
Penn Estates		3208 GREENBRIAR DR	7/29/2020 7:49 AM		7/29/2020 8:00 PM			Stephanie Muniz	M-SIO	7/29/2020 11:17 AM	4951517326		Sean Bankos	Discolored Water	Completed
Penn Estates		415 DEBORAH DR	7/29/2020 2:32 PM		7/29/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/29/2020 5:12 PM	7755902717		Sean Bankos	High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		415 DEBORAH DR	7/30/2020 8:26 AM		7/30/2020 6:00 PM			Stephanie Muniz	M-SIO	7/30/2020 9:55 AM	7758212631		Sean Bankos	No Water	Completed
Penn Estates		1291 KENSINGTON DR	6/26/2020 7:46 AM		7/30/2020 8:00 PM			Glenda Thompson	M-SIO	7/30/2020 1:32 PM	9625358127		Mike Davison	Discolored Water	Completed
Penn Estates		412 DEBORAH DR	7/30/2020 3:48 PM		7/30/2020 8:00 PM			Alisha Greer	M-SIO	7/31/2020 4:25 PM	6832868865		Sean Bankos	Discolored Water	Completed
Penn Estates		499 DEBORAH DR	7/30/2020 3:54 PM		7/30/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/31/2020 4:24 PM	3201036159		Sean Bankos	Discolored Water	Completed
Penn Estates		7137 GLENWOOD DR	7/31/2020 11:53 AM		7/31/2020 6:00 PM			Janice Williams	M-SIO	7/31/2020 4:28 PM	5499224418		Sean Bankos	Discolored Water	Completed
Penn Estates		208 WARREN CT	7/30/2020 9:17 AM		7/31/2020 8:00 PM			Sabrena Cooper	M-SIO	7/31/2020 4:26 PM	1237566073		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		7132 GLENWOOD DR	7/31/2020 7:15 AM		7/31/2020 8:00 PM			Glenda Thompson	M-SIO	7/31/2020 4:29 PM	7314847890		Sean Bankos	Discolored Water	Completed
Penn Estates		114 BREWSTER WAY	7/31/2020 2:49 PM		8/3/2020 6:00 PM			Mark Fry	HIBILL	8/3/2020 8:20 AM	2672071528		Mike Davison		Completed
Penn Estates		348 CLICKO LN	8/3/2020 10:36 AM		8/3/2020 6:00 PM			Janice Williams	M-SIO	8/3/2020 12:25 PM	9321916157		Sean Bankos	No Water	Completed
Penn Estates		337 CLICKO LN	8/3/2020 7:52 AM		8/3/2020 8:00 PM			Isabel Ceballos	M-SIO	8/3/2020 12:37 PM	6230248495		Sean Bankos	No Water	Completed
Penn Estates		208 WARREN CT	8/3/2020 9:19 AM		8/3/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/3/2020 12:37 PM	1237528220		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		165 SUMMERTON CIRCLE DR	8/3/2020 9:45 AM		8/3/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/3/2020 12:35 PM	9681785889		Sean Bankos	No Water	Completed
Penn Estates		425 DEBORAH DR	8/3/2020 11:23 AM		8/3/2020 8:00 PM			Isabel Ceballos	M-SIO	8/3/2020 12:23 PM	1553062129		Sean Bankos	No Water	Completed
Penn Estates		152 SUMMERTON CIRCLE DR	8/3/2020 11:57 AM		8/3/2020 8:00 PM			Reginald Jerome	M-SIO	8/3/2020 12:17 PM	5191362395		Sean Bankos	No Water	Completed
Penn Estates		313 CLICKO LN	8/3/2020 8:14 AM		8/4/2020 8:00 PM			Hayes Tiara	M-SIO	8/4/2020 9:03 AM	0061783741		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		190 SUMMERTON CIRCLE DR	8/3/2020 8:17 AM		8/4/2020 8:00 PM			Sandra Soto	M-SIO	8/4/2020 9:03 AM	7797347050		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		324 CLICKO LN	8/3/2020 8:41 AM		8/4/2020 8:00 PM			Jerry Lazarre	M-SIO	8/4/2020 8:57 AM	7710852877		Sean Bankos	No Water	Completed
Penn Estates		139 PASQUIN DR	8/3/2020 12:24 PM		8/4/2020 8:00 PM			Reginald Jerome	M-SIO	8/4/2020 9:08 AM	7405725137		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		8208 WOODCHUCK CT	8/3/2020 2:51 PM		8/4/2020 8:00 PM			Dominique Greenfield	M-SIO	8/4/2020 9:11 AM	9390062565		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		154 SUMMERTON CIRCLE DR	8/4/2020 7:30 AM		8/4/2020 8:00 PM			Tierra Love	M-SIO	8/4/2020 8:55 AM	4291025246		Mike Davison	Water Main Break	Completed
Penn Estates		160 SUMMERTON CIRCLE DR	8/4/2020 9:02 AM		8/4/2020 8:00 PM			Reginald Jerome	M-SIO	8/4/2020 9:33 AM	9296141570		Sean Bankos	No Water	Completed
Penn Estates		329 CLICKO LN	8/4/2020 2:47 PM		8/5/2020 8:00 PM			Isabel Ceballos	M-SIO	8/5/2020 4:04 PM	9431438747		Sean Bankos	No Water	Completed
Penn Estates		337 CLICKO LN	8/4/2020 3:47 PM		8/5/2020 8:00 PM			Hayes Tiara	M-SIO	8/5/2020 2:23 PM	6234252293			No Water	Completed
Penn Estates		215 GARDEN TER	8/5/2020 8:04 AM		8/5/2020 8:00 PM			Isabel Ceballos	M-SIO	8/5/2020 11:49 AM	8152517330		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		190 SUMMERTON CIRCLE DR	8/5/2020 8:49 AM		8/5/2020 8:00 PM			Zakia Bouldin	M-SIO	8/5/2020 10:11 AM	7797553958		Mike Davison	General Investigation	Completed
Penn Estates		353 CLICKO LN	8/5/2020 8:59 AM		8/5/2020 8:00 PM			Shanika Wright	M-SIO	8/5/2020 11:50 AM	3821387785		Sean Bankos	No Water	Completed
Penn Estates		231 HYLAND DR	8/5/2020 11:15 AM		8/6/2020 11:15 AM			Aja McReynolds	HIBILL	8/11/2020 7:15 AM	8685385794		Sean Bankos		Completed
Penn Estates		361 DELLWOOD CT	8/4/2020 9:35 AM		8/6/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/6/2020 1:00 PM	1462989259		Sean Bankos	General Investigation	Completed
Penn Estates		3155 GREENBRIAR DR	8/4/2020 2:17 PM		8/6/2020 8:00 PM			Alisha Greer	M-SIO	8/6/2020 1:33 PM	7641780757		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		494 DEBORAH DR	8/5/2020 1:07 PM		8/6/2020 8:00 PM			Neal Franklin	M-SIO	8/6/2020 1:10 PM	3108460368		Sean Bankos	Discolored Water	Completed
Penn Estates		3330 STONEHENGE DR	8/6/2020 2:18 PM		8/6/2020 8:00 PM			Shanika Wright	M-SIO	8/6/2020 3:15 PM	8911634579		Sean Bankos	No Water	Completed
Penn Estates		314 OVERLOOK DR	8/6/2020 1:33 PM		8/7/2020 6:00 PM			Patricia Hardy	M-SIO	8/7/2020 12:53 PM	8047140754		Sean Bankos	General Investigation	Completed
Penn Estates		335 CLICKO LN	8/7/2020 10:48 AM		8/7/2020 8:00 PM			Alisha Greer	M-SIO	8/7/2020 12:50 PM	7336587989		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		133 RESTON DR	7/30/2020 9:32 AM		8/10/2020 6:00 PM			Janice Williams	M-SIO	8/10/2020 12:58 PM	8061493150		Sean Bankos	General Investigation	Completed
Penn Estates		476 SOMERSET DR	8/7/2020 9:11 AM		8/10/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	8/11/2020 7:13 AM	1582885758		Sean Bankos		Completed
Penn Estates		215 SPICEBUSH DR	8/10/2020 9:06 AM		8/10/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/10/2020 9:42 AM	0459924246		Sean Bankos	General Investigation	Completed
Penn Estates		314 OVERLOOK DR	8/10/2020 12:30 PM		8/10/2020 8:00 PM			Hayes Tiara	M-SIO	8/10/2020 1:18 PM	8040263668		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		110 GROUSE CT	8/11/2020 9:06 AM		8/11/2020 6:00 PM			Mark Fry	M-SIO	8/11/2020 1:36 PM	0658185677		Mike Davison	No Water	Completed
Penn Estates		6117 BERWOOD TER	8/10/2020 1:19 PM		8/11/2020 8:00 PM			Isabel Ceballos	M-SIO	8/11/2020 1:47 PM	0071928493		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		160 SUMMERTON CIRCLE DR	8/10/2020 2:37 PM		8/11/2020 8:00 PM			Glenda Thompson	HIBILL	8/12/2020 8:19 AM	9298671175		Mike Davison		Completed
Penn Estates		304 CRICKET DR	8/11/2020 11:06 AM		8/11/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	8/12/2020 6:36 AM	1651761156		Mike Davison	No Water	Completed
Penn Estates		1204 KENSINGTON DR	8/13/2020 3:17 PM		8/13/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/13/2020 3:59 PM	5394131951		Sean Bankos	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	8/13/2020 8:33 AM		8/14/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	8/14/2020 1:54 PM	9560302243		Sean Bankos		Completed
Penn Estates		2340 BURNTWOOD DR	8/14/2020 7:12 AM		8/14/2020 8:00 PM			Glenda Thompson	M-SIO	8/14/2020 8:14 AM	0308853728		Sean Bankos	No Water	Completed
Penn Estates		127 BAYBERRY CT	8/14/2020 8:31 AM		8/14/2020 8:00 PM			Glenda Thompson	M-SIO	8/14/2020 9:58 AM	1416380813		Sean Bankos	No Water	Completed
Penn Estates		3220 WOODCHIP LN	8/18/2020 11:41 AM		8/18/2020 6:00 PM			Janice Williams	M-SIO	8/18/2020 12:46 PM	3318675392		Sean Bankos	No Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		432 DEBORAH DR	8/17/2020 8:13 AM		8/18/2020 8:00 PM			Glenda Thompson	HIBILL	8/18/2020 1:06 PM	6349942630		Sean Bankos		Completed
Penn Estates		5111 RED BUD TER	8/18/2020 8:21 AM		8/18/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/18/2020 11:27 AM	1988074607		Sean Bankos	Discolored Water	Completed
Penn Estates		104 CLOVER LN	8/17/2020 9:04 AM		8/19/2020 8:00 PM			Glenda Thompson	M-SIO	8/19/2020 9:24 AM	0753708454		Sean Bankos	No Water	Completed
Penn Estates		3210 WOODCHIP LN	8/20/2020 8:44 AM		8/20/2020 6:00 PM			Stephanie Muniz	M-SIO	8/20/2020 1:08 PM	0018233657		Sean Bankos	Repair/Replace Meter Box	Completed
Penn Estates		348 CLICKO LN	8/19/2020 10:09 AM		8/20/2020 8:00 PM			Glenda Thompson	M-SIO	8/20/2020 1:10 PM	9321265474		Sean Bankos	No Water	Completed
Penn Estates		100 BAYBERRY CT	8/27/2020 1:34 PM		8/27/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	8/28/2020 7:09 AM	2525953907		Mike Davison	General Investigation	Completed
Penn Estates		317 JUNIPER CT	8/31/2020 12:37 PM		8/31/2020 8:00 PM			Sandra Soto	M-SIO	8/31/2020 1:27 PM	3126236235		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1257 BRENTWOOD DR	8/31/2020 2:21 PM		9/1/2020 8:00 PM			Alisha Greer	M-SIO	9/1/2020 12:22 PM	3308544700		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		322 FERNWOOD DR	9/2/2020 10:10 AM		9/3/2020 8:00 PM			Jerry Lazarre	HIBILL	9/3/2020 8:10 AM	1483012895		Mike Davison		Completed
Penn Estates		118 BREWSTER WY	9/3/2020 12:28 PM		9/4/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	9/4/2020 8:32 AM	3773102092		Mike Davison		Completed
Penn Estates		194 SOMERSET DR	9/4/2020 10:12 AM		9/4/2020 8:00 PM			Sandra Soto	M-SIO	9/4/2020 11:06 AM	2668935989		Mike Davison	Water Service Line Break	Completed
Penn Estates		3220 WOODCHIP LN	9/4/2020 3:51 PM		9/8/2020 8:00 PM			Glenda Thompson	M-SIO	9/8/2020 2:43 PM	3313849819		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		286 OVERLOOK DR	9/8/2020 10:36 AM		9/8/2020 8:00 PM			Sabrena Cooper	M-SIO	9/8/2020 2:34 PM	4646630381		Sean Bankos	Water Quality	Completed
Penn Estates		304 SPICEBUSH DR	9/9/2020 9:25 AM		9/9/2020 12:00 AM			Patricia Reyes	M-SIO	9/9/2020 10:31 AM	9683928197		Mike Davison	General Investigation	Completed
Penn Estates		166 SUMMERTON CIRCLE DR	9/9/2020 2:52 PM		9/10/2020 2:52 PM			Tierra Love	HIBILL	9/10/2020 9:41 AM	7496505841		Sean Bankos		Completed
Penn Estates		2317 BURNTWOOD DR	9/11/2020 10:04 AM		9/11/2020 6:00 PM			Sheila Edwards	M-SIO	9/11/2020 10:57 AM	4485321296		Sean Bankos	Discolored Water	Completed
Penn Estates		1158 HUNTERS WOODS DR	9/15/2020 2:47 PM		9/16/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	9/16/2020 11:29 AM	5381810539		Sean Bankos		Completed
Penn Estates		3211 GREENBRIAR DR	9/16/2020 2:19 PM		9/16/2020 8:00 PM			Reginald Jerome	M-SIO	9/16/2020 2:39 PM	9463187784		Sean Bankos	Water Service Line Break	Completed
Penn Estates		6222 BLUE BEECH DR	9/16/2020 7:27 AM		9/17/2020 6:00 PM			Tina Richardson	HIBILL	9/17/2020 10:18 AM	8991299432		Sean Bankos		Completed
Penn Estates		2318 BURNTWOOD DR	9/16/2020 12:50 PM		9/17/2020 6:00 PM			Stephanie Muniz	HIBILL	9/17/2020 9:44 AM	5961297351		Sean Bankos		Completed
Penn Estates		281 SOMERSET DR	9/17/2020 11:14 AM		9/17/2020 6:00 PM			Sheila Edwards	M-SIO	9/17/2020 12:08 PM	2263473201		Sean Bankos	Water Main Break	Completed
Penn Estates		1135 HUNTERS WOODS DR	9/16/2020 12:36 PM		9/17/2020 8:00 PM			Glenda Thompson	HIBILL	9/17/2020 10:00 AM	0826055751		Sean Bankos		Completed
Penn Estates		4211 KENWOOD TER	9/16/2020 12:58 PM		9/17/2020 8:00 PM			Jennifer Akers	HIBILL	9/17/2020 10:46 AM	0080400965		Sean Bankos		Completed
Penn Estates		3281 GREENBRIAR DR	9/16/2020 1:50 PM		9/18/2020 8:00 PM			Lorie Mayeski	M-SIO	9/18/2020 12:26 PM	2428217013		Sean Bankos	Water Quality	Completed
Penn Estates		2105 LANSDALE DR	9/21/2020 9:12 AM		9/21/2020 8:00 PM			Dominique Greenfield	M-SIO	9/21/2020 1:31 PM	8870029667		Sean Bankos	Discolored Water	Completed
Penn Estates		513 LAKESIDE DR	9/21/2020 3:05 PM		9/21/2020 8:00 PM			Alisha Greer	M-SIO	9/21/2020 3:59 PM	0998036275		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		138 CLOVER LN	9/24/2020 2:52 PM		9/25/2020 8:00 PM			Travis Smith	M-SIO	9/25/2020 10:30 AM	8946666993		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1115 KENSINGTON DR	9/25/2020 8:34 AM		9/25/2020 8:00 PM			Ashley Cox	M-SIO	9/25/2020 11:04 AM	2810644628		Mike Davison	Water Main Break	Completed
Penn Estates		312 FERNWOOD DR	9/28/2020 7:16 AM		9/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	9/28/2020 8:50 AM	2785212921		Sean Bankos	Water Quality	Completed
Penn Estates		3143 GREENBRIAR DR	9/28/2020 8:13 AM		9/28/2020 8:00 PM			Glenda Thompson	M-SIO	9/28/2020 11:21 AM	5448176318		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		1311 DELLWOOD CT	9/28/2020 2:59 PM		9/29/2020 12:00 AM			Patricia Reyes	M-SIO	9/29/2020 3:23 PM	2556031231		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		2105 LANSDALE DR	9/30/2020 7:36 AM		9/30/2020 5:27 PM			Alice Benton	M-SIO	9/30/2020 10:46 AM	8876772860		Sean Bankos	Discolored Water	Completed
Penn Estates		133 SUNDEW DR	9/24/2020 3:25 PM		9/30/2020 8:00 PM			Alisha Greer	M-SIO	9/30/2020 10:06 AM	0195326847		Mike Davison	No Water	Completed
Penn Estates		640 LAKESIDE DR	9/25/2020 1:01 PM		9/30/2020 8:00 PM			Reginald Jerome	M-SIO	9/30/2020 3:23 PM	8819304058		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		221 SOMERSET DR	10/1/2020 1:17 PM		10/1/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/2/2020 10:06 AM	7154358717		Mike Davison	No Water	Completed
Penn Estates		418 DEBORAH DR	10/5/2020 1:28 PM		10/5/2020 11:06 AM			Alice Benton	M-SIO	10/5/2020 1:37 PM	0144100507		Vincent Varuolo	No Water	Completed
Penn Estates		3136 GREENBRIAR DR	10/6/2020 3:03 PM		10/7/2020 12:00 AM			Janice Williams	M-SIO	10/7/2020 10:50 AM	0304781675		Vincent Varuolo	Discolored Water	Completed
Penn Estates		216 OVERLOOK DR	10/7/2020 10:56 AM		10/7/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	10/7/2020 1:02 PM	3336898016		Mike Davison	Discolored Water	Completed
Penn Estates		2109 LANSDALE DR	10/8/2020 9:49 AM		10/8/2020 9:02 PM			Alice Benton	M-SIO	10/13/2020 8:27 AM	4771644236		Vincent Varuolo	Discolored Water	Completed
Penn Estates		339 OVERLOOK DR	10/6/2020 9:30 AM		10/9/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	10/9/2020 2:19 PM	6843342386		Mike Davison		Completed
Penn Estates		3211 GREENBRIAR DR	10/9/2020 1:14 PM		10/9/2020 8:00 PM			Shanika Wright	M-SIO	10/9/2020 1:51 PM	9461709502		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		1189 WOODLAND DR	10/9/2020 3:13 PM		10/12/2020 3:13 PM			Janice Williams	HIBILL	10/12/2020 2:15 PM	9880475593		Mike Davison		Completed
Penn Estates		281 SOMERSET DR	9/30/2020 10:51 AM		10/12/2020 6:00 PM			Patricia Hardy	M-SIO	10/1/2020 12:00 AM	2264292679			Water Miscellaneous Complaint	Completed
Penn Estates		312 FERNWOOD DR	10/12/2020 11:41 AM		10/12/2020 6:00 PM			Tina Richardson	M-SIO	10/12/2020 11:50 AM	2784777337		Sean Bankos	Discolored Water	Completed
Penn Estates		1249 BRENTWOOD DR	10/5/2020 9:15 AM		10/12/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/6/2020 12:00 AM	4107942531			General Investigation	Completed
Penn Estates		266 SPICEBUSH DR	10/8/2020 11:38 AM		10/12/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	10/12/2020 10:48 AM	9372805263		Sean Bankos		Completed
Penn Estates		3313 GREENBRIAR DR	10/9/2020 11:32 AM		10/12/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	10/12/2020 10:32 AM	0331158957		Sean Bankos		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	1150 WOODLAND DR	10/12/2020 8:41 AM	[redacted]	10/12/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	10/12/2020 9:55 AM	9856645027	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	3208 GREENBRIAR DR	10/12/2020 12:55 PM	[redacted]	10/12/2020 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	10/12/2020 2:13 PM	4952333213	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	6235 WILLOWICKE TER	10/12/2020 10:59 AM	[redacted]	10/13/2020 8:00 PM	[redacted]	[redacted]	Sandra Soto	HIBILL	10/13/2020 7:17 AM	3355604058	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	1141 WOODLAND DR	10/13/2020 1:14 PM	[redacted]	10/13/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	10/13/2020 2:22 PM	2479759581	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	1118 WOODLAND DR	10/13/2020 1:40 PM	[redacted]	10/13/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	10/13/2020 2:25 PM	1916436637	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	7132 PINE GROVE DR	10/15/2020 12:44 PM	[redacted]	10/15/2020 6:00 PM	[redacted]	[redacted]	Mark Fry	M-SIO	10/15/2020 2:52 PM	0746253975	[redacted]	Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	3220 GREENBRIAR DR	10/15/2020 1:49 PM	[redacted]	10/15/2020 8:00 PM	[redacted]	[redacted]	Sheila Edwards	M-SIO	10/15/2020 2:55 PM	7558991332	[redacted]	Vincent Varuolo	Discolored Water	Completed
Penn Estates	[redacted]	339 FERNWOOD DR	10/16/2020 11:54 AM	[redacted]	10/16/2020 6:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	10/16/2020 12:22 PM	9569446026	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	3258 GREENBRIAR DR	10/16/2020 1:23 PM	[redacted]	10/16/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	10/16/2020 1:32 PM	4124755849	[redacted]	Sean Bankos	Water Quality	Completed
Penn Estates	[redacted]	3307 GREENBRIAR DR	10/19/2020 2:46 PM	[redacted]	10/19/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	10/19/2020 3:20 PM	6138289138	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	174 PASQUIN DR	10/20/2020 11:47 AM	[redacted]	10/21/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	10/21/2020 10:32 AM	5367416508	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	3321 GREENBRIAR DR	10/21/2020 3:01 PM	[redacted]	10/22/2020 8:00 PM	[redacted]	[redacted]	Joshua Burns	M-SIO	10/22/2020 10:16 AM	2538005172	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	483 DEBORAH DR	10/20/2020 3:31 PM	[redacted]	10/26/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	10/26/2020 8:57 AM	4406271314	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	333 SOMERSET DR	10/26/2020 2:25 PM	[redacted]	10/27/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	10/27/2020 6:58 AM	9250051170	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	3175 GREENBRIAR DR	10/27/2020 9:51 AM	[redacted]	10/27/2020 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	10/27/2020 12:41 PM	7665011885	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	333 SOMERSET DR	10/27/2020 1:27 PM	[redacted]	10/28/2020 8:00 PM	[redacted]	[redacted]	Jennifer Akers	M-SIO	10/28/2020 11:21 AM	9252391716	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	314 OVERLOOK DR	10/29/2020 10:05 AM	[redacted]	10/29/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	10/29/2020 10:18 AM	8048382988	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	6223 WILLOWICKE TER	10/30/2020 8:49 AM	[redacted]	10/30/2020 8:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	10/30/2020 8:55 AM	2054232174	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	3434 CRESTWOOD DR	10/30/2020 1:20 PM	[redacted]	10/30/2020 8:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	10/30/2020 2:12 PM	3853992612	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	197 SOMERSET DR	11/2/2020 7:13 AM	[redacted]	11/2/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	11/2/2020 8:45 AM	9854173310	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	197 SOMERSET DR	11/3/2020 8:36 AM	[redacted]	11/3/2020 8:00 PM	[redacted]	[redacted]	Douglas Smith	M-SIO	11/3/2020 9:55 AM	9854079623	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	115 DIANE CT	11/3/2020 12:27 PM	[redacted]	11/5/2020 6:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	11/5/2020 9:47 AM	3244807031	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	304 CLICKO LN	10/30/2020 10:50 AM	[redacted]	11/5/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	11/5/2020 1:37 PM	7012708946	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	261 OVERLOOK DR	11/5/2020 7:22 AM	[redacted]	11/5/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	11/5/2020 11:25 AM	8194989632	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	429 SOMERSET DR	11/5/2020 8:25 AM	[redacted]	11/5/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	11/5/2020 10:30 AM	5927128241	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	198 SANDLEWOOD DR	11/7/2020 1:30 PM	[redacted]	11/7/2020 12:45 PM	[redacted]	[redacted]	Lucity User	M-SIO	11/9/2020 8:44 AM	3493167854	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	5111 RED BUD TER	11/10/2020 10:43 AM	[redacted]	11/10/2020 10:43 AM	[redacted]	[redacted]	Janice Williams	HIBILL	11/11/2020 1:47 PM	1981419318	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	274 SPICEBUSH DR	11/11/2020 9:54 AM	[redacted]	11/11/2020 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	11/11/2020 12:55 PM	6174070619	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	5108 QUAIL LN	11/18/2020 10:42 AM	[redacted]	11/18/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	11/18/2020 11:04 AM	7459524226	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	212 SANDLEWOOD DR	11/19/2020 7:13 AM	[redacted]	11/19/2020 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	11/19/2020 7:25 AM	8985283232	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	4115 ROSEWOOD TER	11/19/2020 11:59 AM	[redacted]	11/20/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	HIBILL	11/20/2020 10:45 AM	4677260330	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	6119 BERWOOD TER	11/19/2020 1:37 PM	[redacted]	11/20/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	11/20/2020 11:20 AM	2171528514	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	2105 LANSDALE DR	11/23/2020 8:31 AM	[redacted]	11/23/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	11/23/2020 1:45 PM	8875744904	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	317 Penn Estates	11/25/2020 11:19 AM	[redacted]	11/25/2020 8:01 AM	[redacted]	[redacted]	Alice Benton	M-SIO	11/25/2020 11:28 AM	3334822069	[redacted]	Vincent Varuolo	Discolored Water	Completed
Penn Estates	[redacted]	111 STARVIEW DR	11/29/2020 10:45 AM	[redacted]	11/29/2020 10:42 AM	[redacted]	[redacted]	Lucity User	M-SIO	11/29/2020 10:48 AM	5146138257	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	101 BAYBERRY CT	12/2/2020 7:06 AM	[redacted]	12/2/2020 8:00 PM	[redacted]	[redacted]	Sabrena Cooper	M-SIO	12/2/2020 1:22 PM	2387790128	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	1183 HUNTERS WOODS DR	11/30/2020 2:36 PM	[redacted]	12/3/2020 7:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	12/3/2020 9:40 AM	6510049323	[redacted]	Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	5150 LAKE DR	12/3/2020 3:12 PM	[redacted]	12/3/2020 8:00 PM	[redacted]	[redacted]	Douglas Smith	M-SIO	12/3/2020 3:35 PM	9445742154	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	297 HYLAND DR	12/7/2020 6:49 AM	[redacted]	12/5/2020 6:44 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/7/2020 8:32 AM	2733185698	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	1122 HUNTERS WOODS DR	12/7/2020 6:54 AM	[redacted]	12/5/2020 6:51 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/7/2020 12:20 PM	1767727692	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	3124 GREENBRIAR DR	12/8/2020 11:44 AM	[redacted]	12/8/2020 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	12/8/2020 12:01 PM	4609991031	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	145 RUNNYMEDE DR	12/14/2020 1:45 PM	[redacted]	12/11/2020 4:41 PM	[redacted]	[redacted]	Lucity User	M-SIO	12/15/2020 11:07 AM	8683789232	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	3258 GREENBRIAR DR	12/14/2020 7:56 AM	[redacted]	12/14/2020 8:00 PM	[redacted]	[redacted]	Mark Fry	M-SIO	12/14/2020 10:10 AM	4123528213	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	1133 WOODLAND DR	12/9/2020 2:48 PM	[redacted]	12/17/2020 8:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	12/17/2020 1:00 PM	1175160444	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	212 SANDLEWOOD DR	12/19/2020 8:15 AM	[redacted]	12/19/2020 8:10 AM	[redacted]	[redacted]	Lucity User	M-SIO	12/23/2020 12:34 PM	8983756776	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	1220 KENSINGTON DR	12/21/2020 10:24 AM	[redacted]	12/21/2020 8:00 PM	[redacted]	[redacted]	Tierra Love	M-SIO	12/21/2020 11:34 AM	1798763058	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	266 SPICEBUSH DR	12/14/2020 12:29 PM	[redacted]	12/22/2020 8:00 PM	[redacted]	[redacted]	Patricia Reyes	HIBILL	12/23/2020 12:34 PM	9378401946	[redacted]	Sean Bankos		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	266 SPICEBUSH DR	12/21/2020 1:47 PM	[redacted]	12/22/2020 8:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	12/22/2020 9:25 AM	9376630350	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	1316 STERLING DR	12/22/2020 11:40 AM	[redacted]	12/22/2020 8:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	12/22/2020 3:27 PM	1068521218	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	1208 WOODLAND DR	12/15/2020 10:03 AM	[redacted]	12/23/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	12/23/2020 2:14 PM	1203180657	[redacted]	Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	[redacted]	3258 GREENBRIAR DR	12/17/2020 9:31 AM	[redacted]	12/23/2020 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	12/23/2020 2:13 PM	4128284692	[redacted]	Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	1282 BRENTWOOD DR	12/29/2020 1:40 PM	[redacted]	12/29/2020 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	12/29/2020 3:53 PM	3592252898	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	164 SUMMERTON CIRCLE DR	12/30/2020 9:50 AM	[redacted]	12/30/2020 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	1/4/2021 1:04 PM	1492982298	[redacted]		Water Quality	Completed
Penn Estates	[redacted]	124 HYLAND DR	1/5/2021 8:16 AM	[redacted]	1/5/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	1/5/2021 1:07 PM	5847920396	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	403 SOMERSET DR	2/8/2021 1:25 PM	[redacted]	1/6/2021 1:19 PM	[redacted]	[redacted]	Lucity User	M-SIO	2/8/2021 1:35 PM	2808397790	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	272 OVERLOOK DR	1/6/2021 9:22 AM	[redacted]	1/7/2021 7:38 PM	[redacted]	[redacted]	Alice Benton	M-SIO	1/7/2021 9:33 AM	9942596529	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	139 SUNDEW DR	1/11/2021 12:57 PM	[redacted]	1/11/2021 10:11 PM	[redacted]	[redacted]	Alice Benton	M-SIO	1/11/2021 1:53 PM	6290203593	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	446 HYLAND DR	1/13/2021 12:57 PM	[redacted]	1/13/2021 8:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	1/13/2021 1:51 PM	3970060294	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	446 HYLAND DR	1/14/2021 9:53 AM	[redacted]	1/14/2021 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	1/14/2021 10:10 AM	3973571812	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	2133 LANSDALE DR	1/7/2021 8:57 AM	[redacted]	1/15/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	HIBILL	1/15/2021 12:00 AM	5268300348	[redacted]			Completed
Penn Estates	[redacted]	161 HYLAND DR	1/19/2021 9:20 AM	[redacted]	1/19/2021 9:16 AM	[redacted]	[redacted]	Lucity User	M-SIO	1/20/2021 6:27 AM	4209454281	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	7120 PINE GROVE DR	1/21/2021 7:43 AM	[redacted]	1/21/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	1/21/2021 8:48 AM	2444040887	[redacted]	Mike Davison	Mineral Amount in Water	Completed
Penn Estates	[redacted]	450 SOMERSET DR	1/21/2021 11:28 AM	[redacted]	1/21/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	1/21/2021 1:12 PM	0790971663	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	4277 WOODACRES DR	1/25/2021 7:56 AM	[redacted]	1/25/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	1/25/2021 10:51 AM	1082518528	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	5115 RED BUD TER	1/26/2021 2:46 PM	[redacted]	1/27/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	1/27/2021 9:18 AM	1093507519	[redacted]	Sean Bankos	Clogged Sewer	Completed
Penn Estates	[redacted]	314 OVERLOOK DR	2/1/2021 8:33 AM	[redacted]	2/2/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	2/4/2021 8:17 AM	8045828341	[redacted]	Mike Davison	Sewer Service Line Break	Completed
Penn Estates	[redacted]	490 LAKESIDE DR	2/2/2021 11:10 AM	[redacted]	2/3/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	HIBILL	2/3/2021 10:10 AM	0958018104	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	119 RIVERBEND TER	2/2/2021 2:26 PM	[redacted]	2/3/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	HIBILL	2/3/2021 2:03 PM	5773020301	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	1235 BRENTWOOD DR	2/4/2021 3:04 PM	[redacted]	2/5/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	2/5/2021 12:04 PM	4795671783	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	5115 RED BUD TER	2/5/2021 3:17 PM	[redacted]	2/9/2021 8:00 PM	[redacted]	[redacted]	Sabrena Cooper	M-SIO	2/9/2021 1:36 PM	1095404332	[redacted]	Sean Bankos	Clogged Sewer	Completed
Penn Estates	[redacted]	114 BREWSTER WAY	2/10/2021 12:36 PM	[redacted]	2/10/2021 8:00 PM	[redacted]	[redacted]	Quita Body	HIBILL	2/10/2021 1:07 PM	2673492431	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	109 SUNDEW DR	2/10/2021 3:13 PM	[redacted]	2/11/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	HIBILL	2/11/2021 10:10 AM	7572064381	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	7178 GLENWOOD DR	2/12/2021 9:03 AM	[redacted]	2/15/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	HIBILL	2/15/2021 10:21 AM	9304215628	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	6237 WILLOWICKE TER	2/12/2021 3:58 PM	[redacted]	2/15/2021 8:00 PM	[redacted]	[redacted]	Jerry Lazarre	HIBILL	2/15/2021 9:38 AM	5459002569	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	175 SUMMERTON CIRCLE DR	2/11/2021 2:37 PM	[redacted]	2/17/2021 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	2/17/2021 11:47 AM	9600665831	[redacted]	Vincent Varuolo	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	1167 KENSINGTON DR	2/15/2021 1:55 PM	[redacted]	2/17/2021 8:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	2/17/2021 11:30 AM	1703567397	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	7178 GLENWOOD DR	2/16/2021 3:29 PM	[redacted]	2/17/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	2/16/2021 12:00 AM	9300707472	[redacted]		Water Quality	Completed
Penn Estates	[redacted]	337 HYLAND DR	2/21/2021 2:25 AM	[redacted]	2/21/2021 4:58 PM	[redacted]	[redacted]	Lucity User	M-SIO	2/22/2021 8:22 AM	9847201158	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	1149 HUNTERS WOODS DR	2/19/2021 2:45 PM	[redacted]	2/22/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	HIBILL	2/22/2021 8:46 AM	7329975313	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	1182 HUNTERS WOODS DR	2/23/2021 1:16 PM	[redacted]	2/23/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	2/23/2021 1:43 PM	8898975945	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	3424 CRESTWOOD DR	2/24/2021 7:23 AM	[redacted]	2/24/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	2/24/2021 10:10 AM	7459439147	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	317 Penn Estates	2/24/2021 1:31 PM	[redacted]	2/24/2021 8:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	2/24/2021 2:06 PM	3339463955	[redacted]	Sean Bankos	Odor in Sewer	Completed
Penn Estates	[redacted]	3221 WOODCHIP LN	2/25/2021 10:10 AM	[redacted]	2/25/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	2/25/2021 12:33 PM	6410030553	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	329 FERNWOOD DR	3/1/2021 11:03 AM	[redacted]	3/1/2021 5:00 PM	[redacted]	[redacted]	Ferrellyn Trovinger	M-SIO	3/1/2021 12:00 PM	3877647547	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	3124 GREENBRIAR DR	3/1/2021 10:17 AM	[redacted]	3/1/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	3/1/2021 11:17 AM	4608286625	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	4231 WOODACRES DR	3/2/2021 1:44 PM	[redacted]	3/3/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	HIBILL	3/3/2021 12:39 PM	5461898255	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	1133 WOODLAND DR	3/8/2021 11:30 AM	[redacted]	3/8/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	3/8/2021 1:37 PM	1174432781	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	329 FERNWOOD DR	3/10/2021 7:25 AM	[redacted]	3/10/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	3/10/2021 9:11 AM	3874949842	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	2105 LANSDALE DR	3/12/2021 12:20 PM	[redacted]	3/12/2021 6:00 PM	[redacted]	[redacted]	Mark Fry	M-SIO	3/12/2021 12:56 PM	8877463081	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	140 LOCUST DR	3/12/2021 2:36 PM	[redacted]	3/17/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	3/17/2021 9:41 AM	8645401444	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	329 FERNWOOD DR	3/18/2021 1:47 PM	[redacted]	3/18/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	3/18/2021 2:20 PM	3870373440	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	161 HYLAND DR	3/19/2021 10:25 PM	[redacted]	3/19/2021 6:30 PM	[redacted]	[redacted]	Lucity User	M-SIO	3/22/2021 9:41 AM	4208991295	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	3116 GREENBRIAR DR	3/19/2021 11:36 AM	[redacted]	3/22/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	3/22/2021 8:06 AM	6809358949	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	304 SPICEBUSH DR	3/23/2021 12:29 PM	[redacted]	3/23/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	3/23/2021 12:40 PM	9684408862	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	180 HYLAND DR	3/24/2021 10:10 AM	[redacted]	3/26/2021 10:07 AM	[redacted]	[redacted]	Lucity User	M-SIO	3/26/2021 11:20 AM	0626309854	[redacted]	Vincent Varuolo	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	206 SUMMERTON CIR	3/26/2021 10:52 AM	[redacted]	3/29/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	HIBILL	3/29/2021 10:57 AM	8891572035	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	2024 CANDLEWOOD DR	3/29/2021 1:51 PM	[redacted]	3/30/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	3/30/2021 3:09 PM	6767236278	[redacted]	Vincent Varuolo	Discolored Water	Completed
Penn Estates	[redacted]	206 SPICE BUSH DR	3/29/2021 10:20 AM	[redacted]	3/31/2021 8:00 PM	[redacted]	[redacted]	Aja McReynolds	M-SIO	3/31/2021 8:21 AM	3028314332	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	7178 GLENWOOD DR	3/30/2021 11:01 AM	[redacted]	3/31/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	3/31/2021 10:21 AM	9302808179	[redacted]	Sean Bankos	Discolored Water	Completed
Penn Estates	[redacted]	221 MERCEDES CT	4/8/2021 8:34 AM	[redacted]	4/9/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	4/9/2021 8:16 AM	6483118344	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	122 GLADE TER	4/12/2021 1:54 PM	[redacted]	4/12/2021 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	4/12/2021 2:21 PM	4451870966	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	3114 FAIRFAX TER	3/15/2021 11:02 AM	[redacted]	4/14/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	4/14/2021 9:15 AM	3940415233	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	1138 SUMMIT TER	4/15/2021 10:55 AM	[redacted]	4/15/2021 4:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	4/15/2021 11:22 AM	5775389454	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	3221 WOODCHIP LN	4/19/2021 8:05 AM	[redacted]	4/18/2021 6:00 PM	[redacted]	[redacted]	Lucity User	M-SIO	4/19/2021 8:11 AM	6417907176	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	7143 PINE GROVE DR	4/19/2021 7:43 AM	[redacted]	4/19/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	4/19/2021 9:02 AM	8967672053	[redacted]	Sean Bankos	Mineral Amount in Water	Completed
Penn Estates	[redacted]	3221 WOODCHIP LN	4/19/2021 8:16 AM	[redacted]	4/19/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	4/19/2021 8:21 AM	6413786054	[redacted]	Mike Davison	Clogged Sewer	Completed
Penn Estates	[redacted]	1316 DELLWOOD CT	4/20/2021 11:01 AM	[redacted]	4/20/2021 8:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	4/20/2021 11:13 AM	5161605435	[redacted]	Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	5117 RED BUD TER	4/20/2021 3:05 PM	[redacted]	4/21/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	4/21/2021 8:36 AM	0190523081	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	1296 BRENTWOOD DR	4/26/2021 11:51 AM	[redacted]	4/28/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	4/28/2021 9:10 AM	3891227417	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	4114 SYCAMORE LN	5/5/2021 10:15 AM	[redacted]	5/5/2021 10:11 AM	[redacted]	[redacted]	Lucity User	M-SIO	5/5/2021 10:18 AM	3814565719	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	3211 GREENBRIAR DR	5/5/2021 1:38 PM	[redacted]	5/6/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	HIBILL	5/6/2021 1:35 PM	9468980013	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	6239 BLUE BEECH DR	5/5/2021 10:00 AM	[redacted]	5/6/2021 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	HIBILL	5/6/2021 1:06 PM	8290537699	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	1266 BRENTWOOD DR	5/7/2021 1:59 PM	[redacted]	5/7/2021 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	5/7/2021 2:55 PM	4094348343	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	216 SANDLEWOOD DR	5/7/2021 1:11 PM	[redacted]	5/10/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	HIBILL	5/10/2021 9:15 AM	7885652501	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	109 NOBLE LN	5/10/2021 8:42 AM	[redacted]	5/10/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	5/10/2021 11:18 AM	3793458732	[redacted]	Mike Davison	Water Main Break	Completed
Penn Estates	[redacted]	1265 BRENTWOOD DR	5/18/2021 3:50 PM	[redacted]	5/19/2021 8:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	5/19/2021 8:04 AM	8602976451	[redacted]	Sean Bankos	Water Main Break	Completed
Penn Estates	[redacted]	3132 GREENBRIAR DR	5/18/2021 12:02 PM	[redacted]	5/24/2021 8:00 PM	[redacted]	[redacted]	Tamra Smith	M-SIO	5/24/2021 8:29 AM	4301907134	[redacted]		Odor in Sewer	Completed
Penn Estates	[redacted]	363 HYLAND DR	6/1/2021 7:39 AM	[redacted]	6/1/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	6/1/2021 9:58 AM	5561470386	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	3117 FAIRFAX TER	6/7/2021 3:14 PM	[redacted]	6/7/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	6/8/2021 8:13 AM	0692922917	[redacted]	Sean Bankos	Water Quality	Completed
Penn Estates	[redacted]	1265 BRENTWOOD DR	5/28/2021 8:48 AM	[redacted]	6/8/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	6/8/2021 8:18 AM	8607657967	[redacted]	Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	[redacted]	5121 SUNBURY DR	6/9/2021 9:14 AM	[redacted]	6/9/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	6/9/2021 10:44 AM	6731781409	[redacted]	Mike Davison	Water Main Break	Completed
Penn Estates	[redacted]	5121 SUNBURY DR	6/9/2021 9:14 AM	[redacted]	6/9/2021 12:00 AM	[redacted]	[redacted]	Tierra Love	M-SIO	6/9/2021 10:44 AM	6731781409	[redacted]	Mike Davison	Water Main Break	Completed
Penn Estates	[redacted]	105 BAYBERRY CT	6/10/2021 10:33 AM	[redacted]	6/10/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	6/10/2021 11:48 AM	6125044982	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	304 SPICEBUSH DR	6/15/2021 12:12 PM	[redacted]	6/16/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	6/16/2021 8:53 AM	9688601462	[redacted]	Sean Bankos	Lift Station Problems	Completed
Penn Estates	[redacted]	2105 SUNSET TER	6/15/2021 3:37 PM	[redacted]	6/16/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	6/16/2021 8:51 AM	1198954112	[redacted]	Sean Bankos	Water Main Break	Completed
Penn Estates	[redacted]	2057 CANDLEWOOD DR	6/21/2021 9:35 AM	[redacted]	6/21/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	6/21/2021 10:08 AM	4349877567	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	195 HYLAND DR	6/22/2021 11:17 AM	[redacted]	6/22/2021 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	6/22/2021 12:57 PM	1304153570	[redacted]	Sean Bankos	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	3283 STONEHENGE DR	7/2/2021 11:46 AM	[redacted]	7/2/2021 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	HIBILL	7/2/2021 12:26 PM	5452698579	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	4205 WOODACRES DR	7/6/2021 1:12 PM	[redacted]	7/6/2021 7:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	7/6/2021 2:41 PM	3896769382	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	304 SPICEBUSH DR	7/1/2021 3:30 PM	[redacted]	7/6/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	7/6/2021 5:32 AM	9688715766	[redacted]	Mike Davison	Lift Station Problems	Completed
Penn Estates	[redacted]	2338 BURNTWOOD DR	7/7/2021 8:23 AM	[redacted]	7/8/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	HIBILL	7/8/2021 1:08 PM	2870169516	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	3204 GREENBRIAR DR	7/7/2021 9:44 AM	[redacted]	7/8/2021 8:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	7/8/2021 12:53 PM	9064360090	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	1111 BELAIRE DR	7/9/2021 7:55 AM	[redacted]	7/9/2021 7:49 AM	[redacted]	[redacted]	Lucity User	M-SIO	7/12/2021 3:35 PM	9320049647	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	3436 CRESTWOOD DR	7/9/2021 8:00 AM	[redacted]	7/9/2021 7:56 AM	[redacted]	[redacted]	Lucity User	M-SIO	7/12/2021 5:45 AM	6953935836	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	4202 Kenwood Ter	7/6/2021 12:10 PM	[redacted]	7/9/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	7/9/2021 10:20 AM	9030877696	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	1265 BRENTWOOD DR	7/7/2021 8:42 AM	[redacted]	7/9/2021 8:00 PM	[redacted]	[redacted]	Isabel Ceballos	M-SIO	7/9/2021 10:17 AM	8601598607	[redacted]	Sean Bankos	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	4202 Kenwood Ter	7/8/2021 2:29 PM	[redacted]	7/9/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	7/9/2021 10:19 AM	9035167827	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	268 SOMERSET DR	7/9/2021 4:02 PM	[redacted]	7/9/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	7/10/2021 5:24 AM	1733265105	[redacted]	Mike Davison	Taste or Odor in the Water	Completed
Penn Estates	[redacted]	1120 SUMMIT TER	7/9/2021 10:26 AM	[redacted]	7/12/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	7/12/2021 9:40 AM	5391930364	[redacted]	Mike Davison	Sewer Main Break	Completed
Penn Estates	[redacted]	1120 SUMMIT TER	7/12/2021 8:17 AM	[redacted]	7/12/2021 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	7/12/2021 9:36 AM	5395466143	[redacted]	Mike Davison	Clogged Sewer	Completed
Penn Estates	[redacted]	3258 STONEHENGE DR	7/12/2021 9:35 AM	[redacted]	7/12/2021 8:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	7/12/2021 2:27 PM	2903051613	[redacted]	Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	[redacted]	142 SUMMERTON CIRCLE DR	7/12/2021 3:19 PM	[redacted]	7/12/2021 8:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	7/12/2021 4:10 PM	7098618113	[redacted]	Sean Bankos	No Water	Completed
Penn Estates	[redacted]	3221 WOODCHIP LN	7/13/2021 9:01 AM	[redacted]	7/13/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	7/13/2021 9:20 AM	6416915503	[redacted]	Mike Davison	Water Main Break	Completed
Penn Estates	[redacted]	563 LAKESIDE DR	7/14/2021 10:23 AM	[redacted]	7/14/2021 4:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	7/14/2021 12:37 PM	0586081326	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	141 CLOVER LN	7/16/2021 3:00 PM	[redacted]	7/16/2021 8:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	7/16/2021 3:40 PM	6151511358	[redacted]	Sean Bankos	Discolored Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	401 HYLAND DR	7/16/2021 9:11 AM	[redacted]	7/19/2021 8:00 PM	[redacted]	[redacted]	Alisa Mooney	M-SIO	7/19/2021 10:14 AM	9188405020	[redacted]	Sean Bankos	Water Quality	Completed
Penn Estates		7115 PINE GROVE DR	7/16/2021 3:01 PM		7/19/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	7/19/2021 7:04 AM	4771969904		Mike Davison		Completed
Penn Estates		122 CLOVER LN	7/19/2021 11:22 AM		7/19/2021 8:00 PM			Quita Body	M-SIO	7/19/2021 12:51 PM	1460023290		Sean Bankos	General Investigation	Completed
Penn Estates		348 CLICKO LN	7/19/2021 8:16 AM		7/20/2021 8:00 PM			Kaitlynn Gilbert	M-SIO	7/20/2021 1:12 PM	9325262589		Sean Bankos	General Investigation	Completed
Penn Estates		3285 GREENBRIAR DR	7/21/2021 2:09 PM		7/22/2021 8:00 PM			Patricia Hardy	HIBILL	7/22/2021 10:40 AM	5521428831		Sean Bankos		Completed
Penn Estates		339 FERNWOOD DR	7/27/2021 11:10 AM		7/27/2021 8:00 PM			Jerry Lazarre	M-SIO	7/27/2021 12:47 PM	9567760117		Sean Bankos	Odor in Sewer	Completed
Penn Estates		245 HYLAND DR	8/4/2021 11:03 AM		8/5/2021 8:00 PM			Alisha Greer	M-SIO	8/5/2021 8:50 AM	9386489914		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		142 SUMMERTON CIRCLE DR	8/10/2021 9:15 AM		8/10/2021 9:12 AM			Lucity User	M-SIO	8/10/2021 9:17 AM	7094650068		Vincent Varuolo	General Investigation	Completed
Penn Estates		508 Lakeside dr	8/9/2021 1:39 PM		8/10/2021 8:00 PM			Patricia Hardy	M-SIO	8/10/2021 12:36 PM	9840887162		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		3412 CRESTWOOD DR	8/11/2021 10:40 AM		8/12/2021 8:00 PM			Aja McReynolds	M-SIO	8/12/2021 8:21 AM	1253187454		Sean Bankos	Odor in Sewer	Completed
Penn Estates		1119 HUNTERS WOODS DR	8/13/2021 10:28 AM		8/13/2021 8:00 PM			Glenda Thompson	M-SIO	8/13/2021 10:44 AM	1236603264		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		1286 KENSINGTON DR	8/16/2021 11:10 AM		8/16/2021 11:02 AM			Lucity User	M-SIO	8/16/2021 11:12 AM	0255495350		Vincent Varuolo	General Investigation	Completed
Penn Estates		139 SUNDEW DR	8/13/2021 3:43 PM		8/16/2021 8:00 PM			Kaitlynn Gilbert	HIBILL	8/16/2021 9:29 AM	6296524813		Mike Davison		Completed
Penn Estates		142 SUMMERTON CIRCLE DR	8/16/2021 3:17 PM		8/17/2021 8:00 PM			Courtney Sherrod	M-SIO	8/17/2021 7:49 AM	7095270066		Vincent Varuolo	No Water	Completed
Penn Estates		1286 KENSINGTON DR	8/17/2021 9:36 AM		8/17/2021 11:30 PM			Lucity User	M-SIO	8/17/2021 10:29 AM	0256708002		Vincent Varuolo	General Investigation	Completed
Penn Estates		3281 GREENBRIAR DR	8/17/2021 11:38 AM		8/18/2021 8:00 PM			Reginald Jerome	M-SIO	8/18/2021 11:46 AM	2426086318		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		457 HYLAND DR	8/19/2021 3:22 PM		8/20/2021 8:00 PM			Glenda Thompson	M-SIO	8/20/2021 4:04 PM	4897775860		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		118 HYLAND DR	8/20/2021 10:43 AM		8/20/2021 8:00 PM			Shanika Wright	M-SIO	8/20/2021 4:04 PM	3942037688		Sean Bankos	Discolored Water	Completed
Penn Estates		4212 KENWOOD TER	8/23/2021 7:06 AM		8/23/2021 12:00 AM			Sandra Soto	M-SIO	8/23/2021 4:06 PM	5339721675		Sean Bankos	Discolored Water	Completed
Penn Estates		336 CLICKO LN	8/23/2021 8:40 AM		8/23/2021 8:00 PM			Steven Crowder	M-SIO	8/23/2021 2:41 PM	3020775411		Sean Bankos	Water Service Line Break	Completed
Penn Estates		7107 GLENWOOD DR	8/24/2021 8:04 AM		8/24/2021 8:00 PM			Isabel Ceballos	M-SIO	8/24/2021 9:48 AM	8713645898		Sean Bankos	Water Service Line Break	Completed
Penn Estates		317 JUNIPER CT	8/25/2021 2:09 PM		8/25/2021 8:00 PM			Joshua Burns	M-SIO	8/25/2021 2:58 PM	3125790775		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		640 LAKESIDE DR	8/30/2021 7:33 AM		8/30/2021 8:00 PM			Zakia Bouldin	M-SIO	8/30/2021 10:34 AM	8818537681		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1147 BELAIRE DR	8/25/2021 8:32 AM		9/1/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	9/1/2021 10:03 AM	5569771223		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3420 CRESTWOOD DR	9/1/2021 11:55 AM		9/1/2021 8:00 PM			Courtney Sherrod	M-SIO	9/1/2021 12:43 PM	6351260607		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		223 SPICEBUSH DR	9/2/2021 8:25 AM		9/2/2021 12:00 AM			Tierra Love	M-SIO	9/3/2021 4:55 AM	5158614567		Mike Davison	Water Service Line Break	Completed
Penn Estates		317 JUNIPER CT	9/1/2021 12:17 PM		9/2/2021 8:00 PM			Hayes Tiara	M-SIO	9/2/2021 7:50 PM	3129971439		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		3436 CRESTWOOD DR	9/2/2021 9:18 AM		9/2/2021 8:00 PM			Reginald Jerome	M-SIO	9/3/2021 5:00 AM	6959950549		Mike Davison	Water Main Break	Completed
Penn Estates		239 SPICEBUSH DR	9/2/2021 2:27 PM		9/3/2021 12:00 AM			Aries Ward	HIBILL	9/3/2021 1:56 PM	3844230976		Mike Davison		Completed
Penn Estates		141 CLOVER LN	9/3/2021 12:49 PM		9/3/2021 12:49 PM			Douglas Smith	HIBILL	9/3/2021 1:27 PM	6151983072		Mike Davison		Completed
Penn Estates		3436 CRESTWOOD DR	9/7/2021 8:42 AM		9/8/2021 8:00 PM			Sabrena Cooper	M-SIO	9/8/2021 9:48 AM	6956338656		Mike Davison	Water Service Line Break	Completed
Penn Estates		4265 WOODACRES DR	9/7/2021 12:42 PM		9/8/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	9/8/2021 9:49 AM	4773774654		Sean Bankos	General Investigation	Completed
Penn Estates		2105 LANSDALE DR	9/9/2021 8:50 AM		9/9/2021 8:50 AM			Janice Williams	HIBILL	9/9/2021 10:07 AM	8874872823		Sean Bankos		Completed
Penn Estates		182 SOMERSET DR	9/9/2021 9:30 AM		9/9/2021 9:26 AM			Lucity User	M-SIO	9/9/2021 10:08 AM	6584087413		Vincent Varuolo	General Investigation	Completed
Penn Estates		3213 WOODCHIP LN	9/8/2021 11:07 AM		9/9/2021 8:00 PM			Kimberly White	HIBILL	9/9/2021 7:36 AM	9719396117		Mike Davison		Completed
Penn Estates		182 SOMERSET DR	9/10/2021 11:14 AM		9/13/2021 8:00 PM			Sheila Edwards	M-SIO	9/13/2021 10:07 AM	6584691448		Sean Bankos	Water Service Line Break	Completed
Penn Estates		508 Lakeside dr	9/13/2021 10:27 AM		9/13/2021 8:00 PM			Hayes Tiara	M-SIO	9/13/2021 10:43 AM	9841577605		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		182 SOMERSET DR	9/15/2021 10:25 AM		9/15/2021 8:00 PM			Roslyn Lide-Miller	M-SIO	9/15/2021 12:37 PM	6586403759		Sean Bankos	Water Service Line Break	Completed
Penn Estates		5318 DELIA TER	9/15/2021 2:56 PM		9/16/2021 8:00 PM			Hayes Tiara	HIBILL	9/16/2021 11:35 AM	9691235388		Sean Bankos		Completed
Penn Estates		162 SANDLEWOOD DR	9/17/2021 8:49 AM		9/17/2021 12:00 AM			Tierra Love	M-SIO	9/17/2021 10:09 AM	2902547793		Sean Bankos	Discolored Water	Completed
Penn Estates		1208 HARMONY DR	9/16/2021 10:09 AM		9/20/2021 8:00 PM			Alisha Greer	HIBILL	9/20/2021 8:15 AM	3132634559		Sean Bankos		Completed
Penn Estates		249 OVERLOOK DR	9/17/2021 2:53 PM		9/20/2021 8:00 PM			Tamra Smith	M-SIO	9/20/2021 12:34 PM	4598367766		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		316 ASH TER	9/23/2021 10:35 AM		9/23/2021 12:00 AM			Patricia Reyes	M-SIO	9/23/2021 11:22 AM	7537811170		Sean Bankos	No Water	Completed
Penn Estates		239 SPICEBUSH DR	9/23/2021 10:29 AM		9/23/2021 8:00 PM			Lorie Mayeski	M-SIO	9/23/2021 11:23 AM	3849354995		Sean Bankos	No Water	Completed
Penn Estates		275 E SANDLEWOOD DR	9/30/2021 1:44 PM		9/30/2021 8:00 PM			Patricia Hardy	M-SIO	9/30/2021 3:13 PM	9765959272		Sean Bankos	Water Quality	Completed
Penn Estates		275 E SANDLEWOOD DR	9/30/2021 1:44 PM		9/30/2021 8:00 PM			Patricia Hardy	M-SIO	9/30/2021 3:13 PM	9765959272		Sean Bankos	Water Quality	Completed
Penn Estates		120 GLADE TER	10/6/2021 9:05 AM		10/6/2021 8:00 PM			Tina Richardson	M-SIO	10/6/2021 1:23 PM	7354691960		Sean Bankos	Water Service Line Break	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1128 SUMMIT TER	10/7/2021 8:00 AM		10/7/2021 12:00 AM			Tierra Love	M-SIO	10/7/2021 12:51 PM	7796383235		Mike Davison	Water Service Line Break	Completed
Penn Estates		114 HYLAND DR	10/6/2021 8:31 AM		10/7/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	10/7/2021 12:54 PM	4057080135		Sean Bankos		Completed
Penn Estates		1128 SUMMIT TER	10/7/2021 12:25 PM		10/7/2021 8:00 PM			Sheila Edwards	M-SIO	10/7/2021 12:48 PM	7790449098		Sean Bankos	General Investigation	Completed
Penn Estates		5317 DELIA TER	10/11/2021 7:16 AM		10/11/2021 8:00 PM			Isabel Ceballos	M-SIO	10/11/2021 11:22 AM	1800006834		Vincent Varuolo	Discolored Water	Completed
Penn Estates		1299 BRENTWOOD DR	10/11/2021 1:44 PM		10/12/2021 12:00 AM			Sabrena Cooper	M-SIO	10/12/2021 10:06 AM	6749617117		Sean Bankos	General Investigation	Completed
Penn Estates		174 PASQUIN DR	10/12/2021 9:36 AM		10/13/2021 12:00 AM			Tierra Love	HIBILL	10/13/2021 9:52 AM	5365548387		Sean Bankos		Completed
Penn Estates		1229 KENSINGTON DR	10/13/2021 3:27 PM		10/13/2021 12:00 AM			Steven Crowder	M-SIO	10/13/2021 4:04 PM	1837772137		Vincent Varuolo	General Investigation	Completed
Penn Estates		8225 WOODCHUCK CT	10/12/2021 2:39 PM		10/13/2021 8:00 PM			Reginald Jerome	M-SIO	10/13/2021 12:11 PM	3205245703		Vincent Varuolo	Water Quality	Completed
Penn Estates		7178 GLENWOOD DR	10/13/2021 11:40 AM		10/14/2021 8:00 PM			Tierra Love	M-SIO	10/14/2021 8:48 AM	9302622006		Vincent Varuolo	General Investigation	Completed
Penn Estates		7178 GLENWOOD DR	10/18/2021 11:14 AM		10/18/2021 8:00 PM			Hayes Tiara	M-SIO	10/18/2021 11:31 AM	9306857782		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		102 BAYBERRY CT	10/21/2021 2:39 PM		10/21/2021 6:00 PM			Patricia Reyes	M-SIO		8625285000			No Water	Completed
Penn Estates		PENN ESTATES POA PUMP HOUSE 1	10/20/2021 12:10 PM		10/21/2021 8:00 PM			Patricia Hardy	M-SIO	10/21/2021 6:06 AM	0577277898		Mike Davison	Water Service Line Break	Completed
Penn Estates		PENN ESTATES POA PUMP HOUSE 2	10/20/2021 12:11 PM		10/21/2021 8:00 PM			Patricia Hardy	M-SIO	10/21/2021 6:22 AM	2574035817		Mike Davison	Water Service Line Break	Completed
Penn Estates		1571 HIGHLAND LAKE BEACH HOUSE	10/20/2021 12:13 PM		10/21/2021 8:00 PM			Patricia Hardy	M-SIO	10/21/2021 6:05 AM	4409446201		Mike Davison	Water Service Line Break	Completed
Penn Estates		1299 BRENTWOOD DR	10/20/2021 2:58 PM		10/21/2021 8:00 PM			Patricia Reyes	M-SIO	10/21/2021 11:48 AM	6744699186		Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		3261 STONEHENGE DR	10/25/2021 10:41 AM		10/25/2021 8:00 PM			Isabel Ceballos	M-SIO	10/28/2021 9:54 AM	9204889422		Mike Davison	Water Service Line Break	Completed
Penn Estates		424 SOMERSET DR	10/4/2021 7:25 AM		10/28/2021 12:00 AM			Kimberly White	M-SIO	11/2/2021 4:56 AM	0301380436		Sean Bankos	Water Service Line Break	Completed
Penn Estates		317 FERNWOOD DR	11/1/2021 8:56 AM		11/1/2021 4:00 PM			Alice Benton	M-SIO	11/1/2021 10:27 AM	0378531603		Sean Bankos	General Investigation	Completed
Penn Estates		249 OVERLOOK DR	11/3/2021 1:06 PM		11/4/2021 8:00 PM			Patricia Reyes	M-SIO		4592553379			Water Miscellaneous Complaint	Completed
Penn Estates		3434 CRESTWOOD DR	11/3/2021 4:12 PM		11/5/2021 8:00 PM			Quita Body	M-SIO	11/5/2021 11:02 AM	3858706957		Sean Bankos	General Investigation	Completed
Penn Estates		1242 KENSINGTON DR	11/6/2021 12:10 PM		11/6/2021 11:59 AM			Lucity User	M-SIO	11/8/2021 9:34 AM	9340593445		Vincent Varuolo	General Investigation	Completed
Penn Estates		5205 NATUREVIEW RD	11/7/2021 9:45 AM		11/7/2021 9:41 AM			Lucity User	M-SIO	11/8/2021 2:01 PM	6395292198		Vincent Varuolo	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	11/8/2021 8:04 AM		11/9/2021 8:00 PM			Patricia Hardy	HIBILL	11/9/2021 12:01 PM	9569933983		Sean Bankos		Completed
Penn Estates		273 SPICEBUSH DR	11/9/2021 7:18 AM		11/10/2021 8:00 PM			Sandra Soto	HIBILL	11/10/2021 9:40 AM	4764126544		Sean Bankos		Completed
Penn Estates		153 PASQUIN DR	11/10/2021 7:20 AM		11/10/2021 8:00 PM			Kimberly White	M-SIO	11/10/2021 7:51 AM	1102435124		Sean Bankos	No Water	Completed
Penn Estates		1308 BURNSIDE TER	11/10/2021 12:23 PM		11/10/2021 8:00 PM			Alisa Mooney	M-SIO	11/10/2021 1:44 PM	4303374702		Mike Davison	General Investigation	Completed
Penn Estates		158 SANDLEWOOD DR	11/9/2021 12:37 PM		11/11/2021 8:00 PM			Sheila Edwards	M-SIO	11/11/2021 12:36 PM	0011549260		Sean Bankos	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	11/11/2021 10:41 AM		11/11/2021 8:00 PM			Sandra Soto	M-SIO	11/11/2021 12:06 PM	9562627512		Mike Davison	Water Service Line Break	Completed
Penn Estates		440 HYLAND DR	11/11/2021 9:50 AM		11/12/2021 12:00 AM			Quita Body	M-SIO	11/12/2021 8:27 AM	8085085954		Mike Davison	General Investigation	Completed
Penn Estates		2057 CANDLEWOOD DR	11/12/2021 8:35 AM		11/12/2021 12:00 AM			Tierra Love	M-SIO	11/12/2021 10:00 AM	4343808972		Sean Bankos	General Investigation	Completed
Penn Estates		8209 PINE GROVE DR	11/15/2021 10:53 AM		11/15/2021 8:00 PM			Sheila Edwards	M-SIO	11/15/2021 1:08 PM	2954778035		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3281 GREENBRIAR DR	11/15/2021 3:07 PM		11/15/2021 8:00 PM			Dominique Greenfield	M-SIO	11/16/2021 7:28 AM	2427432339		Sean Bankos	Water Service Line Break	Completed
Penn Estates		7175 GLENWOOD DR	11/19/2021 3:30 PM		11/19/2021 3:25 PM			Lucity User	M-SIO	11/19/2021 3:34 PM	5003872404		Sean Bankos	General Investigation	Completed
Penn Estates		7178 GLENWOOD DR	11/22/2021 9:01 AM		11/22/2021 8:00 PM			Lorie Mayeski	M-SIO	11/22/2021 2:44 PM	9308905088		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		212 SANDLEWOOD DR	11/29/2021 8:15 AM		11/28/2021 8:00 PM			Lorie Mayeski	M-SIO	11/29/2021 9:47 AM	8985251610		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		376 SOMERSET DR	11/23/2021 3:14 PM		11/29/2021 8:00 PM			Sabrena Cooper	M-SIO	11/29/2021 2:10 PM	6835187327		Vincent Varuolo	No Water	Completed
Penn Estates		133 LEDGEWOOD DR	11/29/2021 11:07 AM		11/30/2021 8:00 PM			Hayes Tiara	M-SIO	11/30/2021 1:28 PM	4175318178		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		212 SANDLEWOOD DR	11/30/2021 10:49 AM		11/30/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	11/30/2021 1:00 PM	8984693293		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		232 OVERLOOK DR	11/29/2021 1:22 PM		12/1/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	12/1/2021 11:20 AM	6539738877		Mike Davison		Completed
Penn Estates		198 SANDLEWOOD DR	12/1/2021 1:46 PM		12/1/2021 8:00 PM			Patricia Hardy	M-SIO	12/1/2021 2:53 PM	3498720822		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		4250 WOODACRES DR	12/3/2021 9:25 AM		12/3/2021 8:00 AM			Jerry Lazarre	M-SIO	12/3/2021 10:59 AM	4836279335		Sean Bankos	Water Service Line Break	Completed
Penn Estates		317 JUNIPER CT	12/2/2021 8:20 AM		12/3/2021 8:20 AM			Tamra Smith	HIBILL	12/3/2021 9:07 AM	3128564462		Mike Davison		Completed
Penn Estates		136 RESTON DR	11/24/2021 2:05 PM		12/3/2021 8:00 PM			Alisa Mooney	M-SIO	12/3/2021 11:37 AM	9463515970		Sean Bankos	General Investigation	Completed
Penn Estates		1271 KENSINGTON DR	12/6/2021 6:05 AM		12/4/2021 3:30 PM			Lucity User	M-SIO	12/6/2021 6:08 AM	5033193403		Mike Davison	General Investigation	Completed
Penn Estates		1271 KENSINGTON DR	12/6/2021 11:48 AM		12/6/2021 8:00 PM			Lorie Mayeski	M-SIO	12/6/2021 12:35 PM	5036769619		Mike Davison	Water Service Line Break	Completed
Penn Estates		4250 WOODACRES DR	12/10/2021 7:54 AM		12/10/2021 8:00 PM			Lorie Mayeski	M-SIO	12/10/2021 10:24 AM	4832549133		Mike Davison	Water Service Line Break	Completed
Penn Estates		3214 FOXDALE TER	12/11/2021 10:10 AM		12/11/2021 10:06 AM			Lucity User	M-SIO	12/13/2021 7:19 AM	2527439429		Sean Bankos	General Investigation	Completed
Penn Estates		3214 FOXDALE TER	12/11/2021 10:10 AM		12/11/2021 10:06 AM			Lucity User	M-SIO	12/13/2021 7:19 AM	2527439429		Sean Bankos	General Investigation	Completed
Penn Estates		1419 MELROSE TER	1/5/2022 11:17 AM		1/5/2022 8:00 PM			Hayes Tiara	M-SIO	1/5/2022 12:23 PM	7504591779		Sean Bankos	High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		339 OVERLOOK DR	1/5/2022 1:35 PM		1/5/2022 8:00 PM			Patricia Hardy	M-SIO	1/5/2022 2:25 PM	6841925845		Sean Bankos	Water Service Line Break	Completed
Penn Estates		7178 GLENWOOD DR	1/4/2022 8:20 AM		1/7/2022 8:00 PM			Michelle Lee	HIBILL	1/7/2022 10:07 AM	9306734227		Sean Bankos		Completed
Penn Estates		1321 DELLWOOD CT	1/10/2022 11:50 AM		1/11/2022 8:00 PM			Hayes Tiara	M-SIO	1/11/2022 1:31 PM	9852245117		Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates		115 SUNDEW DR	1/15/2022 2:50 PM		1/15/2022 2:45 PM			Lucity User	M-SIO	1/20/2022 12:03 PM	5779857627		Mike Davison	General Investigation	Completed
Penn Estates		3220 WOODCHIP LN	1/19/2022 2:34 PM		1/16/2022 10:00 PM			Alice Benton	M-SIO	1/20/2022 8:22 AM	3314402679		Mike Davison	No Water	Completed
Penn Estates		3299 GREENBRIAR DR	1/19/2022 2:37 PM		1/17/2022 1:00 AM			Alice Benton	M-SIO	1/20/2022 8:05 AM	5829769918		Mike Davison	General Investigation	Completed
Penn Estates		1231 BRENTWOOD DR	1/18/2022 6:10 AM		1/17/2022 12:00 PM			Lucity User	M-SIO	1/18/2022 6:19 AM	4599380520		Mike Davison	General Investigation	Completed
Penn Estates		1231 BRENTWOOD DR	1/19/2022 10:54 AM		1/19/2022 8:00 PM			Sheila Edwards	M-SIO	1/19/2022 11:17 AM	4598072704		Mike Davison	Water Service Line Break	Completed
Penn Estates		3159 GREENBRIAR DR	1/20/2022 8:25 AM		1/20/2022 6:00 PM			Lucity User	M-SIO		8742361096			General Investigation	Completed
Penn Estates		7127 PINE GROVE DR	1/25/2022 4:01 PM		1/26/2022 12:00 AM			Aries Ward	M-SIO	1/26/2022 7:15 AM	8372140296		Sean Bankos	Water Service Line Break	Completed
Penn Estates		4135 SYCAMORE LN	1/27/2022 9:10 AM		1/26/2022 7:00 PM			Lucity User	M-SIO	1/27/2022 1:57 PM	7427654096		Vincent Varuolo	General Investigation	Completed
Penn Estates		5114 RED BUD TER	1/28/2022 2:35 PM		1/28/2022 2:32 PM			Lucity User	M-SIO	1/28/2022 3:30 PM	9197047121		Sean Bankos	General Investigation	Completed
Penn Estates		5114 RED BUD TER	1/28/2022 2:35 PM		1/28/2022 2:32 PM			Lucity User	M-SIO	1/28/2022 3:30 PM	9197047121		Sean Bankos	General Investigation	Completed
Penn Estates		5114 RED BUD TER	1/28/2022 2:35 PM		1/28/2022 2:32 PM			Lucity User	M-SIO	1/28/2022 3:30 PM	9197047121		Sean Bankos	General Investigation	Completed
Penn Estates		209 SUMMERTON CIRCLE DR	1/31/2022 3:27 PM		1/31/2022 6:00 PM			Lakyia Hargrove	M-SIO	2/1/2022 5:37 AM	8875176408		Mike Davison	Water Service Line Break	Completed
Penn Estates		209 SUMMERTON CIRCLE DR	2/2/2022 2:55 PM		1/31/2022 6:00 PM			Lucity User	M-SIO	2/2/2022 3:22 PM	8875400076		Mike Davison	General Investigation	Completed
Penn Estates		2093 CANDLEWOOD DR	1/28/2022 3:53 PM		1/31/2022 8:00 PM			Ebony Diggs	M-SIO	1/31/2022 8:44 AM	7034664944		Mike Davison	Water Service Line Break	Completed
Penn Estates		429 SOMERSET DR	2/1/2022 10:28 AM		2/2/2022 10:00 PM			Taylor Fisher	HIBILL	2/2/2022 12:58 PM	5921585028		Mike Davison		Completed
Penn Estates		129 BAYBERRY CT	2/3/2022 9:35 AM		2/3/2022 9:26 AM			Lucity User	M-SIO		9219299988			General Investigation	Completed
Penn Estates		5114 RED BUD TER	2/8/2022 1:26 PM		2/8/2022 10:00 PM			Quita Body	M-SIO	2/8/2022 3:55 PM	9198787983		Sean Bankos	Water Service Line Break	Completed
Penn Estates		5114 RED BUD TER	2/8/2022 1:26 PM		2/8/2022 10:00 PM			Quita Body	M-SIO	2/8/2022 3:55 PM	9198787983		Sean Bankos	Water Service Line Break	Completed
Penn Estates		5114 RED BUD TER	2/8/2022 1:26 PM		2/8/2022 10:00 PM			Quita Body	M-SIO	2/8/2022 3:55 PM	9198787983		Sean Bankos	Water Service Line Break	Completed
Penn Estates		209 HYLAND DR	2/15/2022 3:45 PM		2/15/2022 10:00 PM			Taylor Fisher	M-SIO	2/15/2022 4:28 PM	1997816593		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		135 SANDLEWOOD DR	2/17/2022 8:26 AM		2/17/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	2/17/2022 11:01 AM	8779483359		Mike Davison	Water Service Line Break	Completed
Penn Estates		6224 WILLOWICKE TER	2/18/2022 12:06 PM		2/21/2022 10:00 PM			Hayes Tiara	HIBILL	2/21/2022 9:38 AM	5561410270		Mike Davison		Completed
Penn Estates		105 GLADE TER	2/23/2022 7:37 AM		2/23/2022 10:00 PM			Lorie Mayeski	M-SIO	2/23/2022 8:24 AM	1303890531		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		7112 Pine Grove Dr	2/23/2022 2:11 PM		2/23/2022 10:00 PM			Lakyia Hargrove	M-SIO	2/23/2022 2:32 PM	7650852119		Sean Bankos	Discolored Water	Completed
Penn Estates		1210 BRENTWOOD DR	2/23/2022 7:55 AM		2/24/2022 8:00 PM			Kimberly White	M-SIO	2/24/2022 8:10 AM	0266338733		Sean Bankos	Discolored Water	Completed
Penn Estates		2330 BURNTWOOD DR	2/25/2022 9:18 AM		2/25/2022 8:00 PM			Bianca Washington	M-SIO	2/25/2022 10:36 AM	2470193789		Mike Davison	No Water	Completed
Penn Estates		7121 PINE GROVE DR	3/1/2022 10:52 AM		2/26/2022 3:00 PM			Alice Benton	M-SIO	3/2/2022 8:41 AM	1679597344		Mike Davison	Discolored Water	Completed
Penn Estates		7143 PINE GROVE DR	3/1/2022 10:54 AM		2/26/2022 10:00 PM			Alice Benton	M-SIO	3/2/2022 8:48 AM	8965117868		Mike Davison	No Water	Completed
Penn Estates		415 DEBORAH DR	2/25/2022 2:04 PM		2/28/2022 8:00 PM			Isabel Ceballos	HIBILL	2/28/2022 2:05 PM	7756384595		Sean Bankos		Completed
Penn Estates		8209 WOODCHUCK CT	3/2/2022 8:19 AM		3/2/2022 8:19 AM			Tierra Love	HIBILL	3/2/2022 9:45 AM	9707216813		Mike Davison		Completed
Penn Estates		1256 KENSINGTON DR	3/2/2022 11:30 AM		3/2/2022 11:30 AM			Tierra Love	HIBILL	3/2/2022 1:41 PM	4742931153		Sean Bankos		Completed
Penn Estates		215 GARDEN TER	3/1/2022 2:45 PM		3/2/2022 2:45 PM			Tierra Love	HIBILL	3/2/2022 1:34 PM	8156878596		Sean Bankos		Completed
Penn Estates		3434 CRESTWOOD DR	3/1/2022 10:12 AM		3/2/2022 8:00 PM			Sheila Edwards	HIBILL	3/2/2022 10:03 AM	3851153365		Mike Davison		Completed
Penn Estates		5317 DELIA TER	3/1/2022 3:49 PM		3/2/2022 8:00 PM			Alisa Mooney	HIBILL	3/2/2022 7:07 AM	1805610821		Mike Davison		Completed
Penn Estates		450 SOMERSET DR	3/2/2022 8:46 AM		3/2/2022 10:00 PM			Reginald Jerome	M-SIO	3/2/2022 2:22 PM	0797244735		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		8209 WOODCHUCK CT	3/2/2022 9:14 AM		3/2/2022 10:00 PM			Lakyia Hargrove	M-SIO	3/2/2022 9:40 AM	9700998998		Mike Davison	Water Service Line Break	Completed
Penn Estates		5116 SUNBURY DR	3/2/2022 10:29 AM		3/3/2022 10:29 PM			Jerry Lazarre	HIBILL	3/3/2022 10:40 AM	5924959892		Mike Davison		Completed
Penn Estates		480 SOMERSET DR	3/4/2022 5:50 PM		3/4/2022 5:45 PM			Lucity User	M-SIO	3/7/2022 9:10 AM	1482066740		Sean Bankos	General Investigation	Completed
Penn Estates		1210 BRENTWOOD DR	3/4/2022 11:15 AM		3/4/2022 10:00 PM			Tierra Love	M-SIO	3/4/2022 12:18 PM	0260323866		Sean Bankos	Discolored Water	Completed
Penn Estates		206 MERCEDES CT	3/8/2022 11:26 AM		3/8/2022 10:00 PM			Janice Williams	M-SIO	3/8/2022 1:11 PM	3986472614		Mike Davison	Water Service Line Break	Completed
Penn Estates		206 MERCEDES CT	3/14/2022 10:40 AM		3/14/2022 10:38 AM			Lucity User	M-SIO	3/14/2022 12:00 AM	3980646349			General Investigation	Completed
Penn Estates		232 SANDLEWOOD DR	3/11/2022 8:35 AM		3/14/2022 10:00 PM			Michelle Lee	HIBILL	3/14/2022 10:36 AM	3050565122		Sean Bankos		Completed
Penn Estates		299 SOMERSET DR	3/21/2022 11:31 AM		3/21/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	3/21/2022 1:04 PM	6860301591		Sean Bankos	Taste or Odor in the Water	Completed
Penn Estates		196 HYLAND DR	3/23/2022 10:45 AM		3/24/2022 10:40 AM			Lucity User	M-SIO	3/24/2022 9:32 AM	6226616624		Sean Bankos	General Investigation	Completed
Penn Estates		151 RIVERBEND TER	3/28/2022 11:21 AM		3/28/2022 10:00 PM			Lakyia Hargrove	M-SIO	3/28/2022 12:38 PM	7284010122		Sean Bankos	Water Service Line Break	Completed
Penn Estates		476 SOMERSET DR	3/28/2022 1:26 PM		3/29/2022 8:00 PM			Sheila Edwards	M-SIO	3/29/2022 11:51 AM	1581738769		Sean Bankos	General Investigation	Completed
Penn Estates		122 SOMERSET DR	3/29/2022 12:42 PM		3/30/2022 11:42 AM			Aries Ward	HIBILL	3/30/2022 7:21 AM	8185231313		Mike Davison		Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	131 SANDLEWOOD DR	3/31/2022 4:33 PM	[redacted]	4/1/2022 10:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	4/1/2022 5:29 PM	9579632624	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		519 LAKESIDE DR	4/1/2022 11:25 AM		4/4/2022 10:00 PM			Michelle Lee	HIBILL	4/4/2022 10:33 AM	1897976600		Mike Davison		Completed
Penn Estates		6113 BERWOOD TER	4/1/2022 3:47 PM		4/4/2022 10:00 PM			Tierra Love	HIBILL	4/4/2022 9:57 AM	1964082037		Mike Davison		Completed
Penn Estates		2337 BURNTWOOD DR	4/4/2022 9:35 AM		4/5/2022 8:00 PM			Sheila Edwards	HIBILL	4/5/2022 12:33 PM	3973580565		Mike Davison		Completed
Penn Estates		638 LAKESIDE DR	4/5/2022 11:17 AM		4/6/2022 8:00 PM			Roslyn Lide-Miller	M-SIO	4/6/2022 7:07 AM	0714151863		Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		1238 KENSINGTON DR	4/6/2022 7:50 AM		4/6/2022 8:00 PM			Sheila Edwards	M-SIO	4/6/2022 8:26 AM	0347977525		Mike Davison	Water Service Line Break	Completed
Penn Estates		1238 KENSINGTON DR	4/6/2022 11:08 AM		4/6/2022 8:00 PM			Trineka Nesbitt	M-SIO	4/6/2022 11:56 AM	0349627698		Mike Davison	No Water	Completed
Penn Estates		119 SUNDEW DR	4/11/2022 9:12 AM		4/12/2022 10:00 PM			Ebony Diggs	M-SIO	4/12/2022 8:01 AM	4878422993		Mike Davison	General Investigation	Completed
Penn Estates		205 CEDAR CREST CT	4/14/2022 9:45 AM		4/14/2022 9:42 AM			Lucity User	M-SIO	4/14/2022 9:46 AM	3534362265		Mike Davison	General Investigation	Completed
Penn Estates		419 DEBORAH DR	4/13/2022 11:58 AM		4/18/2022 8:00 PM			Trineka Nesbitt	HIBILL	4/18/2022 8:42 AM	2652184237		Mike Davison		Completed
Penn Estates		1131 HUNTERS WOODS DR	4/19/2022 1:09 PM		4/20/2022 10:00 PM			Hayes Tiara	HIBILL	4/20/2022 8:55 AM	2922635071		Mike Davison		Completed
Penn Estates		111 SUNDEW DR	4/21/2022 8:27 AM		4/21/2022 10:00 PM			Kelly Hagan	M-SIO	4/21/2022 12:12 PM	7671878389		Mike Davison	Sewer Service Line Break	Completed
Penn Estates		519 LAKESIDE DR	4/21/2022 10:07 AM		4/21/2022 10:00 PM			Kelly Hagan	M-SIO	4/21/2022 11:58 AM	1893218297		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		452 SOMERSET DR	4/26/2022 12:55 PM		4/23/2022 10:00 AM			Lucity User	M-SIO	4/26/2022 12:55 PM	1694045738		Vincent Varuolo	General Investigation	Completed
Penn Estates		457 HYLAND DR	4/26/2022 7:48 AM		4/26/2022 10:00 PM			Yvette Starr	M-SIO	4/26/2022 2:55 PM	4897251951		Vincent Varuolo	Water Quality	Completed
Penn Estates		1157 KENSINGTON DR	4/26/2022 12:23 PM		4/26/2022 10:00 PM			Trineka Nesbitt	M-SIO	4/26/2022 1:08 PM	9807485363		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		218 MERCEDES CT	4/26/2022 2:07 PM		4/27/2022 8:00 PM			Bianca Washington	M-SIO	4/27/2022 11:59 AM	1687607985		Mike Davison	General Investigation	Completed
Penn Estates		1228 WOODLAND DR	4/27/2022 7:16 AM		4/27/2022 10:00 PM			Sheila Edwards	M-SIO	4/27/2022 9:25 AM	8060327664		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		348 FERNWOOD DR	4/27/2022 2:14 PM		4/27/2022 10:00 PM			Kelly Hagan	M-SIO	4/27/2022 3:26 PM	3060284721		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1159 WOODLAND DR	4/27/2022 3:08 PM		4/27/2022 10:00 PM			Sierra Moore	M-SIO	4/27/2022 3:24 PM	0874073668		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		7151 GLENWOOD DR	4/28/2022 1:45 PM		4/29/2022 8:00 PM			Bianca Washington	M-SIO	4/29/2022 10:43 AM	5792809919		Mike Davison	General Investigation	Completed
Penn Estates		201 PASQUIN DR	4/22/2022 10:09 AM		5/3/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 6:48 AM	1283023001		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		166 PASQUIN DR	4/25/2022 8:41 AM		5/3/2022 10:00 PM			Ebony Diggs	M-SIO	5/3/2022 9:32 AM	3167530290		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		166 PASQUIN DR	4/25/2022 8:41 AM		5/3/2022 10:00 PM			Ebony Diggs	M-SIO	5/3/2022 9:32 AM	3167530290		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		1106 HUNTERS WOODS DR	4/27/2022 10:28 AM		5/3/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 9:35 AM	7165477492		Vincent Varuolo	Water Main Break	Completed
Penn Estates		3211 FOXDALE TER	5/3/2022 7:11 AM		5/4/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 7:51 AM	4728519449		Mike Davison	General Investigation	Completed
Penn Estates		3211 FOXDALE TER	5/3/2022 7:11 AM		5/4/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 7:51 AM	4728519449		Mike Davison	General Investigation	Completed
Penn Estates		320 ASH TER	5/4/2022 2:02 PM		5/5/2022 10:00 PM			Kelly Hagan	M-SIO	5/5/2022 12:47 PM	9630345386		Sean Bankos	Water Quality	Completed
Penn Estates		167 HYLAND DR	5/5/2022 8:04 AM		5/5/2022 10:00 PM			Ebony Diggs	M-SIO	5/5/2022 12:50 PM	5016129221		Mike Davison	Water Service Line Break	Completed
Penn Estates		3221 WOODCHIP LN	5/5/2022 9:01 AM		5/6/2022 8:00 PM			Isabel Ceballos	HIBILL	5/6/2022 7:30 AM	6412806763		Mike Davison		Completed
Penn Estates		214 SPICEBUSH DR	5/9/2022 11:42 AM		5/9/2022 8:00 PM			Bianca Washington	M-SIO	5/10/2022 12:27 PM	9329596734		Mike Davison	No Water	Completed
Penn Estates		228 SPICEBUSH DR	5/9/2022 12:07 PM		5/9/2022 8:00 PM			Bianca Washington	M-SIO	5/11/2022 8:29 AM	6822729871		Mike Davison	No Water	Completed
Penn Estates		229 SPICEBUSH DR	5/9/2022 9:19 AM		5/9/2022 10:00 PM			Alisa Mooney	M-SIO	5/9/2022 9:26 AM	6055215610		Mike Davison	No Water	Completed
Penn Estates		320 ASH TER	5/9/2022 11:50 AM		5/9/2022 10:00 PM			Bianca Washington	M-SIO	5/10/2022 9:41 AM	9632800332		Mike Davison	No Water	Completed
Penn Estates		8226 WOODCHUCK CT	5/11/2022 12:40 PM		5/11/2022 10:00 PM			Alisa Mooney	M-SIO	5/11/2022 2:43 PM	9893424262		Sean Bankos	No Water	Completed
Penn Estates		153 PASQUIN DR	5/10/2022 7:42 AM		5/12/2022 8:00 PM			Sheila Edwards	M-SIO	5/12/2022 12:29 PM	1109562782		Sean Bankos	No Water	Completed
Penn Estates		109 MAYFIELD CT	5/11/2022 2:35 PM		5/12/2022 8:00 PM			Sheila Edwards	HIBILL	5/12/2022 8:31 AM	2720632866		Mike Davison		Completed
Penn Estates		112 BREWSTER WY	5/11/2022 3:17 PM		5/12/2022 8:00 PM			Sabrena Cooper	HIBILL	5/12/2022 9:21 AM	8478472168		Mike Davison		Completed
Penn Estates		104 RIVERBEND TER	5/17/2022 9:00 AM		5/18/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	5/18/2022 2:02 PM	5491175534		Sean Bankos	Water Service Line Break	Completed
Penn Estates		304 SPICEBUSH DR	5/19/2022 8:09 AM		5/23/2022 10:00 PM			Ebony Diggs	M-SIO	5/23/2022 11:57 AM	9681175317		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		409 HYLAND DR	5/23/2022 9:50 AM		5/23/2022 10:00 PM			Kelly Hagan	M-SIO	5/23/2022 12:04 PM	8389670518		Vincent Varuolo	Clogged Sewer	Completed
Penn Estates		131 SANDLEWOOD DR	5/25/2022 8:18 AM		5/25/2022 10:00 PM			Sheila Edwards	M-SIO	5/25/2022 8:47 AM	9579484222		Mike Davison	Water Service Line Break	Completed
Penn Estates		1402 MELROSE TERRACE	5/25/2022 1:37 PM		5/26/2022 10:00 PM			Ebony Diggs	M-SIO	5/26/2022 7:41 AM	4424629266		Sean Bankos	Water Service Line Break	Completed
Penn Estates		317 Penn Estates	5/25/2022 9:46 AM		5/27/2022 10:00 PM			Courtney Sherrod	M-SIO	5/27/2022 11:40 AM	3336825518			General Investigation	Completed
Penn Estates		318 ROBINWOOD TER	5/25/2022 9:48 AM		5/27/2022 10:00 PM			Courtney Sherrod	M-SIO	5/27/2022 11:39 AM	2077296422			General Investigation	Completed
Penn Estates		297 HYLAND DR	5/27/2022 1:50 PM		5/31/2022 8:00 PM			Aya Alsalih	HIBILL	5/31/2022 10:16 AM	2732323677		Sean Bankos		Completed
Penn Estates		1106 HUNTERS WOODS DR	5/26/2022 3:30 PM		5/31/2022 10:00 PM			Alice Benton	M-SIO	5/31/2022 9:47 AM	7169745030			General Investigation	Completed
Penn Estates		126 SANDLEWOOD DR	5/31/2022 10:42 AM		6/1/2022 10:00 PM			Dominique Greenfield	M-SIO	6/1/2022 2:27 PM	8915271859		Sean Bankos	High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		8209 PINE GROVE DR	6/1/2022 8:47 AM		6/1/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	6/1/2022 12:54 PM	2950780398		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3132 GREENBRIAR DR	6/2/2022 7:20 AM		6/2/2022 8:00 PM			Latasha White	M-SIO	6/2/2022 1:06 PM	4309663949		Mike Davison	General Investigation	Completed
Penn Estates		3132 GREENBRIAR DR	6/2/2022 11:00 AM		6/2/2022 10:00 PM			Sabrena Cooper	M-SIO	6/2/2022 11:22 AM	4301653930		Sean Bankos	General Investigation	Completed
Penn Estates		128 PASQUIN DR	6/3/2022 7:21 AM		6/3/2022 8:00 PM			Tiffany Guilty	M-SIO	6/3/2022 9:51 AM	4316663512		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3116 GREENBRIAR DR	6/3/2022 12:26 PM		6/3/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	6/3/2022 12:59 PM	6805536688		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		412 DEBORAH DR	6/3/2022 8:51 AM		6/6/2022 8:00 PM			Bianca Washington	M-SIO	6/6/2022 12:13 PM	6833136830		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		244 SOMERSET DR	6/3/2022 3:47 PM		6/6/2022 8:00 PM			Bianca Washington	HIBILL	6/6/2022 8:49 AM	4349365212		Mike Davison		Completed
Penn Estates		324 CLICKO LN	6/7/2022 9:13 AM		6/8/2022 10:00 PM			Ebony Diggs	M-SIO	6/8/2022 1:19 PM	7715657061		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		6207 BLUE BEECH DR	6/9/2022 12:07 PM		6/9/2022 10:00 PM			Yvette Starr	M-SIO	6/9/2022 1:07 PM	9184237057		Mike Davison	No Water	Completed
Penn Estates		113 DIANE CT	6/14/2022 7:50 AM		6/14/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	6/14/2022 8:20 AM	8049068232		Mike Davison	Water Service Line Break	Completed
Penn Estates		212 SPICEBUSH DR	6/15/2022 8:59 AM		6/15/2022 10:00 PM			Ebony Diggs	M-SIO	6/15/2022 11:28 AM	6221802159		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		412 DEBORAH DR	6/15/2022 9:54 AM		6/15/2022 10:00 PM			Alisa Mooney	M-SIO	6/15/2022 11:29 AM	6830762727		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		3430 CRESTWOOD DR	6/20/2022 9:00 AM		6/20/2022 8:55 AM			Lucity User	M-SIO	6/20/2022 8:56 AM	8658944204		Sean Bankos	General Investigation	Completed
Penn Estates		425 DEBORAH DR	6/22/2022 2:57 PM		6/22/2022 10:00 PM			Aries Ward	M-SIO	6/22/2022 4:21 PM	1556817028		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		2323 BURNTWOOD DR	6/24/2022 3:50 PM		6/25/2022 8:00 PM			Bianca Washington	M-SIO	6/26/2022 6:13 AM	8186171904		Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		156 LOCUST DR	6/24/2022 10:43 AM		6/27/2022 8:00 PM			Sheila Edwards	HIBILL	6/27/2022 9:14 AM	2153475407		Vincent Varuolo		Completed
Penn Estates		5112 RED BUD TER	6/28/2022 9:11 AM		6/28/2022 10:00 PM			Sheila Edwards	M-SIO	6/28/2022 11:11 AM	8293029960		Sean Bankos	Water Service Line Break	Completed
Penn Estates		299 SOMERSET DR	6/20/2022 11:12 AM		6/30/2022 10:00 PM			Patricia Reyes	M-SIO	6/30/2022 1:30 PM	6861686946		Mike Davison	Water Service Line Break	Completed
Penn Estates		1316 BURNSIDE TER	6/30/2022 12:35 PM		7/1/2022 8:00 PM			Ben Pudelko	HIBILL	7/1/2022 11:41 AM	0106541211		Sean Bankos		Completed
Penn Estates		2323 BURNTWOOD DR	6/30/2022 1:53 PM		7/1/2022 8:00 PM			Ben Pudelko	M-SIO	7/1/2022 11:00 AM	8181746833		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		3303 STONEHENGE DR	7/5/2022 11:03 AM		7/5/2022 10:00 PM			Sheila Edwards	M-SIO	7/6/2022 4:55 AM	3233406109		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		132 RUNNYMEDE DR	7/5/2022 1:16 PM		7/5/2022 10:00 PM			Ebony Diggs	M-SIO	7/5/2022 2:59 PM	5416528406		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1208 HARMONY DR	7/5/2022 10:15 AM		7/6/2022 8:00 PM			Trineka Nesbitt	HIBILL	7/6/2022 7:16 AM	3135128220		Mike Davison		Completed
Penn Estates		1135 HUNTERS WOODS DR	7/7/2022 11:12 AM		7/8/2022 10:00 PM			Tiffany Guilty	HIBILL	7/8/2022 11:05 AM	0828613418		Sean Bankos		Completed
Penn Estates		1103 OAKFIELD TER	7/7/2022 11:27 AM		7/8/2022 10:00 PM			Sheila Edwards	M-SIO	7/8/2022 10:15 AM	0816908118		Sean Bankos	General Investigation	Completed
Penn Estates		425 DEBORAH DR	7/11/2022 8:56 AM		7/11/2022 6:00 PM			Courtney Sherrod	M-SIO	7/11/2022 10:43 AM	1558896543		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		215 LELAND TER	7/11/2022 11:29 AM		7/12/2022 10:00 AM			Courtney Sherrod	HIBILL	7/12/2022 11:46 AM	7482366325		Sean Bankos		Completed
Penn Estates		245 HYLAND DR	7/13/2022 3:35 PM		7/14/2022 10:00 PM			Ebony Diggs	HIBILL	7/14/2022 11:21 AM	9388431887		Sean Bankos		Completed
Penn Estates		3249 STONEHENGE DR	7/27/2022 12:02 PM		7/27/2022 8:00 PM			Trineka Nesbitt	M-SIO	7/27/2022 3:01 PM	3607929784		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3135 GREENBRIAR DR	7/29/2022 8:51 AM		7/29/2022 10:00 PM			Shanika Wright	M-SIO	7/29/2022 2:44 PM	5247139604		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		443 SOMERSET DR	7/29/2022 11:47 AM		7/29/2022 10:00 PM			Yvette Starr	M-SIO	7/29/2022 2:37 PM	5337195957		Sean Bankos	No Water	Completed
Penn Estates		2332 BURNTWOOD DR	8/1/2022 8:52 AM		8/1/2022 10:00 PM			Carl Crutchfield	M-SIO	8/1/2022 9:20 AM	5574201398		Mike Davison	Water Service Line Break	Completed
Penn Estates		105 RUNNYMEDE DR	8/1/2022 3:53 PM		8/2/2022 10:00 PM			Sheila Edwards	M-SIO	8/2/2022 1:30 PM	2990658366		Sean Bankos	General Investigation	Completed
Penn Estates		105 RUNNYMEDE DR	8/1/2022 3:53 PM		8/2/2022 10:00 PM			Sheila Edwards	M-SIO	8/2/2022 1:30 PM	2990658366		Sean Bankos	General Investigation	Completed
Penn Estates		4277 WOODACRES DR	8/3/2022 7:54 AM		8/3/2022 8:00 AM			Sheila Edwards	HIBILL	8/3/2022 9:16 AM	1081395295		Mike Davison		Completed
Penn Estates		286 OVERLOOK DR	8/3/2022 3:22 PM		8/4/2022 8:22 PM			Dajuan Jenkins	HIBILL	8/4/2022 7:23 AM	4643614606		Mike Davison		Completed
Penn Estates		365 HYLAND DR	8/5/2022 8:36 AM		8/5/2022 10:00 PM			Shanika Wright	M-SIO	8/5/2022 9:57 AM	2761472522		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		453 LAKESIDE DR	8/8/2022 7:13 PM		8/8/2022 6:08 PM			Lucity User	M-SIO	8/8/2022 7:12 PM	9067322650		Vincent Varuolo	General Investigation	Completed
Penn Estates		3110 FAIRFAX TER	8/9/2022 9:21 AM		8/10/2022 10:00 PM			Quita Body	M-SIO	8/10/2022 8:17 AM	5394421375		Sean Bankos	Water Quality	Completed
Penn Estates		1210 BRENTWOOD DR	8/9/2022 1:02 PM		8/10/2022 10:00 PM			Tiffany Guilty	HIBILL	8/11/2022 10:08 AM	0268405830		Mike Davison		Completed
Penn Estates		2059 CANDLEWOOD DR	8/9/2022 11:33 AM		8/11/2022 10:00 PM			Sheila Edwards	M-SIO	8/11/2022 8:31 AM	9140799407		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		8230 WOODCHUCK CT	8/12/2022 7:17 AM		8/12/2022 10:00 PM			Dominique Greenfield	M-SIO	8/12/2022 10:24 AM	9993031153		Sean Bankos	No Water	Completed
Penn Estates		3106 FAIRFAX TER	8/15/2022 7:52 AM		8/15/2022 10:00 PM			Sheila Edwards	M-SIO	8/15/2022 10:21 AM	4299963602		Mike Davison	Sewer Service Line Break	Completed
Penn Estates		3106 FAIRFAX TER	8/16/2022 10:44 AM		8/16/2022 10:00 PM			Ebony Diggs	M-SIO	8/16/2022 4:26 PM	4294852297		Sean Bankos	Water Service Line Break	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		7127 PINE GROVE DR	8/16/2022 12:24 PM		8/16/2022 10:24 PM			Jerry Lazarre	HIBILL	8/16/2022 4:27 PM	8373778088		Sean Bankos		Completed
Penn Estates		5104 LAKE DR	8/16/2022 10:02 AM		8/17/2022 9:02 AM			Dajuan Jenkins	HIBILL	8/17/2022 9:39 AM	4828300703		Mike Davison		Completed
Penn Estates		221 SOMERSET DR	8/17/2022 8:43 AM		8/19/2022 10:00 PM			Ebony Diggs	M-SIO	8/19/2022 7:19 AM	7150095748		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		638 LAKESIDE DR	8/19/2022 12:47 PM		8/19/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	8/22/2022 6:51 AM	0713084136		Mike Davison	Clogged Sewer	Completed
Penn Estates		4254 WOODACRES DR	8/26/2022 12:33 PM		8/26/2022 10:00 PM			Sheila Edwards	M-SIO	8/26/2022 2:07 PM	3739998310		Sean Bankos	Water Service Line Break	Completed
Penn Estates		2093 CANDLEWOOD DR	8/30/2022 10:35 AM		8/30/2022 10:00 PM			Kelly Hagan	M-SIO	8/30/2022 11:31 AM	7035290443		Sean Bankos	Discolored Water	Completed
Penn Estates		638 LAKESIDE DR	8/23/2022 10:16 AM		8/31/2022 10:00 PM			Sheila Edwards	M-SIO	8/31/2022 11:10 AM	0712505872		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		174 PASQUIN DR	8/29/2022 8:38 AM		8/31/2022 10:00 PM			Hayes Tiara	M-SIO	8/31/2022 11:04 AM	5360457506		Sean Bankos	Water Service Line Break	Completed
Penn Estates		104 SUNDEW DR	9/1/2022 8:48 AM		9/1/2022 8:00 PM			Bianca Washington	M-SIO	9/1/2022 9:32 AM	3374812547		Sean Bankos	General Investigation	Completed
Penn Estates		104 SUNDEW DR	9/1/2022 2:01 PM		9/1/2022 10:00 PM			Bianca Washington	M-SIO	9/1/2022 3:02 PM	3372295631		Sean Bankos	General Investigation	Completed
Penn Estates		290 OVERLOOK DR	9/2/2022 12:02 PM		9/2/2022 10:00 PM			Dajuan Jenkins	M-SIO	9/2/2022 12:28 PM	5748778845		Mike Davison	Discolored Water	Completed
Penn Estates		3236 GREENBRIAR DR	9/6/2022 9:59 AM		9/7/2022 10:00 PM			Aries Ward	M-SIO	9/7/2022 9:48 AM	1535323937		Mike Davison	Water Service Line Break	Completed
Penn Estates		1149 WOODLAND DR	9/6/2022 11:02 AM		9/7/2022 10:00 PM			Tierra Love	HIBILL	9/7/2022 8:13 AM	3780969998		Mike Davison		Completed
Penn Estates		1135 HUNTERS WOODS DR	9/7/2022 12:25 PM		9/8/2022 10:00 PM			Lakyia Hargrove	HIBILL	9/8/2022 8:44 AM	0824986480		Mike Davison		Completed
Penn Estates		133 RESTON DR	9/8/2022 2:44 PM		9/9/2022 10:00 PM			Kelly Hagan	HIBILL	9/9/2022 7:52 AM	8065564558		Mike Davison		Completed
Penn Estates		2093 CANDLEWOOD DR	9/9/2022 10:55 AM		9/9/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	9/13/2022 4:08 AM	7038971942		Mike Davison	Discolored Water	Completed
Penn Estates		1274 BRENTWOOD DR	9/12/2022 7:48 AM		9/12/2022 10:00 PM			Kelly Hagan	M-SIO	9/12/2022 9:00 AM	7293535787		Sean Bankos	No Water	Completed
Penn Estates		3172 GREENBRIAR DR	9/12/2022 12:38 PM		9/12/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	9/12/2022 1:33 PM	5595719040		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		638 LAKESIDE DR	9/12/2022 8:44 AM		9/13/2022 10:00 PM			Lorie Mayeski	M-SIO	9/13/2022 11:45 AM	0719112222		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		3172 GREENBRIAR DR	9/12/2022 2:15 PM		9/13/2022 10:00 PM			Jennifer Akers	M-SIO	9/13/2022 1:46 PM	5598600971		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		638 LAKESIDE DR	9/13/2022 8:59 AM		9/13/2022 10:00 PM			Sheila Edwards	M-SIO	9/13/2022 11:47 AM	0715283749		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		449 SOMERSET DR	9/14/2022 8:44 AM		9/14/2022 8:00 PM			Bianca Washington	M-SIO	9/14/2022 10:44 AM	6537281141		Sean Bankos	No Water	Completed
Penn Estates		627 LAKESIDE DR	9/13/2022 11:46 AM		9/14/2022 10:00 PM			Sheila Edwards	HIBILL	9/15/2022 7:40 AM	0900997288		Mike Davison		Completed
Penn Estates		449 SOMERSET DR	9/15/2022 1:54 PM		9/15/2022 1:52 PM			Lucity User	M-SIO	9/15/2022 1:53 PM	6533968464		Sean Bankos	General Investigation	Completed
Penn Estates		3275 STONEHENGE DR	9/15/2022 8:30 AM		9/15/2022 10:00 PM			Ebony Diggs	M-SIO	9/15/2022 9:26 AM	4153634990		Mike Davison	Discolored Water	Completed
Penn Estates		449 SOMERSET DR	9/15/2022 9:39 AM		9/15/2022 10:00 PM			Glenda Thompson	M-SIO	9/15/2022 1:37 PM	6534534833		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		449 SOMERSET DR	9/15/2022 9:44 AM		9/15/2022 10:00 PM			Ebony Diggs	M-SIO	9/15/2022 1:37 PM	6534398981		Sean Bankos	Water Service Line Break	Completed
Penn Estates		6106 BERWOOD TER	9/15/2022 2:31 PM		9/16/2022 8:00 PM			Bianca Washington	HIBILL	9/16/2022 10:32 AM	8479153019		Mike Davison		Completed
Penn Estates		221 HYLAND DR	9/16/2022 9:37 AM		9/16/2022 10:00 PM			Carl Crutchfield	M-SIO	9/16/2022 3:47 PM	1093792914		Vincent Varuolo	Taste or Odor in the Water	Completed
Penn Estates		123 SANDLEWOOD DR	9/19/2022 9:35 AM		9/19/2022 9:33 AM			Lucity User	M-SIO	9/19/2022 9:35 AM	6374207127		Sean Bankos	General Investigation	Completed
Penn Estates		7143 PINE GROVE DR	9/19/2022 7:15 AM		9/19/2022 10:00 PM			Kelly Hagan	M-SIO	9/19/2022 10:27 AM	8966849633		Sean Bankos	Discolored Water	Completed
Penn Estates		104 LOCUST DR	9/19/2022 12:40 PM		9/19/2022 10:00 PM			Jerry Lazarre	M-SIO	9/19/2022 12:51 PM	4602161355		Sean Bankos	Water Service Line Break	Completed
Penn Estates		319 JUNIPER CT	9/20/2022 10:45 AM		9/21/2022 10:00 PM			Roslyn Lide-Miller	HIBILL	9/21/2022 9:10 AM	1029340054		Mike Davison		Completed
Penn Estates		6242 BLUE BEECH DR	9/22/2022 7:44 AM		9/22/2022 10:00 PM			Kelly Hagan	HIBILL	9/22/2022 10:01 AM	9697053851		Mike Davison		Completed
Penn Estates		256 SANDLEWOOD DRIVE	9/22/2022 9:47 AM		9/23/2022 8:00 PM			Bianca Washington	M-SIO	9/23/2022 1:39 PM	8728374329		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		134 SANDLEWOOD DR	9/19/2022 10:34 AM		9/23/2022 10:00 PM			Ebony Diggs	M-SIO	9/23/2022 3:13 PM	9714998681		Sean Bankos	Water Service Line Break	Completed
Penn Estates		124 RUNNYMEDE DR	9/22/2022 2:53 PM		9/23/2022 10:00 PM			Hayes Tiara	HIBILL	9/23/2022 1:03 PM	1310618247		Mike Davison		Completed
Penn Estates		190 SUMMERTON CIRCLE DR	9/23/2022 8:20 AM		9/23/2022 10:00 PM			Patricia Reyes	M-SIO	9/23/2022 12:58 PM	7793926643		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		2093 CANDLEWOOD DR	9/26/2022 9:15 AM		9/26/2022 9:12 AM			Lucity User	M-SIO	9/26/2022 9:14 AM	7035993039		Vincent Varuolo	General Investigation	Completed
Penn Estates		457 HYLAND DR	9/26/2022 9:05 AM		9/26/2022 10:00 PM			Alisa Mooney	M-SIO	9/26/2022 1:21 PM	4892759380		Sean Bankos	Discolored Water	Completed
Penn Estates		7121 PINE GROVE DR	9/26/2022 2:34 PM		9/26/2022 10:00 PM			Tina Richardson	M-SIO	9/26/2022 4:29 PM	1677212114		Sean Bankos	Discolored Water	Completed
Penn Estates		126 PASQUIN DR	9/23/2022 2:38 PM		9/27/2022 10:00 PM			Dominique Greenfield	M-SIO	9/27/2022 10:18 AM	8115036175		Sean Bankos	Water Service Line Break	Completed
Penn Estates		115 MAYFIELD CT	9/26/2022 7:51 AM		9/27/2022 10:00 PM			Tierra Love	HIBILL	9/27/2022 9:26 AM	5920040467		Mike Davison		Completed
Penn Estates		221 SOMERSET DR	9/26/2022 7:58 AM		9/27/2022 10:00 PM			Yvette Starr	M-SIO	9/27/2022 7:25 AM	7152884905		Sean Bankos	General Investigation	Completed
Penn Estates		221 SOMERSET DR	9/27/2022 8:17 AM		9/27/2022 10:00 PM			Kelly Hagan	M-SIO	9/27/2022 8:41 AM	7157878183		Sean Bankos	No Water	Completed
Penn Estates		102 BAYBERRY CT	9/26/2022 11:42 AM		9/28/2022 8:00 PM			Bianca Washington	M-SIO	9/28/2022 9:54 AM	8620584691		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		1134 BELAIRE DR	9/28/2022 7:41 AM		9/28/2022 10:00 PM			Sheila Edwards	M-SIO	9/28/2022 9:53 AM	2174113166		Sean Bankos	Discolored Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		5103 SUNBURY DR	7/20/2022 1:35 PM		9/29/2022 5:00 PM			Courtney Sherrod	M-SIO	9/29/2022 9:27 AM	5337086996		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1820 JENNIFER DR	9/29/2022 12:57 PM		9/29/2022 10:00 PM			Long Emily	M-SIO	9/29/2022 1:02 PM	3851358545			Water Quality	Completed
Penn Estates		217 SANDLEWOOD DR	9/29/2022 2:13 PM		9/29/2022 10:00 PM			Long Emily	M-SIO	9/30/2022 10:10 AM	4830659605		Emily Long	General Investigation	Completed
Penn Estates		142 SUMMERTON CIRCLE DR	9/30/2022 6:48 AM		9/30/2022 5:30 AM			Lucity User	M-SIO	9/30/2022 6:48 AM	7097611932		Mike Davison	General Investigation	Completed
Penn Estates		334 SOMERSET DR	9/30/2022 9:42 AM		9/30/2022 8:30 AM			Lucity User	M-SIO	9/30/2022 9:41 AM	5846885214		Mike Davison	General Investigation	Completed
Penn Estates		248 HYLAND DR	9/30/2022 8:53 AM		9/30/2022 8:46 AM			Lucity User	M-SIO	9/30/2022 8:52 AM	4235569751		Mike Davison	General Investigation	Completed
Penn Estates		114 GROUSE CT	9/30/2022 9:33 AM		9/30/2022 9:00 AM			Lucity User	M-SIO	9/30/2022 9:32 AM	7457861859		Mike Davison	General Investigation	Completed
Penn Estates		168 SOMERSET DR	9/30/2022 9:10 AM		9/30/2022 9:05 AM			Lucity User	M-SIO	9/30/2022 9:09 AM	8284471946		Mike Davison	General Investigation	Completed
Penn Estates		1422 MELROSE TER	9/30/2022 9:26 AM		9/30/2022 9:20 AM			Lucity User	M-SIO	9/30/2022 9:26 AM	1616894483		Mike Davison	General Investigation	Completed
Penn Estates		2091 CANDLEWOOD DR	9/30/2022 1:21 PM		9/30/2022 1:25 PM			Lucity User	M-SIO	9/30/2022 1:20 PM	4239007868		Mike Davison	General Investigation	Completed
Penn Estates		1134 BELAIRE DR	9/30/2022 7:23 AM		9/30/2022 10:00 PM			Yvette Starr	M-SIO	9/30/2022 5:08 PM	2172071750		Vincent Varuolo	Discolored Water	Completed
Penn Estates		2093 CANDLEWOOD DR	10/3/2022 9:33 AM		10/3/2022 10:00 PM			Tiffany Guilty	M-SIO	10/3/2022 10:12 AM	7039197345		Sean Bankos	Discolored Water	Completed
Penn Estates		2105 LANSDALE DR	10/4/2022 10:13 AM		10/4/2022 10:00 PM			Kelly Hagan	M-SIO	10/4/2022 3:38 PM	8879392477		Sean Bankos	Discolored Water	Completed
Penn Estates		3420 CRESTWOOD DR	10/4/2022 12:33 PM		10/4/2022 10:00 PM			Lakyia Hargrove	M-SIO	10/4/2022 3:39 PM	6352378584		Sean Bankos	Discolored Water	Completed
Penn Estates		2093 CANDLEWOOD DR	10/6/2022 3:01 PM		10/6/2022 10:00 PM			Ebony Diggs	M-SIO	10/6/2022 3:36 PM	7036457387		Sean Bankos	Discolored Water	Completed
Penn Estates		115 MAYFIELD CT	10/7/2022 7:23 AM		10/7/2022 10:00 PM			Sheila Edwards	M-SIO	10/7/2022 11:55 AM	5929507586		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3424 CRESTWOOD DR	10/7/2022 12:18 PM		10/7/2022 10:00 PM			Dajuan Jenkins	M-SIO	10/7/2022 1:45 PM	7458510437		Sean Bankos	Discolored Water	Completed
Penn Estates		1237 WOODLAND DR	10/8/2022 9:51 AM		10/8/2022 9:45 AM			Lucity User	M-SIO	10/8/2022 9:50 AM	9938283302		Sean Bankos	General Investigation	Completed
Penn Estates		122 RESTON DR	10/13/2022 11:26 AM		10/13/2022 10:00 PM			Sheila Edwards	M-SIO	10/13/2022 11:54 AM	4864593136		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		1423 MELROSE TER	10/13/2022 12:16 PM		10/14/2022 10:00 PM			Sheila Edwards	HIBILL	10/14/2022 11:55 AM	1601915311		Sean Bankos		Completed
Penn Estates		135 SANDLEWOOD DR	10/17/2022 10:59 AM		10/18/2022 8:00 PM			Christina Genwright	HIBILL	10/18/2022 11:27 AM	8774709308		Mike Davison		Completed
Penn Estates		1804 JENNIFER DR	10/19/2022 8:31 AM		10/20/2022 10:00 PM			Sheila Edwards	M-SIO	10/20/2022 10:00 AM	8452875402		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		4136 SYCAMORE LN	10/21/2022 2:54 PM		10/21/2022 10:00 PM			Yvette Starr	M-SIO	10/24/2022 9:07 AM	4327519822		Mike Davison	Mineral Amount in Water	Completed
Penn Estates		174 PASQUIN DR	11/3/2022 9:10 AM		11/4/2022 8:00 PM			Richard Cutright	HIBILL	11/4/2022 12:58 PM	5360095221		Sean Bankos		Completed
Penn Estates		213 GARDEN TER	11/3/2022 3:27 PM		11/4/2022 10:00 PM			Carl Crutchfield	HIBILL	11/4/2022 10:13 AM	0151443896		Mike Davison		Completed
Penn Estates		1256 KENSINGTON DR	11/4/2022 7:43 AM		11/7/2022 10:00 PM			Kelly Hagan	HIBILL	11/7/2022 8:27 AM	4743199808		Mike Davison		Completed
Penn Estates		317 Penn Estates	11/10/2022 8:26 AM		11/10/2022 10:00 PM			Ebony Diggs	M-SIO	11/10/2022 9:41 AM	3331434766		Sean Bankos	Water Main Break	Completed
Penn Estates		209 JULIAN TER	11/10/2022 11:24 AM		11/11/2022 8:00 PM			Bianca Washington	M-SIO	11/11/2022 10:20 AM	7599417872		Charles Baer	General Investigation	Completed
Penn Estates		113 DIANE CT	11/14/2022 9:58 AM		11/15/2022 10:00 PM			Kelly Hagan	HIBILL	11/14/2022 11:21 AM	8042447066		Mike Davison		Completed
Penn Estates		129 SUNDEW DR	11/17/2022 11:17 AM		11/17/2022 8:00 PM			Trineka Nesbitt	M-SIO	11/17/2022 11:47 AM	3093906004		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		168 SOMERSET DR	11/21/2022 9:46 AM		11/21/2022 8:00 PM			Bianca Washington	M-SIO	11/21/2022 11:04 AM	8287681757		Mike Davison	No Water	Completed
Penn Estates		167 HYLAND DR	10/25/2022 11:47 AM		11/29/2022 10:00 PM			Ebony Diggs	M-SIO	11/29/2022 8:18 AM	5011559597		Mike Davison	Water Service Line Break	Completed
Penn Estates		311 HYLAND DR	11/29/2022 11:20 AM		11/29/2022 10:00 PM			Alice Benton	M-SIO	11/29/2022 11:23 AM	7044433654		Sean Bankos	No Water	Completed
Penn Estates		111 HYLAND DR	12/2/2022 2:27 PM		12/5/2022 2:27 PM			Jerry Lazarre	HIBILL	12/5/2022 10:25 AM	0235410324		Sean Bankos		Completed
Penn Estates		1256 KENSINGTON DR	12/2/2022 2:36 PM		12/5/2022 2:36 PM			Kaitlynn Gilbert	HIBILL	12/5/2022 10:06 AM	4745896548		Sean Bankos		Completed
Penn Estates		156 RIVERBEND TER	12/5/2022 8:14 AM		12/5/2022 10:00 PM			Patricia Reyes	M-SIO	12/5/2022 9:07 AM	4485078481		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1403 MELROSE TER	12/5/2022 8:48 AM		12/5/2022 10:00 PM			Ebony Diggs	M-SIO	12/5/2022 9:30 AM	4999166050		Sean Bankos	No Water	Completed
Penn Estates		6243 WILLOWICKE TER	12/9/2022 2:15 PM		12/9/2022 10:00 PM			Tierra Love	M-SIO	12/9/2022 2:29 PM	4659743150		Sean Bankos	Water Main Break	Completed
Penn Estates		1224 HARMONY DR	11/30/2022 11:03 AM		12/13/2022 10:00 PM			Alice Benton	M-SIO	12/13/2022 12:00 PM	5822102085		Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		446 HYLAND DR	12/13/2022 9:49 AM		12/13/2022 10:00 PM			Tamra Smith	M-SIO	12/13/2022 10:44 AM	3971178386		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		8212 WOODCHUCK CT	12/14/2022 12:03 PM		12/15/2022 8:00 PM			Bianca Washington	M-SIO	12/15/2022 11:16 AM	1597149614		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		3426 CRESTWOOD DR	12/15/2022 12:44 PM		12/15/2022 10:00 PM			Tiffany Guilty	M-SIO	12/15/2022 1:34 PM	9551777050		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		105 LEDGEWOOD DR	12/19/2022 1:34 PM		12/20/2022 10:00 PM			Dominique Greenfield	HIBILL	12/20/2022 11:44 AM	8055914422		Vincent Varuolo		Completed
Penn Estates		3156 GREENBRIAR DR	12/20/2022 9:04 AM		12/21/2022 8:00 PM			Bianca Washington	M-SIO	12/21/2022 12:40 PM	5995516816		Sean Bankos	Taste or Odor in the Water	Completed
Penn Estates		206 SPICE BUSH DR	12/20/2022 3:25 PM		12/21/2022 8:00 PM			Bianca Washington	HIBILL	12/21/2022 12:44 PM	3026725171		Sean Bankos		Completed
Penn Estates		269 JULIAN TER	12/27/2022 12:18 PM		12/27/2022 10:00 PM			Richard Cutright	M-SIO	12/27/2022 2:53 PM	8701426001		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		450 SOMERSET DR	12/28/2022 8:52 AM		12/28/2022 8:00 PM			Trineka Nesbitt	M-SIO	12/28/2022 9:48 AM	0794368588		Sean Bankos	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		2318 BURNTWOOD DR	12/27/2022 8:41 AM		12/28/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	12/28/2022 7:50 AM	5969754251		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		122 BAYBERRY CT	12/29/2022 8:17 AM		12/29/2022 8:00 PM			Trineka Nesbitt	M-SIO	12/29/2022 12:39 PM	3802033996		Sean Bankos	General Investigation	Completed
Penn Estates		209 JULIAN TER	12/27/2022 7:24 AM		12/29/2022 10:00 PM			Shanika Simmons	M-SIO	12/29/2022 9:40 AM	7595602944		Sean Bankos	No Water	Completed
Penn Estates		137 RUNNYMEDE DR	12/30/2022 10:30 AM		12/30/2022 8:00 PM			Trineka Nesbitt	M-SIO	12/30/2022 1:36 PM	4980293376		Sean Bankos	No Water	Completed
Penn Estates		137 RUNNYMEDE DR	12/30/2022 9:21 AM		12/30/2022 10:00 PM			Patricia Reyes	M-SIO	12/30/2022 1:36 PM	4981806782		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1407 SUNBRIGHT TER	1/3/2023 12:15 PM		1/3/2023 12:04 PM			Lucity User	M-SIO	1/3/2023 12:13 PM	4961958955		Vincent Varuolo	General Investigation	Completed
Penn Estates		378 HYLAND DR	1/3/2023 12:25 PM		1/3/2023 12:19 PM			Lucity User	M-SIO	1/3/2023 12:24 PM	1646725537		Sean Bankos	General Investigation	Completed
Penn Estates		7143 PINE GROVE DR	1/3/2023 7:14 AM		1/3/2023 10:00 PM			Kelly Hagan	M-SIO	1/3/2023 9:11 AM	8969160911		Sean Bankos	Discolored Water	Completed
Penn Estates		7120 PINE GROVE DR	1/3/2023 8:54 AM		1/3/2023 10:00 PM			Yoleydis Gonzalez	M-SIO	1/3/2023 9:04 AM	2449548477		Sean Bankos	Discolored Water	Completed
Penn Estates		7121 PINE GROVE DR	1/3/2023 9:46 AM		1/3/2023 10:00 PM			Aries Ward	M-SIO	1/3/2023 10:52 AM	1673448210		Sean Bankos	Discolored Water	Completed
Penn Estates		110 LEDGEWOOD DR	1/3/2023 10:52 AM		1/3/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	1/3/2023 11:00 AM	9974632699		Sean Bankos	Discolored Water	Completed
Penn Estates		209 JULIAN TER	1/4/2023 9:22 AM		1/4/2023 9:20 AM			Lucity User	M-SIO	1/4/2023 9:20 AM	7597990276		Sean Bankos	General Investigation	Completed
Penn Estates		2040 CANDLEWOOD DR	1/3/2023 8:35 AM		1/4/2023 10:00 PM			Roslyn Lide-Miller	HIBILL	1/4/2023 12:14 PM	0473902716		Sean Bankos		Completed
Penn Estates		3208 GREENBRIAR DR	1/3/2023 2:01 PM		1/4/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	1/4/2023 11:23 AM	4952529927		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		7132 PINE GROVE DR	1/4/2023 3:07 PM		1/4/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	1/4/2023 3:41 PM	0743232039		Sean Bankos	Discolored Water	Completed
Penn Estates		136 CLOVER LN	1/4/2023 2:13 PM		1/5/2023 11:00 AM			Lucity User	M-SIO	1/5/2023 2:23 PM	7846422588		Vincent Varuolo	General Investigation	Completed
Penn Estates		122 CLOVER LN	1/5/2023 7:29 AM		1/5/2023 10:00 PM			Alice Benton	M-SIO	1/5/2023 8:42 AM	1466014563		Vincent Varuolo	Clogged Sewer	Completed
Penn Estates		7176 GLENWOOD DR	1/5/2023 10:12 AM		1/5/2023 10:00 PM			Kelly Hagan	M-SIO	1/5/2023 2:25 PM	9400833303		Sean Bankos	No Water	Completed
Penn Estates		195 SUMMERTON CIRCLE DR	1/5/2023 10:32 AM		1/5/2023 10:00 PM			Kelly Hagan	M-SIO	1/5/2023 2:24 PM	8186748366		Sean Bankos	No Water	Completed
Penn Estates		2327 BURNTWOOD DR	1/5/2023 10:51 AM		1/5/2023 10:00 PM			Sheila Edwards	M-SIO	1/5/2023 2:24 PM	6087392697		Sean Bankos	No Water	Completed
Penn Estates		150 LOCUST DR	1/5/2023 11:19 AM		1/5/2023 10:00 PM			Megan Loncaric	M-SIO	1/5/2023 2:21 PM	3945665746		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		115 RIVERBEND TER	1/5/2023 11:25 AM		1/5/2023 10:00 PM			Carl Crutchfield	M-SIO	1/5/2023 2:20 PM	5675162534		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1197 KENSINGTON DR	1/5/2023 12:36 PM		1/5/2023 10:00 PM			Sheila Edwards	M-SIO	1/5/2023 2:19 PM	2004872332		Sean Bankos	No Water	Completed
Penn Estates		2314 BURNTWOOD DR	1/6/2023 2:23 PM		1/6/2023 8:00 PM			Bianca Washington	M-SIO	1/6/2023 2:51 PM	0860181150		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1220 KENSINGTON DR	1/3/2023 4:20 PM		1/6/2023 10:00 PM			Dajuan Jenkins	M-SIO	1/6/2023 10:21 AM	1797746364		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		129 BAYBERRY CT	1/9/2023 7:16 AM		1/9/2023 10:00 PM			Dominique Greenfield	M-SIO	1/9/2023 11:28 AM	9219297616		Sean Bankos	Water Service Line Break	Completed
Penn Estates		2332 BURNTWOOD DR	1/6/2023 2:44 PM		1/10/2023 10:00 PM			Ewan Dehnert	HIBILL	1/10/2023 9:25 AM	5575884637		Sean Bankos		Completed
Penn Estates		3208 GREENBRIAR DR	1/4/2023 2:04 PM		1/12/2023 8:00 PM			Ben Pudelko	M-SIO	1/12/2023 9:26 AM	4957812991		Vincent Varuolo	General Investigation	Completed
Penn Estates		8213 PINE GROVE DR	1/3/2023 7:32 AM		1/12/2023 10:00 PM			Jerry Lazarre	M-SIO	1/12/2023 9:29 AM	4755802589		Mike Davison	Water Service Line Break	Completed
Penn Estates		7121 PINE GROVE DR	1/9/2023 10:42 AM		1/12/2023 10:00 PM			Shanika Simmons	M-SIO	1/12/2023 9:31 AM	1671024417		Vincent Varuolo	Water Quality	Completed
Penn Estates		8213 PINE GROVE DR	1/17/2023 10:49 AM		1/17/2023 10:00 PM			Aries Ward	M-SIO	1/17/2023 12:46 PM	4750523833		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		317 Penn Estates	1/17/2023 11:56 AM		1/17/2023 10:00 PM			Carl Crutchfield	M-SIO	1/17/2023 12:27 PM	3338178982		Mike Davison	General Investigation	Completed
Penn Estates		1224 HARMONY DR	1/3/2023 3:08 PM		1/19/2023 10:00 PM			Alice Benton	M-SIO	1/19/2023 12:00 PM	5826868766			Commision Complaint	Completed
Penn Estates		6243 WILLOWICKE TER	1/24/2023 8:20 AM		1/24/2023 8:00 PM			Bianca Washington	M-SIO	1/24/2023 1:42 PM	4651764913		Sean Bankos	Water Service Line Break	Completed
Penn Estates		2067 CANDLEWOOD DR	1/23/2023 11:36 AM		1/24/2023 10:00 PM			Tierra Love	HIBILL	1/24/2023 11:06 AM	2939372777		Sean Bankos		Completed
Penn Estates		3156 GREENBRIAR DR	1/30/2023 10:11 AM		1/30/2023 10:00 PM			Janice Williams	M-SIO	1/31/2023 10:26 AM	5999051921		Vincent Varuolo	Taste or Odor in the Water	Completed
Penn Estates		245 HYLAND DR	2/2/2023 5:35 PM		2/3/2023 8:35 PM			Dajuan Jenkins	HIBILL	2/3/2023 1:59 PM	9380624796		Mike Davison		Completed
Penn Estates		132 NOBLE LN	1/20/2023 9:26 AM		2/3/2023 10:00 PM			Dajuan Jenkins	M-SIO	2/17/2023 10:30 AM	0519962051		Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates		2304 BURNTWOOD DR	2/3/2023 3:07 PM		2/3/2023 10:00 PM			Trineka Nesbitt	M-SIO	2/7/2023 1:25 PM	7369549033		Mike Davison	No Water	Completed
Penn Estates		1189 WOODLAND DR	2/6/2023 5:45 AM		2/5/2023 9:30 PM			Lucity User	M-SIO	2/6/2023 5:43 AM	9887384154		Mike Davison	General Investigation	Completed
Penn Estates		1163 KENSINGTON DR	2/6/2023 12:33 PM		2/6/2023 8:00 PM			Ben Pudelko	M-SIO	2/6/2023 12:47 PM	7708835330		Sean Bankos	No Water	Completed
Penn Estates		1147 BELAIRE DR	2/7/2023 12:53 PM		2/7/2023 12:53 PM			Lucity User	M-SIO	2/7/2023 1:01 PM	5561295563		Mike Davison	General Investigation	Completed
Penn Estates		8226 WOODCHUCK CT	2/7/2023 12:55 PM		2/7/2023 12:54 PM			Lucity User	M-SIO	2/7/2023 1:04 PM	9896108765		Mike Davison	General Investigation	Completed
Penn Estates		1189 WOODLAND DR	2/8/2023 2:19 PM		2/8/2023 2:16 PM			Lucity User	M-SIO	2/8/2023 2:25 PM	9889512591		Sean Bankos	General Investigation	Completed
Penn Estates		4113 ASHWOOD LN	2/6/2023 9:21 AM		2/8/2023 10:00 PM			Dajuan Jenkins	M-SIO	2/8/2023 10:50 AM	6116830726		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		6224 WILLOWICKE TER	2/8/2023 11:22 AM		2/8/2023 10:00 PM			Richard Cutright	M-SIO	2/8/2023 12:39 PM	5566860438		Sean Bankos	Water Service Line Break	Completed
Penn Estates		112 STARVIEW DR	2/8/2023 11:46 AM		2/9/2023 10:00 PM			Carl Crutchfield	HIBILL	2/9/2023 9:23 AM	8319711291		Sean Bankos		Completed
Penn Estates		6224 WILLOWICKE TER	2/10/2023 10:59 AM		2/10/2023 10:00 PM			Shanika Wright	M-SIO	2/10/2023 12:44 PM	5566437829		Vincent Varuolo	Water Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	[redacted]	132 NOBLE LN	2/16/2023 2:33 PM	[redacted]	2/16/2023 10:00 PM	[redacted]	[redacted]	Bill SooHoo	M-SIO	2/16/2023 2:37 PM	0518237795	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	5327 DELIA TER	2/17/2023 9:54 AM	[redacted]	2/17/2023 10:00 PM	[redacted]	[redacted]	Krystin Friend	M-SIO	2/17/2023 10:32 AM	3213098631	[redacted]	Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	5327 DELIA TER	2/20/2023 9:01 AM	[redacted]	2/20/2023 7:57 AM	[redacted]	[redacted]	Lucity User	M-SIO	2/20/2023 9:00 AM	3213267311	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	1232 BRENTWOOD DR	2/22/2023 10:22 AM	[redacted]	2/22/2023 10:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	2/22/2023 10:49 AM	0869093802	[redacted]	Sean Bankos	Water Quality	Completed
Penn Estates	[redacted]	245 HYLAND DR	2/27/2023 3:11 PM	[redacted]	2/28/2023 10:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	2/28/2023 9:51 AM	9388649014	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	3116 GREENBRIAR DR	3/2/2023 9:32 AM	[redacted]	3/2/2023 10:00 PM	[redacted]	[redacted]	Janice Williams	M-SIO	3/2/2023 3:27 PM	6805556904	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	201 HYLAND DR	3/3/2023 8:17 AM	[redacted]	3/3/2023 10:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	3/3/2023 12:15 PM	2107375870	[redacted]	Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	6229 WILLOWICKE TER	3/5/2023 7:09 PM	[redacted]	3/5/2023 12:48 PM	[redacted]	[redacted]	Lucity User	M-SIO	3/5/2023 7:07 PM	0353263803	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	3297 STONEHENGE DR	3/3/2023 3:20 PM	[redacted]	3/6/2023 3:20 PM	[redacted]	[redacted]	Roslyn Lide-Miller	HIBILL	3/6/2023 8:57 AM	0134694950	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	341 CLICKO LN	3/8/2023 11:21 AM	[redacted]	3/8/2023 11:21 AM	[redacted]	[redacted]	Bonny Barnes	HIBILL	3/8/2023 12:34 PM	6139874621	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	150 SOMERSET DR	3/10/2023 12:16 PM	[redacted]	3/10/2023 10:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	3/10/2023 12:54 PM	8923930055	[redacted]	Sean Bankos	General Investigation	Completed
Penn Estates	[redacted]	544 LAKESIDE DR	3/13/2023 1:48 PM	[redacted]	3/13/2023 2:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	3/14/2023 7:54 AM	7490647783	[redacted]	Vincent Varuolo	No Water	Completed
Penn Estates	[redacted]	200 HYLAND DR	3/20/2023 9:52 AM	[redacted]	3/20/2023 5:00 PM	[redacted]	[redacted]	Courtney Sherrod	M-SIO	3/20/2023 11:27 AM	8124576310	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	1139 KENSINGTON DR	3/20/2023 10:39 AM	[redacted]	3/20/2023 10:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	3/20/2023 11:31 AM	9212954319	[redacted]	Mike Davison	Water Service Line Break	Completed
Penn Estates	[redacted]	3258 GREENBRIAR DR	3/22/2023 12:03 PM	[redacted]	3/23/2023 10:00 PM	[redacted]	[redacted]	Dajuan Jenkins	M-SIO	3/23/2023 2:29 PM	4123336557	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	2053 CANDLEWOOD DR	3/23/2023 11:20 AM	[redacted]	3/23/2023 10:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	3/23/2023 12:09 PM	9340005915	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	1409 MELROSE TER	3/30/2023 12:08 PM	[redacted]	3/30/2023 10:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	3/30/2023 12:24 PM	3206493673	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	124 BREWSTER WY	3/30/2023 1:25 PM	[redacted]	3/31/2023 10:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	3/31/2023 12:12 PM	7809204136	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	1409 MELROSE TER	3/30/2023 3:46 PM	[redacted]	3/31/2023 10:00 PM	[redacted]	[redacted]	Dajuan Jenkins	M-SIO	3/31/2023 10:00 AM	3208744164	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	2009 CANDLEWOOD DR	4/3/2023 9:58 AM	[redacted]	4/4/2023 10:00 PM	[redacted]	[redacted]	Krystin Friend	M-SIO	4/4/2023 9:46 AM	5453307221	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	142 SANDLEWOOD DR	4/7/2023 12:18 PM	[redacted]	4/10/2023 10:00 PM	[redacted]	[redacted]	Trineka Nesbitt	M-SIO	4/10/2023 8:56 AM	6513969056	[redacted]	Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	191 SOMERSET DR	4/10/2023 9:57 AM	[redacted]	4/10/2023 10:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	4/10/2023 10:45 AM	0069527394	[redacted]	Sean Bankos	Repair/Replace Meter Box	Completed
Penn Estates	[redacted]	6210 BLUE BEECH DR	4/19/2023 12:05 PM	[redacted]	4/19/2023 10:00 PM	[redacted]	[redacted]	Aries Ward	M-SIO	4/19/2023 12:24 PM	9200447640	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	477 DEBORAH DR	4/21/2023 7:33 AM	[redacted]	4/21/2023 10:00 PM	[redacted]	[redacted]	Trineka Nesbitt	M-SIO	4/21/2023 10:47 AM	2506101373	[redacted]	Vincent Varuolo	Discolored Water	Completed
Penn Estates	[redacted]	484 LAKESIDE DR	4/25/2023 7:35 AM	[redacted]	4/26/2023 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	4/26/2023 9:28 AM	7060209956	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	191 SOMERSET DR	4/26/2023 10:55 AM	[redacted]	4/26/2023 10:00 PM	[redacted]	[redacted]	Hayes Tiara	M-SIO	4/26/2023 11:23 AM	0067020005	[redacted]	Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	1711 WINONA TER	4/27/2023 6:52 AM	[redacted]	4/28/2023 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	4/28/2023 10:53 AM	8398918080	[redacted]	Mike Davison	Discolored Water	Completed
Penn Estates	[redacted]	3281 GREENBRIAR DR	4/27/2023 5:31 PM	[redacted]	5/1/2023 10:00 PM	[redacted]	[redacted]	Nancy Gendron	M-SIO	5/11/2023 10:11 AM	2425658592	[redacted]	Vincent Varuolo	Water Quality	Completed
Penn Estates	[redacted]	3317 GREENBRIAR DR	5/4/2023 1:29 PM	[redacted]	5/5/2023 10:00 PM	[redacted]	[redacted]	Dominique Greenfield	M-SIO	5/5/2023 12:52 PM	1432654683	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	119 BREWSTER WY	5/15/2023 3:23 PM	[redacted]	5/16/2023 8:00 PM	[redacted]	[redacted]	Bianca Washington	HIBILL	5/16/2023 11:40 AM	7873572922	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	451 HYLAND DR	5/16/2023 2:09 PM	[redacted]	5/17/2023 8:09 PM	[redacted]	[redacted]	Dajuan Jenkins	HIBILL	5/17/2023 11:28 AM	8599512779	[redacted]	Mike Davison		Completed
Penn Estates	[redacted]	7178 GLENWOOD DR	5/22/2023 2:53 PM	[redacted]	5/23/2023 6:00 PM	[redacted]	[redacted]	Douglas Smith	M-SIO	5/23/2023 9:57 AM	9300650407	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	122 SOMERSET DR	5/23/2023 2:17 PM	[redacted]	5/26/2023 10:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	5/26/2023 11:40 AM	8181215896	[redacted]	Sean Bankos	Water Service Line Break	Completed
Penn Estates	[redacted]	219 SOMERSET DR	5/31/2023 9:31 AM	[redacted]	5/31/2023 8:00 PM	[redacted]	[redacted]	Bianca Washington	M-SIO	5/31/2023 9:50 AM	3253479503	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	3206 STONEHENGE DR	5/19/2023 1:40 PM	[redacted]	6/1/2023 10:00 PM	[redacted]	[redacted]	Ebony Diggs	M-SIO	6/1/2023 10:38 AM	2511709040	[redacted]	Sean Bankos	Water Main Break	Completed
Penn Estates	[redacted]	2105 LANSDALE DR	5/31/2023 9:02 AM	[redacted]	6/2/2023 10:00 PM	[redacted]	[redacted]	Ebony Diggs	M-SIO	6/2/2023 2:38 PM	8872546667	[redacted]	Sean Bankos	Sewer Service Line Break	Completed
Penn Estates	[redacted]	455 LAKESIDE DR	6/5/2023 1:24 PM	[redacted]	6/6/2023 10:00 PM	[redacted]	[redacted]	Dynisha McCombs	M-SIO	6/6/2023 8:59 AM	0066072834	[redacted]	Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	208 WARREN CT	6/6/2023 9:35 AM	[redacted]	6/6/2023 10:00 PM	[redacted]	[redacted]	Trineka Nesbitt	M-SIO	6/6/2023 10:04 AM	1237002273	[redacted]	Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates	[redacted]	315 HYLAND DR	6/13/2023 7:07 AM	[redacted]	6/13/2023 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	6/13/2023 8:18 AM	2247535431	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	341 CLICKO LN	6/6/2023 8:44 AM	[redacted]	6/16/2023 10:00 PM	[redacted]	[redacted]	Dynisha McCombs	M-SIO	6/14/2023 7:30 AM	6133842681	[redacted]		Water Miscellaneous Complaint	Completed
Penn Estates	[redacted]	115 CLOVER LN	6/20/2023 7:55 AM	[redacted]	6/20/2023 7:50 AM	[redacted]	[redacted]	Lucity User	M-SIO	6/20/2023 8:50 AM	6356920575	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	1130 KENSINGTON DR	6/20/2023 10:59 AM	[redacted]	6/20/2023 6:00 PM	[redacted]	[redacted]	Douglas Smith	M-SIO	6/20/2023 11:28 AM	4387876535	[redacted]	Mike Davison	General Investigation	Completed
Penn Estates	[redacted]	4114 SYCAMORE LN	6/16/2023 9:01 PM	[redacted]	6/21/2023 8:57 PM	[redacted]	[redacted]	Lucity User	M-SIO	6/21/2023 3:10 PM	3818570058	[redacted]	Vincent Varuolo	General Investigation	Completed
Penn Estates	[redacted]	2309 BURNTWOOD DR	7/3/2023 10:16 AM	[redacted]	7/3/2023 9:16 AM	[redacted]	[redacted]	Trineka Nesbitt	HIBILL	7/3/2023 11:01 AM	4785991939	[redacted]	Sean Bankos		Completed
Penn Estates	[redacted]	353 CLICKO LN	7/6/2023 2:34 PM	[redacted]	7/6/2023 10:00 PM	[redacted]	[redacted]	Trineka Nesbitt	M-SIO	7/6/2023 2:54 PM	3827004398	[redacted]	Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates	[redacted]	7132 GLENWOOD DR	7/10/2023 7:38 AM	[redacted]	7/10/2023 10:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	7/10/2023 8:52 AM	7316710360	[redacted]	Mike Davison	Discolored Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		133 LEDGEWOOD DR	7/10/2023 11:02 AM		7/10/2023 10:00 PM			Alice Benton	M-SIO	7/10/2023 11:04 AM	4176800706		Vincent Varuolo	General Investigation	Completed
Penn Estates		1107 WOODLAND DR	7/12/2023 12:53 PM		7/13/2023 11:53 AM			Roslyn Lide-Miller	HIBILL	7/13/2023 11:58 AM	9805418982		Mike Davison		Completed
Penn Estates		208 WARREN CT	7/11/2023 12:00 PM		7/14/2023 10:00 PM			Hanna Osman	M-SIO	7/14/2023 6:22 AM	1235800428		Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		4113 ASHWOOD LN	7/17/2023 10:33 AM		7/17/2023 10:00 PM			Jennifer Akers	M-SIO	7/17/2023 1:50 PM	6117891314		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		137 CLOVER LN	7/24/2023 10:29 AM		7/24/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	7/24/2023 11:43 AM	4357784622		Sean Bankos	No Water	Completed
Penn Estates		475 LAKESIDE DR	7/26/2023 8:56 AM		7/26/2023 10:00 PM			Jerry Lazarre	M-SIO	7/26/2023 9:37 AM	6451359869		Mike Davison	Water Service Line Break	Completed
Tamiment		244 Oakenshield Dr	1/27/2020 9:14 AM		1/28/2019 8:00 PM			Hayes Tiara	HIBILL	1/27/2020 2:22 PM	5594566227		Robert Thompson		Completed
Tamiment		731 Tamiment	8/20/2019 8:15 AM		8/20/2019 8:00 PM			Neal Franklin	M-SIO	8/23/2019 1:32 PM	1041257054		William Reese	No Water	Completed
Tamiment		260 Oakenshield Dr	9/9/2019 10:08 AM		9/7/2019 12:19 AM			Alice Benton	M-SIO	10/3/2019 12:06 PM	7989060914		William Reese	General Investigation	Completed
Tamiment		731 Tamiment	9/13/2019 7:23 AM		9/13/2019 8:00 PM			Dominique Greenfield	M-SIO	10/3/2019 12:36 PM	1041554169		William Reese	No Water	Completed
Tamiment		415 East Underhill Dr	9/13/2019 8:27 AM		9/19/2019 8:00 PM			Dominique Greenfield	M-SIO	9/23/2019 12:00 AM	3613084207			No Water	Completed
Tamiment		109 Rivendell Dr	10/1/2019 4:02 PM		10/1/2019 6:00 PM			Janice Williams	M-SIO	10/3/2019 1:18 PM	8435068599		William Reese	Discolored Water	Completed
Tamiment		421 Underhill Dr	10/1/2019 2:03 PM		10/1/2019 8:00 PM			Shanika Wright	M-SIO	10/3/2019 12:20 PM	0326145771		Jordan Pittenger	Discolored Water	Completed
Tamiment		425 Underhill Rd	9/30/2019 3:30 PM		10/2/2019 8:00 PM			Amon Vincent	M-SIO	10/3/2019 12:15 PM	5045529626		William Reese	Inspection	Completed
Tamiment		420 Underhill Dr	10/1/2019 3:00 PM		10/2/2019 8:00 PM			Jennifer Akers	M-SIO	10/3/2019 12:24 PM	5172345746		William Reese	Discolored Water	Completed
Tamiment		104 Thorin Way	9/19/2019 11:33 AM		10/3/2019 8:00 PM			Glenda Thompson	M-SIO	10/3/2019 12:42 PM	7807044640		William Reese	High or Low Pressure in the Water	Completed
Tamiment		731 Tamiment	8/27/2019 9:00 AM		10/3/2019 8:00 PM			Sandra Soto	M-SIO	10/3/2019 12:03 PM	1048128155		William Reese	Water Service Line Break	Completed
Tamiment		1105 Long Lake Rd	10/9/2019 8:48 AM		10/10/2019 8:00 PM			Amon Vincent	M-SIO	10/10/2019 11:26 AM	9775286718		William Reese	No Water	Completed
Tamiment		425 Underhill Rd	10/14/2019 3:13 PM		10/16/2019 8:00 PM			Carl Crutchfield	M-SIO	10/16/2019 2:27 PM	5045094536		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		112 Condor Dr Unit 8	10/21/2019 8:35 AM		10/22/2019 8:00 PM			Hayes Tiara	M-SIO	10/24/2019 12:44 PM	8190875621		Robert Thompson	General Investigation	Completed
Tamiment		417 Underhill Rd	11/14/2019 1:56 PM		11/14/2019 6:00 PM			Ann Graham	M-SIO	11/16/2019 10:32 AM	3352314555		William Reese	No Water	Completed
Tamiment		207 Old Took Dr	11/18/2019 11:57 AM		11/18/2019 8:00 PM			Carl Crutchfield	M-SIO	11/18/2019 2:11 PM	2752656465		Robert Thompson	Water Service Line Break	Completed
Tamiment		2116 Wilderland Rd	11/22/2019 2:28 PM		11/22/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	11/26/2019 11:51 AM	2692174794		William Reese	No Water	Completed
Tamiment		215 Thistlebrook Ct	12/17/2019 12:47 PM		12/17/2019 6:00 PM			Stephanie Muniz	M-SIO	12/18/2019 8:17 AM	4472145405		William Reese	No Water	Completed
Tamiment		440 Underhill Rd	12/23/2019 12:37 PM		12/30/2019 8:00 PM			Alisha Greer	M-SIO	12/30/2019 1:05 PM	4875583897		William Reese	Repair/Replace Meter Box	Completed
Tamiment		214 Old Took Dr	1/22/2020 12:24 PM		1/22/2020 4:00 PM			Alice Benton	M-SIO	1/22/2020 1:44 PM	5088499565		William Reese	No Water	Completed
Tamiment		140 Rivendell Dr	1/23/2020 2:42 PM		1/22/2020 6:00 PM			Alisha Greer	M-SIO	1/24/2020 7:05 AM	0099268027		Robert Thompson	General Investigation	Completed
Tamiment		125 Condor Dr Unit Unit 21	1/22/2020 8:49 AM		1/23/2020 6:00 PM			Stephanie Muniz	HIBILL	1/23/2020 12:47 PM	7849345213		Robert Thompson		Completed
Tamiment		119 Condor Unit Unit 25	1/29/2020 9:22 AM		1/29/2020 8:00 PM			Glenda Thompson	M-SIO	1/30/2020 6:47 AM	8274648188		Robert Thompson	Water Miscellaneous Complaint	Completed
Tamiment		244 Oakenshield Dr	1/29/2020 1:35 PM		1/30/2020 1:35 PM			Kaitlynn Gilbert	HIBILL	1/30/2020 10:16 AM	5594969905		Robert Thompson		Completed
Tamiment		222 Brandyshire Dr	1/30/2020 12:43 PM		1/30/2020 8:00 PM			Sandra Soto	M-SIO	1/30/2020 2:03 PM	8547952625		Robert Thompson	High or Low Pressure in the Water	Completed
Tamiment		204 Withywindle Way	1/30/2020 2:40 PM		1/31/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	1/31/2020 11:34 AM	2433621746		Robert Thompson	Water Quality	Completed
Tamiment		414 Underhill Dr	2/6/2020 9:37 AM		2/6/2020 8:00 PM			Glenda Thompson	M-SIO	2/6/2020 10:50 AM	9941017101		Robert Thompson	No Water	Completed
Tamiment		223 Hobbit Dr	2/14/2020 12:15 PM		2/17/2020 8:00 PM			Zakia Bouldin	M-SIO	2/17/2020 8:35 AM	5315637733		Robert Thompson	Water Service Line Break	Completed
Tamiment		113 Bald Eagle Village	2/24/2020 2:16 PM		2/23/2020 1:04 PM			Alice Benton	M-SIO	2/25/2020 6:56 AM	9380281068		Robert Thompson	Water Service Line Break	Completed
Tamiment		1008 Long Lake Rd	2/24/2020 3:57 PM		2/25/2020 8:00 PM			Kelly Hagan	M-SIO	2/25/2020 8:33 AM	2142708302		William Reese	Water Miscellaneous Complaint	Completed
Tamiment		229 Oakenshield Dr	2/28/2020 9:26 AM		2/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	2/28/2020 12:35 PM	7051091428		Robert Thompson	General Investigation	Completed
Tamiment		441 Underhill Dr	3/3/2020 12:04 PM		3/4/2020 6:00 PM			Stephanie Muniz	M-SIO	3/4/2020 4:30 PM	1663784709		Robert Thompson	No Water	Completed
Tamiment		188 Oakenshield Dr	3/9/2020 12:46 PM		3/9/2020 6:00 PM			Stephanie Muniz	M-SIO	3/10/2020 3:29 PM	4995659949		Robert Thompson	No Water	Completed
Tamiment		610 Galion Dr	3/16/2020 7:25 AM		3/21/2020 8:00 PM			Glenda Thompson	HIBILL	3/23/2020 3:42 PM	9677836736		William Reese		Completed
Tamiment		731 Tamiment	3/25/2020 9:24 AM		3/25/2020 8:00 PM			Glenda Thompson	M-SIO	3/25/2020 1:43 PM	1043410156		William Reese	Sewer Service Line Break	Completed
Tamiment		210 Oakenshield Dr	3/27/2020 9:15 AM		3/27/2020 6:00 PM			Stephanie Muniz	M-SIO	3/29/2020 11:14 AM	1505447987		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		223 Hobbit Dr	4/2/2020 8:42 AM		4/3/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	4/2/2020 1:40 PM	5310088309		William Reese		Completed
Tamiment		2207 Woody End Loop	4/2/2020 1:34 PM		4/3/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	4/3/2020 1:57 PM	9451508946		William Reese	Inspection	Completed
Tamiment		505 Carrock Way	4/6/2020 12:51 PM		4/7/2020 8:00 PM			Mark Fry	HIBILL	4/7/2020 2:49 PM	4096409223		William Reese		Completed
Tamiment		105 Condor Dr Unit 36	4/8/2020 12:11 PM		4/9/2020 12:11 PM			Sabrena Cooper	HIBILL	4/9/2020 11:27 AM	1262987699		William Reese		Completed
Tamiment		610 Bombur Ln	4/13/2020 8:07 AM		4/14/2020 8:00 PM			Mark Fry	HIBILL	4/14/2020 4:38 PM	2433100770		William Reese		Completed
Tamiment		1070 Woody End Way	4/13/2020 2:38 PM		4/14/2020 8:00 PM			Isabel Ceballos	HIBILL	4/14/2020 4:55 PM	7094166812		William Reese		Completed
Tamiment		207 Brandyshire Dr	4/14/2020 2:01 PM		4/15/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	4/14/2020 4:18 PM	0180573291		William Reese		Completed
Tamiment		504 Gandolf Rd	4/15/2020 10:24 AM		4/17/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	4/17/2020 1:02 PM	5388899485		William Reese		Completed
Tamiment		613 Carrock Way	4/16/2020 10:13 AM		4/17/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	4/17/2020 1:09 PM	9339616487		William Reese		Completed
Tamiment		101 Swartsboro Dr	4/21/2020 12:19 PM		4/22/2020 8:00 PM			Alisha Greer	M-SIO	4/22/2020 1:37 PM	5220869613		William Reese	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		245 Oakenshield Dr	5/5/2020 9:12 AM		5/5/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	5/5/2020 12:03 PM	7043322142		William Reese	High or Low Pressure in the Water	Completed
Tamiment		259 Oakenshield Dr	5/5/2020 10:27 AM		5/5/2020 8:00 PM			Alisha Greer	M-SIO	5/5/2020 12:05 PM	6393204513		William Reese	High or Low Pressure in the Water	Completed
Tamiment		101 Hobbit Dr	5/6/2020 3:51 PM		5/6/2020 6:00 PM			Janice Williams	M-SIO	5/6/2020 4:16 PM	5378847128		William Reese	Taste or Odor in the Water	Completed
Tamiment		115 Withywindle Way	5/22/2020 10:31 AM		5/28/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	5/29/2020 1:57 PM	1039161011		William Reese	Taste or Odor in the Water	Completed
Tamiment		119 Tomnoddy Dr	5/27/2020 12:15 PM		6/9/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	6/9/2020 2:09 PM	2948946663		William Reese	High or Low Pressure in the Water	Completed
Tamiment		2138 Wilderland Dr	6/12/2020 11:00 AM		6/12/2020 8:00 PM			Glenda Thompson	M-SIO	6/12/2020 12:03 PM	8073092278		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		103 Old Took Dr	6/18/2020 11:55 AM		6/18/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	6/18/2020 4:24 PM	5013557863		William Reese	Sewer Service Line Break	Completed
Tamiment		210 Bindale Rd	6/15/2020 11:41 AM		6/19/2020 8:00 PM			Kelly Hagan	M-SIO	6/23/2020 12:57 PM	9735695276		William Reese	Sewer Service Line Break	Completed
Tamiment		245 Oakenshield Dr	6/23/2020 1:00 PM		6/23/2020 8:00 PM			Alisha Greer	M-SIO	6/24/2020 3:00 PM	7044419732		William Reese	High or Low Pressure in the Water	Completed
Tamiment		102 Ravenhill Rd	6/23/2020 8:15 AM		6/23/2020 8:00 PM			Glenda Thompson	M-SIO	6/24/2020 3:03 PM	3884570808		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		211 Ravenhill Rd	6/24/2020 9:54 AM		6/25/2020 6:00 PM			Janice Williams	M-SIO	1/11/2021 1:10 PM	8947935017		William Reese	Taste or Odor in the Water	Completed
Tamiment		163 Oakenshield Dr	7/6/2020 1:24 PM		7/6/2020 6:00 PM			Janice Williams	M-SIO	7/6/2020 1:56 PM	2839713756		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		221 Ravenhill Rd	7/8/2020 3:00 PM		7/9/2020 8:00 PM			Carl Crutchfield	HIBILL	7/9/2020 2:25 PM	8751533584		Lukas Pavek		Completed
Tamiment		502 Bombur Ln	7/10/2020 8:04 AM		7/11/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/11/2020 11:46 AM	9609057462		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		507 Dwalin Way	7/10/2020 11:42 AM		7/14/2020 3:42 PM			Glenda Thompson	HIBILL	7/14/2020 12:57 PM	6528211433		Lukas Pavek		Completed
Tamiment		163 Oakenshield Dr	7/14/2020 10:58 AM		7/15/2020 8:00 PM			Sheila Edwards	M-SIO	9/29/2020 11:34 AM	2832667618		William Reese	General Investigation	Completed
Tamiment		501 Carrock Way	7/15/2020 8:26 AM		7/16/2020 8:00 PM			Ashley Cox	M-SIO	7/29/2020 12:55 PM	5080736186		William Reese	Water Service Line Break	Completed
Tamiment		125 Condor Dr Unit Unit 21	7/17/2020 9:31 AM		7/17/2020 8:00 PM			Kelly Hagan	M-SIO	7/17/2020 11:04 AM	7847141393		Lukas Pavek	No Water	Completed
Tamiment		1008 Long Lake Rd	7/21/2020 9:12 AM		7/19/2020 8:19 PM			Alice Benton	M-SIO	7/22/2020 9:59 AM	2141965467		Lukas Pavek	Clogged Sewer	Completed
Tamiment		104 Bindale Rd	7/21/2020 9:15 AM		7/19/2020 8:34 PM			Alice Benton	M-SIO	7/22/2020 10:01 AM	6060319571		Lukas Pavek	Clogged Sewer	Completed
Tamiment		214 Brandyshire Dr	7/20/2020 2:55 PM		7/21/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	7/28/2020 10:24 AM	6528607284		Lukas Pavek		Completed
Tamiment		114 Brandyshire Dr	7/21/2020 2:15 PM		7/22/2020 6:00 PM			Mark Fry	HIBILL	7/22/2020 11:36 AM	1809202337		Lukas Pavek		Completed
Tamiment		270 Oakenshield Dr	7/24/2020 10:22 AM		7/24/2020 8:00 PM			Ashley Cox	M-SIO	7/24/2020 3:27 PM	5304718006		Lukas Pavek	No Water	Completed
Tamiment		101 Brandyshire Dr	7/15/2020 8:13 AM		7/29/2020 6:00 PM			Tina Richardson	M-SIO	7/29/2020 12:52 PM	5906617806		William Reese	Odor in Sewer	Completed
Tamiment		102 Ravenhill Rd	7/15/2020 7:23 AM		7/29/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	7/29/2020 12:51 PM	3887535724		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		103 Bindale Rd	7/6/2020 8:35 AM		7/29/2020 8:00 PM			Shanika Wright	M-SIO	7/29/2020 12:49 PM	0296291301		William Reese	General Investigation	Completed
Tamiment		617 Carrock Way	7/7/2020 1:21 PM		8/10/2020 1:21 PM			Sabrena Cooper	HIBILL	7/10/2020 10:42 AM	3268946556		Lukas Pavek		Completed
Tamiment		102 Hobbit Dr	8/17/2020 7:17 AM		8/17/2020 8:00 PM			Tierra Love	M-SIO	8/17/2020 11:32 AM	6061899090		Lukas Pavek	Water Main Break	Completed
Tamiment		105 Hobbit Dr	8/20/2020 1:55 PM		8/20/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/21/2020 1:16 PM	6383575178		Lukas Pavek	General Investigation	Completed
Tamiment		438 Underhill Rd	9/2/2020 11:20 AM		9/2/2020 8:00 PM			Glenda Thompson	M-SIO	9/2/2020 3:31 PM	3292051634		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		438 Underhill Rd	9/17/2020 10:29 AM		9/17/2020 12:00 AM			Patricia Reyes	M-SIO	9/24/2020 7:12 AM	3291056184		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		608 Dwalin Way	9/14/2020 10:33 AM		9/25/2020 6:00 PM			Janice Williams	M-SIO	9/25/2020 10:33 AM	6133018861		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		1115 Underhill Ct	10/9/2020 12:59 PM		10/4/2020 10:47 AM			Alice Benton	M-SIO	10/3/2020 12:00 AM	3967550498			General Investigation	Completed
Tamiment		103 Old Took Dr	10/7/2020 12:14 PM		10/7/2020 12:14 PM			Janice Williams	HIBILL	10/7/2020 2:50 PM	5011690511		Lukas Pavek		Completed
Tamiment		613 Carrock Way	10/7/2020 4:03 PM		10/8/2020 12:00 AM			Patricia Reyes	HIBILL	10/8/2020 1:31 PM	9331848527		Lukas Pavek		Completed
Tamiment		218 Brandyshire Dr	10/6/2020 2:41 PM		10/8/2020 2:41 PM			Janice Williams	HIBILL	10/8/2020 2:02 PM	4977885100		Lukas Pavek		Completed
Tamiment		103 Old Took Dr	10/9/2020 8:47 AM		10/12/2020 8:00 PM			Jerry Lazarre	M-SIO	10/12/2020 11:25 AM	5016986950		Lukas Pavek	Water Service Line Break	Completed
Tamiment		136 Rivendell Dr	10/12/2020 8:39 AM		10/13/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	10/14/2020 9:25 AM	1010150260		Lukas Pavek		Completed
Tamiment		136 Rivendell Dr	10/12/2020 8:39 AM		10/13/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	10/14/2020 9:25 AM	1010150260		Lukas Pavek		Completed
Tamiment		1070 Woody End Way	10/13/2020 10:22 AM		10/14/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/14/2020 2:04 PM	7097390720		Lukas Pavek	No Water	Completed
Tamiment		117 Ravenhill Rd	9/30/2020 8:03 AM		10/15/2020 8:00 PM			Lisa Silva	M-SIO	10/19/2020 11:58 AM	8539741483		Lukas Pavek	General Investigation	Completed
Tamiment		117 Ravenhill Rd	10/14/2020 3:17 PM		10/15/2020 8:00 PM			Isabel Ceballos	M-SIO	10/15/2020 12:48 PM	8534083474		William Reese	Water Service Line Break	Completed
Tamiment		103 Old Took Dr	10/15/2020 9:40 AM		10/16/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/15/2020 12:50 PM	5017427515		William Reese	General Investigation	Completed
Tamiment		2108 Wilderland Dr	10/19/2020 2:30 PM		10/19/2020 6:24 PM			Lucity User	M-SIO	10/19/2020 2:38 PM	2725855300		Lukas Pavek	General Investigation	Completed
Tamiment		117 Ravenhill Rd	10/16/2020 3:20 PM		10/19/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/19/2020 8:00 PM	8532514391			General Investigation	Completed
Tamiment		505 Carrock Way	10/16/2020 1:07 PM		10/21/2020 12:00 AM			Janice Williams	M-SIO	10/21/2020 8:47 AM	4095643215		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		613 Carrock Way	10/19/2020 10:19 AM		10/21/2020 8:00 PM			Douglas Smith	M-SIO	10/21/2020 8:56 AM	9331686188		Lukas Pavek	General Investigation	Completed
Tamiment		505 Carrock Way	10/23/2020 3:20 PM		10/23/2020 6:15 PM			Lucity User	M-SIO	10/23/2020 3:25 PM	4091903705		Lukas Pavek	General Investigation	Completed
Tamiment		1115 Underhill Ct	10/20/2020 9:50 AM		10/23/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	10/23/2020 3:08 PM	3966579960		Lukas Pavek	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		503 Galion Dr	10/23/2020 3:29 PM		10/26/2020 8:00 PM			Alisha Greer	HIBILL	11/23/2020 12:00 AM	4805126486				Completed
Tamiment		613 Carrock Way	10/26/2020 9:24 AM		10/27/2020 8:00 PM			Jennifer Akers	HIBILL	12/2/2020 12:00 AM	9337289635				Completed
Tamiment		220 Hobbit Dr	10/29/2020 2:49 PM		10/30/2020 2:49 PM			Janice Williams	HIBILL	10/30/2020 3:11 PM	9342782995		Lukas Pavek		Completed
Tamiment		1115 Underhill Ct	10/30/2020 2:46 PM		11/2/2020 8:00 PM			Isabel Ceballos	M-SIO	11/4/2020 12:00 PM	3969580429			Water Miscellaneous Complaint	Completed
Tamiment		113 Condor Dr Unit 31	11/10/2020 9:52 AM		11/10/2020 8:00 PM			Jerry Lazarre	M-SIO	11/10/2020 11:25 AM	8279931984		Lukas Pavek	No Water	Completed
Tamiment		207 Brandyshire Dr	10/7/2020 9:03 AM		11/11/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	11/11/2020 10:10 AM	0182281366		Lukas Pavek		Completed
Tamiment		101 Swartsboro Dr	11/17/2020 11:05 AM		11/18/2020 8:00 PM			Jennifer Akers	M-SIO	11/18/2020 2:23 PM	5220067608		Lukas Pavek	Clogged Sewer	Completed
Tamiment		229 Ravenhill Rd	12/1/2020 8:38 AM		11/24/2020 4:00 PM			Alice Benton	M-SIO	1/15/2021 12:00 AM	1522919457			Commision Complaint	Completed
Tamiment		280 Oakenshield Dr	11/30/2020 8:50 AM		11/30/2020 8:00 PM			Carl Crutchfield	M-SIO	11/30/2020 2:47 PM	2191072867		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		501 Carrock Way	11/19/2020 7:27 AM		12/1/2020 4:00 PM			Alice Benton	M-SIO	12/1/2020 1:00 PM	5087011815			Commision Complaint	Completed
Tamiment		2103 Wilderland Dr	12/3/2020 10:17 AM		12/3/2020 5:44 PM			Alice Benton	M-SIO	12/4/2020 7:24 AM	0592370737		William Reese	General Investigation	Completed
Tamiment		1104 Woody End Way	12/3/2020 12:33 PM		12/11/2020 8:00 PM			Jennifer Akers	M-SIO	12/11/2020 11:29 AM	0067979644		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		222 Brandyshire Dr	1/4/2021 1:10 PM		1/6/2021 8:00 PM			Isabel Ceballos	HIBILL	1/6/2021 12:15 PM	8540093779		Lukas Pavek		Completed
Tamiment		146 Oakenshield Dr	1/6/2021 8:56 AM		1/7/2021 1:56 PM			Tierra Love	HIBILL	1/7/2021 12:08 PM	7009312078		Lukas Pavek		Completed
Tamiment		115 Withywindle Way	1/5/2021 7:35 AM		1/7/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	1/7/2021 1:53 PM	1038187548		Lukas Pavek		Completed
Tamiment		103 Old Took Dr	1/8/2021 11:25 AM		1/8/2021 8:00 PM			Kelly Hagan	M-SIO	1/11/2021 1:05 PM	5017366140		William Reese	Water Service Line Break	Completed
Tamiment		103 Swartsboro Dr	1/11/2021 1:45 PM		1/11/2021 8:00 PM			Patricia Hardy	M-SIO	1/11/2021 2:45 PM	9425707646		William Reese	High or Low Pressure in the Water	Completed
Tamiment		440 Underhill Rd	1/11/2021 3:18 PM		1/12/2021 8:00 PM			Dominique Greenfield	M-SIO	1/12/2021 12:03 PM	4879780528		William Reese	Water Service Line Break	Completed
Tamiment		227 Hobbit Dr	1/12/2021 8:08 AM		1/12/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	1/12/2021 12:01 PM	3066339062		William Reese	Lawn Repair for Water Breaks	Completed
Tamiment		213 Gollum Ln	1/12/2021 12:55 PM		1/13/2021 8:00 PM			Sheila Edwards	HIBILL	1/13/2021 9:26 AM	8694601261		William Reese		Completed
Tamiment		129 Condor Dr Unit 20	1/19/2021 2:18 PM		1/20/2021 2:18 PM			Janice Williams	HIBILL	1/20/2021 2:07 PM	5634655282		Lukas Pavek		Completed
Tamiment		609 Bombur Ln	1/14/2021 1:53 PM		1/20/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	1/21/2021 1:16 PM	6849632759		William Reese		Completed
Tamiment		137 Rivendell Dr	1/27/2021 9:46 AM		1/28/2021 8:00 PM			Sheila Edwards	M-SIO	1/28/2021 2:00 PM	0254211342		Lukas Pavek	No Water	Completed
Tamiment		105 Brandyshire Dr	1/21/2021 7:41 AM		2/4/2021 8:00 PM			Dominique Greenfield	M-SIO	2/4/2021 12:25 PM	5331777927		Lukas Pavek	Lift Station Problems	Completed
Tamiment		207 Tomnoddy Dr	2/8/2021 9:41 AM		2/25/2021 8:00 PM			Sandra Soto	M-SIO	2/25/2021 10:36 AM	6301723534		Lukas Pavek	Clogged Sewer	Completed
Tamiment		259 Oakenshield Dr	3/5/2021 11:19 AM		3/5/2021 8:00 PM			Lorie Mayeski	M-SIO	3/24/2021 10:46 AM	6394854295		William Reese	High or Low Pressure in the Water	Completed
Tamiment		125 Condor Dr Unit 23	3/11/2021 1:46 PM		3/12/2021 8:00 PM			Kimberly White	M-SIO	3/12/2021 9:23 AM	5706714008		Lukas Pavek	No Water	Completed
Tamiment		5141 Hemlock Ln	3/9/2021 1:39 PM		3/18/2021 8:00 PM			Sheila Edwards	M-SIO	3/18/2021 2:48 PM	8507909957		Lukas Pavek	General Investigation	Completed
Tamiment		605 Carrock Way	3/22/2021 8:10 AM		3/21/2021 9:53 AM			Alice Benton	M-SIO	3/22/2021 12:36 PM	1231013122			Clogged Sewer	Completed
Tamiment		1008 Woody End Way	3/22/2021 8:29 AM		3/21/2021 10:23 AM			Alice Benton	M-SIO	3/22/2021 12:37 PM	9130242592			Clogged Sewer	Completed
Tamiment		731 Tamiment	3/22/2021 10:30 AM		3/21/2021 11:05 AM			Alice Benton	M-SIO	3/22/2021 12:38 PM	1042219399			Clogged Sewer	Completed
Tamiment		204 Gollum Ln	3/22/2021 12:57 PM		3/22/2021 8:00 PM			Dominique Greenfield	M-SIO	3/22/2021 3:55 PM	3625328362			Sewer Miscellaneous Complaint	Completed
Tamiment		143 Rivendell Dr	4/1/2021 8:42 AM		4/1/2021 8:00 PM			Kimberly White	M-SIO	4/2/2021 9:25 AM	7239358336		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		1106 Underhill Ct	4/6/2021 7:26 AM		4/9/2021 8:00 PM			Isabel Ceballos	HIBILL	4/12/2021 9:00 AM	8552853824		Lukas Pavek		Completed
Tamiment		2134 Wilderland Rd	4/16/2021 10:33 AM		4/19/2021 8:00 PM			Roslyn Lide-Miller	HIBILL	4/16/2021 2:07 PM	9643341867		Lukas Pavek		Completed
Tamiment		604 Galion Dr	4/8/2021 12:49 PM		4/21/2021 6:00 AM			Mark Fry	M-SIO	4/21/2021 12:16 PM	3514324170		Lukas Pavek	Clogged Sewer	Completed
Tamiment		227 Hobbit Dr	4/22/2021 11:18 AM		4/22/2021 8:00 PM			Hayes Tiara	M-SIO	4/22/2021 1:46 PM	3069775611		Lukas Pavek	Lawn Repair for Water Breaks	Completed
Tamiment		103 Swartsboro Dr	4/28/2021 1:00 PM		4/28/2021 8:00 PM			Tina Richardson	M-SIO	4/28/2021 2:31 PM	9422888799		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		117 Oakenshield Dr	4/26/2021 11:22 AM		4/28/2021 8:00 PM			Reginald Jerome	M-SIO	4/28/2021 2:34 PM	3250649286		Lukas Pavek	Sewer Main Break	Completed
Tamiment		117 Oakenshield Dr	4/28/2021 10:22 AM		4/29/2021 8:00 PM			Sandra Soto	M-SIO	4/28/2021 2:33 PM	3252933699		Lukas Pavek	Repair/Replace Meter Box	Completed
Tamiment		509 Carrock Way	5/7/2021 1:01 PM		5/10/2021 8:00 PM			Patricia Hardy	M-SIO	5/10/2021 12:26 PM	9066903353		Lukas Pavek	Water Service Line Break	Completed
Tamiment		1116 Underhill Ct	4/29/2021 12:58 PM		5/14/2021 8:00 PM			Dominique Greenfield	M-SIO	5/14/2021 11:47 AM	4514650965		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		613 Gandolf Way	5/28/2021 11:15 AM		6/2/2021 6:00 PM			Janice Williams	M-SIO	6/2/2021 2:54 PM	3953604660		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		260 Oakenshield Dr	6/3/2021 10:58 AM		6/7/2021 8:00 PM			Glenda Thompson	M-SIO	6/7/2021 12:13 PM	7986305035			Water Quality	Completed
Tamiment		1114 Underhill Ct	6/28/2021 9:09 AM		6/29/2021 8:00 PM			Glenda Thompson	M-SIO	6/29/2021 9:56 AM	8363352980			Sewer Miscellaneous Complaint	Completed
Tamiment		125 Condor Dr Unit Unit 21	6/30/2021 2:30 PM		6/30/2021 2:25 PM			Lucity User	M-SIO	6/30/2021 2:40 PM	7843890129		Felix Cardona	General Investigation	Completed
Tamiment		217 Ravenhill Rd	6/17/2021 3:59 PM		6/30/2021 8:00 PM			Aries Ward	M-SIO	6/30/2021 1:24 PM	4210996557		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		214 Bindale Rd	7/1/2021 3:13 PM		7/2/2021 8:00 PM			Glenda Thompson	M-SIO	7/2/2021 2:25 PM	2018506173		Lukas Pavek	Taste or Odor in the Water	Completed
Tamiment		125 Condor Dr Unit 24	7/2/2021 12:03 PM		7/7/2021 8:00 PM			Kimberly White	HIBILL	7/8/2021 9:06 AM	0834286471		Lukas Pavek		Completed
Tamiment		5123 Hemlock Ln	6/24/2021 10:43 AM		7/12/2021 8:00 PM			Tierra Love	M-SIO	7/14/2021 2:57 PM	0514524977		Lukas Pavek	Water Main Break	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		2134 Wilderland Rd	7/13/2021 12:12 PM		7/19/2021 8:00 PM			Joshua Burns	M-SIO	7/19/2021 10:40 AM	9641243890		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		510 Gandolf Rd	7/15/2021 7:25 AM		7/21/2021 7:20 AM			Lucity User	M-SIO	7/21/2021 8:46 AM	4748979174		Lukas Pavek	General Investigation	Completed
Tamiment		211 Brandyshire Dr	7/21/2021 8:57 AM		7/22/2021 8:00 PM			Patricia Hardy	HIBILL	7/23/2021 1:31 PM	7977774665		Lukas Pavek		Completed
Tamiment		610 Bofur Way	7/22/2021 3:14 PM		7/23/2021 8:00 PM			Jennifer Akers	HIBILL	7/23/2021 1:19 PM	2382896235		Lukas Pavek		Completed
Tamiment		227 Hobbit Dr	7/26/2021 7:37 AM		7/27/2021 8:00 PM			Patricia Hardy	HIBILL	8/10/2021 12:09 PM	3069066211		Lukas Pavek		Completed
Tamiment		104 Gollum Ln	7/23/2021 9:59 AM		7/28/2021 9:59 AM			Douglas Smith	HIBILL	7/28/2021 12:11 PM	8492879595		Lukas Pavek		Completed
Tamiment		105 Condor Dr Unit 34	8/6/2021 2:34 PM		8/9/2021 12:00 AM			Tierra Love	M-SIO	8/9/2021 5:49 AM	3704501940		Vincent Varuolo	General Investigation	Completed
Tamiment		144 Rivendell Dr	8/6/2021 8:41 AM		8/9/2021 8:00 PM			Kimberly White	M-SIO	8/10/2021 11:46 AM	9368436920		Lukas Pavek	No Water	Completed
Tamiment		206 Oakenshield Dr	8/9/2021 10:26 AM		8/10/2021 8:00 PM			Joshua Burns	M-SIO	8/10/2021 11:42 AM	7528340830		Lukas Pavek	Discolored Water	Completed
Tamiment		613 Gandolf Way	8/11/2021 8:25 AM		8/11/2021 4:00 PM			Alice Benton	M-SIO	8/11/2021 10:38 AM	3954474924		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		125 Condor Dr Unit 24	8/17/2021 1:52 PM		8/25/2021 6:00 PM			Quita Body	M-SIO	8/27/2021 11:21 AM	0833319669		Lukas Pavek	Water Service Line Break	Completed
Tamiment		249 Oakenshield Dr	8/25/2021 8:08 AM		8/27/2021 4:00 PM			Alice Benton	M-SIO	8/27/2021 10:02 AM	4313671327			Water Quality	Completed
Tamiment		100 Bindale Rd	8/31/2021 9:55 AM		8/31/2021 8:00 PM			Tamra Smith	M-SIO	9/3/2021 12:22 PM	6237796064		Lukas Pavek	Water Service Line Break	Completed
Tamiment		501 Bombur Ln	9/8/2021 3:51 PM		9/9/2021 8:00 PM			Lorie Mayeski	M-SIO	9/9/2021 1:45 PM	7425540334			Lawn Repair for Water Breaks	Completed
Tamiment		272 Oakenshield Dr	9/3/2021 10:25 AM		9/10/2021 8:00 PM			Sabrena Cooper	M-SIO	9/10/2021 12:02 PM	1065239865		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		2103 Tamiment Ln	9/14/2021 9:33 AM		9/15/2021 6:00 PM			Tierra Love	M-SIO	9/15/2021 4:11 PM	4717718037		Lukas Pavek	Water Main Break	Completed
Tamiment		221 Ravenhill Rd	9/15/2021 11:38 AM		9/15/2021 8:00 PM			Kimberly White	M-SIO	9/15/2021 4:07 PM	8759336896		Lukas Pavek	No Water	Completed
Tamiment		223 Bindale Rd	9/15/2021 12:52 PM		9/15/2021 8:00 PM			Glenda Thompson	M-SIO	9/15/2021 4:07 PM	6537054733		Lukas Pavek	No Water	Completed
Tamiment		227 Ravenhill Rd	9/15/2021 10:51 AM		9/15/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	9/15/2021 4:08 PM	5555598508		Lukas Pavek	No Water	Completed
Tamiment		207 Ravenhill Rd	9/14/2021 7:21 AM		9/15/2021 8:00 PM			Tamra Smith	M-SIO	9/15/2021 4:12 PM	8221867343		Lukas Pavek	No Water	Completed
Tamiment		212 Tomnoddy Dr	9/14/2021 9:36 AM		9/15/2021 8:00 PM			Tierra Love	M-SIO	9/15/2021 4:10 PM	2576393989		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		609 Gandolf Rd	9/17/2021 12:14 PM		9/17/2021 8:00 PM			Douglas Smith	M-SIO	9/17/2021 2:05 PM	6513166238		Lukas Pavek	No Water	Completed
Tamiment		144 Rivendell Dr	9/20/2021 2:33 PM		9/20/2021 4:00 PM			Alice Benton	M-SIO	9/20/2021 2:52 PM	9366237000		Vincent Varuolo	Water Quality	Completed
Tamiment		249 Oakenshield Dr	8/27/2021 10:25 AM		9/30/2021 10:20 AM			Lucity User	M-SIO	9/29/2021 2:48 PM	4317675761		Lukas Pavek	General Investigation	Completed
Tamiment		2117 Wilderland Rd	10/1/2021 11:01 AM		10/4/2021 8:00 PM			Quita Body	M-SIO	10/1/2021 1:14 PM	9388776324			Water Service Line Break	Completed
Tamiment		501 Carrock Way	10/4/2021 11:44 AM		10/5/2021 8:00 PM			Shanika Wright	HIBILL	10/5/2021 2:54 PM	5087222670		Lukas Pavek		Completed
Tamiment		2130 Wilderland Rd	10/5/2021 8:47 AM		10/5/2021 8:00 PM			Isabel Ceballos	M-SIO	10/5/2021 12:39 PM	4194984190		Lukas Pavek	Clogged Sewer	Completed
Tamiment		129 Condor Dr Unit 18	10/8/2021 10:20 AM		10/8/2021 6:00 PM			Taylor Fisher	M-SIO	10/8/2021 1:48 PM	9737545381		Bryan Thomas	Clogged Sewer	Completed
Tamiment		105 Condor Dr Unit 33	10/7/2021 10:29 AM		10/12/2021 8:00 PM			Quita Body	HIBILL	10/12/2021 3:32 PM	3464180269		Lukas Pavek		Completed
Tamiment		227 Hobbit Dr	10/6/2021 12:34 PM		10/12/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	10/12/2021 3:20 PM	3061321386		Lukas Pavek	Water Service Line Break	Completed
Tamiment		314 Underhill Dr Rec Facility	9/23/2021 9:48 AM		10/13/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	10/13/2021 3:09 PM	9344321434		Lukas Pavek		Completed
Tamiment		500 Gandolf Rd	10/29/2021 8:39 AM		11/3/2021 8:00 PM			Hayes Tiara	M-SIO	11/3/2021 4:01 PM	8103374013		Lukas Pavek	Water Service Line Break	Completed
Tamiment		126 Condor Dr Unit 15	11/1/2021 11:19 AM		11/3/2021 8:00 PM			Tierra Love	M-SIO	11/3/2021 4:05 PM	5607999611		Lukas Pavek	General Investigation	Completed
Tamiment		104 Bindale Rd	10/28/2021 10:08 AM		11/4/2021 6:00 PM			Janice Williams	M-SIO	11/4/2021 3:29 PM	6069248197		Lukas Pavek	Water Quality	Completed
Tamiment		433 Underhill Dr	11/8/2021 10:58 AM		11/9/2021 12:00 AM			Aries Ward	M-SIO	11/9/2021 2:10 PM	4905291287		Lukas Pavek	Water Service Line Break	Completed
Tamiment		122 Ravenhill Rd	10/25/2021 8:51 AM		11/9/2021 8:00 PM			Courtney Sherrod	HIBILL	11/9/2021 12:31 PM	1712800708		Lukas Pavek		Completed
Tamiment		207 Oakenshield Dr	11/8/2021 11:33 AM		11/9/2021 8:00 PM			Kimberly White	M-SIO	11/9/2021 1:54 PM	9226663783		Lukas Pavek	Repair/Replace Meter Box	Completed
Tamiment		609 Bofur Way	11/8/2021 9:01 AM		11/15/2021 8:00 PM			Hayes Tiara	HIBILL	11/15/2021 2:16 PM	8337708396		Lukas Pavek		Completed
Tamiment		2117 Wilderland Rd	8/3/2021 7:17 AM		11/18/2021 4:00 PM			Alice Benton	M-SIO	11/18/2021 1:51 PM	9389882870		Lukas Pavek	General Investigation	Completed
Tamiment		122 Ravenhill Rd	11/18/2021 12:45 PM		11/18/2021 8:00 PM			Patricia Hardy	M-SIO	11/18/2021 1:47 PM	1717989547		Lukas Pavek	Water Service Line Break	Completed
Tamiment		207 Tomnoddy Dr	12/3/2021 9:34 AM		12/3/2021 8:00 PM			Lorie Mayeski	M-SIO	12/3/2021 2:33 PM	6305810784		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		433 Underhill Dr	12/1/2021 9:43 AM		12/9/2021 8:00 PM			Shanika Wright	M-SIO	1/20/2022 10:16 AM	4905983164		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		103 Gollum Ln	12/9/2021 10:55 AM		12/10/2021 12:00 AM			Tierra Love	M-SIO	12/9/2021 12:34 PM	2040263150		Lukas Pavek	Lawn Repair for Sewer Breaks	Completed
Tamiment		244 Oakenshield Dr	12/13/2021 11:47 AM		12/13/2021 8:00 PM			Sheila Edwards	M-SIO	12/13/2021 2:46 PM	5599234667		Lukas Pavek	No Water	Completed
Tamiment		223 Hobbit Dr	11/12/2021 11:50 AM		12/13/2021 8:00 PM			Kimberly White	M-SIO	12/13/2021 2:49 PM	5317938946		Lukas Pavek	Water Service Line Break	Completed
Tamiment		104 Condor Dr Unit 3	1/31/2022 11:49 AM		2/1/2022 8:00 PM			Sheila Edwards	M-SIO	2/2/2022 3:32 PM	0428313561		Bill McInerney	No Water	Completed
Tamiment		126 Condor Dr Unit 15	1/31/2022 7:17 AM		2/1/2022 10:00 PM			Lorie Mayeski	M-SIO	2/2/2022 3:32 PM	5606350589		Bill McInerney	Water Miscellaneous Complaint	Completed
Tamiment		105 Condor Dr Unit 35	1/31/2022 11:48 AM		2/1/2022 10:00 PM			Shanika Simmons	M-SIO	2/2/2022 3:32 PM	8452188626		Bill McInerney	No Water	Completed
Tamiment		514 Gandolf Rd	2/1/2022 8:16 AM		2/2/2022 10:00 PM			Tierra Love	HIBILL	2/2/2022 2:29 PM	8996489118		Vincent Varuolo		Completed
Tamiment		106 Swartsboro Dr	1/12/2022 11:37 AM		2/10/2022 8:00 PM			Kelly Hagan	HIBILL	2/10/2022 2:37 PM	4491466489		Lukas Pavek		Completed
Tamiment		144 Rivendell Dr	11/23/2021 3:07 PM		2/10/2022 8:00 PM			Glenda Thompson	HIBILL	2/10/2022 2:48 PM	9361329134		Lukas Pavek		Completed
Tamiment		314 Underhill Dr Rec Facility	1/31/2022 9:35 AM		2/11/2022 11:00 AM			Lucity User	HIBILL	2/11/2022 12:34 PM	9344698231		Lukas Pavek		Completed
Tamiment		429 Underhill Rd	2/16/2022 7:18 AM		2/17/2022 8:00 PM			Isabel Ceballos	M-SIO	2/17/2022 10:18 AM	7078901933		Lukas Pavek	No Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment	[redacted]	613 Gandolf Way	2/21/2022 11:10 AM	[redacted]	2/21/2022 11:07 AM	[redacted]	[redacted]	Lucity User	M-SIO	2/21/2022 11:31 AM	3955008758	[redacted]	Felix Cardona	General Investigation	Completed
Tamiment	[redacted]	440 Underhill Rd	2/21/2022 11:10 AM	[redacted]	2/21/2022 11:08 AM	[redacted]	[redacted]	Lucity User	M-SIO	2/21/2022 11:39 AM	4876661004	[redacted]	Vincent Varuolo	General Investigation	Completed
Tamiment	[redacted]	211 Bindale Rd	2/21/2022 1:58 PM	[redacted]	2/25/2022 8:00 PM	[redacted]	[redacted]	Sheila Edwards	HIBILL	2/25/2022 12:53 PM	9533607613	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	206 Hobbit Dr	2/25/2022 7:33 AM	[redacted]	2/25/2022 8:00 PM	[redacted]	[redacted]	Tamra Smith	M-SIO	2/25/2022 12:21 PM	1777826568	[redacted]	Lukas Pavek	Clogged Sewer	Completed
Tamiment	[redacted]	221 Ravenhill Rd	2/22/2022 1:01 PM	[redacted]	2/25/2022 10:00 PM	[redacted]	[redacted]	Alisa Mooney	HIBILL	2/25/2022 2:56 PM	8757373888	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	227 Hobbit Dr	3/1/2022 2:19 PM	[redacted]	3/2/2022 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	3/2/2022 3:05 PM	3069022820	[redacted]	Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	128 Oakenshield Dr	2/28/2022 2:15 PM	[redacted]	3/2/2022 10:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	3/2/2022 2:57 PM	8729820167	[redacted]	Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment	[redacted]	507 Gandolf Rd	2/25/2022 1:49 PM	[redacted]	3/2/2022 10:00 PM	[redacted]	[redacted]	Alisa Mooney	M-SIO	3/2/2022 2:24 PM	9327481548	[redacted]	Lukas Pavek	Water Service Line Break	Completed
Tamiment	[redacted]	507 Gandolf Rd	2/25/2022 1:49 PM	[redacted]	3/2/2022 10:00 PM	[redacted]	[redacted]	Alisa Mooney	M-SIO	3/2/2022 2:24 PM	9327481548	[redacted]	Lukas Pavek	Water Service Line Break	Completed
Tamiment	[redacted]	1116 Underhill Ct	2/25/2022 2:15 PM	[redacted]	3/2/2022 10:00 PM	[redacted]	[redacted]	Glenda Thompson	M-SIO	3/2/2022 2:26 PM	4512142065	[redacted]	Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment	[redacted]	314 Underhill Dr Rec Facility	3/1/2022 3:00 PM	[redacted]	3/7/2022 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	3/11/2022 1:00 PM	9348767675	[redacted]	Lukas Pavek	General Investigation	Completed
Tamiment	[redacted]	501 Bombur Ln	3/8/2022 11:46 AM	[redacted]	3/8/2022 10:00 PM	[redacted]	[redacted]	Lakyia Hargrove	M-SIO	3/8/2022 1:11 PM	7424511128	[redacted]	Bill McInerney	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	217 Old Took Dr	3/11/2022 8:40 AM	[redacted]	3/11/2022 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	3/11/2022 12:49 PM	2824642158	[redacted]	Bill McInerney	Water Miscellaneous Complaint	Completed
Tamiment	[redacted]	144 Rivendell Dr	3/15/2022 2:43 PM	[redacted]	3/15/2022 10:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	3/16/2022 9:37 AM	9366904991	[redacted]	Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	505 Carrock Way	4/4/2022 2:32 PM	[redacted]	4/11/2022 1:32 PM	[redacted]	[redacted]	Sheila Edwards	HIBILL	4/11/2022 1:23 PM	4092781993	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	609 Bombur Ln	4/8/2022 9:43 AM	[redacted]	4/11/2022 8:00 PM	[redacted]	[redacted]	Yvette Starr	HIBILL	4/21/2022 11:01 AM	6849431767	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	108 Thorin Way	4/8/2022 9:32 AM	[redacted]	4/20/2022 8:00 PM	[redacted]	[redacted]	Ebony Diggs	M-SIO	4/20/2022 10:02 AM	2175448480	[redacted]	Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment	[redacted]	1106 Underhill Ct	4/18/2022 12:22 PM	[redacted]	4/20/2022 10:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	4/20/2022 10:05 AM	8558521774	[redacted]	Lukas Pavek	Sewer Service Line Break	Completed
Tamiment	[redacted]	231 Ravenhill Rd	4/27/2022 1:25 PM	[redacted]	4/27/2022 4:23 PM	[redacted]	[redacted]	Lucity User	HIBILL	4/27/2022 2:49 PM	4836243433	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	105 Brandyshire Dr	4/27/2022 1:35 PM	[redacted]	4/27/2022 4:30 PM	[redacted]	[redacted]	Lucity User	HIBILL	4/27/2022 2:50 PM	5333384201	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	210 Swartsboro Dr	4/28/2022 3:53 PM	[redacted]	5/2/2022 10:00 PM	[redacted]	[redacted]	Ebony Diggs	M-SIO		2974095885	[redacted]		Water Service Line Break	Completed
Tamiment	[redacted]	1106 Underhill Ct	4/27/2022 10:00 AM	[redacted]	5/3/2022 10:00 PM	[redacted]	[redacted]	Trineka Nesbitt	M-SIO	5/2/2022 10:33 AM	8551647182	[redacted]	Lukas Pavek	Sewer Service Line Break	Completed
Tamiment	[redacted]	131 Rivendell Dr	5/3/2022 8:48 AM	[redacted]	5/4/2022 10:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	5/3/2022 3:02 PM	9964502765	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	206 Oakenshield Dr	4/20/2022 1:23 PM	[redacted]	5/18/2022 10:00 PM	[redacted]	[redacted]	Yvette Starr	M-SIO	5/18/2022 10:29 AM	7523074060	[redacted]	Lukas Pavek	Clogged Sewer	Completed
Tamiment	[redacted]	216 Swartsboro Dr	5/19/2022 8:50 AM	[redacted]	6/2/2022 10:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	6/2/2022 11:50 AM	7034048286	[redacted]	Lukas Pavek	Sewer Service Line Break	Completed
Tamiment	[redacted]	1106 Underhill Ct	5/27/2022 8:44 AM	[redacted]	6/2/2022 10:00 PM	[redacted]	[redacted]	Yvette Starr	M-SIO	6/2/2022 11:49 AM	8558866293	[redacted]	Lukas Pavek	General Investigation	Completed
Tamiment	[redacted]	207 Withywindle Way	5/19/2022 3:38 PM	[redacted]	6/3/2022 8:00 PM	[redacted]	[redacted]	Tiffany Guilty	HIBILL	6/3/2022 2:44 PM	5230043396	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	217 Old Took Dr	6/2/2022 7:10 AM	[redacted]	6/3/2022 8:00 PM	[redacted]	[redacted]	Sheila Edwards	HIBILL	6/3/2022 12:52 PM	2826950678	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	207 Brandyshire Dr	5/25/2022 3:08 PM	[redacted]	6/6/2022 10:00 PM	[redacted]	[redacted]	Kelly Hagan	HIBILL	6/6/2022 2:53 PM	0185136771	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	211 Withywindle Way	6/8/2022 9:33 AM	[redacted]	6/10/2022 6:00 PM	[redacted]	[redacted]	Courtney Sherrod	HIBILL	6/10/2022 12:34 PM	4311284633	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	2112 Wilderland Dr	6/14/2022 7:25 AM	[redacted]	6/14/2022 10:00 PM	[redacted]	[redacted]	Kelly Hagan	M-SIO	6/16/2022 1:12 PM	6622784677	[redacted]	Lukas Pavek	Water Service Line Break	Completed
Tamiment	[redacted]	425 Underhill Rd	6/20/2022 2:53 PM	[redacted]	6/20/2022 10:00 PM	[redacted]	[redacted]	Jerry Lazarre	M-SIO	6/22/2022 9:42 AM	5045730505	[redacted]	Lukas Pavek	Lift Station Problems	Completed
Tamiment	[redacted]	204 Withywindle Way	6/22/2022 8:40 AM	[redacted]	6/22/2022 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	6/22/2022 9:11 AM	2436297366	[redacted]	Bill McInerney	Sewer Miscellaneous Complaint	Completed
Tamiment	[redacted]	119 Condor Dr Unit 27	6/26/2022 2:15 PM	[redacted]	6/26/2022 2:12 PM	[redacted]	[redacted]	Lucity User	M-SIO	6/26/2022 2:23 PM	0623594171	[redacted]	Felix Cardona	General Investigation	Completed
Tamiment	[redacted]	109 Rivendell Dr	6/26/2022 2:15 PM	[redacted]	6/26/2022 2:14 PM	[redacted]	[redacted]	Lucity User	M-SIO	6/26/2022 2:36 PM	8435026910	[redacted]	Vincent Varuolo	General Investigation	Completed
Tamiment	[redacted]	611 Bofur Way	7/5/2022 2:45 PM	[redacted]	7/5/2022 10:00 PM	[redacted]	[redacted]	Tierra Love	M-SIO	7/6/2022 11:06 AM	1841559291	[redacted]	Bill McInerney	Water Service Line Break	Completed
Tamiment	[redacted]	1006 Long Lake Rd	7/5/2022 9:17 AM	[redacted]	7/5/2022 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	7/5/2022 12:10 PM	1500922015	[redacted]	Bill McInerney	Discolored Water	Completed
Tamiment	[redacted]	1006 Long Lake Rd	7/5/2022 3:01 PM	[redacted]	7/5/2022 10:00 PM	[redacted]	[redacted]	Kaitlynn Gilbert	M-SIO	7/6/2022 11:04 AM	1503799264	[redacted]	Lukas Pavek	Discolored Water	Completed
Tamiment	[redacted]	209 Thistlebrook Ct	7/6/2022 3:52 PM	[redacted]	7/6/2022 6:00 PM	[redacted]	[redacted]	Courtney Sherrod	M-SIO	7/7/2022 1:21 PM	8744207341	[redacted]	Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	207 Old Took Dr	7/5/2022 2:15 PM	[redacted]	7/6/2022 8:00 PM	[redacted]	[redacted]	Zakia Bouldin	HIBILL	7/6/2022 11:02 AM	2757699964	[redacted]	Bill McInerney		Completed
Tamiment	[redacted]	502 Carrock Way	7/1/2022 3:40 PM	[redacted]	7/13/2022 10:00 PM	[redacted]	[redacted]	Ebony Diggs	HIBILL	7/13/2022 1:50 PM	4181783782	[redacted]	Lukas Pavek		Completed
Tamiment	[redacted]	210 Oakenshield Dr	7/6/2022 2:32 PM	[redacted]	7/13/2022 10:00 PM	[redacted]	[redacted]	Ebony Diggs	M-SIO	7/13/2022 8:46 AM	1508704469	[redacted]	Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment	[redacted]	314 Underhill Dr Rec Facility	6/21/2022 11:11 AM	[redacted]	7/14/2022 10:00 PM	[redacted]	[redacted]	Long Emily	M-SIO	7/7/2022 1:23 PM	9347117672	[redacted]	Lukas Pavek	General Investigation	Completed
Tamiment	[redacted]	5123 Hemlock Ln	7/17/2022 11:35 AM	[redacted]	7/17/2022 10:00 AM	[redacted]	[redacted]	Lucity User	M-SIO	7/17/2022 11:31 AM	0516684874	[redacted]	Vincent Varuolo	General Investigation	Completed
Tamiment	[redacted]	283 Oakenshield Dr	7/20/2022 12:49 PM	[redacted]	7/21/2022 8:00 PM	[redacted]	[redacted]	Quita Body	M-SIO	7/21/2022 10:10 AM	8783065127	[redacted]	Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	220 Hobbit Dr	7/28/2022 11:26 AM	[redacted]	7/28/2022 8:00 PM	[redacted]	[redacted]	Bianca Washington	M-SIO	7/28/2022 12:17 PM	9348753413	[redacted]	Bill McInerney	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	241 Oakenshield Dr	7/13/2022 12:32 PM	[redacted]	8/3/2022 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	8/30/2022 12:26 PM	9238433413	[redacted]	Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment	[redacted]	105 Condor Dr Unit 35	8/4/2022 8:11 AM	[redacted]	8/5/2022 10:00 PM	[redacted]	[redacted]	Ebony Diggs	M-SIO	8/5/2022 11:37 AM	8458974509	[redacted]	Lukas Pavek	High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		129 Condor Dr Unit 18	8/8/2022 10:07 AM		8/8/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 2:01 PM	9732527095		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		129 Condor Dr Unit 17	8/8/2022 10:06 AM		8/10/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 1:59 PM	2545170564		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		129 Condor Dr Unit 19	8/8/2022 10:08 AM		8/10/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 2:03 PM	6264450175		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		129 Condor Dr Unit 20	8/8/2022 10:09 AM		8/10/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 1:57 PM	5635260902		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		2112 Wilderland Dr	8/17/2022 1:18 PM		8/18/2022 10:00 PM			Sheila Edwards	M-SIO	8/18/2022 3:34 PM	6628486426		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		510 Gandolf Rd	8/15/2022 12:55 PM		8/25/2022 3:54 PM			Lucity User	M-SIO	8/25/2022 2:22 PM	4746176750			General Investigation	Completed
Tamiment		104 Hobbit Dr	8/26/2022 1:27 PM		8/27/2022 10:00 PM			Ebony Diggs	M-SIO	9/8/2022 6:32 PM	8621790217		Felix Cardona	Sewer Service Line Break	Completed
Tamiment		107 Ravenhill Rd	8/31/2022 3:12 PM		9/2/2022 8:00 PM			Bianca Washington	M-SIO	9/2/2022 3:10 PM	0185153439		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		501 Carrock Way	9/1/2022 3:35 PM		9/7/2022 10:00 PM			Lakyia Hargrove	HIBILL	9/7/2022 2:38 PM	5082177276		Lukas Pavek		Completed
Tamiment		105 Brandyshire Dr	9/13/2022 8:55 AM		9/9/2022 6:31 PM			Lucity User	M-SIO	9/13/2022 8:56 AM	5334798920		Felix Cardona	General Investigation	Completed
Tamiment		1106 Underhill Ct	9/20/2022 11:16 AM		9/20/2022 7:15 PM			Lucity User	HIBILL	9/20/2022 11:31 AM	8558724198		Lukas Pavek		Completed
Tamiment		5141 Hemlock Ln	9/20/2022 3:44 PM		9/21/2022 10:00 PM			Kelly Hagan	M-SIO	9/21/2022 3:41 PM	8509077384		Lukas Pavek	No Water	Completed
Tamiment		224 Ravenhill Rd	9/20/2022 3:41 PM		9/21/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	9/21/2022 3:39 PM	4996276656		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		604 Galion Dr	9/16/2022 9:50 AM		9/22/2022 10:00 PM			Tiffany Guilty	HIBILL	9/22/2022 3:51 PM	3519481595		Lukas Pavek		Completed
Tamiment		166 Oakenshield Dr	9/26/2022 12:16 PM		9/28/2022 10:00 PM			Lakyia Hargrove	HIBILL	9/28/2022 12:13 PM	5480582228		Lukas Pavek		Completed
Tamiment		125 Condor Dr Unit Unit 21	10/3/2022 10:44 AM		10/11/2022 4:43 PM			Lucity User	M-SIO	10/25/2022 10:31 AM	7842578057		Lukas Pavek	General Investigation	Completed
Tamiment		608 Dwalin Way	10/10/2022 9:15 AM		10/11/2022 10:00 PM			Sheila Edwards	M-SIO	10/12/2022 12:57 PM	6133142580		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		2112 Wilderland Dr	10/6/2022 2:31 PM		10/18/2022 8:31 PM			Dajuan Jenkins	HIBILL	10/18/2022 2:55 PM	6629548436		Lukas Pavek		Completed
Tamiment		166 Oakenshield Dr	10/5/2022 3:25 PM		10/18/2022 10:00 PM			Kaitlynn Gilbert	M-SIO	10/18/2022 2:23 PM	5485434429		Lukas Pavek	General Investigation	Completed
Tamiment		2112 Wilderland Dr	10/19/2022 10:08 AM		10/20/2022 10:00 PM			Isabel Ceballos	M-SIO	10/20/2022 8:00 AM	6628980240		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		1116 Underhill Ct	10/4/2022 12:08 PM		10/24/2022 8:00 PM			Richard Cutright	HIBILL	10/24/2022 3:08 PM	4516205626		Lukas Pavek		Completed
Tamiment		608 Dwalin Way	10/20/2022 3:29 PM		10/24/2022 10:00 PM			Tierra Love	M-SIO	10/24/2022 1:26 PM	6133674073		Lukas Pavek	General Investigation	Completed
Tamiment		2112 Wilderland Dr	10/25/2022 7:15 AM		10/25/2022 10:00 PM			Alice Benton	M-SIO	10/25/2022 10:43 AM	6620750374		Lukas Pavek	General Investigation	Completed
Tamiment		1114 Underhill Ct	11/2/2022 4:01 PM		11/3/2022 10:00 PM			Ebony Diggs	M-SIO	11/3/2022 12:00 PM	8369210148		Lukas Pavek	Water Service Line Break	Completed
Tamiment		211 Ravenhill Rd	10/18/2022 11:14 AM		11/4/2022 8:00 PM			Kaitlynn Gilbert	HIBILL	11/8/2022 3:22 PM	8949225671		Lukas Pavek		Completed
Tamiment		212 Hobbit Dr	11/3/2022 11:33 AM		11/7/2022 8:00 PM			Ben Pudelko	HIBILL	11/7/2022 11:35 AM	6882877856		Lukas Pavek		Completed
Tamiment		103 Swartsboro Dr	11/4/2022 11:37 AM		11/7/2022 10:00 PM			Quita Body	M-SIO	11/7/2022 12:16 PM	9420217808		Lukas Pavek	Water Quality	Completed
Tamiment		249 Oakenshield Dr	11/1/2022 1:46 PM		11/8/2022 8:00 PM			Bianca Washington	HIBILL	11/8/2022 11:19 AM	4319204306		Lukas Pavek		Completed
Tamiment		206 Oakenshield Dr	11/8/2022 2:59 PM		11/8/2022 10:00 PM			Aries Ward	M-SIO	11/8/2022 3:23 PM	7525236438		Lukas Pavek	No Water	Completed
Tamiment		610 Bofur Way	10/27/2022 3:20 PM		11/10/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	11/10/2022 11:51 AM	2382545380		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		621 Balin Ln	11/23/2022 12:42 PM		12/1/2022 8:00 PM			Richard Cutright	HIBILL	12/1/2022 10:23 AM	1232280349		Lukas Pavek		Completed
Tamiment		103 Swartsboro Dr	11/30/2022 11:34 AM		12/6/2022 10:00 PM			Ebony Diggs	HIBILL	12/6/2022 1:27 PM	9422042658		Lukas Pavek		Completed
Tamiment		198 Oakenshield Dr	12/7/2022 2:10 PM		12/9/2022 2:10 PM			Aries Ward	HIBILL	12/15/2022 9:55 AM	9369620568		Lukas Pavek		Completed
Tamiment		112 Tomnoddy Dr	8/31/2022 7:40 AM		12/30/2022 5:00 PM			Long Emily	M-SIO	12/1/2022 10:32 AM	2417448004			Water Miscellaneous Complaint	Completed
Tamiment		211 Hobbit Dr	1/3/2023 2:04 PM		1/3/2023 10:00 PM			Carl Crutchfield	M-SIO	1/3/2023 2:13 PM	4789686954		Lukas Pavek	No Water	Completed
Tamiment		211 Hobbit Dr	1/3/2023 2:04 PM		1/3/2023 10:00 PM			Carl Crutchfield	M-SIO	1/3/2023 2:13 PM	4789686954		Lukas Pavek	No Water	Completed
Tamiment		101 Hobbit Dr	1/4/2023 2:51 PM		1/18/2023 2:51 PM			Roslyn Lide-Miller	HIBILL	1/18/2023 3:40 PM	5377160322		Lukas Pavek		Completed
Tamiment		145 Oakenshield Dr	1/23/2023 9:12 AM		1/23/2023 8:00 PM			Trineka Nesbitt	M-SIO	1/23/2023 12:39 PM	2287819515		Charles Baer	Water Service Line Break	Completed
Tamiment		249 Oakenshield Dr	12/29/2022 9:02 AM		1/29/2023 10:00 PM			Jerry Lazarre	M-SIO	1/6/2023 10:50 AM	4316506160			Water Main Break	Completed
Tamiment		2129 Wilderland Dr	2/10/2023 7:38 AM		2/10/2023 10:00 PM			Alice Benton	M-SIO	2/10/2023 8:24 AM	5399402289		Lukas Pavek	No Water	Completed
Tamiment		503 DWALIN WAY	2/10/2023 7:36 AM		2/10/2023 10:00 PM			Alice Benton	M-SIO	2/10/2023 8:27 AM	1400880731		Lukas Pavek	No Water	Completed
Tamiment		211 Ravenhill Rd	2/2/2023 2:03 PM		2/15/2023 10:00 PM			Kelly Hagan	M-SIO	2/15/2023 1:24 PM	8943563470		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		119 Condor Dr Unit 28	1/19/2023 9:56 AM		2/20/2023 10:00 PM			Janice Williams	M-SIO	2/2/2023 11:09 AM	2962368748		Lukas Pavek	General Investigation	Completed
Tamiment		129 Condor Dr Unit 17	2/8/2023 8:26 AM		2/21/2023 10:00 PM			Trineka Nesbitt	M-SIO	2/21/2023 1:51 PM	2540590129		Lukas Pavek	Clogged Sewer	Completed
Tamiment		610 Lonely Mountain Ln	3/1/2023 2:16 PM		3/1/2023 6:10 PM			Lucity User	M-SIO	3/1/2023 2:50 PM	2628452560		Lukas Pavek	General Investigation	Completed
Tamiment		110 Swartsboro Dr	3/10/2023 7:56 AM		3/13/2023 5:00 PM			Courtney Sherrod	M-SIO	3/13/2023 10:19 AM	2742453049		Lukas Pavek	No Water	Completed
Tamiment		220 Ravenhill Rd	3/13/2023 12:49 PM		3/13/2023 10:00 PM			Trineka Nesbitt	M-SIO	3/14/2023 11:17 AM	4123789981		Lukas Pavek	No Water	Completed
Tamiment		Ph 10 Lot 9 Eagle Village	3/20/2023 2:33 PM		3/20/2023 5:30 PM			Lucity User	M-SIO	3/20/2023 2:38 PM	9931661836		Charles Baer	General Investigation	Completed
Tamiment		Ph 10 Lot 3 Eagle Village	3/23/2023 2:32 PM		3/23/2023 8:30 PM			Lucity User	M-SIO	3/23/2023 2:48 PM	0468985124		Lukas Pavek	General Investigation	Completed
Tamiment		213 Bindale Rd	4/3/2023 10:38 AM		4/4/2023 10:00 PM			Alice Benton	M-SIO	4/4/2023 1:26 PM	0774068240		Lukas Pavek	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		1106 Underhill Ct	4/5/2023 11:03 AM		4/11/2023 10:00 PM			Kelly Hagan	HIBILL	4/14/2023 11:42 AM	8559480173		Lukas Pavek		Completed
Tamiment		125 Condor Dr Unit Unit 21	4/4/2023 3:30 PM		4/13/2023 10:00 PM			Nancy Gendron	M-SIO	4/13/2023 9:49 AM	7846500231		Lukas Pavek	Taste or Odor in the Water	Completed
Tamiment		103 Bindale Rd	4/18/2023 10:04 AM		4/18/2023 10:01 AM			Lucity User	M-SIO	4/18/2023 10:08 AM	0299765115		Felix Cardona	General Investigation	Completed
Tamiment		1106 Underhill Ct	4/18/2023 10:06 AM		4/18/2023 10:03 AM			Lucity User	M-SIO	4/18/2023 10:14 AM	8557900191		Felix Cardona	General Investigation	Completed
Tamiment		104 Gollum Ln	4/18/2023 4:20 PM		4/19/2023 8:00 PM			Bianca Washington	M-SIO	4/19/2023 11:56 AM	8494463982		Lukas Pavek	General Investigation	Completed
Tamiment		134 Oakenshield Dr	4/19/2023 3:35 PM		4/20/2023 10:00 PM			Bonny Barnes	M-SIO	4/20/2023 12:44 PM	2880938176		Lukas Pavek	Water Service Line Break	Completed
Tamiment		615 Gandolf Rd	5/2/2023 9:40 AM		5/3/2023 10:00 PM			Patricia Reyes	M-SIO	5/3/2023 8:55 AM	3489662544		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		615 Gandolf Rd	4/26/2023 10:28 AM		5/3/2023 10:00 PM			Patricia Reyes	M-SIO	5/3/2023 9:00 AM	3484970307		Lukas Pavek	Water Service Line Break	Completed
Tamiment		270 Oakenshield Dr	5/3/2023 2:23 PM		5/4/2023 10:00 PM			Carl Crutchfield	HIBILL	5/4/2023 2:17 PM	5306084156		Charles Baer		Completed
Tamiment		605 Kili Way	5/9/2023 11:46 AM		5/10/2023 10:00 PM			Richard Cutright	HIBILL	5/10/2023 10:28 AM	9996345693		Lukas Pavek		Completed
Tamiment		218 Brandyshire Dr	5/8/2023 2:13 PM		5/10/2023 10:00 PM			Ewan Dehnert	M-SIO	5/10/2023 12:01 PM	4978891463		Lukas Pavek	Water Service Line Break	Completed
Tamiment		101 Hobbit Dr	5/10/2023 10:37 AM		5/12/2023 10:00 PM			Alice Benton	M-SIO	5/12/2023 9:38 AM	5376420479		Lukas Pavek	General Investigation	Completed
Tamiment		102 Ravenhill Rd	5/16/2023 9:59 AM		5/16/2023 10:00 PM			Kelly Hagan	M-SIO	5/16/2023 10:32 AM	3883344953		Lukas Pavek	Discolored Water	Completed
Tamiment		503 Carrock Way	6/7/2023 2:57 PM		6/8/2023 10:00 PM			Dominique Greenfield	HIBILL	6/8/2023 11:02 AM	7240279173		Charles Baer		Completed
Tamiment		136 Rivendell Dr	6/19/2023 6:55 AM		6/19/2023 6:54 AM			Lucity User	M-SIO	6/19/2023 7:05 AM	1012729973		Felix Cardona	General Investigation	Completed
Tamiment		136 Rivendell Dr	6/19/2023 6:55 AM		6/19/2023 6:54 AM			Lucity User	M-SIO	6/19/2023 7:05 AM	1012729973		Felix Cardona	General Investigation	Completed
Tamiment		131 Rivendell Dr	6/19/2023 6:57 AM		6/19/2023 6:55 AM			Lucity User	M-SIO	6/19/2023 7:10 AM	9967098536		Felix Cardona	General Investigation	Completed
Tamiment		104 Condor Dr Unit 3	6/22/2023 8:52 AM		6/22/2023 10:00 PM			Long Emily	M-SIO	6/22/2023 9:48 AM	0423668249		Charles Baer	General Investigation	Completed
Tamiment		513 Gandolf Rd	6/22/2023 9:17 AM		6/22/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	6/22/2023 11:52 AM	2843238893		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		144 Rivendell Dr	6/21/2023 3:48 PM		6/23/2023 10:00 PM			Yesenia Torres	M-SIO	6/23/2023 2:25 PM	9363932901		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		2126 Wilderland Dr	6/28/2023 12:44 PM		6/29/2023 10:00 PM			Janice Williams	M-SIO	6/29/2023 1:43 PM	7128423633		Lukas Pavek	Clogged Sewer	Completed
Tamiment		267 Oakenshield Dr	7/3/2023 7:51 AM		7/5/2023 10:00 PM			Trineka Nesbitt	M-SIO	7/5/2023 10:52 AM	2012358379		Charles Baer	High or Low Pressure in the Water	Completed
Tamiment		256 Oakenshield Dr	7/7/2023 9:02 AM		7/7/2023 8:00 PM			Bianca Washington	M-SIO	7/7/2023 4:02 PM	8734266821		Lukas Pavek	Water Service Line Break	Completed
Tamiment		119 Condor Unit Unit 25	7/7/2023 9:17 AM		7/7/2023 10:00 PM			Tierra Love	M-SIO	7/7/2023 4:01 PM	8274614920		Lukas Pavek	No Water	Completed
Tamiment		260 Oakenshield Dr	7/13/2023 12:15 PM		7/14/2023 10:00 PM			Ebony Diggs	M-SIO	7/13/2023 12:56 PM	7988766716		Lukas Pavek	General Investigation	Completed
Tamiment		134 Oakenshield Dr	7/18/2023 10:32 AM		7/19/2023 10:00 PM			Tamara Reid	M-SIO	7/19/2023 1:01 PM	2881610843		Lukas Pavek	Water Service Line Break	Completed
Tamiment		5137 Hemlock Ln	7/25/2023 3:36 PM		7/27/2023 10:00 PM			Trineka Nesbitt	M-SIO	7/27/2023 3:26 PM	0117452659		Lukas Pavek	Water Service Line Break	Completed
UIP		1309 PARKVIEW LN	2/5/2018 3:33 PM		2/5/2018 8:00 PM			Courtney Cleveland	M-SIO	2/28/2018 9:00 AM	7349089853		Bryan Thomas	General Investigation	Completed
UIP		1427 HENRY DR	3/5/2018 3:05 PM		3/5/2018 12:00 AM			Shonte Campbell	M-SIO	3/5/2018 7:00 PM	0764571043		Paul Thomas	Clogged Sewer	Completed
UIP		1719 JULIE DR	3/20/2018 11:03 AM		3/20/2018 8:00 PM			Gwendolyn Hill	M-SIO	3/26/2018 9:00 AM	2758870278		Bryan Thomas	General Investigation	Completed
UIP		1103 DELAWARE CIR	4/2/2018 3:41 PM		4/3/2018 8:00 PM			Linette Orengo	M-SIO	4/3/2018 8:00 AM	4750242857		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1226 GLENSIDE RD	4/9/2018 8:00 AM		4/9/2018 8:00 PM			Isabel Ceballos	M-SIO	4/9/2018 10:00 AM	9941625605		Paul Thomas	Sewer Main Break	Completed
UIP		1317 BROADVIEW WEST	4/16/2018 2:38 PM		4/17/2018 8:00 PM			Isabel Ceballos	M-SIO	4/17/2018 2:12 PM	2972398687		Paul Thomas	Water Miscellaneous Complaint	Completed
UIP		1312 BROADVIEW EAST	5/2/2018 7:57 AM		5/3/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	5/3/2018 11:45 AM	9258988058		Paul Thomas	Repair/Replace Meter Box	Completed
UIP		1368 STONEGATE DR	7/20/2018 1:19 PM		7/18/2018 5:56 PM			Alice Benton	M-SIO	7/18/2018 12:00 AM	0283597062		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1368 STONEGATE DR	8/9/2018 1:17 PM		7/18/2018 6:00 PM			Lucity User	M-SIO	7/18/2018 12:00 AM	0282003171		Paul Thomas	General Investigation	Completed
UIP		1313 BROADVIEW EAST	9/7/2018 8:25 AM		9/7/2018 3:30 PM			Amber Melendez	M-SIO	9/7/2018 12:00 AM	1456453630		Paul Thomas	Water Miscellaneous Complaint	Completed
UIP		1308 KERWOOD LN	12/3/2018 3:51 PM		12/4/2018 8:00 PM			Amber Melendez	M-SIO	12/4/2018 11:45 AM	6066120062		Paul Thomas	Water Miscellaneous Complaint	Completed
UIP		445 Utilities Inc of Pennsylvania	1/17/2019 3:12 PM		1/17/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	1/17/2019 4:22 PM	9312045787		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1439 CAROLINA PL	4/23/2019 9:08 AM		4/23/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	4/23/2019 12:35 PM	0475140982		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1707 MARSHA DR	4/29/2019 8:57 AM		4/30/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	4/30/2019 12:20 PM	7902244420		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1439 CAROLINA PL	5/15/2019 3:15 PM		5/15/2019 8:00 PM			Courtney Cleveland	M-SIO	5/16/2019 10:00 AM	0472063865		Paul Thomas	General Investigation	Completed
UIP		1415 PRICE LN	6/12/2019 10:18 AM		6/12/2019 8:00 PM			Zakia Bouldin	M-SIO	6/12/2019 12:05 PM	4576384472		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		445 Utilities Inc of Pennsylvania	6/24/2019 2:11 PM		6/24/2019 8:00 PM			Courtney Cleveland	M-SIO	6/24/2019 4:00 PM	9313487067		Paul Thomas	General Investigation	Completed
UIP		1299 GLENSIDE RD	9/3/2019 11:28 AM		9/3/2019 8:00 PM			Carl Crutchfield	M-SIO	9/3/2019 2:00 PM	6920685367		Paul Thomas	Sewer Service Line Break	Completed
UIP		1303 RICHMOND PL	9/26/2019 1:48 PM		9/26/2019 8:00 PM			Tytiane Gray	M-SIO	9/26/2019 4:00 PM	9044029527		Paul Thomas	Sewer Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
UIP	[redacted]	1404 HOLLOW DR	2/5/2021 11:02 AM	[redacted]	2/5/2020 8:00 PM	[redacted]	[redacted]	Lorie Mayeski	M-SIO	2/5/2021 1:57 PM	6038578367	[redacted]		Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	1578 BRIGHT GLADE CIR	3/9/2020 7:14 AM	[redacted]	3/9/2020 6:00 PM	[redacted]	[redacted]	Stephanie Muniz	M-SIO	3/9/2020 9:00 AM	7449584043	[redacted]	Paul Thomas	Lift Station Problems	Completed
UIP	[redacted]	1500 CLIFFORD CIR	4/3/2020 9:19 AM	[redacted]	4/3/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	4/3/2020 10:08 AM	4089192156	[redacted]	Bryan Thomas	Clogged Sewer	Completed
UIP	[redacted]	1312 PENNSFORD DR	4/29/2020 8:31 AM	[redacted]	4/30/2020 8:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/29/2020 11:00 AM	4649332903	[redacted]	Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	1211 Florence Ct	5/28/2020 12:20 PM	[redacted]	5/28/2020 8:00 PM	[redacted]	[redacted]	Yoleydis Gonzalez	M-SIO	5/28/2020 1:07 PM	2357846289	[redacted]	Bryan Thomas	Discolored Water	Completed
UIP	[redacted]	1447 CAROLINA PL	6/2/2020 9:43 AM	[redacted]	6/1/2020 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	6/1/2020 9:45 PM	2287777234	[redacted]	Paul Thomas	Clogged Sewer	Completed
UIP	[redacted]	1003 Smithfield Ln	6/18/2020 3:07 PM	[redacted]	6/18/2020 8:00 PM	[redacted]	[redacted]	Alisha Greer	M-SIO	6/19/2020 2:30 PM	9343868982	[redacted]	Paul Thomas	Odor in Sewer	Completed
UIP	[redacted]	1315 RIDGEVIEW CIR	11/3/2020 10:07 AM	[redacted]	11/3/2020 12:00 AM	[redacted]	[redacted]	Janice Williams	M-SIO	11/3/2020 11:42 AM	9357829171	[redacted]	Bryan Thomas	Inspection	Completed
UIP	[redacted]	1848 Boulder Dr	12/7/2020 8:38 AM	[redacted]	12/6/2020 11:33 AM	[redacted]	[redacted]	Alice Benton	M-SIO	12/7/2020 9:03 AM	1135538370	[redacted]	Bryan Thomas	Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	1404 HOLLOW DR	2/8/2021 11:53 AM	[redacted]	2/12/2021 8:00 PM	[redacted]	[redacted]	Reginald Jerome	M-SIO	2/12/2021 2:08 PM	6038520583	[redacted]		General Investigation	Completed
UIP	[redacted]	1404 HOLLOW DR	3/4/2021 7:13 AM	[redacted]	3/18/2021 8:00 PM	[redacted]	[redacted]	Tina Richardson	M-SIO	3/18/2021 2:55 PM	6030305984	[redacted]	Bryan Thomas	Lift Station Problems	Completed
UIP	[redacted]	1401 HAMPTON DR	4/12/2021 12:24 PM	[redacted]	4/12/2021 6:00 AM	[redacted]	[redacted]	Mark Fry	M-SIO	4/12/2021 2:18 PM	2782037489	[redacted]	Bryan Thomas	Clogged Sewer	Completed
UIP	[redacted]	445 Utilities Inc of Pennsylvania	4/26/2021 9:45 AM	[redacted]	4/27/2021 4:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	4/29/2021 1:00 PM	9310928505	[redacted]	Paul Thomas	General Investigation	Completed
UIP	[redacted]	1926 Boulder Dr	6/7/2021 7:48 AM	[redacted]	6/7/2021 4:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	6/7/2021 9:28 AM	3470291545	[redacted]	Bryan Thomas	Clogged Sewer	Completed
UIP	[redacted]	445 Utilities Inc of Pennsylvania	7/8/2021 12:01 PM	[redacted]	7/9/2021 4:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	7/9/2021 8:45 AM	9317614159	[redacted]	Paul Thomas	General Investigation	Completed
UIP	[redacted]	1701 JULIE DR	9/2/2021 2:28 PM	[redacted]	9/3/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	9/2/2021 5:00 PM	4547708635	[redacted]	Paul Thomas	Clogged Sewer	Completed
UIP	[redacted]	445 Utilities Inc of Pennsylvania	10/22/2021 1:00 PM	[redacted]	10/22/2021 8:00 PM	[redacted]	[redacted]	Patricia Hardy	M-SIO	10/22/2021 2:00 PM	9314646241	[redacted]	Paul Thomas	Water Service Line Break	Completed
UIP	[redacted]	1412 PRICE LN	11/19/2021 10:20 AM	[redacted]	11/19/2021 8:00 PM	[redacted]	[redacted]	Kimberly White	M-SIO	11/19/2021 4:00 PM	4270725418	[redacted]	Bryan Thomas	Clogged Sewer	Completed
UIP	[redacted]	1310 BLAIR CIR	12/17/2021 3:55 PM	[redacted]	12/20/2021 12:00 AM	[redacted]	[redacted]	Aries Ward	M-SIO	12/20/2021 7:41 AM	3542670765	[redacted]	Bryan Thomas	Air in Water	Completed
UIP	[redacted]	1416 ASHCOM DR	5/19/2022 9:17 AM	[redacted]	5/19/2022 10:00 PM	[redacted]	[redacted]	Sandra Soto	M-SIO	5/20/2022 2:35 PM	8066310338	[redacted]	Bryan Thomas	Repair Road	Completed
UIP	[redacted]	1325 KERWOOD LN	5/19/2022 4:11 PM	[redacted]	5/20/2022 10:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	5/20/2022 2:36 PM	7371341620	[redacted]	Bryan Thomas	Water Miscellaneous Complaint	Completed
UIP	[redacted]	1649 FARNHAM LN	5/20/2022 1:38 PM	[redacted]	5/20/2022 10:00 PM	[redacted]	[redacted]	Alice Benton	M-SIO	5/20/2022 2:36 PM	7434355718	[redacted]	Bryan Thomas	General Investigation	Completed
UIP	[redacted]	1407 WITHERSPOON DR	5/26/2022 9:46 AM	[redacted]	5/27/2022 10:00 PM	[redacted]	[redacted]	Patricia Reyes	M-SIO	5/27/2022 10:45 AM	9691798868	[redacted]		Water Miscellaneous Complaint	Completed
UIP	[redacted]	1602 WOLFE LN	6/29/2022 12:20 PM	[redacted]	6/30/2022 8:00 PM	[redacted]	[redacted]	Trineka Nesbitt	M-SIO	6/29/2022 1:09 PM	7080850415	[redacted]	Bryan Thomas	Lawn Repair for Sewer Breaks	Completed
UIP	[redacted]	1326 WALKER DR	7/19/2022 7:50 AM	[redacted]	7/21/2022 10:00 PM	[redacted]	[redacted]	Long Emily	M-SIO	7/21/2022 12:22 PM	7804445941	[redacted]	Bryan Thomas	General Investigation	Completed
UIP	[redacted]	1310 PARKVIEW LN	9/12/2022 1:44 PM	[redacted]	9/13/2022 8:00 PM	[redacted]	[redacted]	Bianca Washington	M-SIO	9/13/2022 9:08 AM	2546708530	[redacted]	Bryan Thomas	Water Miscellaneous Complaint	Completed
UIP	[redacted]	1308 RIDGEVIEW CIR	9/23/2022 9:44 AM	[redacted]	9/23/2022 8:00 PM	[redacted]	[redacted]	Bianca Washington	M-SIO	9/23/2022 11:56 AM	6741723581	[redacted]	Bryan Thomas	Water Miscellaneous Complaint	Completed
UIP	[redacted]	1342 PENNSRIDGE PL	9/30/2022 3:49 PM	[redacted]	10/10/2022 10:00 PM	[redacted]	[redacted]	Shanika Wright	M-SIO	10/10/2022 8:30 AM	1793975349	[redacted]	Bryan Thomas	Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	1301 BROADVIEW EAST	10/20/2022 2:55 PM	[redacted]	10/24/2022 6:00 PM	[redacted]	[redacted]	Courtney Sherrod	M-SIO	10/24/2022 12:38 PM	7045247396	[redacted]	Bryan Thomas	Sewer Service Line Break	Completed
UIP	[redacted]	1515 MONTANA DR	3/9/2023 8:23 AM	[redacted]	3/10/2023 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	3/9/2023 11:30 AM	7246624802	[redacted]	Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	1105 MARYLAND CIR	4/27/2023 3:26 PM	[redacted]	4/28/2023 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	4/28/2023 9:00 AM	9534910046	[redacted]	Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	1655 CARLISLE LN	5/3/2023 8:06 AM	[redacted]	5/3/2023 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	5/3/2023 10:23 AM	6916260761	[redacted]		Sewer Miscellaneous Complaint	Completed
UIP	[redacted]	445 Utilities Inc of Pennsylvania	5/3/2023 8:18 AM	[redacted]	5/3/2023 10:00 PM	[redacted]	[redacted]	Roslyn Lide-Miller	M-SIO	5/3/2023 10:23 AM	9312916972	[redacted]		Sewer Miscellaneous Complaint	Completed

IX. QUALITY OF SERVICE

5. Indicate whether the company is in compliance with 52 Pa. Code, § 65.4(b) regarding complete and current mapping of the entire distribution or collection system.

Response: CUPA is compliant with 52 Pa. Code, § 65.4(b). Please refer to Exhibit D IX-5. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D IX-5

Filed Confidential

IX. QUALITY OF SERVICE

6. Provide a summary report demonstrating the company's efforts in water conservation, since the last rate proceeding, pursuant to 52 Pa. Code, § 65.20.

Response: Water conservation and efficiency plumbing fixtures education is included with CUPA's annual CCRs. CUPA's website has a section dedicated to water conservation. Westgate's average unaccounted for water (UFW) in 2021 and 2022 was 13%. Penn Estate's average UFW in 2021 was 19% and 2022 was 25%. Tamiment's average UFW in 2021 was 55% and 2022 was 44%. As of June 2023, Westgate's average UFW is 13%, Penn Estate's is 26%, and Tamiment's is 24%. A third-party leak detection service surveyed for leaks in Tamiment April 2023, all discovered leaks were fixed. Tamiment's June UFW was -3%. Penn Estates is being surveyed for leaks by the same third-party August 2023. All source meters are tested annually. Residential meters are addressed in IX-7 a & b.

IX. QUALITY OF SERVICE

7. Provide a discussion of the company's policy regarding meter requirements, replacements and testing. State if the company's procedures are in compliance with 52 Pa. Code, § 65.8(b).

Response: Westgate - As of 2023, Westgate has meters which do not meet 52 Pa. Code, § 65.8(b). 100 meters will be replaced in 2023 and 100 meters will be replaced in 2024. This rate of replacement will continue until 52 Pa. Code, § 65.8(b) is met. Meters >1" are tested annually.

Penn Estates - Is compliant with 52 Pa. Code, § 65.8(b). Penn Estates Does not have customer meters greater than 1".

Tamiment - Residential meter age is unknown, system was acquired in 2019. As of June 2023, 31% of residential meters have been replaced. Tamiment replaced 100 meters in 2022 and 100 are expected to be replaced in 2023. This rate of replacement will continue to ensure CUPA's meter records comply with 52 Pa. Code, § 65.8(b). Meters >1" are tested annually.

a. Provide meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.

Response: Please refer to Exhibit D IX-7a.

b. Provide a discussion of the company's policy and history of compliance with 52 Pa. Code, § 65.9 regarding adjustment of bills for meter error within the last year.

Response: Meters that test at 104% or greater receive bill adjustments. For meters compliant with 52 Pa. Code, § 65.8(b), adjustments will be made back 12 months. For meters not compliant with 52 Pa. Code, § 65.8(b) adjustments will be made back 12 months plus the years out of the test period. No bill adjustments are made for slow meters. Non-registering meters are estimated using the previous year's usage to determine the average consumption per day and is multiplied by the number of days in the current estimation period.

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387–8083
(609) 387–2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016–0717

This is to certify that meter number 77471987 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 229 OAKENSHEILD

READING: AS RECEIVED 0000377 AFTER REPAIR/TEST 0000377

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	0 %	XX %	25
INTERMEDIATE FLOW	0 %	XX %	3
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	0 %	XX %	1/2

Comments: METER IS FROZEN

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE_____ HIGH_____ LOW_____ STOPPED X REPAIR_____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE_____ HIGH_____ LOW_____

(973) 628-8260 FAX: (973) 628-8261

VIRTU

Water Meter Services, Inc.
4 Beaver Brook Road, PMB #148, Lincoln Park, New Jersey 07035

NAME: Community Utilities of PA at Penn Estates **ACCT. NO:** 2215.315020.10

LOCATION: 245 Spicebush
East Stroudsburg, PA 18301

SIZE:	MAKE:	METER NO.:
5/8" X ¾"	Sensus iPerl	# 82417192

READING:

0454997.06 Gallons

TEST ONLY ☒ **NEW METER** ☐ **REPAIR** ☐ **DATE:** 09-28-2022

BYPASS ☐ **TEST CONNECTION** ☐ **TEST PLUG** ☐

G.P.M	INITIAL	FINAL
15	99.26	
6	99.11	
2	99.9	
¼	100.3	

Comments:

THIS METER: ☒ **MEETS** ☐ **DOES NOT MEET**
THE STANDARDS OF THE AMERICAN WATER WORKS ASSOCIATION, WHICH THE BOARD OF PUBLIC UTILITIES USES AS A GUIDE FOR METER TESTING.

BY: _____
VIRTU WATER METER SERVICES, INC.

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394826 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 4-21-22 results are as follows:

WATER COMPANY UTILITIES INC-STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 419 DEBORAH

READING: AS RECEIVED 0245177 AFTER REPAIR/TEST 0245295

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.9 %	XX %	15
INTERMEDIATE FLOW	99.9 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	100 %	XX %	1/4

Comments:

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387–8083
(609) 387–2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016–0717

This is to certify that meter number 85228683 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 501 CARROCK

READING: AS RECEIVED 0158739 AFTER REPAIR/TEST 0158869

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	100.1 %	XX %	25
INTERMEDIATE FLOW	99.8 %	XX %	3
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	100 %	XX %	1/2

Comments: _____

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387–8083
(609) 387–2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016–0717

This is to certify that meter number 81380288 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 505 CARROCK

READING: AS RECEIVED 0218363 AFTER REPAIR/TEST 0218493

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.4 %	XX %	25
INTERMEDIATE FLOW	99.0 %	XX %	3
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	100 %	XX %	1/2

Comments: _____

Derrick S Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394679 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 1-7-22 results are as follows:

WATER COMPANY UTILITIES INC-EAST STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 1111 BELAIRE

READING: AS RECEIVED 0077471 AFTER REPAIR/TEST 0077585

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.3 %	XX %	15
INTERMEDIATE FLOW	99.5 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	100 %	XX %	1/4

Comments:

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 75766198 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 1115 UNDERHILL CT

READING: AS RECEIVED 0236746 AFTER REPAIR/TEST 0236888

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.9 %	XX %	25
INTERMEDIATE FLOW	98.7 %	XX %	3
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	97 %	XX %	1/2

Comments: _____

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 89918365 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 2-24-22 results are as follows:

WATER COMPANY UTILITIES, INC.

Size 5/8" Mfg R Model IP Address/Name 1140 SUNSET VIEW DR

READING: AS RECEIVED 0027622 AFTER REPAIR/TEST 0027837

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.4 %	XX %	15
INTERMEDIATE FLOW	99.6 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	101 %	XX %	1/4

Comments: _____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: invensys amr system
Model: 2350
Serial: 53013757
Description: birth schalove
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1623
Date Received: 11/30/2022
Calibration Date: 11/30/2022
Due Date: 11/30/2023
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 884

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/7/2023	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments:

Calibrated By: Leonard Dulsky

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394880 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 9-27-21. Test results are as follows:

WATER COMPANY UTILITIES INC. STROUDSBURG

Size 5/8 Mfg R Model IPERL Address/Name 1208 HARMONY

READING: AS RECEIVED 0092666 AFTER REPAIR/TEST 0092863

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.4 %	XX %	15
INTERMEDIATE FLOW	99.4 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	99 %	XX %	1/4

Comments: _____

_____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES · SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 78546308 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 4-15-19. Test results are as follows:

WATER COMPANY PENN ESTATES UTILITIES

Size 5/8" Mfg S Model IPEARL Address/Name 304 SOMERSET

READING: AS RECEIVED 0073200 AFTER REPAIR/TEST 0073330

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.1 %	XX %	15
INTERMEDIATE FLOW	100.1 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	100 %	XX %	1/4

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES · SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83395012 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 4-11-19. Test results are as follows:

WATER COMPANY PENN ESTATES UTILITIES

Size 5/8" Mfg S Model IPEARL Address/Name 1427 MELROSE TERR

READING: AS RECEIVED 017694480 AFTER REPAIR/TEST 017712583

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.7 %	XX %	15
INTERMEDIATE FLOW	99.2 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	101 %	XX %	1/4

Derrick J Gayderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 82478134 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 2-24-2020. Test results are as follows:

WATER COMPANY COMMUNITY UTILITIES OF PENN ESTATES

Size 5/8 Mfg S Model IPEARL Address/Name 320 ASH

READING: AS RECEIVED 0260677.01 AFTER REPAIR/TEST 0260791.96

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	98.9 %	XX %	15
INTERMEDIATE FLOW	98.9 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	98.0 %	XX %	1/4

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394259 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 2-24-2020. Test results are as follows:

WATER COMPANY COMMUNITY UTILITIES OF PENN ESTATES

Size 5/8 Mfg S Model IPEARL Address/Name 335 CLICKO

READING: AS RECEIVED 0135064.97 AFTER REPAIR/TEST 0135183.62

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.4 %	XX %	15
INTERMEDIATE FLOW	99.7 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	99.0 %	XX %	1/4

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 82967598 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 11-17-2020. Test results are as follows:

WATER COMPANY PENN ESTATES UTILITIES

Size 5/8 Mfg S Model IPEARL Address/Name 2330 BURNTWOOD

READING: AS RECEIVED 017819260 AFTER REPAIR/TEST 017831132

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	100.4 %	XX %	15
INTERMEDIATE FLOW	99.7 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	97.0 %	XX %	1/4

Comments: _____

Derrick Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 86968264 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 11-23-2020. Test results are as follows:

WATER COMPANY UTILITIES INC./ PENN ESTATES

Size 5/8 Mfg R Model IPERL Address/Name 5111 REDBUD

READING: AS RECEIVED 0008389 AFTER REPAIR/TEST 0008502

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.9 %	XX %	15
INTERMEDIATE FLOW	99.6 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	99 %	XX %	1/4

Comments: When meter was first put on bench and water was run through it There was no registration. Turned it around, ran water, it worked. Placed Meter correctly on bench and tested. Tested accurate.

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: invensys amr system
Model: 2350
Serial: 61685201
Description: white weichert relators
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1623
Date Received: 11/30/2022
Calibration Date: 11/30/2022
Due Date: 11/30/2023
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 883

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/7/2023	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments:

Calibrated By: Leonard Dulsky

Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: invensys amr system
Model: 2350
Serial: 61685200
Description: white weichert relators
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1623
Date Received: 11/30/2022
Calibration Date: 11/30/2022
Due Date: 11/30/2023
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 882

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/7/2023	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments:

Calibrated By: Leonard Dulsky

Sensus North America

Certified Test

Date Tested: June 20, 2023

Customer Name: CORE & MAIN LP #271 -AM
RMA Number
RR / Case #: 1003423

The following meter was returned for Certified Test

Meter

Meter Serial #: 81359421
Meter Date:
Meter Size: iPERL 3/4 S
Meter Style: iPERL

Register

Register Type: 1000G
Register Date: 6/20/2016
Factory ID:
Registration: 0112329.29

Certified Test Results

Low Flow	100.60%
Mid Flow	99.72%
Hi Flow	99.86%

Danny Fitzpatrick / Director RMA Services
400 Perimeter Park | Morrisville, NC 27560

The Sensus Engineering lab is calibrated and accuracies are traceable to N. I. S. T. (National Institute of Standards and Technology) calibration standard reference # 836/272907.

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83395026 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 5-12-22 results are as follows:

WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 256 JULIAN

READING: AS RECEIVED 0284108 AFTER REPAIR/TEST 0284226

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.5 %	XX %	15
INTERMEDIATE FLOW	99.6 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	101 %	XX %	1/4

Comments: _____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 79711090 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 6-23-22. Test results are as follows:

WATER COMPANY UTILITIES INC. - BETHLEHEM, PA

Size 5/8 Mfg R Model IPERL Address/Name 2623 CENTENNIAL DR

READING: AS RECEIVED 0216045 AFTER REPAIR/TEST 0216490

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	XX %	XX %	XX
INTERMEDIATE FLOW	97.1 %	XX %	6
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	XX %	XX %	XX

Comments: Meter was tested on a Ford Meter Box standard test bench.

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE____ HIGH____ LOW X STOPPED____ REPAIR____ SCRAP____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE____ HIGH____ LOW____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387–8083
(609) 387–2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016–0717

This is to certify that meter number 76554748 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 1-21-2021. Test results are as follows:

WATER COMPANY COMMUNITY UTILITIES OF PA - WESTGATE

Size 5/8 Mfg S Model IPERL Address/Name 2905 JACKSONVILLE RD

READING: AS RECEIVED 039981213 AFTER REPAIR/TEST 039993013

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.8 %	XX %	15
INTERMEDIATE FLOW	100.1 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	99.0 %	XX %	1/4

Comments: _____

Derrick Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 77255091 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 8-10-22 results are as follows:

WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 5108 QUAIL

READING: AS RECEIVED 0223685 AFTER REPAIR/TEST 0223911

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.5 %	XX %	15
INTERMEDIATE FLOW	99.5 %	XX %	6
CROSS OVER (COMP)	99.6 %	XX %	2
LOW FLOW	102 %	XX %	1/4

Comments: _____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83093171 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 8-10-22 results are as follows:

WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 215 LELAND

READING: AS RECEIVED 0222386 AFTER REPAIR/TEST 02222609

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.7 %	XX %	15
INTERMEDIATE FLOW	99.8 %	XX %	6
CROSS OVER (COMP)	99.6 %	XX %	2
LOW FLOW	103 %	XX %	1/4

Comments: _____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

(973) 628-8260 FAX: (973) 628-8261

VIRTU

Water Meter Services, Inc.
4 Beaver Brook Road, PMB #148, Lincoln Park, New Jersey 07035

NAME: Community Utilities of PA at Penn Estates **ACCT. NO:** 2215.315020.10.512900

LOCATION: 212 Hobbit Drive
East Stroudsburg, PA 18301

SIZE:	MAKE:	METER NO.:
¾" (S)	Sensus iPerl	# 81359330

READING:

0266713.14 Gallons

TEST ONLY ☒ **NEW METER** ☐ **REPAIR** ☐ **DATE:** 03-23-2023

BYPASS ☐ **TEST CONNECTION** ☐ **TEST PLUG** ☐

G.P.M	INITIAL	FINAL
25	99.53	
6	99.50	
3	100.1	
¼	99.5	

Comments:

THIS METER: ☒ **MEETS** ☐ **DOES NOT MEET**
THE STANDARDS OF THE AMERICAN WATER WORKS ASSOCIATION, WHICH THE BOARD OF PUBLIC UTILITIES USES AS A GUIDE FOR METER TESTING.

BY: _____
VIRTU WATER METER SERVICES, INC.

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394751 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 11-29-21 results are as follows:

WATER COMPANY UTILITIES INC.-STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 1299 BRENTWOOD

READING: AS RECEIVED 0316677 AFTER REPAIR/TEST 0316790

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.5 %	XX %	15
INTERMEDIATE FLOW	99.8 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	99 %	XX %	1/4

Comments: _____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387–8083
(609) 387–2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016–0717

This is to certify that meter number 65281713 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 5/8" Mfg S Model SR2 Address/Name 104 THORIN

READING: AS RECEIVED 0448006 AFTER REPAIR/TEST 0448121

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.9 %	XX %	15
INTERMEDIATE FLOW	100.5 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	101 %	XX %	1/4

Comments: _____

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH ____ LOW ____ STOPPED ____ REPAIR ____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394308 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 3-31-2021 results are as follows:

WATER COMPANY UTILITIES INC. E. STROUDSBURG

Size 5/8" Mfg R Model IPERL Address/Name 119 RIVERBEAD

READING: AS RECEIVED 0148944 AFTER REPAIR/TEST 01490612

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.6 %	XX %	15
INTERMEDIATE FLOW	99.4 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	101 %	XX %	1/4

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 75699994 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 3-31-2021 results are as follows:

WATER COMPANY UTILITIES INC. E. STROUDSBURG

Size 5/8" Mfg R Model IPERL Address/Name 109 NOBLE

READING: AS RECEIVED 0329734 AFTER REPAIR/TEST 0329852

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.7 %	XX %	15
INTERMEDIATE FLOW	99.5 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	101 %	XX %	1/4

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394671 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 9-17-21 results are as follows:

WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg SENSUS Model IPERL Address/Name 139 SUNDEW

READING: AS RECEIVED 0600435 AFTER REPAIR/TEST 0600594

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	99.8 %	XX %	15
INTERMEDIATE FLOW	99.7 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	103 %	XX %	1/4

Comments: _____

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE ____ HIGH X LOW ____ STOPPED ____ REPAIR ____ SCRAP ____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: Sensus
Model: omni
Serial: 94166219
Description: resident
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1426
Date Received: 1/10/2023
Calibration Date: 1/10/2023
Due Date: 1/10/2024
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 29

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/16/2025	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments: new install

Calibrated By: Leonard Dulsky

(973) 628-8260 FAX: (973) 628-8261

VIRTU

Water Meter Services, Inc.
4 Beaver Brook Road, PMB #148, Lincoln Park, New Jersey 07035

NAME: Community Utilities of PA at Penn Estates **ACCT. NO:** 2215.315020.10

LOCATION: 211 Ravenhill
East Stroudsburg, PA 18301

SIZE:	MAKE:	METER NO.:
¾S”	Sensus iPerl	# 76290355

READING:

0324083.23 Gallons

TEST ONLY ☒ **NEW METER** ☐ **REPAIR** ☐ **DATE:** 02-07-2023

BYPASS ☐ **TEST CONNECTION** ☐ **TEST PLUG** ☐

G.P.M	INITIAL	FINAL
25	*98.41	
6	*98.30	
3	98.8	
¼	98.6	

Comments: *Denotes device does not meet accuracy requirements at indicated test flow-rates.

THIS METER: ☐ **MEETS** ☒ **DOES NOT MEET**
THE STANDARDS OF THE AMERICAN WATER WORKS ASSOCIATION, WHICH THE BOARD OF PUBLIC UTILITIES USES AS A GUIDE FOR METER TESTING.

BY: _____
VIRTU WATER METER SERVICES, INC.

ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387–8083
(609) 387–2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016–0717

This is to certify that meter number 76290323 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 214 BRANDYSHIRE

READING: AS RECEIVED 0317533 AFTER REPAIR/TEST 0317669

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	98.4 %	XX %	25
INTERMEDIATE FLOW	98.3 %	XX %	3
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	98 %	XX %	1/2

Comments: _____

_____

Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE ____ HIGH ____ LOW X STOPPED ____ REPAIR ____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE ____ HIGH ____ LOW ____

X. BALANCE SHEET

1. Provide a comparative balance sheet for the historic test year-end and the preceding year-end.

Response: Please refer to Exhibit D X-1.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-1
Comparative Balance Sheet (Unaudited)
Water Operations

	7/31/2023	7/31/2022	Variance Comments
Current Assets:			
Cash and Cash Equivalents	$ -	$ -	
Restricted Cash	-	-	
Accounts Receivable, net	443,004	443,956	
Prepayments and other current assets	(7,443,014)	(6,154,558)	variance due to intercompany account
Total Current Assets	(7,000,010)	(5,710,602)	
Property, Plant and Equipment, Net:			
Property, Plant and Equipment - Cost	16,525,446	14,299,112	Capital investment
Property Plant and Equipment - Acc Dep	(3,942,497)	(3,644,179)	
Total PP&E	12,582,949	10,654,933	
Regulatory and other non-current assets:			
Regulatory Assets	64,017	138,843	Amortization of deferrals
Deferred Charges	293,068	303,772	
Other assets	66,293	74,587	
Total Reg & Other Non-Current Assets	423,377	517,202	
Total Assets	**6,006,316**	**5,461,534**	
Liabilities:			
Accounts Payable	$ 329,594	$ 553,556	
Accrued Taxes	1,528	277	
Accrued Interest	186	186	
Deposits	(2,055)	(690)	
Other Liabilities	1,451,429	1,584,191	
Deferred Income Taxes	352,769	370,321	
Contributions in aid of construction	1,220,399	1,247,084	
Advances in aid of construction	-	-	
Total Liabilities	3,353,849	3,754,925	
Equity:			
Current Year Net Income	32,322	196,618	
Equity	2,620,144	1,509,991	
Total Equity	2,652,467	1,706,609	
Total Equity and Liabilities	**6,006,316**	**5,461,534**	

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-1
Comparative Balance Sheet (Unaudited)
Wastewater Operations

	7/31/2023	7/31/2022	Variance Comments
Current Assets:			
Cash and Cash Equivalents	$ -	$ -	
Restricted Cash	-	-	
Accounts Receivable, net	568,509	612,531	
Prepayments and other current assets	(7,607,017)	(5,799,251)	variance due to intercompany account
Total Current Assets	(7,038,508)	(5,186,721)	
Property, Plant and Equipment, Net:			
Property, Plant and Equipment - Cost	23,572,197	21,951,418	Capital investment
Property Plant and Equipment - Acc Dep	(8,837,783)	(8,305,719)	
Total PP&E	14,734,414	13,645,699	
Regulatory and other non-current assets:			
Regulatory Assets	76,779	163,823	Amortization of deferrals
Deferred Charges	261,777	314,155	
Other assets	79,508	89,485	
Total Reg & Other Non-Current Assets	418,064	567,463	
Total Assets	**8,113,970**	**9,026,441**	
Liabilities:			
Accounts Payable	$ 319,095	$ 173,285	
Accrued Taxes	1,210	(14,141)	
Accrued Interest	184	184	
Deposits	5,434	4,216	
Other Liabilities	1,534,683	1,694,110	
Deferred Income Taxes	832,118	760,640	
Contributions in aid of construction	1,724,449	1,811,210	
Advances in aid of construction	-	-	
Total Liabilities	4,417,173	4,429,505	
Equity:			
Current Year Net Income	146,456	263,806	
Equity	3,550,342	4,333,131	
Total Equity	3,696,797	4,596,937	
Total Equity and Liabilities	**8,113,970**	**9,026,441**	

X. BALANCE SHEET

2. Provide a detail of other physical property, investments in affiliated companies and other investments.

Response: Not applicable.

X. BALANCE SHEET

3. Provide the amounts and purpose of special cash accounts as of the historic test year-end.

Response: Not applicable.

X. BALANCE SHEET

4. Describe the nature and amounts of notes receivable, accounts receivable from associated companies, and any other receivables, other than customers' accounts, greater than 15% of the total. Limit the explanation to variances greater than $10,000.

Response: Not applicable. Intercompany balances are a net credit (payable) represented in Current Assets on the Balance Sheets provided in Exhibit D X-1.

X. BALANCE SHEET

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written-off in each of the last 3 years.

Response: Please refer to Exhibit D X-5.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Uncollectible Reserve
Water Operations

	12/31/2022 Reserve Water	12/31/2021 Reserve Water	12/31/2020 Reserve Water
Reserve Balance	249,163	200,079	151,851

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Uncollectible Reserve
Wastewater Operations

	12/31/2022 Reserve Wastewater	12/31/2021 Reserve Wastewater	12/31/2020 Reserve Wastewater
Reserve Balance	75,123	101,027	80,762

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Method & Rate of Accrual
Water Operations

Uncollectible/Bad debt accruals are based on the below A/R aging categories and the associated percentages:
0-30 days balances are accrued at .25%
31-60 days balances are accrued at .50%
61-90 days balances are accrued at 1.00%
91-180 days balances are accrued at 20.00%
181+ day balances are accrued at 85.00%

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Method & Rate of Accrual
Wastewater Operations

Uncollectible/Bad debt accruals are based on the below A/R aging categories and the associated percentages:
0-30 days balances are accrued at .25%
31-60 days balances are accrued at .50%
61-90 days balances are accrued at 1.00%
91-180 days balances are accrued at 20.00%
181+ day balances are accrued at 85.00%

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amounts Accrued
Water Operations

	12/31/2022 Written Off Water	12/31/2021 Written Off Water	12/31/2020 Written Off Water
Accrued Amount	(31,157)	111,810	113,156

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amounts Accrued
Wastewater Operations

	12/31/2022 Written Off Wastewater	12/31/2021 Written Off Wastewater	12/31/2020 Written Off Wastewater
Accrued Amount	4,827	19,235	(2,745)

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amount Written Off
Water Operations

	12/31/2022 Written Off Water	12/31/2021 Written Off Water	12/31/2020 Written Off Water
Written Off	134,064	393	9,067

Community Utilities of Penn: Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amount Written Off
Wastewater Operations

	12/31/2022 Written Off Wastewater	12/31/2021 Written Off Wastewater	12/31/2020 Written Off Wastewater
Written Off	8,512	(326)	1,332

X. BALANCE SHEET

6. Provide a list of prepayments and give an explanation of special prepayments.

Response: Not applicable.

X. BALANCE SHEET

7. Break down and explain in detail any significant items, greater than 15% of the total, in the current assets account listed on the balance sheet. Limit the explanation to variances greater than $10,000.

Response: Please refer to Exhibit D X-1.

X. BALANCE SHEET

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect the operating account supplying:

a. Origin of these accounts.

Response: Please refer to Exhibit D X-8.

b. Probable changes to this account in the near future.

Response: Please refer to Exhibit D X-8.

c. Amortization of these accounts currently charged to operations or to be charged in the near future.

Response: Please refer to Exhibit D X-8.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-8
Deferred Assets

Water Operations

							Calculations					
Asset Number	Asset Description	Start Date	Current Cost	Cost Account	Accumulated Depreciation	Net Book Value	**Life Months**	**Rate**	**End Period**	**End Year**	**Months remaining**	**Monthly Expense**
1010889_G	PENN ESTATES METER NBV	01/01/2018	86,029.33	181015	0.00	86,029.33	**120**	**10.00%**	**1/31/2028**	**2028**	**53**	**717**
1011415	WTR-PERMITS	10/16/2018	5,107.09	181002	2,469.47	2,637.62	**120**	**10.00%**	**10/31/2028**	**2028**	**62**	**43**
1011554	DEF CHGS-TANK MAINT&REP	11/14/2018	11,037.50	181002	10,486.65	550.85	**60**	**20.00%**	**11/30/2023**	**2023**	**3**	**184**
1012228	DEF CHGS-OTHER WTR & SW	11/18/2019	5,411.73	181006	5,074.05	337.68	**48**	**25.00%**	**11/30/2023**	**2023**	**4**	**113**
1012242	TANK 1 AND 2 ROV	12/10/2019	6,900.00	181002	5,062.21	1,837.79	**60**	**20.00%**	**12/31/2024**	**2024**	**16**	**115**
1012283	DEF CHGS-OTHER WTR & SW	01/31/2020	5,819.91	181006	4,170.95	1,648.96	**60**	**20.00%**	**1/31/2025**	**2025**	**18**	**97**
1012503	METER READING - SENSUS SUPPORT	05/29/2020	5,736.43	181006	388.39	5,348.04	**576**	**2.08%**	**5/31/2068**	**2068**	**538**	**10**
1012766	TANKS, STANDPIPE MAINT INSPECTIONS	12/21/2020	6,900.00	181002	3,680.00	3,220.00	**60**	**20.00%**	**12/31/2025**	**2025**	**29**	**115**
1012767	TANKS, STANDPIPE MAINT INSPECTIONS	12/21/2020	6,900.00	181002	3,680.00	3,220.00	**60**	**20.00%**	**12/31/2025**	**2025**	**29**	**115**
1012840	SUPP 12967 INV 176715	10/15/2020	0.12	181007	0.09	0.03	**36**	**33.33%**	**10/31/2023**	**2023**	**2**	**0**
1012841	SUPP 12967 INV 175334	08/11/2020	48.49	181007	48.49	0.00	**36**	**33.33%**	**8/31/2023**	**2023**	**0**	**1**
1012842	SUPP 12967 INV 176715	10/15/2020	65.54	181007	61.88	3.66	**36**	**33.33%**	**10/31/2023**	**2023**	**2**	**2**
1016391	MPPO Westgate Rogers Hydrant Annual Painting Deferred 2023	06/15/2023	3,645.00	181002	30.38	3,614.62	**240**	**5.00%**	**6/30/2043**	**2043**	**238**	**15**
1016392	MPPO PEUI Rogers Hydrant Annual Painting Deferred 2023	06/15/2023	9,180.00	181002	76.50	9,103.50	**240**	**5.00%**	**6/30/2043**	**2043**	**238**	**38**
1016400	MPPO Tamiment Rogers Hydrant Annual Painting Deferred 2023	06/15/2023	4,320.00	181002	36.00	4,284.00	**240**	**5.00%**	**6/30/2043**	**2043**	**238**	**18**

Wastewater Operations

							Calculations					
Asset Number	Asset Description	Start Date	Current Cost	Cost Account	Accumulated Depreciation	Net Book Value	**Life Months**	**Rate**	**End Period**	**End Year**	**Months remaining**	**Monthly Expense**
1011870	DEF CHGS-OTHER WTR & SW	06/14/2019	12,300.00	181006	10,257.30	2,042.70	**60**	**20.00%**	**6/30/2024**	**2024**	**10**	**205**
1012125	DEF CHGS-OTHER WTR & SW	10/10/2019	20,500.00	181006	15,725.13	4,774.87	**60**	**20.00%**	**10/31/2024**	**2024**	**14**	**342**
1012126	DEF CHGS-OTHER WTR & SW	10/07/2019	41,000.00	181006	31,450.14	9,549.86	**60**	**20.00%**	**10/31/2024**	**2024**	**14**	**683**
1012133	DEF CHGS-OTHER WTR & SW	10/10/2019	24,600.00	181006	18,870.11	5,729.89	**60**	**20.00%**	**10/31/2024**	**2024**	**14**	**410**
1012384	DEF CHGS-TANK MAINT&REP	03/04/2020	4,100.00	181002	2,802.29	1,297.71	**60**	**20.00%**	**3/31/2025**	**2025**	**19**	**68**
1012477	DEF CHGS-OTHER WTR & SW	05/26/2020	24,600.00	181006	15,991.68	8,608.32	**60**	**20.00%**	**5/31/2025**	**2025**	**22**	**410**
1012494	DEF CHGS-TANK MAINT&REP	05/15/2020	12,300.00	181002	7,995.84	4,304.16	**60**	**20.00%**	**5/31/2025**	**2025**	**21**	**205**
1012762	TANKS, FILTER, SPHEROID, STANDPIPE MAINT INSPECTIONS	12/21/2020	16,400.00	181002	8,746.64	7,653.36	**60**	**20.00%**	**12/31/2025**	**2025**	**29**	**273**
1012764	TANKS, FILTER, SPHEROID, STANDPIPE MAINT INSPECTIONS	12/21/2020	8,200.00	181002	4,373.35	3,826.65	**60**	**20.00%**	**12/31/2025**	**2025**	**29**	**137**
1012974	GHD PERMIT	02/28/2021	4,944.74	181002	2,472.34	2,472.40	**60**	**20.00%**	**2/28/2026**	**2026**	**31**	**82**
1012975	GHD PERMIT	02/28/2021	4,171.50	181002	2,085.78	2,085.72	**60**	**20.00%**	**2/28/2026**	**2026**	**31**	**70**
1014615	PEUI Methanol Tank Inspection per DEP	02/23/2023	1,850.00	181015	184.98	1,665.02	**60**	**20.00%**	**2/29/2028**	**2028**	**55**	**31**
1013811	Reclass Tamiment CWIP and amortize over 11 years	01/31/2022	439,920.48	181015	63,321.88	376,598.60	**132**	**9.09%**	**1/31/2033**	**2033**	**114**	**3,333**

X. BALANCE SHEET

9. Explain the nature of accounts payable to associated companies. Provide a breakdown by category.

Response: The intercompany accounts payable accounts reflect the net of cash receipts and disbursements made by Water Service Corporation ("WSC") on behalf of CUPA over time. Please see below for balances as of the end of the Historic Test Year.

Account	Account Description	G/L Water	G/L Sewer
113603	Intercompany Automatic Account	(7,663,157.37)	(7,614,900.29)
233002	Intercompany Trade Accounts Payable - USD	(1,419,712.76)	(1,496,644.99)

X. BALANCE SHEET

10. Provide breakdown and explanation of other deferred credits as to their origin and disposition policy, for example, amortization.

Response: Please see Supplement to Schedule B-23 and the testimony of CUPA witness Gray for details of the regulatory liability for the low-income program.

X. BALANCE SHEET

11. Provide an explanation and method of funding of any reserves, other than depreciation and bad debt appearing on historic balance sheet.

Response: Not applicable. There are no specific reserves to be funded other than ongoing accruals in the normal course of business.

X. BALANCE SHEET

12. Provide an analysis of unappropriated retained earnings for the historic test year and 2 preceding years.

Response: Please refer to Exhibit D X-12.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-12
Retained Earnings
Water and Wastewater Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022
Retained Earnings - Water	$ (916,769)	$ (905,282)	$ (938,393)	$ (929,383)	$ (921,685)	$ (969,279)	$ (934,622)	$ (818,452)	$ (978,411)	$ (947,548)	$ (962,089)	$ (987,826)
Retained Earnings - Wastewater	$ (3,143,043)	$ (3,077,577)	$ (3,166,810)	$ (3,152,022)	$ (3,106,114)	$ (3,133,849)	$ (3,023,000)	$ (3,062,582)	$ (3,250,831)	$ (3,210,331)	$ (3,155,917)	$ (3,143,383)

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-12
Retained Earnings
Water and Wastewater Operations

	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Retained Earnings - Water	$ (932,213)	$ (817,734)	$ (848,437)	$ (815,136)	$ (768,682)	$ (790,555)	$ (749,586)	$ (843,797)	$ (938,966)	$ (890,071)	$ (882,502)	$ (954,927)
Retained Earnings - Wastewater	$ (3,081,880)	$ (2,993,249)	$ (3,009,945)	$ (2,938,411)	$ (2,859,317)	$ (2,861,650)	$ (2,893,562)	$ (2,709,873)	$ (3,015,591)	$ (3,000,190)	$ (2,956,294)	$ (3,019,050)

X. BALANCE SHEET

13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.

Response: Not applicable.

XI. OTHER DATA

1. Provide the company's monthly balance sheets and income statements for each month of the historic and future test year.

Response: Please refer to Exhibit D XI-1 for historical data. Future test year data is not yet available.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D XI-1
Monthly Income Statement (Unaudited)
Water Operations

Description	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Operating Revenues																								
Service Revenues - Water	$ 240,223	$ 231,715	$ 228,083	$ 190,574	$ 213,977	$ 184,673	$ 218,426	$ 101,021	$ 202,490	$ 203,510	$ 224,870	$ 242,066	$ 249,345	$ 230,119	$ 211,138	$ 213,628	$ 223,705	$ 179,825	$ 202,242	$ 159,652	$ 155,113	$ 167,791	$ 165,533	$ 178,223
Service Revenues - Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	367	1,573	1,178	1,167	2,158	1,027	9	420	896	2,761	1,961	2,665	1,504	2,133	(6,389)	1,384	2,188	1,818	2,260	4,884	3,596	2,967	2,411	1,823
Uncollectible Accounts	(21,063)	(16,006)	(13,262)	(13,586)	(31,014)	17,213	(4,453)	(33,053)	(8,981)	(16,843)	(13,455)	(11,551)	5,803	(31,402)	212	(11,763)	(22,596)	13,518	(21,628)	22,485	35,996	(13,282)	(20,332)	(5,231)
Total Operating Revenues	219,526	217,282	215,998	178,155	185,122	202,914	213,982	68,388	194,405	189,428	213,376	233,180	256,652	200,850	204,961	203,248	203,297	195,161	182,874	187,021	194,705	157,477	147,612	174,816
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Expenses			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Wages	41,975	50,124	55,825	46,146	46,688	42,517	46,563	44,670	50,160	39,629	39,969	42,161	35,156	40,176	39,124	36,288	41,350	38,103	36,583	47,732	35,209	31,784	36,201	36,945
Purchased Power	6,448	4,052	596	3,007	3,370	2,817	2,624	3,868	3,287	3,270	3,097	3,134	2,807	2,198	2,874	3,166	4,344	3,278	1,637	6,383	2,369	(5,751)	4,227	4,131
Purchased Water / Sewer	31,738	27,358	24,059	16,182	20,122	18,000	20,487	20,047	16,979	18,028	26,207	31,376	24,604	22,549	23,008	6,067	25,543	13,096	36,099	19,277	20,719	22,435	27,559	34,100
Maintenance and Repair	26,609	16,303	35,139	12,656	7,666	16,557	8,787	7,740	11,217	37,068	14,391	14,269	7,519	8,299	20,303	34,408	20,953	21,008	13,643	14,155	11,718	13,350	29,274	6,227
Maintenance Testing	14,233	2,425	2,012	2,689	976	1,626	1,101	1,560	4,012	6,999	1,507	370	1,545	1,630	1,470	2,773	1,705	1,179	1,428	2,535	4,805	1,505	271	3,696
Meter Reading	692	647	692	647	736	603	670	692	647	692	713	606	626	(40)	2,465	(1,253)	1,899	566	283	626	586	929	566	647
Chemicals	4,277	2,050	8,096	1,485	5,012	1,632	2,080	2,498	2,122	1,232	3,448	4,354	3,484	1,531	2,795	5,253	690	6,057	969	4,338	1,548	2,763	722	4,130
Transportation	4,607	2,510	1,393	1,886	3,819	2,466	2,499	1,907	2,394	2,630	1,673	3,144	2,060	4,052	1,811	2,953	4,239	2,317	3,603	3,756	2,053	2,315	1,418	2,221
Operating Exp. Charged to Plant	(1,259)	(4,467)	(3,247)	(3,026)	(2,714)	(3,324)	(1,408)	(1,754)	(2,356)	(1,113)	(489)	(1,050)	(1,378)	(2,771)	(1,153)	(1,888)	(245)	(147)	(245)	(74)	(147)	(98)	(392)	(147)
Outside Services - Other	912	2,342	3,542	2,291	349	6,264	274	4,179	2,286	14,848	4,709	9,591	(4,174)	18,140	11,120	1,065	3,574	1,845	(2,119)	73	733	13,397	817	159
Total	130,233	103,344	128,104	83,963	86,025	89,157	83,677	85,406	90,747	123,282	95,224	107,955	72,249	95,764	103,816	88,832	104,054	87,301	91,882	98,801	79,594	82,629	100,662	92,107
General Expenses																								
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies & Other Office Exp.	1,668	1,312	1,097	3,956	1,036	1,858	1,322	2,199	1,186	4,492	3,520	806	1,011	449	1,025	1,672	876	890	941	2,415	1,495	478	1,883	858
Regulatory Commission Exp.	3,605	3,604	3,607	3,604	3,602	3,603	3,602	3,609	3,609	3,607	3,607	3,605	3,604	18,014	-	-	-	-	2,179	36,644	2,179	2,179	2,179	2,179
Pension & Other Benefits	9,204	9,034	8,509	8,594	9,455	8,613	7,565	7,198	7,477	7,734	9,417	7,569	6,588	7,771	8,830	7,773	11,697	5,307	9,836	8,389	7,689	7,801	7,924	8,185
Rent	-	267	232	243	231	231	231	231	231	231	231	231	231	231	231	213	213	214	214	214	213	213	213	213
Insurance	5,927	6,068	5,931	5,926	6,074	5,923	5,923	6,456	6,616	5,284	5,838	5,172	5,032	5,169	5,167	3,986	6,197	5,201	5,205	7,132	5,118	5,118	2,816	2,928
Office Utilities	1,411	1,246	1,973	1,695	1,071	1,693	3,057	4,627	974	869	894	981	885	974	796	723	412	2,164	491	2,360	1,480	653	1,368	492
Miscellaneous	2,756	4,449	(50)	1,977	2,550	1,632	385	353	1,282	1,354	(1,234)	2,166	(234)	3,139	(497)	1,274	2,778	1,152	852	280	665	277	1,059	2,118
Corporate Allocation (CAM)	24,345	28,099	28,119	31,327	28,084	28,085	28,084	14,180	25,607	30,969	25,593	25,580	26,954	25,564	25,555	26,598	25,561	25,583	25,599	50,528	22,993	26,295	22,993	22,980
Total	48,916	54,080	49,417	57,323	52,102	51,638	50,170	38,852	46,982	54,540	47,866	46,109	44,071	61,312	41,106	42,240	47,734	40,511	45,317	107,960	41,833	43,014	40,437	39,953
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	30,427	30,371	30,329	30,332	30,320	30,231	30,162	37,528	26,327	26,698	26,636	26,507	26,454	26,409	26,392	26,346	26,295	26,190	31,454	25,265	25,162	25,081	24,998	24,838
Amortization of PAA	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)
Payroll Taxes	2,940	3,482	3,812	3,241	3,295	3,160	5,100	3,021	3,098	2,851	2,788	3,025	2,398	2,758	3,567	2,627	2,987	3,191	3,836	2,330	2,350	2,243	2,356	2,513
Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	871	1,259	-	-	-	-	38	3,320	3,758	-	-	-	-	1,046	694	(281)	-	-	-	3,192	3,713
Special Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility/Commission Tax	-	-	-	-	-	-	-	792	-	-	13,090	-	-	-	-	-	-	-	-	91	-	-	13,820	-
Other General Taxes	2,656	2,597	2,539	1,657	3,513	1,385	1,385	(5,227)	2,401	2,382	(13,945)	(1,257)	2,540	2,482	2,424	2,415	1,016	1,370	2,355	(3,294)	2,289	2,315	(14,639)	(1,301)
Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of CIAC	(2,583)	(2,583)	(2,583)	(2,583)	(2,583)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)	(2,575)
Income Taxes - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	30,434	30,861	31,090	30,511	32,799	29,195	31,066	30,534	26,246	26,389	26,308	26,452	25,813	26,070	26,803	25,807	25,764	25,865	31,784	18,812	24,220	24,058	24,147	24,183
Total Operating Expenses	209,582	188,285	208,611	171,796	170,925	169,991	164,913	154,792	163,975	204,211	169,398	180,516	142,132	183,146	171,725	156,879	177,552	153,677	168,982	225,572	145,647	149,701	165,246	156,243
Net Operating Income	9,944	28,997	7,387	6,359	14,196	32,923	49,069	(86,404)	30,430	(14,783)	43,978	52,664	114,520	17,704	33,236	46,369	25,744	41,484	13,892	(38,552)	49,058	7,776	(17,634)	18,573
Non-Operating Expenses (Income)	(1,543)	62,109	(1,623)	(1,339)	61,790	(1,734)	(1,106)	73,555	(433)	(243)	69,715	(2,948)	40	48,407	(66)	(84)	47,617	515	(94)	56,618	163	207	54,791	(116)
Net Income	**11,487**	**(33,112)**	**9,010**	**7,698**	**(47,593)**	**34,657**	**50,175**	**(159,959)**	**30,862**	**(14,540)**	**(25,737)**	**55,612**	**114,479**	**(30,703)**	**33,302**	**46,454**	**(21,873)**	**40,969**	**13,986**	**(95,169)**	**48,895**	**7,569**	**(72,425)**	**18,689**

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D XI-1
Monthly Income Statement (Unaudited)
Wastewater Operations

Description	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Operating Revenues																								
Service Revenues - Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Service Revenues - Sewer	323,245.50	256,967.73	288,896.45	279,293.37	298,303.43	285,923.60	292,376.96	247,214.38	290,221.00	294,325.12	300,987.27	294,018.00	307,942.83	296,576.51	286,315.58	295,641.61	316,158.30	255,689.76	253,282.40	213,644.05	220,020.93	224,696.55	222,624.41	223,283.75
Miscellaneous Revenues	850.25	2,758.14	3,325.89	2,206.67	2,983.29	330.12	(89.65)	1,218.74	2,317.90	4,786.65	2,636.74	4,767.24	2,670.45	2,936.87	3,374.83	1,259.53	2,798.10	1,291.49	2,541.79	6,460.36	3,524.09	3,209.02	2,520.38	1,814.27
Uncollectible Accounts	(1,711.27)	2,980.09	(709.88)	553.01	(6,130.92)	4,849.84	(2,358.39)	5,134.69	3,689.98	(8,462.97)	5,415.07	(5,031.51)	11,466.16	6,910.16	(8,081.16)	5,609.10	2,600.42	(12,046.26)	(26,878.78)	3,300.27	(533.57)	1,818.70	12,092.85	(6,828.38)
Total Operating Revenues	322,384.48	262,705.96	291,512.46	282,053.05	295,155.80	291,103.56	289,928.92	253,567.81	296,228.88	290,648.80	309,039.08	293,753.73	322,079.44	306,423.54	281,609.25	302,510.24	321,556.82	244,934.99	228,945.41	223,404.68	223,011.45	229,724.27	237,237.64	218,269.64
Maintenance Expenses																								
Salaries and Wages	52,067.29	55,089.72	60,601.35	46,692.30	52,952.99	43,089.53	48,734.06	44,589.50	48,340.56	42,548.46	41,769.47	49,691.30	38,478.66	45,557.31	39,954.32	36,602.65	42,706.51	40,692.14	37,974.88	53,510.14	38,195.95	32,874.71	37,605.07	39,664.68
Purchased Power	27,988.40	19,821.64	9,597.52	16,982.19	16,530.26	11,801.34	24,560.60	18,171.80	16,378.96	18,148.23	18,826.36	28,500.81	20,810.22	18,450.09	19,565.72	18,841.88	24,619.75	40,786.72	(13,667.46)	24,386.85	33,327.38	5,154.16	17,502.16	17,484.83
Purchased Water / Sewer	-	-	-	-	-	-	-	-	12.25	-	-	-	-	-	-	-	-	-	-	19.09	-	-	-	-
Maintenance and Repair	57,225.36	61,502.54	55,789.92	39,939.72	39,971.30	36,040.55	33,537.59	14,376.39	68,375.36	39,407.02	55,853.56	35,116.56	41,237.00	61,863.16	46,414.56	55,747.02	54,566.10	34,399.41	33,605.32	184,800.25	30,850.24	27,185.22	72,792.65	49,589.56
Maintenance Testing	9,151.80	8,187.21	6,295.89	7,030.57	5,053.37	9,544.56	3,012.58	8,227.90	12,027.10	7,770.93	5,765.81	7,284.71	4,463.28	4,296.55	9,361.63	4,545.32	5,347.09	3,972.92	414.12	10,061.49	5,561.17	4,583.89	3,741.12	5,769.71
Meter Reading	476.70	1,490.40	478.50	-	477.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chemicals	11,353.78	18,661.28	27,753.35	10,994.88	19,963.64	(30,484.95)	47,766.13	37,188.23	7,854.78	10,680.00	6,481.95	20,099.48	38,241.68	1,742.38	4,459.71	13,671.36	32,821.78	6,460.99	9,268.08	18,687.95	18,553.85	5,425.46	7,885.49	14,856.62
Transportation	5,524.34	3,323.22	6,171.51	2,262.66	4,585.58	2,960.29	2,932.66	2,344.24	2,864.87	3,149.71	2,004.47	3,769.79	2,471.53	4,827.15	2,228.15	3,543.91	5,331.02	2,777.11	3,921.35	3,804.68	1,940.24	2,254.25	1,421.09	2,662.62
Operating Exp. Charged to Plant	(4,250.17)	(4,879.21)	(3,297.86)	(612.50)	(2,874.26)	(3,290.46)	(1,083.42)	(1,172.60)	(805.01)	(2,744.40)	(3,835.51)	(2,662.87)	(1,917.63)	(3,874.95)	(1,422.46)	(1,177.20)	(49.05)	(220.73)	(343.35)	(1,226.25)	(882.90)	(392.40)	(196.20)	(637.65)
Outside Services - Other	1,086.57	4,378.91	8,613.76	2,746.50	435.78	7,530.49	311.77	5,009.03	8,039.74	6,685.55	5,633.04	2,358.59	1,357.56	17,914.36	4,610.63	2,712.99	3,756.49	10,548.38	(9,380.57)	2,708.70	1,149.80	27,490.31	7,507.58	190.01
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	160,624.07	167,575.72	172,003.94	126,036.33	137,096.56	77,191.36	159,771.97	128,734.49	163,088.62	125,645.50	132,499.15	144,158.37	145,142.31	150,776.05	125,172.27	134,487.93	169,099.69	139,416.95	61,792.37	296,752.90	128,695.73	104,575.60	148,258.96	129,580.38
General Expenses																								
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies & Other Office Exp.	1,226.85	1,709.14	1,212.57	3,490.57	1,384.53	1,427.81	1,225.89	2,154.85	1,075.20	3,200.07	2,334.09	1,117.70	1,198.33	946.32	1,303.76	1,656.42	1,187.55	890.02	1,179.96	1,241.29	1,003.90	387.85	1,538.08	955.02
Regulatory Commission Exp.	4,323.14	4,323.34	4,320.86	4,323.44	4,325.34	4,325.23	4,325.33	4,318.88	4,318.96	4,320.66	4,320.90	4,322.70	4,323.80	21,624.44	-	-	-	-	2,613.32	43,913.75	2,613.32	2,613.32	2,613.32	2,613.32
Pension & Other Benefits	10,782.39	10,589.92	9,850.24	9,979.41	10,983.69	9,869.49	8,460.72	8,117.85	8,490.97	8,033.62	10,474.34	8,453.56	7,375.60	8,772.05	9,930.58	8,418.58	13,361.02	5,821.14	11,154.64	9,491.89	8,627.55	8,419.78	8,909.28	9,243.11
Rent	-	320.71	277.39	291.52	277.39	277.60	277.60	276.84	276.72	276.96	277.10	277.19	277.34	277.49	277.70	256.14	256.09	256.22	255.74	255.40	255.51	255.52	255.51	255.61
Insurance	7,108.44	7,278.28	7,104.68	7,108.93	7,292.65	7,111.88	7,112.03	7,725.93	7,917.86	6,329.09	6,993.44	6,201.22	4,889.84	6,204.34	6,206.23	4,783.11	7,441.17	6,235.65	6,232.34	8,530.74	6,128.98	6,129.68	3,372.61	3,509.86
Office Utilities	1,361.96	2,021.32	1,729.69	2,395.17	2,479.40	4,817.76	4,405.14	6,445.38	3,162.22	513.89	1,696.62	1,361.47	1,873.27	1,845.91	1,872.04	3,352.52	1,711.94	6,319.41	1,207.41	3,295.22	1,827.83	1,136.58	2,500.45	556.40
Miscellaneous	245.38	5,813.78	3,917.22	3,070.96	3,059.51	1,594.88	1,653.07	1,304.00	1,299.85	8,503.84	(4,312.76)	2,672.96	169.63	3,408.27	(966.49)	4,087.22	4,934.18	2,965.58	833.87	11,291.95	2,023.51	1,253.24	3,045.96	3,361.48
Corporate Allocation (CAM)	29,198.37	33,704.36	33,685.01	37,577.54	33,719.86	33,719.09	33,719.87	16,969.08	30,645.79	37,095.46	30,659.63	30,672.33	32,337.76	30,687.87	30,697.02	31,917.52	30,691.38	30,669.53	30,653.29	60,433.43	27,533.01	31,494.21	27,533.22	27,546.50
Total	54,246.53	65,760.85	62,097.66	68,237.54	63,522.37	63,143.74	61,179.65	47,312.81	57,187.57	68,273.59	52,443.36	55,079.13	52,445.57	73,766.69	49,320.84	54,471.51	59,583.33	53,157.55	54,130.57	138,453.67	50,013.61	51,690.18	49,768.43	48,041.30
Depreciation	47,795.28	47,700.52	47,686.47	47,685.21	47,628.01	47,557.10	47,508.15	53,889.75	44,287.85	49,843.14	43,881.53	43,818.27	43,779.52	43,730.19	43,389.34	43,614.98	43,674.74	44,890.16	46,816.46	41,468.75	41,433.67	41,388.42	41,825.31	41,382.23
Amortization of PAA	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.09)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.09)	(4,881.13)	(4,881.13)	(4,881.13)	(4,881.13)
Payroll Taxes	3,856.55	4,073.85	4,293.00	3,528.62	3,789.88	3,336.61	5,328.04	3,008.29	3,115.74	2,722.03	2,689.70	3,217.50	2,552.94	3,054.93	3,769.08	2,648.55	3,082.80	3,360.99	3,903.78	2,448.11	2,435.54	2,256.16	2,393.00	2,642.31
Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	2,720.63	21.23	193.21	-	10,728.72	-	-	12,318.39	1,212.39	2,326.27	-	-	-	2,720.61	-	-	(6,691.72)	-	-	39,176.29	-
Special Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility/Commission Tax	-	-	-	-	-	-	-	1,138.43	-	-	17,047.00	-	-	-	-	-	-	-	-	168.20	-	-	17,291.00	-
Other General Taxes	3,185.99	3,115.03	3,042.07	311.02	5,708.82	1,469.72	1,662.97	3,443.32	2,873.57	2,898.72	(26,412.67)	1,786.48	721.64	2,979.63	2,911.33	2,898.11	(244.36)	2,475.15	2,483.07	29,936.91	3,172.21	3,190.84	(53,236.32)	3,274.44
Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of CIAC	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.14)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.14)	(7,230.15)	(7,230.15)	(7,230.15)	(7,230.15)
Income Taxes - State	-	-	-	-	-	-	-	(36,451.00)	-	-	-	-	-	-	-	-	-	-	-	(32,170.00)	-	-	-	-
Income Taxes - Federal	-	-	-	-	-	-	-	145,258.00	-	-	-	-	-	-	-	-	-	-	-	2,997.00	-	-	-	-
Total	42,726.54	42,778.12	42,910.26	42,134.20	45,036.66	40,445.36	42,387.88	168,904.28	38,165.88	43,352.61	37,412.67	37,923.36	37,269.09	37,653.47	37,958.47	37,050.36	37,122.51	38,615.02	41,092.03	26,046.01	34,930.14	34,724.14	35,338.00	35,187.70
Total Operating Expenses	257,597.14	276,114.69	277,011.86	236,408.07	245,655.59	180,780.46	263,339.50	344,951.57	258,442.07	237,271.70	222,355.18	237,160.86	234,856.97	262,196.21	212,451.58	226,009.80	265,805.53	231,189.52	157,014.97	461,252.58	213,639.48	190,989.92	233,365.39	212,809.38
Net Operating Income	64,787.34	(13,408.73)	14,500.60	45,644.98	49,500.21	110,323.10	26,589.42	(91,383.76)	37,786.81	53,377.10	86,683.90	56,592.87	87,222.47	44,227.33	69,157.67	76,500.44	55,751.29	13,745.47	71,930.44	(237,847.90)	9,371.97	38,734.36	3,872.25	5,460.26
Non-Operating Expenses (Income)	(679.57)	75,824.41	(286.74)	(263.35)	77,234.95	(525.88)	177.53	96,865.77	(2,713.97)	(1,036.27)	74,150.19	(4,910.73)	(1,408.40)	60,923.68	(2,376.98)	(2,592.81)	58,083.42	45,657.48	(3,561.79)	67,870.25	(6,028.35)	(5,161.54)	66,627.35	(3,634.58)
Net Income	**65,467**	**(89,233)**	**14,787**	**45,908**	**(27,735)**	**110,849**	**26,412**	**(188,250)**	**40,501**	**54,413**	**12,534**	**61,504**	**88,631**	**(16,696)**	**71,535**	**79,093**	**(2,332)**	**(31,912)**	**75,492**	**(305,718)**	**15,400**	**43,896**	**(62,755)**	**9,095**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D XI-1
Monthly Balance Sheet (Unaudited)
Water Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Current Assets:																								
Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	443,004	448,004	429,813	401,783	404,138	406,574	416,071	405,858	412,623	423,473	436,688	450,667	443,971	432,191	413,700	429,877	429,291	393,094	382,999	380,131	344,252	361,297	366,221	343,730
Prepayments and other current assets	(7,443,014)	(7,441,137)	(7,362,256)	(7,372,554)	(7,419,078)	(7,396,309)	(7,436,979)	(7,303,989)	(6,936,781)	(6,815,823)	(6,586,677)	(6,451,117)	(6,154,845)	(6,063,972)	(5,961,042)	(5,995,179)	(6,022,299)	(6,036,665)	(6,040,546)	(5,859,617)	(5,615,457)	(5,510,971)	(5,390,098)	(4,936,593)
Total Current Assets	(7,000,010)	(6,993,132)	(6,932,443)	(6,970,770)	(7,014,940)	(6,989,735)	(7,020,908)	(6,898,131)	(6,524,158)	(6,392,350)	(6,149,989)	(6,000,449)	(5,710,875)	(5,631,781)	(5,547,342)	(5,565,302)	(5,593,008)	(5,643,571)	(5,657,546)	(5,479,485)	(5,271,205)	(5,149,674)	(5,023,877)	(4,592,863)
Property, Plant and Equipment, Net:																								
Property, Plant and Equipment - Cost	16,525,446	16,481,993	16,363,562	16,271,452	16,218,005	16,107,187	16,064,598	15,966,723	15,535,593	15,099,775	14,988,908	14,389,462	14,299,157	13,848,884	13,618,221	13,523,658	13,455,441	13,350,632	13,291,839	13,243,270	13,083,005	12,967,602	12,883,700	12,625,692
Property Plant and Equipment - Acc Dep	(3,942,497)	(3,915,465)	(3,898,003)	(3,869,522)	(3,839,194)	(3,810,085)	(3,781,683)	(3,739,255)	(3,706,082)	(3,683,766)	(3,657,777)	(3,648,710)	(3,644,179)	(3,626,725)	(3,657,687)	(3,642,916)	(3,639,052)	(3,630,088)	(3,606,340)	(3,590,157)	(3,583,462)	(3,577,211)	(3,566,118)	(3,625,052)
Total PP&E	12,582,949	12,566,528	12,465,559	12,401,930	12,378,811	12,297,102	12,282,915	12,227,469	11,829,511	11,416,009	11,331,131	10,740,752	10,654,978	10,222,159	9,960,534	9,880,742	9,816,389	9,720,544	9,685,499	9,653,113	9,499,543	9,390,391	9,317,583	9,000,640
Regulatory and other non-current assets:																								
Regulatory Assets	64,017	67,617	71,263	74,815	78,379	81,983	85,583	89,381	124,553	128,116	131,716	135,271	138,843	137,579	114,755	114,755	114,755	102,045	91,587	67,876	227,524	173,312	175,492	175,452
Deferred Charges	293,068	295,449	280,685	282,995	285,305	287,614	289,924	297,220	294,544	296,853	299,163	301,473	303,782	306,096	308,409	310,722	313,035	315,349	317,662	119,952	120,757	121,562	122,367	123,171
Other assets	66,293	67,307	68,957	69,952	70,823	71,904	72,416	70,497	71,417	71,864	72,852	73,765	74,587	75,243	76,769	77,942	78,947	80,118	81,261	82,220	83,388	83,387	84,429	-
Total Reg & Other Non-Current Assets	423,377	430,373	420,905	427,762	434,507	441,501	447,922	457,098	490,514	496,834	503,732	510,509	517,212	518,917	499,933	503,420	506,738	497,512	490,510	270,048	431,668	378,261	382,288	298,623
Total Assets	**6,006,316**	**6,003,769**	**5,954,022**	**5,858,921**	**5,798,378**	**5,748,868**	**5,709,929**	**5,786,436**	**5,795,867**	**5,520,492**	**5,684,873**	**5,250,811**	**5,461,316**	**5,109,295**	**4,913,126**	**4,818,860**	**4,730,119**	**4,574,484**	**4,518,463**	**4,443,676**	**4,660,006**	**4,618,978**	**4,675,993**	**4,706,400**
Liabilities:																								
Accounts Payable	$ 329,594	$ 347,808	$ 359,814	$ 329,051	$ 298,638	$ 296,282	$ 318,214	$ 516,823	$ 457,550	$ 204,077	$ 612,081	$ 179,312	$ 553,557	$ 367,656	$ 180,077	$ 179,712	$ 163,905	$ 162,359	$ 143,699	$ 126,948	$ 197,295	$ 131,135	$ 239,527	$ 258,717
Accrued Taxes	1,528	(1,129)	(3,723)	(6,269)	(7,656)	(11,168)	(12,553)	(13,942)	(10,334)	(12,583)	(14,967)	(975)	276	(2,269)	(4,500)	(6,919)	(9,653)	(10,665)	(12,042)	(14,396)	(11,714)	(14,004)	(16,322)	(4,408)
Accrued Interest	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	188	188	188	188
Deposits	(2,055)	(1,689)	(1,990)	(551)	(352)	(592)	(566)	(616)	(617)	(618)	(1,837)	(522)	(690)	(633)	(976)	(711)	(786)	(579)	(1,077)	1,681	2,124	2,014	(1,036)	(1,056)
Other Liabilities	1,451,429	1,453,506	1,452,692	1,452,608	1,449,069	1,457,671	1,460,820	1,460,202	1,484,587	1,483,374	1,482,058	1,482,502	1,584,252	1,584,469	1,586,301	1,581,146	1,581,425	1,475,902	1,475,425	1,498,710	1,494,677	1,497,380	1,500,301	1,517,900
Deferred Income Taxes	352,769	352,757	352,552	352,549	352,582	352,554	352,547	353,368	370,347	370,343	370,341	370,342	370,340	370,342	370,313	370,303	371,446	371,438	371,433	371,426	373,492	373,490	373,491	373,494
Contributions in aid of construction	1,220,399	1,222,983	1,225,566	1,228,149	1,230,733	1,229,062	1,231,636	1,234,211	1,236,785	1,239,360	1,241,935	1,244,509	1,247,084	1,249,658	1,252,233	1,254,807	1,257,382	1,259,956	1,262,531	1,265,105	1,267,680	1,270,254	1,272,829	1,275,403
Advances in aid of construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	3,353,849	3,374,422	3,385,097	3,355,724	3,323,200	3,323,995	3,350,284	3,550,233	3,538,505	3,284,140	3,689,797	3,275,353	3,755,005	3,569,410	3,383,634	3,378,525	3,363,906	3,258,597	3,240,155	3,249,660	3,323,741	3,260,457	3,368,978	3,420,239
Equity:																								
Current Year Net Income	32,322	20,835	53,947	44,937	37,239	84,832	50,175	82,852	242,811	211,948	226,489	252,226	196,613	82,134	112,837	79,536	33,082	54,955	13,986	(97,490)	(2,320)	(51,216)	(58,785)	13,640
Equity	2,620,144	2,608,511	2,514,977	2,458,261	2,437,939	2,340,041	2,309,470	2,153,351	2,014,551	2,024,404	1,768,588	1,723,233	1,509,697	1,457,751	1,416,654	1,360,800	1,333,131	1,260,932	1,264,321	1,291,505	1,338,585	1,409,736	1,365,799	1,272,521
Total Equity	2,652,467	2,629,346	2,568,924	2,503,198	2,475,178	2,424,873	2,359,645	2,236,203	2,257,362	2,236,352	1,995,077	1,975,458	1,706,311	1,539,885	1,529,491	1,440,336	1,366,214	1,315,887	1,278,307	1,194,015	1,336,265	1,358,521	1,307,014	1,286,161
Total Equity and Liabilities	**6,006,316**	**6,003,769**	**5,954,022**	**5,858,921**	**5,798,378**	**5,748,868**	**5,709,929**	**5,786,436**	**5,795,867**	**5,520,492**	**5,684,873**	**5,250,811**	**5,461,316**	**5,109,295**	**4,913,126**	**4,818,860**	**4,730,119**	**4,574,484**	**4,518,463**	**4,443,676**	**4,660,006**	**4,618,978**	**4,675,993**	**4,706,400**

Community Utilities of Pennsylvania Inc.
Response to Exhibit D XI-1
Monthly Balance Sheet (Unaudited)
Wastewater Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Current Assets:																								
Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	568,509	546,041	555,533	565,640	565,901	581,292	569,625	559,196	567,012	579,563	588,146	595,042	612,516	641,381	603,072	620,961	631,698	699,108	624,546	552,274	645,840	606,375	540,363	607,304
Prepayments and other current assets	(7,607,017)	(7,601,107)	(7,488,819)	(7,450,940)	(7,444,662)	(7,289,994)	(7,338,771)	(7,179,271)	(6,736,778)	(6,591,707)	(6,316,880)	(6,154,297)	(5,798,964)	(5,689,975)	(5,566,526)	(5,607,469)	(5,639,995)	(5,652,311)	(5,656,965)	(5,439,968)	(5,147,837)	(5,022,522)	(4,877,554)	(4,333,643)
Total Current Assets	(7,038,508)	(7,055,066)	(6,933,286)	(6,885,300)	(6,878,761)	(6,708,703)	(6,769,146)	(6,620,075)	(6,169,766)	(6,012,144)	(5,728,734)	(5,559,255)	(5,186,448)	(5,048,594)	(4,963,454)	(4,986,508)	(5,008,296)	(4,953,203)	(5,032,418)	(4,887,694)	(4,501,997)	(4,416,146)	(4,337,191)	(3,726,339)
Property, Plant and Equipment, Net:																								
Property, Plant and Equipment - Cost	23,572,197	23,444,069	23,430,774	23,371,786	23,283,011	23,240,516	23,137,549	23,092,354	22,861,663	22,543,353	22,274,961	22,119,979	21,951,373	21,743,217	21,701,135	21,673,747	21,632,320	21,523,221	21,551,949	22,027,620	21,553,898	21,372,104	21,260,095	20,948,117
Property Plant and Equipment - Acc Dep	(8,837,783)	(8,793,603)	(8,753,779)	(8,710,456)	(8,665,778)	(8,620,835)	(8,575,171)	(8,505,326)	(8,454,663)	(8,413,294)	(8,368,704)	(8,326,902)	(8,305,719)	(8,264,883)	(8,227,817)	(8,205,239)	(8,174,192)	(8,144,077)	(8,103,005)	(8,138,770)	(8,099,664)	(8,060,580)	(8,021,269)	(8,012,671)
Total PP&E	14,734,414	14,650,466	14,676,996	14,661,330	14,617,233	14,619,681	14,562,378	14,587,028	14,407,000	14,130,058	13,906,257	13,793,077	13,645,655	13,478,334	13,473,318	13,468,508	13,458,128	13,379,144	13,448,944	13,888,850	13,454,234	13,311,524	13,238,826	12,935,446
Regulatory and other non-current assets:																								
Regulatory Assets	76,779	81,105	85,370	89,743	94,109	98,430	102,758	106,966	146,403	150,767	155,095	159,468	163,823	168,181	140,703	140,690	140,690	125,445	112,903	81,407	124,782	59,766	62,378	62,342
Deferred Charges	261,777	264,111	268,844	273,578	278,311	283,045	285,928	296,598	295,334	300,036	304,739	309,442	314,144	318,851	323,558	328,265	332,972	337,679	342,386	107,196	110,093	112,991	115,889	118,786
Other assets	79,508	80,732	82,608	83,909	85,037	86,330	86,948	84,366	85,471	86,081	87,276	88,450	89,485	90,322	92,215	93,530	94,793	96,048	97,305	98,339	99,852	99,877	101,100	-
Total Reg & Other Non-Current Assets	418,064	425,948	436,822	447,230	457,457	467,805	475,634	487,930	527,208	536,885	547,110	557,359	567,453	577,355	556,476	562,485	568,454	559,173	552,594	286,941	334,727	272,634	279,367	181,129
Total Assets	**8,113,970**	**8,021,348**	**8,180,531**	**8,223,260**	**8,195,929**	**8,378,784**	**8,268,866**	**8,454,883**	**8,764,442**	**8,654,800**	**8,724,633**	**8,791,182**	**9,026,659**	**9,007,094**	**9,066,340**	**9,044,485**	**9,018,286**	**8,985,114**	**8,969,120**	**9,288,098**	**9,286,964**	**9,168,011**	**9,181,001**	**9,390,235**
Liabilities:																								
Accounts Payable	$ 319,095	$ 273,053	$ 247,637	$ 245,674	$ 240,106	$ 297,288	$ 224,520	$ 349,469	$ 414,647	$ 352,191	$ 217,821	$ 217,171	$ 173,284	$ 182,981	$ 178,122	$ 173,575	$ 193,033	$ 182,896	$ 156,882	$ 437,543	$ 180,167	$ 157,116	$ 157,599	$ 157,181
Accrued Taxes	1,210	(1,987)	(5,120)	(8,155)	(8,146)	(13,855)	(15,325)	(16,984)	(33,283)	(35,949)	(38,847)	(12,358)	(14,140)	(14,866)	(17,535)	(20,452)	(23,728)	(23,487)	(25,939)	(28,421)	(52,465)	(55,638)	(58,849)	(8,879)
Accrued Interest	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	187	186	186	186
Deposits	5,434	6,176	5,147	3,804	4,587	4,477	4,761	4,495	4,343	4,342	4,381	4,442	4,216	4,763	4,223	4,675	4,668	4,442	3,813	7,607	12,002	7,968	3,453	3,785
Other Liabilities	1,534,683	1,537,179	1,536,156	1,536,104	1,531,889	1,530,550	1,567,644	1,575,487	1,574,289	1,572,901	1,571,335	1,571,934	1,694,049	1,694,419	1,696,747	1,690,362	1,690,814	1,586,007	1,563,359	1,598,326	1,588,960	1,579,589	1,592,550	1,588,633
Deferred Income Taxes	832,118	832,101	831,886	831,850	831,866	831,833	831,823	832,889	760,639	760,631	760,628	760,625	760,621	760,621	760,584	760,576	761,946	761,941	761,937	761,932	781,318	781,315	781,317	781,321
Contributions in aid of construction	1,724,449	1,731,679	1,738,909	1,746,139	1,753,369	1,760,599	1,767,830	1,775,060	1,782,290	1,789,520	1,796,750	1,803,980	1,811,210	1,818,441	1,825,671	1,832,901	1,840,131	1,847,361	1,854,591	1,861,821	1,869,052	1,876,282	1,883,512	1,890,742
Advances in aid of construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	4,417,173	4,378,384	4,354,800	4,355,600	4,353,856	4,411,077	4,381,437	4,520,600	4,503,110	4,443,821	4,312,252	4,345,979	4,429,425	4,446,543	4,447,996	4,441,822	4,467,048	4,359,344	4,314,828	4,638,992	4,379,219	4,346,818	4,359,767	4,412,968
Equity:																								
Current Year Net Income	146,456	80,989	170,222	155,434	109,526	137,261	26,412	244,512	432,762	392,261	337,848	325,314	263,811	175,180	191,876	120,341	41,248	43,580	75,492	(354,897)	(49,179)	(64,579)	(108,475)	(45,720)
Equity	3,550,342	3,561,975	3,655,509	3,712,225	3,732,547	3,830,446	3,861,017	3,689,771	3,828,571	3,818,718	4,074,534	4,119,889	4,333,424	4,385,371	4,426,467	4,482,322	4,509,990	4,582,190	4,578,800	5,004,003	4,956,923	4,885,772	4,929,709	5,022,987
Total Equity	3,696,797	3,642,964	3,825,731	3,867,660	3,842,073	3,967,707	3,887,429	3,934,283	4,261,333	4,210,979	4,412,381	4,445,203	4,597,235	4,560,551	4,618,343	4,602,663	4,551,238	4,625,770	4,654,292	4,649,106	4,907,744	4,821,193	4,821,234	4,977,267
Total Equity and Liabilities	**8,113,970**	**8,021,348**	**8,180,531**	**8,223,260**	**8,195,929**	**8,378,784**	**8,268,866**	**8,454,883**	**8,764,442**	**8,654,800**	**8,724,633**	**8,791,182**	**9,026,659**	**9,007,094**	**9,066,340**	**9,044,485**	**9,018,286**	**8,985,114**	**8,969,120**	**9,288,098**	**9,286,964**	**9,168,011**	**9,181,001**	**9,390,235**

XI. OTHER DATA

2. Supply a copy of internal and independent audit reports of the historic test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response: No internal or independent audit reports of CUPA are available. Please refer to Exhibit D VII-15 for prior calendar year independent audit report of CUPA parent CRU US. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

XI. OTHER DATA

3. Provide all monthly or quarterly, or both, budget variance reports to management, or the board of directors, or both, submitted during the past year. Please provide the most recent detailed budget variance report which the company compiled, and update as additional reports are issued.

Response: Please refer to Exhibit D XI-3.

PA
BU: SVP North
Owner: Rob G.
Date: 08/31/2022
Currency: 000s USD

Approved Budget	2022
Revenue	**6,000**
Total Operating Expenses	**3,562**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**151**
Corporate Allocation	**675**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,287**
Depreciation And Amortization	**620**

Current Forecast	2022	2022
Revenue	**6,072**	
Total Operating Expenses	**3,856**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**150**	
Corporate Allocation	**680**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**2,066**	
Depreciation And Amortization	**673**	

Variance to Budget	2022	2022
Revenue	**72**	YTD results (consumption favorability)
Fuel And Utility	(46)	YTD results driven by Tamiment rate increases
Chemicals	(52)	Variance driven by prior year invoice catch-ups
Employee Benefits	26	
Insurance	14	
IT Expenses	3	
Miscellaneous Expense	(80)	Bad Debt
Office Expense	11	
Outside Services	(54)	Variance due to increased legal expense
Travel	(5)	
Fleet	(25)	Variance primarily driven by increased fuel costs and vehicle repairs
Testing	5	
Regulatory Expenses	(1)	
Rent	(1)	
Salaries	(44)	Adjustment for On-Call pay policy change and general update to OT
Capitalized Time	(22)	
Plant And System Maintenance	(29)	Variance primarily driven by increased repair/maintenance expense
Services	5	
Intercompany Expense	-	
Total Operating Expenses	**(294)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**1**	
Corporate Allocation	**(5)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(221)**	
	-10%	
Depreciation And Amortization	**(53)**	

PA
BU: SVP North
Owner: Rob G.
Date: 08/31/2022
Currency: 000s USD

Prior Forecast	2022
Revenue	**6,042**
Total Operating Expenses	**3,741**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**148**
Corporate Allocation	**680**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,153**
Depreciation And Amortization	**646**

Variance to Prior Forecast	2022	2022
Revenue	**30**	MTD results
Fuel And Utility	(36)	MTD results driven by Tamiment rate increases
Chemicals	(32)	MTD results
Employee Benefits	2	
Insurance	1	
IT Expenses	(0)	
Miscellaneous Expense	(16)	Variance driven by bad debt
Office Expense	0	
Outside Services	(10)	Variance driven by reclass of engineering expense to capital
Travel	(1)	
Fleet	(3)	
Testing	2	
Regulatory Expenses	(1)	
Rent	(0)	
Salaries	(20)	
Capitalized Time	(4)	
Plant And System Maintenance	(3)	MTD results
Services	5	
Intercompany Expense	-	
Total Operating Expenses	**(115)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(2)**	
Corporate Allocation	**(0)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(87)**	
Depreciation And Amortization	**(27)**	

PA
BU: SVP North
Owner: Rob G.
Date: 09/30/2022
Currency: 000s USD

Approved Budget	2022
Revenue	6,000
Total Operating Expenses	3,562
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	151
Corporate Allocation	675
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,287
Depreciation And Amortization	620

Current Forecast	2022	2022
Revenue	6,099	
Total Operating Expenses	3,874	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	151	
Corporate Allocation	680	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	2,074	
Depreciation And Amortization	655	

Variance to Budget	2022	2022
Revenue	100	YTD results (consumption favorability)
Total Operating Expenses	(312)	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	(0)	
Corporate Allocation	(5)	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	(213)	
	-9%	
Depreciation And Amortization	(35)	

PA
BU: SVP North
Owner: Rob G.
Date: 09/30/2022
Currency: 000s USD

Prior Forecast	2022
Revenue	**6,072**
Total Operating Expenses	**3,856**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**150**
Corporate Allocation	**680**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,066**
Depreciation And Amortization	**673**

Variance to Prior Forecast	2022	2022
Revenue	**27**	MTD results
Fuel And Utility	(7)	MTD results driven by Tamiment rate increases
Chemicals	2	MTD results
Employee Benefits	(0)	
Insurance	(2)	
IT Expenses	(0)	
Miscellaneous Expense	(4)	Variance driven by bad debt
Office Expense	1	
Outside Services	(9)	MTD results for legal expense
Travel	(3)	
Fleet	(0)	
Testing	2	
Regulatory Expenses	(6)	
Rent	0	
Salaries	2	
Capitalized Time	(3)	
Plant And System Maintenance	10	MTD results
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**(18)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(1)**	
Corporate Allocation	**(0)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**9**	
Depreciation And Amortization	**18**	

PA
BU: SVP North
Owner: Rob G.
Date: 10/31/2022
Currency: 000s USD

Approved Budget	2022
Revenue	**6,000**
Total Operating Expenses	**3,562**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**151**
Corporate Allocation	**675**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,287**
Depreciation And Amortization	**620**

Current Forecast	2022	2022
Revenue	**6,029**	
Total Operating Expenses	**3,961**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**154**	
Corporate Allocation	**692**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,915**	
Depreciation And Amortization	**665**	

Variance to Budget	2022	2022
Revenue	**29**	YTD results (consumption favorability)
Fuel And Utility	(52)	YTD results driven by Tamiment rate increases
Chemicals	(42)	Variance driven by prior year invoice catch-ups
Employee Benefits	24	
Insurance	14	
IT Expenses	4	
Miscellaneous Expense	(113)	Bad Debt
Office Expense	19	
Outside Services	(73)	Variance due to increased legal expense
Travel	(9)	
Fleet	(27)	Variance primarily driven by increased fuel costs and vehicle repairs
Testing	(3)	
Regulatory Expenses	(6)	
Rent	(1)	
Salaries	(70)	Adjustment for On-Call pay policy change and general update to OT
Capitalized Time	(24)	
Plant And System Maintenance	(44)	Variance primarily driven by increased repair/maintenance expense
Services	4	
Intercompany Expense	-	
Total Operating Expenses	**(399)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(3)**	
Corporate Allocation	**(17)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(372)**	
	-16%	
Depreciation And Amortization	**(46)**	

PA
BU: SVP North
Owner: Rob G.
Date: 10/31/2022
Currency: 000s USD

Prior Forecast	2022
Revenue	**6,099**
Total Operating Expenses	**3,874**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**151**
Corporate Allocation	**680**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,074**
Depreciation And Amortization	**655**

Variance to Prior Forecast	2022	2022
Revenue	**(70)**	Forecasted refund of Low-Income rate variance
Fuel And Utility	1	
Chemicals	8	MTD results
Employee Benefits	(1)	
Insurance	2	
IT Expenses	1	
Miscellaneous Expense	(30)	Bad debt and penalties/fines
Office Expense	6	
Outside Services	(9)	MTD results for legal expense
Travel	(1)	
Fleet	(2)	
Testing	(9)	
Regulatory Expenses	1	
Rent	0	
Salaries	(28)	
Capitalized Time	1	
Plant And System Maintenance	(26)	MTD results (sludge hauling & repairs/main breaks)
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**(87)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(3)**	
Corporate Allocation	**(12)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(160)**	
Depreciation And Amortization	**(10)**	

PA
BU: SVP North
Owner: Rob G.
Date: 11/30/2022
Currency: 000s USD

Approved Budget	2022
Revenue	**6,000**
Total Operating Expenses	**3,562**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**151**
Corporate Allocation	**675**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,287**
Depreciation And Amortization	**620**

Current Forecast	2022	2022
Revenue	**6,037**	
Total Operating Expenses	**3,957**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**156**	
Corporate Allocation	**692**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,924**	
Depreciation And Amortization	**659**	

Variance to Budget	2022	2022
Revenue	**38**	YTD results (consumption favorability)
Fuel And Utility	(47)	YTD results driven by Tamiment rate increases
Chemicals	1	Variance driven by prior year invoice catch-ups
Employee Benefits	(0)	
Insurance	14	
IT Expenses	4	
Miscellaneous Expense	(114)	Bad Debt & Fines
Office Expense	19	
Outside Services	(76)	Variance due to increased legal expense
Travel	(9)	
Fleet	(30)	Variance primarily driven by increased fuel costs and vehicle repairs
Testing	(13)	
Regulatory Expenses	(5)	
Rent	(1)	
Salaries	(89)	Adjustment for On-Call pay policy change and general update to OT
Capitalized Time	(24)	
Plant And System Maintenance	(29)	Variance primarily driven by increased repair/maintenance expense
Services	4	
Intercompany Expense	-	
Total Operating Expenses	**(395)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(5)**	
Corporate Allocation	**(17)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(363)**	
	-16%	
Depreciation And Amortization	**(39)**	

Prior Forecast	2022
Revenue	**6,029**
Total Operating Expenses	**3,961**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**154**
Corporate Allocation	**692**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,915**
Depreciation And Amortization	**665**

PA
BU: SVP North
Owner: Rob G.
Date: 11/30/2022
Currency: 000s USD

Variance to Prior Forecast	2022	2022
Revenue	**8**	Forecasted refund of Low-Income rate variance
Fuel And Utility	5	
Chemicals	43	Taking some YTD favorability instead of re-forecasting
Employee Benefits	(25)	
Insurance	(0)	
IT Expenses	(0)	
Miscellaneous Expense	(1)	Bad debt and penalties
Office Expense	(0)	
Outside Services	(3)	
Travel	0	
Fleet	(3)	
Testing	(11)	
Regulatory Expenses	1	
Rent	0	
Salaries	(19)	
Capitalized Time	0	
Plant And System Maintenance	16	MTD results (sludge hauling, weather/hurricane/fule & repairs/main breaks); Additional variance related to taking some of the YTD favorability vs re-forecasting
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**4**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(2)**	
Corporate Allocation	**(0)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**10**	
Depreciation And Amortization	**6**	

PA
BU: SVP North
Owner: Rob G.
Date: 12/31/2022
Currency: 000s USD

Approved Budget	2022
Revenue	**6,000**
Total Operating Expenses	**3,588**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**151**
Corporate Allocation	**675**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**2,261**
Depreciation And Amortization	**620**

Current Forecast	2022	2022
Revenue	**5,969**	
Total Operating Expenses	**3,925**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**164**	
Corporate Allocation	**667**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,880**	
Depreciation And Amortization	**674**	

Variance to Budget	2022	2022
Revenue	**(31)**	YTD results (consumption favorability)
Fuel And Utility	(45)	YTD results driven by Tamiment rate increases
Chemicals	(8)	
Employee Benefits	28	
Insurance	14	
IT Expenses	4	
Miscellaneous Expense	(140)	Bad Debt & Fines
Office Expense	12	
Outside Services	(84)	Variance due to increased legal expense
Travel	(9)	
Fleet	(31)	Variance primarily driven by increased fuel costs and vehicle repairs
Testing	(17)	
Regulatory Expenses	(4)	
Rent	(1)	
Salaries	(112)	Adjustment for On-Call pay policy change and general update to OT
Capitalized Time	(24)	
Plant And System Maintenance	77	Variance primarily driven by favorability in deferred maintenance, preventive maintenance, main breaks, and landscaping
Services	4	
Intercompany Expense	-	
Total Operating Expenses	**(337)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(13)**	
Corporate Allocation	**8**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(381)**	
	-17%	
Depreciation And Amortization	**(54)**	

PA
BU: SVP North
Owner: Rob G.
Date: 12/31/2022
Currency: 000s USD

Prior Forecast	2022
Revenue	**6,037**
Total Operating Expenses	**3,957**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**156**
Corporate Allocation	**692**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,924**
Depreciation And Amortization	**659**

Variance to Prior Forecast	2022	2022
Revenue	**(69)**	
Fuel And Utility	2	
Chemicals	(9)	Year-end chemical inventory accrual adjustments
Employee Benefits	2	
Insurance	0	
IT Expenses	(0)	
Miscellaneous Expense	(26)	Bad debt
Office Expense	(7)	
Outside Services	(8)	
Travel	(0)	
Fleet	(1)	
Testing	(4)	
Regulatory Expenses	1	
Rent	0	
Salaries	(23)	
Capitalized Time	(0)	
Plant And System Maintenance	106	Variance primarily driven by favorability in deferred maintenance, preventive maintenance, main breaks, and landscaping
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**32**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(8)**	
Corporate Allocation	**25**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(45)**	
Depreciation And Amortization	**(15)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 01/31/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**6,024**	
Total Operating Expenses	**4,092**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**157**	
Corporate Allocation	**743**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,776**	
Depreciation And Amortization	**700**	

Variance to Budget	2023	2023
Revenue	**(53)**	Likely timing/profiling variance - will continue to monitor
Fuel And Utility	(4)	
Chemicals	9	Variance driven by 2022 expenses posted in Jan (will be backposted to P13 and reversed in Feb)
Employee Benefits	(17)	
Insurance	(0)	
IT Expenses	(1)	
Miscellaneous Expense	(2)	
Office Expense	(2)	
Outside Services	2	
Travel	(0)	
Fleet	(2)	
Testing	(0)	Timing variances
Regulatory Expenses	1	
Rent	0	
Salaries	24	
Capitalized Time	0	
Plant And System Maintenance	2	Timing variances (sewer rodding & sludge hauling)
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**9**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**0**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(44)**	
	-2%	
Depreciation And Amortization	**(5)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 01/31/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Variance to Prior Forecast	2023	2023
Revenue	**(53)**	Likely timing/profiling variance - will continue to monitor
Fuel And Utility	(4)	
Chemicals	9	
Employee Benefits	(17)	
Insurance	(0)	
IT Expenses	(1)	
Miscellaneous Expense	(2)	
Office Expense	(2)	
Outside Services	2	
Travel	(0)	
Fleet	(2)	
Testing	(0)	
Regulatory Expenses	1	
Rent	0	
Salaries	24	
Capitalized Time	0	
Plant And System Maintenance	2	
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**9**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**0**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(45)**	
Depreciation And Amortization	**(5)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 02/28/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**6,017**	
Total Operating Expenses	**4,094**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**160**	
Corporate Allocation	**743**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,762**	
Depreciation And Amortization	**704**	

Variance to Budget	2023	2023
Revenue	**(60)**	Likely timing/profiling variance - will continue to monitor
Fuel And Utility	3	
Chemicals	9	
Employee Benefits	(17)	
Insurance	1	
IT Expenses	(2)	
Miscellaneous Expense	21	Variance driven by bad debt
Office Expense	(4)	
Outside Services	(9)	
Travel	1	
Fleet	2	
Testing	0	
Regulatory Expenses	2	
Rent	0	
Salaries	(5)	
Capitalized Time	4	
Plant And System Maintenance	(0)	
Services	0	
Intercompany Expense	-	
Total Operating Expenses	**6**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(4)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(58)**	
	-3%	
Depreciation And Amortization	**(9)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 02/28/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**6,024**
Total Operating Expenses	**4,092**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,776**
Depreciation And Amortization	**700**

Variance to Prior Forecast	2023	2023
Revenue	**(7)**	
Fuel And Utility	6	
Chemicals	1	
Employee Benefits	0	
Insurance	1	
IT Expenses	(1)	
Miscellaneous Expense	23	Variance driven by bad debt
Office Expense	(2)	
Outside Services	(11)	Variance driven by legal expense
Travel	1	
Fleet	3	
Testing	0	
Regulatory Expenses	1	
Rent	0	
Salaries	(29)	
Capitalized Time	4	
Plant And System Maintenance	(2)	
Services	0	
Intercompany Expense	-	
Total Operating Expenses	**(3)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(4)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(14)**	
Depreciation And Amortization	**(5)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 03/31/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023
Revenue	**5,936**
Total Operating Expenses	**4,146**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**163**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,626**
Depreciation And Amortization	**709**

Variance to Budget	2023	2023
Revenue	**(142)**	Low income participation (-$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	4	
Chemicals	0	
Employee Benefits	(17)	
Insurance	1	
IT Expenses	(3)	
Miscellaneous Expense	(14)	Variance driven by bad debt
Office Expense	(1)	
Outside Services	(5)	
Travel	(0)	
Fleet	(3)	
Testing	1	
Regulatory Expenses	3	
Rent	10	
Salaries	(24)	
Capitalized Time	7	
Plant And System Maintenance	(6)	
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	**(46)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(6)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(194)**	
	-11%	
Depreciation And Amortization	**(14)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 03/31/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**6,017**
Total Operating Expenses	**4,094**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**160**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,762**
Depreciation And Amortization	**704**

Variance to Prior Forecast	2023	2023
Revenue	**(81)**	Low-Income rate participation liability
Fuel And Utility	2	
Chemicals	(9)	
Employee Benefits	(0)	
Insurance	0	
IT Expenses	(1)	
Miscellaneous Expense	(36)	Variance driven by bad debt
Office Expense	3	
Outside Services	4	Variance driven by legal expense
Travel	(1)	
Fleet	(4)	
Testing	1	
Regulatory Expenses	1	
Rent	10	
Salaries	(19)	
Capitalized Time	3	
Plant And System Maintenance	(5)	
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	**(52)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(3)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(136)**	
Depreciation And Amortization	**(5)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 04/30/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**5,979**	
Total Operating Expenses	**4,104**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**164**	
Corporate Allocation	**750**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,710**	
Depreciation And Amortization	**713**	

Variance to Budget	2023	2023
Revenue	**(99)**	Low income participation (-$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	9	
Chemicals	5	
Employee Benefits	(16)	
Insurance	2	
IT Expenses	(3)	
Miscellaneous Expense	(29)	Variance driven by bad debt
Office Expense	(1)	
Outside Services	1	
Travel	(1)	
Fleet	(2)	
Testing	2	
Regulatory Expenses	7	
Rent	10	
Salaries	(16)	
Capitalized Time	6	
Plant And System Maintenance	22	
Services	(0)	
Intercompany Expense	-	
Total Operating Expenses	**(4)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(8)**	
Corporate Allocation	**(6)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(110)**	
	-6%	
Depreciation And Amortization	**(18)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 04/30/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**5,936**
Total Operating Expenses	**4,146**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**163**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,626**
Depreciation And Amortization	**709**

Variance to Prior Forecast	2023	2023
Revenue	**43**	MTD results
Fuel And Utility	5	
Chemicals	5	
Employee Benefits	1	
Insurance	1	
IT Expenses	(1)	
Miscellaneous Expense	(14)	
Office Expense	0	
Outside Services	6	
Travel	(1)	
Fleet	0	
Testing	1	
Regulatory Expenses	3	
Rent	(0)	
Salaries	9	
Capitalized Time	(1)	
Plant And System Maintenance	28	
Services	0	
Intercompany Expense	-	
Total Operating Expenses	**42**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(1)**	
Corporate Allocation	**(7)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**84**	
Depreciation And Amortization	**(4)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 05/31/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**5,987**	
Total Operating Expenses	**4,119**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**168**	
Corporate Allocation	**750**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,700**	
Depreciation And Amortization	**717**	

Variance to Budget	2023	2023
Revenue	**(90)**	Low income participation (-$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	6	
Chemicals	5	
Employee Benefits	(41)	
Insurance	3	
IT Expenses	(4)	
Miscellaneous Expense	(35)	Variance driven by bad debt
Office Expense	(1)	
Outside Services	(0)	
Travel	(2)	
Fleet	(4)	
Testing	4	
Regulatory Expenses	8	
Rent	9	Reduction due to Dunkirk office rent
Salaries	(33)	
Capitalized Time	8	
Plant And System Maintenance	60	Variance driven by favorability in weather/hurricane/fuel ($40k), deferred maint ($11k), other plant/system maint ($11k)
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	**(19)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(12)**	
Corporate Allocation	**(6)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(120)**	
	-7%	
Depreciation And Amortization	**(21)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 05/31/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**5,979**
Total Operating Expenses	**4,104**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**164**
Corporate Allocation	**750**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,710**
Depreciation And Amortization	**713**

Variance to Prior Forecast	2023	2023
Revenue	**9**	MTD results
Fuel And Utility	(3)	
Chemicals	0	
Employee Benefits	(24)	
Insurance	1	
IT Expenses	(1)	
Miscellaneous Expense	(6)	
Office Expense	0	
Outside Services	(1)	
Travel	(1)	
Fleet	(2)	
Testing	2	
Regulatory Expenses	1	
Rent	(1)	
Salaries	(18)	
Capitalized Time	2	
Plant And System Maintenance	37	$40k weather/hurricane/fuel (O&M mitigation)
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	**(15)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(4)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(10)**	
Depreciation And Amortization	**(3)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 06/30/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**5,954**	
Total Operating Expenses	**4,144**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**171**	
Corporate Allocation	**750**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,639**	
Depreciation And Amortization	**720**	

Variance to Budget	2023	2023
Revenue	**(123)**	Low income participation (-$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	(2)	
Chemicals	9	
Employee Benefits	(41)	
Insurance	4	
IT Expenses	(1)	
Miscellaneous Expense	(48)	Variance driven by bad debt
Office Expense	(1)	
Outside Services	(2)	
Travel	(2)	
Fleet	(2)	
Testing	2	
Regulatory Expenses	9	
Rent	7	Reduction due to Dunkirk office rent
Salaries	(48)	
Capitalized Time	13	
Plant And System Maintenance	62	Variance driven by favorability in weather/hurricane/fuel ($40k), deferred maint ($18k), other plant/system maint ($18k)
Services	(2)	
Intercompany Expense	-	
Total Operating Expenses	**(44)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(14)**	
Corporate Allocation	**(6)**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(181)**	
	-10%	
Depreciation And Amortization	**(25)**	

Prior Forecast	2023
Revenue	**5,987**
Total Operating Expenses	**4,119**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**168**
Corporate Allocation	**750**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,700**
Depreciation And Amortization	**717**

PA
BU: SVP North
Owner: Anthony G.
Date: 06/30/2023
Currency: 000s USD

Variance to Prior Forecast	2023	2023
Revenue	**(33)**	MTD results
Fuel And Utility	(8)	
Chemicals	3	
Employee Benefits	(0)	
Insurance	1	
IT Expenses	3	
Miscellaneous Expense	(13)	
Office Expense	(0)	
Outside Services	(2)	
Travel	(0)	
Fleet	2	
Testing	(2)	
Regulatory Expenses	1	
Rent	(1)	
Salaries	(15)	
Capitalized Time	5	
Plant And System Maintenance	3	
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	**(25)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(2)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(61)**	
Depreciation And Amortization	**(3)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 07/31/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**5,976**	
Total Operating Expenses	**4,180**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**173**	
Corporate Allocation	**741**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,623**	
Depreciation And Amortization	**723**	

Variance to Budget	2023	2023
Revenue	**(101)**	Low income participation (-$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	(9)	
Chemicals	8	
Employee Benefits	(41)	
Insurance	5	
IT Expenses	(3)	
Miscellaneous Expense	(66)	Variance driven by bad debt
Office Expense	1	
Outside Services	(1)	
Travel	(2)	
Fleet	(8)	
Testing	(13)	
Regulatory Expenses	10	
Rent	7	Reduction due to Dunkirk office rent
Salaries	(27)	
Capitalized Time	15	
Plant And System Maintenance	46	Variance driven by favorability in weather/hurricane/fuel ($35k), deferred maint ($20k), other plant/system maint ($19k); partially offset by sewer rodding (-$8k) and repairs (-$8k)
Services	(3)	
Intercompany Expense	-	
Total Operating Expenses	**(80)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(16)**	
Corporate Allocation	**2**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(197)**	
	-11%	
Depreciation And Amortization	**(28)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 07/31/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**5,954**
Total Operating Expenses	**4,144**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**171**
Corporate Allocation	**750**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,639**
Depreciation And Amortization	**720**

Variance to Prior Forecast	2023	2023
Revenue	**22**	MTD results
Fuel And Utility	(7)	MTD results
Chemicals	(0)	
Employee Benefits	(0)	
Insurance	1	
IT Expenses	(2)	
Miscellaneous Expense	(18)	MTD results- bad debt
Office Expense	3	
Outside Services	1	
Travel	(0)	
Fleet	(6)	
Testing	(15)	MTD results - PFAS testing
Regulatory Expenses	1	
Rent	0	
Salaries	22	
Capitalized Time	2	
Plant And System Maintenance	(16)	MTD results
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	**(35)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(2)**	
Corporate Allocation	**8**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(15)**	
Depreciation And Amortization	**(3)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 08/31/2023
Currency: 000s USD

Approved Budget	2023
Revenue	**6,077**
Total Operating Expenses	**4,100**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**157**
Corporate Allocation	**743**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,820**
Depreciation And Amortization	**695**

Current Forecast	2023	2023
Revenue	**5,980**	
Total Operating Expenses	**4,194**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**174**	
Corporate Allocation	**741**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**1,611**	
Depreciation And Amortization	**738**	

Variance to Budget	2023	2023
Revenue	**(98)**	Low income participation (-$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	(6)	
Chemicals	28	Methanol and odor control chemical timing delays to 2024
Employee Benefits	(42)	
Insurance	6	
IT Expenses	(6)	
Miscellaneous Expense	(75)	Variance driven by bad debt
Office Expense	1	
Outside Services	(3)	
Travel	(2)	
Fleet	(11)	
Testing	(14)	PFAS testing
Regulatory Expenses	11	
Rent	10	Reduction due to Dunkirk office rent
Salaries	(53)	
Capitalized Time	19	
Plant And System Maintenance	39	Variance driven by favorability in weather/hurricane/fuel ($37k), deferred maint ($20k), other plant/system maint ($18k); partially offset by sludge hauling (-$30k), sewer rodding (-$10k)
Services	2	
Intercompany Expense	-	
Total Operating Expenses	**(94)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(17)**	
Corporate Allocation	**2**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(209)**	
	-11%	
Depreciation And Amortization	**(43)**	

PA
BU: SVP North
Owner: Anthony G.
Date: 08/31/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	**5,976**
Total Operating Expenses	**4,180**
Commission Ordered Adjustments	**-**
Taxes Other Than Income Taxes	**173**
Corporate Allocation	**741**
Ex-Budget (Actuals)	**-**
EBITDA (excluding OH allocations)	**1,623**
Depreciation And Amortization	**723**

Variance to Prior Forecast	2023	2023
Revenue	**4**	MTD results
Fuel And Utility	3	MTD results
Chemicals	20	Methanol and odor control chemical timing delays to 2024
Employee Benefits	(1)	
Insurance	1	
IT Expenses	(4)	
Miscellaneous Expense	(8)	MTD results- bad debt
Office Expense	0	
Outside Services	(1)	
Travel	0	
Fleet	(3)	
Testing	(1)	
Regulatory Expenses	1	
Rent	2	
Salaries	(27)	
Capitalized Time	4	
Plant And System Maintenance	(6)	MTD results
Services	5	
Intercompany Expense	-	
Total Operating Expenses	**(14)**	
Commission Ordered Adjustments	**-**	
Taxes Other Than Income Taxes	**(1)**	
Corporate Allocation	**0**	
Ex-Budget (Actuals)	**-**	
EBITDA (excluding OH allocations)	**(12)**	
Depreciation And Amortization	**(15)**	

XI. OTHER DATA

4. Provide a copy of the company's most recent operating and capital budgets.

Response: Response: Please refer to Exhibit D VII-8 and Exhibit D VII-26.

XI. OTHER DATA

5. Provide a schedule that shows the percentage of unaccounted for water for the test year and 2 prior years. Describe how this amount was determined and explain any steps taken to reduce unaccounted for water. Provide a similar analysis of infiltration for wastewater utilities.

Response: Please refer to Exhibit D XI-5 for annual UFW percentages. Steps to reduce unaccounted for water consist of: replacing and testing residential meters per 52 Pa. Code, § 65.8; annual calibration of source meters; system drawdown tests; in-field leak detection using leak detection tools by operations and contractors; informing residents to check for leaks in their homes/crawl spaces. A similar analysis of infiltration for wastewater is not applicable.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D XI-5
Unaccounted for Water
Water Operations

	Year Ending 7/31/2023	Year Ending 7/31/2022	Year Ending 7/31/2021
Water Produced/Purchased	194,375,695	198,906,628	218,170,115
Water Sold/Used/Lost	146,247,856	151,791,045	161,120,607
Unaccounted For Water	48,127,839	47,115,583	57,049,508
UFW %	**24.76%**	**23.69%**	**26.15%**

XI. OTHER DATA

6. Provide a corporate history (include the dates of original incorporation, subsequent mergers, or acquisitions, or both). Indicate all counties and cities and other governmental subdivisions to which service is provided, including service areas outside the state, and the total population in the area served.

Response: CUPA was incorporated in 2015 for implementation of the merger into a single entity of the three separate, wholly owned Pennsylvania subsidiaries of UI that provided water and sewer services in Pennsylvania (the "constituent Pennsylvania utilities"). Those subsidiaries are Penn Estates Utilities, Inc. ("PEUI"), Utilities, Inc. of Pennsylvania ("UIP"), and Utilities, Inc. - Westgate ("UIW"). The merger was approved by the Pennsylvania Public Utility Commission's ("PaPUC" or "Commission") December 3, 2015 Order. Pursuant to the terms of the approved Agreement and Plan of Merger (the "CUPA Merger"), the constituent Pennsylvania utilities merged with and into CUPA, the surviving corporation.

CUPA serves water customers in Stroud and Pocono Townships in Monroe County, a portion of Hanover Township in Northampton County, and portions of Lehman Township in Pike County. CUPA serves wastewater customers in in Stroud and Pocono Townships in Monroe County, a portion of West Bradford Township in Chester County, and portions of Lehman Township in Pike County. CUPA serves approximately 3,257 water and 3,832 wastewater customers, a population of approximately 17,700, across its service areas.

CUPA STATEMENT NO. 1

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

NATHANIEL SPRIGGS, PRESIDENT

TABLE OF CONTENTS

I. INTRODUCTION AND PURPOSE 1
II. INTRODUCTION OF WITNESSES 2
III. HISTORY OF CUPA 4
IV. PRIOR RATE CASE 6
V. CURRENT RATE RELIEF REQUEST 9
Summary 9
Investment Spending 10
Operating Expenses 11
Rate Affordability & Low-Income Program 11
VI. ADDITIONAL FILING COMPONENTS 11
VII. CALL CENTER PERFORMANCE UPDATE 12

COMMUNITY UTILITIES OF PENNSYLVANIA INC
Direct Testimony of Nathaniel Spriggs

I. INTRODUCTION AND PURPOSE

Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A: My name is Nathaniel Spriggs. I am the President of Community Utilities of Pennsylvania Inc. ("CUPA" or "Company"). CUPA is a wholly owned subsidiary of Corix Regulated Utilities (US) Inc. ("CRUUS"). My business address is 500 W. Monroe, Suite 3600, Chicago, Illinois 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: As President, I am responsible for all aspects of the Company's business culminating in the ongoing provision of safe drinking water and environmentally responsible wastewater service to all our customers.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I have been employed with CRUUS since October 2023. I graduated from Wilson College with a Bachelors degree in Business Management. I earned my Master of Business Administration (MBA) from Eastern University where I was awarded the honor of becoming a member of Delta Mu Delta (International Honor Society of Business) for high academic achievement. I have been employed in the water, wastewater, and energy profession for twenty years collectively. I recently worked for more than four years (2017-2021) as the Director of public works for Susquehanna Township (Dauphin County, PA). Where I directed the operations of the Susquehanna Township Sewer Authority.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: Yes.

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony will (1) introduce witnesses who will testify in support of the requested rate relief, (2) provide background on the history and structure of CUPA, (3) give an overview of the last rate case and actions taken to meet requirements set forth in the Pennsylvania Public Utility Commission's ("Commission" or "PaPUC") order approving the settlement in that proceeding, (4) explain why the rate relief requested for this proceeding is necessary and prudent and results in just and reasonable rates, (5) introduce additional items being addressed in this proceeding, and (6) provide an update to the call center performance data that was previously presented to the Commission in CUPA's prior rate proceeding as Parks Rebuttal Exhibit 1 .

II. INTRODUCTION OF WITNESSES

Q: WHO ARE THE OTHER CUPA WITNESSES PRESENTING TESTIMONY IN THIS PROCEEDING?

A: In addition to myself, CUPA's request for rate relief is supported by the following witnesses:

CUPA Statement No 2 – Anthony Gray. Mr. Gray's testimony will provide: : (1) an overview of the filing, including the filing structure; (2) the accounting schedules/exhibits used in developing the revenue requirement for this proceeding; (3) describe the purpose and methodology for adjustments made to each component of rate base; (4) describe the purpose and methodology for certain operating revenue adjustments; (5) describe the

purpose and methodology for certain operation expense adjustments; and (6) addressed proposed rate design updates to the Company's Low-Income Program.

CUPA Statement No 3 – David Clark. Mr. Clark's testimony will provide the purpose and methodology for certain operating expense adjustments being proposed by the Company.

CUPA Statement No 4 – Emily Long. Ms. Long's testimony will provide: (1) an update on unaccounted for water ("UFW") for CUPA's water systems and the Company's efforts to address this issue, (2) an update on CUPA's Lead Service Line Replacement Program application, and (3) an update on addressing compliance items from the Company's last rate case proceeding.

CUPA Statement No 5 – Amber Capwen. Ms. Capwen' s testimony will provide: (1) an overview of the Company's long term capital investment budgeting and forecasting process, (2) status of the Company's asset management plan, (3) the forecasted capital projects scheduled for 2023 to 2025, and (4) the capital projects completed as part of the Company's last rate case.

CUPA Statement No 6 – Steve Lubertozzi. Mr. Lubertozzi's testimony will describe: (1) the status of the potential merger of Corix Infrastructure Inc subsidiary, CRUUS and SW Merger Acquisition Corp. (together, "Merger Parties") ("Merger"), (2) the status of integration activities between the Merger Parties, (3) the status of commitments authorized by the Commission-approved Settlement at Docket Nos. A-2022-3036745 and A-2022-3036744 ("Merger Dockets") that are relevant to or otherwise addressed in this rate proceeding, (4) the extent of any impacts of the Merger included in the proposed FPFTY of CUPA in this rate proceeding, and (4) the proposal for a customer protection mechanism to capture potential impacts emanating from the Merger.

CUPA Statement No 7 – Matthew Howard. Mr. Howard's testimony will present the results of the analysis undertaken to determine the appropriate weighted average cost of capital ("WACC"), or overall rate of return, used in this proceeding.

CUPA Statement No 8 – Scott Miller. Mr. Miller's testimony will present a fully allocated cost of service study used for the purpose of designing rates in this proceeding.

CUPA Statement No 9 – Harold Walker III. Mr. Walker's testimony will present the results of the lead-lag study undertaken to support the claim for cash working capital used in this proceeding.

III. CUPA BACKGROUND

Q: HOW MANY CUSTOMERS DOES CUPA SERVE?

A: Presently, CUPA provides water service to approximately 3,257 customers via (9) wells and more than 294,000 linear feet of water distribution mains. In addition, CUPA purchases bulk water from the City of Bethlehem for a portion of its customers located in Hanover Township in Northampton County, Pennsylvania. CUPA provides wastewater service to approximately 3,832 customers via (3) Wastewater Treatment Plant ("WWTP") facilities and a complex network of collection mains and wastewater lift stations.

Q: PLEASE DESCRIBE CUPA'S CORPORATE STATUS AND PARENT.

A: CUPA is a Pennsylvania corporation and is a wholly owned subsidiary CRUUS. CRUUS is an Illinois corporation created and existing under the laws of the State of Illinois that owns more than 60 water and sewer utilities operating in 16 states, including CUPA. CRUUS has been involved in the water and sewer industry for over 40 years and has approximately 300,000 customers . CRUUS continues to provide CUPA with necessary

funding, as well as seasoned management and personnel support through Water Service Corporation.

Q: PLEASE DESCRIBE THE HISTORY OF COMMUNITY UTILITIES OF PENNSYLVANIA INC.'S SERVICE TERRITORIES.

A:

In 2015, CUPA was incorporated to merge three separate, wholly owned Pennsylvania subsidiaries of Utilities Inc. that provided water and sewer services in Pennsylvania (the "Constituent Pennsylvania Utilities"). Those subsidiaries are Penn Estates Utilities, Inc., Utilities, Inc. of Pennsylvania, and Utilities, Inc. - Westgate. The merger was approved by the Commission by its December 3, 2015 Order at Docket Nos. A-2015-2504889, *et al*. Pursuant to the terms of the approved Agreement and Plan of Merger, the Constituent Pennsylvania Utilities merged with and into CUPA, the surviving corporation. All of the common stock of the Constituent Pennsylvania Utilities was cancelled and retired and ceased to exist, and the separate corporate existence of each of the absorbed Constituent Pennsylvania Utilities ceased.

The existing rates of each of the Constituent Pennsylvania Utilities remained in effect for the customers located in divisions of CUPA corresponding to the service areas formerly served by the Constituent Pennsylvania Utilities. As part of CUPA's 2016 rate case settlement at Docket No. R-2016-2538660, the Commission approved reasonable steps towards unitization of rates between CUPA's water divisions as unitization is favored by the Commission. As part of CUPA's 2019 rate case settlements at Docket Nos. R-2019-3008947 and R-2019-3008948, the Commission approved a full unitization of rates across CUPA's water and wastewater service territories subject to a rate increase at that time.

Additionally, the Commission in Docket No. A-2018-3005430 issued a Certificate of Public Convenience on June 25, 2019, wherein CUPA acquired water and wastewater assets owned by Pennsylvania Utility Company ("Tamiment"). Tamiment customers' rates remained unchanged as a result of the merger and remained in effect until CUPA's 2021 rate proceeding.

IV. 2021 RATE CASE

Q: PLEASE DESCRIBE CUPA'S PRIOR RATE CASE FILING.

A: CUPA's last general rate case to adjust water and wastewater base rates was filed on April 12, 2021, at Docket Nos R-2021-3025206 and R-2021-3025207, respectively. The requested increase proposed to adjust water and sewer rates to produce additional revenues of $757,517, and $998,705, respectively, representing a 36.6% and 37.4% increase over the then-current rates. To support the requested increase, CUPA filed a rate case using a fully projected future test year ("FPFTY") for the 12 months ending December 31, 2022, with a historical test year ("HTY") ending December 31, 2020.

Q: WHAT WAS THE RESULT OF CUPA'S LAST BASE RATE PROCEEDING?

A: On January 13, 2022, , the PaPUC approved a joint settlement between CUPA, the Office of Consumer Advocate, the Commission's Bureau of Investigation and Enforcement, and the Office of Small Business Advocate (collectively "Settlement Parties"). The settlement rate increase had an effective date of January 12, 2022 with a mechanism for CUPA to recover rates back to the effective date. The approved increase allowed CUPA to implement rates that were intended to provide CUPA the opportunity to recover additional revenues of $630,000 and $830,000 for water and sewer service, respectively. The increase

represented annualized revenue increases of 30.6% and 31.1% for water and sewer, respectively.

In addition to the approved increase, the settlement included the following terms and commitments ("2021 Rate Proceeding Settlement Commitments"):

- Stay out provision until September 30, 2023.
- Approval of a low-income volumetric rate for residential water service as a pilot program.
- Required participation in the Low-Income Household Water Assistance Program ("LIHWAP").
- Requirement to propose a low-income rate for residential wastewater service in the next rate case.
- Requirement to propose metered rates for wastewater service in the next rate case.
- Requirement to include a cost-of-service study that assigns costs to customer classes based on flow requirements in the next rate case.
- Establishment of Tamiment rate base.
- Allowance of Tamiment Construction Work In Progress ("CWIP") to be amortized over 11 years.
- Partial consolidation of Tamiment rates (50%), with full consolidation to be proposed in the next rate case.
- Capital spending reporting for FTY and FPFTY due by April 30 of the respective following year.
- The Company must record a regulatory asset/liability during the low-income rate pilot program to track the over/under earned revenues and provide quarterly report

updates detailing participation, usage, and revenue shortfalls/surpluses.

- The Company must provide a bill insert to all customers with details of LIHWAP and provide quarterly report updates on the funds received.
- All future "Boil Water Advisories" and "Do Not Consume Advisories" until the next rate case to be served to the Settlement Parties.
- All future progress reports related to October 22,2020 Consent Order are to be served to all the Settlement Parties, as defined in CUPA's last rate case.
- The Company must provide advanced notice to Tamiment water system customers regarding planned system maintenances that may discolor water.
- Within 1 year of the order, the Company must conduct a study for Penn Estates to determine if normal operating pressures above 125 psi can be reduced without adversely impacting customer water pressure. If the study finds this is achievable, then the Company is required to reduce the normal operating pressures of Penn Estates.
- In future rate cases, the Company is required to submit an individual PaPUC Form 500 for each water system.
- In the next rate case, the Company is required to submit a breakdown of Lost and Unaccounted for Water by system detailing all identified causes.
- In the next rate case, the Company is required to submit isolation valve details, records, and repair/replacement schedules.
- In the next rate case, the Company is required to report on Penn Estates proposed implementation of an engineering report referred to as "the GHD report" and actions taken with regard to (1) providing adequate supply; (2) complying with

minimum pressure requirements; (3) increasing pressures in low pressure areas so that it is suitable for all household purposes; (5) drilling a new well(s) or interconnecting with another utility for water supply; and (6) obtaining local, state or federal funding for water supply and pressure projects.

- The Company agreed to provide every new wastewater customer that has a grinder pump with information on the operation and maintenance of grinder pumps or how to obtain such information. The Company will also continue to provide the information to existing wastewater customers via an annual bill insert, which will be delivered electronically to those customers who have chosen to receive bills electronically; and
- In the next rate case, the Company must update the call center performance data contained in Parks Rebuttal Exhibit 1.

Q: HAS CUPA IMPLEMENTED THE 2021 RATE PROCEEDING SETTLEMENT COMMITMENTS?

A: Yes, CUPA has implemented or will implement in this proceeding the 2021 Rate Proceeding Commitments.

V. CURRENT RATE RELIEF REQUEST

Q: PLEASE DESCRIBE CUPA'S CURRENT RATE RELIEF REQUEST?

Overall Summary

Revenue Increase. CUPA is requesting approval for revenue increases of $1,470,360 and $1,738,944 for its water and sewer service, respectively. The additional revenues are designed to produce $3,830,944 and $5,159,925 in annual water and sewer revenues.

Residential Customer Impacts. The average monthly bill for all 5/8-inch residential water customers except for Tamiment using 3,452 gallons would be $101.37, representing an increase of approximately 59% over current bills. For customers in the Tamiment service territory, the average monthly bill for a 5/8-inch residential water customer using 2,270 gallons would be $74.68, representing an increase of approximately 69%.

The average monthly bill for residential wastewater customers except for Tamiment using 3,400 gallons would be $112.51 representing an increase of approximately 50.5% over current bills. For customers in the Tamiment territory, the average monthly bill for a customer using 2,225 gallons would be $91.48, representing an increase of approximately 59.79%.

Test Years, Rate Base, Return. CUPA's proposed increase is based on FPFTY ending July 31, 2025, a Future Test Year ("FTY") ending July 31,2024, and a HTY ending July 31, 2023. Under current rates, CUPA's combined return on rate base for the HTY is 1.73% while the projected return under current rates for the FTY and the FPFTY would be 0.60% and 0.94%, respectively. Under proposed rates, the combined projected return on rate base would be 7.92%, which utilizes the Company's targeted capital structure of 50% equity, 50% debt, and cost of debt of 5.24%. The Company is also proposing a Return on Equity ("ROE") of 10.60% based on the recommendation of Company witness Matthew Howard.

Investment Spending

In addition to the capital structure and cost financing components, CUPA's request is also based on completed, on-going, and projected infrastructure spending since the last rate case and recovery of going-level operating costs not covered by current rates. CUPA

is projected to invest a total of $12,374,400 across its systems during the period between the HTY and the FPFTY. The projected investment includes planned projects that address aging infrastructure issues as well as customer service-related issues. Also included in this investment are recurring, routine replacement and rehabilitation costs that ensure the continued daily operations of the system.

Operating Expenses

CUPA, like other utility service providers, has seen a drastic increase in operating costs over the last few years due to rising inflation. Here, CUPA is seeking recovery of its projected operating cost of $6,312,461 for the FPFTY ending July 31, 2025. The operating costs under the FPFTY represent an increase of 21.53% when compared to the per books operating costs incurred for the HTY of July 31, 2023. The testimonies of Company witnesses Anthony Gray and David Clark provide further details on these expense levels.

Low-Income Program

The issue of rate affordability for low-income customers remains an important issue for CUPA. However, without appropriate rate relief, CUPA's ability to continue to provide environmentally safe, reliable, and efficient water and wastewater services to its customers and meet its financial obligations will be adversely affected. To find balance in these two issues, CUPA through its own accord proposed and received approval from the Commission in its last rate case to offer a volumetric low-income rate for its water customers. For this proceeding, CUPA is proposing to expand the income eligibility requirement for approval of these rates and introduce a low-income volumetric rate for its sewer customers. The expansion of the program and the resulting rate design is addressed in Company witness Gray's testimony.

VI. ADDITIONAL FILING COMPONENTS

Q: PLEASE DESCRIBE ADDITIONAL ITEMS INCLUDED FOR CONSIDERATION IN THIS PROCEEDING.

A: In addition to the request outlined above, CUPA proposes and seeks Commission approval for the following items, which are consistent with and therefore satisfy commitments in the settlements approved in CUPA's last base rate proceeding, and the Merger Dockets:

- Establishing metered rates for wastewater service - CUPA was able to obtain the necessary data to develop metered rates for its wastewater customers and is proposing the new structure in its rate design in the current proceeding.
- An expansion of the low-income rate eligibility requirement from 100% of the Federal Poverty Guidelines to 200%.
- Establishing a low-income rate for residential wastewater service - The Company has proposed a low-income rate structure, as described in Company witness Anthony Gray's testimony.
- Full consolidation of Tamiment rates - The Company has proposed a consolidated rate structure for all its systems, which sees Tamiment move to the same rate structure as the rest of the Company's water and sewer service territories.
- CUPA requests to establish a deferral account, the "Integration Customer Protection Deferral Mechanism", that captures the tracked costs and benefits required to be identified per a commitment in the Merger Dockets.

VII. CALL CENTER PERFORMANCE UPDATE

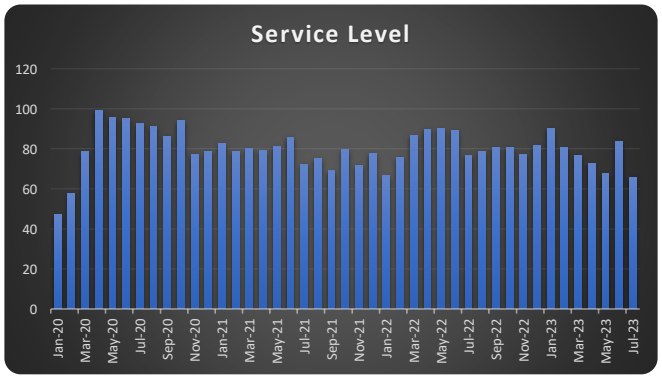
Q: HAS THE COMPANY UPDATED EXHIBIT 1 OF LAQUISHA PARKS' REBUTTAL TESTIMONY FROM THE LAST PROCEEDING?

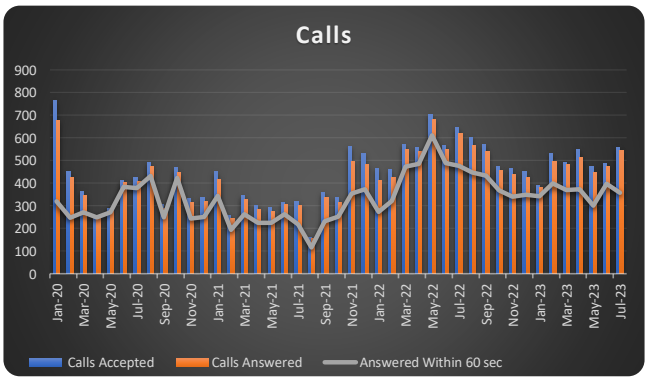
A: Yes, please see "Exhibit NS-1".

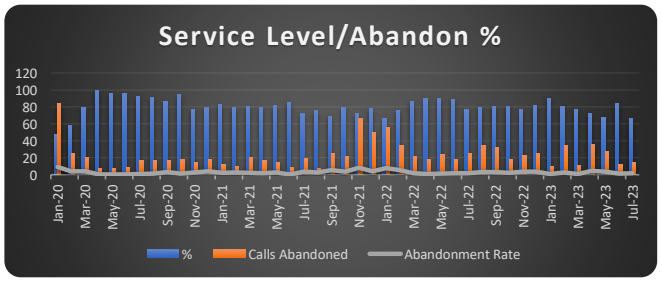
Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

A: Yes, although I reserve the right to update it if necessary due to any new or updated information.

Exhibit NS-1							
Period	Calls Accepted	Calls Answered	Answered Within 60 sec	Period	%	Calls Abandoned	Abandonment Rate
Jan-20	763	678	319	Jan-20	47.05	84	9.17
Feb-20	452	427	247	Feb-20	57.85	25	3.98
Mar-20	365	345	272	Mar-20	78.84	20	4.11
Apr-20	257	250	248	Apr-20	99.2	7	0.39
May-20	290	283	271	May-20	95.76	7	0.34
Jun-20	412	403	384	Jun-20	95.29	9	0.49
Jul-20	426	409	379	Jul-20	92.67	17	0.7
Aug-20	490	473	431	Aug-20	91.12	17	1.43
Sep-20	305	288	248	Sep-20	86.11	17	3.28
Oct-20	467	449	423	Oct-20	94.21	18	1.5
Nov-20	331	316	244	Nov-20	77.22	15	2.72
Dec-20	336	318	251	Dec-20	78.93	18	3.87
Jan-21	450	414	343	Jan-21	82.85	12	2.22
Feb-21	256	246	194	Feb-21	78.86	10	2.73
Mar-21	347	327	262	Mar-21	80.12	20	2.31
Apr-21	301	283	224	Apr-21	79.15	17	1.99
May-21	291	277	225	May-21	81.23	14	2.75
Jun-21	314	306	262	Jun-21	85.62	8	0.32
Jul-21	320	301	218	Jul-21	72.43	19	3.44
Aug-21	161	154	116	Aug-21	75.32	7	2.47
Sep-21	360	335	231	Sep-21	68.96	25	5.28
Oct-21	338	316	252	Oct-21	79.75	22	3.55
Nov-21	560	494	354	Nov-21	71.66	66	8.04
Dec-21	531	481	373	Dec-21	77.55	50	4.14
Jan-22	466	410	273	Jan-22	66.59	56	7.94
Feb-22	459	425	322	Feb-22	75.76	34	5.23
Mar-22	569	547	473	Mar-22	86.47	22	1.76
Apr-22	559	541	485	Apr-22	89.65	18	0.89
May-22	703	679	611	May-22	89.99	24	1.14
Jun-22	566	548	488	Jun-22	89.05	18	1.77
Jul-22	645	620	476	Jul-22	76.77	25	1.86
Aug-22	603	568	447	Aug-22	78.7	35	2.99
Sep-22	570	538	434	Sep-22	80.67	32	3.33
Oct-22	473	455	368	Oct-22	80.88	18	2.11
Nov-22	463	440	340	Nov-22	77.27	23	3.46
Dec-22	452	427	349	Dec-22	81.73	25	3.54
Jan-23	389	379	342	Jan-23	90.24	10	1.03
Feb-23	530	496	399	Feb-23	80.44	34	2.83
Mar-23	492	481	370	Mar-23	76.92	11	1.02
Apr-23	549	513	373	Apr-23	72.71	36	4.55
May-23	473	446	301	May-23	67.49	27	3.59
Jun-23	487	475	397	Jun-23	83.58	12	1.44
Jul-23	559	544	358	Jul-23	65.81	15	1.61







CUPA STATEMENT NO. 2

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

ANTHONY GRAY

TABLE OF CONTENTS

I. INTRODUCTION AND PURPOSE 1
II. FILING STRUCTURE 2
III. ACCOUNTING SCHEDULES/EXHIBITS 4
IV. RATE BASE ADJUSTMENTS 6
V. OPERATING REVENUE ADJUSTMENTS 11
VI. OPERATING EXPENSE ADJUSTMENTS 12
VII. LOW-INCOME PROGRAM ("LIP") UPDATE 14

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Direct Testimony of Anthony Gray

I. INTRODUCTION AND PURPOSE

Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A: My name is Anthony Gray. I am the Director of Financial Planning & Analysis, North Operations for Corix Regulated Utilities (US) Inc. ("CRUUS"). Community Utilities of Pennsylvania Inc. ("CUPA" or "the Company") is a wholly owned subsidiary of CRUUS. My business address is 500 W. Monroe Ste 3600, Chicago, IL 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: As the Director of Financial Planning & Analysis, I am responsible for all aspects of the daily management of the business unit's accounting and finance operations, as well as reporting monthly and quarterly regional consolidated results. I develop and prepare CUPA annual budget, monthly forecasts, and regulatory model along with all its sister companies in Maryland, New Jersey, and Virginia, all of which are subsidiaries of CRUUS. My duties include the management of the regulatory accounting process, which involves directing, planning, managing, and organizing regulatory filings for CUPA and its sister companies in the states listed previously.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I graduated from the University of Charleston in June 2010 with a Bachelor of Business Administration with major concentrations in Accounting and Finance. I joined CRUUS in

February of 2015 as a Financial Analyst I and over the course of my career with CRUUS have held subsequent positions as Financial Analyst II, Senior Financial and Regulatory Analyst, Financial Planning & Analysis Manager, and my current role as Director of Financial and Planning.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: No.

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony will: (1) provide an overview of the filing, including the filing structure; (2) provide the accounting schedules/exhibits used in developing the revenue requirement for this proceeding; (3) describe the purpose and methodology for adjustments made to each component of rate base; (4) describe the purpose and methodology for certain operating revenue adjustments; (5) describe the purpose and methodology for certain operation expense adjustments; and (6) addressed proposed rate design updates to the Company's Low-Income Program.

II. FILING STRUCTURE

Q: WHAT IS THE COMPANY'S FILING STRUCTURE FOR THIS RATE PROCEEDING?

A: The Company's rate relief request and subsequent change to rates was determined using a fully projected future test year ("FPFTY") of 12 months ending July 31, 2025. In arriving at the FPFTY levels used for revenue requirement development, the company started with the historic test year ("HTY") of 12 months ended July 31, 2023, which was adjusted for

known and measurable changes to arrive at a future test year ("FTY") of 12 months ending July 31, 2024, which was then adjusted to arrive at the FPFTY amounts.

Q: WHY IS THE COMPANY PROPOSING TO USE A FPFTY FOR THIS FILING?

A: The Company is proposing the use of a FPFTY to recover costs for large, forecasted projects and increasing operating expenses through 2025 without seeking recovery through multiple rate proceedings in this time period, thereby reducing rate case expense for ratepayers. The use of a FPFTY will enable the Company to reduce regulatory lag and provide the Company with a reasonable opportunity to earn a fair return.

Q: PLEASE DESCRIBE THE CHANGES IN OPERATING REVENUES SUPPORTING THE RATE REQUEST.

A: The Company is seeking an incremental increase in total operating revenues (both water and wastewater) of $3,169,707, representing a 54.66% increase over the HTY levels at present rates. This includes a revenue increase of $1,470,360 for water operations, representing a 62.29% increase over HTY levels at present rates, and $1,738,944 for wastewater operations, representing a 50.83% increase over HTY levels at present rates. If granted, the Company's total operating revenues under proposed rates would be $8,880,595, which is comprised of $ 3,830,994 and $5,159,925 for water and wastewater operations, respectively.

Q: PLEASE DESCRIBE THE MAJOR COMPONENTS OF THE REVENUE REQUIREMENT FOR THE FPFTY AND CHANGES FROM THE HTY.

A: **Rate Base and Rate of Return** - For this proceeding, the Company is seeking to recover rate base of $32,425,933 projected at the end of the FPFTY, representing a $8,9292,576 increase over the HTY levels. The amounts included for recovery for water and sewer are

14,993,742, and 17,432,191 respectively. The Company is seeking an overall rate of return on rate base of 7.92%, which is predicated on a Return on Equity ("ROE") of 10.60%, and cost of debt of 5.24%. The Company's proposed capital structure for this proceeding reflects CRUUS target of 50% equity and 50% debt ratio.

Operating Deductions – For this proceeding, the Company is seeking to recover total operating deductions of $6,312,461, representing an increase of $1,118,376, or a 21.53% increase over the HTY levels. The amount at the end of the FPFTY comprises forecasted amounts of $2,591,995 and $3,720,466 for water and wastewater operations, respectively.

III. ACCOUNTING SCHEDULES/EXHIBITS

Q: HOW ARE THE ACCOUNTING SCHEDULES/EXHIBITS ORGANIZED FOR THIS PROCEEDING?

A: In addition to the narrative answers and exhibits responsive to 52 Pa. Code §§ 53.52 and 53.53, the Company has included filing schedules to support its calculations. The filing schedules are organized in four major sections.

Section 1. The first section comprises the Company's lead schedules which includes Return on Rate Base Statement (Schedule A), Statement of Operating Income (Schedule B), and Statement of Financial Position (Schedule C).

Lead Financial Schedules:	Schedule Number
Statement of Rate Base and Return	Schedule A
Statement of Net Operating Income	Schedule B
Statement of Financial Position - Balance Sheet	Schedule C

Section 2. The second section comprises detailed filing schedules that address each component shown on Schedule A, and supports claims being made for rate base inclusion and consideration for all test year periods. The schedules are denoted by "A-" schedule numbering as follows:

Rate Base Filing Schedules:	Schedule Number
Plant in Service	Schedule A-1
Accumulated Depreciation	Schedule A-2
Cash Working Capital	Schedule A-3
Contribution-In-Aid- Construction (CIAC)	Schedule A-4
Accumulated Deferred Income Tax	Schedule A-5
Customer Deposits	Schedule A-6
Inventory	Schedule A-7
Oracle Fusion Asset	Schedule A-8
Plant Acquisition Adjustment (PAA)	Schedule A-9
Deferred Charges	Schedule A-10

Section 3. The third section comprises the detailed filing schedules supporting operating income adjustments shown on Schedule B. Schedule A, is formatted to show account level detail, and affecting adjustments and are denoted by "B-" schedule numbering as follows:

Net Operating Income Filing Schedules:	Schedule Number
Revenues	Schedule B-1
Uncollectibles	Schedule B-2
Forfeited Discounts	Schedule B-3
Utility Tax	Schedule B-4
Salaries & Wages	Schedule B-5
Salary Captime	Schedule B-6
Purchase Power	Schedule B-7
Purchased Water & Sewer	Schedule B-8
Maintenance & Repair	Schedule B-9
Maintenance Testing	Schedule B-10
Meter Reading	Schedule B-11
Chemicals	Schedule B-12
Transportation Expense	Schedule B-13
Outside Service	Schedule B-14
Office Supplies & Other Expenses	Schedule B-15
Regulatory Commission Expense	Schedule B-16
Pension & Other Benefits	Schedule B-17
Rent	Schedule B-18
Insurance	Schedule B-19
Office Utilities	Schedule B-20
Miscellaneous Expense	Schedule B-21
Corporate Allocation (CAM)	Schedule B-22
Depreciation Expense	Schedule B-23
Plant Acquisition Amortization Expense	Schedule B-24
Contribution-In-Aid-Construction Amortization	Schedule B-25
TOTI	Schedule B-26
Income Taxes	Schedule B-27

Section 4. The fourth section comprises specific revenue requirement schedules which detail the Company capitalization structure, cost of debt, and return on equity under present and proposed rates. The schedules are denoted by "D-" schedule numbering. The following schedules are included:

Revenue Requirement Filing Schedules:	Schedule Number
Retention Factors	Schedule D-1
Required Return & Capital Structure	Schedule D-2
Operating Revenue Requirement	Schedule D-3
Service Revenue Requirement	Schedule D-4

Q: ARE THERE OTHER SCHEDULES/EXHIBITS INCLUDED IN THE FILING?

A: In addition to the major accounting schedules described previously in my testimony, the Company has also included supplemental schedules to further support the claims and adjustments being made on the filing schedules as well as the exhibits and supporting schedules that are referenced in the direct testimonies of Howard Matthew, the Company's return on equity expert, Scott Miller, the Company's Cost of Service expert, and Harold Walker III, the Company's lead-lag study expert. The Company has also included testimony from Company witnesses with associated exhibits.

IV. RATE BASE ADJUSTMENTS

Q: PLEASE LIST THE RATE BASE ADJUSTMENTS YOU ARE SUPPORTING?

A: For this proceeding, I have prepared rate base adjustments related to utility plant in service, accumulated depreciation, contributions-in-aid-of-construction, accumulated deferred income tax, plant acquisition adjustment, cost associated with the implementation of the Oracle ERP system and deferred charges (excluding rate case expense). All other rate base claims included for recovery in this proceeding, except for cash working capital, use the HTY amounts for revenue requirement purposes. Claims made for cash working capital

recovery is supported by the direct testimony and exhibits of Company witness Harold Walker III.

Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO UTILITY PLANT IN SERVICE ("UPIS")

A: At the end of the HTY, UPIS was adjusted to arrive at the FTY and FPFTY amounts by: (1) rolling-forward current UPIS balances at the end of the HTY; (2) including planned pro-forma projects net of retirements the Company expects to complete and have in service by the end of the FTY and FPFTY; and (3) including forecasted general ledger additions the company expects to spend over the course of the FTY and FPFTY periods. Planned pro-forma projects are based on the Company's long term capital plan which seeks to identify and prioritize projects that address service levels, comply with permit requirements, prevent health and safety issues, prevent asset failures, improve operator efficiency, reduce operating costs, and occasionally, to increase system capacity. General ledger spending is unplanned routine maintenance spend that essentially captures the costs related to a depreciating system. The development of CUPA's long term capital plan and the process for identifying projects are detailed in Company witness Capwen' s direct testimony. For this proceeding, the Company has included forecasted pro-forma project and general ledger spend net of retirements of $5,417,760 and $5,170,144 over the future test year periods for water and wastewater operations, respectively. The amount related to the roll-forward of existing UPIS balances are $16,407,015, and $25,996,126 for water and wastewater operations, respectively. Total UPIS included in rate base for recovery is $52,991,046. Please refer to schedules A, A-1, and supplemental schedule labelled

"Supplement to A-1, A-2, & B-23" for the summary and detail of the adjustments referenced.

Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO ACCUMULATED DEPRECIATION ("AD").

A: AD was updated to reflect the going-level amounts based on the gross amounts and adjustments to UPIS. The Company uses a group asset depreciation methodology to assign depreciation rates to projects being transferred from work in progress to UPIS and as such each pro-forma and general ledger spending project was assigned a depreciation rate based on the expected UPIS account to be used at the time of placing the project in service. In addition, the Company used the mid-year convention method to calculate depreciation expense for the first year of a project being placed in service which affected the level of AD proposed in the FTY and FPFTY. Please refer to schedules A, A-1, and supplemental schedule labelled "Supplement to A-1, A-2, & B-23" for the summary and detail of the adjustments referenced. The FPFTY amounts included for this proceeding are $5,527,421 and $11,600,234 for water and wastewater respectively.

Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO NET CONTRIBUTONS-IN-AID-OF CONSTRUCTION ("CIAC").

A: Net CIAC was updated by rolling-forward the gross balances at the end of the HTY and updating the accumulated amortization for an additional year of expense each for the FTY and the FPFTY. The net amounts included for this proceeding are -$1,158,374 and -$1,550,924 for water and wastewater respectively. Please see schedules A, A-4, and supplemental schedule labelled "Supplement to A-4" for the summary and detail of the adjustments referenced.

Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO ACCUMULATED DEFERRED INCOME TAX ("ADIT").

A: ADIT was updated to reflect the going-level amounts based on the book to tax difference resulting from the changes in UPIS and AD for this proceeding. The amounts included as credit to rate base for this proceeding are $603,186 and $723,430 for water and wastewater respectively. Please refer to schedules A, A-5, and supplemental schedule labelled "Supplement to A-5" for the summary and detail of the adjustments referenced.

Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO NET PLANT ACQUISITION ADJUSTMENT ("PAA").

A: Net PAA was updated by rolling-forward the gross balances at the end of the HTY and updating the accumulated amortization for an additional year of expense each for the FTY and the FPFTY. The net amount included for this proceeding is -$626,576 and -$906,339 for water and wastewater, respectively. Please see schedules A, A-8, and supplemental schedule labelled "Supplement to A-8" for the summary and detail of the adjustments referenced.

Q: **PLEASE DESCRIBE THE ADJUSTMENT FOR THE ORACLE FUSION ERP SYSTEM.**

A: Oracle Fusion is a full-service cloud-based ERP system implemented in 2020 as upgrade to legacy JDE system and other applications previously used by CRUUS. The new system brought the Company's accounting, human resource management, accounts payables/receivables, and fixed asset ledgers functions under one platform. CUPA is seeking to include its allocated share of the Fusion capitalized costs in rate base, as the project has been placed into service and is fully operational. The allocation of the current

and forecasted net book value and amortization expense of the Fusion capitalized costs is reflected in Schedule A-8 and Schedule B-23 for water and wastewater operations respectively.

Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO NET DEFERRED CHARGES (EXCLUDING RATE CASE EXPENSE).

A: Both per books and going-level adjustments were made to arrive at the net deferred charge amount at the end of the FPFTY. The Company made a per book adjustment to remove the gross balance and accumulated amortization related to the Tamiment acquisition construction work in progress balance that was approved to be amortized over 11 years in the last proceeding from. Pro-forma adjustments were then made to reflect the net of amortization FPFTY amounts associated with multi-year tank inspections and painting work, as well as updates to reflect the most recent multi-year testing schedule. Please see schedules A, A-10, and supplemental schedule labelled "Supplement to Schedule A-10 & B-9" for the summary and detail of the adjustments referenced.

Q: PLEASE DESCRIBE ADDITIONAL ADJUSTMENTS MADE TO DEFERRED CHARGES.

A: **COVID-19 Regulatory Asset** - In addition to the adjustments described in the previous Q&A relating to deferred charges, the Company seeks to establish recovery of incurred costs related to COVID-19 pandemic through a deferral with a proposed amortization life of 5 years. The gross cost associated with this amortization is $88,804 for water operations and $106,240 for wastewater operations. The majority of the related costs are driven by the increase in incremental bad debt, and forgone revenues for late penalties and reconnection fees. If approved, the adjustment to rate base would be a debit of $88,804 and $106,518,

and an increase in amortization expense of $38,962, comprising of $17,7714. and $21,247 for water and wastewater operations, respectively. Please see schedules A, A-10, and supplemental Schedule Labelled "Supplement to Schedule A-10 & B-9 COVID Regulatory Asset."

Rate Case Expense – Rate Case costs include for this proceeding are $342,475, with a proposed amortization period of 3 years, resulting in $114,158 of amortization expense. Please see schedules A, A-10, and supplemental schedule labelled "Supplement to Schedule A-10 & B-9 Regulatory Expense, Deferral, and Amortization."

V. OPERATING REVENUE ADJUSTMENTS

Q: PLEASE LIST THE OPERATING REVENUE ADJUSTMENTS YOU ARE SUPPORTING?

A: For this proceeding, I have prepared operating revenue adjustments related to customer count and consumption to arrive at present rate service revenues for the FTY and the FPFTY.

Q: PLEASE DESCRIBE THE ADJUSTMENT TO DERIVE CUSTOMER COUNT FOR THE FTY AND FPFTY.

A: Pro-Forma customer count and annual billing units used in arriving at present rate service revenues for the FTY and FPFTY were developed using end of period counts from (1) the billing and consumption data report at the end of the HTY, and (2) the active service agreement report as of the end of the HTY. From these two data points, the Company was able develop an appropriate going-forward customer count and annual billing units for each test year.

Q: PLEASE DESCRIBE THE ADJUSTMENT TO DERIVE ANNUAL CONSUMPTION FOR THE FTY AND FPFTY.

A: To reflect going-forward consumption levels, the Company has proposed a year over year consumption decline of 4.38%. This adjustment was developed by using data for the 4-year period of August 1, 2019, through July 31, 2023. This period was used as it reflects the most recent data set that includes consumption from the Tamiment system acquired by the Company in August of 2019. Like most utilities with a predominately residential customer base, CUPA saw an increase in usage levels for the period March of 2020 through the end of 2022 due to more people being in their homes for longer periods of time during the COVID-19 pandemic. As a result of return to normal policies, CUPA has seen a decline in customers usage levels when comparing its HTY to the preceding periods. The consumption decline proposed represents a normalization of what the Company would expect to see in declining usage year over year.

VI. OPERATING EXPENSE ADJUSTMENTS

Q: PLEASE LIST THE OPERATING EXPENSE ADJUSTMENTS YOU ARE SUPPORTING?

A: For this proceeding, I have prepared operating expenses adjustments related to salary & wages, employee pension and benefits, and the inclusion of amortization expense related to Low-Income Program ("LIP") regulatory lability recorded during the HTY due to under collection.

Q: PLEASE EXPLAIN THE ADJUSTMENTS MADE TO SALARIES & WAGES.

A: To arrive at the going-level amounts for the FTY and the FPFTY, the Company adjusted three components of salary and wages for direct employees of CUPA. The three components were base, overtime, and bonus compensation.

Base Pay – The Company started with the current headcount and salary levels as of the end of the HTY ending July 31, 2023. A 3% year over year cost of living adjustment was then applied to HTY amounts to arrive at the going level amounts for the FTY and FPFTY for each employee.

Overtime Pay – HTY overtime hours for each overtime category for each hourly employee was applied to the going-level pay rates for each employee to arrive at the amounts for the FTY and FPFTY respectively.

Bonus Pay – HTY bonus pay percentages were applied to the going level pay rates for eligible employees to arrive at the amounts for the FTY and FPFTY.

Q: PLEASE EXLAIN THE ADJUSTMENTS MADE TO EMPLOYEE PENSION & BENEFITS.

A: To arrive at the going-level amounts for the FTY and the FPFTY, the company adjusted 4 components of employee pension and benefits. The 4 components were elective and non-elective retirement benefits, healthcare, dental and vision.

Elective and Non-Elective Retirement Benefits – Employer related costs for the Company's 401K elective and profit sharing non-elective programs were updated to reflect going-level amounts based on going level salary and wages adjustments described in the previous Q&A.

Healthcare, Dental, Vision – Employer related cost for healthcare, dental and vision for each employee were updated for the FTY using the annualized levels as of June 30, 2023. These amounts were carried forward for the FPFTY.

Q: **PLEASE EXPLAIN THE AMORTIZATION EXPENSE ADJUSTMENT FOR THE LOW-INCOME PROGRAM.**

A: Following the directive stipulated in the last proceeding, the Company recorded a regulatory lability in December 2022 in the amount of $79,782.64 for the over collection of revenues at regular rates due to lower than forecasted participation levels in the program. The Company is proposing a flow back of the regular liability to customers over three years similarly to the amortization period for rate case expense with an offsetting adjustment made to depreciation expense for one third of the balance in the amount of $26,594.21, shown on Schedule B-23.

VII. LOW-INCOME PROGRAM UPDATE

Q: PLEASE DESCRIBE THE COMPANY'S CURRENT LOW- INCOME PROGRAM.

A: CUPA voluntarily proposed a pilot low-income program ("LIP") for its water customers in Docket No. R-2021-3025206, which was subsequently approved as modified by the settlement in that proceeding. With this approval, CUPA was given authority to implement a volumetric water usage charge of $8.78, representing a 35% decrease from normal rates for service rendered to residential customers who meet certain eligibility requirements for its consolidated rate group. A similar rate was approved for customers in the Tamiment service territory at $7.44, representing the same 35% decrease compared to normal rates for the Tamiment service territory. Under this pilot, a customer whose annual income fell

below 100% of the federal poverty level ("FPL") for a household of their size would become eligible for the lower volumetric rates.

Q: PLEASE LIST THE PROPOSED UPDATES TO THE LOW-INCOME PROGRAM.

A: The Company is proposing the following updates to the LIP: (1) The company proposes to increase the income eligibility requirement from 100% to 200% of the FPL. In addition, the Company has proposed as part of its rate design a low-income volumetric rate for its wastewater residential customers. Both proposals are parts of stipulations outlined in the merger settlement Docket Nos. A-2022-3036744 and A-2022-30367456 and the prior rate case settlement at Docket Nos R-2021-3025206, et al.

Q: DESCRIBE THE PROPOSED WATER AND WASTEWATER LOW-INCOME RATE DESIGNED.

A: Due to the level of participation during the pilot period, the Company has not proposed any changes to the water billing determinants that were used and approved in developing the low-income volumetric rate in the last proceeding. The Company hopes the expansion of the eligibility requirement coupled with increase customer awareness will drive participation closer to prior approved levels. The water and wastewater low-income volumetric rates proposed for this proceeding follows the 35% difference from normal rates required to produce the Company's requested revenue increase. The rate calculations are included as part of the cost of service study completed by witness Miller.

Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

A: Yes, although I reserve the right to update it if necessary due to any new or updated information.

CUPA STATEMENT NO. 3

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

DAVID CLARK

TABLE OF CONTENTS

I. INTRODUCTION AND QUALIFICATIONS 1
II. OPERATING EXPENSES ADJUSTMENTS 2

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Direct Testimony of David Clark

I. INTRODUCTION AND QUALIFICATIONS

Q: PLEASE STATE YOUR NAME OCCUPATION AND BUSINESS ADDRESS.

A: My name is David Clark. I am a Senior Financial Analyst, North Operations for Corix Regulated Utilities U.S., ("CRUUS"). Community Utilities of Pennsylvania, Inc. ("CUPA" or "the Company") is a wholly owned subsidiary of CRUUS. My business address is 500 W, Monroe Ste 3600, Chicago, IL 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: My responsibilities include: financial analysis of individual subsidiaries of CRUUS, preparation and submission of rate applications, facilitation of regulatory audits and the submission of testimony and exhibits to support rate applications. I am responsible for ratemaking activities for individual subsidiaries of CRUUS, including CUPA.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I graduated from East Texas Baptist University in Marshall, Texas in 2007 with a Bachelor of Business Administration in Accounting. I worked from 2007 to 2012 in the accounting/finance group for a telecommunications company before joining CRUUS in December of 2012 as a Senior Accountant and subsequently transitioning into a regulatory finance role in September of 2020.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: Yes. I submitted testimony in CUPA's previous rate cases at Docket Nos. R-2021-3025206 (water) and R-2021-3025207 (wastewater).

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony will provide the purpose and methodology for certain operating expense adjustments being proposed by the Company.

II. OPERATING EXPENSES ADJUSTMENTS

Q: PLEASE LIST THE OPERATING EXPENSE ADJUSTMENTS FOR WHICH YOU ARE SUPPORTING?

A: For this proceeding, I have prepared operating expense adjustments for Uncollectible, Maintenance & Repair, Chemicals, Insurance, Regulatory Commission, Unrecoverable, and Corporate Allocation ("CAM") Expenses.

Q: PLEASE EXPLAIN HOW FORECASTED UNCOLLECTIBLE EXPENSES WERE DETERMINED.

A: Forecasts for Uncollectible Expense are based on analyses of historical data for the previous 5 years and subsequently normalized to remove the 24 months preceding 7/31/2022 to account for COVID-19 impacts. This calculation yields a normalized average of 1.99%, which was used to calculate uncollectible expenses for the Future Test Year ("FTY") ending 7/31/2024 and the Fully Projected Future Test Year ("FPFTY") ending 7/31/2025. Please refer to schedules B-2 and supplemental schedule labeled "Supplement to Schedule B-2" for the summary and detail of the adjustments referenced. For water operations, uncollectible expense is forecasted to increase from ($166,053) in the Historic Test Year ("HTY") to ($76,708) in the FPFTY. For sewer operations, uncollectible expense is forecasted to decrease from ($1,782) in the HTY to ($103,622) in the FPFTY.

Q: PLEASE EXPLAIN HOW FORECASTED MAINTENANCE AND REPAIR EXPENSES WERE DETERMINED.

A: Maintenance and repair expenses are forecasted based on analysis of historical data and estimated needs of CUPA's Operations team. The 3-year average of plant maintenance costs for the years ending July 31, 2021, 20222, and 2023 was used as the starting point for the adjustments.

The 2024 FTY forecast reflects the 3-year average adjusted to reflect the 11-year inflation trend of 3.92% for Water and Sewer maintenance cost using data from the United States Bureau of Labor Statistics ("US BLS").

The 2025 FPFTY forecast reflects the amounts calculated for 2024 adjusted by the same inflation factor used for 2024. Please refer to schedules B-9 and supplemental schedule labeled "Supplement to Schedule B-9" for the summary and detail of the adjustments referenced. For water operations, maintenance and repair expense is forecasted to increase from $208,402 in the HTY to $247,106 in the FPFTY. For sewer operations, maintenance and repair expense is forecasted to increase from $537,136 in the HTY to $700,693 in the FPFTY.

Q: PLEASE EXPLAIN HOW FORECASTED CHEMICAL COSTS WERE DETERMINED.

A: The monthly forecasts for Chemicals are based on anticipated demand of each chemical. The forecast is based on an analysis completed by Operations, which includes estimated chemical costs per unit, by chemical type. The estimated chemical costs are determined by review of current costs. An estimated number of units, which is based on historical seasonal needs, of each chemical type is then used as a multiplier to determine forecasted

chemical expense for each system. The annual inflation factor of 3.92%, derived from US BLS Consumer Price Index ("CPI") historical data as described previously in my maintenance & repair testimony, has been applied to future years. Please refer to schedules B-12 and supplemental schedule labeled "Supplement to Schedule B-12" for the summary and detail of the adjustments referenced. For water operations, chemical expense is forecasted to increase from $38,286 in the HTY to $55,865 in the FPFTY. For sewer operations, chemical expense is forecasted to increase from $188,313 in the HTY to $275,681 in the FPFTY.

Q: PLEASE EXPLAIN HOW INSURANCE COSTS WERE DETERMINED.

A: Insurance costs are forecasted at CRU-US and are based on review and analyses of current and projected insurance policies. Forecasts are based on each individual insurance policy type and are subsequently allocated to CUPA based on the various allocation methodologies specific to each policy. Please refer to schedules B-19, B-17, and supplemental schedule labeled "Supplement to Schedule B17 & B-10" for the summary and detail of the adjustments referenced. For water operations, insurance expense is forecasted to increase from $71,137 in the HTY to $81,113 in the FPFTY. For sewer operations, insurance expense is forecasted to increase from $85,284 in the HTY to $97,283 in the FPFTY.

Q: PLEASE EXPLAIN HOW REGULATORY COMMISSION EXPENSES WERE DETERMINED.

A: The forecast for regulatory expense is based on current and planned rate case costs. These costs are amortized monthly over their useful lives until no value remains. The projected increase in regulatory commission expense is driven by the projected expense to be

incurred for the current case. Please refer to schedules B-16, and supplemental schedule labeled "Supplement to Schedule A-10 & B-16" for the summary and detail of the adjustments referenced. For water operations, regulatory commission expense is forecasted to increase from $43,264 in the HTY to $51,906 in the FPFTY. For sewer operations, regulatory commission expense is forecasted to increase from $51,869 in the HTY to $62,253 in the FPFTY.

Q: PLEASE EXPLAIN HOW UNRECOVERABLE EXPENSES WERE DETERMINED AND REMOVED.

A: The Company has removed expenses known to be unrecoverable. For water operations, these consist of $11,566 for Lobbying Expense and $4,381 for Memberships and Dues. For sewer operations these consist of $3,036 for Memberships and Dues, $13,874 for Lobbying Expense and $11,500 for Penalties/Fines. Please refer to schedules B-14, B-21, and supplemental schedule labeled "Supplement to Schedule B-21" for the summary and detail of the adjustments referenced.

Q: PLEASE EXPLAIN HOW CORPORATE ALLOCATED COSTS WERE DETERMINED.

A: Cost Allocation Methodology ("CAM") allocates costs with a 2-tier approach. Corporate costs are subject to a two-tier allocation process. The Tier 1 allocation for corporate costs are based on the composite allocator factoring 33.3% for each of the factors of gross revenues, headcount, and gross property, plant and equipment. The result of the Tier 1 allocation to Water Services Corp. is then allocated to subsidiaries based on an Equivalent Residential Connections. This allocation is consistent with the allocation process in CUPA's prior rate case and is consistent with existing affiliate agreements approved at

Docket Nos. G-2019-3014555 and G-2019-3014557. Please refer to schedules B-22 and supplemental schedule labeled "Supplement to Schedule B-22" for the summary and detail of the adjustments referenced. For water operations, corporate allocated cost is forecasted to increase from $318,070 in the HTY to $352,455 in the FPFTY. For sewer operations, corporate allocated cost is forecasted to increase from $381,366 in the HTY to $422,759 in the FPFTY.

Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

A: Yes, although I reserve the right to update it if necessary due to any new or updated information.

CUPA STATEMENT NO. 4

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

EMILY ANN LONG

TABLE OF CONTENTS

I. INTRODUCTION AND QUALIFICATIONS 0
II. UFW 2
III. LEAD SERVICE LINE REPLACEMENT PROGRAM 3
IV. 2021 FINAL ORDER WATER COMPLIANCE ITEMS 3
V. 2021 FINAL ORDER WASTEWATER COMPLIANCE ITEMS 8

COMMUNITY UTILITIES OF PENNSYLVANIA INC

Direct Testimony of Emily Ann Long

I. INTRODUCTION AND QUALIFICATIONS

Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A: My name is Emily Ann Long. I am the State Operations Manager of Community Utilities of Pennsylvania Inc. ("CUPA" or "Company"). CUPA is a wholly owned subsidiary of Corix Regulated Utilities (US) Inc. ("CRUUS"). My business address is 500 W. Monroe, Suite 3600, Chicago, Illinois 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: As State Operations Manager I am responsible for all aspects of the business culminating in the ongoing provision of safe drinking water and environmentally responsible wastewater service to all customers in Pennsylvania and New Jersey.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I have been employed with CRUUS since October of 2018. I have a Bachelor of Science degree in Environmental Science and a Master of Science degree in Environmental Management. I have been employed in the water and wastewater industry for twelve years collectively. Previously, I was a Laboratory Supervisor for FRS and a Water Treatment Plant Operator with American Water.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: I have provided rebuttal testimony in CUPA's previous rate case at docket numbers R-2021-3025206 (water) and R-2021-3025207 (wastewater).

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony related to water will: (1) discuss unaccounted for water ("UFW") for CUPA's water systems; (2) discuss CUPA's Lead Service Line Replacement Program("LSLRP") and; (3) address compliance items from the Pennsylvania Public Utility Commission's ("PA PUC" or the "Commission") Final Order at Docket No. R-2021-3025206, et al., specifically, items 19, 22, 23, and 24. My testimony related to wastewater will address compliance items from the PA PUC Final Order at Docket No. R-2021-3025206, et al., specifically items 20 and 25. Both my water and wastewater testimony are contained herein.

II. UFW

Q: DISCUSS CUPA'S UFW AND DETAIL ALL IDENTIFIED CAUSES.

A: CUPA provides water service in three service territories: Westgate, Penn Estates, and Tamiment. UFW percentages by territory are provided in the table below.

Year	Westgate	Penn Estates	Tamiment
2021	13%	19%	55%
2022	13%	25%	44%
As of July 2023	10%	29%	25%

CUPA's operations team uses acoustic leak detection and data loggers to locate leaks. When leaks are found, they are repaired as quickly as possible. Despite successful ongoing internal efforts locating and repairing leaks, some UFW percentages were not declining or

were higher than the Company expected. McKim & Creed surveyed for leaks in Tamiment in April 2023 and Penn Estates in August 2023. Three system leaks were discovered in Tamiment totaling 11 gallons per minute, or 15,840 gallons per day. Two leaks were located on customer laterals, and one was on a standpipe lateral. All leaks were repaired. Seven system leaks were identified in Penn Estates. One leak was further investigated and determined to not be a leak. The six leaks were located on service laterals and totaled 22.8 gallons per minute or 32,832 gallons per day. All leaks were repaired. Exhibit EAL-1 details lost water (breaks/leaks, flushing, adjustments, WWTP, CL17/Analyzer, Sewer Cleaning, Sampling) and UFW per water system for 2021, 2022, and 2023.

III. LEAD SERVICE LINE REPLACEMENT PROGRAM

Q: DISCUSS CUPA'S PA PUC LEAD SERVICE LINE REPLACEMENT PROGRAM ("LSLR PROGRAM").

A: CUPA filed with the Commission on July 21, 2023, a Petition for approval of our LSLR Program ("LSLR Petition"). The Office of Consumer Advocate ("OCA") responded with a request that the LSLR Petition be sent to the Office of Administrative Law Judge for hearings on questions raised by the OCA. The proceeding is now before the Office of Administrative Law Judge and the procedural schedule has been stayed to allow for settlement negotiations. Currently, CUPA is working to address and answer OCA's informal data requests.

IV. 2021 FINAL ORDER WATER COMPLIANCE ITEMS

Q: PLEASE DESCRIBE THE RELEVANT COMMITMENTS FROM CUPA'S LAST RATE CASE AT DOCKET NOS. R-2021-3025206, ET AL.

A: In the settlement approved by the Commission in the Company's last base rate case, the Company agreed to several commitments. This includes, among other provisions, the following commitments:

19. Until the Company files its next base rate case, CUPA will serve a copy to the Settlement Parties of any Boil Water Advisory ("BWA") or Do Not Consume Advisory issued to customers. Service can be effected by email.

***

22. For each of its water systems, the Company's records regarding isolation valves will include (1) the valve location, (2) date of attempt to exercise each valve; and (3) if the valve was broken or operable (successfully exercised). If the valve could not be properly exercised, the valve will be scheduled to be repaired or be replaced. As part of its next base rate filing, the Company will provide the exercising records and schedule for any repair/replacements.

23. For the Tamiment Water System, the Company will provide advance notice to customers regarding planned system maintenance that may discolor water (including flushing and switching wells).

24. For the Penn Estates Water System:

a) Within one year of the Commission's final order in this proceeding, the Company will have a study conducted to determine whether it can reduce normal operating pressures exceeding 125 psi in its mains without adversely impacting

water pressure of some customers. So long as the study shows customer water pressure will not be adversely impacted, CUPA will reduce normal operating pressures exceeding 125 psi in its mains.

b) As part of its next base rate filing, CUPA will provide a report on its proposed implementation of the GHD Report and any action taken with regard to (1) providing adequate supply; (2) complying with minimum pressure requirements; (3) increasing pressures in low pressure areas so that it is suitable for all household purposes; (5) drilling a new well(s) or interconnecting with another utility for water supply; and (6) obtaining local, state or federal funding for water supply and pressure projects.

2021 Final Order at 18-19. I will provide updates as to each of the above.

Q: REGARDING PARAGRAPH 19, HAS CUPA SERVED A COPY OF ALL BOIL WATER ADVISORIES ("BWA") AND DO NOT CONSUME ADVISORIES ISSUED TO CUSTOMERS TO THE SETTLEMENT PARTIES?

A: Yes. CUPA emailed a copy of all BWAs issued to customers to the following settlement parties: the Office of Consumer Advocate ("OCA"), the Office of Small Business Advocate ("OSBA"), and the Commission's Bureau of Investigation & Enforcement ("BI&E"). CUPA also provided BWA's to the Pennsylvania Department of Environmental Protection's water sanitarian. CUPA has not issued Do Not Consume Advisories since the time this settlement requirement took effect.

Q: REGARDING PARAGRAPH 22, PLEASE DISCUSS THE ISOLATION VALVE EXERCISING RECORDS AND SCHEDULE FOR ANY

REPAIR/REPLACEMENTS, ADDRESSING VALVE LOCATION, DATE OF EXERCISE ATTEMPT, AND IF VALVE WAS BROKEN/OPERABLE.

A: CUPA exercises 50% of distribution and hydrant valves in each system on a rotating schedule annually. Zone 1 valves are exercised on odd years and zone 2 valves are exercised on even years. See Exhibit EAL-2, which contains Westgate, Penn Estates, and Tamiment valve inspection reports. The inspection reports consist of valve number, location, date of exercise, broken or operable status, operations comments, overall operating condition, and valve status in GIS. The upcoming capital projects will focus on repairing/replacing the worst rated valves first. Tamiment and Penn Estates have capital projects to repair/replace valves scheduled in 2024. Westgate had valve replacements in 2021 and 2023. Westgate has watermain replacement projects scheduled in 2024, 2026, and 2028. These projects will replace watermains, hydrants, and valves in areas containing older or the oldest infrastructure within the system.

Q: REGARDING PARAGRAPH 23, DESCRIBE THE ADVANCE NOTICE CUPA PROVIDED TO TAMIMENT WATER CUSTOMERS WHEN PERFORMING SYSTEM MAINTENANCE THAT MAY DISRUPT WATER QUALITY.

A: Prior to beginning system maintenance, CUPA sent eight voice reaches to Tamiment water customers in 2021 that may be impacted by system maintenance. In 2022 eleven voice reaches were issued and in 2023 up to and including July, six voice reaches were issued to Tamiment water customers that may be impacted by system maintenance. See Exhibit EAL-3.

Q: REGARDING PARAGRAPH 24(A), ADDRESS THE STUDY REQUIRED OF CUPA BY JANUARY 13, 2023, AND ITS FINDINGS RELATING TO REDUCING NORMAL OPERATING PRESSURES.

A: GHD, an engineering firm, conducted a hydraulic analysis of Penn Estate's water system to address system pressure. Based on this hydraulic analysis, GHD produced the Penn Estate's Hydraulic Analysis dated 7/29/2022. The analysis concluded that reducing operating pressures to decrease pressure in low elevations is not a viable option because doing so would further reduce the low pressure in the higher elevations of the community. Thus, 2021 Settlement Obligation 24.a to reduce water pressures over 125 PSI is not required because customer water pressure would be adversely impacted. See Exhibit EAL-4 (Confidential).

Q: REGARDING PARAGRAPH 24(B), ADDRESS ANY ACTIONS TAKEN BY CUPA TO IMPLEMENT RECOMMENDATIONS FOR THE GHD REPORT TO PROVIDE ADEQUATE SUPPLY, COMPLY WITH MINIMUM PRESSURE REQUIREMENTS, INCREASE PRESSURE IN LOW PRESSURE AREAS, DRILL A NEW WELL OR INTERCONNECTION, AND/OR OBTAIN STATE OR FEDERAL FUNDING FOR WATER SUPPLY AND PRESSURE PROJECTS.

A: In order to address water supply concerns in Penn Estates, GHD completed a Water Distribution System Study as of 2/23/2021. See Exhibit EAL-5 (Confidential). CUPA and GHD held a conference with Brodhead Creek Regional Authority ("BCRA") to determine the feasibility of an interconnect. At that time, the cost of an interconnect with BCRA was at least $3,300,000. Due to this cost, an interconnect was not pursued. Engineering for a new well started in 2022. Well 9 was drilled in 2023 and is anticipated to be complete in

2025. Well 4 was identified as an underperforming well and was redeveloped in 2023 to improve performance. McKim & Creed performed comprehensive leak detection of the Penn Estates distribution system in August 2023. Seven distribution leaks and five customer leaks were identified. All leaks were fixed. GHD conducted a hydraulic analysis of Penn Estate's water system to address system pressure. Based on this hydraulic analysis, GHD produced the Penn Estates' Hydraulic Analysis dated 7/29/2022 (Exhibit EAL-4). The Hydraulic Analysis reviewed five potential options: 1) Individual Pressure Reducing Valves ("PRV") for customers experiencing high-pressure, 2) Separate Pressure Zones with Mainline PRVs and Booster Pump Station, 3) No Action Alternative, 4) Modification to System Operating Conditions, and 5) Jockey Pump Addition to High-Elevation Zone. GHD's Hydraulic Analysis recommended option 1 and option 5. Engineering design and construction is scheduled for 2024 with an anticipated completion by end of 2024. CUPA and GHD are working towards finalizing the design scope of this project. State or federal funding was not obtained.

V. 2021 FINAL ORDER WASTEWATER COMPLIANCE ITEMS

Q: HAS CUPA SERVED A COPY OF PROGRESS REPORTS SUBMITTED TO PA DEP TO SETTLEMENT PARTIES REGARDING PENN ESTATES CONSENT ORDER AND AGREEMENT (COA) DATED OCTOBER 22, 2020?

A: Yes. CUPA emailed a copy on July 15, 2023 of all Progress Reports sent to PA DEP to the following settlement parties: OCA, BI&E, and OSBA.

Q: HAS CUPA PROVIDED NEW WASTEWATER CUSTOMERS WITH GRINDER PUMP OPERATION AND MAINTENANCE INFORMATION?

A: Yes. New customers receive a grinder pump brochure with operation and maintenance information. The customer grinder pump brochure is sent within one month of the customer receiving service and is sent via the method the customer has setup to receive bills.

Q: HAS CUPA PROVIDED WASTEWATER CUSTOMERS WITH GRINDER PUMP OPERATION AND MAINTENANCE INFORMATION ANNUALLY?

A: CUPA sends a grinder pump brochure with operation and maintenance information twice a year. The grinder pump brochure is sent to all customers with a grinder pump and is sent via the method the customer has set up to receive bills.

Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

A: Yes, however I reserve the right to supplement or make corrections to this testimony.

Westgate

DATE: 2021

Pumpage from 1st to 31st Operator Read

Date	Subdivision	Operater Read	Breaks/Leaks	Flushing	Softeners	Adjustments	Sold/Active	Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	WESTGATE	4,894,730	100,000	250,000				3,400,004	1,144,726	23.39%
Feb	WESTGATE	4,358,870		175,000				3,698,002	485,868	11.15%
Mar	WESTGATE	4,588,300		150,000				3,766,004	672,296	14.65%
Apr	WESTGATE	4,392,570		240,236				3,672,003	480,331	10.94%
May	WESTGATE	5,477,840		150,000				5,164,005	163,835	2.99%
Jun	WESTGATE	5,100,090		150,000				4,192,000	758,090	14.86%
July	WESTGATE	5,200,270		150,000				3,996,000	1,054,270	20.27%
Aug	WESTGATE	5,089,610		150,000				4,543,000	396,610	7.79%
Sept	WESTGATE	4,486,560		30,000		50,000		4,038,000	368,560	8.21%
Oct	WESTGATE	4,460,190		60,000				3,309,000	1,091,190	24.47%
Nov	WESTGATE	4,207,060		35,000				3,484,000	688,060	16.35%
Dec	WESTGATE	4,485,740	75,000	20,000				3,866,000	524,740	11.70%
		56,741,830	175,000	1,560,236		50,000		47,128,018	7,828,576	13.80%

DATE: 2022

REGIO Mid-Atlantic

Pumpage from 1st to 31st Operator Read

Date	Subdivision	Operater Read	Breaks/Leaks	Flushing	Softeners	Adjustments	Sold/Active	Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	WESTGATE	4,493,700		35,000				3,634,000	824,700	18.35%
Feb	WESTGATE	3,826,480		35,000				3,148,000	643,480	16.82%
Mar	WESTGATE	4,198,200		55,000				3,550,000	593,200	14.13%
Apr	WESTGATE	4,360,260		130,000				3,558,000	672,260	15.42%
May	WESTGATE	4,624,930		35,000				4,223,000	366,930	7.93%
Jun	WESTGATE	4,735,000		60,000				4,115,000	560,000	11.83%
July	WESTGATE	5,809,020		300,000				4,742,000	767,020	13.20%
Aug	WESTGATE	5,765,350	20,000	60,000				5,318,000	367,350	6.37%
Sept	WESTGATE	4,513,810		35,000				3,227,000	1,251,810	27.73%
Oct	WESTGATE	4,161,760		25,000				3,843,000	293,760	7.06%
Nov	WESTGATE	3,986,500		4,000				3,654,000	328,500	8.24%
Dec	WESTGATE	4,223,150		4,000				3,686,000	533,150	12.62%
		54,698,160	20,000	778,000				46,698,000	7,202,160	13.17%

DATE: 2023

REGIO Mid-Atlantic

Pumpage from 1st to 31st Operator Read

Date	Subdivision	Operater Read	Breaks/Leaks	Flushing	Adjustments	Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	WESTGATE	4,093,740		4,000		3,307,000	782,740	19.12%
Feb	WESTGATE	3,559,850		4,000		3,272,000	283,850	7.97%
Mar	WESTGATE	3,975,570	30,000	7,000		3,379,000	559,570	14.08%
Apr	WESTGATE	4,255,900		37,100		3,468,000	750,800	17.64%
May	WESTGATE	5,249,080		1,000		5,011,000	237,080	4.52%
Jun	WESTGATE	5,253,030		1,000		4,246,000	1,006,030	19.15%
July	WESTGATE	5,370,650	1,509,240	1,000		4,092,000	-231,590	-4.31%
Aug	WESTGATE							
Sept	WESTGATE							
Oct	WESTGATE							
Nov	WESTGATE							
Dec	WESTGATE							
		31,757,820	1,539,240	55,100		26,775,000	3,388,480	10.67%

Penn Estates

DATE: 2021

REGIC Mid-Atlantic

			WATER USED OR LOST								
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Filters/ Softeners	CL17	Sewer Cleaning	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	PENN ESTATES	10,253,472	60,573	1,181,500	50,000		113,008		7,591,330	1,257,061	12.26%
Feb	PENN ESTATES	8,378,483	29,963	590,750			110,000		6,853,146	794,624	9.48%
Mar	PENN ESTATES	8,989,353	35,370	506,000	5,000		80,525		5,999,326	2,363,132	26.29%
Apr	PENN ESTATES	8,894,063	174,281	92,000			77,323		6,782,646	1,767,813	19.88%
May	PENN ESTATES	9,453,021	62,353	125,256	60,000		77,000		6,398,027	2,730,385	28.88%
Jun	PENN ESTATES	9,276,130	44,860	60,000	50,000		73,168		7,633,546	1,414,556	15.25%
July	PENN ESTATES	9,876,870	67,515	222,000	78,194		67,053		7,024,048	2,418,060	24.48%
Aug	PENN ESTATES	10,486,759	112,774	200,000	550,000		70,000		7,577,360	1,976,625	18.85%
Sept	PENN ESTATES	9,612,258	59,074	523,840			54,796		6,828,330	2,146,218	22.33%
Oct	PENN ESTATES	9,216,168	79,782				51,342		6,783,590	2,301,454	24.97%
Nov	PENN ESTATES	8,431,076	59,681	1,800,500			42,984		6,212,658	315,253	3.74%
Dec	PENN ESTATES	7,769,403	36,967	50,000			48,897		5,675,267	1,958,272	25.20%
	TOTAL	110,637,056	823,193	5,351,846	793,194		866,096		81,359,274	21,443,453	19.38%

DATE: 2022

REGIC Mid-Atlantic

			WATER USED OR LOST								
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Sampling	CL17	Sewer Cleaning/ Misc	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	PENN ESTATES	8,697,034	40,045	850,000			41,958		7,751,534	13,497	0.16%
Feb	PENN ESTATES	8,444,172	42,167	58,000	2,000	3,077	41,634		6,910,574	1,386,720	16.42%
Mar	PENN ESTATES	9,000,972	39,946	20,000	62,000		49,914		5,690,445	3,138,667	34.87%
Apr	PENN ESTATES	9,013,897	62,402	1,338,197	20,000		54,003	75,596	6,182,143	1,281,556	14.22%
May	PENN ESTATES	8,383,955	39,129	354,168			51,836	2,502	5,948,872	1,987,448	23.71%
Jun	PENN ESTATES	8,048,734	120,954	70,000			51,534		6,389,578	1,416,668	17.60%
July	PENN ESTATES	9,139,574	24,033				52,619		7,126,187	1,936,735	21.19%
Aug	PENN ESTATES	9,621,937	13,585	45,000	500,000		47,289		7,189,520	1,826,543	18.98%
Sept	PENN ESTATES	8,620,872	13,068	74,500	5,000	11,301	52,000		6,716,727	1,748,276	20.28%
Oct	PENN ESTATES	9,503,625	44,747	50,000	15,000		52,657		5,425,361	3,915,860	41.20%
Nov	PENN ESTATES	9,790,875	22,674	80,000	5,000		62,366		5,874,552	3,746,283	38.26%
Dec	PENN ESTATES	10,800,460	74,874	105,000	11,000		65,227		5,637,623	4,906,736	45.43%
	TOTAL	109,066,107	537,624	3,044,865	620,000	14,378	623,037	78,098	76,843,116	27,304,989	25.04%

DATE 2023

REGIC Mid-Atlantic

			WATER USED OR LOST								
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Sampling	CL17	Sewer Cleaning/Misc	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	PENN ESTATES	10,955,961	17,236	1,200,000	5,000		59,079		6,265,262	3,409,384	31.12%
Feb	PENN ESTATES	8,650,385	22,137	800,000	15,000	792	53,000		6,078,637	1,680,819	19.43%
Mar	PENN ESTATES	8,456,106	48,623		10,000	1,150	46,733		5,249,484	3,100,116	36.66%
Apr	PENN ESTATES	8,591,875	24,243	200,000	180,081		59,001		6,150,309	1,978,241	23.02%
May	PENN ESTATES	9,367,352	21,585	50,000	5,000	1,930	52,289	58,018	5,698,203	3,480,327	37.15%
Jun	PENN ESTATES	9,466,579	5,012	600,000	60,000		52,915		7,838,639	910,013	9.61%
July	PENN ESTATES	10,497,580	33,643	50,000	20,000	150	74,488		5,671,016	4,648,283	44.28%
Aug	PENN ESTATES										
Sept	PENN ESTATES										
Oct	PENN ESTATES										
Nov	PENN ESTATES										
Dec	PENN ESTATES										
	TOTAL	65,985,838	172,479	2,900,000	295,081	4,022	397,505	58,018	42,951,550	19,207,183	29.11%

Tamiment

DATE: 2021

REGIO Mid-Atlantic

			WATER USED OR LOST							
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Filters/ Softeners	Adjustments	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Mar	Tamiment	11,804,400	8,341	400,100	97,000			4,540,183	6,758,776	57.26%
June	Tamiment	11,081,000	12,829	143,800	46,300			4,371,800	6,506,271	58.72%
Sept	Tamiment	11,338,000	20,138	355,000	96,000			4,809,500	6,057,362	53.43%
Dec	Tamiment	8,797,613	4,574	25,000	13,500		3,000	3,994,039	4,757,500	54.08%
	TOTAL	43,021,013	45,882	923,900	252,800	0	3,000	17,715,522	24,079,909	55.97%

	Pumped		WWTP	Leaks	Flushing		Adjustments	
Jan	3,906,400		4,588	150,000				
Feb	3,715,000		1,467					
Mar	4,183,000		2,286	250,100	97,000			
Apr	3,622,000		1,817	143,800	3,300			
May	3,667,000		6,393					
Jun	3,792,000		4,619		43,000			
Jul	3,907,000		3,320		36,000			
Aug	3,797,000		2,589	5,000	25,000			
Sept	3,634,000		14,229	350,000	35,000			
Oct	3,023,000		1,640	25,000	2,500			
Nov	2,971,627		1,540		6,000			
Dec	2,802,986		1,394		5,000		3,000	
Total	43,021,013		45,882	923,900	252,800		3,000	0

DATE: 2022

REGIO Mid-Atlantic

			WATER USED OR LOST							
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Filters/ Softeners	Adjustments	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Mar	Tamiment	8,982,330	3,901	83,000	31,500			4,177,900	4,686,029	52.17%
Apr	Tamiment	2,951,963	2,165		79,020			1,433,500	1,437,278	48.69%
May	Tamiment	2,740,607	1,479					1,377,000	1,362,128	49.70%
June	Tamiment	3,116,643	910		42,830			1,572,200	1,500,703	48.15%
July	Tamiment	3,528,240	2,205	154,500	14,500			1,406,200	1,950,835	55.29%
Aug	Tamiment	3,134,587	4,465	183,800	25,000			1,701,100	1,220,222	38.93%
Sept	Tamiment	3,286,576	1,737	1,103,000	25,220			1,519,100	637,519	19.40%
Oct	Tamiment	1,736,716	4,154		1,038			1,173,800	557,724	32.11%
Nov	Tamiment	1,594,351	1,867					1,204,100	388,384	24.36%
Dec	Tamiment	2,083,496	1,418	7,500				1,164,800	909,778	43.67%
	TOTAL	33,155,509	24,301	1,531,800	219,108	0	0	16,729,700	14,650,600	44.19%

	Pumped		WWTP	Leaks	Flushing			
Jan	3,783,389		1,378	35,000	2,500			
Feb	2,474,823		813					
Mar	2,724,118		1,710	48,000	29,000			
Apr								
May								
Jun								

DATE: 2023

REGIO Mid-Atlantic

			WATER USED OR LOST							
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	CL17s	Adjustments	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	Tamiment	2,420,935	1,477					1,631,500	787,958	32.55%
Feb	Tamiment	2,189,478	2,693		2,000			1,580,800	603,985	27.59%
Mar	Tamiment	1,920,132	1,347				3,000	1,403,700	512,085	26.67%
Apr	Tamiment	2,016,155	2,872		48,072	21,600		1,380,200	563,411	27.94%
May	Tamiment	1,924,326	1,974	30,000	57,800	15,000		1,119,200	700,352	36.39%
June	Tamiment	1,944,251	1,867	22,500	141,300	21,600		1,826,800	-69,816	-3.59%
July	Tamiment	2,205,745	1,188	67,381		22,320		1,499,500	615,356	27.90%
Aug	Tamiment									
Sept	Tamiment									
Oct	Tamiment								0	0.00%
Nov	Tamiment								0	0.00%
Dec	Tamiment								0	0.00%
	TOTAL	14,621,022	13,418	119,881	249,172	80,520	3,000	10,441,700	3,713,331	25.40%

Exhibit EAL-2

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000001			12/17/2021	False	Missing	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000001			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000002			1/22/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000002			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000003			11/10/2020	False	Buried under asphalt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000003			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000004			11/10/2020	False	Filled with mud needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000004			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000005			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000005			5/9/2023	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000006			12/7/2021	False	Missing	Not Rated/Retired	Permanently Retired
Penn Estates	CUPA_317_WV_000006			3/14/2022	False			Permanently Retired
Penn Estates	CUPA_317_WV_000007			4/2/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000007			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000008			9/29/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000008			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000009			11/10/2020	False	Appears to be buried under asphalt on the edge of the road	Not Rated/Retired	Permanently Retired
Penn Estates	CUPA_317_WV_000010			10/13/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000010			11/17/2021	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000010			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000010			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000011			10/13/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000011			11/17/2021	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000011			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000011			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000012			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000012			11/17/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000012			5/9/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000013			10/13/2020	False	Filled with dirt and water. Unable to get key on valve. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000013			11/10/2021	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000013			3/11/2022	False	Valve box shifted too far cannot get key on nut	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000013			3/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000013			5/10/2023	False	Box has shifted again. Was fixed by Joao and Bradley not long ago. Unable to exercise.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000014			10/13/2020	False	Unable to locate. Valve is deep underground or under roadway. Jp	Not Rated/Retired	Permanently Retired
Penn Estates	CUPA_317_WV_000014			11/10/2021	False	Unable to locate	Not Rated/Retired	Permanently Retired
Penn Estates	CUPA_317_WV_000015			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000015			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000016			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000016			8/24/2022	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000017			9/29/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000017			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000018			9/24/2020	True	Full of water and muck but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000018			8/24/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000019			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000019			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000020			9/24/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000020			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000021			9/29/2020	True	Full of muck and water but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000021			7/13/2022	False	Full of mud needs vacuuming.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000022			9/29/2020	True	Will barely turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000022			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000023			9/24/2020	True	Filled with water and muck but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000023			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000024			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000024			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000025			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000025			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000026			9/24/2020	True	Filled with water and muck but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000026			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000027			12/17/2021	False	Valve appears to be under asphalt in front of 465 hyland driveway	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000027			7/13/2022	False	Paved over	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000028			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000028			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000029			10/13/2020	False	Could not exercise valve. Valve box is full of water and dirt. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000029			11/8/2021	False	Filled with mud unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000029			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000029			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000030			10/13/2020	False	Could not exercise valve. Valve box is full of water and dirt. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000030			11/8/2021	False	Filled with mud unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000030			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000030			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000031			10/13/2020	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000031			11/9/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000031			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000032			10/13/2020	False	Unable to exercise because the valve box is either buried deep underground or it's underne	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000032			11/8/2021	False	Unable to locate may be under road or very deep	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000032			5/10/2023	False	Full of dirt unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000033			10/13/2020	False	Unable to exercise because valve box is either buried deep underground or it's underneath t	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000033			12/7/2021	False	Missing	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000033			1/11/2022	False			Operational
Penn Estates	CUPA_317_WV_000033			5/23/2023	False	Missing valve	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000034			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000034			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000034			5/23/2023	True	Needs a riser	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000035			10/13/2020	False	Unable to exercise because valve box is filled with water and debris. The valve box has also s	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000035			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000035			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000035			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000036			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000036			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000036			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000037			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000037			12/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000037			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000038			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000038			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000038			6/13/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000039			10/14/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000039			11/8/2021	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000039			6/20/2023	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000040			10/14/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000040			11/8/2021	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000040			6/20/2023	True		Good, Minor Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000041			9/24/2020	True	Shaft is a bit off center	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000041			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000042			11/10/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000042			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000043			9/24/2020	True	Shaft off center and lid full of tar	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000043			9/14/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000044			11/10/2020	False	Lid sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000044			10/7/2022	False	Lid sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000045			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000045			10/7/2022	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000046			9/25/2020	True	Full of water	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000046			10/6/2022	False	Full of mud and water could not exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000047			9/24/2020	True	Shaft is severely off center; I had to exercise this one manually with much difficulty.	Poor, Serious Wear	Operational
Penn Estates	CUPA_317_WV_000047			10/6/2022	True	Nut pressed against shaft hard to turn	Poor, Serious Wear	Operational
Penn Estates	CUPA_317_WV_000048			9/23/2020	True	Valve box was full of water upon opening cover.	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000048			9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000049			9/28/2020	True	Shaft is off center; can barely get key on.	Poor, Serious Wear	Operational
Penn Estates	CUPA_317_WV_000049			9/15/2022	False	Full of mud needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000050			9/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000050			9/14/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000051			9/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000051			9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000052			9/25/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000052			9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000053			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000053			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000054			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000054			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000055			12/17/2021	False	Missing	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000055			9/27/2022	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000056			12/17/2021	False	Missing	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000056			9/27/2022	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000057			12/17/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000057			9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000058			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000058			11/22/2022	True	Needs a riser	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000059			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000059			10/6/2022	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000060			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000060			9/28/2022	False	Could not locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000061			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000061			9/28/2022	False	Paved over in road	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000062			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000062			9/28/2022	False	Found but lid is rusted shut unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000063			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000063			9/28/2022	False	Found but lid is rusted shut unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000064			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000064			9/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000065			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000065			9/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000066			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000066			9/27/2022	False	Has been found but lid is rusted shut. Unable to exercise valve.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000066			9/27/2022	False	Has been found but lid is rusted shut. Unable to exercise valve.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000067			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000067			9/27/2022	False	Valve has been found but does not turn	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000068			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000068			9/27/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000069			9/24/2020	True	Full of water	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000069			11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000070			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000070			11/3/2022	False	Unable to find	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000071			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000071			11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000072			9/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000072			11/22/2022	False	Lid is sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000073			9/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000073			11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000074			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000074			11/21/2022	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000075			4/15/2021	False	Could not get on key filled with debris	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000075			12/4/2021	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000076			4/15/2021	False	Could not get on key filled with debris	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000076			12/4/2021	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000077			4/15/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000077			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000078			9/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000078			11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000079			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000079			11/8/2022	False	Could not find	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000080			11/10/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000080			11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000081			9/28/2020	True	Base of lid cracked and is full of water	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000081			11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000082			9/28/2020	True	Does not turn manually or with machine	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000082			11/21/2022	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000083			9/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000083			11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000084			11/10/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000084			4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000085			11/10/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000085			4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000086			12/17/2021	False	Missing	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000086			11/8/2022	False	Could not find	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000087			12/27/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000087			11/8/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000088			10/15/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000088			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000088			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000088			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000089			10/17/2020	True	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000089			10/12/2021	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000090			10/17/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000090			10/12/2021	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000091			4/19/2021	False	Valve seems to be stuck I could not physically turn the valve in either direction	Not Rated/Retired	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000091			10/5/2021	False	Does not turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000092			11/4/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000092			12/7/2021	False	Filled with mud	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000093			9/22/2020	False			Operational
Penn Estates	CUPA_317_WV_000093			9/22/2020	False			Operational
Penn Estates	CUPA_317_WV_000093			9/22/2020	False			Operational
Penn Estates	CUPA_317_WV_000093			4/2/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000093			12/3/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000094			11/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000094			12/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000095			11/7/2020	False	Cannot locate maybe under road	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000095			10/5/2021	False	Unable to locate valve	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000096			10/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000096			10/12/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000097			10/15/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000097			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000097			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000098			10/15/2020	True	Filled with mud and water but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000098			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000098			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000099			10/15/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000099			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000099			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000100			1/22/2021	False	Lid is sealed cannot remove	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000100			12/4/2021	False	Lid sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000101			1/22/2021	False	Full of mud needs vacuuming also lid is damaged	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000101			12/4/2021	False	Full of mud	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000102			1/22/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000102			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000103			11/4/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000103			10/5/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000104			11/4/2020	True	Full of mud but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000104			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000105			11/4/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000105			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000106			1/22/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000106			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000107			1/22/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000107			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000108			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000108			10/12/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000109			10/17/2020	False	Filled with mud	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000109			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000110			10/17/2020	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000110			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000111			10/19/2020	True	Filled with water and shaft off center	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000111			9/29/2021	False	Valve does not move	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000112			10/19/2020	True	Filled with water and shaft is off center	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000112			9/27/2021	False	Valve does not move	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000113			10/19/2020	False	Could not get on valve needs vacuuming. The valve is much deeper than other valves.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000113			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000114			10/31/2020	False	Filled with rocks needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000114			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000115			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000115			12/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000116			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000116			12/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000117			10/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000117			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000118			10/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000118			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000119			10/28/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000119			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000120			10/28/2020	False	Seems to have rocks in it needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000120			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000120			1/11/2022	False			Operational
Penn Estates	CUPA_317_WV_000121			10/27/2020	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000121			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000122			4/14/2021	False	Filled with debris needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000122			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000122			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000123			4/14/2021	False	Filled with debris needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000123			3/11/2022	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000123			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000124			11/10/2020	True	Was able to turn with machine but not by hand even after exercising it.	Poor, Serious Wear	Operational
Penn Estates	CUPA_317_WV_000124			3/4/2022	False			Operational
Penn Estates	CUPA_317_WV_000124			3/4/2022	False			Operational
Penn Estates	CUPA_317_WV_000124			3/11/2022	True	Brand new	Very Good, Like New	Operational
Penn Estates	CUPA_317_WV_000125			9/29/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000125			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000126			12/17/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000126			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000127			9/23/2020	True	Some mud at bottom but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000127			9/15/2022	False	Full of mud needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000128			12/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000128			11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000129			12/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000129			11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000130			12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000130			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000131			12/17/2021	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000131			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000132			4/15/2021	False	Valve does not turn at all	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000132			9/27/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000133			11/4/2020	False	Full of rocks needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000133			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000134			11/4/2020	False	Full of mud needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000134			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000135			12/11/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000135			11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000136			12/26/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000136			11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000137			10/14/2020	False	Lid is sealed can't open	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000137			11/8/2021	False	Lid sealed shut unable to exercise	Not Rated/Retired	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000137			6/13/2023	True	Lid sealed shut cannot exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000138			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000138			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000138			6/13/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000139			10/13/2020	False	Lid sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000139			10/14/2021	False	Lid sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000139			10/14/2021	False	Lid sealed shut	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000139			5/23/2023	False	Lid is rusted shut unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000140			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000140			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000141			11/17/2020	False	Could not exercise due to rock on valve. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000141			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000142			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000142			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000143			10/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000143			10/6/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000144			12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000144			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000145			4/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000145			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000146			12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000146			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000147			11/18/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000147			9/27/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000148			11/18/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000148			4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000149			11/17/2020	False	Extremely difficult to turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000149			9/14/2022	False	Does not turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000150			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000150			9/14/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000151			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000151			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000152			11/10/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000152			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000153			11/17/2020	False	Could not exercise. Filled with dirt. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000153			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000153			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000154			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000154			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000155			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000155			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000156			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000156			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000157			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000157			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000158			11/10/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000158			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000159			11/10/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000159			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000160			11/10/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000160			7/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000161			1/22/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000161			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000162			4/15/2021	False	Valve buried too deep could not uncover	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000162			11/17/2021	False	Valve buried too deep needs to be dug up unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000162			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000162			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000163			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000163			11/17/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000164			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000164			12/3/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000164			12/3/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000164			5/9/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000165			10/13/2020	False	Unable to exercise because valve box lid was sealed. Lid will probably need to be broken off.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000165			11/17/2021	False	Lid is sealed unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000165			3/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000165			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000166			10/13/2020	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000166			11/17/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000166			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000167			10/13/2020	False	Filled with dirt need to vacuum	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000167			11/17/2021	False	Filled with dirt unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000167			3/11/2022	False	Nut is pressed up against valve box unable to get key on	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000167			3/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000167			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000168			10/13/2020	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000168			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000168			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000169			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000169			11/17/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000169			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000170			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000170			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000171			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000171			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000171			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000172			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000172			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000172			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000173			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000173			8/24/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000174			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000174			8/24/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000175			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000175			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000176			11/17/2020	False	Could not exercise. Valve covered by rocks. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000176			7/7/2022	False	Full of rocks can't get on valve	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000177			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000177			7/13/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000178			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000178			7/13/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000179			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000179			7/13/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000180			11/17/2020	True		Good, Minor Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000180			7/13/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000181			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000181			7/13/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000182			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000182			7/13/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000183			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000183			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000184			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000184			8/24/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000185			10/15/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000185			11/10/2021	False	Buried deep under landscaping rocks unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000185			5/10/2023	False	Location found however it is filled to the top with rocks and needs an extension	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000186			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000186			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000187			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000187			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000187			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000188			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000188			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000188			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000189			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000189			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000189			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000190			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000190			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000190			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000191			10/13/2020	True	Valve box has shifted which makes it very difficult to turn. Still managed to exercise valve bu	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000191			11/9/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000191			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000192			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000192			11/10/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000192			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000193			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000193			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000193			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000194			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000194			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000194			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000195			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000195			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000195			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000196			10/13/2020	False	Unable to exercise. Valve box is packed with dirt. Unable to get valve exerciser on seat. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000196			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000196			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000196			5/23/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000197			10/13/2020	False	Filled with rocks	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000197			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000197			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000197			6/13/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000198			10/13/2020	False	Unable to exercise because valve box is either buried deep underground or it's underneath t	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000198			11/17/2021	False	Filled with dirt needs vacuuming also no lid	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000198			6/13/2023	False	Completely filled with dirt also needs a lid with a riser	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000199			10/13/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000199			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000199			6/13/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000200			10/13/2020	False	Inner shaft busted can not turn completely	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000200			11/8/2021	False	Shaft is broken can not get on valve	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000200			6/13/2023	False	Broken shaft cannot exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000201			10/13/2020	False	Unable to exercise. Entire Valve box completely full of dirt. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000201			11/8/2021	False	Full of dirt unable to get on	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000201			4/28/2022	False	Plastic pipe busted and in pieces unable to suck out with vacuum trailer or by hand.	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000201			6/13/2023	False	Full of debris could not exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000202			10/13/2020	True	Valve box has shifted.	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000202			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000202			6/13/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000203			10/13/2020	True	Seemed hard to turn and shaft is on angle	Poor, Serious Wear	Operational
Penn Estates	CUPA_317_WV_000203			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000203			6/13/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000204			10/13/2020	False	Unable to exercise valve because valve box is shifted. Hard to put key on it. Full of dirt can p	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000204			11/8/2021	False	Valve box shifted unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000204			5/10/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000205			10/14/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000205			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000205			6/20/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000206			10/14/2020	True	Lid is in bad shape part of it broke off	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000206			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000206			6/20/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000207			10/14/2020	True	Does not turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000207			11/8/2021	False	Does not turn	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000207			6/20/2023	False	Nut is pressed up against the side of the box. Unable to exercise.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000208			10/14/2020	False	Filled with dirt and top of lid is broken off	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000208			11/8/2021	False	Filled with dirt does not turn	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000208			4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000208			6/20/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000209			10/14/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000209			11/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000209			6/20/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000210			11/18/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000210			9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000211			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000211			9/14/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000212			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000212			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000213			11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000213			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000214			11/17/2020	False	Could not exercise due to rocks on valve. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000214			9/12/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000215			11/17/2020	True		Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000215			9/14/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000216			12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000216			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000217			11/17/2020	False	Could not exercise. Could not get valve to turn. Jp	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000217			10/6/2022	False	Valve does not turn	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000218			12/5/2020	True		Good, Minor Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000218	[redacted]	[redacted]	10/6/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000219	[redacted]	[redacted]	12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000219	[redacted]	[redacted]	10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000220	[redacted]	[redacted]	12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000220	[redacted]	[redacted]	10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000221	[redacted]	[redacted]	12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000221	[redacted]	[redacted]	10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000222	[redacted]	[redacted]	12/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000222	[redacted]	[redacted]	10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000223	[redacted]	[redacted]	12/8/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000223	[redacted]	[redacted]	11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000224	[redacted]	[redacted]	12/8/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000224	[redacted]	[redacted]	11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000225	[redacted]	[redacted]	12/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000225	[redacted]	[redacted]	11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000226	[redacted]	[redacted]	12/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000226	[redacted]	[redacted]	11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000227	[redacted]	[redacted]	11/18/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000227	[redacted]	[redacted]	9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000228	[redacted]	[redacted]	12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000228	[redacted]	[redacted]	10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000229	[redacted]	[redacted]	12/5/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000229	[redacted]	[redacted]	10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000230	[redacted]	[redacted]	11/18/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000230	[redacted]	[redacted]	9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000231	[redacted]	[redacted]	11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000231	[redacted]	[redacted]	10/6/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000232	[redacted]	[redacted]	11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000232	[redacted]	[redacted]	9/15/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000233	[redacted]	[redacted]	10/6/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000233	[redacted]	[redacted]	10/6/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000234	[redacted]	[redacted]	10/6/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000234	[redacted]	[redacted]	9/14/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000235	[redacted]	[redacted]	11/18/2020	False	Unable to locate	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000235	[redacted]	[redacted]	9/27/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000236	[redacted]	[redacted]	11/18/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000236	[redacted]	[redacted]	4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000237	[redacted]	[redacted]	12/11/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000237	[redacted]	[redacted]	11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000238	[redacted]	[redacted]	11/7/2022	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000239	[redacted]	[redacted]	10/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000239	[redacted]	[redacted]	10/6/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000240	[redacted]	[redacted]	11/10/2020	False	Filled with rocks	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000240	[redacted]	[redacted]	4/26/2022	True	I removed the rocks out of the valve. Only got 10 turns out of it.	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000241	[redacted]	[redacted]	10/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000241	[redacted]	[redacted]	10/6/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000242	[redacted]	[redacted]	10/6/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000242	[redacted]	[redacted]	9/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000243	[redacted]	[redacted]	11/10/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000243	[redacted]	[redacted]	4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000244	[redacted]	[redacted]	11/10/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000244	[redacted]	[redacted]	4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000245	[redacted]	[redacted]	10/6/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000245	[redacted]	[redacted]	9/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000246	[redacted]	[redacted]	11/10/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000246	[redacted]	[redacted]	4/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000247	[redacted]	[redacted]	10/22/2020	False	Unable to exercise because valve box is filled with dirt and debris and will need to be vacuun	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000247	[redacted]	[redacted]	4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000248	[redacted]	[redacted]	10/6/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000248	[redacted]	[redacted]	9/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000249	[redacted]	[redacted]	10/6/2020	True	Valve box has shifted but still able to get key on it.	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000249	[redacted]	[redacted]	9/28/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000250	[redacted]	[redacted]	10/6/2020	True	Valve box was filled with dirt and debris. Valve was very hard to turn and the box has shifted	Poor, Serious Wear	Operational
Penn Estates	CUPA_317_WV_000250	[redacted]	[redacted]	9/27/2022	True	Very difficult to turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000251	[redacted]	[redacted]	10/22/2020	False	Unable to exercise because valve box is filled with dirt and debris and will need to be vacuun	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000251	[redacted]	[redacted]	4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000252	[redacted]	[redacted]	11/18/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000252	[redacted]	[redacted]	9/27/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000253	[redacted]	[redacted]	11/18/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000253	[redacted]	[redacted]	9/27/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000254	[redacted]	[redacted]	11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000254	[redacted]	[redacted]	11/3/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000255	[redacted]	[redacted]	11/17/2020	False		Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000255	[redacted]	[redacted]	11/3/2022	False	Lid is sealed unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000255	[redacted]	[redacted]	11/3/2022	False	Lid is sealed unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000256	[redacted]	[redacted]	12/16/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000256	[redacted]	[redacted]	11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000257	[redacted]	[redacted]	11/17/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000257	[redacted]	[redacted]	11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000258	[redacted]	[redacted]	11/18/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000258	[redacted]	[redacted]	4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000259	[redacted]	[redacted]	12/26/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000259	[redacted]	[redacted]	12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000260	[redacted]	[redacted]	12/26/2020	False	Lid is sealed cannot access valve	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000260	[redacted]	[redacted]	11/21/2022	False	Lid stuck	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000261	[redacted]	[redacted]	12/26/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000261	[redacted]	[redacted]	11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000262	[redacted]	[redacted]	12/26/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000262	[redacted]	[redacted]	11/21/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000263	[redacted]	[redacted]	12/26/2020	False	Full of rocks needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000263	[redacted]	[redacted]	4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000264	[redacted]	[redacted]	12/27/2020	False	Unable to locate possibly under Boulder	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000264	[redacted]	[redacted]	11/8/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000265	[redacted]	[redacted]	12/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000265	[redacted]	[redacted]	11/8/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000266	[redacted]	[redacted]	12/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000266	[redacted]	[redacted]	11/8/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000267	[redacted]	[redacted]	12/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000267	[redacted]	[redacted]	11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000268	[redacted]	[redacted]	12/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000268	[redacted]	[redacted]	11/8/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000269	[redacted]	[redacted]	12/26/2020	False	Full of mud needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000269	[redacted]	[redacted]	11/8/2022	False	Broken pvc pipe on top of valve unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000270	[redacted]	[redacted]	12/8/2020	True		Good, Minor Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000270			11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000271			12/8/2020	False	Filled with rocks	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000271			4/26/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000272			12/8/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000272			11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000273			12/11/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000273			11/8/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000274			12/11/2020	False	Full of mud needs vacuuming. Also, shaft is off center.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000274			4/26/2022	False	Does not turn. Valve has been cleaned out.	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000275			10/22/2020	False	Unable to exercise because the valve box lid is sealed tight. The only way to remove would b	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000275			9/27/2022	False	Lid is rusted shut unable to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000276			11/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000276			10/5/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000277			11/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000277			10/8/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000278			11/7/2020	False	Customer has buried lid under a lot of landscaping stone	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000278			12/8/2021	False	Curb box buried deep under landscaping rock cannot access curb box	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000279			11/7/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000279			10/5/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000280			10/17/2020	True	Full of mud and water but was able to get on	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000280			11/17/2021	False	Valve is broken off unable to exercise	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000281			10/14/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000281			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000281			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000282			10/15/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000282			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000282			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000282			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000283			10/15/2020	True	Valve Is located in middle of stream and was buried in a lot of sediment. The valve looks like	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000283			10/14/2021	True	Needs to be raised up	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000283			6/28/2023	True	Needs an extension	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000284			10/15/2020	False	Filled with debris and inner walls are crumbling. I could not get on valve.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000284			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000284			6/28/2023	False	Collapsed inside cannot exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000285			10/15/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000285			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000285			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000286			10/15/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000286			10/14/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000286			6/28/2023	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000287			11/4/2020	False	Full of dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000287			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000288			11/2/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000288			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000289			11/4/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000289			10/5/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000290			11/4/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000290			10/5/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000291			11/4/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000291			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000292			10/22/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000292			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000293			10/22/2020	False	Unable to exercise because valve box is buried deep underneath a large pile and area of land	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000293			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000294			10/22/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000294			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000295			10/22/2020	False	Unable to exercise because valve box is filled with dirt and debris and will need to be vacuum	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000295			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000296			10/22/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000296			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000297			10/22/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000297			12/7/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000298			10/22/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000298			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000299			10/22/2020	True	There is a piece of debris next to the seat of the valve that makes it hard to turn every coupl	Fair, Moderate Wear	Operational
Penn Estates	CUPA_317_WV_000299			12/4/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000300			1/22/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000300			9/23/2021	False		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000300			9/23/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000301			10/17/2020	False	Could not turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000301			10/12/2021	False	Does not turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000302			10/17/2020	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000302			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000303			10/17/2020	False	Valve located under customers paved driveway	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000303			10/12/2021	False	Valve located under driveway	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000304			10/17/2020	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000304			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000305			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000305			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000306			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000306			10/12/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000307			11/4/2020	False	Filled with rocks needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000307			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000308			11/4/2020	False	Could not locate could be deep	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000308			10/5/2021	False	Buried too deep	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000309			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000309			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000310			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000310			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000311			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000311			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000312			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000312			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000313			10/31/2020	True	Shaft is off center hard to get on with regular gate key	Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000313			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000314			10/31/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000314			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000315			10/19/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000315			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000316			10/31/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000316			9/27/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000317			10/27/2020	False	Filled with dirt	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000317			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000318			10/28/2020	True	Hydrant was found shut off	Good, Minor Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Penn Estates	CUPA_317_WV_000318			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000319			10/31/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000319			9/29/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000320			10/31/2020	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000320			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000321			9/24/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000322			10/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000322			9/24/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000323			10/27/2020	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000323			9/24/2021	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000324			10/28/2020	False	Valve is buried deep maybe 2-3 feet. part of the valve is sticking out will have to go back to u	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000324			10/5/2021	False	Valve buried too deep no access	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000325			10/31/2020	False	Unable to turn valve	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000325			9/29/2021	False	Valve does not turn	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000326			10/28/2020	False	Full of rocks needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000326			11/17/2021	False	Filled with dirt needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000328			11/22/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000329			1/28/2022	False	Needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000330			10/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000331			11/23/2022	False	Lid is sealed shut. Needs a different kind of lid.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000332			9/28/2022	False	Paved over in road	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000333			9/14/2022	False	Lid paved over needs to be uncovered	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000335			11/23/2022	False	Full of mud needs vacuuming	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000336			7/13/2022	False	Unable to locate with metal detector	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000336			7/13/2022	False	Unable to find valve with metal detector.	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000339			1/11/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000340			2/10/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000340			11/7/2022	True		Good, Minor Wear	Operational
Penn Estates	CUPA_317_WV_000341			2/10/2022	False	Lid sealed shut with rust unable to get lid off	Very Poor, Repair Req	Operational
Penn Estates	CUPA_317_WV_000341			9/14/2022	False	Lid rusted shut not able to exercise	Not Rated/Retired	Operational
Penn Estates	CUPA_317_WV_000342			5/10/2023	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000001			10/3/2020	False	Unable to exercise because valve is either buried underground or under the roadway. The ar	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000001			11/18/2022	False	Unable to exercise because valve is either buried underground or under the roadway. The ar	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000002			7/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000002			11/18/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000003			7/1/2020	True	Valve box was found with water inside about halfway. Probably from the rain the night befo	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000003			11/18/2022	True	Valve box was found with water inside about halfway. Probably from the rain a few days bef	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000004			12/30/2020	False	I have been unable to locate this valve. It is probably buried deep underground. My line loca	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000004			12/2/2022	False	I have been unable to locate this valve. It is probably buried deep underground. My line loca	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000005			10/3/2020	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000005			10/31/2022	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000006			9/28/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000006			8/16/2021	False	Valve box is filled with dirt and debris	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000007			6/8/2020	True	Valve box has shifted. It has shifted to the point that we won't be able to get a key on it if it	Fair, Moderate Wear	Removed (Historical)
Westgate	CUPA_315_WV_000007			11/3/2021	True		Fair, Moderate Wear	Removed (Historical)
Westgate	CUPA_315_WV_000008			7/6/2020	True	Very hard to turn, makes noise towards end of turns in the off position	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000008			11/3/2021	True	Very hard to turn	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000009			7/6/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000009			11/3/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000010			9/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000010			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000010			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000011			9/30/2020	False	Unable to locate this valve. All other valves listed in Lucity are visible except this one. This va	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000012			9/30/2020	True	Hard to turn at first but got better with exercising. Valve appears to be in good condition oth	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000012			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000012			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000013			9/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000013			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000013			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000013			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000014			9/30/2020	True	Valve box was filled with dirt. Was able to remove most of it with shopvac. Still has some dir	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000014			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000014			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000015			5/31/2020	True	Valve was hard to turn. Feels like there is some debris or grit caught in the threads of the val	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000015			11/30/2021	True	Valve felt gritty upon exercising	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000015			6/7/2023	True	Valve box was filled with gravel and dirt. Valve was hard to turn.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000016			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000016			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000016			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000017			5/31/2020	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000017			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000017			6/7/2023	True	Valve lid was partially paved over.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000018			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000018			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000018			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000019			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000019			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000019			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000020			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000020			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000020			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000021			9/25/2020	False	Unable to exercise as the valve box was filled with rocks.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000021			12/16/2021	False	Valve box is filled with cement.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000021			6/9/2023	False	Valve box is filled with cement to the top	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000022			5/28/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000022			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000022			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000023			5/28/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000023			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000023			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000024			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000024			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000024			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000025			9/30/2020	False	Unable to exercise because the valve box is filled with dirt and debris and will need to be vac	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000025			12/16/2021	False	Valve box is filled with debris, sucked out as much as possible but still unable to operate.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000025			6/7/2023	False	Unable to exercise as valve box is filled with concrete to the top.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000026			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000026			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000026			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000027			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000027			11/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000027			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000028			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000028			11/17/2021	True		Fair, Moderate Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Westgate	CUPA_315_WV_000028			6/7/2023	True	Valve was very hard to turn in any direction.	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000029			5/21/2020	True	Valve stopped at 25 turns upon closing and opening.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000029			11/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000029			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000030			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000030			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000030			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000031			5/22/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000031			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000031			6/7/2023	True	Valve felt very gritty when turning in either direction. Box did have some gravel and dirt arou	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000032			5/22/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000032			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000032			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000033			5/22/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000033			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000033			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000034			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000034			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000034			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000035			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000035			11/17/2021	False		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000035			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000036			9/30/2020	False	Unable to exercise because the valve box is filled with dirt and debris and will need to be vac	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000036			12/20/2021	False	Unable to exercise because valve box is filled with debris. I was able to suck most of it out bu	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000036			6/7/2023	True	Unable to exercise because valve box is filled with debris. I was able to suck most of it out la	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000037			5/22/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000037			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000037			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000038			5/22/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000038			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000038			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000039			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000039			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000039			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000040			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000040			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000040			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000041			9/30/2020	False	Unable to exercise because the valve box is filled with dirt and debris and will need to be vac	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000041			12/22/2021	False	Valve box was filled with dirt and debris. Vacuumed out as much as I could, but still unable t	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000041			6/9/2023	False	Valve box was filled with dirt and debris. Vacuumed out as much as I could, but still unable t	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000042			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000042			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000042			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000043			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000043			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000043			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000044			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000044			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000044			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000045			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000045			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000045			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000046			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000046			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000046			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000047			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000047			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000047			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000048			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000048			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000048			6/14/2023	True	Valve box has some gravel in it. Managed to clean it out	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000049			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000049			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000049			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000050			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000050			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000050			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000051			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000051			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000051			6/14/2023	True	Very hard to turn, valve has a bunch of gravel and stone around the bottom of valve. Manag	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000052			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000052			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000052			6/7/2023	True	Very hard to turn, valve has a bunch of gravel and stone around the bottom of seat. Could o	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000053			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000053			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000053			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000054			5/30/2020	True	Valve was found in the off position. Valve exercised and left in the on position.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000054			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000054			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000055			9/30/2020	False	Unable to exercise because valve box was filled with dirt and debris and will need to be vacu	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000055			12/23/2021	False	Unable to exercise because the valve is very very deep. I was able to suck out the box but va	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000055			6/14/2023	False	Unable to exercise because the valve is very very deep. I was able to suck out the box but va	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000056			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000056			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000056			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000057			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000057			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000057			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000058			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000058			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000058			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000059			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000059			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000059			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000060			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000060			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000060			6/14/2023	True	Valve box had some gravel in it. Managed to remove most of it.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000061			5/29/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000061			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000061			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000062			5/29/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000062			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000062			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000063			5/29/2020	True	There was some water in the valve box, possibly from rain the night before. Also valve was fi	Good, Minor Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Westgate	CUPA_315_WV_000063			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000063			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000064			10/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000064			11/3/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000064			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000065			10/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000065			11/3/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000065			6/6/2023	True	Valve seat felt a bit gritty as I was exercising.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000066			10/1/2020	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000066			11/3/2021	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000066			6/6/2023	True	A bit hard to turn initially	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000067			10/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000067			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000067			6/6/2023	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000068			9/30/2020	True		Very Good, Like New	Operational
Westgate	CUPA_315_WV_000068			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000068			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000069			7/6/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000069			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000070			10/3/2020	True	Valve box was filled with water and dirt. It is probably from the rain from the previous night.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000070			10/26/2022	True		Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000071			10/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000071			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000072			12/30/2020	True	Valve did 16 turns. It was hard to turn at some points. It will probably need to be repaired in	Fair, Moderate Wear	Removed (Historical)
Westgate	CUPA_315_WV_000072			11/3/2021	True		Fair, Moderate Wear	Removed (Historical)
Westgate	CUPA_315_WV_000073			12/30/2020	False	Valve did 12 turns. It was very hard to turn. This valve will need to be repaired.	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000073			11/3/2021	True		Poor, Serious Wear	Removed (Historical)
Westgate	CUPA_315_WV_000074			12/30/2020	False	This valve box is full of dirt and debris and will need to be vacuumed out.	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000074			12/23/2021	False	Sucked out as much dirt and debris but still unable to exercise. This needs to be repaired.	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000075			12/22/2020	True	Valve was a bit hard to turn.	Fair, Moderate Wear	Removed (Historical)
Westgate	CUPA_315_WV_000075			11/3/2021	True		Poor, Serious Wear	Removed (Historical)
Westgate	CUPA_315_WV_000076			10/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000076			10/17/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000077			10/3/2020	True	This valve wasn't hard to turn but it only did 11.6 turns. This valve needs to be repaired or re	Fair, Moderate Wear	Out of Service
Westgate	CUPA_315_WV_000078			10/3/2020	False	Unable to exercise because the valve is completely seized. Tried using the valve exerciser and	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000078			12/2/2022	False	Unable to exercise because the valve is completely seized. Tried using the valve exerciser and	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000079			10/1/2020	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000079			10/24/2022	True	Hard to turn	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000080			9/30/2020	True	A bit hard to open and turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000080			11/3/2021	True	Hard to turn in both directions	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000080			6/6/2023	True	This valve is not for fire hydrant. This valve is for water main.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000081			6/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000081			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000082			6/8/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000082			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000083			6/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000083			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000084			10/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000084			10/18/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000085			9/28/2020	True		Good, Minor Wear	Removed (Historical)
Westgate	CUPA_315_WV_000085			8/16/2021	True	Valve felt gritty during exercising.	Poor, Serious Wear	Removed (Historical)
Westgate	CUPA_315_WV_000086			9/28/2020	False	This valve is on the old 4in abandoned main on Wedgewood. This is no longer being used	Not Rated/Retired	Removed (Historical)
Westgate	CUPA_315_WV_000087			9/24/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000087			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000088			9/24/2020	False	Unable to exercise the valve because the box is full of large rocks. This valve box will need to	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000088			10/31/2022	False	Unable to exercise the valve because the box is full of large rocks.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000089			7/2/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000089			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000090			7/2/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000090			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000091			7/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000091			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000092			6/22/2020	True	Very hard to turn in both directions. So difficult to turn that the valve exerciser broke after b	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000092			12/2/2022	True	Very hard to turn in both directions. So difficult to turn that the valve exerciser broke shear	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000093			6/29/2020	True	Valve looks good but it does not hold when fully closed. Needs to be replaced	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000093			10/17/2022	True	Valve looks good but is very hard to turn and doesn't close fully.13.5 turns	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000094			6/29/2020	True	Valve is in very bad condition, valve leaks when you turn in either direction. Unable to fully c	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000094			10/17/2022	True	Very hard to turn and leaks upon turning in any direction.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000095			9/9/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000095			10/18/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000096			9/9/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000096			10/18/2022	True	This valve should be for a 4in line. The valve did 19 turns which would mean it's a 6in.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000097			9/9/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000097			10/18/2022	True	This valve should be for a 4in line. The valve did 19 turns which would mean it's a 6in, or it's	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000098			9/9/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000098			10/18/2022	True	This valve is supposed to be for a 4in line. I do know based on previous test dig that the mai	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000099			9/9/2020	True	Valve is actually located across the street from the location on Lucity.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000099			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000100			7/16/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000100			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000101			7/16/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000101			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000102			7/16/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000102			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000103			7/16/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000103			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000104			7/23/2020	True	Valve was found half way open. Valve exercised and left in the fully open/on position. Valve	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000104			10/26/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000105			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000105			10/26/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000106			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000106			10/26/2022	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000107			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000107			10/26/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000108			7/16/2020	True	Hydrant valve	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000108			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000109			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000109			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000110			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000110			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000111			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000111			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000112			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000112			10/31/2022	True		Fair, Moderate Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Westgate	CUPA_315_WV_000113			7/23/2020	True	Valve box is partially filled with dirt and debris. Still able to get key on the valve.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000113			10/31/2022	True	Valve box is partially filled with dirt and debris. Still able to get key on the valve.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000114			7/23/2020	True	Valve box is partially filled with dirt and debris. Still able to get key on the valve.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000114			10/31/2022	True	Valve box is partially filled with dirt and debris. Still able to get key on the valve.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000115			7/23/2020	True	Valve box has shifted and is partially filled with dirt and debris. Still able to get key on the va	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000115			10/31/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000116			6/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000116			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000117			9/9/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000117			10/18/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000118			7/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000118			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000119			6/22/2020	True	Valve was found in the off position.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000119			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000120			7/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000120			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000121			10/3/2020	False	Unable to exercise because valve is either buried underground or under the roadway. Attem	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000121			12/2/2022	False	Unable to exercise because valve is either buried underground or under the roadway. Attem	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000122			10/3/2020	False	Unable to exercise because valve is either buried underground or under the roadway. Attem	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000122			12/2/2022	False	Unable to exercise because valve is either buried underground or under the roadway. Attem	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000123			7/1/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000123			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000124			6/22/2020	True	Valve was found in the off position.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000124			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000125			10/3/2020	False	Unable to exercise because valve is either buried underground or under the roadway. Attem	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000125			12/2/2022	False	Unable to exercise because valve is either buried underground or under the roadway. Attem	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000126			10/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000126			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000127			7/2/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000127			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000128			9/24/2020	False	Unable to exercise because we are unable to locate the valve box. It is either buried undergr	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000128			10/31/2022	False	Unable to exercise because we are unable to locate the valve box. It is either buried undergr	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000129			9/24/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000129			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000130			9/28/2020	True	This is a brand new hydrant and valve that was installed around September of 2019.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000130			8/16/2021	True		Very Good, Like New	Operational
Westgate	CUPA_315_WV_000131			9/28/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000131			8/16/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000132			6/8/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000132			11/3/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000133			6/8/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000133			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000134			9/28/2020	True	This hydrant and valve have been replaced with new ones and moved across the street from	Very Good, Like New	Operational
Westgate	CUPA_315_WV_000134			8/16/2021	True	Valve was installed new in 2019	Very Good, Like New	Operational
Westgate	CUPA_315_WV_000135			6/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000135			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000136			6/30/2020	True	Area around hydrant needs to be mowed. Valve is slightly hard to turn.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000136			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000137			6/30/2020	True	Valve box was buried underneath the dirt.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000137			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000138			7/6/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000138			11/3/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000139			10/1/2020	True	Valve box had mulch inside of it. I was able to remove with a shopvac.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000139			11/3/2021	True	Valve box has mulch inside. Box was buried under mulch placed by homeowner.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000140			6/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000140			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000141			6/3/2020	True	Valve box is broken at the top where cover sits. Cover still sits properly.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000141			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000142			6/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000142			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000143			10/1/2020	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000143			11/3/2021	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000143			6/6/2023	True	Hard to turn	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000144			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000144			11/18/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000144			6/7/2023	True	Hydrant valve. Box was filled with gravel and dirt.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000145			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000145			11/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000145			6/7/2023	True	Hydrant valve - box was filled with dirt and gravel to just under the valve seat.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000146			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000146			11/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000146			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000147			5/21/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000147			11/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000147			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000148			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000148			11/17/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000148			6/7/2023	True	Hard to turn initially but got better with exercising.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000149			5/28/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000149			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000149			6/9/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000150			5/27/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000150			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000150			6/7/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000151			5/31/2020	True	Valve box had some dirt inside of it, but I was still able to get the key on the valve.	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000151			11/18/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000151			6/7/2023	True	Valve has gravel all around and on top of valve. Valve is very hard to turn and very gritty wh	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000152			5/31/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000152			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000152			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000153			5/29/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000153			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000153			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000154			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000154			11/30/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000154			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000155			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000155			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000155			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000156			5/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000156			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000156			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000157			5/29/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000157			12/8/2021	True		Fair, Moderate Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Westgate	CUPA_315_WV_000157			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000158			10/3/2020	False	Unable to exercise because valve is buried underground. Attempted to locate valve numero	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000158			12/17/2021	False	Unable to locate this valve. This valve is either buried under the roadway or it doesn't exist.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000158			6/6/2023	False	Not able to locate this valve. It is either buried under dirt or roadway. I have been unable to	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000159			9/30/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000159			11/3/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000159			6/6/2023	True	Hydrant valve - hard to turn for first couple of turns	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000160			6/29/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000160			10/17/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000161			10/3/2020	True	Extremely hard to turn. Valve only did 6.2 turns. This valve needs to be repaired or replaced	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000161			10/17/2022	True	Hydrant valve	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000162			10/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000162			10/17/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000163			10/3/2020	False	Unable to exercise because I wasn't able to locate the valve box. The valve box is either buri	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000163			10/18/2022	False	Unable to exercise because I wasn't able to locate the valve box. The valve box is either buri	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000164			10/3/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000164			10/26/2022	True	Very hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000165			7/6/2020	True	Hydrant valve on 8 inch main. Should be at least 20 turns or more	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000165			10/26/2022	True		Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000166			10/3/2020	True	A bit hard to turn at times during opening and closing of the valve.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000166			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000167			10/1/2020	True	Hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000167			10/24/2022	True	Very hard to turn	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000168			10/3/2020	True	Valve is extremely hard to turn even with the valve exerciser. Valve only did 6 turns and wor	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000168			12/2/2022	True	Valve is extremely hard to turn even with the valve exerciser. Valve only did 6 turns and wor	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000169			10/1/2020	False	Unable to exercise because valve box can't be located. I have tried numerous times to locate	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000169			10/26/2022	False	Unable to exercise because valve box can't be located. I have tried numerous times to locate	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000170			9/9/2020	True		Very Good, Like New	Operational
Westgate	CUPA_315_WV_000170			10/17/2022	True	Hydrant valve	Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000171			10/3/2020	False	Unable to exercise because valve is buried underneath the blacktop.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000171			12/2/2022	False	Unable to exercise because valve is buried underneath the blacktop.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000172			10/3/2020	False	Unable to exercise because I wasn't able to locate the valve box. The valve box is either buri	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000172			10/18/2022	False	Unable to exercise because I wasn't able to locate the valve box. The valve box is either buri	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000173			9/28/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000173			11/3/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000174			10/3/2020	True	Very hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000174			10/24/2022	True	Hydrant valve..... very hard to turn	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000175			7/16/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000175			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000176			7/16/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000176			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000177			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000177			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000178			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000178			10/31/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000179			7/23/2020	True	Valve box has shifted. Still able to get key on valve but difficult to turn because of the angle.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000179			10/26/2022	True	Valve box has shifted. Still able to get key on valve but difficult to turn because of the angle.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000180			7/23/2020	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000180			10/26/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000181			6/22/2020	True	Very hard to turn in both directions.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000181			12/2/2022	True	Difficult to turn in either direction	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000182			10/26/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000183			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000184			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000185			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000186			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000187			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000188			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000189			12/2/2022	True	This valve is to remain closed as it is a dead end with a cap.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000190			12/2/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000191			12/2/2022	True	A bit difficult to turn in either direction	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000192			12/2/2022	False	Unable to exercise as the box is filled with dirt and rocks. This will need to be cleaned out.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000193			12/2/2022	False	Unable to exercise because the lid is seized in place and partially paved over.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000194			12/2/2022	False	Unable to exercise because the lid is seized in place and partially paved over.	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000195			12/2/2022	True		Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000196			12/14/2022	False	Valve box is located across from 2705 Jacksonville rd....next to driveway of churchValve box v	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000197			10/24/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000198			10/24/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000199			12/3/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000200			12/3/2022	True	Valve box filled with water	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000201			10/18/2022	True	This valve does about 10 turns and leaks when turned in any direction. This valve needs to b	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000202			10/18/2022	True	This valve was installed in 2021 by Joao Bradley	Very Good, Like New	Operational
Westgate	CUPA_315_WV_000203			10/18/2022	True	This valve was installed in 2021 by Joao Bradley	Very Good, Like New	Operational
Westgate	CUPA_315_WV_000204			10/18/2022	True	This valve was installed in 2021 by Joao Bradley	Very Good, Like New	Operational
Westgate	CUPA_315_WV_000205			12/3/2022	True	Hard to turn at some points	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000206			10/18/2022	True	Valve very hard to turn. Got 8turns out of valve. This needs to be repaired asap	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000207			12/14/2022	False	Valve box was buried and is now filled with dirt and rocks and will need to be cleaned out	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000208			12/14/2022	False	Valve box was buried and is now filled with dirt and will need to be cleaned out	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000209			12/14/2022	False	Valve box is filled with dirt and will need to be cleaned out	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000210			12/3/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000211			10/18/2022	False	This is a gas valve that was put on our 3in water line way back when. This valve does not tur	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000212			10/17/2022	False	This valve can't be exercised as it leaks very bad upon putting key on it.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000213			10/17/2022	True	This valve just keeps on turning. I got to about 36turns before stopping. The stem on top of	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000214			10/17/2022	True	Hydrant valve	Fair, Moderate Wear	Abandoned
Westgate	CUPA_315_WV_000215			10/17/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000216			10/17/2022	True	12.5 turns and valve leaks upon turning in any direction	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000217			10/17/2022	True	This valve just keeps on turning. I got to about 43turns before stopping. The stem on top of	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000218			10/17/2022	False	This valve is supposed to be going into old pump house at office from the 10in transmission	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000219			10/17/2022	True	This valve is for the 8in main that was wet tapped off of the 10in transmission main.26 turns	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000220			10/17/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000221			12/3/2022	True	Hydrant valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000222			10/26/2022	True	Very hard to turn	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000223			10/26/2022	True	13.6 turns and very hard to turn but this valve does hold	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000224			12/3/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000225			10/18/2022	True	This valve is very hard to turn. 8 turns out of valve. Valve needs to be replaced.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000226			12/14/2022	False	Valve box was buried under mulch and bushes. Valve box is filled with dirt and what looks lik	Not Rated/Retired	Operational
Westgate	CUPA_315_WV_000227			12/23/2021	False	This valve is very hard to turn. Unable to exercise because I am afraid to snap the valve nut.	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000228			12/29/2021	True	Valve will only open and close 8 turns. This valve leaks when exercised.	Poor, Serious Wear	Removed (Historical)
Westgate	CUPA_315_WV_000229			8/16/2021	True		Good, Minor Wear	Operational
Westgate	CUPA_315_WV_000231			10/17/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000232			10/17/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000233			10/17/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000234			8/16/2021	True	Valve was hard to turn at different times during exercising.	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000235			12/29/2021	True	This is an insertion valve according to our records from 2013. The valve is hard to turn and th	Poor, Serious Wear	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Westgate	CUPA_315_WV_000236			12/29/2021	False	Valve box filled with large pieces of stone that are too heavy to remove with shopvac.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000237			12/29/2021	True	Valve needs to be repaired as it doesn't hold when closed and doesn't close fully.	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000238			12/29/2021	True	Very hard to turn and valve doesn't fully close.	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000239			12/29/2021	True	Valve doesn't fully close and doesn't hold	Very Poor, Repair Req	Removed (Historical)
Westgate	CUPA_315_WV_000240			12/29/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000241			12/29/2021	True	Very hard to turn and gritty feeling. This will need to be repaired.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000242			12/29/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000243			12/29/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000244			12/20/2021	False	Unable to exercise because valve box has shifted. Unable to get a key down the box.	Very Poor, Repair Req	Operational
Westgate	CUPA_315_WV_000245			12/20/2021	False	Valve box is filled with rocks and debris. I was able to suck out most of it, but not all. This wil	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000247			12/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000247			6/6/2023	True	Interconnect valve	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000248			12/17/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000248			6/6/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000249			12/8/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000249			6/14/2023	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000250			11/18/2021	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000250			6/7/2023	True	Valve hard to turn in either direction.	Poor, Serious Wear	Operational
Westgate	CUPA_315_WV_000251			12/17/2021	True	Hard to turn at first, but loosened up once done exercising.	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000251			6/6/2023	True	Hydrant valve is in roadway against curb	Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000252			12/3/2022	True		Fair, Moderate Wear	Operational
Westgate	CUPA_315_WV_000253			10/18/2022	True	This is a brand new insertion valve that was installed in 2021 by Joao Bradley.	Very Good, Like New	Operational
Westgate	CUPA_315_WV_000254			10/24/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000003			5/2/2023	True	Valve goes towards WWTP	Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000004			5/2/2023	False	Valve won't turn at all. Valve goes towards water tower at well 1	Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000005			5/2/2023	True	Valve goes towards Laurel Center	Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000006			5/2/2023	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000007			6/26/2023	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000008			5/2/2023	True	Fire Hydrant Valve	Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000009			5/2/2023	True	Fire hydrant valve. Valve cover is missing and box is partially covered by Black-top	Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000010			5/3/2023	False	Hydrant valve not located. There may not be a valve for this hydrant.	Not Rated/Retired	Operational
Tamiment	CUPA_731_WV_000011			5/3/2023	True		Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000012			5/3/2023	True	Hard to turn at first	Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000013			5/3/2023	False	Hydrant valve - Seized will not turn	Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000014			5/3/2023	True	Very hard to turn at first and box kept filling up with water and draining out.	Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000015			5/3/2023	True	This appears to be the hydrant valve as it is located across the street from hydrant. Very har	Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000016			5/3/2023	True	Very hard to turn and only did 5 turns.	Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000017			5/3/2023	True	Very hard to turn and felt as though it was full of dirt and grit, did 20.9 turns.	Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000018			6/26/2023	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000019			5/3/2023	True	Hydrant valve - Very hard to turn and felt as though it was full of dirt and grit, did 26 turns.	Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000020			6/26/2023	False		Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000021			6/26/2023	False		Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000022			5/22/2023	False		Very Poor, Repair Req	Not Operational
Tamiment	CUPA_731_WV_000023			5/22/2023	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000025			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000026			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000027			5/22/2023	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000028			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000029			5/22/2023	False		Very Poor, Repair Req	Not Operational
Tamiment	CUPA_731_WV_000030			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000031			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000032			5/13/2022	True	Turned as normal		Operational
Tamiment	CUPA_731_WV_000033			5/13/2022	False			Operational
Tamiment	CUPA_731_WV_000034			11/9/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000035			11/9/2022	False		Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000036			10/26/2022	True	Fully operated and exercised18.5 turns to open and closeCurb box in good condition		Operational
Tamiment	CUPA_731_WV_000037			10/26/2022	True	Fully operated and exercised18.5 turnsBox in good condition		Operational
Tamiment	CUPA_731_WV_000038			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000039			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000040			10/27/2022	False		Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000040			10/27/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000040			10/27/2022	False	Cannot access valve to exercise	Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000041			10/27/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000042			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000043			10/27/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000044			10/27/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000045			10/27/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000046			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000047			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000048			5/12/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000049			5/17/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000050			5/7/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000051			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000052			10/26/2022	True	Fully exercised 18.5 turns open to closeBox in good shape, valve turns without issue		Operational
Tamiment	CUPA_731_WV_000053			5/9/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000054			10/26/2022	True	18.5 turns to open and close fullyValve in good condition Exercised fully and painted		Operational
Tamiment	CUPA_731_WV_000055			10/26/2022	True	Valve exercised19 turns to open and close fullyValve and curb box in good condition		Operational
Tamiment	CUPA_731_WV_000056			5/16/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000057			10/26/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000058			10/26/2022	True	Opened fully, closed fully25 turns to open and closeValve box in good conditionValve in good		Operational
Tamiment	CUPA_731_WV_000059			11/10/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000060			11/10/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000061			11/10/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000062			11/10/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000063			11/14/2022	False		Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000064			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000067			11/10/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000068			11/14/2022	False	Could not exercise	Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000069			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000070			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000071			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000072			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000073			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000074			11/14/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000075			11/10/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000076			11/10/2022	False		Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000077			11/10/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000078			11/10/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000079			11/10/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000080			11/10/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000081			11/10/2022	False		Very Poor, Repair Req	Operational
Tamiment	CUPA_731_WV_000082			11/10/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000084			6/26/2023	False	Water Valve and main on map need to be switched with the sewer valve and main on brand	Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000085			5/11/2023	True		Very Good, Like New	Operational

System	Valve Number	Latitude	Longitude	Inspection Date	Exercised	General Comment	Operating Cond Text	Current Status of Valve in GIS
Tamiment	CUPA_731_WV_000086	[redacted]		5/11/2023	False		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000087			11/10/2022	False		Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000088			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000089			5/10/2023	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000090			5/10/2023	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000091			5/10/2023	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000092			5/15/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000093			5/10/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000095			11/16/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000096			5/15/2022	True			Operational
Tamiment	CUPA_731_WV_000097			5/15/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000098			5/15/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000099			5/15/2022	False	Valve exercised		Operational
Tamiment	CUPA_731_WV_000100			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000102			6/26/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000103			5/22/2023	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000104			10/26/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000104			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000105			11/16/2022	True		Fair, Moderate Wear	Operational
Tamiment	CUPA_731_WV_000106			10/26/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000106			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000107			10/26/2022	True		Very Good, Like New	Operational
Tamiment	CUPA_731_WV_000107			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000108			10/25/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000108			10/27/2022	False		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000108			11/16/2022	True		Poor, Serious Wear	Operational
Tamiment	CUPA_731_WV_000109			10/27/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000110			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000113			11/14/2022	True		Good, Minor Wear	Operational
Tamiment	CUPA_731_WV_000114			11/14/2022	True		Good, Minor Wear	Operational

Exhibit EAL-3

6/11/21
319100
Tamiment Sub 319 PA Hydrant Flushing

All customers could be affected.

Hello. This is a courtesy message from Community Utilities of Pennsylvania – Tamiment, your local water utility provider at 1-800-638-0262.

This message is to inform you that we will be conducting routine hydrant flushing within your water distribution system on Monday, June 14, 2021 through Friday, June 18, 2021. The flushing will be conducted, beginning at approximately 8:00 a.m. and ending at approximately 4:00 p.m. each day.

During this process, you may experience periods of lower than normal water pressure or possible cloudy water during this time period each day. We would ask that you please refrain from using your water as much as possible during this time to reduce the possibility of drawing cloudy or discolored water into your service lines. Once the process is completed, normal water quality and pressure will be restored to your home. Should you experience any water quality issues following this work, we would ask that you please try flushing your cold water line for approximately 2-3 minutes. If this does not improve the quality, please contact us.

We appreciate your patience and apologize for any inconvenience you may experience while we work to provide you with the best possible water quality and service.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you for allowing us to serve you.

8/19/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Cloudy Water.

Swartsboro Dr

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Thursday, August 19, 2021. Please be advised that on Friday, August 20 we will be installing a drinking water sample tap at the intersection of Swartsboro and Oakenshield Drive. Work will take place between the hours of 7 am and 5 pm. During this time, you may experience brief periods of low water pressure and or cloudy water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

8/24/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

Condor Dr

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Tuesday, August 24, 2021. Please be advised that we will be making repairs to a valve in the water distribution system today. During this time, you may experience periods of low water pressure and or discolored water. Work is expected to take until approximately 5 pm today.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

9/3/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

Entire Sub

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Please be advised that on Tuesday, September 7, 2021, through Friday, September 17, 2021, between the hours of 7 am and 6 pm, Rogers Hydrant Service will be repairing and replacing flushing hydrants throughout the Tamiment Community. Work will not take place on Sunday, September 12, but will take place on Saturday, September 11. It is possible that you could experience discolored water and or low pressure, and contractors working within your area.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

9/10/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

Entire Sub

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Please be advised that on Tuesday, September 7, 2021, through Monday, September 20, 2021, between the hours of 7 am and 6 pm, Rogers Hydrant Service will be repairing and replacing flushing hydrants throughout the Tamiment Community. Work will not take place on Sunday, September 12, but will take place on Saturday, September 11. It is possible that you could experience discolored water and or low pressure, and contractors working within your area.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

9/14/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

Bindale Road, Ravenhill Road, Tomnoddy Road, Hemlock Lane, Tamiment Drive, Hobbit Drive, Brandyshire Drive

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Tuesday, September 14, 2021. Please be advised that we will be making repairs to a water distribution valve in the today. During this time, you may experience periods of low water pressure and or discolored water. Work is expected to take place beginning at 3 pm and expected to be complete by midnight.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

10/6/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

206 – 227 Hobbit Drive

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Wednesday, October 6, 2021. Please be advised that we will be repairing a leaking hydrant line today beginning at approximately 5 pm and expecting to be complete by 11 pm. During this time, you may experience a brief periods of low water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

10/29/21
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

Thistlebrook Ct
Oakenshield Dr
Carrock Way
Gollum Ln
Brandyhshire Dr
Swartsboro Dr
Galion Dr
Ravenhill Dr
Bindale Rd
Gandolf Way

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Please be advised that on Monday, November 1, 2021, through Friday, November 5, 2021, between the hours of 7 am and 6 pm, Rogers Hydrant Service will be repairing and replacing flushing hydrants throughout the Tamiment Community. It is possible that you could experience discolored water and or low pressure, and contractors working within your area.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

5/9/22
319100
Tamiment Sub 731 PA Possible Low Pressure and/or Discolored Water.

Entire Sub

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Monday, May 9, 2022. Please be advised that we will be exercising water valves from May 9, 2022, through May 27, 2022, between the hours of 8 am and 5 pm. During this time, you may experience periods of low water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

6/9/22
319100
Tamiment Sub 319 PA Hydrant Flushing

All customers could be affected.

Hello. This is a courtesy message from Community Utilities of Pennsylvania – Tamiment, your local water utility provider at 1-800-638-0262.

This message is to inform you that we will be conducting routine hydrant flushing within your water distribution system on Monday, June 13, 2022, through Friday, June 17, 2022. The flushing will be conducted, beginning at approximately 8:00 a.m. and ending at approximately 4:00 p.m. each day.

During this process, you may experience periods of lower than normal water pressure or possible cloudy water during this time period each day. We would ask that you please refrain from using your water as much as possible during this time to reduce the possibility of drawing cloudy or discolored water into your service lines. Once the process is completed, normal water quality and pressure will be restored to your home. Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us.

We appreciate your patience and apologize for any inconvenience you may experience while we work to provide you with the best possible water quality and service.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you for allowing us to serve you.

8/4/22

319100

Tamiment Sub 319 PA BWA

Eagle Village, Condor Dr, 1 Tamiment Rd

This is an important message from Community Utilities of Pennsylvania-Tamiment at 1-800-638-0262. Due to a pump malfunction and a lower than normal chlorine residual in the water, a precautionary boil water advisory is in effect immediately. DO NOT DRINK THE WATER WITHOUT BOILING IT FIRST. Bring all water to a rolling boil, boil for one minute and let it cool before use or use bottled water. You should use boiled or bottled water for drinking, making ice, washing dishes, brushing teeth and food preparation until further notice. We anticipate this advisory being lifted no sooner than 48 hours. We must pass satisfactory test results before lifting the advisory. A message will be sent again when this advisory is lifted. Inadequately treated water may contain disease-causing organisms. These organisms include bacteria, viruses and parasites that can cause symptoms such as nausea, cramps, diarrhea and headaches. These symptoms are not caused only by organisms in drinking water but also by other factors. If you experience any symptoms and they persist you may want to seek medical advice. Guardians of infants, young children, people at increased risk such as pregnant women, some elderly and people with severely compromised immune systems should seek advice from their health care advisors about drinking this water. General guidelines on ways to lessen the risk of infection by microbes are available from EPA's Safe Drinking Water Hotline at 1 800 426-4791. For more information contact customer service at 1-800-638-0262. Share this information with others who drink this water who may not have received this notice. Thank you

8/9/22
319100
Tamiment Sub 731 PA Possible Low to No Water Pressure and/or Discolored Water.

Condor Dr and 1 Tamiment Dr

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Tuesday, August 9, 2022. Please be advised that we will be making repairs to a water valve today starting now until approximately 9:00 pm. During this time, you may experience periods of low to no water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

8/9/22
319100
Tamiment Sub 731 PA Possible Low to No Water Pressure and/or Discolored Water.

Condor Dr

Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Tuesday, August 9, 2022. Please be advised that we will be making repairs to a water valve today between 2:30 pm and approximately 3:30 pm. During this time, you may experience periods of low to no water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

8/17/22
319100
Tamiment Sub 731 PA Possible Low Water Pressure and/or Discolored Water.

Condor Drive, Eagle Village (smills@eaglevillagepoa.com), Mt. Laurel (henry.bordeaux@fromtheroots.com), Eagle Point (eppoa@lightpmc.com)

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Wednesday, August 17, 2022. Please be advised that we have planned water system maintenance tomorrow, Thursday August 18, 2022 between the hours of 8 am and 5 pm. During this time, you may experience periods of low water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

8/28/22
319100
Tamiment Sub 731 PA Low Water Pressure and/or Discolored Water.

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Sunday, August 28, 2022. Please be advised that we will be making emergency repairs to a water main break tonight. During this time, you may experience periods of low water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

Bindale
Ravenhill
Tomnoddy

8/28/22
319100
Tamiment Sub 731 PA Low Water Pressure and/or Discolored Water.

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Today is Sunday, August 28, 2022. Please be advised that we will be making emergency repairs to a water main break today. During this time, you may experience periods of low water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

Bindale
Ravenhill
Tomnoddy

9/2/22
319100
Tamiment Sub 319 PA Hydrant Flushing

Affected Customers: Tomnoddy, Ravenhill and Bindale.

Hello. This is a courtesy message from Community Utilities of Pennsylvania – Tamiment, your local water utility provider at 1-800-638-0262.

This message is to inform you that we will be conducting routine hydrant flushing within your water distribution system on Saturday, September 3, 2022. The flushing will be conducted, beginning at approximately 10:00 a.m. and ending at approximately 1:00 p.m.

During this process, you may experience periods of lower than normal water pressure or possible cloudy water during this time period each day. We ask that you please refrain from using your water as much as possible during this time to reduce the possibility of drawing cloudy or discolored water into your service lines. Once the process is completed, normal water quality and pressure will be restored to your home. Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us.

We appreciate your patience and apologize for any inconvenience you may experience while we work to provide you with the best possible water quality and service.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you for allowing us to serve you.

9/3/22
319100
Tamiment Sub 319 PA Hydrant Flushing

Affected Customers: Tomnoddy, Ravenhill and Bindale.

Hello. This is a courtesy message from Community Utilities of Pennsylvania – Tamiment, your local water utility provider at 1-800-638-0262.

This message is to inform you that we will be conducting routine hydrant flushing within your water distribution system today, Saturday, September 3, 2022. The flushing will be conducted, beginning at approximately 10:00 a.m. and ending at approximately 1:00 p.m.

During this process, you may experience periods of lower than normal water pressure or possible cloudy water during this time period each day. We ask that you please refrain from using your water as much as possible during this time to reduce the possibility of drawing cloudy or discolored water into your service lines. Once the process is completed, normal water quality and pressure will be restored to your home. Should you experience any water quality issues following this work, we ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us.

We appreciate your patience and apologize for any inconvenience you may experience while we work to provide you with the best possible water quality and service.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you for allowing us to serve you.

9/21/22
319100
Tamiment Sub 731 PA Low Water Pressure and/or Discolored Water.

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Please be advised that we will be making repairs to a water line leak tomorrow, Thursday, September 22, 2022, between the hours of 8 am and 2 pm. During this time, you may experience periods of low water pressure and or discolored water.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

Lonely Mountain Lane
Scotta.matthews@fsresidential.com

4/4/23
319100
Tamiment PA Sub 731 Water System Inspection

Voice Reach sent to all customers

Hello.

This is a courtesy message from Community Utilities of Pennsylvania - Tamiment, your local water utility provider at 1-800-638-0262.

This message is to advise you that our contractor, McKim and Creed, will be in the community next week beginning on Tuesday, April 11 to complete an inspection of the water system, focusing specifically on leak detection. We expect them to be onsite for approximately 6 days. No impact to service is anticipated during the inspection phase of the work. If a leak is identified and service interruption is required for the repair, you will be contacted directly prior to service interruption, and all efforts to keep interruptions to a minimum will be taken.

We thank you for your understanding as we continue to undertake these upgrades to ensure quality infrastructure for our community.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you.

4/24/2023
319100
Tamiment Sub 731 PA Hydrant Flushing and Flow Testing
Entire Sub

Hello. This is a courtesy message from Community Utilities of Pennsylvania – Tamiment, your local water utility provider at 1-800-638-0262.

This message is to inform you that we will be conducting routine hydrant maintenance and flushing within your water distribution system on Wednesday, April 26, 2023, through Friday, April 28, 2023. During the hydrant flushing, we will have a contractor performing flow testing for each hydrant. The flushing and flow testing will be conducted, beginning at approximately 8:00 a.m. and ending at approximately 4:00 p.m. each day.

During this process, you may experience periods of lower than normal water pressure or possible cloudy water. We would ask that you please refrain from using your water as much as possible during this time to reduce the possibility of drawing cloudy or discolored water into your service lines. Once the process is completed, normal water quality and pressure will be restored to your home. Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us.

We appreciate your patience and apologize for any inconvenience you may experience while we work to provide you with the best possible water quality and service.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you.

6/9/2023
319100
Tamiment Sub 731 PA Hydrant Flushing
Entire Sub

Hello. This is a courtesy message from Community Utilities of Pennsylvania – Tamiment, your local water utility provider at 1-800-638-0262.

This message is to inform you that we will be conducting routine hydrant maintenance and flushing within your water distribution system on Monday, June 12, 2023, through Friday, June 16, 2023. The flushing will be conducted, beginning at approximately 8:00 a.m. and ending at approximately 4:00 p.m. each day.

During this process, you may experience periods of lower than normal water pressure or possible cloudy water. We would ask that you please refrain from using your water as much as possible during this time to reduce the possibility of drawing cloudy or discolored water into your service lines. Once the process is completed, normal water quality and pressure will be restored to your home. Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us.

We appreciate your patience and apologize for any inconvenience you may experience while we work to provide you with the best possible water quality and service.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank you.

6/19/23
319100
Tamiment Sub 731 PA Low Pressure

Eagle Village
Condor Dr

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

Please be advised that we will be making emergency repairs to a valve today, Monday, June 19, 2023, expected to take until later this afternoon to complete. During this time, you may experience periods of low water pressure.

Should you experience any water quality issues following this work, we would ask that you please try flushing your cold-water line for approximately 2-3 minutes. If this does not improve the quality, please contact us at 1-800-638-0262.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

6/22/23
319100
Tamiment Sub 731 PA Low Pressure

All customers except
Eagle Village
Condor Dr

Hello. This is a courtesy message from Community Utilities of Pennsylvania - Tamiment your local water utility provider at 1-800-638-0262.

This message is to advise you that we are aware of a system leak and have a contractor scheduled to start repairs on Monday, June 26, 2023. Repairs are expected to take approximately one week to complete. Until the repairs are completed, you may experience lower than normal water pressure.

Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may cause and appreciates your patience.

Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262.

Thank You

7/7/23

319100

Tamiment Sub 319 PA BWA

Condor Dr

This is an important message from Community Utilities of Pennsylvania-Tamiment at 1-800-638-0262. Your water will be interrupted today due to a water line repair. When water is restored today, a precautionary boil water advisory will be in effect immediately. DO NOT DRINK THE WATER WITHOUT BOILING it FIRST. Bring all water to a rolling boil, boil for one minute and let it cool before use or use bottled water. You should use boiled or bottled water for drinking, making ice, washing dishes, brushing teeth and food preparation until further notice. We anticipate this advisory being lifted no sooner than 48 hours. We must pass satisfactory test results before lifting the advisory. A message will be sent again when this advisory is lifted. Inadequately treated water may contain disease-causing organisms. These organisms include bacteria, viruses and parasites that can cause symptoms such as nausea, cramps, diarrhea and headaches. These symptoms are not caused only by organisms in drinking water but also by other factors. If you experience any symptoms and they persist you may want to seek medical advice. Guardians of infants, young children, people at increased risk such as pregnant women, some elderly and people with severely compromised immune systems should seek advice from their health care advisors about drinking this water. General guidelines on ways to lessen the risk of infection by microbes are available from EPA's Safe Drinking Water Hotline at 1 800 426-4791. For more information contact customer service at 1-800-638-0262. Share this information with others who drink this water who may not have received this notice. Thank you Hiervan El Agua Antes De Usarla. Este Informe Contiene Informacion Muy Importante Sobre Su Agua De Beber. Traduzcalo O Hable Con Alguien Que Lo Entienda Bien.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit EAL-4 Penn Estate's Hydraulic Analysis

Filed Confidential

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit EAL-5 Water Distribution System Study

Filed Confidential

CUPA STATEMENT NO. 5

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

AMBER CAPWEN

TABLE OF CONTENTS

I. INTRODUCTION AND QUALIFICATIONS 1
II. CAPITAL INVESTMENT BUDGETING AND FORECASTING PROCESS 2
III. STATUS OF ASSET MANAGEMENT PLAN 4
IV. CAPITAL PROJECTS 5
V. WATER 6
VI. WASTEWATER 13

COMMUNITY UTILITIES OF PENNSYLVANIA, INC

Direct Testimony of Amber Capwen

I. INTRODUCTION AND QUALIFICATIONS

Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A: My name is Amber Capwen. I am the Capital Improvement Project Manager, Mid-Atlantic Operations, for Corix Regulated Utilities (US) Inc. ("CRUUS"). Community Utilities of Pennsylvania, Inc. ("CUPA" or "the Company") is a wholly owned subsidiary of CRUUS. My business address is 500 W. Monroe Ste 3600, Chicago, IL 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: As Project Manager, I am responsible for the successful implementation and completion of all capital improvement projects and budgetary forecasting for future project needs for the water and wastewater systems located in Pennsylvania (CUPA), New Jersey (Montague Water and Sewer Company), Virginia (Massanutten Public Service Corp. and Colchester Utilities Inc.), and Maryland (Maryland Water Services, Provinces Utilities, Inc., and Green Ridge Utilities, Inc.).

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I have been employed with CRUUS since October of 2021. I graduated from the University of New Hampshire in 2010 with a Bachelor of Science degree in Geology. I worked for more than a decade in environmental consulting and remediation, having been employed by several consulting firms. I held project management positions for the last 5 years leading up to my employment with CRUUS.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: No.

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony discusses the following: (1) the company's long term capital investment budgeting and forecasting process, (2) current status of the company's asset management plan, (3) the capital projects completed as part of the last rate case, and (4) the forecasted capital projects scheduled for 2023 to 2025.

II. CAPITAL INVESTMENT BUDGETING AND FORECASTING PROCESS

Q: PLEASE DESCRIBE THE COMPANY'S CAPITAL PROJECT INVESTMENT BUDGETING AND FORECASTING PROCESS FOR PROJECTS.

A: The Company's capital improvement plan ("CIP") is a rolling five-year plan that is based on the existing and anticipated needs of each water and wastewater system. This plan includes two distinct groups of spending: (1) non-project asset additions/replacements which include (a) asset additions/replacements and (b) capitalized time for asset additions/replacements; (2) projects, which include (a) engineering, equipment, and construction costs, (b) capitalized time for project management and (c) interest during construction ("IDC"). The Company's internal guidelines require that the Company designate any capital investment cost which is greater than $50,000, or takes longer than 30 days, as a "project." Capital investments that do not meet these requirements are captured as non-project asset additions/replacements and handled directly by the operations team managed by Emily Long. I manage capital investment projects.

The project investment needs of CUPA's water and wastewater systems are determined by a variety of initiating events and informative drivers and are intended to continually improve service levels, comply with permit requirements, prevent health and safety issues, prevent asset failures, improve operator efficiency, reduce operating costs, and occasionally, to increase system capacity. These forward-looking capital projects are refined into the CIP, through collaboration between Operations, Operations Management, and Finance in conjunction with utilizing the Company's Asset Management Plan ("AMP"), which I describe in more detail below. Through utilizing the AMP, the Company can review existing asset conditions and their respective Consequences of Failure ("CoF") and mitigation strategies to help evaluate and prioritize projects to determine the appropriate timing for further development and cost estimation.

In order to establish engineering, equipment, and construction costs for projects in the CIP, the Company utilizes its best available information, which could include engineering estimates, contractor bids, and internally generated estimates.

The capitalized time component of the project is estimated based on historical levels of effort taken to complete previous projects of similar scope and complexity to the target project. Capitalized hours generally include project management and additional operations demands during completion of the project.

The IDC component of the project is calculated by multiplying the IDC rate in Pennsylvania by the forecasted, monthly, outstanding project balance.

Q: WHAT IS THE PROCESS FOR EVALUATING POTENTIAL CAPITAL PROJECTS?

A: Potential projects are identified typically from review of the AMP, focusing on the highest risk assets. As explained below, other justifications are considered for potential projects beyond risk. After potential projects are identified, they are evaluated and prioritized on a system-by-system basis by a team consisting of Operations and Finance. Projects are evaluated and prioritized by using the following criteria, in order of importance: (1) health, safety, and environment, (2) level of service (3) end of life, (4) capacity, and (5) efficiency.

Q: HOW ARE CAPITAL PROJECTS SCHEDULED?

A: The highest priority projects, as identified in the AMP or by other means, are generally scheduled soonest. The projects are evaluated to determine expected length for study, design, permitting, and construction. The timing of projects is evaluated and adjusted to minimize scheduling issues and to ensure timing requirements and limitations are met. The Company reviews the recommendations of engineers regarding when work should be completed. Scheduling is also adjusted to account for the capacity of the operations team to manage multiple ongoing projects.

III. STATUS OF ASSET MANAGEMENT PLAN

Q: DOES THE COMPANY CURRENTLY HAVE AN ASSET MANAGEMENT PLAN?

A: Currently, AMPs have been generated for Tamiment, Penn Estates, and UIP. The Company has not yet developed a formal AMP for the Westgate water system.

Q: DESCRIBE THE DEVELOPMENT OF THE COMPANY'S CURRENT ASSET MANAGEMENT PLAN?

A: The Company engaged GHD Group ("GHD"), a consulting engineering firm, to assist with development of the Company's AMP for Tamiment, Penn Estates and UIP respectively.

In general, the AMPs were developed using the United States Environmental Protection Agency ("USEPA") Asset Management Framework[1]. CRUUS has implemented asset management company-wide, with each unit of the Company developing plans specific to their operations. The asset management framework is built around a body of leading practices that focus on seeking the lowest total lifecycle cost of ownership for infrastructure assets, while delivering services at a level customers and stakeholders require, at an acceptable level of risk to the organization and stakeholders. The AMP is intended for use as a central, living document or set of documents that helps articulate to the Company and stakeholders how assets are managed. The Company is committed to an AMP that will continue to develop and improve.

The Company has not yet developed a formal AMP for the Westgate water system. The Westgate water system is a purchased water system with few vertical assets. Replacements of the linear assets (water main) are generally replaced based on watermain break history or other service quality related issues.

IV. CAPITAL PROJECTS

Q: PLEASE DESCRIBE THE PRIOR CAPITAL PROJECT INVESTMENTS AS COMPARED TO THE 2020 RATE FILING.

A: As recorded in the initial filing of the Company's last rate case, CUPA proposed a total spend of $5,165,026 distributed over 24 total projects. By July 31st, 2023, those same 24 projects equated to a 2.5-year total spend of $5,630,556, reflecting an overspend of

[1] The USEPA Asset Management Framework documents are available online here: https://www.epa.gov/sustainable-water-infrastructure/asset-management-water-and-wastewater-utilities.

approximately 9% as compared to initial estimates. An additional 15 projects were also completed within that period, representing an additional spend of $1,577,096.

Q: WHAT IS THE PROPOSED LEVEL OF CAPITAL PROJECT INVESTMENT REFLECTED IN THIS RATE FILING?

A: CUPA's rate increase reflects approximately $10,629,465.97 in total capital expenditures between August 1st, 2023 and July 30th, 2025.

V. WATER

Q: PLEASE DESCRIBE THE MAJOR PROJECTS THAT ARE PLANNED OR ONGOING WITHIN YOUR PENNSYLVANIA WATER SYSTEMS WHICH ARE INCLUDED FOR RATE RECOVERY IN THIS FILING.

A: The projects planned or ongoing within CUPA's water systems included for rate recovery are described in the following sections. I will provide scope, justification, timing, costs, and status for the major projects. Projects are summarized in the table below:

Capital Project	Total Water
Westgate 2024 Water Line Replacement Program	$ 1,187,000.00
Tamiment Well 1 Water Treatment Building Eng.	$ 929,784.91
Tamiment Well 1 Rehab	$ 315,736.01
Tamiment 2024 Water Line Replacement Program	$ 55,000.00
PEUI Well 8 Replacement	$ 639,810.49
PEUI HighZone Booster Station	$ 1,134,000.00
2022 Westgate Fire Flow	$ 115,451.41
2022 PEUI Distribution System Upgrade	$ 75,544.38
Tank 5/6 Rehab and Building	$ 195,000.00
Tank 3 Rehab	$ 390,000.00
Penn Estates Leak Detection	$ 55,221.60

Q: PLEASE DESCRIBE THE "WESTGATE 2024 WATER LINE REPLACEMENT PROGRAM" PROJECT.

A: This project will replace approximately 3,400 Linear Feet ("LF") of 4" cast iron water main located in the Westgate water system with 6" PVC pipe south of Roselawn Drive between

Jacksonville Road and Schoenersville Road. The new water main will include the installation of appropriately spaced fire hydrants for fire protection not provided by the existing line. Additionally, the project will enhance water quality with the removal of lead joint cast iron water main that has been in service beyond its useful lifespan. The existing water main has experienced numerous main breaks resulting in service interruptions. Engineering/Design is slated to begin November 2023 with project completion anticipated by October of 2024.

The Company is forecasting a total project cost of $1,187,000 including $1,100,420 in direct costs for engineering and construction, $5,000 cap time, and $81,580 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT WELL 1 WATER TREATMENT BUILDING" PROJECT.

A: This project will see a new wellhouse/ water treatment building built adjacent to the hydrosphere and new Well 1R at Tamiment. Currently, the small interior space at the base of the hydrosphere is used as storage and for all localized monitoring equipment. This building will serve as a safer and more efficient space and provide operational redundancy for water treatment secondary to the primary plant. The land adjacent to the water tower was owned by the prior land developer. CUPA was able to finalize the condemnation proceedings earlier this year. This project's progression was reliant on land acquisition. Now that the deed is in place, GHD will begin the permitting process. Scheduling is forecasted as engineering and permitting through early 2024, and construction completed in 2025.

The Company is forecasting a total project cost of $929,784.92 including $856,882.77 in direct costs for engineering and construction, $9,000 cap time, and $63,902.15 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT WELL 1 REHAB" PROJECT.

A: This project, formally known as "Tamiment Glen Wells Rehab" was originally slated for October 2022, per testimony during the last rate case. As of the date of this filing the following statuses are applicable:

Well 1:

Well 1R installation is complete, all necessary testing has been conducted, and the final Pennsylvania Department of Environmental Protection ("PADEP") Public Water Supply ("PWS") permit has been issued. The Delaware River Basic Commission ("DRBC") application was submitted in December 2022 and the response is pending. Once all local permitting is complete, final pump selection will be made and Well 1R can be brought online.

Well 2:

Well 2 has been permanently disconnected from its power source and abandonment is pending.

The 2021 testimony recognized a total project forecast cost of $354,417, including $328,889 in direct costs for engineering and construction, $4,852 cap time, and $20,676 for IDC. The current forecast reflects minor variations in direct cost to $289,184.14 and IDC of $21,699.87, and the same cap time of $4,852, for a new forecasted total of $315,736.01. The project is expected to conclude in June of 2025.

Q: PLEASE DESCRIBE THE "TAMIMENT 2024 WATER LINE REPLACEMENT PROGRAM" PROJECT.

A: During past valve exercises, several valves located in the Tamiment service territory have been identified as being in poor condition. This project will target the replacement of these valves, which will allow for continued water main isolations, as operationally necessary. The project is expected to conclude in December of 2024.

The Company is forecasting a total project cost of $55,000 including $49,219.97 in direct costs for engineering and construction, $2,000 cap time, and $3,780.03 for IDC.

Q: PLEASE DESCRIBE THE "PEUI WELL 8 REPLACEMENT" PROJECT.

A: Over the past several years, decreased yields at wells 4, 6, and 8 have been observed in Penn Estate's water system. Several attempts have been made at redevelopment of these wells, with minimal success. Yield levels have been struggling to keep up with demand, and the need to install a new well was unavoidable. GHD partnered with an external hydrogeologist familiar with the region to identify three potential locations within the community expected to produce sufficient water. Of the three locations identified, one was located in the northern portion of the community known for high yields and good water quality. This location was drilled first, and water was located. The new well, Well 9, has been installed as of July 2023. The anticipated 2024-2025 scope includes well finalization, pump installation, building a small wellhouse for security and operational treatment, and connecting the new well to the rest of the system. The project is expected to conclude in May of 2025.

The Company is forecasting a total project cost of $639,810.49 including $590,837.67 in direct costs for engineering and construction, $5,000 cap time, and $43,972.82 for IDC.

Q: PLEASE DESCRIBE THE "PEUI HIGH ZONE BOOSTER STATION" PROJECT.

A: As a requirement of the last rate case, CUPA enlisted GHD to complete a hydraulic analysis/pressure study of Penn Estates. This study was completed in July of 2022, and identified approximately 130 homes that fall outside the recommended operational pressure range. The study provided several recommendations for consideration. While no single recommendation addresses all pressure issues within the system, the addition of a series of pressure reducing valves combined with some style of pump will be used to increase the areas of low pressure. CUPA and GHD are currently in the process of reviewing and finalizing the design scope to address pressure concerns. The project is expected to conclude in November of 2024.

Based on the cost summary included in the 2022 memo by GHD, the Company currently forecasts a total of project cost of $1,134,000, including $1,051,062.58 in direct costs for engineering and construction, $5,000 for cap time, and $77,937.42 for IDC.

Q: PLEASE DESCRIBE THE "2022 WESTGATE FIRE FLOW" PROJECT.

A: CUPA contacted GHD to conduct a fire flow study, consisting of the evaluation of the condition, age, size, and materials of the water mains throughout Westgate. This evaluation was then used to estimate hydrant flows throughout the system. This study, completed in August 2022, has been used for planning purposes for the Westgate water system in the following ways; as the framework for the upcoming 2024 water line replacement, to forecast the next 8-10 years of water line work, and to identify both preferential locations of the installation of new hydrants (completed late in 2022) and identified hydrants that were able to sustain fire suppression pressures. This effort was successful in both providing

significantly increased fire suppression for the community, as well as formulating a long-term water main repair/ replacement program.

The Company forecasts a total project cost of $115,451.41 including $106,716.68 in direct costs for engineering and construction, $800 cap time, and $7,934.73 for IDC.

Q: PLEASE DESCRIBE THE "PEUI DISTRIBUTION SYSTEM UPGRADE" PROJECT.

A: During past valve exercises, several valves throughout Penn Estates have been identified as being in poor condition. This project will target the replacement of these valves, which will allow for continued water main isolations, as operationally necessary. The project is expected to conclude in November of 2024.

The Company is forecasting a total project cost of $75,544.38 including $68,352.38 in direct costs for engineering and construction, $2,000 cap time, and $5,192.01 for IDC.

Q: PLEASE DESCRIBE THE "PENN ESTATES TANK 5/6 REHAB AND BUILDING" PROJECT.

A: This project is multifaceted and will address the condition assessments generated by Dixon Engineering during the 2020 inspections of tank 5 (a 294,500-gallon bolted steel reservoir tank) and tank 6 (an 86,062-gallon bolted steel reservoir tank), as well as replace the small operations shed located at the base of tank 5. As presented in the 2020 reports, numerous spot failures with areas of rust undercutting were observed at tank 5, and tank 6 had extensive erosion noted on the roof system. The building located at tank 5 houses the SCADA system for tank 5, a sample port, and serves to insulate the tank effluent pipe. The shed is currently in very poor structural condition, causing risks associated with the components housed within the shed to be exposed to weather and inclement temperature

fluctuations. The project will extend asset life while enhancing compliance and safety features. The project's expected completion is October 2024.

Based on the cost summary included in the 2020 report by Dixon Engineering and adjusted for inflation, the Company currently forecasts a total of project cost of $195,000, including $178,598.06 in direct costs for engineering and construction, $3,000 for cap time, and $13,401.94 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT TANK 3 REHAB" PROJECT.

A: The project will address the condition assessments generated by Dixon Engineering during the tank inspection completed in 2019. The components of Tank 3 were given a "Fair" to "Poor" condition rating with recommendations for blasting/recoating and metal rehabilitation for the tank interior. The project will extend asset life while enhancing compliance and safety features. The project's expected completion is May 2025.

Based on the cost summary included in the 2020 report by Dixon Engineering and adjusted for inflation, the Company currently forecasts a total of project cost of $390,000, including $361,196.13 in direct costs for engineering and construction, $2,000 for cap time, and $36,803.87 for IDC.

Q: PLEASE DESCRIBE THE "PENN ESTATES LEAK DETECTION" PROJECT.

A: In an effort to address unaccounted for water ("UFW") throughout our systems, we have been utilizing an outside consultant, McKim and Creed, to perform a thorough leak detection survey of the water system. Once completed, leaks/discrepancies identified by McKim and Creed will be corrected, and the decrease in UFW will be monitored. This project will reflect operational cost-savings. The project is expected to be completed later this year (2023).

The Company is forecasting a total project cost of $55,221.60 including $49,426.34 in direct costs for engineering and construction, $2,000 cap time, and $3,795.26 for IDC.

VI. WASTEWATER

Q: PLEASE DESCRIBE THE MAJOR PROJECTS PLANNED OR ONGOING WITHIN YOUR PENNSYLVANIA WASTEWATER SYSTEMS WHICH ARE INCLUDED FOR RATE RECOVERY IN THIS FILING.

A: The projects planned or ongoing within CUPA's wastewater systems included for rate recovery are described in the following sections. I will provide scope, justification, timing, costs, and status for the major projects. Projects are summarized in the table below:

Capital Project	Total Sewer
UIP Chestnut LS Conversion	$ 1,426,468.88
UIP Blower Replacement	$ 167,239.78
UIP 2024 I&I	$ 440,025.00
Tamiment 2024 Manhole Rehab and I&I	$ 250,000.00
Pilot Study Implementation - COA Schedule	$ 998,133.57
PEUI 2023 pilot test/ results	$ 252,352.92
TAM Train 2 Rehab	$ 195,000.00
TAM Train 3 Rehab	$ 195,000.00
Tamiment Lakeside LS Rehab	$ 1,430,215.04
PEUI 2024 I&I	$ 182,481.98

Q: PLEASE DESCRIBE THE "UIP CHESTNUT LS CONVERSION" PROJECT.

A: During the engineering and evaluation phase included as part of the last rate case, it was identified that the existing pump and generator design was undersized for the peak seasonal flows that UIP's Chestnut lift station ("LS") experiences. This meant that the simple "dry can" to wet well conversion would not be sufficient to upgrade the system. During system redesign, it was also noted that the historic/ existing footprint was situated in the flood plain of the nearby Broad Run Creek. In working with an external engineering firm, a new plan has been developed to remove as many of the key assets as possible out of the floodplain,

as well as increase capacity to handle peak system flows more effectively. This represents a value to customers in the form of a more efficient and reliable LS that is less prone to flooding or loss of functionality during high rain events, and an environmental value to minimize sanitary sewer overflow ("SSO") events.

The project is expected to conclude in June of 2025. Based on the opinion of probable cost provided by the engineer of record, the company currently forecasts a total project cost of $1,426,468.89, including $1,320,430.70 in direct costs for engineering, materials, and construction, $8,000 for cap time, and $98,038.19 for IDC.

Q: PLEASE DESCRIBE THE "UIP BLOWER REPLACEMENT" PROJECT.

A: Earlier in 2023, blower 1 at UIP experienced a full failure and was unable to be repaired. In order to keep the aeration system functional, the second backup blower would need to operate in excess of the recommended operating parameters. This project required emergency procurement of two new blowers, and includes procurement, installation, and startup as well as SCADA implementation of the new blowers. At the time of this testimony, the new emergency replacement blowers have been procured. The remaining functional blower will be maintained as an emergency backup.

The project is expected to conclude in December of 2023. The company currently forecasts a total project cost of $167,239.78, including $154,070.74 in direct costs for materials and installation, $1,675 for cap time, and $11,494.04 for IDC.

Q: PLEASE DESCRIBE THE "UIP 2025 I&I" PROJECT.

A: The project is a continuation of the 2022 Inflow and Infiltration ("I&I") "Sewer Capital Improvement" Project for UIP. The Company will resume targeting defects in the collection system that were previously identified through the Company's AMP and the

Clean and Televise Project completed in 2020. Company engineering representatives will continue to assist in prioritizing the defects and create individual specifications for point repairs and other rehabilitation sites. As with past I&I projects, this project is expected to continue the significant progress made to improve structural deficiencies within the collection system that are contributors to I&I, which have a direct impact on the capacity and treatment efficiencies at the Wastewater Treatment Plant ("WWTP"). Improving the condition of the collection system reduces strain on the treatment process, mitigates risk for overflow events, and improves integrity of service for the customers.

The project is expected to conclude in May of 2025. The company currently forecasts a total project cost of $440,025, including $407,783.00 in direct costs for engineering and construction, $2,000 for cap time, and $30,242 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT LAKESIDE LS REHAB" PROJECT.

A: A: As presented in the prior capital project testimony, the permit application for the project was received for review and approval by the PADEP in January 2021 and the prior anticipated date of completion was August 2022. The final permit was issued by PADEP in September 2022, which did not allow sufficient time to complete the construction phase of the project prior to the end date of the prior rate case. This project is currently ongoing. The scope associated with the new Lakeside LS itself is forecasted to be completed by December 2023. The scope associated with the reconfiguration of the downstream sewer lines forecasted to be complete by August 2024.

Due to recent inflation and procurement challenges, the company currently forecasts a total project cost of $1,430,215.04, including $1,323,919.39 in direct costs for engineering and construction, $8,000 for cap time, and $98,295.65 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT 2024 MANHOLE REHAB AND I&I" PROJECT.

A: The project will evaluate the data collected during the manhole inspections completed at Tamiment in 2022 and a recent Clean and Televise Project completed in 2023, and will target the most critical defects in the collection system that were identified during that evaluation. Company engineering representatives will assist in prioritizing the defects and create individual specifications for point repairs and other rehabilitation sites. The project is expected to have a significant impact on structural deficiencies within the collection system that are contributors to I&I, which have a direct impact on capacity and treatment efficiencies at the WWTP. Improving the condition of the collection system reduces strain on the treatment process, mitigates risk for overflow events, and improves integrity of service for the customers.

The project is expected to conclude in August of 2024. The company currently forecasts a total project cost of $250,000, including $230,818.03 in direct costs for engineering and construction, $2,000 for cap time, and $17,181.97 for IDC.

Q: PLEASE DESCRIBE THE "PEUI 2024 I&I" PROJECT.

A: The project is a continuation of the Penn Estates 2022 I&I "Sewer Capital Improvement" Project and will resume targeting defects in the collection system at Penn Estates that were previously identified through the Company's AMP and the Clean and Televise Project completed in 2020. Company engineering representatives will continue to assist in prioritizing the defects and create individual specifications for point repairs and other rehabilitation sites. As with past I&I projects, this project is expected to continue the significant progress made to improve structural deficiencies within the collection system

that are contributors to inflow and infiltration (I&I) which have direct impact on capacity and treatment efficiencies at the WWTP. Improving the condition of the collection system reduces strain on the treatment process, mitigates risk for overflow events, and improves integrity of service for the customers.

The project is expected to conclude in September of 2024. The company currently forecasts a total project cost of $182,481.98, including $167,734.20 in direct costs for engineering and construction, $2,000 for cap time, and $12,747.78 for IDC.

Q: PLEASE DESCRIBE THE "PEUI 2023 PILOT TEST/RESULTS" PROJECT.

A: We were approached by PADEP's Bureau of Clean Water Wastewater Technical Assistance Program ("WWTAP") staff late in 2022 with a proposal to test out an alternative method of sewer treatment at Penn Estates. The method, which utilizes intermittent aeration in secondary activated sludge treatment to stimulate natural denitrification, had been successful in decreasing effluent Nitrates in similar sized systems throughout Pennsylvania. This project included assistance by our partnered engineering firm to coordinate with the PADEP, design the temporary setup required to test the alternate methodology, and work with our local vendors to procure and install all necessary infrastructure needed for the test. Actual operational tests were conducted from April through June 2023. The final PADEP report was received late in July of 2023, and will be used as a guide for the upcoming PEUI Pilot Implementation Project (see below).

This project was completed as of July 2023. The company currently forecasts a final project cost of $252,352.92, including $233,009.24 in direct costs for engineering and construction, $2,000 for cap time, and $17,343.68 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT TRAIN 2 REHAB" PROJECT.

A: The project will address the condition assessments generated by Dixon Engineering during their 2020 inspections. The components of Tamiment Equalization Train 2 which include an aeration tank, anoxic tank, and clarifier were given a "Poor" condition rating with recommendations for blasting/recoating and metal rehabilitation for the tank interior. The project will extend asset life while enhancing compliance and safety features. The project's expected completion is May 2025.

Based on the cost summary included in the 2020 report by Dixon Engineering and adjusted for inflation, the Company currently forecasts a total of project cost of $195,000, including $178,598.06 in direct costs for engineering and construction, $3,000 for cap time, and $13,401.94 for IDC.

Q: PLEASE DESCRIBE THE "TAMIMENT TRAIN 3 REHAB" PROJECT.

A: The project will address the condition assessments generated by Dixon Engineering during their 2020 inspections. The components of Tamiment Equalization Train 3 which include an aeration tank, anoxic tank, and clarifier were given a "Poor" condition rating with recommendations for blasting/recoating and metal rehabilitation for the tank interior. The project will extend asset life while enhancing compliance and safety features. The project's expected completion is May 2025.

Based on the cost summary included in the 2020 report by Dixon Engineering and adjusted for inflation, the Company currently forecasts a total of project cost of $195,000, including $178,598.06 in direct costs for engineering and construction, $3,000 for cap time, and $13,401.94 for IDC.

Q: PLEASE DESCRIBE THE "PEUI STUDY IMPLEMENTATION" PROJECT.

A: When the final report was received in July 2023, the results of the Penn Estates Pilot Study project were found to be resoundingly positive. The tested methodology was successful in operating the plant more efficiently, with all parameters falling well within the permitted ranges, and showed a significant decrease in effluent Nitrates. Based on the recommendations provided by PADEP in the 2023 report, this project will entail permanent installations of the required equipment, electrical power, and probes needed to continue to alternate aeration methodology. This will result in a more efficient and reliable treatment plant and will result in operational cost savings.

The project is expected to conclude in May of 2025. The company currently forecasts a total project cost of $998,133.58, including $924,533.97 in direct costs for engineering and construction, $5,000 for cap time, and $68,599.61 for IDC.

Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

A: Yes, however, I reserve the right to supplement or make corrections to this testimony.

CUPA STATEMENT NO. 6

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

STEVEN LUBERTOZZI

TABLE OF CONTENTS

I. INTRODUCTION AND QUALIFICATIONS 1
II. MERGER STATUS AND COMMITMENTS 2
III. MERGER IMPACTS FOR RATE CASE 8
IV. PROPOSED CUSTOMER PROTECTION MECHANISM 10

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Direct Testimony of Steven M. Lubertozzi

I. INTRODUCTION AND QUALIFICATIONS

Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A: My name is Steven M. Lubertozzi. I am Senior Vice President of Rates, Regulatory and Legislative Affairs for Corix Infrastructure Inc. ("CII"), a holding company that indirectly controls Community Utilities of Pennsylvania Inc. ("CUPA" or "Company"). My business address is 500 W. Monroe, Suite 3600, Chicago, Illinois 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: I am responsible for managing and directing CII's economic, regulatory, and legislative activities across North America.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I graduated from Indiana University in 1990, and I am a Certified Public Accountant. I earned my Master of Business Administration from Northwestern University's Kellogg School of Management. I am a member of the American Institute of Certified Public Accountants, and I have been employed by a current affiliate of CII since June 2001.

I am a current Board Member of the National Association of Water Companies, a past Board Member of the Illinois Chapter of the National Association of Water Companies, a past Board Member of the Indiana Chapter of the National Association of Water Companies, and a past Board Member of the Financial Research Institute.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY PUBLIC UTILITY COMMISSIONS?

A: Yes. I have provided written and oral testimony before public utility commissions throughout the United States on topics ranging from the cost of equity, capital structure, cost of debt, acquisition adjustments, divestment strategies, appropriate levels of operations and maintenance expense, parent company allocations, affiliate transactions, income taxes, and almost every aspect of utility operations.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: Yes. I have previously testified before the Pennsylvania Public Utility Commission ("Commission") in various dockets and proceedings.

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony: (1) addresses the status of the potential merger of CII's subsidiary, Corix Infrastructure (US) Inc. ("Corix US") and SW Merger Acquisition Corp. ("SWMAC", together, "Merger Parties") ("Merger"); (2) identifies commitments authorized by the Commission in Docket Nos. A-2022-3036745 and A-2022-3036744 ("Merger Dockets") relevant to or otherwise addressed in the current docket; (3) explains that neither the potential costs nor the benefits of the Merger have been reflected in CUPA's proposed Fully Projected Future Test Year ("FPFTY"); and (4) proposes a customer protection mechanism to capture the potential costs and benefits of integration emanating from the Merger.

II. MERGER STATUS AND COMMITMENTS

Q: CAN YOU PLEASE PROVIDE AN UPDATE AS TO THE STATUS OF THE MERGER OF CORIX US AND SWMAC?

A: On August 26, 2022, CII and Corix US (the "Corix Parties") entered into a transaction agreement ("Transaction Agreement") with IIF Subway Investment LP, SWMAC, and SouthWest Water Company ("SouthWest", together, the "SouthWest Parties"). The Transaction Agreement provides a framework for combining CII's water, wastewater, and related businesses, with the water and wastewater businesses owned by SWMAC. Since entering into the Transaction Agreement, the Corix Parties and SouthWest Parties have submitted or plan to submit 27 applications for regulatory approvals, as required, across various state and federal jurisdictions.

Notably, the Proposed Transaction has been approved or the Merger Parties are cleared to close in all but three states and one province. Specifically, as of the filing of this testimony, the Merger Parties are waiting for the British Columbia Water Comptroller to issue an order addressing the Proposed Transaction, as well as the Public Utilities Commission of California, the North Carolina Utilities Commission and the Public Utilities Commission of Texas. Likewise, the waiting period under the Hart-Scott-Rodino Act expired at 11:59 p.m. on August 25, 2023, and the Merger Parties are cleared to close the Proposed Transaction under applicable competition law. The Merger Parties are preparing transfer of control filings, which are scheduled to be made with the Federal Communications Commission on November 15, 2023. Currently, the Merger Parties anticipate closing the Proposed Transaction in the first quarter of 2024. Please see Attachment A for tables showing the status of each of the 27 applications referenced above.

Q: IS CUPA REQUIRED TO COMPLY WITH ANY COMMITMENTS EMANATING FROM ITS MERGER APPROVAL APPLICATIONS THAT ARE ADDRESSED IN THE CURRENT DOCKET?

A: The Commission approved in the Merger Dockets a Joint Petition for Full Settlement (the "Settlement")[1] that committed CUPA to actions and requirements related to the Merger. Three of these commitments required action within a specified period after receipt of the final order in the Merger Dockets, which was issued on September 8, 2023. These were Commitments noted in paragraphs 51, 53, and 56 of the Settlement.

Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT PARAGRAPH 51 AND THE ACTION THAT CUPA HAS TAKEN TO SATISFY THE COMMITMENT.

A: CUPA committed to take reasonable steps to obtain from Aqua Pennsylvania the information it needs to propose and bill volumetric rates for sewer service to customers in the service area formerly known as Utilities, Inc. of Pennsylvania.[2] CUPA has included in the current docket a proposal to create a volumetric rate structure for the applicable wastewater customers, as it has obtained sufficient data to support its request from the system's water provider. See Testimony of CUPA witnesses Gray and Miller. CUPA believes it has satisfied this commitment and no further reports are required.

[1] The Joint Petition for Full Settlement was filed on May 24, 2023, in Docket Nos. A-2022-3036744 (wastewater) and A-2022-3036745 (water) (consolidated).

[2] CUPA will undertake commercially reasonable efforts to obtain the information that it needs to develop and bill volumetric rates for wastewater customers who do not receive water service from CUPA in the service territory formerly known as Utilities, Inc. of Pennsylvania. If CUPA obtains at least six months' worth of usage data for the relevant customers at least two months before the next base rate case filing, it will propose volumetric rates in that proceeding. In the event CUPA is unable to obtain the necessary information in this time frame, CUPA commits to proposing volumetric rates in a subsequent base rate proceeding once it has obtained the necessary information. Every 45 days until metered rates are proposed, CUPA will file a report in this docket regarding its progress in obtaining the usage data.

Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT PARAGRAPH 53 AND THE ACTION THAT CUPA HAS TAKEN TO SATISFY THE COMMITMENT.

A: This commitment requires CUPA to host a consumer meeting in the Tamiment service territory.[3] The customer meeting was held on Thursday, November 2, 2023, at 6:00 PM in the Tamiment service territory to discuss the noted topics with the public. Please see Attachment B to this testimony, the customer notice sent to Tamiment customers on October 24, 2023. The Company will continue to comply with the remaining post-meeting requirements of the commitment.

Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT PARAGRAPH 56 AND THE ACTION THAT CUPA HAS TAKE TO SATISFY THE COMMITMENT.

A: This commitment obligates CUPA to promote participation in its low-income customer assistance program.[4] On October 5, 2023, CUPA mailed information to its water customers regarding its low-income program. CUPA has also provided information on its website

[3] CUPA will hold a customer meeting in the Tamiment service territory within 60 days after entry of an order. The meeting will be open to the public and allow for in-person and virtual participation. CUPA will work with the Glen at Tamiment Property Owners Association ("POA") to 1) schedule the date, time, and location of the meeting and 2) ensure that CUPA and, as needed, Corix US representatives attend the meeting who have knowledge and authority to respond to questions and concerns regarding high bill complaints, water quality, training for call center representatives, and other issues identified in advance by the POA or customers. Within 60 days, post-meeting, CUPA will file a report with the Commission summarizing its actions to address questions and complaints raised during the customer meeting.

[4] CUPA will take the following steps to increase enrollment in its low-income program, at a minimum, within 30 days after entry of an order approving the Proposed Transaction: a. Send to all residential water customers a bill insert containing information about CUPA's low-income program, eligibility requirements, and how to enroll; b. Add and maintain updated information on CUPA's website about the bill discount program in its current or future forms that is readily accessible from the home page; c. Provide reasonable training about the low-income program to customer service representatives; d. Provide reasonable training to customer service representatives about the CUPA low-income program, including eligibility criteria and ways to enroll.

related to the low-income program[5], and conducted a training for its Customer Experience team on October 6, 2023 to review 1) the program's eligibility criteria, 2) how to enroll and expectations in the application process, 3) information on the program that is available to customers via the website or mailers, and 4) who to contact from CUPA with any questions. Please see Attachments C, D and E for support of these completed requirements. As the required information and training was completed within 30 days after final order, CUPA believes it has satisfied this commitment.

Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT PARAGRAPH 54 AND THE ACTION THAT CUPA HAS TAKE TO SATISFY THE COMMITMENT.

A: This commitment obligates CUPA to propose a low-income customer assistance program for water and wastewater rates in its next two base rate cases and propose an Arrearage Management Program ("AMP") for water and wastewater customers in its next base rate case.[6] CUPA has included in the current docket expansion of its low-income program to include wastewater customers and continues to reflect its water low-income program from the prior rate case. Additionally, the Company is proposing an AMP. As the Settlement containing this commitment has been approved, and this docket represents the "next base rate case," CUPA believes it has satisfied this commitment with regard to the proposal of an arrearage program.

Q. PLEASE EXPLAIN CUPA'S PROPOSED AMP.

[5] https://www.myutility.us/pennsylvania

[6] CUPA, as a condition to the approval of the Proposed Transaction, is willing to commit to continuing to propose low-income water and wastewater rates in its next two base rate cases. CUPA will also propose an arrearage management program for water and wastewater customers in its next base rate case. The OCA and OSBA reserve their rights to present their positions on CUPA's proposals in future cases.

A. Please see the following proposed AMP.

Customers approved for CUPA's low-income rate and with a past-due balance greater than $400 can participate in CUPA's AMP. CUPA's AMP allows eligible customers to have a portion of their past-due balances forgiven after demonstrating an ability to cover current bills. See below for details.

- AMP customers will enroll in a 12-month Deferred Payment Arrangement (DPA). A DPA allows customers to take their past-due balance and split their past-due balance over 12 equal monthly payments.
- AMP customers who make timely payments and stay current with their monthly water/wastewater bill, including the DPA portion of their bill, for six months will have the remaining six monthly DPA payments forgiven.
- Customers can only participate in the AMP once every 12 months.
- If the customer defaults on the DPA, normal collections processes apply.

CUPA's proposed AMP will only become effective if and when approved by the Commission.

Q: HAS CUPA SATISFIED OTHER COMMITMENTS IT MADE IN THE SETTLEMENT?

A: Yes. The commitment in paragraph 57 of the Settlement obligates CUPA to expand the scope of its low-income customer assistance program.[7] CUPA has included in the current docket a proposal for expanding the eligibility of its low-income program from income up to 100% of the Federal Poverty Level ("FPL") to income up to 200% of the FPL. As the

[7] In its next base rate case, CUPA will propose to increase eligibility to the low-income program from customers with income at or below 100% of the Federal Poverty Level ("FPL") to customers with income at or below 200% of the FPL. The OCA and OSBA reserve their rights to present their positions on CUPA's proposal in future cases.

Settlement containing this commitment has been approved, and this docket represents the "next base rate case," CUPA believes it has satisfied this commitment.

Q: IS CUPA PREPARING TO MEET OTHER PROMISES IT MADE IN THE SETTLEMENT?

A: Yes. Per Commitment #64 of the Settlement, CUPA is obligated to track the costs and benefits associated with integrating administrative and general functions that currently support CII's water and wastewater business with the administrative and general functions that currently support SWWC's water and wastewater business.[8] CUPA and its applicable affiliates are preparing for the implementation of a tracking process to capture costs and benefits of integration related to the Merger. Please see my testimony below which discusses the implications of this commitment to the current rate case.

III. MERGER IMPACTS FOR RATE CASE

Q: CAN YOU PLEASE PROVIDE AN UPDATE AS TO THE STATUS OF INTEGRATING THE MERGER PARTIES?

A: While the Merger Parties may plan for integration, integration cannot commence until the Proposed Transaction closes. As noted above, the Merger Parties anticipate that the Proposed Transaction will close in the first quarter of 2024. Accordingly, integration of the administrative and general functions that support the separate water and wastewater operations of CII and SWWC has not yet started.

As my testimony in the Merger Dockets notes, the Merger Parties anticipate that the integration of the administrative and general functions that support the operations of

[8] For five years after the closing date, CUPA will track and quantify all the benefits (both qualitative and quantitative) customers in its service territory are receiving under its new ownership. CUPA will submit that information in any future base rate case in which such tracked benefits accrue in the test years applicable to the particular rate filing(s).

CII's operating subsidiaries, including CUPA, with the administrative and general functions that support SWWC's water and wastewater operations will take several years. The Merger Parties have taken and will continue to take a deliberate approach to planning for integration, and then executing on integration plans to mitigate potential risks or customers. To this end, the Merger Parties have established an Integration Management Office to supervise the project necessary to ensure continuity of service upon closing and integrate operations following closing of the Proposed Transaction.

Q: HAS CUPA REFLECTED ANY IMPACTS OF THE POTENTIAL MERGER IN ITS TEST YEAR REVENUE REQUIREMENT IN THIS DOCKET?

A: CUPA has not reflected any impacts from the potential Merger in its revenue requirement in this Docket. This is due to several factors. First, the Proposed Transaction has not closed and is not expected to close until the first quarter of 2024. While the Merger has been approved by the Commission, several conditions precedent to closing remain to be met at the time of this filing, such as those remaining approvals detailed in Attachment A. Second, as described above, the integration planning has started but integration will not occur until several years after the Proposed Transaction closes. Thus, the potential benefits of the Proposed Transaction that may affect CUPA in the FPFTY are not currently known and measurable. Third, as Commitment #64 above implies, and while it is expected that benefits will accrue over time after the Merger closes, there will be costs to achieve the benefits, and costs of integration tend to precede the accrual of benefits. Based on the above considerations, CUPA is not able to reasonably estimate at this time the costs and benefits that will accrue to CUPA over the FPFTY should the Merger be consummated.

IV. PROPOSED CUSTOMER PROTECTION MECHANISM

Q: DOES CUPA PROPOSE ANY ADDITIONAL CUSTOMER PROTECTIONS IN THIS DOCKET TO ADDRESS POTENTIAL IMPACTS OF THE MERGER?

A: Yes. In recognizing that there may well be impacts that accrue during CUPA's FPFTY, the Company proposes to establish a deferral account that captures the tracked costs and benefits required to be identified by Commitment #64 above. The "Integration Customer Protection Deferral Mechanism" will capture accrued costs and benefits of integration that occur in the time period addressed in Commitment #64. The deferral will be reviewed in each rate case subsequent to Merger closing, culminating in a final review in the first base rate case filing after the completion of the five-year period contemplated in Commitment #64. CUPA may recover the costs of integration only to the extent that the benefits of integration meet or exceed such costs ("Net Benefits"). To the extent the costs of integration exceed benefits ("Net Costs"), CUPA acknowledges that it will not recover Net Costs. After costs and benefits of integration are reflected in a general rate case, CUPA will discontinue deferring those costs and benefits and will track and defer only costs and benefits incremental to those reflected in rates to avoid re-litigation of reflected impacts and potential double-counting.

CUPA believes the proposed deferral account provides customer protection for unknown scale or timing of potential impacts of the Merger, leveraging the approved tracking process from the Settlement. The deferral also provides flexibility from a ratemaking perspective in the current rate case: should the Merger not be consummated, there will be no risk with foregoing reflecting Merger impacts in the approved revenue requirement. CUPA therefore believes its approach is a reasonable and prudent method to

managing the uncertainty of the potential impacts of the Merger that balances the interest of all parties, including the Company's customers.

Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

A: Yes, however I reserve the right to supplement or make corrections to this testimony.

Community Utilities of Pennsylvania, Inc. **Attachment A**
Status of Federal and State/Provincial Approvals

List of Federal Filings

COUNTRY	REGULATOR/ AGENCY	STATUTE OR REGULATION	STATUS
Canada	Innovation, Science and Economic Development Canada	Investment Canada Act	Approved
Canada	Competition Bureau	Competition Act	Cleared to Close
USA	Committee on Foreign Investment in the United States filings	Section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. §4565), and all rules and regulations issued and effective thereunder	Approved
USA	Federal Trade Commission/Department of Justice (Four Separate Filings)	Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended	Cleared to Close
USA	Federal Communications Commission	Federal Communications Act	Not yet filed

List of Regulatory Approvals for States and Provinces

COUNTRY	REGULATOR/ AGENCY	STATE/ PROVINCE	STATUS
Canada	AUC	Alberta	Approved
Canada	Water Comptroller	British Columbia	Approved
Canada	BCUC	British Columbia	Approved
USA	RCA	Alaska (Doyon Utilities LLC)	Approved
USA	RCA	Alaska (Fairbanks Sewer and Water)	Approved
USA	PUC	California	Pending
USA	ICC	Illinois	Approved
USA	PSC	Kentucky	Approved
USA	PSC	Louisiana	Approved
USA	PSC	Maryland	Approved
USA	PUC	Nevada	Approved
USA	BPU	New Jersey	Approved
USA	NCUC	North Carolina	Pending
USA	PUC	Ohio	Approved
USA	PUC	Pennsylvania	Approved
USA	PUC	Tennessee	Approved
USA	PUC	Texas	Pending
USA	SCC	Virginia (Colchester Utilities)	Approved
USA	SCC	Virginia (Massanutten Public Service Corporation)	Approved

Community Utilities of Pennsylvania

The Glen Community and Community Utilities of Pennsylvania (CUPA) Meeting
Where: The Glen Community Center and virtually via Teams (Teams Meeting access below)
When: November 2, 2023 at 6pm

This meeting is an opportunity for The Glen to meet the staff of CUPA. The meeting is being held at The Glen Community Center and virtually via Teams. The meeting will start with a presentation followed by stations where questions can be asked and answered. The Community can ask CUPA staff questions at each station. The stations will be focused on water, sewer, and billing. If you ask a question that can't be answered at the meeting we will follow-up with you via email. Community members joining virtually via Teams will be able to see and hear the presentation. They can ask questions via the Chat feature in Teams and their question will be answered via email after the meeting.
Feel free to send your questions ahead of time to ScottA.Matthews@fsresidential.com.
Look forward to seeing you there!

Microsoft Teams meeting

Join on your computer, mobile app or room device

Click here to join the meeting

Meeting ID: 221 520 548 36

Passcode: NM2xkp

Download Teams | Join on the web

Or call in (audio only)

+1 872-239-8405,,387505265# United States, Chicago

Phone Conference ID: 387 505 265#

Find a local number | Reset PIN

Learn More | Meeting options

Attachment C

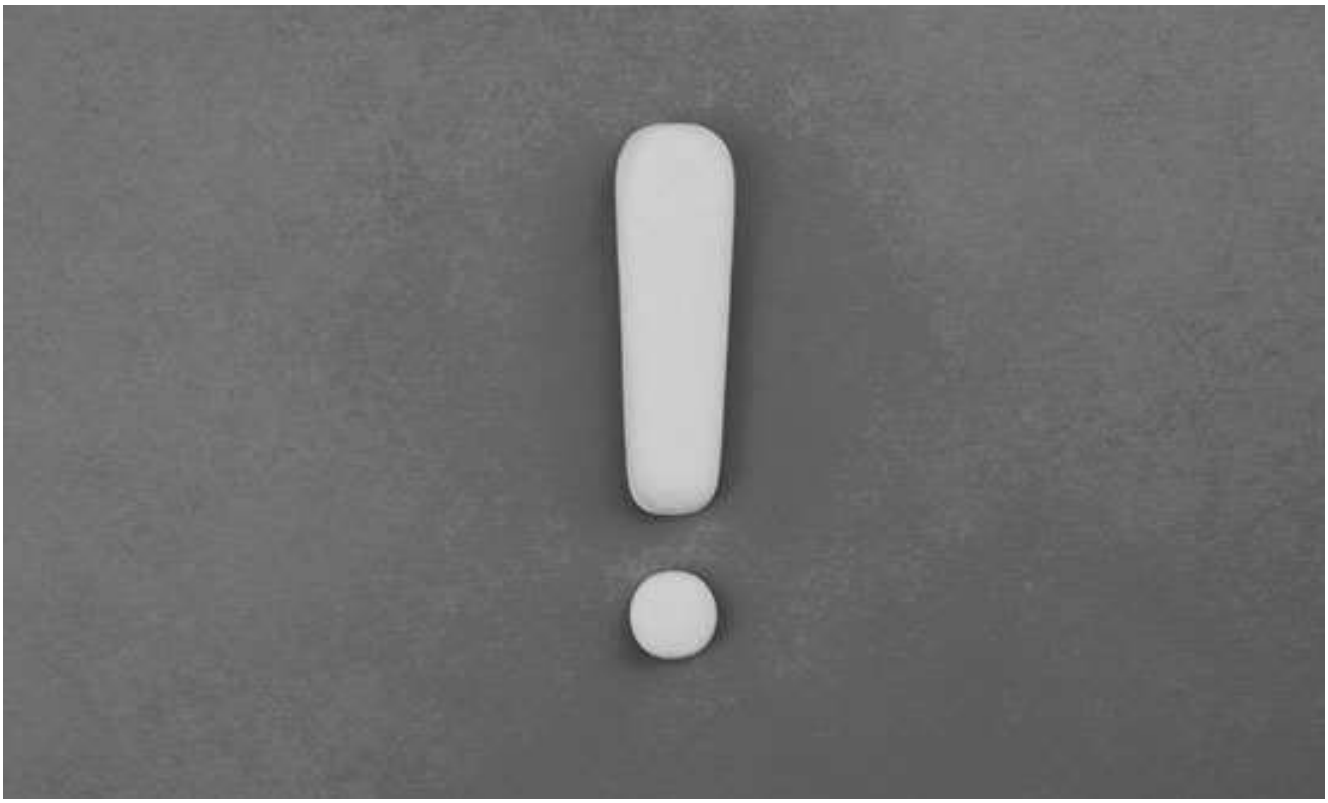
ALERTS (0) (/pennsylvania/alerts) LOGIN

Community Utilities™ of Pennsylvania

(/pennsylvania)

Latest News

More News (/pennsylvania/news/)



Need Help With Your Bills? Assistance Is Available! (/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0)

Oct 04, 2023

Your Utility Services (/pennsylvania/news?cat=Your%20Utility%20Services)
Rates & Regulations (/pennsylvania/news?cat=Rates%20%26%20Regulations)

Our low income rate has been approved for all customers below the federal poverty level. If you need help paying your bill, please click here to fill out the Microsoft Form.

Learn More (/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0)

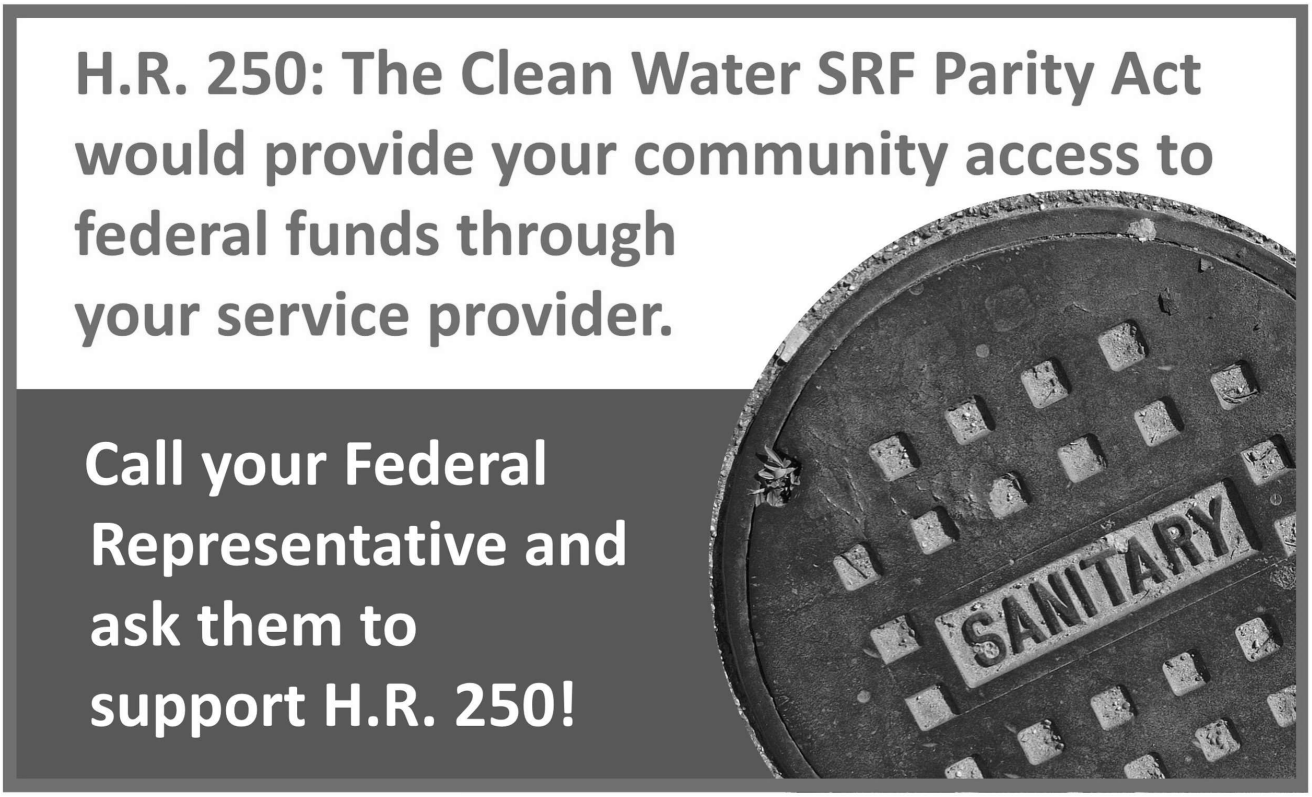
Go Paperless for Breast Cancer Research (/pennsylvania/news/detail?id=070b58e5-8533-6283-8a44-ff0000903d3d&index=0)

Sep 29, 2023

Community (/pennsylvania/news?cat=Community)
Your Utility at Work (/pennsylvania/news?cat=Your%20Utility%20at%20Work)

This October, for every new Paperless Billing sign up, we will donate $1 to the Breast Cancer Research Foundation.

Learn More (/pennsylvania/news/detail?id=070b58e5-8533-6283-8a44-ff0000903d3d&index=0)



Working on Your Behalf - Pursuing Fairness in Infrastructure Funding (/pennsylvania/news/detail?id=900958e5-8533-6283-8a44-ff0000903d3d&index=0)

Sep 25, 2023

Your Utility Services (/pennsylvania/news?cat=Your%20Utility%20Services)
Rates & Regulations (/pennsylvania/news?cat=Rates%20%26%20Regulations)

Learn More (/pennsylvania/news/detail?id=900958e5-8533-6283-8a44-ff0000903d3d&index=0)

My Utility Account

Our online self-service portal lets you manage your utility account Anytime Anywhere!

- Manage your account 24/7

- View and pay bills
- Monitor usage and save money
- Set up alerts and reminders
- Contact us directly
- And More

Learn More & Register (/pennsylvania/account-billing/my-utility-account)

Already have My Utility Account?

Login

GET IT ON Google Play

(https://play.google.com/store/apps/details?id=com.wsc.scm_mobile&hl=en_US&gl=US)

Available on the App Store

(https://apps.apple.com/us/app/my-utility-account-mobile/id1447552942)

Need Help Paying Your Bill?

Community Utilities of Pennsylvania offers a Low-Income Program for qualifying customers.

Learn More (https://www.myutility.us/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0)

Let's Get the Lead Out!

Lead Service Lines are a danger to health. Does yours contain lead? Do a simple test to find out, then complete our Survey.

Learn More (/pennsylvania/water-safety/lead-lead-service-lines)

Patty Potty's DO NOT Flush List

- Adult Wipes
- Baby Wipes
- Bandages
- Cigarettes
- Cotton Balls
- Cotton Swabs
- Dental Floss
- Diapers
- Facial Pads
- Facial Tissue
- Food Scraps
- Hair
- Household Garbage
- Kitty Litter
- Paper Towels
- Women's Hygiene Products

Patty Potty Talks Toilets

And Patty says only 3 things should EVER go down yours – **Pee**, **Poo**, and **Paper** – toilet paper that is.

Learn More (/pennsylvania/water-smart/the-3-ps-of-flushing)

About Us (/pennsylvania/about-us)

Careers (/pennsylvania/careers)

Customer Service

(800) 638-0262 (M-F, 8 AM to 5 PM Eastern)
Contact Us Online (/my-utility-contact-us)

Emergencies

(800) 638-0262 (24 Hours)

(/pennsylvania)

©2023 Water Service Corporation

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
LOW-INCOME RATE

Low-Income Volumetric Rate Information

Community Utilities of Pennsylvania, Inc (CUPA) has been approved to offer a reduced volumetric rate for residential water service to customers with incomes that fall below the federal poverty level. To qualify for these rates, customers can fill out the application form located at the following URL: https://tinyurl.com/CUPIapp.

CUPA understands the burden that customers experience in affording essential goods like housing, food, and clean water. As your water service provider, we wish to be part of the solution to these challenges. We are dedicated to ensuring our customers have safe, clean, and affordable water service. As part of our efforts to do just that, we have implemented a low-income rate for our residential customers who are at or below the federal poverty level, to ensure our entire community of customers has access to and can afford the services required to remain healthy. This low-income rate is available to residential customers on an application-only basis. Customers need to only apply once every 12 months to verify that they remain eligible for the lower rate. To apply, CUPA has enlisted the help of a 3rd party (Dollar Energy Fund, Inc.) to verify our applicants' incomes on our behalf, ensuring your continued privacy. To check eligibility for our low-income rate before applying, please go to https://aspe.hhs.gov/poverty-guidelines and look for information about a family of your size. For water service, if your income is at or below the applicable level, you will be eligible for the lower rate seen below on typical monthly water usage, up to 3,500 gallons per month. Should you use over the 3,500, any additional gallons will be charged at the regular residential rate.

	Residential Water Consumption Charge	
Service Area	***Regular Rate (per 1k gallons)***	***Low-Income Rate (per 1k gallons)***
Westgate	$13.514	$8.784
Penn Estates	$13.514	$8.784
Tamiment	$11.452	$7.444

PA PUC approved rates can be found in Community Utilities of Pennsylvania, Inc.'s tariffs located at the following URL:

https://www.myutility.us/pennsylvania/regulatory/rates-tariffs

AFFIDAVIT

Comes _____Renee Fulmer_____, and after first being duly sworn, deposes and states:

1. I am the _Billing Services Specialist_____ for Corix Regulated Utilities (US), Inc.;

2. On October 5, 2023, I caused to be mailed the attached exhibit to all residential water customers of Community Utilities of Pennsylvania Inc.

3. The attached exhibit was mailed to satisfy Paragraph 56, Joint Petition for Full Settlement, filed May 24, 2023 and approved September 8, 2023 in Docket Nos. A-2022-3036744 and A-2022-3036745.

4. This affidavit will be filed with the Pennsylvania Public Utility Commission under the appropriate docket(s).

Further, Affiant sayeth naught, this 5th day of October 2023.

Renee Fulmer

Renee Fulmer

STATE OF Florida)
)
COUNTY OF Seminole)

The foregoing affidavit was subscribed and sworn to before me this 5 day of October, 2023, by Renee Fulmer

My commission expires December 26, 2024

KATHY ANN SILLITOE MY COMMISSION EXPIRES DECEMBER 26, 2024 HH 082327 Bonded thru Notary Public Underwriters NOTARY PUBLIC, STATE OF FLORIDA

Kathy Ann Sillitoe

Notary Public, Commission No. EE 860443

AFFIDAVIT

Comes Sandra Soto, and after first being duly sworn, deposes and states:

1. I am the Customer Experience Supervisor for Corix Regulated Utilities (US), Inc.;

2. On October 6, 2023, I trained customer service representatives of Community Utilities of Pennsylvania, Inc. utilizing the attached exhibits.

3. The actions described in paragraph 2 above were taken to satisfy Paragraph 56, Joint Petition for Full Settlement, filed May 24, 2023 and approved September 8, 2023 in Docket Nos. A-2022-3036744 and A-2022-3036745.

4. This affidavit will be filed with the Pennsylvania Public Utility Commission under the appropriate docket(s).

Further, Affiant sayeth naught, this 9th day of October 2023.

Sandra Soto

Sandra Soto

DARLYNN CARABALLO-SOLIVAN
NOTARY PUBLIC
Mecklenburg County
North Carolina
My Commission Expires October 3, 2027

STATE OF North Carolina)
)
COUNTY OF Mecklenburg)

The foregoing affidavit was subscribed and sworn to before me this 6 day of October, 2023, by _____.

My commission expires October 3rd, 2027.

Darlynn Caraballo

Notary Public, Commission No. 202227900259

CUPA STATEMENT NO. 7

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

SCOTT A. MILLER

SPONSORING EXHIBITS CUPA EX SAM-1, CUPA EX SAM-2, CUPA EX SAM-3

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

Direct Testimony of Scott A. Miller

INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Scott A. Miller, and my business address is 8365 Keystone Crossing, Suite 300, Indianapolis, Indiana 46240-0458.

Q. WHAT IS YOUR PROFESSION AND FOR WHOM ARE YOU EMPLOYED?

A. I am a Certified Public Accountant and a partner in the firm of Baker Tilly Municipal Advisors, LLC ("BTMA"). BTMA began operations on March 1, 2019, as the result of a three-way business combination between my prior firm, H.J. Umbaugh & Associates, Certified Public Accountants, LLP ("Umbaugh"), and Baker Tilly Virchow Krause, LLP which is now doing business as Baker Tilly US, LLP ("Baker Tilly"). One month later, the third firm, Springsted, Inc. joined BTMA. BTMA is a registered municipal advisor and controlled subsidiary of Baker Tilly, an accounting firm. I have included my curriculum vitae as CUPA EX SAM-1.

Q. CAN YOU DESCRIBE YOUR FIRM AND ITS AREA OF EXPERTISE?

A. Baker Tilly US, LLP is a national full-service advisory, tax, and assurance firm of over 6,700 professionals across the country. In addition, the firm is an independent member of Baker Tilly International, the world's 10th largest network made up of 126 independent accounting and business services firms in 145 territories, with 34,000 professionals. Baker

Tilly has a long history advising public sector clients and has a particular focus on the energy and utility industry having advised more than 1,700 energy and utility organizations in the United States. Our public sector practice area is comprised of a dedicated group of professionals who specialize in providing an array of services to public sector entities including utilities. As part of our public sector, BTMA has a concentrated focus on delivering municipal advisory services to governmental entities. A large portion of this practice includes accounting studies in connection with changes in utility rates and financial planning associated with the issuance of tax-exempt and taxable bonds and notes and other forms of indebtedness. In accordance with rules promulgated by the Municipal Securities Rulemaking Board ("MSRB"), BTMA is registered as a Municipal Advisor with the Securities and Exchange Commission ("SEC").

Q. WHAT IS YOUR EDUCATIONAL EXPERIENCE?

A. In June 1995, I received a Bachelor of Science Degree from the Indiana University Kelley School of Business in Bloomington, Indiana. Since then, I have completed various professional courses sponsored by the American Institute of Certified Public Accountants, the Indiana CPA Society and other professional organizations including the American Water Works Association ("AWWA") and the American Public Power Association ("APPA"). In 1998 I completed the AWWA cost of service and rate-making seminar. In 2010, I completed the APPA Intermediate and Advanced Utility Cost of Service and Retail Rate Design seminars.

Q. PLEASE DESCRIBE YOUR RELEVANT PROFESSIONAL EXPERIENCE.

A. I joined the firm of Umbaugh in June 1995 and, in 1998, completed the requirements to become licensed as a Certified Public Accountant in the State of Indiana. In July 2000 I assumed the position of client manager within Umbaugh. On July 1, 2005, I became a principal in Umbaugh and on January 1, 2009, I was admitted into Umbaugh's partnership. From 2015 through 2017, I served on Umbaugh's Management Committee and was responsible for overseeing the operations of the Firm's Accounting Service Group. From 2018 until February 28, 2019, I served on Umbaugh's Executive Committee responsible for the strategic direction of the Firm. As a result of the combination with Baker Tilly and Springsted, I became a partner in Baker Tilly on March 1, 2019. From the business combination and the creation of BTMA to May 31, 2022, I served on the Public Sector Senior Leadership Team which was tasked with developing and implementing the overall strategy of the Firm's Public Sector practice area. Since June 1, 2022, I have served as the team leader for BTMA's utility team.

Over the past twenty-eight years, I have been involved with many professional engagements including financial studies for municipally owned water, electric, gas, steam and sewage utilities, for-profit and not-for-profit water and wastewater corporations, water authorities, regional water and wastewater districts and conservancy districts. These studies quite often have involved the determination of utility revenue requirements, cost of service studies, rate design and the financial planning associated with the issuance of tax-exempt and taxable bonds and notes to fund projects using a variety of financing mechanisms including USDA Rural Development ("RD"), State Revolving Funds ("SRF"), tax-exempt and taxable bonds issued on the open market and other sources. I have

given speeches and participated in panels and workshops concerning utility rates, financing and project development before the Indiana Rural Water Association, the Alliance of Indiana Rural Water, the Indiana Section of the American Water Works Association, the Indiana Association of Wastewater Companies, the Indiana Water Environment Association, Accelerate Indiana Municipalities (formerly the Indiana Association of Cities and Towns) and the APPA. In May 2016 I received my municipal advisor representative qualification by passing the Series 50 examination and in June 2019 I received my municipal advisor principal qualification by passing the Series 54 examination. Both exams are promulgated by the Municipal Securities Rulemaking Board (the "MSRB") and the Securities and Exchange Commission (the "SEC").

Q. WHAT PROFESSIONAL ORGANIZATIONS ARE YOU ASSOCIATED WITH?

A. I am personally a member of the American Institute of Certified Public Accountants, The Indiana CPA Society, the Indiana Water Environment Association and the American Water Works Association ("AWWA") and our firm is a member of numerous accounting and utility industry associations including the Indiana Rural Water Association, the Alliance of Indiana Rural Water as well as the Indiana Municipal Electric Association. Our firm is also a strategic partner of AIM. In the latter capacity, we provide guidance on financial matters that affect communities across Indiana. Finally, I currently serve as the chairman of the Indiana Section AWWA Water Utility Council.

Q. HAVE YOU TESTIFIED BEFORE AS AN EXPERT WITNESS?

A. Yes, I have testified before the Pennsylvania Public Utility Commission and the Indiana Utility Regulatory Commission as well as numerous local government boards and councils

on many previous occasions. This testimony has covered the development of appropriate revenue requirements, utility valuation, financing approval and across-the-board and cost of service analysis and rate design.

OVERVIEW OF TESTIMONY AND EXHIBIT

Q. WAS YOUR FIRM RETAINED BY COMMUNITY UTILITIES OF PENNSYLVANIA, INC. ("CUPA" OR "COMPANY") IN CONNECTION WITH THESE PROCEEDINGS?

A. Yes. We were retained by CUPA to prepare consolidated state-wide cost of service studies for the Company's water and wastewater divisions. These analyses were then used as a basis to make recommendations regarding changes in the Company's present schedules of rates and charges for water and wastewater service.

Q. HAVE THE RESULTS OF YOUR ANALYSIS BEEN SUMMARIZED IN A WRITTEN REPORT?

A. Yes. Our firm prepared a Special Purpose Accounting Report dated November 1, 2023 summarizing the results of our studies for the Company's water divisions. A similar report was prepared for the Company's wastewater divisions.

Q. PLEASE IDENTIFY CUPA EX SAM-2.

A. CUPA EX SAM-2 is a copy of our Water Accounting Report summarizing the results of the accounting services performed for CUPA's water divisions.

Q. WAS THE ACCOUNTING REPORT PREPARED BY YOU OR UNDER YOUR SUPERVISION?

A. Yes.

Q. PLEASE EXPLAIN HOW YOUR TESTIMONY AND THE WATER ACCOUNTING REPORT ARE ORGANIZED.

A. My testimony is organized as follows:

I. Introduction and Qualifications

II. Overview of Testimony and Water Exhibit

III. Cost of Service Methodology

A. Water

IV. Consolidated Cost of Service and Rate Design

A. Water Utility

V. Overview of Wastewater Exhibit

VI. Cost of Service Methodology

A. Wastewater

VII. Consolidated Cost of Service and Rate Design

A. Wastewater Utility

The Water Accounting Report is divided into two sections. The first section of the report is the accountant's letter which describes that the Accounting Report is a special purpose report for submission to the Pennsylvania Public Utility Commission and is restricted to that purpose only. This letter is incorporated by reference on all the pages of the Accounting Report.

The second section of the report (pages 2 - 20) presents the consolidated cost of service analysis and resulting rates and charges for the Company's water divisions. In addition, a comparison of the Company's present water rates for each service territory and the calculated cost of service rates are shown.

COST OF SERVICE METHODOLOGY

Q. MR. MILLER, WOULD YOU PLEASE DESCRIBE THE GENERAL PURPOSE OF A COST OF SERVICE STUDY?

A. A cost of service study is a detailed analysis of the cost drivers that influence the provision of service to a utility's customers. The goal of the study is to determine the appropriate level of cost recovery allocable to each customer class. The cost of service study is normally done in conjunction with and leads to the creation of a rate design that recovers costs from the appropriate customer class as closely as possible to the allocated cost of service.

Q. ARE THERE DIFFERENT ACCEPTED METHODOLOGIES OF CONDUCTING A COST OF SERVICE STUDY THAT ARE EMPLOYED IN PRACTICE AND IF SO, WHICH DID YOU USE FOR THIS CASE?

WATER

A. Yes, there are different accepted methodologies. For purposes of allocating costs to the customer classes and designing proposed rates for the Company's water utility, I have employed the Base-Extra Capacity method promulgated by the American Water Works Association ("AWWA") in its seventh edition of *Principles of Water Rates, Fees and Charges* (the "M1 Manual").

The Base-Extra Capacity method is built upon the allocation of both the utility's investment in plant and its proposed revenue requirements to the various functional cost categories of the utility. These functional cost categories include base, extra capacity, customer and direct fire protection. Base or average day capacity costs reflect items that vary based upon the amount of water used under average usage conditions. Extra capacity costs are usually divided between maximum day and maximum hour and include those costs that are designed to meet demands in excess of the average day and maximum day respectively. As the name implies, customer costs generally vary based upon the number of customers connected to the system and are usually divided between meter costs and billing costs. Finally direct fire protection includes those costs that are incurred in order to not only maintain fire hydrants within the system but also to provide for a portion of the cost recovery of the system oversizing that is required to provide sufficient flows and pressures in order to adequately address a fire event.

Once the costs have been allocated to the functional categories, they are assigned to the various customer classes based upon each customer class' usage characteristics and their associated responsibility for those costs. After the cost responsibility for each customer class has been determined a rate structure can then be designed that appropriately recovers those costs.

Q. WHAT IS THE SOURCE OF THE DATA USED TO PREPARE YOUR REPORT?

A. The utility specific data used for the preparation of the cost of service study was provided to me by CUPA's Financial Planning and Analysis Manager and witness Mr. Anthony

Gray and CUPA's Senior Financial Analyst and witness Mr. David Clark. The data comprises information from the Company's billing and accounting systems as well as other records maintained by CUPA and include historical billing data, plant and investment values, operating statistics and other similar information for the control period used which was the twelve months ended June 30, 2023. In addition, Mr. Gray and Mr. Clark provided to me the pro forma revenue requirements for which CUPA is seeking approval for the consolidated water territories as well as the pro forma customer count and anticipated water consumption based on the Company's forward-looking test year the twelve months ending June 30, 2025.

CONSOLIDATED COST OF SERVICE AND RATE DESIGN

Water Utility

Q. MR. MILLER, WOULD YOU PLEASE EXPLAIN MORE FULLY THE DETAILS OF THE REPORT AND YOUR COST OF SERVICE AND RATE DESIGN CALCULATIONS FOR THE CONSOLIDATED WATER TERRITORIES?

A. The second section of the report, beginning on page 2 contains the consolidated cost of service analysis for the CUPA water territories. Each of the revenue requirements are first allocated to the functional cost categories, and then assigned to each customer classification based upon each of the classes' responsibility for those functional costs. The allocated cost of service for each customer classification is then used as a basis for developing the proposed rates and charges.

Page 2 shows the Company's usage characteristics by summarizing control period billings, including monthly base facility charges and volume charges as well as existing fire protection charges and availability fees.

Page 3 presents the calculation of the pro forma equivalent meters. Pro forma bills were normalized to reflect slight adjustments to the anticipated number of active customer accounts on a going forward basis and to eliminate billing inconsistencies and rounding errors. Next, the normalized annual bills are multiplied by the appropriate equivalency factor to arrive at pro forma equivalent connections. The equivalency factors used are those followed in the M1 Manual.

Summarized on page 4 of the report are the pro forma units of service for each customer classification based upon information extracted from the Company's billing records for the control period. To arrive at these figures, the normalized control period consumption, which reflects billing adjustments applied during the control period, was adjusted to reflect the consumption trend factors calculated for each customer class as provided by Mr. Gray and Mr. Clark and as discussed in more detail in their direct testimony. Pro forma sales are further adjusted for capacity factors as calculated using AWWA methodologies. The Company has just one customer classification. The column entitled "Pro Forma Annual Sales" reflects the anticipated billed consumption for all customers for the forward-looking test year.

The average daily demand has been multiplied by the imputed capacity factor to determine the extra capacity volumes associated with meeting maximum day demands and maximum

hour demands for service. For instance, the total maximum day demand has been calculated at 570,400 gallons per day. This exceeds the average day demand of 345,700 gallons and results in extra maximum day capacity requirements of 224,700 gallons. The maximum hour demand has been calculated at a rate of 864,300 gallons per day. This capacity exceeds the average daily demands of 345,700 gallons and the extra capacity for maximum day demands of 224,700 gallons resulting in extra capacity requirements for maximum hour demands of 293,900 gallons.

Q. YOU MENTIONED THAT YOU IMPUTED SOME OF THE CAPACITY FACTORS. WOULD YOU PLEASE EXPLAIN THE NATURE OF THE CAPACITY FACTORS AND HOW YOU ARRIVED AT THE FIGURES PRESENTED?

A. Unlike large utilities, it did not seem prudent for CUPA, with its relatively small service territories, to incur the cost of a detailed customer class capacity factor study. Instead, the M1 Manual provides a detailed description regarding methodologies for calculating capacity factors. In this case, I employed the methodology described to determine noncoincident capacity factors for each customer class. Generally, this methodology works well for smaller utilities but in some cases, because of a lack of data, certain inferences must be made based upon sound rate-making principles and practitioner experience. These capacity factors are the foundation upon which the allocations of cost are made. The maximum day capacity factors reflect the relationship of each customer class' maximum day requirements to its average day requirements. Likewise, the maximum hour capacity factors reflect the relationship of each customer class' maximum hour requirements to its average usage. In cases such as this with only one customer class, the process is

streamlined. For example, page 4 shows that the calculated capacity factor of 165 results in expected maximum day total capacity needs of 570,400 gallons which is 165% or 1.65 times the actual average day requirement of 345,700. Similarly, the calculated maximum hour total capacity of 864,300 gallons is 2.50 times the actual average day requirement of 345,700 gallons.

As is often the case, CUPA does not track its maximum hour rate of customer demand. This amount, however, figures into the calculation of capacity factors. In these situations, we impute an appropriate value based upon the design limits of various components of the system such as wells, high service pumps, filters or other capacity restricted infrastructure. The goal of these calculations is to produce capacity factors that are reasonable and that are ideally within the acceptable tolerance limits discussed in the M1 Manual.

Q. THANK YOU. PLEASE CONTINUE WITH THE EXPLANATION OF YOUR REPORT.

A. The number of bills for each customer classification was obtained directly from the billing records of the Company and was normalized to reflect twelve monthly bills for each active account and was subsequently used as a basis for allocating customer costs related to billing. The number of connections for each customer classification has been weighted by equivalency factors to equate larger size meters to a standard residential 5/8-inch water meter. These calculations are shown on page 3 of the report. The equivalent connections for each customer classification are used as a basis for allocating customer related costs associated with meters and services. The ratios developed using the units of service data are summarized on page 4 of the report and are used for subsequent allocations.

The next several pages of the report detail the allocation of the Company's investment in plant and the pro forma costs to the functional cost categories and ultimately lead to an appropriate rate design. On pages 5 through 7 of the report, the Company's pro forma rate base as of June 30, 2025 has been allocated to the various functional cost categories.

Pages 8 and 9 of the report present the allocation of the pro forma annual operation and maintenance expenses to each of the functional cost categories.

On page 10 the pro forma unit costs of service, as allocated to each of the functional cost categories on the preceding pages, are divided by the units of service as calculated on page 4 to arrive at the pro forma cost of service per unit. For example, page 10 of the report shows $709,462 of net operation and maintenance expenses, $162,622 of depreciation, $30,269 of taxes other than income, $86,989 of federal income taxes and $35,972 of state income taxes, $489,015 of return on rate base and $26,863 of total reductions for amortization expense have been allocated to the base cost of service. After deducting miscellaneous revenues of $9,796, a total of $1,477,670 of pro forma costs of service to be recovered through rates is allocable to base cost. Dividing these allocated base costs by the anticipated forward-looking test year gallons results in a pro forma annual base cost of service of $11.7099 per unit of service, in this case 1,000's of gallons. Similar calculations have been made for the extra capacity costs, customer costs and direct fire protection service.

On page 11, the cost of service per unit is then applied to the corresponding units for each customer classification as developed on page 4 to arrive at each customer classes' responsibility for those functional costs. In this particular case, since there is only one customer class, the allocated costs simply carry forward from the prior page.

Page 12 calculates the monthly base charge by meter size. The meter cost per unit as well as a portion of the fire protection cost are adjusted based on the appropriate equivalency factor for each meter size and then added to the billing cost per unit to arrive at the monthly base charge.

Page 13 shows the calculation of the monthly charge per equivalent fire hydrant based on the previous cost allocations. In this case, the total allocated costs of $142,293 are first reduced to reflect the statutory limit of 25% of fire protection costs to be recovered through hydrant rental rates. The net amount of $35,573 is divided by the 899 equivalent hydrant connections to arrive at a monthly rate of $39.60. The remaining fire protection costs are recovered as part of the customer base charge and are incorporated in the calculations on the prior page of the report.

Page 14 of the report shows the calculation of the pro forma annual revenues at the proposed rates and charges. For many systems, it is typical that we would propose a three-tier declining block rate structure after analyzing the subject utility's water usage by customer class. Specifically, the first block would be set at a level to capture approximately 90% to 95% of the residential sales. The second tier would be established to capture all remaining residential and smaller commercial sales as well as 90% to 95% of large

commercial sales. The bottom or tail block is then established for the remaining larger commercial and industrial consumption.

Because of the Company's relatively homogenous customer base made up of mostly residential and residential-like consumption patterns, the need for a declining block rate structure to temper the rate impact to large volume customers is not necessary. Therefore, we have determined that it is appropriate, in this case, to continue the Company's current single tier system with all consumption priced at a proposed rate per 1,000 gallons of $22.59 per 1,000 gallons of usage.

The exception to this is the continuation of the existing low-income volumetric rate. Currently, CUPA offers a low-income volumetric rate for eligible customers that provides a 35% discount off the standard volumetric rates. The low-income rate has been adjusted based on the updated costs of service while maintaining the 35% reduction resulting in a new low-income rate of $14.68 per 1,000 gallons of usage. As can be seen on page 14, the proposed volumetric rate block and base charges are estimated to produce revenues of $3,830,146 resulting in a variance to revenue requirements of $124 or 0.00%.

Page 15 of the report compares the proposed cost of service as determined on page 14 with the normalized annual revenue generated under the existing rates and charges and revenue generated under the adjusted rates for the system.

For the Company to achieve the allocated cost-based targets compared to control period revenues, average revenues would be increased approximately 62.25%.

Pages 16 through 19 of the report show comparisons of present and proposed monthly bills by meter size for the different service territories of the system.

Page 20 of the report summarizes the present and calculated water rates and charges. The calculated rates for all customers consist of a volumetric rate and a monthly service charge based on the customer's meter size. All recurring monthly rates have been adjusted to reflect the calculated cost-based increase.

Q. HOW WAS THE PROPOSED AVAILABILITY FEE CALCULATED?

A. Consistent with the calculations in CUPA's last cost of service study and rate case, we used 0.45 as the equivalency factor for the availability fee on page 3 of the report which results in 20 equivalent availability fee billing units in the Consolidated Services and 122 equivalent availability fee billing units in Tamiment that were then incorporated throughout the cost of service allocations. After the completion of the cost of service allocations, we set the proposed availability fee at a level that would continue the same relative 45 percent difference in an average monthly bill and the proposed availability fee. Specifically, we selected an average bill of 3,451 gallons at calculated rates of $101.36. Forty-five percent of this amount is $45.60 and represents the calculated availability fee. We used the 3,451 average based on historical usage in the Consolidated Services as shown on page 2 of the report (110,570,563 gallons divided by 32,040 bills).

Q. MR. MILLER DOES THAT CONCLUDE THE EXPLANATION OF YOUR CALCULATIONS OF ALLOCATED COST OF SERVICE AND RATE DESIGN FOR CUPA CONSOLIDATED WATER SERVICE?

A. Yes, it does.

Q. DOES THIS CONCLUDE THE EXPLANATION OF THE WATER ACCOUNTING REPORT?

A. Yes, it does.

Q. MR. MILLER IS IT YOUR UNDERSTANDING THAT CUPA WOULD LIKE TO CONTINUE CONSOLIDATED WATER RATES FOR ITS SERVICE TERRITORIES IN PENNSYLVANIA INCLUDING THE ADDITION OF TAMIMENT?

A. Yes. That is my understanding.

Q. DO YOU HAVE AN OPINION REGARDING THE IMPLEMENTATION OF CONSOLIDATED RATES?

A. Yes. This practice is not new and was supported by the Commission in CUPA's prior rate proceeding. In my opinion, to a reasonable degree of accounting certainty, under the conditions within which the Company operates, consolidated rates appear reasonable for the individual service territories. On their own, each service territory is relatively small and lacks the economies of scale that could ultimately result in savings to the customers. Continuing the consolidated rates mirrors the overall ownership and operation of the different units and more closely matches the allocation of costs to the service areas.

Q. IS IT YOUR OPINION THAT THE CONSOLIDATED WATER RATES PROPOSED IN YOUR WATER ACCOUNTING REPORT ARE FAIR, JUST, NON-DISCRIMINATORY AND REASONABLE AND NECESSARY TO MEET THE PROJECTED REVENUE REQUIREMENTS OF THE UTILITY?

A. Yes, it is my opinion to a reasonable degree of accounting certainty that the consolidated water rates proposed in my water accounting report, CUPA EX SAM-2, are fair, just, non-discriminatory and reasonable and necessary to meet the projected revenue requirements of the utility.

Q. PLEASE TURN YOUR ATTENTION TO CUPA'S WASTEWATER UTILITY AND IDENTIFY CUPA EX SAM-3.

A. CUPA EX SAM-3 is a copy of our Wastewater Accounting Report summarizing the results of the accounting services performed for CUPA's wastewater divisions.

Q. WAS THE ACCOUNTING REPORT PREPARED BY YOU OR UNDER YOUR SUPERVISION?

A. Yes.

Q. PLEASE EXPLAIN HOW YOUR WASTEWATER ACCOUNTING REPORT IS ORGANIZED.

A. The Wastewater Accounting Report is divided into two sections. The first section of the report is the accountant's letter which describes that the Accounting Report is a special purpose report for submission to the Pennsylvania Public Utility Commission and is restricted to that purpose only. This letter is incorporated by reference on all the pages of the Accounting Report.

The second section of the report (pages 2 - 14) presents the consolidated cost of service analysis and resulting rates and charges for the Company's wastewater divisions. In

addition, a comparison of the Company's present wastewater rates for each service territory and the rates proposed in this case is shown.

COST OF SERVICE METHODOLOGY

Q. MR. MILLER, WOULD YOU PLEASE DESCRIBE THE GENERAL PURPOSE OF A COST OF SERVICE STUDY?

A. A cost of service study is a detailed analysis of the cost drivers that influence the provision of service to a utility's customers. The goal of the study is to determine the appropriate level of cost recovery allocable to each customer class. The cost of service study is normally done in conjunction with and leads to the creation of a rate design that recovers costs from the appropriate customer class as closely as possible to the allocated cost of service.

Q. ARE THERE DIFFERENT ACCEPTED METHODOLOGIES OF CONDUCTING A COST OF SERVICE STUDY THAT ARE EMPLOYED IN PRACTICE AND IF SO, WHICH DID YOU USE FOR THIS CASE?

WASTEWATER

A. Yes, there are different accepted methodologies. Some of these methodologies include the procedures identified by the Water Environment Federation in its *Manual of Practice No. 27 Financing and Charges for Wastewater Systems* as well as variations of the procedures explained in the American Water Works Association ("AWWA") *Principles of Water Rates, Fees and Charges* (the "M1 Manual"). For this particular case, however, we have employed a more streamlined approach based on the U.S. Environmental Protection Agency's ("EPA") User Charge System. The User Charge System was originally

developed and required by EPA for wastewater projects receiving federal grant funding during the construction grants program of the 1980's.

Similar to the other methodologies, the User Charge System begins with the allocation of the utility's investment in plant and its anticipated costs to the functional cost components. These include Treatment and Disposal, Collection System and Billing and Collecting. Treatment and Disposal costs relate to the treatment of the wastewater influent into the system and the related byproducts or sludge left over after the treatment process. These costs generally vary based on the volume of flow into the plant and are therefore typically recovered via a volumetric rate. Collection system costs relate to the maintenance and operation of the interceptor and collector mains and lift stations that transport the wastewater to the treatment plant. These costs can vary both by the volume of flow and the number and size of customers connected to the system. For that reason, these costs are sometimes recovered through both a volumetric flow charge and a fixed monthly charge. Costs associated with Billing and Collecting naturally relate to the billing and collecting function of the utility and are recovered through a fixed monthly charge.

Q. WHAT IS THE SOURCE OF THE DATA USED TO PREPARE YOUR REPORT?

A. The utility specific data used for the preparation of the cost of service study was provided to me by CUPA's Financial Planning and Analysis Manager and witness Mr. Anthony Gray and CUPA's Senior Financial Analyst and witness Mr. David Clark. The data comprises information from the Company's billing and accounting systems as well as other records maintained by CUPA and include historical billing data, plant and investment values, operating statistics and other similar information for the control period used which

was the twelve months ended June 30, 2023. In addition, Mr. Gray and Mr. Clark provided to me the pro forma revenue requirements for which CUPA is seeking approval for the consolidated wastewater territories as well as the pro forma customer count based on the Company's forward-looking test year the twelve months ending June 30, 2025.

CONSOLIDATED COST OF SERVICE AND RATE DESIGN

Wastewater Utility

Q. MR. MILLER, WOULD YOU PLEASE EXPLAIN MORE FULLY THE DETAILS OF THE REPORT AND YOUR COST OF SERVICE AND RATE DESIGN CALCULATIONS FOR THE CONSOLIDATED WASTEWATER TERRITORIES?

A. The second section of the report, beginning on page 2 contains the consolidated cost of service analysis for the CUPA wastewater territories. Each of the revenue requirements are first allocated to the functional cost components. The allocated revenue requirements are then divided by the appropriate billing determinants to develop proposed rates and charges that are designed to recover the Company's cost of service.

Page 2 shows the Company's usage characteristics by summarizing pro forma period billings, including monthly base facility charges, flow charges, unmetered charges and availability fees. All of CUPA's wastewater customers are billed a flat monthly rate depending on their customer classification. In addition, Tamiment customers are billed a rate per 1,000 gallons of flow.

Page 3 presents the calculation of the pro forma annual bills and flow. The pro forma annual bills are multiplied by the appropriate equivalency factor to arrive at pro forma equivalent connections. The equivalency factors used are based on the equivalent maximum daily flow per 25 Pa. Code §73.17.

The next several pages of the report detail the allocation of the Company's investment in plant and the pro forma costs to the functional cost components and ultimately to the customer classes. On pages 4 to 6 of the report, the Company's pro forma rate base as of June 30, 2025 has been allocated to the three functional cost components that I described earlier in my testimony. The allocations are based upon the design of the individual plant components and reflect that item's function within the overall operation of the utility.

Pages 7 and 8 of the report present the allocation of the pro forma annual operation and maintenance expenses to each of the functional cost components. Similar to the rate base, the allocation factors for operation and maintenance expense reflect that particular item's impact on the various cost centers of the Company.

Page 9 presents the summarized allocation of the consolidated wastewater service revenue requirements to the three functional cost components. Income taxes, amortization of prior acquisition adjustment and return are all allocated based on the allocation of rate base described on pages 4 to 6. All other taxes are allocated based on gross plant on page 4. Depreciation expense is allocated based on the allocation of net plant in service and taxes other than income are allocated based upon gross plant in service. Amortization of CIAC is allocated based on the allocation of net contributions in aid of construction. The

$5,159,928 of total cost of service to be recovered through rates is allocated $2,735,591 to Treatment and Disposal, $2,076,340 to Collection System and $347,997 to Billing and Collecting.

Page 10 details the calculation of the proposed rates and charges for consolidated wastewater service. To accomplish this, the individual components of allocated cost of service are divided by the appropriate billing determinant to arrive at a unit cost of service. Billing and Collecting costs are divided by the number of normalized annual bills expected to be rendered in the forward-looking test year to arrive at a cost per bill of $7.0817. Treatment and Disposal costs were divided by expected flow to derive a standard rate of $17.9412 per 1,000 gallons and a low-income rate of $11.6600 per 1,000 gallons. Collection System costs are divided by equivalent annual meters for both customer groups to arrive at a rate per equivalent bill of $44.5605. After applying the appropriate equivalency factor, monthly flat rate charges are $788.35 for schools.

Q. HOW WAS THE PROPOSED AVAILABILITY FEE FOR THE CONSOLIDATED SERVICE TERRITORY CALCULATED?

A. Consistent with the calculations in CUPA's last cost of service study and rate case, we used 0.25 as the equivalency factor for the availability fee on page 3 of the report which results in 79 equivalent availability fee billing units that were incorporated throughout the cost of service allocations. After the completion of the cost of service allocations, we used the same 0.25 equivalency factor multiplied by the allocated Treatment and Collection costs per equivalent unit of $62.5017 as shown on page 10. We then added the monthly billing cost of $7.0817 to arrive at a new monthly availability fee of $22.70.

Page 11 of the report shows the estimated revenue to be generated from the proposed rates and charges when applied to the anticipated billing determinants and compares this calculated figure to the net cost of service to be collected through rates and charges. As can be seen, the proposed rates and charges adequately recover the cost of service within a 0.30% variance.

Page 12 presents a comparison of the estimated revenue to be generated by customer class with the control period revenues. The overall average system increase in revenue is approximately 51.29%.

Page 13 shows the customer bill impact for varying levels of usage for the present rates along with the proposed rates.

Page 14 of the report shows a comparison of the present individual territory rates for wastewater service with the proposed consolidated wastewater service rates.

Q. MR. MILLER DOES THAT CONCLUDE THE EXPLANATION OF YOUR CALCULATIONS OF ALLOCATED COST OF SERVICE AND RATE DESIGN FOR CUPA CONSOLIDATED WASTEWATER SERVICE?

A. Yes, it does.

Q. MR. MILLER IS IT YOUR UNDERSTANDING THAT CUPA WOULD LIKE TO CONTINUE CONSOLIDATED WASTEWATER RATES AND FOR ITS SERVICE

TERRITORIES IN PENNSYLVANIA INCLUDING THE ADDITION OF TAMIMENT?

A. Yes. That is my understanding.

Q. DO YOU HAVE AN OPINION REGARDING THE IMPLEMENTATION OF CONSOLIDATED RATES?

A. Yes. This practice is not new and was supported by the Commission in CUPA's prior rate case. In my opinion, to a reasonable degree of accounting certainty, under the conditions within which the Company operates, consolidated rates appear reasonable for the individual service territories. On their own, each service territory is relatively small and lacks the economies of scale that could ultimately result in savings to the customers. Consolidating the rates mirrors the overall ownership and operation of the different units and more closely matches the allocation of costs to the service areas.

Q. IS IT YOUR OPINION THAT THE CONSOLIDATED WASTEWATER RATES PROPOSED IN YOUR ACCOUNTING REPORT ARE FAIR, JUST, NON-DISCRIMINATORY AND REASONABLE AND NECESSARY TO MEET THE PROJECTED REVENUE REQUIREMENTS OF THE UTILITY?

A. Yes, it is my opinion to a reasonable degree of accounting certainty that the consolidated wastewater rates proposed in my accounting report, CUPA EX SAM-3, are fair, just, non-discriminatory and reasonable and necessary to meet the projected revenue requirements of the utility.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY IN THIS CAUSE?

A. This concludes my direct testimony at this time.

PARTNER

Scott A. Miller, CPA

Scott Miller is a partner with Baker Tilly's public sector municipal advisory practice.

Baker Tilly Municipal Advisors, LLC

8365 Keystone Crossing
Suite 300
Indianapolis, IN 46240
United States

T: +1 (317) 465 1506
scott.miller@bakertilly.com

bakertilly.com

Education

Bachelor of Science in accounting
Kelley School of Business
Indiana University – Bloomington

Registered Municipal Advisor with the Securities and Exchange Commission
(Series 50 and Series 54)

Scott has nearly 30 years of experience in the municipal advisor and utility rate industries. He has extensive experience with financial studies for municipally owned water, electric, gas, steam and sewage utilities, not-for-profit and investor-owned water and sewer corporations, regional water and sewer districts and conservancy districts. These studies often involve determining utility revenue and rate requirements, cost-of-service studies, rate design and the financial planning associated with the acquisition of capital.

Specific experience

- Analyzes revenue requirements and performs cost of service studies and rate design for water, wastewater, electric, gas and steam utilities
- Serves as an expert witness before regulatory bodies in utility rate proceedings
- Provides assistance with bond and note financings through the capital market, State Revolving Fund, USDA Rural Development and other sources
- Provides financial reporting, strategic planning and rate management for utilities
- Provides asset management planning for utilities
- Prepares system development and capacity fee studies
- Assists with wholesale rate development and intergovernmental contract negotiations
- Provides valuation services related to utility rate base
- Advises on acquisitions, dispositions, mergers, privatization and re-municipalization of utilities
- Authors various articles related to the utility industry
- Environmental, social and governance specialists

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Indiana CPA Society (INCPAS)
- American Water Works Association (AWWA)
- Chair, Water Utility Council/Indiana Section AWWA
- Accelerate Indiana Municipalities (AIM)
- Indiana Water Environment Association (IWEA)
- Indiana Rural Water Association (IRWA)

Industry involvement, (cont.)

- Alliance of Indiana Rural Water (AIRW)
- Former member AIRW Advisory Council

Thought leadership

- "Why ESG and Why Now", Baker Tilly Webinar, co-author, 2023
- "ESG: What you Need to Know Now and How to Think Beyond Tomorrow," Baker Tilly Symposium, co-author, 2022
- "Environmental, Social, and Governance (ESG), New Tax Incentives and What Your Municipality Needs to Know, AIM, co-author, 2022
- "Preparing for Infrastructure Funding," NARUC Staff Subcommittee on Accounting and Finance, 2022
- "Environmental, Social and Governance (ESG)," Baker Tilly Utility University, 2022
- "ESG – What's Coming and How to be Ready," Illinois GFOA, co-author, 2022
- "Funding Infrastructure," International Making Cities Livable, panelist, 2021
- "Growing with the Auto Industry," AWWA, co-author, 2020
- "Public Works and Utilities," AIM, co-author, 2020
- "Maximize Your Financial Advisor Relationship," Baker Tilly Utility University, co-author, 2019
- "Leveraging Your Municipal Utility for Community Benefit," AWWA, IWEA and AIM, co-author, 2019
- "Municipal Storm Water Funding -an Overview," State of Indiana Storm Water Management Task Force, 2019
- "Legislative Updates: What Utilities Need to Know," IRWA, co-author, 2019
- "Water Conservation and Lost Water and Their Impact on Utility Revenues," AWWA, 2019
- "Utilities and P3s – How to Attract Capital and Manage a Strong Program," AWWA, co-author, 2018
- "Succession Planning for Indiana Utilities," AWWA, IRWA and IWEA, 2017
- "Revenue Bond Financing," Indiana Public Finance Leadership Summit, 2017
- "Utilities and P3s – How to Attract Capital and Manage a Strong Program," AIM, co-author, 2017
- "ARRA Build America Bonds – Time to Refinance? and Use of TIF's," ACEC, 2016
- "Utility Rate Comparisons and Current Trends in Project Financing," AWWA, 2015
- "National Infrastructure Bank – A New Line of Credit?" AWWA, 2014
- "Encouraging Water Conservation through Effective Pricing," AWWA and AIRW, 2012
- "Connect Four: Economic Development Strategies for Lining Up Municipalities, Water, Energy & Money," AIM, 2011
- "Waterworks Rate Setting/Project Funding," AWWA, co-author, 2011
- "System Development Charges and Capital Planning," AIRW 2010 and IRSDA 2011
- "Ensuring Adequate Revenues to Maintain Utilities," AIM, co-author, 2010
- "The Benefits of Financial Planning," AWWA, 2009

Thought leadership, (cont.)

- "Growing Pains: Utility Growth Issues," AIRW, 2008
- "Alternative Revenue Sources: Bridging A Funding Gap," AIM, co-author, 2008
- "Sales Tax and Other Taxability Issues – An Overview," AIRW, co-author, 2007
- "The Right Stuff: Municipal Utilities as a Launching Pad for Growth," AIM, 2007
- "How do you Rate? Utility Rate Studies," AIM, co-author, 2004
- "Rate Review Indicators and Fee Types," IASC, 2004

Continuing professional education

- FSA Level II Candidate
- Certified Public Accountant (CPA) State of Indiana
- Financial Management: Cost of Service Rate-Making, AWWA 1998
- Intermediate Utility Cost of Service and Retail Rate Design, APPA 2010
- Advanced Utility Cost of Service and Retail Rate Design, APPA 2010
- Supervisory and Compliance Obligations of Municipal Advisors: MSRB Rule G-44, MSRB 2018
- Due Diligence: Primary Offering Disclosure Responsibilities, MSRB 2018
- The Decision to Borrow: Roles and Responsibilities of Market Participants in Fixed Rate Primary Market Offerings, MSRB 2018
- Revenue Recognition, Becker CPA 2018
- U.S. Securities and Exchange Commission: Recent Trends and Actions, Becker CPA 2018
- G400 Community Meeting, AICPA 2018
- Introduction to Business Valuation, AICPA 2017
- GAO Green Book – Government Internal Control Standards, Becker CPA 2017
- Risk Management in the Public Sector, Becker CPA 2017
- Emerging Leaders Academy Year 3, Upstream Academy 2015
- Emerging Leaders Academy Year 2, Upstream Academy 2014
- Emerging Leaders Academy Year 1, Upstream Academy 2013
- The Emerging Partner Training Forum, AICPA 2006
- Leadership: Becoming an Impact Player, Center for Corporate Financial Leadership 2003

Expert Testimony

Venue	Petitioner	Petition Date	Cause No.	Subject
Indiana Utility Regulatory Commission	Citizens Thermal Energy	3/1/23	45855	Cost of Service and Rate Design
Indiana Utility Regulatory Commission	Citizens Gas of Westfield, LLC	8/26/22	45761	Cost of Service and Valuation
Indiana Senate Utilities Committee	Accelerate Indiana Municipalities	2/17/2022	N/A	System Development Charges
Indiana Legislative Wastewater Task Force	Committee Request	10/18/2021	N/A	Financing Wastewater Improvements
Maryland Public Service Commission	Maryland Water Service, Inc	9/30/2021	9671	Cost of Service, Rate Design and Rate Consolidation for Water and Wastewater
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	9/23/2021	45617	Financing
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Water)	4/14/21	3025206	Cost of Service and Rate Design
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Wastewater)	4/14/21	3025207	Cost of Service and Rate Design
Indiana Utility Regulatory Commission	Gibson Water Authority	4/26/2021	45535	Rates and Financing
Indiana Utility Regulatory Commission	Citizens Wastewater of Westfield, LLC	3/31/2020	45362	Utility Fair Value
Indiana Utility Regulatory Commission	German Township Water District, Inc.	2/04/2020	45340-U	Rates
Indiana Legislative Storm Water Task Force	Committee Request	10/1/2019	N/A	Organization, Funding and Rate Design for Storm Water Utilities
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Water)	4/03/2019	3008947	Cost of Service and Single Tariff Pricing

Expert Testimony (cont.)

Venue	Petitioner	Petition Date	Cause No.	Subject
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Wastewater)	4/03/2019	3008948	Cost of Service and Single Tariff Pricing
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	2/1/2019	45198	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	Gibson Water, Inc.	4/24/2018	45080	Rates and Financing
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	3/13/2018	45062	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	5/4/2016	44783	Financing
Indiana Utility Regulatory Commission	Citizens Thermal Energy	4/22/2016	44781	Cost of Service Rates
Indiana Utility Regulatory Commission	Citizens Gas of Westfield	12/30/2015	44731	Utility Fair Value
Indiana Utility Regulatory Commission	Community Utilities of Indiana, Inc.	12/15/2015	44724	Cost of Service Rates
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	7/6/2015	44642	Rates and Financing
Indiana Utility Regulatory Commission	Michigan City Department of Water Works	9/24/2014	44538	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	Kingsbury Utility Corporation	3/27/2013	44327	Rates and Financing
Indiana Utility Regulatory Commission	Pioneer Water, LLC	2/22/2013	44309-U	Rates
Indiana Utility Regulatory Commission	City of Mishawaka Utilities	9/20/2012	44249	Cost of Service Rates
Indiana Utility Regulatory Commission	White River Citizens United (Testimony on behalf of Respondent Bargersville Municipal Water Utility	6/12/2012	44215	Complaint
Indiana Utility Regulatory Commission	Lebanon Municipal Electric Utility	1/9/2012	44142	Cost of Service Rates and Financing

Expert Testimony (cont.)

Venue	Petitioner	Petition Date	Cause No.	Subject
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	10/17/2011	44095	Financing
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	3/11/2010	43869	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	South Harrison Water Corporation	1/26/2010	43850	Cost of Service Rates
Indiana Utility Regulatory Commission	Mapleturn Utilities, Inc.	9/2/2009	43777-U	Rates and Financing
Indiana Utility Regulatory Commission	Peru Municipal Electric Utility	4/29/2009	43679	Coincident Peak Reduction Credit
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	3/18/2009	43658	Rates and Financing
Indiana Utility Regulatory Commission	Citizens Gas of Westfield	12/31/2008	43624	Utility Fair Value
Indiana Utility Regulatory Commission	Peru Municipal Electric Utility	7/7/2008	43529	Economic Development Rider
Indiana Utility Regulatory Commission	Kingsford Heights Municipal Water Utility	5/27/2008	43502-U	Rates
Indiana Utility Regulatory Commission	Knightstown Municipal Water Utility	2/19/2008	43440-U	Rates
Indiana Utility Regulatory Commission	Ramsey Water Company, Inc.	12/27/2007	43413	Rates
Indiana Utility Regulatory Commission	Bargersville Municipal Water Utility	12/21/2007	43410	Rates
Indiana Utility Regulatory Commission	Sanitary District of Hammond	6/25/2007	43307	Cost of Service Rates
Indiana Utility Regulatory Commission	Indiana Michigan Power Company (Testimony on behalf of Intervenor, Fort Wayne City Light and Power Works	6/19/2007	43306	Rates – Alternate Feed Service Rider
Indiana Utility Regulatory Commission	Ogden Dunes Municipal Water Utility	5/16/2007	43295-U	Rates
Indiana Utility Regulatory Commission	Peru Municipal Electric Utility	12/22/2006	43200	Rates

Expert Testimony (cont.)

Venue	Petitioner	Petition Date	Cause No.	Subject
Indiana Utility Regulatory Commission	Elkhart Municipal Water Utility	12/11/2006	43191	Rates
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	3/15/2006	43003	Rates and Financing
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	2/28/2006	42993	Rates and Financing
Indiana Utility Regulatory Commission	Knightstown Municipal Electric Utility	10/12/2005	42933-U	Rates
Indiana Utility Regulatory Commission	Bargersville Municipal Electric Utility	8/2/2005	42892	Rates
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	5/11/2005	42856	Rates
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	3/2/2005	42798	Financing
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	1/20/2005	42776	Financing
Indiana Utility Regulatory Commission	Sullivan-Vigo Water Corporation	3/19/2004	42599	Financing
Indiana Utility Regulatory Commission	Michigan City Department of Water Works	9/18/2003	42517	Rates
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	7/9/2003	42481	Rates
Indiana Utility Regulatory Commission	Van Buren Water, Inc.	1/22/2002	42159	Rates
Indiana Utility Regulatory Commission	Riverside Water Company, Inc.	11/6/2001	42122	Rates
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	8/17/2001	42066	Rates
Indiana Utility Regulatory Commission	Lafayette Municipal Water Utility	10/11/2000	41845	Rates and Financing
Indiana Utility Regulatory Commission	Michigan City Department of Water Works	3/17/2000	41689	Rates and Financing
Indiana Utility Regulatory Commission	Dunkirk Municipal Water Utility	5/5/1999	41431	Rates and Financing

CUPA EX SAM-2

Docket Number

R-2023-3042804

Community Utilities of Pennsylvania, Inc.

Accounting Report On
Water Utility
Cost of Service Study and Rate Design

November 1, 2023

Indianapolis, Indiana

TABLE OF CONTENTS

ACCOUNTANTS' SPECIAL PURPOSE REPORT

PRO FORMA FINANCIAL INFORMATION

Page(s)

Consolidated Water Services:

2	Summary of Pro Forma Billing Determinants for Water Services
3	Calculation of Pro Forma Equivalent Meters
4	Pro Forma Units of Service
5 – 7	Allocation of Rate Base to Functional Cost Components
8 – 9	Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components
10	Unit Costs of Service
11	Cost of Service Allocated to Customer Class
12	Calculation of Proposed Monthly Base Charges
13	Calculation of Fire Protection Charges Based Upon Allocated Cost of Service
14	Pro Forma Annual Operating Revenue at Adjusted Rates and Charges Based Upon Allocated Cost of Service
15	Comparison of Allocated Cost of Service with Revenue Under Existing and Adjusted Rates
16 – 19	Customer Bill Impact
20	Schedule of Present and Proposed Rates and Charges

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
Indianapolis, IN 46240
United States of America

T: +1 (317) 465 1500
F: +1 (317) 465 1550
bakertilly.com

November 1, 2023

ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Water Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of water rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of water rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing water service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and controlled subsidiary of Baker Tilly US, LLP, an accounting firm. Baker Tilly US, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2023 Baker Tilly Municipal Advisors, LLC

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR WATER SERVICES
(For the 12 Months Ending July 31, 2025)

	Number of Bills	Billed Consumption (Gallons)	Rate (1)	Pro Forma Present Rate Revenues
Base Facility Charge:				
Consolidated Service:				
Residential				
5/8 inch meter	31,608		$17.25	$545,238
1 inch meter	12		43.13	518
1 1/2 inch meter	12		86.25	1,035
2 inch meter	12		138.00	1,656
Sub-total	31,644			548,447
Commercial and Pool				
5/8 inch meter	324		$17.25	5,589
1 inch meter	48		43.13	2,070
2 inch meter	24		138.00	3,312
Sub-total	396			10,971
Tamiment:				
Residential				
5/8 inch meter (quarterly)	5,868		$18.18	106,680
Commercial				
5/8 inch meter	36		$121.25	4,365
6 inch meter	12		158.41	1,901
	48			6,266
Volume Charge: per 1,000 gallons				
Consolidated Services:				
Residential		95,570,109	$13.514	1,291,534
Commercial		1,052,813	12.876	13,556
Pool		172,333	12.876	2,219
Low-Income		13,775,308	8.784	121,002
Sub-total		110,570,563		1,428,311
Tamiment:				
Residential		12,529,458	$11.452	143,487
Commercial		721,290	10.815	7,801
Low-Income		2,368,569	7.444	17,632
Sub-total		15,619,317		168,920
Consolidated Fire Protection	899		$56.67 (2)	50,946
Consolidated Availability Fee	528		18.81	9,932
Tamiment Availability Fee	3,240		9.31	30,164
Totals	42,623	126,189,880		$2,360,637

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1
(2) Number of bills per hydrant provided by management.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

CALCULATION OF PRO FORMA EQUIVALENT METERS
(Based upon control period service charge billings)

Meter Size	Pro Forma Bills	Average Connections	Equivalency Factor (1)	Equivalent Meters and Services
Consolidated Services:				
5/8"	31,932	2,661	1.00	2,661
1"	60	5	2.50	13
1 1/2"	12	1	5.00	5
2"	36	3	8.00	24
Availability Fee	528	44	0.45	20
Tamiment:				
5/8" and 3/4"	5,904	492	1.00	492
6"	12	1	50.00	50
Availability Fee	3,240	270	0.45	122
Totals	41,724	3,477		3,387

(1) Equivalent meter capacity ratios per the seventh edition of the American Water Works Association ("AWWA") Principles of Water Rates, Fees and Charges Manual of Water Supply Practices M1 (the "M1 Manual").

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

PRO FORMA UNITS OF SERVICE
Base-Extra Capacity Method

Customer Class	Base		Maximum Day			Maximum Hour			Customer	
	Pro Forma Annual Sales	Average Day	Capacity Factor (3)	Total Capacity	Extra Capacity (4)	Capacity Factor	Total Capacity (3)	Extra Capacity (5)	Equivalent Connections	Bills
	(1)	(2)	%	(2)	(2)	%	(2)	(2)		
All Customers	126,189.9	345.7	165	570.4	224.7	250	864.3	293.9	3,387	41,724

(1) 1,000's of gallons.
(2) 1,000's of gallons per day.
(3) Calculated based on control period usage data.
(4) Capacity in excess of average day usage.
(5) Capacity in excess of maximum day demand.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

	Pro Forma Rate Base 7/31/2025	Base	Extra Capacity Maximum Day	Extra Capacity Maximum Hour	Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations BAS	MXD	MXH	CUS	FP	Ref.
Source of Supply Plant:												
Structures and improvements	$464,161	$464,161					100.00%					(1)
Wells and springs	1,525,816	1,525,816					100.00%					(1)
Supply mains	364,071	364,071					100.00%					(1)
Power generation equipment	1,223	1,223					100.00%					(1)
Pumping equipment	207,389	207,389					100.00%					(1)
Water Treatment:												
Structures and improvements	1,298,420	786,972	$511,448				60.61%	39.39%				(2)
Pumping equipment	410,820	248,998	161,822				60.61%	39.39%				(2)
Water treatment equipment	327,471	198,480	128,991				60.61%	39.39%				(2)
Treatment and disposal equipment	549,660	333,149	216,511				60.61%	39.39%				(2)
Other plant and miscellaneous	7,740	4,691	3,049				60.61%	39.39%				(2)
Transmission and Distribution:												
Structures and improvements	51,966	20,787	13,511	$17,668			40.00%	26.00%	34.00%			(3)
Pumping equipment	9,260	3,704	2,408	3,148			40.00%	26.00%	34.00%			(3)
Distribution reservoirs and standpipes	2,148,976	214,898		1,934,078			10.00%		90.00%			(4)
Transmission and distribution mains	9,033,201	3,613,281	2,348,632	3,071,288			40.00%	26.00%	34.00%			(3)
Services	1,447,760				$1,447,760					100.00%		(5)
Meters and meter installations	1,178,198				1,178,198					100.00%		(5)
Hydrants	921,883					$921,883					100%	(6)
Backflow prevention devices	543				543					100.00%		(5)
General Plant:												
Organization	221,344	89,070	37,451	55,579	29,040	10,204	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Franchises	6,608	2,658	1,118	1,659	867	306	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Land and land rights	28,515	11,474	4,825	7,160	3,741	1,315	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Structures and improvements	182,179	73,309	30,825	45,745	23,902	8,398	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Office furniture and equipment	51,938	20,901	8,788	13,042	6,814	2,393	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Computer equipment	384,260	154,626	65,017	96,488	50,415	17,714	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Transportation equipment	200,016	80,486	33,843	50,224	26,242	9,221	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Miscellaneous equipment	44,965	18,094	7,608	11,291	5,899	2,073	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Stores equipment	10,723	4,315	1,814	2,693	1,407	494	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Tools, shop and garage equipment	275,837	110,996	46,672	69,263	36,190	12,716	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Laboratory equipment	67,783	67,783					100.00%					(1)
Power operated equipment	33,073	13,308	5,596	8,305	4,339	1,525	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Communication equipment	368,977	148,476	62,431	92,650	48,410	17,010	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Gross Plant in Service	21,824,776	8,783,116	3,692,360	5,480,281	2,863,767	1,005,252	40.24%	16.92%	25.11%	13.12%	4.61%	
Accumulated Depreciation	(5,527,421)	(2,085,766)	(787,255)	(1,669,005)	(768,953)	(216,442)	40.24%	16.92%	25.11%	13.12%	4.61%	(8)
Net Plant in Service	16,297,355	6,697,350	2,905,105	3,811,276	2,094,814	788,810	41.10%	17.83%	23.39%	12.85%	4.83%	
Cash Working Capital	401,124	164,862	71,521	93,823	51,544	19,374	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Net Contributions in Aid of Construction	(1,158,374)	(463,350)	(301,177)	(393,847)			40.00%	26.00%	34.00%			(3)
Accumulated Deferred Income Taxes	(603,186)	(247,910)	(107,548)	(141,085)	(77,509)	(29,134)	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Net Plant Acquisition Adjustment	(489,952)	(201,370)	(87,358)	(114,600)	(62,959)	(23,665)	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Customer Deposits	2,055	845	366	481	264	99	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Inventory	2,483	1,020	443	581	319	120	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Oracle Fusion Asset	43,166	17,741	7,696	10,097	5,547	2,085	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Net Deferred Charges	499,071	205,118	88,984	116,733	64,131	24,105	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Total Rate Base	$14,993,742	$6,174,306	$2,578,032	$3,383,459	$2,076,151	$781,794	41.18%	17.19%	22.57%	13.85%	5.21%	

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

	Pro Forma Accumulated Depreciation 7/31/2025	Base	Extra Capacity Maximum Day	Extra Capacity Maximum Hour	Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations BAS	MXD	MXH	CUS	FP	Ref.
Source of Supply Plant:												
Structures and improvements	($144,759)	($144,759)					100.00%					(1)
Wells and springs	(526,386)	(526,386)					100.00%					(1)
Supply mains	9,734	9,734					100.00%					(1)
Power generation equipment	(587)	(587)					100.00%					(1)
Pumping equipment	55,467	55,467					100.00%					(1)
Water Treatment:												
Structures and improvements	(68,430)	(41,475)	($26,955)				60.61%	39.39%				(2)
Pumping equipment	(115,236)	(69,845)	(45,391)				60.61%	39.39%				(2)
Water treatment equipment	(74,935)	(45,418)	(29,517)				60.61%	39.39%				(2)
Treatment and disposal equipment	(36,624)	(22,198)	(14,426)				60.61%	39.39%				(2)
Other plant and miscellaneous	(1,438)	(872)	(566)				60.61%	39.39%				(2)
Transmission and Distribution:												
Structures and improvements	(8,019)	(3,208)	(2,085)	($2,726)			40.00%	26.00%	34.00%			(3)
Pumping equipment	(3,486)	(1,395)	(906)	(1,185)			40.00%	26.00%	34.00%			(3)
Distribution reservoirs and standpipes	(726,534)	(72,653)		(653,881)			10.00%		90.00%			(4)
Transmission and distribution mains	(1,912,065)	(764,826)	(497,137)	(650,102)			40.00%	26.00%	34.00%			(3)
Services	(241,584)				($241,584)					100.00%		(5)
Meters and meter installations	(360,968)				(360,968)					100.00%		(5)
Hydrants	(169,570)					($169,570)					100%	(6)
Backflow prevention devices	(76)				(76)					100.00%		(5)
General Plant:												
Organization	(57,694)	(21,767)	(8,216)	(17,424)	(8,025)	(2,262)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Franchises	(2,074)	(784)	(295)	(626)	(288)	(81)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Structures and improvements	(54,934)	(20,727)	(7,823)	(16,590)	(7,641)	(2,153)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Office furniture and equipment	(61,597)	(23,242)	(8,771)	(18,602)	(8,568)	(2,414)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Computer equipment	(387,351)	(146,147)	(55,159)	(116,980)	(53,881)	(15,184)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Transportation equipment	(213,618)	(80,598)	(30,419)	(64,513)	(29,714)	(8,374)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Miscellaneous equipment	10,070	3,799	1,434	3,041	1,401	395	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Stores equipment	(834)	(314)	(119)	(252)	(116)	(33)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Tools, shop and garage equipment	(242,738)	(91,585)	(34,566)	(73,307)	(33,765)	(9,515)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Laboratory equipment	(6,193)	(6,193)					100.00%					(1)
Power operated equipment	(14,329)	(5,407)	(2,040)	(4,327)	(1,993)	(562)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Communication equipment	(170,633)	(64,380)	(24,298)	(51,531)	(23,735)	(6,689)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Accumulated Depreciation	($5,527,421)	($2,085,766)	($787,255)	($1,669,005)	($768,953)	($216,442)	37.72%	14.24%	30.20%	13.91%	3.93%	

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	345.7	60.61%
Maximum day excess capacity	224.7	39.39%
Totals	570.4	100.00%

(3) Allocated in ratio to maximum hour demand.

	1,000's of Gallons	%
Average day demand	345.7	40.00%
Maximum day excess capacity	224.7	26.00%
Maximum hour excess capacity	293.9	34.00%
Totals	864.3	100.00%

(4) Allocated 10% to base and 90% to maximum hour.

(5) Allocated 100% to meters and services.

(6) Allocated 100% to direct fire protection.

(7) Allocated pro rata to all other allocable utility plant.

(8) Accumulated depreciation allocated by function, page 6.

(9) Allocated pro rata to net utility plant.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

	Pro Forma Expense	Base	Extra Capacity: Maximum Day	Extra Capacity: Maximum Hour	Customer Class: Meters and Services	Customer Class: Billing and Collecting	Direct Fire Protection Service	Percentage Allocation: BAS	MXD	MXH	MET	BILL	FP	Ref.
Water treatment:														
Salaries and wages	$140,527	$85,173	$55,354					60.61%	39.39%					(1)
Purchased power	39,569	35,612	3,957					90.00%	10.00%					(2)
Purchased water	270,582	164,000	106,582					60.61%	39.39%					(1)
Repairs and maintenance	92,772	56,229	36,543					60.61%	39.39%					(1)
Chemicals	55,865	55,865						100.00%						(3)
Lab testing	39,509	23,946	15,563					60.61%	39.39%					(1)
Transportation	11,611	7,037	4,574					60.61%	39.39%					(1)
Operating expense charged to plant	(9,839)	(5,963)	(3,876)					60.61%	39.39%					(1)
Transmission and distribution:														
Salaries and wages	233,779	60,877	37,381	$79,438	$41,519		$14,564	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Repairs and maintenance	154,334	40,188	24,678	52,443	27,410		9,615	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Transportation	19,317	5,030	3,089	6,564	3,431		1,203	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Operating expense charged to plant	(16,368)	(4,262)	(2,617)	(5,562)	(2,907)		(1,020)	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Customer accounts:														
Office supplies and other expenses	21,091					$21,091						100.00%		(5)
Meter reading	8,036					8,036						100.00%		(5)
Administrative and general:														
Salaries and wages	160,417	62,611	39,736	34,040	17,790		6,240	39.03%	24.77%	21.22%	11.09%	0.00%	3.89%	(6)
Office supplies and other expenses	4,617	1,590	985	592	289	1,050	111	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Regulatory commission expense	51,906	21,376	8,923	11,715	3,594	3,594	2,704	41.18%	17.19%	22.57%	6.93%	6.93%	5.21%	(8)
Pension and other benefits	104,541	40,801	25,895	22,184	11,594		4,067	39.03%	24.77%	21.22%	11.09%	0.00%	3.89%	(9)
Rent	2,592	1,065	462	606	167	292		41.10%	17.83%	23.39%	6.43%	11.25%		(10)
Insurance	81,113	33,336	14,463	18,972	5,212	5,212	3,918	41.10%	17.83%	23.39%	6.43%	6.43%	4.83%	(10)
Office utilities	20,491	7,052	4,373	2,629	1,285	4,660	492	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Outside services	40,020	13,775	8,540	5,135	2,509	9,101	960	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Miscellaneous	11,982	4,124	2,557	1,537	751	2,725	288	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Corporate Allocation	352,455					352,455						100.00%		(5)
Total net operating expenses	$1,890,919	$709,462	$387,162	$230,293	$112,644	$408,216	$43,142	37.52%	20.47%	12.18%	5.96%	21.59%	2.28%	

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

(Cont'd)

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

(1) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	345.7	60.61%
Maximum day excess capacity	224.7	39.39%
Totals	$570	100.00%

(2) Allocated 90% to base and 10% to maximum day.

(3) Allocated 100% to base.

(4) Allocated pro rata based on the allocation of total transmission and distribution plant.

	Transmission and Distribution Plant	%
Average day demand	$3,852,670	26.04%
Maximum day excess capacity	2,364,551	15.99%
Maximum hour excess capacity	5,026,182	33.98%
Meters and services	2,626,501	17.76%
Fire protection	921,883	6.23%
Totals	$14,791,787	100.00%

(5) Allocated 100% to billing and collecting.

(6) Allocated pro rata based upon all other payroll.

(7) Allocated pro rata to all other functionalized expenses excluding purchased power and chemicals.

(8) Allocated pro rata based upon rate base.

(9) Allocated pro rata based upon total payroll.

(10) Allocated pro rata based upon net utility plant.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

UNIT COSTS OF SERVICE
(Pro Forma Year Ending 7/31/2025)

	Net Pro Forma Revenue Requirements	Allocable To All Customers						Ref
			Extra Capacity		Customer Costs		Direct Fire Protection Service	
		Base	Maximum Day	Maximum Hour	Meters and Services	Billing and Collecting		
		(-----1,000's of Gallons-----)			Equiv. Meters	Bills		
Units of Service		126,190	224.7	293.9	3,387	41,724	62	(1)
Projected Cost of Service								
Net operation and maintenance expense	$1,890,919	$709,462	$387,162	$230,293	$112,644	$408,216	$43,142	(2)
Depreciation	395,673	162,622	70,548	92,548	50,844		19,111	(3)
Taxes other than income	73,648	30,269	13,132	17,226	9,464		3,557	(5)
Income taxes - federal	211,241	86,989	36,312	47,677	29,257		11,006	(4)
Income taxes - state	87,352	35,972	15,016	19,715	12,098		4,551	(4)
Amortization of PAA	(36,137)	(14,454)	(9,396)	(12,287)				(6)
Amortization of CIAC	(31,021)	(12,409)	(8,065)	(10,547)				(6)
Return on rate base	1,187,505	489,015	204,132	268,020	164,469		61,869	(4)
Total Cost of Service	3,779,180	1,487,466	708,841	652,645	378,776	408,216	143,236	
Less: Miscellaneous revenue	(24,887)	(9,796)	(4,668)	(4,298)	(2,494)	(2,688)	(943)	(7)
Plus: Uncollectible accounts	75,722					75,722		(8)
Total Cost of Service to be Recovered Through Rates and Charges	$3,830,015	$1,477,670	$704,173	$648,347	$376,282	$481,250	$142,293	
Total Unit Cost of Service		$11.7099	$3,133.8362	$2,206.0122	$111.0960	$11.5341	$2,295.0484	

(1) See "Pro Forma Units of Service", page 4.
(2) As calculated in "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 8 - 9.
(3) Allocated based on net plant in service. See page 5.
(4) Allocated based on rate base. See page 5.
(5) Allocated based on gross plant. See page 5.
(6) Allocated based on Net Contributions in Aid of Construction. See page 5.
(7) Allocated pro rata to total cost of service.
(8) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

COST OF SERVICE ALLOCATED TO CUSTOMER CLASS
(Pro Forma Year Ending 7/31/2025)

		Allocable To All Customers					
	Total Costs of Service		Extra Capacity		Customer Costs		Direct Fire Protection Service
		Base	Maximum Day	Maximum Hour	Meters and Services	Billing and Collecting	
		(-----1,000's of Gallons-----)			Equiv. Meters	Bills	Equiv. Hydrants
Unit Costs of Service (1)		$11.7099	$3,133.8362	$2,206.0122	$111.0960	$11.5341	$2,295.0484
Allocated Costs of Service:							
All Customers:							
Units of service		126,189.9	224.7	293.9	3,387	41,724	62
Cost	$3,830,022	$1,477,676	$704,173	$648,347	$376,282	$481,251	$142,293

(1) See page 10.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

CALCULATION OF PROPOSED MONTHLY BASE CHARGES

Meter Size	5/8 inch Equivalency Factor	Meter Cost Per Equiv. Unit (1)	Fire Protection (2)	Cost Per Unit	Billing Cost Per Unit (3)	Total	Rounded (Use)
5/8 inch meter	1.0	$9.2580	$2.6257	$11.8837	$11.5341	$23.4178	$23.40
1 inch meter	2.5	9.2580	2.6257	29.7093	11.5341	41.2434	41.25
1 1/2 inch meter	5.0	9.2580	2.6257	59.4185	11.5341	70.9526	70.95
2 inch meter	8.0	9.2580	2.6257	95.0696	11.5341	106.6037	106.60
6 inch meter	50.0	9.2580	2.6257	594.1850	11.5341	605.7191	605.70

(1) Calculated as follows:

	Meters & Services
Annual charge per equivalent meter (page 11)	$111.0960
Divided by 12 months	12
Monthly charge per equivalent meter	$9.2580

(2) Calculated as follows:

	Fire Protection
Remaining fire protection costs to be recovered (page 13)	$106,720
Divided by equivalent meters	3,387
Subtotal	31.5087
Divided by 12 months	12
Monthly charge per equivalent meter	$2.6257

(3) See page 11.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

CALCULATION OF FIRE PROTECTION CHARGES BASED UPON ALLOCATED COST OF SERVICE

Fire Hydrants:

Total costs to be recovered from fire protection, see page 10.	$142,293
Times statutory limitation	25%
Approved cost per statute	35,573
Divide by equivalent fire hydrant connections, see page 2.	899
Monthly charge per equivalent hydrant	$39.57
Use (Rounded)	$39.60

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE

	Percent of Use	Billing Determinants: Pro Forma Consumption (1,000's Gallons)	Billing Determinants: Bills	Allocated Cost of Service Rates	Pro Forma Revenue Under Adjusted Rates
All Customers:					
Base Charge:					
5/8 inch meter			37,836	$23.40	$885,362
1 inch meter			60	41.25	2,475
1 1/2 inch meter			12	70.95	851
2 inch meter			36	106.60	3,838
6 inch meter			12	605.70	7,268
Availability Fee			3,768	45.60	171,821
Volume Charge:					
All Other Flow	87.21%	110,046.0		22.59	2,485,939
Low-Income Flow	12.79%	16,143.9		14.68	236,992
Fire Protection			899	39.60	35,600
Totals	100.00%	126,189.9	42,623		$3,830,146
Control					$3,830,022
Variance					$124
Percent Variance					0.00%

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

COMPARISON OF ALLOCATED COST OF SERVICE WITH REVENUE UNDER EXISTING AND ADJUSTED RATES

Customer Classification	Cost of Service	Pro Forma Revenue Under Existing Rates (1)	Increase/(Decrease) %	Increase/(Decrease) Amount	Cost of Service	Revenue Under Adjusted Rates (2)	Variance Between Adjusted Revenues and Cost of Service %	Variance Between Adjusted Revenues and Cost of Service Amount
All Customers	$3,830,022	$2,360,637	62.25%	$1,469,385	$3,830,022	$3,830,146	0.00%	$124

(1) See page 2.
(2) See page 14.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

CUSTOMER BILL IMPACT

		Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease) %	Increase/(Decrease) Amount
Westgate (Residential) and Penn Estates (Residential and Commercial):						
5/8 Inch Meter						
1,000 Gallons		6,360	$30.76	$45.99	49.51%	$15.23
2,000 Gallons		6,051	44.28	68.58	54.88%	24.30
3,000 Gallons		6,038	57.79	91.17	57.76%	33.38
4,000 Gallons		5,070	71.31	113.76	59.53%	42.45
5,000 Gallons		3,730	84.82	136.35	60.75%	51.53
10,000 Gallons		6,340	152.39	249.30	63.59%	96.91
80,000 Gallons	(2)	5	1,098.37	1,830.60	66.67%	732.23
90,000 Gallons	(2)	1	1,233.51	2,056.50	66.72%	822.99
130,000 Gallons	(2)	1	1,774.07	2,960.10	66.85%	1,186.03
150,000 Gallons	(2)	1	2,044.35	3,411.90	66.89%	1,367.55
180,000 Gallons	(2)	1	2,449.77	4,089.60	66.94%	1,639.83
1 Inch Meter						
20,000 Gallons		1,076	$313.41	$493.05	57.32%	$179.64
30,000 Gallons		131	448.55	718.95	60.28%	270.40
1 1/2 Inch Meter						
40,000 Gallons		33	$626.81	$974.55	55.48%	$347.74
50,000 Gallons		11	761.95	1,200.45	57.55%	438.50
2 Inch Meter						
60,000 Gallons		9	$948.84	$1,462.00	54.08%	$513.16
70,000 Gallons		7	1,083.98	1,687.90	55.71%	603.92
80,000 Gallons		2	1,219.12	1,913.80	56.98%	694.68

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

(Cont'd)

CUSTOMER BILL IMPACT

		Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease) %	Increase/(Decrease) Amount
Westgate (Commercial):						
5/8 Inch Meter						
1,000 Gallons		146	$30.13	$45.99	52.64%	$15.86
2,000 Gallons		59	43.00	68.58	59.49%	25.58
3,000 Gallons		35	55.88	91.17	63.15%	35.29
4,000 Gallons		11	68.75	113.76	65.47%	45.01
5,000 Gallons		16	81.63	136.35	67.03%	54.72
10,000 Gallons		15	146.01	249.30	70.74%	103.29
1 Inch Meter						
20,000 Gallons		4	$300.65	$493.05	63.99%	$192.40
30,000 Gallons		1	429.41	718.95	67.43%	289.54
1 1/2 Inch Meter						
40,000 Gallons		1	$601.29	$974.55	62.08%	$373.26
50,000 Gallons		1	730.05	1,200.45	64.43%	470.40
2 Inch Meter						
70,000 Gallons		1	$1,039.32	$1,687.90	62.40%	$648.58
80,000 Gallons		1	1,168.08	1,913.80	63.84%	745.72
90,000 Gallons	(2)	1	1,296.84	2,139.70	64.99%	842.86
100,000 Gallons	(2)	2	1,425.60	2,365.60	65.94%	940.00

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

(Cont'd)

CUSTOMER BILL IMPACT

		Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease) %	Increase/(Decrease) Amount
Tamiment (Residential):						
5/8 Inch Meter						
1,000 Gallons		2,434	$29.63	$45.99	55.21%	$16.36
2,000 Gallons		1,331	41.08	68.58	66.94%	27.50
3,000 Gallons		1,118	52.54	91.17	73.52%	38.63
4,000 Gallons		764	63.99	113.76	77.78%	49.77
5,000 Gallons		481	75.44	136.35	80.74%	60.91
10,000 Gallons		577	132.70	249.30	87.87%	116.60
80,000 Gallons	(2)	2	934.34	1,830.60	95.92%	896.26
100,000 Gallons	(2)	1	1,163.38	2,282.40	96.19%	1,119.02
110,000 Gallons	(2)	1	1,277.90	2,508.30	96.28%	1,230.40
140,000 Gallons	(2)	2	1,621.46	3,186.00	96.49%	1,564.54
160,000 Gallons	(2)	1	1,850.50	3,637.80	96.58%	1,787.30
170,000 Gallons	(2)	1	1,965.02	3,863.70	96.62%	1,898.68
420,000 Gallons	(2)	1	4,828.02	9,511.20	97.00%	4,683.18
1 Inch Meter						
20,000 Gallons		98	$247.22	$493.05	99.44%	$245.83
30,000 Gallons		16	361.74	718.95	98.75%	357.21
1 1/2 Inch Meter						
40,000 Gallons		5	$476.26	$974.55	104.63%	$498.29
50,000 Gallons		6	590.78	1,200.45	103.20%	609.67
2 Inch Meter						
60,000 Gallons		2	$705.30	$1,462.00	107.29%	$756.70
70,000 Gallons		2	819.82	1,687.90	105.89%	868.08
80,000 Gallons		4	934.34	1,913.80	104.83%	979.46

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

(Cont'd)

CUSTOMER BILL IMPACT

		Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease) %	Increase/(Decrease) Amount
Tamiment (Commercial):						
5/8 Inch Meter						
1,000 Gallons		4	$132.07	$45.99	-65.18%	($86.08)
2,000 Gallons		6	142.88	68.58	-52.00%	(74.30)
3,000 Gallons		8	153.70	91.17	-40.68%	(62.53)
4,000 Gallons		4	164.51	113.76	-30.85%	(50.75)
5,000 Gallons		7	175.33	136.35	-22.23%	(38.98)
10,000 Gallons		10	229.40	249.30	8.67%	19.90
1 Inch Meter						
20,000 Gallons		9	$337.55	$493.05	46.07%	$155.50
30,000 Gallons		1	445.70	718.95	61.31%	273.25
2 Inch Meter						
60,000 Gallons		1	$770.15	$1,462.00	89.83%	$691.85
70,000 Gallons		1	878.30	1,687.90	92.18%	809.60
6 Inch Meter						
390,000 Gallons	(2)	1	$4,376.26	$9,415.80	115.16%	$5,039.54

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

Monthly Rate for All Customers		Westgate Present (1)	Penn Estates Present (1)	Tamiment (1) Residential	Tamiment (1) Commercial	Monthly Proposed
Meter Size						
5/8	inch meter	$17.25	$17.25	$18.18	$121.25	$23.40
1	inch meter	43.13	43.13	18.18	121.25	41.25
1 1/2	inch meter	86.25	86.25	18.18	121.25	70.95
2	inch meter	138.00	138.00	18.18	121.25	106.60
6	inch meter			18.18	158.41	605.70
Availability Fee			18.81	9.31	9.31	45.60
Usage Charge (per 1,000 gallons)						
Residential		$13.514		$11.452		
Commercial		12.876			$10.815	
All Other Flow			$13.514			$22.59
Low-Income Flow						$14.68
Fire Protection						
Monthly Rate per Hydrant		$56.67				$39.60

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

CUPA EX SAM-3

Docket Number

R-2023-3042805

Community Utilities of Pennsylvania, Inc.

Accounting Report On
Wastewater Utility
Cost of Service Study and Rate Design

November 1, 2023

Indianapolis, Indiana

TABLE OF CONTENTS

ACCOUNTANTS' SPECIAL PURPOSE REPORT

PRO FORMA FINANCIAL INFORMATION

Pages	
2	Summary of Pro Forma Billing Determinants for Sewage Services
3	Calculation of Pro Forma Annual Bills and Flows
4 – 6	Allocation of Rate Base to Functional Cost Components
7 – 8	Allocation of Pro Forma Operation and Maintenance Expense to Functional Cost Components
9	Pro Forma Annual Revenue Requirements Allocated to Functional Cost Components
10	Calculation of Proposed Monthly Fixed Charge
11	Pro Forma Annual Operating Revenue at Adjusted Rates and Charges Based Upon Allocated Cost of Service
12	Comparison of Allocated Cost of Service with Revenue Under Existing and Adjusted Rates
13	Customer Bill Impact
14	Schedule of Present and Proposed Rates and Charges

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
Indianapolis, IN 46240
United States of America

T: +1 (317) 465 1500
F: +1 (317) 465 1550
bakertilly.com

November 1, 2023

ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Wastewater Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of sewer rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of sewer rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing sewer service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and controlled subsidiary of Baker Tilly US, LLP, an accounting firm. Baker Tilly US, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2023 Baker Tilly Municipal Advisors, LLC

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR SEWAGE SERVICES
(For the 12 Months Ending July 31, 2025)

	Number of Bills	Pro Forma Flow (Gallons)	Rate (1)	Pro Forma Present Rate Revenues
Consolidated Service:				
Residential	39,348		$74.73 /month	$2,940,476
Commercial and Pool	84		$74.73 /month	6,277
School (unmetered)	24		$4.59 /quarter/pupil (2)	21,903
Availability Fee (unmetered)	528		$32.80 /month	17,318
All Other Flow		128,984,467		
Low-Income Flow		13,775,308		
Tamiment:				
Residential 5/8" meter	5,868		$26.15 /month	$153,448
Commercial 5/8" meter	36		$26.15 /month	941
Commercial 6" meter	12		$26.15 /month	314
Availability Fee (unmetered)	3,240		$20.22 /month	65,513
All Other Flow		12,998,814	$13.977 /1,000 gal.	$181,684
Low-Income Flow		2,368,569	$13.977 /1,000 gal.	33,105
Totals	49,140	158,127,158		$3,420,979

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.
(2) There are two schools with a combined total of 1,193 pupils.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

CALCULATION OF PRO FORMA ANNUAL BILLS AND FLOWS

Meter Size	Pro Forma Bills	Average Connections	Equivalency Factor (1)	Equivalent Meters and Services
Consolidated Service:				
Residential	39,348	3,279	1.00	3,279
Commercial and Pool	84	7	1.00	7
School (unmetered)	24	2	12.50	25
Availability Fee (unmetered)	528	44	0.25	11
Tamiment:				
Residential	5,868	489	1.00	489
Commercial	48	4	1.00	4
Availability Fee (unmetered)	3,240	270	0.25	68
Totals	49,140	4,095		3,883

(1) Equivalent estimated maximum daily flow per 25 Pa. Code §73.17.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
See explanation of references, page 6.

	Pro Forma Rate Base 07/31/25	Allocation			Percentage Allocations			
		Treatment and Disposal	Collection System	Billing and Collecting	Treatment and Disposal	Collection System	Billing and Collecting	Ref.
Collection:								
Structures and improvements	$99,614		$99,614			100.00%		(1)
Land and land rights	15,000		15,000			100.00%		(1)
Collection sewers - force	925,706		925,706			100.00%		(1)
Collection sewers - gravity	7,983,174		7,983,174			100.00%		(1)
Manholes	719,201		719,201			100.00%		(1)
Special collection structures	63,469		63,469			100.00%		(1)
Services to customers	389,843			$389,843			100%	(2)
Flow measuring devices	176,043			176,043			100%	(2)
Other plant and miscellaneous equipment	447,418		447,418			100%		(1)
System Pumping:								
Structures and improvements	3,145,093	$1,572,546	1,572,547		50.00%	50.00%		(3)
Receiving wells	192,592	96,296	96,296		50.00%	50.00%		(3)
Pumping equipment	742,267	371,133	371,134		50.00%	50.00%		(3)
Other plant and miscellaneous equipment	29,022	14,511	14,511		50.00%	50.00%		(3)
Treatment and Disposal:								
Structures and improvements	2,909,259	2,909,259			100.00%			(4)
Power generation equipment	501,173	501,173			100.00%			(4)
Flow measure install	101,582	101,582			100.00%			(4)
Treatment and disposal equipment	6,510,643	6,510,643			100.00%			(4)
Plant sewers	1,140,532	1,140,532			100.00%			(4)
Outfall sewer lines	339,628	339,628			100.00%			(4)
Other plant and miscellaneous equipment	175,245	175,245			100.00%			(4)
Reclaimed Water Distribution:								
Reuse Transmission and Distribution System	3,251		3,251			100.00%		(1)
General Plant:								
Organization	294,701	152,448	136,005	6,248	51.73%	46.15%	2.12%	(5)
Land and land rights	66,423	34,361	30,654	1,408	51.73%	46.15%	2.12%	(5)
Structures and improvements	2,203,019	1,139,622	1,016,693	46,704	51.73%	46.15%	2.12%	(5)
Office furniture and equipment	48,147	24,906	22,220	1,021	51.73%	46.15%	2.12%	(5)
Transportation equipment	255,008	131,916	117,686	5,406	51.73%	46.15%	2.12%	(5)
Computer equipment	479,018	247,796	221,067	10,155	51.73%	46.15%	2.12%	(5)
Stores equipment	8,581	4,439	3,960	182	51.73%	46.15%	2.12%	(5)
Tools, shop and garage equipment	179,750	92,984	82,955	3,811	51.73%	46.15%	2.12%	(5)
Laboratory equipment	68,180	68,180			100.00%			(4)
Power operated equipment	130,530	67,523	60,240	2,767	51.73%	46.15%	2.12%	(5)
Communication equipment	412,998	213,643	190,599	8,756	51.73%	46.15%	2.12%	(5)
Miscellaneous equipment	128,830	66,644	59,455	2,731	51.73%	46.15%	2.12%	(5)
Other tangible plant	281,330	145,532	129,834	5,964	51.73%	46.15%	2.12%	(5)
Gross Plant in Service	31,166,270	16,122,542	14,382,689	661,039	51.73%	46.15%	2.12%	
Accumulated Depreciation	(11,600,234)	(5,879,081)	(5,511,640)	(209,513)	51.73%	46.15%	2.12%	(6)
Net Plant in Service	19,566,036	10,243,461	8,871,049	451,526	52.35%	45.34%	2.31%	
Cash Working Capital	570,351	298,579	258,597	13,175	52.35%	45.34%	2.31%	(7)
Net Contributions in Aid of Construction	(1,550,925)	(831,141)	(719,784)		53.59%	46.41%		(8)
Accumulated Deferred Income Taxes	(723,431)	(378,716)	(328,004)	(16,711)	52.35%	45.34%	2.31%	(7)
Customer Deposits	(5,434)	(2,844)	(2,464)	(126)	52.35%	45.34%	2.31%	(7)
Inventory	7,839	4,104	3,554	181	52.35%	45.34%	2.31%	(7)
Oracle Fusion Asset	51,771	27,102	23,473	1,196	52.35%	45.34%	2.31%	(7)
Net Plant Acquisition Adjustment	(906,339)	(474,469)	(410,934)	(20,936)	52.35%	45.34%	2.31%	(7)
Net Deferred Charges	422,322	221,085	191,481	9,756	52.35%	45.34%	2.31%	(7)
Total Rate Base	$17,432,190	$9,107,161	$7,886,968	$438,061	52.25%	45.24%	2.51%	

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
See explanation of references, page 6.

	Pro Forma Accumulated Depreciation 07/31/25	Allocation			Percentage Allocations			
		Treatment and Disposal	Collection System	Billing and Collecting	Treatment and Disposal	Collection System	Billing and Collecting	Ref.
Collection:								
Structures and improvements	($23,446)		($23,446)			100.00%		(1)
Collection sewers - force	(220,772)		(220,772)			100.00%		(1)
Collection sewers - gravity	(4,142,978)		(4,142,978)			100.00%		(1)
Manholes	(69,136)		(69,136)			100.00%		(1)
Special collection structures	(5,919)		(5,919)			100.00%		(1)
Services to customers	(174,666)			($174,666)			100%	(2)
Flow measuring devices	(9,681)			(9,681)			100%	(2)
Other plant and miscellaneous equipment	(35,166)		(35,166)			100%		(1)
System Pumping:								
Structures and improvements	(579,844)	($289,922)	(289,922)		50.00%	50.00%		(3)
Receiving wells	(46,423)	(23,211)	(23,212)		50.00%	50.00%		(3)
Pumping equipment	(68,901)	(34,450)	(34,451)		50.00%	50.00%		(3)
Other plant and miscellaneous equipment	(10,127)	(5,063)	(5,064)		50.00%	50.00%		(3)
Treatment and Disposal:								
Structures and improvements	(1,192,929)	(1,192,929)			100.00%			(4)
Power generation equipment	(32,104)	(32,104)			100.00%			(4)
Treatment and disposal equipment	(3,470,515)	(3,470,515)			100.00%			(4)
Plant sewers	(26,988)	(26,988)			100.00%			(4)
Flow measure install	(21,223)	(21,223)			100.00%			(4)
Outfall sewer lines	(66,872)	(66,872)			100.00%			(4)
Other plant and miscellaneous equipment	(12,707)	(12,707)			100.00%			(4)
Reclaimed Water Distribution:								
Reuse Transmission and Distribution System	(1,008)		(1,008)			100.00%		(1)
General Plant:								
Organization	(194,283)	(98,462)	(92,304)	(3,517)	50.68%	47.51%	1.81%	(5)
Structures and improvements	(309,443)	(156,826)	(147,016)	(5,601)	50.68%	47.51%	1.81%	(5)
Office furniture and equipment	(29,245)	(14,822)	(13,894)	(529)	50.68%	47.51%	1.81%	(5)
Transportation equipment	(241,083)	(122,180)	(114,539)	(4,364)	50.68%	47.51%	1.81%	(5)
Computer equipment	(443,859)	(224,948)	(210,877)	(8,034)	50.68%	47.51%	1.81%	(5)
Stores equipment	(660)	(334)	(314)	(12)	50.68%	47.51%	1.81%	(5)
Tools, shop and garage equipment	(39,928)	(20,235)	(18,970)	(723)	50.68%	47.51%	1.81%	(5)
Laboratory equipment	1,545	1,545			100.00%			(4)
Power operated equipment	(20,624)	(10,453)	(9,798)	(373)	50.68%	47.51%	1.81%	(5)
Communication equipment	(66,927)	(33,919)	(31,797)	(1,211)	50.68%	47.51%	1.81%	(5)
Miscellaneous equipment	(4,080)	(2,068)	(1,938)	(74)	50.68%	47.51%	1.81%	(5)
Other tangible plant	(40,242)	(20,395)	(19,119)	(728)	50.68%	47.51%	1.81%	(5)
Accumulated Depreciation	($11,600,234)	($5,879,081)	($5,511,640)	($209,513)	50.68%	47.51%	1.81%	

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

(1) Allocated 100% to collection system.

(2) Allocated 100% to billing and collecting.

(3) Allocated 50% to collection system and 50% to treatment and disposal.

(4) Allocated 100% to treatment and disposal.

(5) Allocated pro rata to all other allocable utility plant.

(6) Accumulated depreciation allocated by function, page 5.

(7) Allocated pro rata to net utility plant.

(8) Allocated pro rata to net Treatment and Disposal investment and net Collection System investment.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS
See explanation of references, page 8.

	Pro Forma Expense	Allocation: Treatment and Disposal	Allocation: Collection System	Allocation: Billing and Collecting	Allocation: Administrative	Percentage Allocation: Treatment and Disposal	Percentage Allocation: Collection System	Percentage Allocation: Billing and Collecting	Percentage Allocation: Administrative	Ref.
Maintenance Expenses:										
Salaries and wages	$446,587	$239,326	$207,261			53.59%	46.41%			(1)
Purchased power	227,308	113,654	113,654			50.00%	50.00%			(2)
Maintenance and repair	700,693	375,501	325,192			53.59%	46.41%			(1)
Lab testing	89,352	47,884	41,468			53.59%	46.41%			(1)
Meter reading	2,924	1,567	1,357			53.59%	46.41%			(1)
Chemicals	275,681	275,681				100.00%				(3)
Transportation	41,893	22,450	19,443			53.59%	46.41%			(1)
Operating expense charged to plant	(31,508)	(11,819)	(10,237)		($9,452)	37.51%	32.49%		30.00%	(4)
Outside services - other	38,956				38,956				100.00%	(5)
General Expenses:										
Salaries and Wages	191,395				191,395				100.00%	(6)
Billing and customer service expense	17,472			$17,472				100.00%		(7)
Office supplies and other expenses	4,656	2,437	2,111	108		52.35%	45.34%	2.31%		(8)
Regulatory commission expense	62,253				62,253				100.00%	(5)
Pension and other benefits	125,144	46,942	40,659		37,543	37.51%	32.49%		30.00%	(4)
Rent	3,107				3,107				100.00%	(5)
Insurance	97,283	50,928	44,108	2,247		52.35%	45.34%	2.31%		(8)
Office utilities	32,390			16,195	16,195			50.00%	50.00%	(9)
Miscellaneous	13,719				13,719				100.00%	(5)
Corporate allocation	422,759			105,690	317,069			25.00%	75.00%	(10)
Sub-totals	2,762,064	1,164,551	785,016	141,712	670,785	42.16%	28.42%	5.13%	24.29%	
Reallocate administrative pro rata	-	373,533	251,797	45,455	(670,785)					
Total operation and maintenance disbursements	$2,762,064	$1,538,084	$1,036,813	$187,167	$ -	55.68%	37.54%	6.78%	0.00%	

(Continued on next page)

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

(Cont'd)

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES TO FUNCTIONAL COST COMPONENTS

(1) Allocated pro rata based on Treatment and Disposal plant and Collection System plant.

(2) Allocated 50% to Treatment and Disposal and 50% to Collection System.

(3) Allocated 100% to Treatment and Disposal.

(4) Allocated pro rata based upon total payroll.

(5) Allocated 100% to Administrative.

(6) Direct allocation by function.

(7) Allocated 100% to Billing and Collecting.

(8) Allocated pro rata based upon net utility plant.

(9) Allocated 50% to Billing and Collecting and 50% to Administrative.

(10) Allocated 25% to Billing and Collecting and 75% to Administrative.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

PRO FROMA ANNUAL REVENUE REQUIREMENTS
ALLOCATED TO FUNCIONAL COST COMPONENTS

	Pro Forma 7/31/2025	Allocation			Ref
		Treatment and Disposal	Collection System	Billing and Collecting	
Revenue Requirements:					
Net operation and maintenance expense	$2,762,064	$1,538,084	$1,036,813	$187,167	(1)
Depreciation	645,040	337,679	292,461	14,900	(3)
Payroll taxes	47,292	24,758	21,442	1,092	(4)
Property taxes	27,195	14,237	12,330	628	(4)
Utility/commissions tax	33,952	17,774	15,394	784	(4)
Other general taxes	3,085	1,615	1,399	71	(4)
Income taxes - federal	245,595	128,324	111,107	6,164	(2)
Income taxes - state	101,558	53,064	45,945	2,549	(2)
Amortization of PAA	(58,550)	(30,592)	(26,488)	(1,470)	(2)
Amortization of CIAC	(86,762)	(46,496)	(40,266)	-	(5)
Return on rate base	1,380,630	721,378	624,597	34,655	(2)
Total Cost of Service	5,101,099	2,759,825	2,094,734	246,540	
Less: Miscellaneous Revenues	(44,793)	(24,234)	(18,394)	(2,165)	(6)
Plus: Uncollectible Accounts	103,622			103,622	(7)
Total Cost of Service to be Recovered Through Rates and Charges	$5,159,928	$2,735,591	$2,076,340	$347,997	

(1) As calculated on "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 7 - 8.
(2) Allocated based on rate base. See page 4.
(3) Allocated based on net plant in service. See page 4.
(4) Allocated based on gross plant. See page 4.
(5) Allocated based on Net Contributions in Aid of Construction. See page 4.
(6) Allocated pro rata to total cost of service.
(7) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

CALCULATION OF PROPOSED MONTHLY FIXED CHARGE

Meter Size	5/8 inch Equivalency Factor	Collection Cost Per Equiv. Unit (1)	Treatment Cost Per Unit (2)	Meter Cost Per Unit	Billing Cost Per Bill (3)	Total	Rounded (Use)
Residential	1.00	$44.5605	$0.0000	$44.5605	$7.0817	$51.6422	$51.65
Commercial	1.00	44.5605	0.0000	44.5605	7.0817	51.6422	51.65
All Other Flow			17.9412			17.9412	17.90
Low-Income Flow			11.6600			11.6600	11.60
School (unmetered)	12.50	44.5605	17.9412	781.2713	7.0817	788.3530	788.35
Availability Fee (unmetered)	0.25	44.5605	17.9412	15.6254	7.0817	22.7071	22.70

(1) Calculated as follows:

	Collection System
Total cost of service to be recovered through rates and charges (page 9)	$2,076,340
Divided by number of equivalent meters (page 3)	3,883
Divided by 12 months	12
Monthly charge per equivalent meter	$44.5605

	Treatment and Disposal	
	All Other Flow	Low-Income Flow
(2) Calculated as follows:		
Total cost of service to be recovered through rates and charges (page 9)	$2,547,352	$188,239
Divided by flow (in 1,000s) (page 2)	141,983	16,144
Charge per 1,000 gallons	$17.9412	$11.6600

(3) Calculated as follows:	Billing and Collecting
Total cost of service to be recovered through rates and charges (page 9)	$347,997
Divided by number of bills annually (page 3)	49,140
Billing cost per bill	$7.0817

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE

	Pro Forma Flow	Number of Bills	Proposed Rate		Pro Forma Revenue Under Proposed Rates
Consolidated Service:					
Residential		39,348	$51.65	/mo.	$2,032,324
Commercial		84	51.65	/mo.	4,339
All Other Flow	128,984,467		17.90	/1,000 gals.	2,308,822
Low-Income Flow	13,775,308		11.60	/1,000 gals.	159,794
School (unmetered)		24	788.35	/mo.	18,920
Availability Fee (unmetered)		528	22.70	/mo.	11,986
Tamiment:					
Residential		5,868	51.65	/mo.	303,082
Commercial		48	51.65	/mo.	2,479
All Other Flow	12,998,814		17.90	/1,000 gals.	232,679
Low-Income Flow	2,368,569		11.60	/1,000 gals.	27,475
Availability Fee (unmetered)		3,240	22.70	/mo.	73,548
Totals	158,127,158	49,140			$5,175,448
Control					$5,159,928
Variance					$15,520
Percent Variance					0.30%

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

COMPARISON OF ALLOCATED COST OF SERVICE WITH REVENUE UNDER EXISTING AND ADJUSTED RATES

	Cost of Service (2)	Pro Forma Revenue Under Existing Rates (1)	Increase/(Decrease) %	Increase/(Decrease) Amount
Consolidated Service:				
Unmetered - Residential	$ -	$2,940,476		
Unmetered - Commercial	-	6,277		
Base Charge - Residential	2,032,324	-		
Base Charge - Commercial	4,339	-		
Flow	2,468,616	-		
School (unmetered)	18,920	21,903		
Availability Fee (unmetered)	11,986	17,318		
Subtotals	4,536,185	2,985,974	51.92%	1,550,211
Tamiment:				
Base Charge - Residential	303,082	153,448	97.51%	149,634
Base Charge - Commercial	2,479	1,255	97.53%	1,224
Flow	260,154	214,789	21.12%	45,365
Availability Fee (unmetered)	73,548	65,513	12.26%	8,035
Subtotals	639,263	435,005	46.96%	204,258
Totals	$5,175,448	$3,420,979	51.29%	$1,754,469

(1) See pages 2.
(2) See page 11.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

CUSTOMER BILL IMPACT

	Test Year Count	Current Rates	Pro Forma Rates	Increase/(Decrease) %	Increase/(Decrease) Amount
Consolidated Service:					
1,000 Gallons	4,987	$74.73	$69.55	-6.93%	($5.18)
2,000 Gallons	5,714	74.73	87.45	17.02%	12.72
3,000 Gallons	7,423	74.73	105.35	40.97%	30.62
4,000 Gallons	7,061	74.73	123.25	64.93%	48.52
5,000 Gallons	5,732	74.73	141.15	88.88%	66.42
10,000 Gallons	9,149	74.73	230.65	208.64%	155.92
20,000 Gallons	1,123	74.73	409.65	448.17%	334.92
30,000 Gallons	145	74.73	588.65	687.70%	513.92
40,000 Gallons	33	74.73	767.65	927.23%	692.92
50,000 Gallons	12	74.73	946.65	1166.76%	871.92
60,000 Gallons	8	74.73	1,125.65	1406.29%	1,050.92
70,000 Gallons	8	74.73	1,304.65	1645.82%	1,229.92
80,000 Gallons	6	74.73	1,483.65	1885.35%	1,408.92
90,000 Gallons	6	74.73	1,662.65	2124.88%	1,587.92
100,000 Gallons	4	74.73	1,841.65	2364.41%	1,766.92
Tamiment:					
1,000 Gallons	2,432	40.13	69.55	73.31%	29.42
2,000 Gallons	1,337	54.11	87.45	61.62%	33.34
3,000 Gallons	1,118	68.09	105.35	54.72%	37.26
4,000 Gallons	762	82.07	123.25	50.18%	41.18
5,000 Gallons	486	96.05	141.15	46.95%	45.10
10,000 Gallons	586	165.95	230.65	38.99%	64.70
20,000 Gallons	106	305.75	409.65	33.98%	103.90
30,000 Gallons	17	445.55	588.65	32.12%	143.10
40,000 Gallons	5	585.35	767.65	31.14%	182.30
50,000 Gallons	6	725.15	946.65	30.55%	221.50
60,000 Gallons	3	864.95	1,125.65	30.14%	260.70
70,000 Gallons	2	1,004.75	1,304.65	29.85%	299.90
80,000 Gallons	3	1,144.55	1,483.65	29.63%	339.10
90,000 Gallons	2	1,284.35	1,662.65	29.45%	378.30
100,000 Gallons	8	1,424.15	1,841.65	29.32%	417.50

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

	Utilities Inc. Pennsylvania (1)	Penn Estates Present (1)	Tamiment (1)	Proposed
Flat Rate				
Flat rate charged monthly - Residential		$74.73		
Flat rate charged monthly - Commercial		74.73		
Flat rate charged monthly	$74.73			
Base Charge				
Residential			$26.15	$51.65
Commercial			26.15	51.65
Availability Fee		32.80	20.22	22.70
School				
Rate charged per quarter per pupil based on pupils for the preceding 3 months	4.59			3.96
Flow Charge (per 1,000 gallons)				
All Other Flow			13.98	17.90
Low-Income Flow			13.98	11.60

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2023-3042804 (WATER)
DOCKET No. R-2023-3042805 (WASTEWATER)

CUPA Statement No. 8

Direct Testimony of

MATTHEW R. HOWARD, CRRA

on behalf of

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

TABLE OF CONTENTS

Page

I. INTRODUCTION 1
A. WITNESS IDENTIFICATION 1
B. BACKGROUND AND QUALIFICATIONS 1

II. PURPOSE OF TESTIMONY 2

III. SUMMARY 2

IV. GENERAL PRINCIPLES 5

V. COMMUNITY UTILITIES OF PENNSYLVANIA AND THE UTILITY PROXY GROUP 8

VI. CAPITAL STRUCTURE AND COST OF DEBT 9

VII. COST OF COMMON EQUITY ESTIMATION 10
A. DISCOUNTED CASH FLOW MODEL 11
B. THE CAPITAL ASSET PRICING MODEL 14
C. THE RISK PREMIUM MODEL 20
D. SUMMARY OF THE RESULTS APPLICABLE TO THE UTILITY PROXY GROUP 29

VIII. ADDITIONAL RISK FACTORS 30
A. SIZE PREMIUM 30

IX. SUMMARY AND CONCLUSION 33

I. INTRODUCTION

A. WITNESS IDENTIFICATION

Q. Please state your name and business address.

A. My name is Matthew R. Howard. My business address is 3 Speen Street, Suite 150, Framingham, Massachusetts 01701.

Q. By whom are you employed and in what capacity?

A. I am a Director at ScottMadden, Inc.

B. BACKGROUND AND QUALIFICATIONS

Q. Please summarize your professional experience and educational background.

A. I offer expert testimony on behalf of investor-owned utilities on rate of return issues, including return on common equity ("ROE"),[1] capital structure, and cost of debt. I have also authored and co-authored several fair market valuation reports on behalf of municipalities and investor-owned utilities. On behalf of the American Gas Association ("AGA"), I assist in the calculation of the AGA Gas Index, which serves as the benchmark against which the performance of the American Gas Index Fund ("AGIF") is measured on a monthly basis. The AGA Gas Index and AGIF are a market capitalization weighted index and mutual fund, respectively, comprised of the common stocks of the publicly traded corporate members of the AGA.

I am a member of the Society of Utility and Regulatory Financial Analysts ("SURFA"). In May 2022, I was awarded the professional designation "Certified

[1] Also referred to throughout this testimony as cost of common equity.

Rate of Return Analyst" by SURFA, which is based on education, experience, and the successful completion of a comprehensive written examination.

I hold a bachelor's degree in Psychology from the University of Colorado at Boulder and received a Master of Business Administration degree from Babson College, with honors, and a concentration in Finance.

My educational background and regulatory experience are attached as Appendix A.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your Direct Testimony in this proceeding?

A. The purpose is to provide testimony on behalf of Community Utilities of Pennsylvania Inc. ("CUPA" or the "Company") regarding the appropriate weighted average cost of capital ("WACC"), or overall rate of return, on its jurisdictional rate base.

Q. Have you prepared Schedules in support of your recommendation?

A. Yes. I have prepared Schedules MRH-1 through MRH-5. These Schedules have been prepared by me or under my direct supervision.

III. SUMMARY

Q. Please summarize your recommendation with respect to the overall rate of return for CUPA?

A. I recommend the Pennsylvania Public Utility Commission (the "Commission") authorize the Company the opportunity to earn an overall rate of return of 7.92 percent based on the actual capital structure of CUPA's parent, Corix Regulated Utilities (US), Inc. ("CRU US") at July 31, 2023. The ratemaking capital structure consists of 50.00 percent long-term debt at an embedded cost rate of 5.24 percent

and 50.00 percent common equity at a cost of common equity of 10.60 percent. The overall rate of return is summarized on page 1 of Schedule MRH-1 and in Table 1 below:

Table 1: Summary of Overall Rate of Return[2]

Description	Percent Total Capital	Cost Rate	Weighted Cost Rate
Long-Term Debt	50.00%	5.24%	2.62%
Common Equity	50.00%	10.60%	5.30%
Total	100.00%		7.92%

Q. Please summarize your determination of the applicable range of common equity cost rates for CUPA.

A. The determination of the recommended range of common equity cost rates for CUPA is guided in part by the regulatory principles established in *Bluefield Waterworks & Imp. Co. v. Public Service Commission of W. Va.*, 262 U.S. 679 (1923) ("*Bluefield*")[3] and *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944) ("*Hope*").[4] As discussed more in depth below, *Bluefield* and *Hope* establish the standard, among others, that a utility's returns should provide it the opportunity to earn a return similar to enterprises of comparable risk. To ensure the cost of common equity reflects enterprises of comparable risk, it is necessary to look to the market data of a proxy group of publicly traded companies comparable in risk to CUPA's utility operations (the "Utility Proxy Group"). However, the Utility Proxy Group is not identical to CUPA. Therefore, it is

2 Schedule MRH-1, at 1.
3 *Bluefield Water Works Improvement Co. v. Public Serv. Comm'n*, 262 U.S. 679 (1923).
4 *Federal Power Comm'n v. Hope Natural Gas Co.*, 320 U.S. 591 (1944).

necessary to then reflect any Company-specific risks not captured by the Utility Proxy Group.

Q. How have you applied the approach described above in arriving at your recommended range of common equity cost rates for CUPA?

A. In arriving at my recommended range of common equity cost rates for CUPA, I first applied the Discounted Cash Flow ("DCF") model, the Capital Asset Pricing Model ("CAPM"), and the Risk Premium Model ("RPM") (as discussed below) to the market data of the Utility Proxy Group as summarized in Table 2 below:

Table 2: Summary of ROE Results[5]

Discounted Cash Flow[6]	8.29%	8.51%
Midpoint	8.40%	
Capital Asset Pricing Model[7]	12.62%	12.61%
Midpoint	12.61%	
Risk Premium Model	10.73%	
Recommended Range Prior to the Application of a Size Premium	10.00% - 11.00%	
Size Premium	0.60%	
Recommended Range Applicable to CUPA	10.60% - 11.60%	
Company Requested ROE	**10.60%**	

Based on the model results, I determined the appropriate ROE for the Utility Proxy Group to be in the range of 10.00 percent to 11.00 percent, prior to any Company-specific adjustments. I then applied a size premium of 0.60 percent, which accounts for CUPA's smaller size relative to the Utility Proxy Group, resulting in a recommended ROE range applicable to CUPA of 10.60 percent to

5 Schedule MRH-1, page 2.
6 Mean and median results, respectively.
7 Results based on current and projected interest rates, respectively.

11.60 percent. Given that range, the Company requests an ROE of 10.60 percent, which is at the bottom end of my range.

As shown in Table 2 above, in determining the range of model results, I relied on multiple analytical models which reflect two important considerations: (1) it is impossible to know with absolute certainty which methods or approaches, and their subsequent results, best reflect market and economic conditions at any one point in time; and (2) each result reflects a return required currently by the market, regardless of where it falls on the distribution of required returns. That said, it is necessary to carefully consider where on the distribution the results fall. Doing so mitigates the potential of misrepresenting investor required returns due to the assignment of undue weight on a result, or results, that fall at the higher-or-lower ends of the distribution. At the same time, those same results cannot be dismissed outright. My recommended range of ROEs therefore appropriately balances the range of results with the need to apply careful judgment in assessing those results.

IV. GENERAL PRINCIPLES

Q. What regulatory principles guide the determination of an ROE to be included in the fair rate of return?

A. As established in *Bluefield* and *Hope,* the fair rate of return, including the cost of common equity, should provide the utility the opportunity to earn returns comparable to other investments with similar risk, at a level sufficient to assure investors that the enterprise will maintain its financial integrity. Because utilities compete for capital with other firms of comparable risk, the return authorized by the regulatory process should provide the utility with the ability to attract capital at a reasonable cost. In addition, the return should enable the utility to fulfill its

obligations to the public of providing safe and reliable service at all times. Specifically in *Hope*, the Supreme Court noted:

> The rate-making process under the Act, i.e., the fixing of 'just and reasonable' rates, involves a balancing of the investor and the consumer interests. Thus we stated in the Natural Gas Pipeline Co. case that 'regulation does not insure [sic] that the business shall produce net revenues.' 315 U.S. at page 590, 62 S.Ct. at page 745. But such considerations aside, the investor interest has a legitimate concern with the financial integrity of the company whose rates are being regulated. From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock. Cf. Chicago & Grand Trunk R. Co. v. Wellman, 143 U.S. 339, 345, 346 12 S.Ct. 400, 402. **By that standard the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital**.[8]

Q. Please comment on the forward-looking nature of ratemaking and the cost of capital in general.

A. Rates set in this proceeding for CUPA will be implemented on a going-forward basis, as rates are designed to recover costs that will be incurred in the future. The cost of capital is also forward-looking, as the return (i.e., cost) required by investors is reflective of the risks an investment may face in the future.

Q. Please comment on the use of multiple analytical models in determining the appropriate ROE applicable to CUPA.

A. Unlike the costs of debt or preferred stock, which are generally contractually defined, the cost of common equity is not directly observable in the market. Therefore, analysts must look to multiple financial and economic models using

[8] *Hope*, 320 U.S. 591 (1944), at 603 (Emphasis added).

market data to estimate the investor required ROE. Further, no model is perfect, and all models have strengths and weaknesses. Generally, however, it is difficult to determine which model/models best reflect investor sentiment at any one time. The use of multiple models is therefore preferable to the selection of any single model at any one point in time. Further, to avoid an assessment of current market and economic conditions that over- or underemphasizes any one model, the use of multiple models is necessary.

The use of multiple models is also well supported in financial literature, as is the need to exercise judgment in assessing those models and their results. For example, Morin[9] states:

> Each methodology requires the exercise of considerable judgment on the reasonableness of the assumptions underlying the methodology and on the reasonableness of the proxies used to validate a theory. The inability of the DCF model to account for changes in relative market valuation, discussed below, is a vivid example of the potential shortcomings of the DCF model when applied to a given company. Similarly, the inability of the CAPM to account for variables that affect security returns other than beta tarnishes its use.
>
> No one individual method provides the necessary level of precision for determining a fair return, but each method provides useful evidence to facilitate the exercise of an informed judgment. Reliance on any single method or preset formula is inappropriate when dealing with investor expectations because of possible measurement difficulties and vagaries in individual companies' market data.[10]

[9] Dr. Roger A. Morin is Emeritus Professor of Finance at the College of Business Administration, Georgia State University, and Distinguished Professor of Finance for Regulated Industry at the Center for the Study of Regulated Industry at Georgia State University. Dr. Morin has published four widely-used treatises on regulatory finance: Utilities' Cost of Capital, Regulatory Finance, New Regulatory Finance, and more recently, Modern Regulatory Finance. Dr. Morin is a leading expert witness in matters of corporate finance and has appeared as an expert witness in some 200 cases before some 50 federal and provincial/state regulatory boards in the United States, Canada, and abroad, including the Federal Energy Regulatory Commission and the Federal Communications Commission.

[10] Roger A. Morin, Modern Regulatory Finance, PUR Books 2021, at 476. ("Morin")

Based on the above, the use of multiple analytical models, as well as the application of careful judgment, should be used in determining the appropriate ROE for CUPA.

V. COMMUNITY UTILITIES OF PENNSYLVANIA AND THE UTILITY PROXY GROUP

Q. Please describe CUPA's operations.

A. CUPA provides water service to approximately 3,257 customers and wastewater service to approximately 3,832 customers throughout Pennsylvania. As a wholly-owned subsidiary of CRU US, CUPA is not publicly-traded.

Q. Please describe the selection process for your Utility Proxy Group.

A. The basis of selection for the Utility Proxy Group was to select those companies which met the following criteria:

i) The water utilities must be covered by *Value Line Investment Survey's ("Value Line")* Standard Edition (July 7, 2023);

ii) The water utilities must have a *Value Line*-reported Beta coefficient; and

iii) The water utilities must have an earnings growth projection from at least one of the following sources: Zacks, Yahoo! Finance, or *Value Line*.

iv) Any water utility that recently cut or suspended dividend payments was excluded;

v) Any water utility that is currently a party to a merger or significant transaction was excluded; and

vi) Any water utility that did not derive either 60.00 percent or greater of operating income, or 60.00 percent or greater of total assets attributable to, regulated water utility operations in the most recent fiscal year was excluded.

The following six companies met these criteria: American States Water Company, American Water Works Company, Inc., California Water Service Group, Essential Utilities, Inc., Middlesex Water Company, and SJW Group.

VI. CAPITAL STRUCTURE AND COST OF DEBT

Q. What capital structure ratios do you recommend in developing the appropriate WACC for the Company?

A. I recommend the use of the actual capital structure of CRU US at July 31, 2023 as CUPA's ratemaking capital structure in this proceeding. CUPA's ratemaking capital structure consists of 50.00 percent long-term debt and 50.00 percent common equity as shown on page 1 of Schedule MRH-1.

Q. How does CUPA's ratemaking common equity ratio of 50.00 percent compare with the equity ratios maintained by the companies in your Utility Proxy Group?

A. CUPA's ratemaking common equity ratio of 50.00 percent is reasonable and consistent with the range of common equity ratios maintained by the companies in the Utility Proxy Group. As shown on page 3 of Schedule MRH-1, the common equity ratios of the Utility Proxy Group range from 40.70 percent to 61.35 percent in 2022. In my opinion, CUPA's ratemaking equity ratio of 50.00 percent is appropriate.

Q. What long-term debt cost rate is most appropriate for CUPA in this proceeding?

A. CRU US's actual long-term debt cost rate at July 31, 2023 of 5.24 percent is reasonable and appropriate as CUPA's cost of long-term debt in this proceeding.

VII. COST OF COMMON EQUITY ESTIMATION

Q. Please summarize your cost of common equity analysis.

A. The cost of common equity reflects the return investors require to make an equity investment in a given enterprise. In making that determination, investors are guided by the financial principle that the return required must compensate for their perceived level of risk, with that level of risk reflected in the market prices they are willing to pay, and with greater risk requiring a greater return.[11] Thus, multiple analytical models have been developed to estimate the relationship between investors' perception of risk and the return they require to bear that risk. Because regulation acts as a substitute for marketplace competition, the assessment of the appropriate ROE must look to the capital markets in which investors make their pricing decisions. Therefore, in my determination of the appropriate range of ROEs for CUPA, I have applied three financial models that are generally accepted academically,[12] and commonly applied in regulatory proceedings, to the Utility Proxy Group: The DCF, the CAPM, and the RPM. I discuss each of these models and their results in more detail below.

Lastly, because the Utility Proxy Group is comparable in risk but not identical to CUPA, I have examined the applicable risk adjustment based on CUPA's size relative to that of the Utility Proxy Group.

[11] *See, for example*, Morin, at 27-29.
[12] *See, for example*, Morin at 477-478.

A. DISCOUNTED CASH FLOW MODEL

Q. Please describe the Constant Growth Discounted Cash Flow model.

A. The DCF is based on the theory that the price of a stock is dependent on the present value of the future cash-flows for the company in question. In conducting my DCF analysis, I have applied the Constant Growth DCF, which takes the following form:

$$k = \frac{D_0\ (1+g)}{P} + \ g \quad \text{Equation [1]}$$

where:

K = the required return on common equity;

D_0 = the annualized dividend per share;

P = the current stock price; and

g = the *expected* growth rate.

Q. Please describe the dividend yield you used in your application of the Constant Growth DCF model.

A. The unadjusted dividend yields are based on each Utility Proxy Group company's annualized dividends per share as of July 14, 2023, divided by the 30-day average closing market prices for the period ending July 14, 2023. However, because dividends are paid periodically throughout the year, as opposed to continuously, an adjustment must be made to the dividend yield.[13] Further, because utilities increase their quarterly dividend at various times during the year, it is a reasonable assumption to reflect one-half of the annual dividend growth rate in the dividend

[13] *See, for example,* Myron J. Gordon and Eli Shapiro, C*apital Equipment Analysis: The Required Rate of Profit*, School of Industrial Management, Massachusetts Institute of Technology, at 106.

yield component. This adjustment has been applied in Column [4] of Schedule MRH-2.

Q. Why do you rely on a 30-day average stock price in calculating your dividend yields?

A. Because anomalous events can affect the stock price on any particular trading day, it is important to use an averaging period that mitigates the effects of any such events, while also accounting for current market conditions. As such, a 30-day average reasonably accomplishes this objective.

Q. Please describe the growth rates used in your Constant Growth DCF.

A. Because the ROE is forward-looking in nature, it is important that the models and their inputs reflect the use of forward-looking data. As such, I have relied on the five-year earnings per share ("EPS") growth estimates as published by *Value Line*, Zacks, and Yahoo! Finance, all three of which are widely available to investors.

Q. Why are projected EPS growth rates appropriate for use in the Constant Growth DCF model?

A. Over the long run, a utility's dividends, cash flow, or book value cannot grow without a corresponding growth in earnings. Specifically, over time, if a utility's earnings do not grow commensurately with dividends or cash flow then it will be forced to rely on alternative sources of cash, primarily depreciation. Because depreciation reflects the level of capital expenditures (or replacements) necessary to maintain a safe and reliable system, the utility will ultimately face a shortfall in its ability to both maintain dividends and capital expenditures if earnings growth is not maintained. In addition, any earnings not paid out as dividends or allocated to capital expenditures will be recorded as retained earnings, which increases book

value. As such, book value, dividends, and cash flow are all dependent on earnings growth.

Clearly, earnings growth is the appropriate measure of growth moving forward, and more specifically, the use of projected earnings growth based on analysts' forecasts. It is also well supported in academic research that analyst earnings forecasts are reflected in the market. For example, research by Harris notes that "a growing body of knowledge shows that analysts' earnings forecasts are indeed reflected in stock prices."[14] Further, Vander Weide and Carleton have demonstrated that earnings growth projections have a statistically significant relationship to stock valuation levels.[15] As such, the use of analyst-projected earnings growth rates are appropriate for use as the growth component of the Constant Growth DCF.

Q. What are the results of your Constant Growth DCF analysis?

A. My Constant Growth DCF analysis results in a mean and median estimated cost of common equity of 8.03 percent and 8.50 percent, respectively, as shown on Schedule MRH-2.

Q. Do you have any comments regarding your Constant Growth DCF results?

A. Yes, I do. Middlesex Water Company's ("MSEX") Constant Growth DCF result of 5.43 percent is nearly indistinguishable from the prospective yield of 5.49 percent for Moody's A2-rated utility bonds.[16] Because MSEX maintains an A rating from

---

[14] Robert S. Harris, *Using Analysts' Growth Forecasts to Estimate Shareholder Required Rate of Return*, Financial Management (Spring 1986), at 59.

[15] James H. Vander Weide and Willard T. Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988), at 81. The Vander Weide and Carleton study was updated in 2004 under the direction of Dr. Vander Weide. The results of the updated study were consistent with the original study's conclusions.

[16] Schedule MRH-4, page 3, column 7.

Standard & Poor ("S&P"), which is equivalent to a Moody's Investor Services ("Moody's") A2, an investor would be able to achieve a nearly equal return investing in marginal debt for MSEX compared to that earned investing in MSEX equity. This violates the basic financial principle of risk and return, as it is generally accepted that common equity faces greater investment risk than debt, given common equity shareholders are behind debt holders in any claim on a company's assets and earnings. Given this, it would be irrational and illogical for an investor to invest in MSEX equity when they would otherwise earn an equal return with less risk.

Q. Given the above, what is the indicated ROE based on your Constant Growth DCF model?

A. Excluding the MSEX Constant Growth DCF result would result in an indicated mean and median ROE of 8.55 percent and 8.51 percent for the Utility Proxy Group, respectively. However, in determining the applicable Constant Growth DCF-based mean and median ROEs of 8.29 percent and 8.51 percent, respectively, for the Utility Proxy Group, I have relied on the average of the mean and median values including and excluding MSEX's indicated Constant Growth DCF result. As this result still factors in MSEX's Constant Growth DCF result, it should be considered conservative.

B. THE CAPITAL ASSET PRICING MODEL

Q. Please describe the Capital Asset Pricing Model.

A. The CAPM is a risk premium-based method of estimating the cost of common equity in which the ROE is determined by adding a risk premium to an estimate of the risk-free rate. The risk premium is defined as the difference between the return

required to invest in the broad market, less the risk-free rate (r_m - r_f). This is commonly referred to as the Market Risk Premium ("MRP") and is discussed in more detail below. The CAPM is defined as:

$$K_e = r_f + B(r_m - r_f) \quad \text{Equation [2]}$$

where:

k = the required market ROE for a security;

β = the Beta coefficient of that security;

r_f = the risk-free rate of return; and

r_m = the required return on the market as a whole.

According to the underlying theory of the CAPM, unsystematic risk can be diversified away, meaning investors should only be compensated for systematic risk. Systematic, or non-diversifiable risk, is measured by the Beta coefficient ("β"), which is defined as:

$$\beta_j = \frac{\sigma_j}{\sigma_m} \, x \, \rho_{j,m} \quad \text{Equation [3]}$$

Where σ_j is the standard deviation of returns for company "*j*," σ_m is the standard deviation of returns for the broad market (as measured, for example, by the S&P 500 Index ("S&P 500")), and $\rho_{j,m}$ is the correlation of returns between company *j* and the broad market. The Beta coefficient therefore represents both relative volatility (i.e., the standard deviation) of returns, and the correlation in returns between the subject company and the overall market.

Q. Have you also relied on an alternative form of the CAPM?

A. Yes. In addition to relying on the traditional CAPM as defined in Equation [2] above, I also rely on the empirical CAPM ("ECAPM"). The ECAPM reflects the reality that, although the results of numerous studies support the notion that the

Beta coefficient is related to security returns, the empirical Security Market Line ("SML") described by the CAPM formula is not as steeply sloped as the predicted SML. Morin[17] states:

> With few exceptions, the empirical studies agree that … low-beta securities earn returns somewhat higher than the CAPM would predict, and high-beta securities earn less than predicted.
>
> * * *
>
> Therefore, the empirical evidence suggests that the expected return on a security is related to its risk by the following approximation:
>
> $$K = R_F + x\,\beta(R_M - R_F) + (1-x)\,\beta(R_M - R_F)$$
>
> where x is a fraction to be determined empirically. The value of x that best explains the observed relationship Return = 0.0829 + 0.0520 β is between 0.25 and 0.30. If x = 0.25, the equation becomes:
>
> $$K = R_F + 0.25(R_M - R_F) + 0.75\,\beta(R_M - R_F)$$

Considering the theoretical and practical support, I have relied on both the CAPM and ECAPM and have applied the inputs described below in both forms.

Q. How have you calculated the risk-free rates in your CAPM analysis?

A. The risk-free rates applied in my CAPM analyses are based on: (1) a current, 30-day average yield on 30-year Treasury bonds (3.90 percent); and (2) a projected 30-year Treasury yield based on projections from *Blue Chip Financial Forecasts ("Blue Chip")* for the six quarters ending with the fourth-calendar quarter of 2024, and long-term projections for the periods 2025-2029 and 2030-2034 (3.85 percent).[18]

[17] Morin, at 207, 221.
[18] Schedule MRH-3, at 1, Column [3].

Q. Why have you relied on the 30-Year Treasury yield in your CAPM analysis?

A. Because equity investments are assumed to continue into perpetuity, the appropriate risk-free rate selected should ideally match the life of the underlying investment. Therefore, it is appropriate to rely on 30-year Treasury yields as the risk-free rate in applying the CAPM.

Q. Have you applied both a current and projected measure of the risk-free rate in your CAPM analysis?

A. Yes, I have. I rely on both current and projected measures of 30-year Treasury yields because the extent to which current interest rates may be better estimators of future interest rates than analyst expectations can vary. Therefore, the use of both current and projected interest rates best captures the range of expected risk-free rates.[19]

Q. What Beta coefficients did you use in your CAPM analysis?

A. I have relied on Beta coefficients provided by *Value Line* and Bloomberg Professional ("Bloomberg"), as shown on page 3 of Schedule MRH-3. Both sources adjust their calculated Beta coefficients to reflect the tendency of Beta coefficients to regress to the market mean of 1.00. While *Value Line* relies on five years of weekly returns, Bloomberg relies on two years of weekly returns.

Q. Please describe your approach to estimating the MRP.

A. As noted above, the MRP, $(r_m - r_f)$ in Equation [2] above, reflects the additional return investors require to invest in the broad market rather than a risk-free security. Because the Cost of Capital is expectational in nature, I calculated three expectational measures of the market required return: (1) a market return based

[19] *See*, Morin, at 202.

on data from Bloomberg; (2) a market return based on data from *Value Line*; and (3) a market return based on alternative data as published in *Value Line's* Summary & Index.

I then averaged the three market return estimates discussed above and subtracted the respective risk-free rates from that average market return to determine the applicable MRPs for my CAPM analysis.[20]

Q. Please describe your market return estimates based on the S&P 500 companies.

A. The first two market return estimates are based on a market capitalization-weighted ROE derived by the application of the Constant Growth DCF model to the companies in the S&P 500. I derived two separate estimates using this approach, relying on expected dividend yields and forecasted earnings growth rates from both Bloomberg and *Value Line*, respectively, applying the one-half growth rate assumption described above. Market capitalizations for the S&P 500 companies were also sourced from Bloomberg and *Value Line*, respectively. This approach resulted in market return estimates of 16.04 percent and 14.14 percent, based on data from Bloomberg and *Value Line*, respectively.

Q. Please describe your market return estimate based on *Value Line's* Summary & Index.

A. The third estimate is based on the application of the average three- to five-year median market price appreciation potential for the seven weeks ended July 14, 2023,[21] as published by *Value Line*, plus an average of the median estimated

[20] Schedule MRH-3, page 1, column [4].
[21] Consistent with the timeframe used in my DCF analysis.

dividend yield for the common stocks of the 1,700 firms covered by *Value Line's* Standard Edition, also for the seven weeks ended July 14, 2023. This approach resulted in a market return estimate of 15.13 percent.

Q. What is the applicable market return for use in the CAPM?

A. In applying the expected market return, I relied on the average of the three market return estimates of 15.10 percent as shown on Schedule MRH-3, page 2 (see also, Column [2] of page 1 of Schedule MRH-3).

Q. What are the results of your CAPM analyses?

A. The results of my CAPM analyses are shown in Table 3 below, and on page 1 of Schedule MRH-3. Based on the results below, the ROE range as indicated by the CAPM is 12.61 percent (average mean and median based on projected risk-free rate) to 12.62 percent (average mean and median based on current risk-free rate).

Table 3: Summary of CAPM Results[22]

	CAPM	ECAPM	Average
Current Risk Free-Rate (3.90%)			
Mean	12.55%	13.19%	12.87%
Median	11.97%	12.76%	12.36%
Average of Mean and Median	12.26%	12.97%	12.62%
Projected Risk Free-Rate (3.85%)			
Mean	12.54%	13.18%	12.86%
Median	11.96%	12.74%	12.35%
Average of Mean and Median	12.25%	12.96%	12.61%

[22] Schedule MRH-3, page 1.

C. THE RISK PREMIUM MODEL

Q. Please describe the Risk Premium Model.

A. The RPM is based on the theory of risk and return, i.e., that investors require greater returns for bearing greater risk. The RPM specifically reflects the fact that equity shareholders are subordinate to holders of debt and are last in line to any claims on a company's assets or earnings. As such, they require a premium to compensate for that added risk. In other words, equity investors require an Equity Risk Premium ("ERP") to invest in common stock relative to the return they would have otherwise earned by investing in a debt instrument of a company with comparable risk.

Q. Please summarize the application of the RPM.

A. In applying the RPM, one must calculate an ERP, or ERPs, derived from debt and equity of corresponding risk. Those ERPs are then ultimately added to a representative bond yield to determine the RPM-based ROE. As such, in determining an RPM-based ROE, I have relied on current and projected measures of debt, which are added to several ERP measures to ultimately develop an RPM-based ROE.

Q. What measures of debt have you applied in your RPM?

A. In this case, the debt instruments I applied are based on: (1) a current, 30-day average yield on the Moody's utility bond yield that corresponds with the average proxy group credit rating, and (2) the corresponding projected Moody's utility bond yield, derived from projections from *Blue Chip* for the six quarters ending with the fourth-calendar quarter of 2024, and for the periods 2025-2029 and 2030-2034.

Q. How have you determined the credit rating for your Utility Proxy Group?

A. To capture the long-term credit ratings representative of the regulated operations of each Utility Proxy Group company, I reviewed the credit ratings from both S&P and Moody's for each of the operating subsidiaries to the extent available. As presented in Schedule MRH-4, page 4, the resulting Moody's and S&P long-term issuer ratings for the Utility Proxy Group are A3 and A, respectively.[23]

Q. How have you calculated current and projected Moody's bond yields applicable to the Utility Proxy Group?

A. I began with current bond yields based on a 30-day average Moody's A2 utility bond yield (5.40 percent) and a 30-day average Moody's Baa2 utility bond yield (5.75 percent), as reported by Bloomberg, shown on Schedule MRH-4, page 3, Columns [2] and [4], respectively. Next, because the Utility Proxy Group's average Moody's long-term rating is A3 as noted above, it is necessary to adjust the current Moody's A2 utility bond yield average upwards by one-third (0.11 percent) of the spread between the recent Moody's Baa2 utility bond yield and A2 utility bond yield (0.34 percent)[24]. The resulting current Moody's utility A3 utility bond yield is thus 5.52 percent (*see* Table 4 below).[25]

Table 4: Derivation of Current Moody's A3 Utility Bond Yield[26]

Current Moody's A2 Utility Bond Yield	5.40%
Adjustment to Reflect Current A3 Utility Bond Yield	0.11%
Current A3 Utility Bond Yield	5.52%

[23] Reflects the average rating for the Utility Proxy Group based on numerically weighted ratings as shown on page 5 of Schedule MRH-4.
[24] Schedule MRH-4, page 3, Column [5].
[25] Schedule MRH-4, page 3, Column [8].
[26] Schedule MRH-4, page 3. Differences due to rounding.

For the projected Moody's A3 utility bond yield, because I am not aware of any published projected Moody's A3 utility bond yields, I began with a projection of Moody's Aaa corporate bond yields (4.75 percent),[27] as published by *Blue Chip*. I then determined the spread between Moody's A2 utility and Aaa corporate bond yields (0.74 percent),[28] based on the 30-day average Moody's Aaa corporate bond yields (4.67 percent) and the 30-day average Moody's A2 utility bond yields (5.40 percent), as reported by Bloomberg and shown on Schedule MRH-4, page 3, Columns [1] and [2], respectively. I then applied the spread between Moody's A2 utility bond yields and Moody's Aaa corporate bond yields (0.74 percent)[29] to the forecasted Moody's Aaa corporate bond yield (4.75 percent),[30] which results in a projected Moody's A2 utility bond yield of 5.49 percent.[31] As above, it is necessary to adjust the projected Moody's A2 utility bond yield upwards by the previously discussed 0.11 percent spread between recent Moody's Baa2 and A2 utility bond yields, resulting in a projected Moody's A3 utility bond yield of 5.60 percent (see Table 5 below).[32]

27 Schedule MRH-4, page 3, Column [6].
28 Schedule MRH-4, page 3, Column [3].
29 Schedule MRH-4, page 3, Column [3].
30 Schedule MRH-4, page 3, Column [6].
31 Schedule MRH-4, page 3, Column [7].
32 Schedule MRH-4, page 3, Column [9].

Table 5: Derivation of Projected Moody's A3 Utility Bond Yield[33]

Projected Moody's Aaa Corporate Bond Yield	4.75%
Adjustment to Reflect Projected A2 Utility Bond Yield	0.74%
Projected Moody's A2 Utility Bond Yield	5.49%
Adjustment to Reflect Projected A3 Utility Bond Yield	0.11%
Projected A3 Utility Bond Yield	5.60%

Q. How have you calculated the equity risk premium applicable to the Utility Proxy Group?

A. As discussed previously, because the cost of capital is expectational in nature, I have calculated three expectational measures of the ERP. The first two measures are based on the application of the Constant Growth DCF and CAPM to the S&P 500 Utilities Index. The third measure estimates the ERP using previously authorized returns for water and wastewater utilities from 2008 through July 2023.

Q. Why have you relied on the S&P 500 Utilities Index in calculating two of your equity risk premium measures?

A. The S&P 500 Utilities Index is comprised of the companies within the S&P 500 which are classified as utilities. As such, in assessing the ERP for utility equity over utility debt, one can capture a broad measure of the required ERP through a broad-based utility index, such as the S&P 500 Utilities Index. Because utility bond yields reflect a broad array of risks, a correspondingly broad set of companies is practical in reflecting the incremental common equity risks relative to the Moody's utility bond yields. As such, the use of the S&P 500 Utilities Index is appropriate.

[33] Schedule MRH-4, page 3.

Q. How have you applied the S&P 500 Utilities Index in calculating your equity risk premium?

A. I have applied a market capitalization-weighted DCF and CAPM to the market data of each utility in the S&P 500 Utilities Index. Although the S&P 500 Utilities Index is comprised solely of utilities, in order to match its return one would necessarily have to allocate their funds in accordance with the specific market weights of the component utilities.[34]

Q. Please describe how you applied the DCF to the S&P Utilities Index in calculating an expected equity risk premium.

A. I derived an expected DCF return using the same approach as applied in determining my expected market return in my CAPM analyses, using data from both Bloomberg and *Value Line*. The resulting DCF returns for the S&P 500 Utilities Index were 4.25 percent (Bloomberg) and 10.00 percent (*Value Line*), as shown on page 7 of Schedule MRH-4.[35] Because Bloomberg's S&P Utilities Index implied ERP (4.25 percent) results in negative risk premium estimates, which is inconsistent with financial theory,[36] I rely solely on *Value Line's* S&P Utilities Index DCF of 10.00 percent.

---

[34] Investors have the ability to purchase the Utilities Select Sector SPDR® Fund (NYSE: XLU) which seeks to provide an effective representation of the utilities sector of the S&P 500 Index, and although an investment in the XLU would achieve approximately the same outcome, an investor still would have to determine the required return for the XLU based on the market capitalization-weighted estimates.

[35] Schedule MRH-4, at 7. Because the S&P 500 Utilities Index-derived DCF and CAPM reflect market capitalization weighted averages it is not practical to calculate a median result.

[36] 4.25 percent less the Moody's A3 utility bond yield of 5.56 percent (average of current and projected) results in a negative risk premium of -1.31 percent.

Q. Please describe how you applied the CAPM to the S&P 500 Utilities Index in calculating an expected equity risk premium.

A. I calculated the CAPM-based return for the S&P 500 Utilities Index in the same manner as applied to the Utility Proxy Group, with the exception being that I derived a market capitalization-weighted Beta coefficient based on the companies within the S&P 500 Utilities Index. The average market capitalization-weighted Beta coefficient for the S&P 500 Utilities Index is 0.79,[37] based on Bloomberg (0.72) and *Value Line* (0.85). The indicated equity returns for the S&P Utilities Index based on the CAPM are 13.00 percent and 12.99 percent based on current and projected interest rates, respectively.

Q. Did you apply the Moody's utility bond yield applicable to the rating of the S&P 500 Utilities Index in calculating the respective equity risk premiums?

A. Yes, I did. As noted above, because the risk premium reflects the premium equity investors require over the return on debt of similar corresponding risk, it is appropriate to apply the market capitalization-weighted Moody's long-term credit rating for the S&P 500 Utilities Index (A3) in deriving both the DCF- and CAPM-derived ERPs based on the S&P 500 Utilities Index. I described the determination of the current and projected Moody's A3 utility bond yields earlier in my Direct Testimony.

[37] Schedule MRH-4, page 8, Column [1].

Q. What is your conclusion of the ERPs applicable to the S&P 500 Utilities Index?

A. Based on the application of the DCF- and CAPM-based equity returns for the S&P 500 Utilities Index, and the corresponding Moody's A3 utility bond yields, I derived the following ERP estimates as shown in Table 6, below:

Table 6: Summary of DCF-and CAPM-Derived Equity Risk Premiums[38]

	Current Yields	Projected Yields
Average DCF-Derived S&P Utilities Index Return	10.00%	10.00%
Moody's A3 Utility Bond Yield	5.52%	5.60%
Equity Risk Premium	4.49%	4.40%
CAPM-Derived S&P Utilities Index Return	13.00%	12.99%
Moody's A3 Utility Bond Yield	5.52%	5.60%
Equity Risk Premium	7.48%	7.39%

Averaging the ERPs based on current and projected yields ultimately results in ERPs applicable to the S&P 500 Utilities Index of 5.98 percent and 5.89 percent, respectively (as shown in Table 7 below, and Schedule MRH-4, page 6.)

[38] Schedule MRH-4, page 7 (DCF) and page 8 (CAPM). Differences due to rounding.

Table 7: S&P 500 Utilities Index-Derived Equity Risk Premium[39]

	Current Yields	Projected Yields
DCF-Derived S&P 500 Utilities Index Equity Risk Premium	4.49%	4.40%
CAPM-Derived S&P 500 Utilities Index Equity Risk Premium	7.48%	7.39%
Average	5.98%	5.89%

Q. Have you adjusted the S&P 500 Utilities Index-derived ERP estimates to reflect the average issuer rating of the Utility Proxy Group?

A. No. Because the Utility Proxy Group rating of A3 is comparable to the A3 rating of the S&P 500 Utilities Index, I have not applied any adjustments to the ERP estimates based on the S&P 500 Utilities Index.

Q. Please summarize the use of authorized returns for water and wastewater utilities in calculating an ERP.

A. The use of previously authorized returns is an appropriate and important measure available to investors as previously authorized returns reflect the market conditions and forward-looking investor required returns over time. The relationship between authorized return ERPs and utility bond yields therefore reflects the relationship between forward-looking ERPs and the corresponding interest rates over time. Applying that relationship to current and projected utility bond yields produces forward-looking ERP measures. The relationship between forward-looking ERP data and interest rates is both statistically significant and inverse (i.e., as interest

[39] Schedule MRH-4, page 6.

rates increase, the ERP decreases, and vice versa), which is consistent with the well-documented financial literature on the subject.[40]

Q. Please explain your calculation of the equity risk premium based on previously authorized returns for water and wastewater utilities.

A. Page 9 of Schedule MRH-4 presents the results of a regression analysis of 182 authorized returns for water and wastewater utilities from 2008 through July 2023. Subtracting the available monthly Moody's A3 utility bond yield[41] as of the date of the order from the authorized ROE, I was able to determine the applicable ERP. Using ERPs as the dependent variable and the Moody's A3 utility bond yields as the independent variable, I performed a linear regression to estimate the ERP applicable to the current and projected Moody's A3 utility bond yields described above. The current and projected Moody's A3 utility bond yields of 5.52 percent and 5.60 percent, respectively, produce ERP estimates of 4.43 percent and 4.37 percent, respectively.

Q. Please summarize your equity risk premium estimates.

A. As shown in Table 8, below, my analyses produce average ERP estimates of 5.21 percent and 5.13 percent, applicable to current and projected Moody's A3 utility bond yields, respectively.

---

40 *See*, *e.g.*, Robert S. Harris and Felicia C. Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, Financial Management, Summer 1992, at 63-70; Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management, Spring 1985, at 33-45; and Farris M. Maddox, Donna T. Pippert, and Rodney N. Sullivan, *An Empirical Study of Ex Ante Risk Premiums for the Electric Utility Industry*, Financial Management, Autumn 1995, at 89-95.

41 Calculated as the 30-day average of the Moody's A2 utility bond yield plus one-third the spread of the Moody's Baa2/A2 utility bond yields as of the date of the order.

Table 8: Summary of Equity Risk Premium Estimates[42]

	Current Moody's A3 Utility Yields	Projected Moody's A3 Utility Yields
S&P 500 Utilities Index	5.98%	5.89%
Regression Analysis of Authorized ROEs	4.43%	4.37%
Average	5.21%	5.13%

Q. What are the results of your Risk Premium Model?

A. The results of my RPM can be found on Schedule MRH-4, page 1. When the average ERPs of 5.21 percent and 5.13 percent, found in Table 8 above, are added to their respective current and projected A3 utility bond yields of 5.52 percent and 5.60 percent, respectively, it produces RPM-derived ROEs of 10.73 percent.

Table 9: Summary of Equity Risk Premium Results[43]

	Current Moody's A3 Utility Yield	Projected Moody's A3 Utility Yield
Average Equity Risk Premium	5.21%	5.13%
Utility Bond Yield	5.52%	5.60%
Return on Equity	10.73%	10.73%
Risk Premium Derived Return on Equity	10.73%	

D. SUMMARY OF THE RESULTS APPLICABLE TO THE UTILITY PROXY GROUP

Q. Please summarize the results of your cost of common equity models as applied to the Utility Proxy Group.

A. As shown in Table 10 below, the application of the multiple cost of common equity models to the market data of the Utility Proxy Group results in an indicated range of 10.00 percent to 11.00 percent.

42 Schedule MRH-4, page 2.
43 Schedule MRH-4, page 1.

Table 10: Summary of ROE Results Applicable to the Utility Proxy Group[44]

Discounted Cash Flow[45]	8.29%	8.51%
Midpoint	8.40%	
Capital Asset Pricing Model[46]	12.62%	12.61%
Midpoint	12.61%	
Risk Premium Model	10.73%	
Recommended Range Prior to the Application of Company-Specific Adjustments	10.00% - 11.00%	

However, as noted above, the use of a Utility Proxy Group cannot fully reflect the risks of CUPA. Therefore, it is necessary to conduct a relative risk analysis between CUPA and the Utility Proxy Group to determine whether additional adjustments need to be made.

VIII. ADDITIONAL RISK FACTORS

A. SIZE PREMIUM

Q. Please explain the basis for a size premium for CUPA.

A. Size affects business risk because smaller companies are less able to handle fluctuations in revenues, expenses, and capital outlays than larger companies. Significant events or unexpected capital needs could have more serious consequences for smaller companies that exceed those of larger, more diverse companies. For example, a smaller company that loses several large customers, or requires significant expenditures, ultimately has fewer options in which to generate returns on its investments compared to a larger company with a broad and diverse customer base. As such, investors require an increased return to

44 Schedule MRH-1, page 2.
45 Mean and median results, respectively.
46 Results based on current and projected interest rates, respectively.

compensate for this additional risk.

That size is an additional risk factor has also been well documented in financial literature. For example, Duff & Phelps (now Kroll) notes:

> The size effect is based on the empirical observation that companies of smaller size are associated with greater risk and, therefore, have greater cost of capital. The "size" of a company is one of the most important risk elements to consider when developing cost of equity capital estimates for use in valuing a business simply because size has been shown to be a *predictor* of equity returns. In other words, there is a significant (negative) relationship between size and historical equity returns - as size *decreases*, returns tend to *increase*, and vice versa. (emphasis in original)[47]
>
> ***
>
> Despite many criticisms of the size effect, it continues to be observed in data sources.

Similarly, Eugene Brigham states:

> A number of researchers have observed that portfolios of small-firms (sic) have earned consistently higher average returns than those of large-firm stocks; this is called the "small-firm effect." On the surface, it would seem to be advantageous to the small firms to provide average returns in a stock market that are higher than those of larger firms. In reality, it is bad news for the small firm; **what the small-firm effect means is that the capital market demands higher returns on stocks of small firms than on otherwise similar stocks of the large firms.** (emphasis added)[48]

It is clear from the above that the market compensates investors for taking on small size as a risk factor. Therefore, the size of CUPA relative to the Utility Proxy Group should be considered in determining the Company's ROE.

Q. How have you calculated the estimated market capitalization for CUPA?

A. Because CUPA is not a separately traded entity, it is necessary to estimate an implied stand-alone market capitalization for the Company. To do so, I applied the

---

47 Kroll, Cost of Capital Navigator: U.S. Cost of Capital Module, Size as a Predictor of Returns, at 1.

48 Eugene F. Brigham, Fundamentals of Financial Management, Fifth Edition (The Dryden Press, 1989), at 623.

median market-to-book ("M/B") ratio for the Utility Proxy Group of 2.61 to CUPA's implied common equity of $16.21 million.[49] Applying the proxy group M/B ratio to that amount results in an implied market capitalization of $42.38 million.[50]

Q. What is the applicable size premium for CUPA?

A. In its *Cost of Capital Navigator*, Kroll calculates the size premium for deciles of market capitalizations relative to the S&P 500. As shown on Schedule MRH-5, as of July 14, 2023, the median market capitalization of the Utility Proxy Group is approximately $3.093 billion, which corresponds to the 5th decile, or a size premium of 0.93 percent, based on Kroll's market capitalization data. The implied market capitalization for CUPA as noted earlier is approximately $42.38 million, which falls within the 10th decile and corresponds to a size premium of 4.83 percent. The difference between those size premiums is 3.90 percent (4.83 percent – 0.93 percent).

Q. Have you applied a size premium of 3.90 percent in your recommendation?

A. No. As noted above, I conservatively applied a size premium of 0.60 percent, which accounts for CUPA's smaller size relative to the Utility Proxy Group.

Q. What is the indicated range of common equity cost rates applicable to CUPA?

A. Adding the 0.60 percent size premium to the common equity cost rates applicable to the Utility Proxy Group results in a range of common equity cost rates applicable to CUPA of 10.60 percent to 11.60 percent. Based on that range, the Company

[49] Schedule MRH-5; calculated as CUPA's proposed rate base multiplied by common equity ratio.
[50] Schedule MRH-5.

requests an ROE of 10.60 percent, which is at the bottom end of my recommended range.

IX. SUMMARY AND CONCLUSION

Q. Please summarize your recommendation of the appropriate weighted average cost of capital for the Company.

A. I recommend the Commission authorize a WACC of 7.92 percent for CUPA. My recommendation takes into consideration a range of well-documented analytical models, which are applied to relevant market data in determining the appropriate range of common equity cost rates for the Company. My recommendation also takes into account CRU US's actual capital structure of 50.00 percent debt and 50.00 percent equity as is consistent with the Utility Proxy Group. Based on those assessments, the appropriate WACC for CUPA is 7.92 percent.

Q. Does this conclude your Direct Testimony?

A. Yes, it does.

scottmadden
MANAGEMENT CONSULTANTS

Appendix A - Resume & Testimony Listing of:
Matthew R. Howard, CRRA
Director

Summary

Matthew is an experienced consultant and a Certified Rate of Return Analyst (CRRA). Matthew joined ScottMadden in 2017 and has provided written testimony as an expert witness on several occasions regarding rate of return. He has also authored and co-authored valuation reports on several occasions and provided primary support on numerous occasions. In addition, he has extensive experience working across a variety of regulatory matters, having supported over 100 proceedings and filings. Mr. Howard earned a B.A. in psychology from the University of Colorado and an M.B.A. with honors, concentrating in finance, from Babson College. Mr. Howard also has experience managing funds for Babson College's endowment and conducting investment research at an investment advisory during a summer internship.

Areas of Specialization

- Return on Equity
- Valuation
- Capital structure
- Rates and regulation
- Business risk assessment
- Capital market assessment
- Financial modeling

Recent Assignments

- Maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured
- Provided written expert testimony on return on equity and capital structure
- Provides ongoing primary support across various return on equity proceedings

EXPERT WITNESS TESTIMONY LISTING

Sponsor Company	Date Filed	Docket No.	Subject Matter
Kansas Corporation Commission			
Atmos Energy Corporation	09/2022	23-ATMG-359-RTS	Return on Equity, Capital Structure
Louisiana Public Service Commission			
Atmos Energy Corporation	01/2023	U-36658	Return on Equity
Maine Public Utilities Commission			
The Maine Water Company	07/2023	2023-00065	Return on Equity
Maryland Public Service Commission			
Maryland Water Service	09/2021	Case No. 9671	Return on Equity
Michigan Public Service Commission			
Alpena Power Company	06/2021	Case No. U-21045	Rate of Return
Virginia State Corporation Commission			
Atmos Energy Corporation	06/2023	PUR-2023-00008	Return on Equity

PRIMARY TESTIMONY SUPPORT EXPERIENCE

Sponsor Company	Date Filed	Docket No.	Subject Matter
Alberta Utilities Commission			
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	01/2020	Proceeding ID. 24110	Return on Equity, Capital Structure

Sponsor Company	Date Filed	Docket No.	Subject Matter
Arizona Corporation Commission			
EPCOR Water Arizona Inc	08/2022	Docket No. WS-01303A-22-0236	Return on Equity
EPCOR Water Arizona Inc	06/2020	Docket No. WS-01303A-20-0177	Return on Equity
Arizona Water Company – Western Group	12/2019	Docket No. W-01445A-19-0278	Return on Equity
Southwest Gas Corporation	05/2019	Docket No. G-01551A-19-0055	Return on Equity
Arkansas Public Service Commission			
Southwestern Electric Power Company	07/2021	Docket No. 20-070-U	Return on Equity
CenterPoint Energy Resources Corp.	05/2021	Docket No. 21-004-U	Return on Equity
Entergy Arkansas, LLC	11/2020	Docket No. 16-036-FR	Return on Equity
Southwestern Electric Power Company	02/2019	Docket No. 19-008-U	Return on Equity
Liberty Utilities (Pine Bluff Water) Inc.	10/2018	Docket No. 18-027-U	Return on Equity
California Public Utilities Commission			
Southwest Gas Corporation	08/2019	Docket No. A-19-08-015	Return on Equity, Capital Structure
Colorado Public Utilities Commission			
Atmos Energy Corporation	08/2022	Proceeding No. 22AL-0348G	Return on Equity
District of Columbia Public Service Commission			
Washington Gas Light Company	01/2020	Formal Case No. 1162	Return on Equity
Potomac Electric Power Company	05/2019	Formal Case No. 1156	Return on Equity
Federal Energy Regulatory Commission			
LS Power Grid California, LLC	10/2020	Docket No. ER21-195-000	Return on Equity
LS Power Grid New York Corporation I	12/2019	Docket No. ER20-716-000	Return on Equity
Duke Energy Progress, LLC	11/2019	Docket No. EL20-4-000	Respond to Compliant Testimony Regarding Return on Equity
Florida Public Service Commission			
Utilities, Inc. of Florida	06/2020	Docket No. 20200139	Return on Equity
Hawaii Public Utilities Commission			
Launiupoko Irrigation Co., Inc.	12/2020	Docket No. 2020-0217	Return on Equity, Capital Structure
Kansas Corporation Commission			
Empire District Electric Company	02/2019	Docket No. 19-EPDE-223-RTS	Return on Equity
Kentucky Public Service Commission			
Atmos Energy Corporation	07/2022	Case No. 2022-00222	Return on Equity
Louisiana Public Service Commission			
Southwestern Electric Power Company	12/2020	Docket No. U-35441	Return on Equity
Maryland Public Service Commission			
Washington Gas Light Company	04/2019	Case No. 9605	Return on Equity
Potomac Edison Company	08/2018	Case No. 9490	Return on Equity
Massachusetts Department of Public Utilities			
NSTAR Electric Company d/b/a Eversource Energy	11/2018	DPU 18-76/DPU 18-77/DPU 18-78	Response to Direct Testimony by Attorney General Witness regarding Remuneration Rate Section 83C

Sponsor Company	Date Filed	Docket No.	Subject Matter
Michigan Public Service Commission			
Indiana Michigan Power Company	06/2019	Case No. U-20359	Return on Equity
SEMCO Energy Gas Company	05/2019	Case No. U-20479	Return on Equity
Missouri Public Service Commission			
Spire Missouri Inc.	12/2020	Case No. GR-2021-0108	Return on Equity
Nevada Public Utilities Commission			
Southwest Gas Corporation	02/2020	Docket No. 20-02023	Return on Equity
North Carolina Utilities Commission			
Piedmont Natural Gas Company, Inc.	04/2019	Docket No. G-9, Sub 743	Return on Equity
Aqua North Carolina, Inc.	07/2018	Docket No. W-218, Sub 497	Return on Equity
Oklahoma Corporation Commission			
Empire District Electric Company	03/2019	Cause No. PUB 201800133	Return on Equity
Pennsylvania Public Utility Commission			
Borough of Ambler	06/2022	Docket No. R-2022-3031704	Rate of Return
Citizens' Electric Company of Lewisburg	05/2022	Docket No. R-2022-3032369	Rate of Return
Valley Energy Company	05/2022	Docket No. R-2022-3032300	Rate of Return
Vicinity Energy Philadelphia, Inc.	04/2021	Docket No. R-2021-3024060	Rate of Return
Public Utility Commission of Texas			
Oncor Electric Delivery Company LLC	05/2022	Docket No. 53601	Return on Equity
Southwestern Electric Power Company	10/2020	Docket No. 51415	Rate of Return
CenterPoint Energy Houston Electric LLC	02/2019	Docket No. 49421	Return on Equity
Entergy Texas, Inc.	05/2018	Docket No. 48371	Return on Equity
Texas Railroad Commission			
EPCOR Gas Texas Inc.	06/2020	GUD 10988	Return on Equity, Capital Structure, Cost of Debt
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	10/2019	GUD 10920	Return on Equity, Capital Structure, Cost of Debt
Atmos Energy Corporation – Mid-Tex Division	10/2018	GUD 10779	Return on Equity, Capital Structure
Atmos Energy Corporation – West Texas Division	06/2018	GUD 10743	Return on Equity
Atmos Energy Corporation – Mid-Texas Division	06/2018	GUD 10742	Return on Equity

SECONDARY TESTIMONY SUPPORT EXPERIENCE

Sponsor Company	Sponsor Company	Sponsor Company
AEP Texas Inc.	Ameren Illinois Company d/b/a Ameren Illinois	Aqua Virginia, Inc.
Arizona Water Company – Northern Group	Atlantic City Electric Company	Boston Gas Company and Colonial Gas Company d/b/a National Grid
Carolina Water Service, Inc. of North Carolina	Citizens' Electric Company of Lewisburg, PA, Wellsboro Electric Company and Valley Energy Company	Colorado Natural Gas, Inc.
Connecticut Light and Power Company	Cook Inlet Natural Gas Storage Alaska, LLC	Delmarva Power & Light Company
Dominion Energy North Carolina	Duke Energy Carolinas, LLC	Duke Energy Indiana, Inc.
El Paso Electric Company	Elizabethtown Gas Company	Emera Maine
Entergy New Orleans, LLC	Fitchburg Gas and Electric Light Company	Hawaiian Electric Company, Inc.
Hawai'i Electric Light Company, Inc.	Hope Gas, Inc., d/b/a Dominion Energy West Virginia	Jersey Central Power & Light
Kansas City Power & Light Company	Laclede Gas Company/Missouri Gas Energy	Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	Maui Electric Company, Limited
Narragansett Electric Company d/b/a National Grid	Northern Utilities, Inc. d/b/a Unitil	NSTAR Gas Company d/b/a Eversource Energy
Otter Tail Power Company	Potomac Electric Power Company	South Carolina Electric & Gas
Southwestern Public Service Company	SUEZ Water Pennsylvania Inc.	Summit Natural Gas of Missouri, Inc.
Summit Utilities, Inc.	Texas-New Mexico Power Company	Union Electric Company d/b/a Ameren Missouri
Virginia Electric and Power Company	Virginia Natural Gas	Westar Energy

Community Utilities of Pennsylvania, Inc.
Table of Contents
Supporting Schedules Accompanying the Direct Testimony of
Matthew R. Howard

	Schedule
Cost of Capital Summary and Cost of Common Equity Model Results	MRH-1
Constant Growth Discounted Cash Flow Model	MRH-2
Capital Asset Pricing Model	MRH-3
Risk Premium Model	MRH-4
Size Premium Analysis	MRH-5

Community Utilities of Pennsylvania, Inc.
Cost of Capital Summary

Type of Capital	Ratio [1]	Cost Rate		Weighted Cost Rate
Long-Term Debt	50.00%	5.24%	[1]	2.62%
Common Equity	50.00%	10.60%	[2]	5.30%
Total	100.00%			7.92%

Notes:

[1] Company Provided.
[2] Page 2 of this Schedule.

Community Utilities of Pennsylvania, Inc.
Summary of Common Equity Cost Rate

DCF	8.29%		8.51%	[1]
Midpoint		8.40%		
CAPM	12.62%	[2]	12.61%	[3]
Midpoint		12.61%		
Risk Premium		10.73%		[4]
Recommended Range Prior to the Application of a Size Premium		10.00% - 11.00%		
Size Premium		0.60%		[5]
Recommended Range Applicable to Community Utilities of Pennsylvania, Inc.		10.60% - 11.60%		
Requested Cost of Common Equity		10.60%		

Notes:

[1] Schedule MRH-2.
[2] Page 1 of Schedule MRH-3; Average Result Based on Current Interest Rates.
[3] Page 1 of Schedule MRH-3; Average Result Based on Projected Interest Rates.
[4] Page 1 of Schedule MRH-4.
[5] Adjustment to reflect the Company's greater risk relative to the Utility Proxy Group as detailed in Mr. Howard's Direct Testimony.

Community Utilities of Pennsylvania, Inc.
Capital Structures for Fiscal Year 2022
for the Utility Proxy Group

	2022
American States Water Company	
Long-Term Debt	38.65 %
Preferred Stock	0.00
Common Equity	61.35
Total Capital	100.00 %
American Water Works Company, Inc.	
Long-Term Debt	59.29 %
Preferred Stock	0.02
Common Equity	40.70
Total Capital	100.00 %
California Water Service Group	
Long-Term Debt	44.39 %
Preferred Stock	0.00
Common Equity	55.61
Total Capital	100.00 %
Essential Utilities Inc.	
Long-Term Debt	54.99 %
Preferred Stock	0.00
Common Equity	45.01
Total Capital	100.00 %
Middlesex Water Company	
Long-Term Debt	43.33 %
Preferred Stock	0.29
Common Equity	56.37
Total Capital	100.00 %
SJW Group	
Long-Term Debt	57.39 %
Preferred Stock	0.00
Common Equity	42.61
Total Capital	100.00 %
Average	
Long-Term Debt	49.67 %
Preferred Stock	0.05
Common Equity	50.27
Total Capital	100.00 %

Source of Information
Annual Forms 10-K

Community Utilities of Pennsylvania, Inc.
Constant Growth Discounted Cash Flow Model

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] First Call Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Mean ROE
American States Water Company	AWR	$1.59	$87.49	1.82%	1.87%	6.30%	4.40%	6.50%	5.73%	7.60%
American Water Works Company, Inc.	AWK	$2.83	$144.91	1.95%	2.02%	8.20%	8.28%	3.00%	6.49%	8.51%
California Water Service Group	CWT	$1.04	$52.72	1.97%	2.04%	NA	7.50%	6.50%	7.00%	9.04%
Essential Utilities Inc.	WTRG	$1.15	$40.61	2.83%	2.91%	5.60%	5.40%	7.50%	6.17%	9.08%
Middlesex Water Company	MSEX	$1.25	$80.86	1.55%	1.58%	NA	2.70%	5.00%	3.85%	5.43%
SJW Group	SJW	$1.52	$71.43	2.13%	2.20%	NA	6.10%	6.50%	6.30%	8.50%
Mean				2.04%	2.10%	6.70%	5.73%	5.83%	5.92%	8.03%
Median				1.96%	2.03%	6.30%	5.75%	6.50%	6.23%	8.50%
Mean Excluding Middlesex's DCF Result										8.55%
Median Excluding Middlesex's DCF Result										8.51%
Indicated Mean										8.29%
Indicated Median										8.51%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals 30-trading day average as of July 14, 2023
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [8])
[5] Source: Zacks
[6] Source: Yahoo! Finance
[7] Source: Value Line
[8] Equals Average([5], [6], [7])
[9] Equals [4] + [8]

Community Utilities of Pennsylvania, Inc.
Capital Asset Pricing Model

Company	Ticker	[1] Average Beta Coefficient	[2] Average Market Return	[3] Current Risk-Free Rate	[4] Market Risk Premium	[5] CAPM	[6] ECAPM	[7] Average
American States Water Company	AWR	0.69	15.10%	3.90%	11.20%	11.62%	12.49%	12.05%
American Water Works Company, Inc.	AWK	0.92	15.10%	3.90%	11.20%	14.15%	14.39%	14.27%
California Water Service Group	CWT	0.72	15.10%	3.90%	11.20%	12.00%	12.77%	12.39%
Essential Utilities Inc.	WTRG	0.87	15.10%	3.90%	11.20%	13.68%	14.04%	13.86%
Middlesex Water Company	MSEX	0.72	15.10%	3.90%	11.20%	11.93%	12.72%	12.33%
SJW Group	SJW	0.72	15.10%	3.90%	11.20%	11.95%	12.74%	12.34%
Mean						12.55%	13.19%	12.87%
Median						11.97%	12.76%	12.36%

Company	Ticker	Average Beta Coefficient	Average Market Return	Projected Risk-Free Rate	Market Risk Premium	CAPM	ECAPM	Average
American States Water Company	AWR	0.69	15.10%	3.85%	11.25%	11.60%	12.48%	12.04%
American Water Works Company, Inc.	AWK	0.92	15.10%	3.85%	11.25%	14.15%	14.39%	14.27%
California Water Service Group	CWT	0.72	15.10%	3.85%	11.25%	11.98%	12.76%	12.37%
Essential Utilities Inc.	WTRG	0.87	15.10%	3.85%	11.25%	13.67%	14.03%	13.85%
Middlesex Water Company	MSEX	0.72	15.10%	3.85%	11.25%	11.92%	12.71%	12.31%
SJW Group	SJW	0.72	15.10%	3.85%	11.25%	11.93%	12.73%	12.33%
Mean						12.54%	13.18%	12.86%
Median						11.96%	12.74%	12.35%

Notes:
[1] Source: Page 3 of this Schedule
[2] Source: Page 2 of this Schedule
[3] Current: 30-day average 30-year Treasury yield as of July 14, 2023 from Bloomberg Professional;
Projected: *Blue Chip Financial Forecats* Vol. 42, No. 7, June 31, 2023 at 2 and Vol. 42, No. 6, June 1, 2023 at 14 for the six quarters ending Q4 2024, and the periods 2025-2029 and 2030-2034.
[4] Equals [2] - [3]
[5] Equals [4] x [1] + [3]
[6] Equals (([4] x [1]) x 0.75) + ([4] x 0.25)) + [3]
[7] = Average [5], [6]

Community Utilities of Pennsylvania, Inc.
Market Returns

Ex-Ante Market Return		
Market DCF - Bloomberg	16.04%	[1]
Market DCF - Value Line	14.14%	[2]
Market DCF - Value Line Summary & Index	15.13%	[3]
Average Market Return	15.10%	

Notes:
[1] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P 500 using data from Bloomberg Professional.
[2] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P 500 using data from Value Line.
[3] Based on the application of the average three- to five-year median market price appreciation by Value Line for the seven weeks ended July 14, 2023 plus an average of the median estimated dividend yield of the 1,700 firms covered by Value Line Standard Edition.

Community Utilities of Pennsylvania, Inc.
Bloomberg and Value Line Beta Coefficients

Company	Ticker	[1] Bloomberg	[2] Value Line
American States Water Company	AWR	0.73	0.65
American Water Works Company, Inc.	AWK	0.93	0.90
California Water Service Group	CWT	0.75	0.70
Essential Utilities Inc.	WTRG	0.80	0.95
Middlesex Water Company	MSEX	0.73	0.70
SJW Group	SJW	0.64	0.80
Mean		0.76	0.78

Notes:
[1] Source: Bloomberg Professional
[2] Source: Value Line

Community Utilities of Pennsylvania, Inc.
Risk Premium Summary

	Risk Premium over Current Moody's A3 Utility Bond Yield	Risk Premium over Projected Moody's A3 Utility Bond Yield	
Average Equity Risk Premium	5.21%	5.13%	[1]
Utility Bond Yield	5.52%	5.60%	[2]
Return on Equity	10.73%	10.73%	
Average	10.73%		

Notes:
[1] Page 2 of this Schedule
[2] Page 3 of this Schedule

Community Utilities of Pennsylvania, Inc.
Summary of Equity Risk Premium Estimates

Equity Risk Premium	Risk Premium over Current Moody's A3 Utility Bond Yield	Risk Premium over Projected Moody's A3 Utility Bond Yield	
Predicted Risk Premium Based on the S&P Utilities Index	5.98%	5.89%	[1]
Predicted Risk Premium Based on Regression Analysis of Water/Wastewater Utility Rates Cases 2008 - 2023	4.43%	4.37%	[2]
Average	5.21%	5.13%	

Notes:
[1] Page 6 of this Schedule
[2] Page 9 of this Schedule

Community Utilities of Pennsylvania, Inc.
Moody's Bond Yields

[1]	[2]	[3]	[4]	[5]
Moody's Aaa Corporate Bond Yield	Moody's A2 Utility Bond Yield	Moody's A2 Utility/Aaa Corporate Spread	Moody's Baa2 Utility Bond Yield	Moody's Baa2 Utility/A2 Utility Spread
4.67%	5.40%	0.74%	5.75%	0.34%

[6]	[7]	[8]	[9]
Projected Moody's Aaa Corporate Bond Yield	Projected Moody's A2 Utility Bond Yield	Current Moody's A3 Utility Bond Yield	Projected Moody's A3 Utility Bond Yield
4.75%	5.49%	5.52%	5.60%

Notes:

[1] Source: Bloomberg Professional; 30-Day Average as of July 14, 2023

[2] Source: Bloomberg Professional; 30-Day Average as of July 14, 2023

[3] = [2] - [1]

[4] Source: Bloomberg Professional; 30-Day Average as of July 14, 2023

[5] = [4] - [2]

[6] *Blue Chip Financial Forecasts* , Vol. 42, No. 7, June 31, 2023 at 2 and Vol. 42. No.6, June 1, 2023 at 14 for the six quarters ending Q4 2024, and the periods 2025-2029 and 2030-2034.

[7] = [6] + [3]

[8] = [2] + [5] / 3

[9] = [7] + [5] / 3

Community Utilities of Pennsylvania, Inc.
Moody's and S&P Proxy Group Issuer Ratings

Company	Ticker	Moody's [1]	Numerical Weighting [2]	S&P [1]	Numerical Weighting [2]
American States Water Company	AWR	A2	6.0	A+	5.0
American Water Works Company, Inc.	AWK	A3	7.0	A	6.0
California Water Service Group	CWT	NR	NA	A+	5.0
Essential Utilities Inc.	WTRG	Baa1	8.0	A	6.0
Middlesex Water Company	MSEX	NR	NA	A	6.0
SJW Group	SJW	NR	NA	A-	7.0
Proxy Rating		A3	7.00	A	5.83

Notes:
[1] Source: S&P Global Market Intelligence; Moody's Investor Services
Ratings are the average of each company's utility operating subsidiaries.
[2] From page 5 of this Schedule

Numerical Assignment for Moody's and Standard & Poor's Bond Ratings

Moody's Bond Rating	Numerical Bond Weighting	Standard & Poor's Bond Rating
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-
B1	14	B+
B2	15	B
B3	16	B-

Community Utilities of Pennsylvania, Inc.
Summary of Equity Risk Premium Estimates Based on the S&P Utilities Index

Equity Risk Premium	Risk Premium over Current Moody's A3 Utility Bond Yield	Risk Premium over Projected Moody's A3 Utility Bond Yield	
Predicted Risk Premium Based on Constant Growth DCF Applied to S&P Utilities Index	4.49%	4.40%	[1]
Predicted Risk Premium Based on CAPM Applied to S&P Utilities Index	7.48%	7.39%	[2]
Average	5.98%	5.89%	

Notes:
[1] Page 7 of this Schedule
[2] Page 8 of this Schedule

Community Utilities of Pennsylvania, Inc.
S&P Utilities Index DCF-Derived Equity Risk Premium

Ex-Ante Return	Bloomberg	Value Line
S&P Utilities Index DCF	4.25% [1]	10.00% [2]
Current Moody's A3 Utility Bond Yield	5.52% [3]	5.52% [3]
Projected Moody's A3 Utility Bond Yield	5.60% [4]	5.60% [4]
Risk Premium over Current Moody's A3 Utility Bond Yield	NMF [5]	4.49% [6]
Risk Premium over Projected Moody's A3 Utility Bond Yield	NMF [5]	4.40% [7]

Notes:

[1] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P Utilities Index using data from Bloomberg Professional.

[2] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P Utilities Index using data from Value Line.

[3] From page 3 of this Schedule; Column [8]

[4] From page 3 of this Schedule; Column [9]

[5] Bloomberg-based S&P Utilities Index implied ERP results in a negative risk premium and is inconsistent with financial theory.

[6] = S&P Utilities Index DCF Return minus Current Moody's A3 Utility Bond Yield

[7] = S&P Utilities Index DCF Return minus Projected Moody's A3 Utility Bond Yield

Community Utilities of Pennsylvania, Inc.
S&P Utilities Capital Asset Pricing Model Dervied Equity Risk Premium

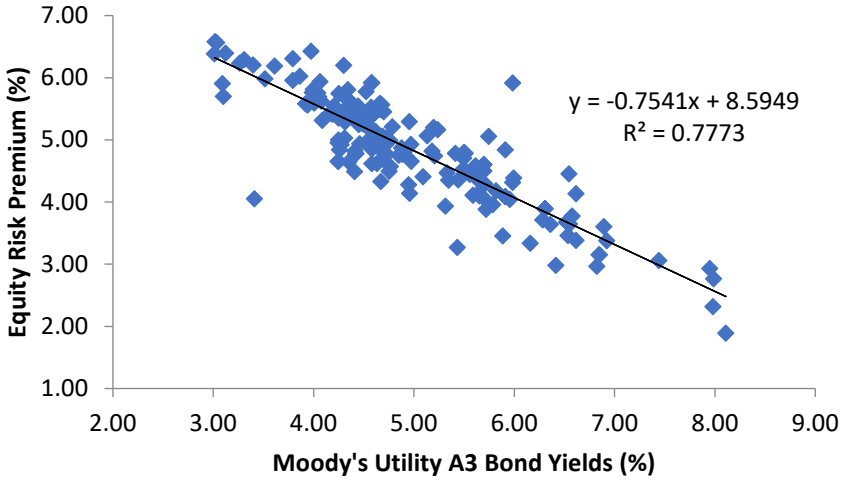
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Company	Average Beta Coefficient	Average Market Return	Risk-Free Rate	Market Risk Premium	Expected Return on the S&P Utilities Index Based on CAPM	Expected Return on the S&P Utilities Index Based on ECAPM	Average
S&P Utilities Index - Current Risk-Free Rate	0.79	15.10%	3.90%	11.20%	12.70%	13.30%	13.00%
S&P Utilities Index - Projected Risk-Free Rate	0.79	15.10%	3.85%	11.25%	12.69%	13.29%	12.99%

Current Moody's A3 Utility Bond Yield	5.52%	[8]
Projected Moody's A3 Utility Bond Yield	5.60%	[9]
Risk Premium over Current Moody's A3 Utility Bond Yield	7.48%	[10]
Risk Premium over Projected Moody's A3 Utility Bond Yield	7.39%	[11]

Notes:

[1] Average of Weighted Beta coefficients for the S&P Utilities Index based on data from Bloomberg Professional and Value Line.
[2] Source: Page 2 of Schedule MRH-3
[3] Source: Page 1 of Schedule MRH-3
[4] Equals [2] - [3]
[5] Equals [4] x [1] + [3]
[6] Equals (([4] x [1]) x 0.75) + ([4] x 0.25)) + [3]
[7] Average [5], [6]
[8] From page 3 of this Schedule; Column [8]
[9] From page 3 of this Schedule; Column [9]
[10] = Average expected return on the S&P Utilities Index ([7]) based on current risk-free rate minus current Moody's A3 utility bond yield ([8])
[11] = Average expected return on the S&P Utilities Index ([7]) based on projected risk-free rate minus projected Moody's A3 utility bond yield ([9])

Community Utilities of Pennsylvania, Inc.
Risk Premium Based on Authorized Returns 2008 - 2023



	[1] Constant	[2] Slope	[3] Moody's A3 Utility Bond Yield	[4] Equity Risk Premium
Current Moody's A3 Utility Bond Yield	8.5949 %	-0.7541 %	5.52 %	4.43 %
Projected Moody's A3 Utility Bond Yield	8.5949 %	-0.7541 %	5.60 %	4.37 %

Notes:

[1] Constant derived from a linear regression of equity risk premiums and monthly Moody's A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A3 utility bond yields available on date of order.

[2] Slope derived from a linear regression of equity risk premiums and monthly Moody's A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A3 utility bond yields available on date of order.

[3] Source: Page 3 of this Schedule; Columns [8], [9]

[4] = [1] + ([2] x [3])

[5] Source: Regulatory Research Associates

Community Utilities of Pennsylvania, Inc.
Small Size Premium

	[1] ($Mil)
Community Utilities of Pennsylvania, Inc.	$16.21
Average Market to Book for Utility Proxy Group	2.61
Community Utilities of Pennsylvania, Inc. Implied Market Capitalization	$42.38

Company Name	Ticker	[2] Market Cap ($Mil)	[3] Market to Book Ratio
American States Water Company	AWR	$3,234.9	4.43
American Water Works Company, Inc.	AWK	$28,205.7	2.95
California Water Service Group	CWT	$2,952.0	2.27
Essential Utilities Inc.	WTRG	$10,735.2	1.95
Middlesex Water Company	MSEX	$1,429.6	3.54
SJW Group	SJW	$2,244.8	1.95
Median		$3,093.49	2.61

Market Capitalization ($Mil) [4]			
Decile	Low	High	Size Premium
1	$ 31,549.077	$ 2,203,381.286	-0.26%
2	$ 12,372.885	$ 31,316.513	0.45%
3	$ 5,918.981	$ 12,323.854	0.57%
4	$ 3,770.176	$ 5,916.017	0.58%
5	$ 2,365.425	$ 3,769.877	0.93%
6	$ 1,389.851	$ 2,365.076	1.16%
7	$ 789.019	$ 1,389.118	1.37%
8	$ 377.076	$ 782.383	1.18%
9	$ 218.389	$ 373.879	2.15%
10	$ 2.015	$ 218.227	4.83%
Proxy Group Size Premium		$ 3,093.487	0.93%
10th Decile Size Premium		$ 42.384	4.83%
Difference from Proxy Group			3.90%

Notes:
[1] Rate Base Multiplied by Common Equity Ratio
[2] Source: Bloomberg Professional, 30-day average
[3] Source: Bloomberg Professional, 30-day average
[4] Source: Kroll 2023 Cost of Capital Navigator

CUPA STATEMENT NO. 9

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

DOCKET NO. R-2023-3042804 (WATER)
DOCKET NO. R-2023-3042805 (WASTEWATER)

CASH WORKING CAPITAL

DIRECT TESTIMONY
OF
HAROLD WALKER, III

NOVEMBER 2023

Prepared by:

GANNETT
FLEMING

TABLE OF CONTENTS

I. INTRODUCTION AND QUALIFICATIONS. 1

II. SCOPE OF TESTIMONY 1

III. PRINCIPLES OF CASH WORKING CAPITAL 2

IV. OVERVIEW OF A LEAD-LAG STUDY 3

V. CUPA'S LEAD-LAG STUDY 6

VI. RESULTS OF THE LEAD-LAG STUDY 8

VII. CONCLUSION 13

APPENDIX A A-1

I. INTRODUCTION AND QUALIFICATIONS.

Q. STATE YOUR NAME AND ADDRESS.

A. My name is Harold Walker, III. My business address is 1010 Adams Avenue, Audubon, Pennsylvania, 19403.

Q. WHAT IS YOUR PROFESSION AND BACKGROUND?

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as Manager, Financial Studies.

Q. BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE.

A. My educational background, business experience and qualifications are attached hereto as Appendix A.

II. SCOPE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of my testimony is to recommend an appropriate cash working capital allowance that Community Utilities of Pennsylvania, Inc. ("CUPA" or "Company") should be afforded an opportunity to earn on as part of its rate base claim. My recommendation is based upon the results of a lead-lag study that was performed under my direct supervision.

Q. HAVE YOU PREPARED AN EXHIBIT PRESENTING THE RESULTS OF YOUR STUDY?

A. Yes. I have prepared Exhibit HW-1 which contains the 29 supporting schedules, identified as Schedule HW-1 through Schedule HW-29, summarizing the Company's cash working capital requirement in this proceeding.

III. PRINCIPLES OF CASH WORKING CAPITAL

Q. WOULD YOU PLEASE EXPLAIN THE RATEMAKING PRINCIPLES CONCERNING THE INCLUSION OF WORKING CAPITAL AS AN ELEMENT OF RATE BASE?

A. Yes. The working capital allowance is a component of rate base. A utility's need for working capital was first recognized in the noted United States Supreme Court case, *Smyth v. Ames*.[1] Among the many benchmarks established in the case was the "property devoted to public use" doctrine as a basis for fixing rates. The case recognized that among the matters to be considered in determining the value of property used was "the sum required to meet operating expenses."[2] Since that time, working capital has generally been recognized as a proper item to be included in the rate base on which a utility is entitled to earn a return.

Q. WHAT IS CASH WORKING CAPITAL?

A. Cash working capital is a component of working capital, representing the amount of funds necessary to finance the day-to-day operations of the Company. For ratemaking purposes, cash working capital is included as a component of a utility's rate base.

Q. WHY IS CASH WORKING CAPITAL INCLUDED AS AN ELEMENT OF RATE BASE?

A. Working capital is included in rate base to compensate investors for the use of their funds

---

[1] *Smyth v. Ames*, 169 U.S. 466 (1898), overruled on other grounds by *Fed Power Comm'n v. Nat. Gas Pipeline Co. of Am.*, 315 U.S. 575, 586 (1942). Specifically, *Fed. Power Comm'n* departed from the holding in *Smyth* that fair market value in cost of service ratemaking must be used and instead concluded that "[t]he Constitution does not bind rate-making bodies to the service of any single formula or combination of formulas."

[2] *Id*. at 547.

over and above their investment in plant, and to provide investors with a return on the funds required by the Company for daily operations. Cash working capital bridges the gap between the time when funds are provided to the Company by investors to allow the Company to provide service to customers, and the time revenues are received from customers as reimbursement for these services.

IV. OVERVIEW OF A LEAD-LAG STUDY

Q. HOW WAS THE CASH WORKING CAPITAL REQUIREMENT DETERMINED?

A. I conducted a lead-lag study to determine CUPA's cash working capital requirement. The lead-lag study in this case measured the level of funding required to operate on a day-to-day basis in a sufficient amount to cover CUPA's operating expenses (O&M and Taxes). This was measured by calculating the net lag between: (1) the amount of time elapsed between the provision of the cost of service and the receipt of the revenue requirement from the Company's customers (known as the revenue lag); and (2) the amount of time elapsed between when the Company receives goods and services used by the Company to provide service and the payment by the Company for those operating expense items (known as the expense lead). The difference between these two elapsed periods of time is known as the "net lag." The net lag was multiplied by the average daily operating expenses (or revenue requirement) to determine the Company's cash working capital requirement.

Q. PLEASE DESCRIBE THE COMPONENTS OF A CASH WORKING CAPITAL ANALYSIS.

A. The two primary components of a cash working capital analysis are revenue lags and expense leads. The revenue lag is the elapsed time between when the delivery of a

company's product, or provision of service, to its customers occurs and when a company receives payment for the delivery of the product. Investor-provided funds are required to keep a company running during the revenue lag time period, when the revenue stream is temporarily insufficient to finance daily operational needs.

As mentioned above, the expense lead is the elapsed time between when a good or service is provided to a company and when a company pays its supplier, or vendor, for the good or service. During the expense lead time period, cash received from customers may temporarily exceed a company's payments to its suppliers for goods or services, and the excess may be used to repay investor-provided funds.

The net difference between the revenue lag and expense lead determines a company's cash working capital requirement. Additional details of the revenue lag and the expense lead calculations are provided below.

Q. GENERALLY SPEAKING, HOW DID YOU CALCULATE THE REVENUE LAG?

A. The revenue lag is the sum of three distinct components: the service period lag, the billing lag, and the collection lag.

Q. WHAT IS THE SERVICE PERIOD LAG?

A. The service period lag is the average time between meter readings. The average, or mid-point, between meter readings, based on monthly meter readings, is roughly 15 days. The mid-point service period lag is produced by dividing the service period of roughly 30 days by two.

Q. WHAT IS THE BILLING LAG?

A. The billing lag is the time from the meter reading date to the date the customer is billed. On the customer billing date, the bill is mailed to the customer, and the total billing amount

for the cycle is recorded to CUPA's accounts receivable. The bills are prepared and mailed roughly five days after meters are read.

Q. WHAT IS THE COLLECTION LAG?

A. The collection lag is the average number of days from the date the bills are mailed to customers to the date payments are received by CUPA. This was determined by summing the daily accounts receivable balance during the twelve months ended July 31, 2023, and dividing by the sum of the daily receipts for the same period.

Q. GENERALLY SPEAKING, HOW DID YOU CALCULATE THE EXPENSE LEAD?

A. In a lead-lag study, the cost of service, or expense, lead days are calculated for each invoice or account by subtracting the midpoints of the service periods (the service lead) from the date the Company paid the invoices or accounts (the payment lead) and then summing these two data points.

The service lead is the average time that a service or good was provided to the Company. If a service or good was provided for 20 days, the 20-day service period is divided by two to produce a midpoint of ten days for the service period lead.

The payment lead is the number of days from the midpoint of the service period to the payment date for the service or good. If payment for the service or good was provided on the 30th day and the midpoint of the service period was the 10th day, the payment lead is 20 days (30 days – ten days).

Q. WHY ARE MIDPOINTS USED IN THE CASH WORKING CAPITAL ANALYSIS?

A. Midpoints are used to determine the weighted average period during which a service or good is rendered or provided during the service period, or between meter reads. The

midpoint assumes that, on average, service is provided evenly over the service period. For example, if a service is provided over a 30-day period, then on average, 30 days of service was provided evenly for 15 days (30÷2) of the service period. Mathematically, the midpoint is the weighted average number of days that the full service period number of days (*e.g.*, 30 days) was provided.

V. CUPA'S LEAD-LAG STUDY

Q. DID YOU CONSIDER CUPA'S OVERALL COST OF SERVICE IN YOUR LEAD-LAG STUDY?

A. No. I considered only a portion of CUPA's cost of service items in my lead-lag study to be consistent with the lead-lag methodology used in Pennsylvania. In Pennsylvania, lead-lag studies do not include non-cash expense items.

A lead-lag study based on O&M and Taxes likely understates the full cash working capital requirement and affords the minimum cash working capital requirement. A lead-lag study based on the entire revenue requirement and cost of service provides a more accurate measure of the cash working capital requirement.

Q. WHAT DATA SET DID YOU UTILIZE IN YOUR LEAD-LAG STUDY?

A. The data sets were selected after developing an understanding of the Company's collections, payment policies, and procedures. To inform my understanding of these items, I requested representative data sets from the Company. Once the requested raw data had been provided, data validation was performed by comparing an actual invoice or a bill with data from the utility's systems to ensure accuracy.

The revenue lag data set for the Company was based on an accounts receivable

analysis of the beginning balance, the daily charges to this balance as bills were processed and mailed, and the daily receipts for all the days of the year during the 12 months ended July 31, 2023. The revenue lag data set for the Company also included an analysis of the cycle billing, the beginning and ending service dates (meter read dates), and the date bills were mailed (or posted).

The expense lead data set was based on information generated from the Company's central accounts payable system. The expense lead data sets for the 12 months ended July 31, 2023, were analyzed to develop the service beginning and ending dates, the amount purchased, and the date of payment. For some of the larger expense and tax accounts (line items), we randomly sampled the invoices to gather the required information. In instances where there were large differences in the dollar amount of the invoices in a single expense category, sampling was focused on the largest invoices within the expense category. For example, the larger "utility-electric power O&M expenses" accounts were sampled instead of the smaller accounts. In total, the samples analyzed averaged 94% of the Company's O&M expense and tax dollars.[3]

[3] As shown on page 2 of Schedule HW-3, the sampling for the total expense and tax dollars paid totaled 94% and reflected a range of sampling from 14% to over 100% of the total line-item dollars (or expenses). Sampling of total line-item dollars greater than 100% of the expense occurred for those line items which included expense items (i.e., insurance) paid at the parent level and allocated to CUPA, capitalized line items, and/or cash payment verses accrual expense amounts.

Q. WHAT TIME PERIOD DOES YOUR LEAD-LAG STUDY ENCOMPASS?

A. The lead-lag study in this case analyzed the net revenues and the associated net cost of service during the 12 months ended July 31, 2023, to derive the lag (lead) days for the revenue requirement and the related cost of service line items.

Q. HOW WERE THE REVENUE LAG DAYS AND EXPENSE LEAD DAYS USED TO CALCULATE CUPA'S CASH WORKING CAPITAL REQUIREMENT?

A. For each cost of service line item, the lead days (expense) were subtracted from the lag days (revenue) to determine the net lag days for that cost of service line item. Next, the net lag days for that cost of service line item was multiplied by the average O&M and Taxes expense per day (expenses / 365 days) line item to produce the cash working capital required for each cost of service line item. This process was followed for each cost of service line item. Finally, the cash working capital requirement of each cost of service line item were totaled (summed) to calculate CUPA's total cash working capital requirement.

VI. RESULTS OF THE LEAD-LAG STUDY

Q. WHAT ARE THE RESULTS OF THE LEAD-LAG STUDY?

A. The lead-lag schedules are set forth in Schedule HW-1 through Schedule HW-29 provided in my Exhibit HW-1. Schedule HW-1 summarizes CUPA's cash working capital requirements. As shown on Schedule HW-1, I determine the Company's working capital for the pro forma historic test year ("HTY"), the future test year ("FTY"), and the fully projected future test year ("FPFTY"). The cash working capital for HTY is $877,052. The cash working capital requirement for FTY is $939,911 and the cash working capital

requirement for FPFTY is $982,701.[4]

Q. PLEASE DESCRIBE SCHEDULE HW-1.

A. As shown on Schedule HW-1, the cash working capital requirement is based on the net lag days required to finance each cost of service line item. The net lag day calculations are a result of subtracting their respective expense lead days from the revenue lag days to determine the appropriate net lag days, which was multiplied by the average O&M and Taxes expense per day (expenses / 365 days) line item. The lag days for the receipt of the revenue requirement is developed on Schedule HW-2. The lead days for the cost of service line items are developed on Schedules HW-4 through HW-29, and the schedule references for the lead days for the cost of service line items is shown on page 1 of Schedule HW-3.

Q. PLEASE EXPLAIN THE PROCEDURES USED TO DETERMINE CUPA'S CASH WORKING CAPITAL REQUIREMENT SHOWN ON SCHEDULE HW-1.

A. The process used to determine CUPA's cash working capital requirement, shown on Schedule HW-1, is generally the same for each line item shown. Because the process is generally the same, I will discuss the purchased power expense line item (first line item) as a means of explaining the methodology used for each line item.[5]

The purchased power expense line item amount of $266,877 (HTY) was divided by 365 days to determine a daily purchased power expense, which was multiplied by the 33.5 net lag days to determine the HTY cash working capital required amount, $24,494 ($266,877 ÷ 365 = $731.17 × 33.5 = $24,494). The net lag days of 33.5 were determined

[4] As shown on page 2 of Schedule HW-1, the Water Operations' cash working capital for HTY is $380,322, FTY is $388,615 and the cash working capital requirement for FPFTY is $406,172. As shown on page 3 of Schedule HW-1, the Sewer Operations' cash working capital for HTY is $496,728, FTY is $551,294 and the cash working capital requirement for FPFTY is $576,529.

[5] All cost of service expense line items were handled in an identical manner.

by subtracting the purchased power expense lead days of 57.5 from the 91.0-day revenue lag (91.0 lag days – 57.5 lead days = 33.5 net lag days).

A similar process was followed for each cost of service line item. The cash working capital requirement of all line items were totaled (summed) to calculate CUPA's $877,052 total HTY cash working capital requirement. A similar procedure was followed to calculate CUPA's FTY cash working capital requirement and FPFTY cash working capital requirement.

Q. PLEASE EXPLAIN THE PROCEDURES USED TO DETERMINE THE REVENUE LAG.

A. Schedule HW-2 shows the development of the 91.0-day lag for the Company's revenue requirement. The Company's 91.0-day revenue lag is developed on page 1 of Schedule HW-2. The revenue requirement lag reflects the Company's service, billings, and collections frequencies.

Q. PLEASE EXPLAIN THE PROCEDURES USED TO DETERMINE THE SERVICE PERIOD AND THE BILLING LAG DAYS FOR CUSTOMER REVENUES.

A. The lag days for the service period and the billing lag are developed on page 2 of Schedule HW-2. As mentioned previously, the service period lag was measured from the midpoint of the service period to the meter reading date, and the billing lag was measured from the meter reading date to the billing date.

CUPA's service period was divided by two to produce the average service period lag of 16.6 days, as shown on page 2 of Schedule HW-2. CUPA's bills are prepared, mailed, and recorded to accounts receivable 4.6 days after meters are read. Adding the average service period lag to the billing lag produces a combined 21.2-day service period

and billing lag (16.6 days + 4.6 days = 21.2 days) as shown on page 2 of Schedule HW-2.

Q. PLEASE DESCRIBE THE PROCEDURE USED TO CALCULATE THE COLLECTION LAG.

A. As mentioned previously, the collection lag is the average number of days from the date the bills were mailed to the date payments are received and was determined by summing the daily accounts receivable balance during the test year and dividing by the sum of the daily test year receipts. This results in an average collection lag of 69.8 days as shown on page 3 of Schedule HW-2.

Q. PLEASE SUMMARIZE THE TOTAL REVENUE LAG.

A. The total revenue lag of 91.0 lag days is the result of adding the 21.2-day service period and billing lag and an average collection lag of 69.8 days as shown on page 1 of Schedule HW-2.

Q. PLEASE EXPLAIN THE CALCULATION OF LEAD DAYS FOR THE O&M AND TAXES EXPENSES SHOWN ON SCHEDULE HW-1.

A. For each O&M and Taxes expense line item that is shown, the lead days were calculated for each invoice or account based on the midpoints of the service periods to the dates the Company paid the invoices or accounts. Schedule HW-3 shows the schedule references for the O&M and Tax expense lead days for the Company.

Q. HOW WERE THE LEAD DAYS DETERMINED FOR THE O&M EXPENSES SUB-ACCOUNT LINE ITEMS SHOWN ON SCHEDULE HW-1?

A. For the O&M expense sub-accounts line items shown, the lead days were determined for each invoice or account sampled based on the midpoints of the service periods to the dates the Company paid the invoices or accounts. As explained previously, sampling was

randomly done for the invoices within the larger expense and tax categories.

For example, the weighted average lead days for purchased water / sewer expense is 38.5-days (see Schedule HW-5). The lead days for purchased water / sewer expense were calculated for each invoice examined based on the midpoints of the service periods to the dates the Company paid the invoices. In total, 97% of the purchased water / sewer expense were sampled. Similar analyses were conducted for purchased power (see Schedule HW-4), maintenance and repair (see Schedule HW-6), maintenance testing (see Schedule HW-7), meter reading (see Schedule HW-8), chemicals (see Schedule HW-9), transportation (see Schedule HW-10), outside services - other (see Schedule HW-11), salaries and wages (see Schedule HW-12), office supplies & other office exp. (see Schedule HW-13), pension & other benefits (see Schedule HW-14), medical insurance (see Schedule HW-15), life insurance (see Schedule HW-16), 401k match (see Schedule HW-17), dental insurance (see Schedule HW-18), short term disability (see Schedule HW-19), long term disability (see Schedule HW-20), workers compensation insurance (see Schedule HW-21), rent (see Schedule HW-22), insurance (see Schedule HW-23), office utilities (see Schedule HW-24), miscellaneous (see Schedule HW-25), and corporate allocation, or CAM (see Schedule HW-26).

Q. HOW WERE THE LEAD DAYS DETERMINED FOR THE CORPORATE ALLOCATION OR "CAM" EXPENSE SUB-ACCOUNT LINE ITEMS SHOWN ON SCHEDULE HW-1?

A. For the Corporate Allocation (CAM) expense line item, the lead days were calculated based on the midpoint of the quarterly service period to the payment date. The determination of the Corporate Allocation (CAM) expense sub-account lead days is shown on Schedule

HW-26.

Q. HOW WERE THE LEAD DAYS DETERMINED FOR THE TAXES OTHER THAN INCOME TAXES SUB-ACCOUNT LINE ITEMS SHOWN ON SCHEDULE HW-1?

For the taxes other than income taxes sub-account line item, the lead days were calculated based on the midpoint of the tax service period to the payment date, weighted by the actual amount paid. The taxes other than income taxes sub-accounts include; payroll taxes (see Schedule HW-27), property taxes (see Schedule HW-28), and utility/commission tax (see Schedule HW-29)

VII. CONCLUSION

Q. WHAT ARE THE RESULTS OF THE LEAD-LAG STUDY?

A. The results of the lead-lag study are shown on Schedule HW-1. The results of the lead-lag study shown on Schedule HW-1 show the required cash working capital to bridge the gap between the time when funds are provided to the Company by investors to allow the Company to provide service to customers, and the time revenues are received from customers as reimbursement for these services. The cash working capital for HTY is $877,052. The cash working capital requirement for FTY is $939,911 and the cash working capital requirement for FPFTY is $982,701.[6]

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

[6] As shown on page 2 of Schedule HW-1, the Water Operations' cash working capital for HTY is $380,322, FTY is $388,615 and the cash working capital requirement for FPFTY is $406,172. As shown on page 3 of Schedule HW-1, the Sewer Operations' cash working capital for HTY is $496,728, FTY is $551,294 and the cash working capital requirement for FPFTY is $576,529.

APPENDIX A

Professional Qualifications
of
Harold Walker, III
Manager, Financial Studies
Gannett Fleming Valuation and Rate Consultants, LLC.

EDUCATION

Mr. Walker graduated from Pennsylvania State University in 1984 with a Bachelor of Science Degree in Finance. His studies concentrated on securities analysis and portfolio management with an emphasis on economics and quantitative business analysis. He has also completed the regulation and the rate-making process courses presented by the College of Business Administration and Economics Center for Public Utilities at New Mexico State University. Additionally, he has attended programs presented by The Institute of Chartered Financial Analysts (CFA).

Mr. Walker was awarded the professional designation "Certified Rate of Return Analyst" (CRRA) by the Society of Utility and Regulatory Financial Analysts. This designation is based upon education, experience, and the successful completion of a comprehensive examination. He is also a member of the Society of Utility and Regulatory Financial Analysts (SURFA) and has attended numerous financial forums sponsored by the Society. The SURFA forums are recognized by the Association for Investment Management and Research (AIMR) and the National Association of State Boards of Accountancy for continuing education credits.

Mr. Walker obtained a license as a Municipal Advisor Representative (Series 50) by Municipal Securities Rulemaking Board (MSRB) and Financial Industry Regulatory Authority (FINRA).

BUSINESS EXPERIENCE

Prior to joining Gannett Fleming Valuation and Rate Consultants, LLC., Mr. Walker was employed by AUS Consultants - Utility Services. He held various positions during his eleven years with AUS, concluding his employment there as a Vice President. His duties included providing and supervising financial and economic studies on behalf of investor owned and municipally

owned water, wastewater, electric, natural gas distribution and transmission, oil pipeline and telephone utilities as well as resource recovery companies.

In 1996, Mr. Walker joined Gannett Fleming Valuation and Rate Consultants, LLC. In his capacity as Manager, Financial Studies and for the past twenty-five years, he has continuously studied rates of return requirements for regulated firms. In this regard, he supervised the preparation of rate of return studies in connection with his testimony and in the past, for other individuals. He also assisted and/or developed dividend policy studies, nuclear prudence studies, calculated fixed charge rates for avoided costs involving cogeneration projects, financial decision studies for capital budgeting purposes and developed financial models for determining future capital requirements and the effect of those requirements on investors and ratepayers, valued utility property for acquisition and divestiture, and assisted in the private placement of fixed capital securities for public utilities.

Head, Gannett Fleming GASB 34 Task Force responsible for developing Governmental Accounting Standards Board (GASB) 34 services and educating Gannett Fleming personnel and Gannett Fleming clients on GASB 34 and how it may affect them. The GASB 34 related services include inventory of assets, valuation of assets, salvage estimation, annual depreciation rate determination, estimation of depreciation reserve, asset service life determination, asset condition assessment, condition assessment documentation, maintenance estimate for asset preservation, establishment of condition level index, geographic information system (GIS) and data management services, management discussion and analysis (MD&A) reporting, required supplemental information (RSI) reporting, auditor interface, and GASB 34 compliance review.

In 2004, Mr. Walker was elected to serve on the Board of Directors of SURFA. Previously, he served as an ex officio director as an advisor to SURFA's existing President. In 2000, Mr. Walker was elected President of SURFA for the 2001-2002 term. Prior to that, he was elected to serve on the Board of Directors of SURFA during the period 1997-1998 and 1999-2000. He also previously served on the Pennsylvania Municipal Authorities Association, Electric Deregulation Committee.

EXPERT TESTIMONY

Mr. Walker has submitted testimony or been deposed on several topics before regulatory commissions and courts in 27 states including: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Hawaii, Idaho, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, Missouri, New Hampshire, Nevada, New Jersey, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, and West Virginia. His testimonies covered various subjects including lead-lag studies, fair rate of return, fair market value, the taking of natural resources, benchmarking, appropriate capital structure and fixed capital cost rates, depreciation, purchased water adjustments, synchronization of interest charges for income tax purposes, valuation, cash working capital, financial analyses of investment alternatives, and fair value. The following tabulation provides a listing of the electric power, natural gas distribution, telephone, wastewater, and water service utility cases in which he has been involved as a witness.

Client	Docket No.
Alpena Power Company	U-10020
Armstrong Telephone Company - Northern Division	92-0884-T-42T
Armstrong Telephone Company - Northern Division	95-0571-T-42T
Artesian Water Company, Inc.	90 10
Artesian Water Company, Inc.	06 158
Aqua Illinois Consolidated Water Divisions and Consolidated Sewer Divisions	11-0436
Aqua Illinois Hawthorn Woods Wastewater Division	07 0620/07 0621/08 0067
Aqua Illinois Hawthorn Woods Water Division	07 0620/07 0621/08 0067
Aqua Illinois Kankakee Water Division	10-0194
Aqua Illinois Kankakee Water Division	14-0419
Aqua Illinois Vermilion Division	07 0620/07 0621/08 0067
Aqua Illinois Willowbrook Wastewater Division	07 0620/07 0621/08 0067
Aqua Illinois Willowbrook Water Division	07 0620/07 0621/08 0067
Aqua Pennsylvania, Inc	A-2022-3034143

Aqua Pennsylvania Wastewater Inc	A-2016-2580061
Aqua Pennsylvania Wastewater Inc	A-2017-2605434
Aqua Pennsylvania Wastewater Inc	A-2018-3001582
Aqua Pennsylvania Wastewater Inc	A-2019-3008491
Aqua Pennsylvania Wastewater Inc	A-2019-3009052
Aqua Pennsylvania Wastewater Inc	A-2019-3015173
Aqua Pennsylvania Wastewater Inc	A-2021-3024267
Aqua Pennsylvania Wastewater Inc	A-2021-3026132
Aqua Pennsylvania Wastewater Inc	A-2021-3027268
Aqua Pennsylvania Wastewater Inc	A-2023-3041695
Aqua Virginia - Alpha Water Corporation	Pue-2009-00059
Aqua Virginia - Blue Ridge Utility Company, Inc.	Pue-2009-00059
Aqua Virginia - Caroline Utilities, Inc. (Wastewater)	Pue-2009-00059
Aqua Virginia - Caroline Utilities, Inc. (Water)	Pue-2009-00059
Aqua Virginia - Earlysville Forest Water Company	Pue-2009-00059
Aqua Virginia - Heritage Homes of Virginia	Pue-2009-00059
Aqua Virginia - Indian River Water Company	Pue-2009-00059
Aqua Virginia - James River Service Corp.	Pue-2009-00059
Aqua Virginia - Lake Holiday Utilities, Inc. (Wastewater)	Pue-2009-00059
Aqua Virginia - Lake Holiday Utilities, Inc. (Water)	Pue-2009-00059
Aqua Virginia - Lake Monticello Services Co. (Wastewater)	Pue-2009-00059
Aqua Virginia - Lake Monticello Services Co. (Water)	Pue-2009-00059
Aqua Virginia - Lake Shawnee	Pue-2009-00059
Aqua Virginia - Land'or Utility Company (Wastewater)	Pue-2009-00059
Aqua Virginia - Land'or Utility Company (Water)	Pue-2009-00059
Aqua Virginia - Mountainview Water Company, Inc.	Pue-2009-00059
Aqua Virginia - Powhatan Water Works, Inc.	Pue-2009-00059
Aqua Virginia - Rainbow Forest Water Corporation	Pue-2009-00059
Aqua Virginia - Shawnee Land	Pue-2009-00059
Aqua Virginia - Sydnor Water Corporation	Pue-2009-00059
Aqua Virginia - Water Distributors, Inc.	Pue-2009-00059
Atlantic City Sewerage Company	WR21071006
Berkshire Gas Company	18-40
Berkshire Gas Company	22-20

Bermuda Water Company, Inc	W-01812A-22-0256
Borough of Brentwood	A-2021-3024058
Borough of Hanover	R-2009-2106908
Borough of Hanover	R-2012-2311725
Borough of Hanover	R-2014-242830
Borough of Hanover	R-2021-3026116
Borough of Hanover	P-2021-3026854
Borough of Royersford	A-2020-3019634
Butler Area Sewer Authority	A-2020-3019634
Chaparral City Water Company	W 02113a 04 0616
California-American Water Company	CIVCV156413
Connecticut-American Water Company	99-08-32
Connecticut Water Company	06 07 08
Citizens Utilities Company	
Colorado Gas Division	-
Citizens Utilities Company	
Vermont Electric Division	5426
Citizens Utilities Home Water Company	R 901664
Citizens Utilities Water Company	
of Pennsylvania	R 901663
City of Beaver Falls	A-2022-3033138
City of Bethlehem - Bureau of Water	R-00984375
City of Bethlehem - Bureau of Water	R 00072492
City of Bethlehem - Bureau of Water	R-2013-2390244
City of Bethlehem - Bureau of Water	R-2020-3020256
City of Dubois – Bureau of Water	R-2013-2350509
City of Dubois – Bureau of Water	R-2016-2554150
City of Lancaster Sewer Fund	R-00005109
City of Lancaster Sewer Fund	R-00049862
City of Lancaster Sewer Fund	R-2012-2310366
City of Lancaster Sewer Fund	R-2019-3010955
City of Lancaster Sewer Fund	R-2019-3010955
City of Lancaster Water Fund	R-00984567
City of Lancaster Water Fund	R-00016114
City of Lancaster Water Fund	R 00051167
City of Lancaster Water Fund	R-2010-2179103
City of Lancaster Water Fund	R-2014-2418872

City of Lancaster Water Fund	R-2021-3026682
City of Lancaster Water Fund	P-2022-3035591
Coastland Corporation	15-cvs-216
Consumers Pennsylvania Water Company Roaring Creek Division	R-00973869
Consumers Pennsylvania Water Company Shenango Valley Division	R-00973972
Country Knolls Water Works, Inc.	90 W 0458
East Resources, Inc. - West Virginia Utility	06 0445 G 42T
Elizabethtown Water Company	WR06030257
ENSTAR Natural Gas Company	U-22-081
Falls Water Company, Inc.	FLS-W-23-01
Forest Park, Inc.	19-W-0168 & 19-W-0269
Hampton Water Works Company	DW 99-057
Hidden Valley Utility Services, LP	R-2018-3001306
Hidden Valley Utility Services, LP	R-2018-3001307
Illinois American Water Company	16-0093
Illinois American Water Company	22-0210
Indian Rock Water Company	R-911971
Indiana Natural Gas Corporation	38891
Jamaica Water Supply Company	-
Kane Borough Authority	A-2019-3014248
Kentucky American Water Company, Inc.	2007 00134
Kentucky American Water Company, Inc.	2023-00191
Middlesex Water Company	WR 89030266J
Millcreek Township Water Authority	55 198 Y 00021 11
Missouri-American Water Company	WR 2000-281
Missouri-American Water Company	SR 2000-282
Missouri-American Water Company	WR-2022-0303
Mount Holly Water Company	WR06030257
Nevada Power Company d/b/a NV Energy	20-06003
Nevada Power Company d/b/a NV Energy	23-06007
New Jersey American Water Company	WR 89080702J
New Jersey American Water Company	WR 90090950J
New Jersey American Water Company	WR 03070511
New Jersey American Water Company	WR-06030257
New Jersey American Water Company	WR08010020

New Jersey American Water Company	WR10040260
New Jersey American Water Company	WR11070460
New Jersey American Water Company	WR15010035
New Jersey American Water Company	WR17090985
New Jersey American Water Company	WR19121516
New Jersey American Water Company	WR22010019
New Jersey Natural Gas Company	GR19030420
New Jersey Natural Gas Company	GR21030679
Newtown Artesian Water Company	R-911977
Newtown Artesian Water Company	R-00943157
Newtown Artesian Water Company	R-2009-2117550
Newtown Artesian Water Company	R-2011-2230259
Newtown Artesian Water Company	R-2017-2624240
Newtown Artesian Water Company	R-2019-3006904
North Maine Utilities	14-0396
Northern Indiana Fuel & Light Company	38770
Oklahoma Natural Gas Company	PUD-940000477
Palmetto Utilities, Inc.	2020-281-S
Palmetto Wastewater Reclamation, LLC	2018-82-S
Pennichuck Water Works, Inc.	DW 04 048
Pennichuck Water Works, Inc.	DW 06 073
Pennichuck Water Works, Inc.	DW 08 073
Pennsylvania-American Water Company	A-2023-3039900
Pennsylvania Gas & Water Company (Gas)	R-891261
Pennsylvania Gas & Water Co. (Water)	R 901726
Pennsylvania Gas & Water Co. (Water)	R-911966
Pennsylvania Gas & Water Co. (Water)	R-22404
Pennsylvania Gas & Water Co. (Water)	R-00922482
Pennsylvania Gas & Water Co. (Water)	R-00932667
Philadelphia Gas Works	R-2020-3017206
Philadelphia Gas Works	R-2023-3037933
Public Service Company of North Carolina, Inc.	G-5, Sub 565
Public Service Electric and Gas Company	ER181010029
Public Service Electric and Gas Company	GR18010030
Presque Isle Harbor Water Company	U-9702
Sierra Pacific Power Company d/b/a NV Energy	19-06002
Sierra Pacific Power Company d/b/a NV Energy	22-06014

St. Louis County Water Company	WR-2000-844
Suez Water Delaware, Inc.	19-0615
Suez Water Idaho, Inc.	SUZ-W-20-02
Suez Water New Jersey, Inc.	WR18050593
Suez Water New Jersey, Inc.	WR20110729
Suez Water Owego-Nichols, Inc.	17-W-0528
Suez Water Pennsylvania, Inc.	R-2018-3000834
Suez Water Pennsylvania, Inc.	A-2018-3003519
Suez Water Pennsylvania, Inc.	A-2018-3003517
Suez Water Rhode Island, Inc.	Docket No. 4800
Suez Water Owego-Nichols, Inc.	19-W-0168 & 19-W-0269
Suez Water New York, Inc.	19-W-0168 & 19-W-0269
Suez Westchester, Inc.	19-W-0168 & 19-W-0269
Town of North East Water Fund	9190
Township of Exeter	A-2018-3004933
United Water New Rochelle	W-95-W-1168
United Water Toms River	WR-95050219
Upper Pottsgrove Township	A-2020-3021460
Valley Township (water)	A-2020-3019859
Valley Township (wastewater)	A-2020-3020178
Valley Water Systems, Inc.	06 10 07
Veolia Water Idaho, Inc.	VEO-W-22-02
Veolia Water Delaware, Inc.	23-0598
Veolia Water New York, Inc.	23-W-0111
Virginia American Water Company	PUR-2018-00175
Virginia American Water Company	PUR-2021-00255
Virginia American Water Company	PUR-2023-00194
West Virginia-American Water Company	15-0676-W-42T
West Virginia-American Water Company	15-0675-S-42T
Wilmington Suburban Water Corporation	94-149
York Water Company	R-901813
York Water Company	R-922168
York Water Company	R-943053
York Water Company	R-963619
York Water Company	R-994605
York Water Company	R-00016236
Young Brothers, LLC	2019-0117

Exhibit HW-1

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

TO ACCOMPANY THE DIRECT TESTIMONY OF

HAROLD WALKER, III

ON LEAD-LAG STUDY – CASH WORKING CAPITAL

Lead-Lag Schedules

Schedule HW-1 Through Schedule HW-29

Community Utilities of Pennsylvania, Inc

Calculation of Cash Working Capital Requirements
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Index to Schedules

Schedules	Schedule Subject
Schedule HW-1	Summary of Calculation of Cash Working Capital Requirements
Schedule HW-2, Page 1	Summary of Total Revenue Lag Days
Schedule HW-2, Page 2	Service Period and Billing Lag Days
Schedule HW-2, Page 3	Calculation of Collection Lag Days
Schedule HW-3, Page 1	Summary of Operating Expenses and Taxes Lead Days
Schedule HW-3, Page 2	Operating Expenses & Taxes Sample Sizes Used In the
Schedule HW-4	Purchased Power Lead Days
Schedule HW-5	Purchased Water / Sewer Lead Days
Schedule HW-6	Maintenance and Repair Lead Days
Schedule HW-7	Maintenance Testing Lead Days
Schedule HW-8	Meter Reading Lead Days
Schedule HW-9	Chemicals Lead Days
Schedule HW-10	Transportation Lead Days
Schedule HW-11	Outside Services - Other Lead Days
Schedule HW-12	Salaries and Wages Lead Days
Schedule HW-13	Office Supplies & Other Office Exp. Lead Days
Schedule HW-14	Pension & Other Benefits Lead Days
Schedule HW-15	Medical Insurance Lead Days
Schedule HW-16	Life Insurance Lead Days
Schedule HW-17	401k Match Lead Days
Schedule HW-18	Dental Insurance Lead Days
Schedule HW-19	Short Term Disability Lead Days
Schedule HW-20	Long Term Disability Lead Days
Schedule HW-21	Workers Compensation Insurance Lead Days
Schedule HW-22	Rent Lead Days
Schedule HW-23	Insurance Lead Days
Schedule HW-24	Office Utilities Lead Days
Schedule HW-25	Miscellaneous Lead Days
Schedule HW-26	Corporate Allocation (CAM) Lead Days
Schedule HW-27	Payroll Taxes Lead Days
Schedule HW-28	Property Taxes Lead Days
Schedule HW-29	Utility/Commission Tax Lead Days

Community Utilities of Pennsylvania, Inc

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Utility Operating Expenses	Revenue Lag Days	Expense Lead Days	Net (Lead) Lag Days	Expense Claim 12-Months Ending 7/31/2023	12-Months Ending 7/31/2023 CWC	Expense Claim Future Test Year 7/31/2024	Future Test Year 7/31/2024 CWC	Expense Claim Fully Projected Year Under Present Rates 7/31/2025	Fully Projected Year Under Present Rates 7/31/2025 CWC	Expense Claim Fully Projected Future Test Year Under Proposed Rates 7/31/2025	Fully Projected Future Test Year Under Proposed Rates 7/31/2025 CWC
Purchased Power	91.0	57.5	33.5	$ 266,877	$ 24,494	$ 266,877	$ 24,494	$ 266,877	$ 24,494	$ 266,877	$ 24,494
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	745,538	127,252	935,098	159,607	947,798	161,775	947,798	161,775
Maintenance Testing	91.0	12.6	78.4	128,861	27,679	128,861	27,679	128,861	27,679	128,861	27,679
Meter Reading	91.0	22.9	68.1	10,960	2,045	10,960	2,045	10,960	2,045	10,960	2,045
Chemicals	91.0	35.5	55.5	226,598	34,455	308,223	46,867	331,546	50,413	331,546	50,413
Transportation	91.0	22.9	68.1	72,821	13,587	72,821	13,587	72,821	13,587	72,821	13,587
Operating Exp. Charged to Plant	91.0	7.9	83.1	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)
Outside Services - Other	91.0	58.0	33.0	78,976	7,140	78,976	7,140	78,976	7,140	78,976	7,140
Salaries and Wages	91.0	7.9	83.1	1,132,594	257,859	1,125,717	256,293	1,172,704	266,991	1,172,704	266,991
Office Supplies & Other Office Exp	91.0	36.6	54.4	47,836	7,130	47,836	7,130	47,836	7,130	47,836	7,130
Pension & Other Benefits	91.0	18.4	72.6	214,454	42,656	225,586	44,870	229,685	45,685	229,685	45,685
Rent	91.0	(14.7)	105.7	5,699	1,650	5,699	1,650	5,699	1,650	5,699	1,650
Insurance	91.0	(118.0)	209.0	156,422	89,568	165,952	95,025	178,396	102,150	178,396	102,150
Office Utilities	91.0	(4.6)	95.6	52,881	13,850	52,881	13,850	52,881	13,850	52,881	13,850
Miscellaneous	91.0	1.4	89.6	25,700	6,309	25,700	6,309	25,700	6,309	25,700	6,309
Corporate Allocation (CAM)	91.0	18.4	72.6	699,437	139,121	758,938	150,956	775,214	154,193	775,214	154,193
Payroll Taxes	91.0	7.9	83.1	82,770	18,844	83,435	18,996	86,724	19,745	86,724	19,745
Property Taxes	91.0	(112.6)	203.6	36,440	20,327	36,440	20,327	36,440	20,327	36,440	20,327
Utility/Commission Tax	91.0	(106.0)	197.0	32,067	17,307	32,067	17,307	38,043	20,533	58,844	31,759
Total					**$ 877,052**		**$ 939,911**		**$ 971,475**		**$ 982,701**

Schedule 1
Page 1 of 3

Community Utilities of Pennsylvania, Inc - Water Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Utility Operating Expenses	Revenue Lag Days	Expense Lead Days	Net (Lead) Lag Days	Expense Claim 12-Months Ending 7/31/2023	12-Months Ending 7/31/2023 CWC	Expense Claim Future Test Year 7/31/2024	Future Test Year 7/31/2024 CWC	Expense Claim Fully Projected Year Under Present Rates 7/31/2025	Fully Projected Year Under Present Rates 7/31/2025 CWC	Expense Claim Fully Projected Future Test Year Under Proposed Rates 7/31/2025	Fully Projected Future Test Year Under Proposed Rates 7/31/2025 CWC
Purchased Power	91.0	57.5	33.5	$ 39,569	$ 3,632	$ 39,569	$ 3,632	$ 39,569	$ 3,632	$ 39,569	$ 3,632
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	208,402	35,571	241,196	41,168	247,106	42,177	247,106	42,177
Maintenance Testing	91.0	12.6	78.4	39,509	8,486	39,509	8,486	39,509	8,486	39,509	8,486
Meter Reading	91.0	22.9	68.1	8,036	1,499	8,036	1,499	8,036	1,499	8,036	1,499
Chemicals	91.0	35.5	55.5	38,286	5,822	53,756	8,174	55,865	8,495	55,865	8,495
Transportation	91.0	22.9	68.1	30,928	5,770	30,928	5,770	30,928	5,770	30,928	5,770
Operating Exp. Charged to Plant	91.0	7.9	83.1	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)
Outside Services - Other	91.0	58.0	33.0	40,020	3,618	40,020	3,618	40,020	3,618	40,020	3,618
Salaries and Wages	91.0	7.9	83.1	546,427	124,406	513,359	116,877	534,723	121,741	534,723	121,741
Office Supplies & Other Office Exp	91.0	36.6	54.4	25,708	3,832	25,708	3,832	25,708	3,832	25,708	3,832
Pension & Other Benefits	91.0	18.4	72.6	100,368	19,964	102,678	20,423	104,541	20,794	104,541	20,794
Rent	91.0	(14.7)	105.7	2,592	751	2,592	751	2,592	751	2,592	751
Insurance	91.0	(118.0)	209.0	71,137	40,733	75,455	43,206	81,113	46,446	81,113	46,446
Office Utilities	91.0	(4.6)	95.6	20,491	5,367	20,491	5,367	20,491	5,367	20,491	5,367
Miscellaneous	91.0	1.4	89.6	11,982	2,941	11,982	2,941	11,982	2,941	11,982	2,941
Corporate Allocation (CAM)	91.0	18.4	72.6	318,070	63,265	345,055	68,633	352,455	70,105	352,455	70,105
Payroll Taxes	91.0	7.9	83.1	39,811	9,064	37,936	8,637	39,432	8,977	39,432	8,977
Property Taxes	91.0	(112.6)	203.6	9,245	5,157	9,245	5,157	9,245	5,157	9,245	5,157
Utility/Commission Tax	91.0	(106.0)	197.0	13,882	7,492	13,882	7,492	15,533	8,384	24,887	13,432
Total					**$ 380,322**		**$ 388,615**		**$ 401,124**		**$ 406,172**

Community Utilities of Pennsylvania, Inc - Sewer Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Utility Operating Expenses	Revenue Lag Days	Expense Lead Days	Net (Lead) Lag Days	Expense Claim 12-Months Ending 7/31/2023	12-Months Ending 7/31/2023 CWC	Expense Claim Future Test Year 7/31/2024	Future Test Year 7/31/2024 CWC	Expense Claim Fully Projected Year Under Present Rates 7/31/2025	Fully Projected Year Under Present Rates 7/31/2025 CWC	Expense Claim Fully Projected Future Test Year Under Proposed Rates 7/31/2025	Fully Projected Future Test Year Under Proposed Rates 7/31/2025 CWC
Purchased Power	91.0	57.5	33.5	$ 227,308	$ 20,863	$ 227,308	$ 20,863	$ 227,308	$ 20,863	$ 227,308	$ 20,863
Purchased Water / Sewer	91.0	38.5	52.5	-	-	-	-	-	-	-	-
Maintenance and Repair	91.0	28.7	62.3	537,136	91,681	693,903	118,439	700,693	119,598	700,693	119,598
Maintenance Testing	91.0	12.6	78.4	89,352	19,192	89,352	19,192	89,352	19,192	89,352	19,192
Meter Reading	91.0	22.9	68.1	2,924	545	2,924	545	2,924	545	2,924	545
Chemicals	91.0	35.5	55.5	188,313	28,634	254,468	38,693	275,681	41,919	275,681	41,919
Transportation	91.0	22.9	68.1	41,893	7,816	41,893	7,816	41,893	7,816	41,893	7,816
Operating Exp. Charged to Plant	91.0	7.9	83.1	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)
Outside Services - Other	91.0	58.0	33.0	38,956	3,522	38,956	3,522	38,956	3,522	38,956	3,522
Salaries and Wages	91.0	7.9	83.1	586,167	133,453	612,359	139,416	637,982	145,250	637,982	145,250
Office Supplies & Other Office Exp	91.0	36.6	54.4	22,128	3,298	22,128	3,298	22,128	3,298	22,128	3,298
Pension & Other Benefits	91.0	18.4	72.6	114,086	22,692	122,908	24,447	125,144	24,892	125,144	24,892
Rent	91.0	(14.7)	105.7	3,107	900	3,107	900	3,107	900	3,107	900
Insurance	91.0	(118.0)	209.0	85,284	48,834	90,497	51,819	97,283	55,705	97,283	55,705
Office Utilities	91.0	(4.6)	95.6	32,390	8,484	32,390	8,484	32,390	8,484	32,390	8,484
Miscellaneous	91.0	1.4	89.6	13,718	3,367	13,718	3,367	13,718	3,367	13,718	3,367
Corporate Allocation (CAM)	91.0	18.4	72.6	381,366	75,855	413,883	82,323	422,759	84,088	422,759	84,088
Payroll Taxes	91.0	7.9	83.1	42,960	9,781	45,499	10,359	47,292	10,767	47,292	10,767
Property Taxes	91.0	(112.6)	203.6	27,195	15,169	27,195	15,169	27,195	15,169	27,195	15,169
Utility/Commission Tax	91.0	(106.0)	197.0	18,185	9,815	18,185	9,815	22,510	12,149	33,956	18,327
Total					**$ 496,728**		**$ 551,294**		**$ 570,351**		**$ 576,529**

Community Utilities of Pennsylvania, Inc
Calculation of Total Revenue Lag Days
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Description		Total Company
Service Period & Billing Lag Days: (From mid-point of service period to A/R Posting Date. See page 2 of this Schedule)		21.2
Collection Lag: (Sum of daily accounts receivable balance divided by the sum of daily receipts. See page 3 of this Schedule)	+	69.8
Total Revenue Lag Days		91.0

Community Utilities of Pennsylvania, Inc

Calculation of Service Period and Billing Lag Days

Months Sampled	Lag Days	Billing Total	Weighted Total
Service Lag Days			
August 2022	15.8	$ 559,835.16	$ 8,865,236.17
September 2022	17.3	592,687.77	10,242,364.20
October 2022	14.5	482,058.38	6,966,753.30
December 2022	16.7	502,437.12	8,399,358.97
June 2023	18.3	564,950.16	10,316,568.24
Total Service Lag Days	16.6	$ 2,701,968.59	$ 44,790,280.88
Billing Lag Days			
August 2022	7.0	$ 559,835.16	$ 3,895,283.28
September 2022	4.2	592,687.77	2,466,111.61
October 2022	5.3	482,058.38	2,533,040.20
December 2022	4.9	502,437.12	2,440,093.76
June 2023	1.7	564,950.16	983,065.00
Total Billing Lag Days	4.6	$ 2,701,968.59	$ 12,317,593.85

Service Period & Billing Lag Days: 21.2

Community Utilities of Pennsylvania, Inc

Calculation of Collection Lag Days

Description	Total Company
Sum of Sampled Daily Accounts Receivable Balance	$14,525,801
Divided By Number of Days of Daily Accounts Receivable Sampled	13
Average Sampled Daily Accounts Receivable Balance	1,117,369
Multiplied By Days in the Test Year	365
Sum of Daily Accounts Receivable Balance in Test Year	$407,839,799
Beginning Accounts Receivable Balance	$1,101,317
Ending Accounts Receivable Balance	1,188,459
Change in Accounts Receivables for Test Year	$87,142
The Sum of Daily Revenue For Test Year	$5,933,400
Less Change in Accounts Receivables for Test Year	(87,142)
The Sum of Daily Receipts in Test Year	$5,846,258
Sum of Daily Accounts Receivable Balance in Test Year	$407,839,799
Divided By the Sum of Daily Receipts in Test Year	5,846,258
Total Service Period Collection Lag	69.8

Community Utilities of Pennsylvania, Inc
Summary of Operating Expenses and Taxes Lead Days
Determined in the Lead-Lag Study For the Twelve Months Ended July 31, 2023

Description	Schedule Reference	Amount	Weighted Amount	Lead Days
(1)	(2)	(3)	(4)	(5)=(4)/(3)
Operating Expenses & Taxes*				
Purchased Power	Schedule HW-4	274,877	15,791,749	57.5
Purchased Water / Sewer	Schedule HW-5	261,792	10,069,955	38.5
Maintenance and Repair	Schedule HW-6	646,163	18,539,662	28.7
Maintenance Testing	Schedule HW-7	122,524	1,544,408	12.6
Meter Reading	Schedule HW-8	10,894	249,954	22.9
Chemicals	Schedule HW-9	211,725	7,518,362	35.5
Transportation	Schedule HW-10	59,833	1,371,058	22.9
Operating Exp. Charged to Plant**				7.9
Outside Services - Other	Schedule HW-11	100,829	5,849,055	58.0
Salaries and Wages	Schedule HW-12	1,248,826	9,896,972	7.9
Office Supplies & Other Office Exp.	Schedule HW-13	6,747	247,087	36.6
Pension & Other Benefits	Schedule HW-14	248,412	4,558,956	18.4
Medical Insurance	Schedule HW-15	9,820,023	328,319,398	33.4
Life Insurance	Schedule HW-16	390,184	12,386,653	31.7
401k Match	Schedule HW-17	1,114,834	15,818,950	14.2
Dental Insurance	Schedule HW-18	404,858	12,193,068	30.1
Short Term Disability	Schedule HW-19	34,148	1,025,246	30.0
Long Term Disability	Schedule HW-20	146,489	4,388,288	30.0
Workers Compensation Insurance	Schedule HW-21	662,302	(105,306,018)	(159.0)
Rent	Schedule HW-22	5,699	(83,647)	(14.7)
Insurance	Schedule HW-23	156,111	(18,427,954)	(118.0)
Office Utilities	Schedule HW-24	48,795	(222,161)	(4.6)
Miscellaneous	Schedule HW-25	25,952	36,879	1.4
Corporate Allocation (CAM)	Schedule HW-26	638,792	11,738,971	18.4
Payroll Taxes	Schedule HW-27	90,790	719,510	7.9
Property Taxes	Schedule HW-28	25,711	(2,895,107)	(112.6)
Utility/Commission Tax	Schedule HW-29	30,137	(3,194,522)	(106.0)

* Lead days for expenses are calculated from the mid-point of the service period to the payment date. (See Schedules 4 - 29.)
** Lead days are based on Salaries and Wages lead days.

Community Utilities of Pennsylvania, Inc
Operating Expenses & Taxes Sample Sizes Used In the
Lead-Lag Study For the Twelve Months Ended July 31, 2023

Description	Per Books	Sample Size	Percentage Sampled	
(1)	(2)	(3)	(4)=(3)/(2)	
Expenses & Taxes				
1. Purchased Power	$266,877	$274,877	103%	(1)
2. Purchased Water / Sewer	270,595	261,792	97%	
3. Maintenance and Repair	745,538	646,163	87%	
4. Maintenance Testing	128,861	122,524	95%	
5. Meter Reading	10,960	10,894	99%	
6. Chemicals	226,598	211,725	93%	
7. Transportation	72,821	59,833	82%	
8. Outside Services - Other	104,416	100,829	97%	
9. Salaries and Wages	1,132,594	1,248,826	110%	(2)
10. Office Supplies & Other Office Exp.	47,836	6,747	14%	
11. Pension & Other Benefits	214,454	248,412	116%	(1)
12. Medical Insurance	157,168	9,820,023	6248%	(3)
13. Life Insurance	6,139	390,184	6356%	(3)
14. 401k Match	63,973	1,114,834	1743%	(3)
15. Dental Insurance	5,445	404,858	7435%	(3)
16. Short Term Disability	537	34,148	6359%	(3)
17. Long Term Disability	2,305	146,489	6355%	(3)
18. Workers Compensation Insurance	12,847	662,302	5155%	(3)
19. Rent	5,699	5,699	100%	
20. Insurance	156,422	156,111	100%	(1)
21. Office Utilities	52,881	48,795	92%	
22. Miscellaneous	44,617	25,952	58%	
23. Corporate Allocation (CAM)	699,437	638,792	91%	
24. Payroll Taxes	82,770	90,790	110%	(2)
25. Property Taxes	36,440	25,711	71%	
26. Utility/Commission Tax	32,067	30,137	94%	
	$4,580,297	$4,296,813	94%	(4)

Notes: (1) Sample amount is greater than 100% of expense because sampling based on cash payment, not accrual expense amount.
(2) Sample amount is greater than 100% of expense because sampling included capitalized expense.
(3) Sampling based on total parent company premiums before allocations.
(4) Totals reflect sampled amount adjusted to 100% if the actual sampled amount was greater than 100%. Also excludes subline expense items 12 - 18.

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Purchased Power

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	107.7	$57,054.07	$6,146,982.94
September-22	34.7	16,384.92	568,082.43
October-22	33.8	29,307.13	990,992.41
November-22	34.1	25,631.25	873,292.00
December-22	33.8	14,980.59	506,007.30
January-23	33.6	11,471.95	385,914.97
February-23	37.0	14,605.26	540,918.76
March-23	36.8	6,741.28	247,840.03
April-23	76.2	37,169.20	2,830,864.90
May-23	49.1	18,750.96	921,546.84
June-23	45.8	26,519.19	1,213,808.18
July-23	34.8	16,261.60	565,497.90
Total Purchased Power	57.5	$274,877.40	$15,791,748.64

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Purchased Water / Sewer

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	34.5	$27,468.61	$947,667.05
September-22	36.5	27,277.85	995,641.53
October-22	36.0	21,848.81	786,557.16
November-22	36.5	20,096.92	733,537.58
December-22	36.0	19,302.98	694,907.28
January-23	36.3	19,225.57	697,915.63
February-23	37.3	21,157.73	789,208.11
April-23	50.5	36,804.37	1,858,620.69
May-23	38.9	19,277.47	750,732.86
June-23	37.5	26,156.54	980,870.25
July-23	36.0	23,174.90	834,296.40
Total Purchased Water / Sewer	38.5	$261,791.75	$10,069,954.52

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Maintenance and Repair

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	27.6	$29,347.40	$809,728.40
September-22	47.1	78,112.60	3,679,929.33
October-22	42.6	78,182.61	3,331,814.65
November-22	22.8	47,062.81	1,073,085.15
December-22	24.7	40,147.41	989,779.42
January-23	23.9	40,824.51	977,562.17
February-23	29.7	32,510.53	967,154.81
March-23	25.1	55,627.93	1,398,775.86
April-23	26.7	38,183.79	1,021,362.49
May-23	20.3	91,751.76	1,860,703.36
June-23	22.9	57,102.36	1,309,738.66
July-23	19.5	57,309.09	1,120,027.63
Total Maintenance and Repair	28.7	$646,162.80	$18,539,661.93

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Maintenance Testing

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	12.4	$5,009.25	$61,881.11
September-22	17.1	6,918.07	118,173.29
October-22	18.0	14,576.84	261,846.14
November-22	28.5	12,559.08	358,221.68
December-22	12.0	7,534.35	90,466.15
January-23	10.5	8,214.62	85,856.44
February-23	10.0	7,959.56	79,928.26
March-23	7.9	9,239.52	72,957.25
April-23	6.8	7,777.31	53,271.99
May-23	8.1	9,434.93	75,978.79
June-23	13.0	11,331.38	147,341.02
July-23	6.3	21,969.00	138,486.00
Total Maintenance Testing	12.6	$122,523.91	$1,544,408.12

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Meter Reading

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	29.0	$606.15	$17,578.35
September-22	29.0	669.50	19,415.50
October-22	29.0	669.50	19,415.50
November-22	29.0	669.50	19,415.50
December-22	29.0	669.50	19,415.50
January-23	29.0	669.50	19,415.50
February-23	29.0	669.50	19,415.50
March-23	22.8	1,147.40	26,106.10
April-23	29.0	669.50	19,415.50
May-23	20.7	1,148.00	23,722.00
June-23	11.1	2,159.90	23,886.70
July-23	19.9	1,146.20	22,752.40
Total Meter Reading	22.9	$10,894.15	$249,954.05

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Chemicals

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	24.0	$16,129.32	$387,016.36
September-22	63.7	11,348.92	722,405.53
October-22	24.7	16,882.23	417,621.86
November-22	41.1	5,603.95	230,289.40
December-22	23.8	6,195.28	147,375.80
January-23	62.7	36,088.15	2,262,432.12
February-23	17.9	16,719.38	299,072.36
March-23	21.5	10,876.51	233,472.55
April-23	24.1	24,870.90	599,551.55
May-23	48.5	27,008.96	1,311,068.67
June-23	20.5	12,742.10	260,731.62
July-23	23.7	27,258.96	647,324.38
Total Chemicals	35.5	$211,724.66	$7,518,362.20

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Transportation

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	40.0	$567.89	$22,737.16
September-22	20.0	6,984.68	140,007.50
October-22	28.5	3,928.89	111,961.83
November-22	18.7	4,795.62	89,474.10
December-22	20.6	4,533.72	93,542.65
January-23	25.9	5,318.22	137,951.00
February-23	21.2	4,537.44	96,416.00
March-23	17.1	4,806.05	82,082.93
April-23	15.5	8,198.49	127,211.07
May-23	35.6	7,277.85	258,988.97
June-23	27.8	3,592.43	99,849.75
July-23	20.9	5,291.44	110,834.70
Total Transportation	22.9	$59,832.72	$1,371,057.65

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Outside Services - Other

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	58.1	$10,030.98	$582,395.04
September-22	55.0	10,999.90	604,841.45
October-22	90.8	12,999.16	1,180,286.32
November-22	47.3	7,702.78	364,118.24
December-22	44.6	10,001.60	445,653.26
January-23	53.4	5,290.25	282,514.24
February-23	48.5	3,854.06	186,993.34
March-23	61.3	14,300.64	877,328.96
April-23	43.0	3,064.22	131,645.24
May-23	52.6	7,032.03	369,796.23
June-23	55.4	10,781.55	597,491.61
July-23	47.4	4,772.14	225,990.89
Total Outside Services - Other	58.0	$100,829.31	$5,849,054.82

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Salaries and Wages

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	8.6	$79,495.52	$685,029.66
September-22	8.8	74,494.26	651,874.22
October-22	8.0	79,911.25	638,513.39
November-22	8.3	88,238.75	734,931.37
December-22	8.8	114,460.12	1,004,069.38
January-23	8.0	90,305.84	718,933.44
February-23	7.9	91,672.54	722,170.23
March-23	8.4	96,397.21	808,092.90
April-23	5.8	169,029.94	980,081.15
May-23	7.8	131,759.68	1,023,920.28
June-23	8.3	135,514.06	1,130,544.91
July-23	8.2	97,547.18	798,811.53
Total Salaries and Wages	7.9	$1,248,826.35	$9,896,972.44

Calculated on net pay. Hourly employees are paid 6 days after the end of each two week pay period. Salary employees are paid on the 15th and last day of the month, or earlier if the 15th or last day of the month falls on a weekend.

Payments are handled by an outside vendor, which is ADP. Uploads are made to ADP 4 days prior to pay day with money leaving the bank account one day prior to pay day.

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Office Supplies & Other Office Exp.

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	36.6	$297.18	$10,887.04
September-22	28.6	349.53	10,010.81
October-22	38.5	472.36	18,190.65
November-22	33.2	541.25	17,957.99
December-22	39.9	1,034.09	41,255.59
January-23	40.5	907.43	36,747.97
February-23	37.2	753.34	28,003.67
March-23	34.3	261.19	8,952.22
April-23	43.3	857.76	37,166.32
May-23	27.3	536.63	14,675.01
June-23	32.8	335.26	10,983.90
July-23	30.6	400.53	12,255.97
Total Office Supplies & Other Office Exp.	36.6	$6,746.55	$247,087.13

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Pension & Other Benefits

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Account	Per Books Amount	Lead/ (Lag) Days	Schedule Ref. For (Lead)/ Lag Days	Weighted Amount
(1)	(2)	(3)	(4)	(5)
Medical Insurance	$157,167.87	33.4	15	$5,249,406.86
Life Insurance	6,138.57	31.7	16	194,592.67
401k Match	63,973.09	14.2	17	908,417.88
Dental Insurance	5,444.51	30.1	18	163,879.75
Short Term Disability	537.24	30.0	19	16,117.20
Long Term Disability	2,304.65	30.0	20	69,139.50
Workers Compensation	12,846.53	(159.0)	21	-2,042,598.27
Total Pension & Other Benefits	$248,412.46	18.4		$4,558,955.59

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Medical Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	19.1	$696,918.60	$13,305,517.47
September-22	35.5	757,160.83	26,843,857.31
October-22	20.2	1,004,121.87	20,326,257.16
November-22	24.0	687,442.59	16,499,747.66
December-22	24.6	780,798.25	19,213,183.94
January-23	37.9	716,047.66	27,141,588.03
February-23	35.8	735,128.48	26,290,024.66
March-23	36.0	732,566.69	26,365,343.82
April-23	45.4	911,073.43	41,354,560.25
May-23	41.9	953,453.09	39,908,105.18
June-23	36.0	853,265.08	30,681,941.18
July-23	40.7	992,046.05	40,389,271.50
Total Medical Insurance	33.4	$9,820,022.62	$328,319,398.14

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Life Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	29.6	$28,210.59	$835,991.71
September-22	29.0	25,199.49	730,785.21
October-22	29.2	37,073.12	1,082,129.05
November-22	18.5	31,297.46	577,927.06
December-22	21.5	27,684.25	595,211.38
January-23	22.6	39,251.32	886,866.01
March-23	46.7	66,117.63	3,088,931.79
April-23	20.0	32,740.64	654,812.80
May-23	38.5	34,069.50	1,311,675.75
June-23	36.0	34,120.39	1,228,334.04
July-23	40.5	34,419.46	1,393,988.13
Total Life Insurance	31.7	$390,183.85	$12,386,652.92

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For 401k Match

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	7.0	$81,163.68	$568,145.76
September-22	7.0	65,413.96	457,503.10
October-22	36.5	83,601.75	3,048,024.75
November-22	7.0	76,841.79	537,892.53
December-22	7.0	125,164.22	876,149.54
January-23	45.8	107,476.54	4,923,681.58
February-23	7.0	84,835.78	593,850.46
March-23	11.0	74,418.07	819,754.62
April-23	7.0	190,033.03	1,330,231.21
May-23	7.0	76,411.58	534,881.06
June-23	16.5	77,129.41	1,275,991.27
July-23	11.8	72,343.74	852,844.23
Total 401k Match	14.2	$1,114,833.55	$15,818,950.10

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Dental Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	25.0	$33,081.41	$827,035.25
September-22	29.0	32,875.70	953,395.30
October-22	19.5	32,975.76	643,027.32
November-22	17.0	33,012.20	561,207.40
December-22	21.5	33,294.25	715,826.38
January-23	19.0	33,479.03	636,101.57
March-23	46.7	68,893.06	3,220,384.48
April-23	20.0	34,120.04	682,400.80
May-23	38.5	34,260.24	1,319,019.24
June-23	36.0	34,317.40	1,235,426.40
July-23	40.5	34,549.22	1,399,243.41
Total Dental Insurance	30.1	$404,858.31	$12,193,067.55

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Short Term Disability

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	25.0	$2,796.32	$69,908.00
September-22	29.0	2,796.30	81,092.70
October-22	19.5	2,805.86	54,714.27
November-22	17.0	2,829.76	48,105.92
December-22	21.5	2,853.66	61,353.69
January-23	19.0	2,872.78	54,582.82
March-23	46.8	5,740.78	268,435.24
April-23	20.0	2,839.32	56,786.40
May-23	38.5	2,848.88	109,681.88
June-23	36.0	2,863.22	103,075.92
July-23	40.5	2,901.46	117,509.13
Total Short Term Disability	30.0	$34,148.34	$1,025,245.97

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Long Term Disability

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	25.0	$12,082.63	$302,065.75
September-22	29.0	11,978.22	347,368.38
October-22	19.5	12,017.66	234,344.37
November-22	17.0	12,110.92	205,885.64
December-22	21.5	12,601.05	270,922.58
January-23	19.0	12,655.54	240,455.26
March-23	46.8	24,219.65	1,133,470.03
April-23	20.0	11,890.66	237,813.20
May-23	38.5	12,317.10	474,208.35
June-23	36.0	12,265.42	441,555.12
July-23	40.5	12,350.60	500,199.30
Total Long Term Disability	30.0	$146,489.45	$4,388,287.97

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Workers Compensation Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
October-22	(159.0)	$662,302.00	-$105,306,018.00
Total Workers Compensation Insurance	(159.0)	$662,302.00	-$105,306,018.00

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Rent

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	(15.0)	$508.36	-$7,625.40
September-22	(14.5)	508.41	-7,371.95
October-22	(15.0)	508.18	-7,622.70
November-22	(14.5)	507.94	-7,365.13
December-22	(15.0)	508.17	-7,622.55
January-23	(15.0)	508.80	-7,632.00
February-23	(13.5)	508.81	-6,868.94
March-23	(15.0)	508.42	-7,626.30
April-23	(14.5)	534.55	-7,750.98
May-23	(15.0)	508.94	-7,634.10
June-23	(14.5)	588.09	-8,527.31
Total Rent	(14.7)	$5,698.67	-$83,647.34

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Account	Per Books Amount	Lead/ (Lag) Days	Weighted Amount
(1)	(2)	(3)	(5)
General Liability Insurance	$37,728.08	(144.0)	-$5,432,843.52
Property Insurance	$76,193.63	(84.1)	-$6,407,884.28
Vehicle Insurance	$15,911.65	(159.0)	-$2,529,952.35
Other Insurance	$26,277.68	(154.4)	-$4,057,273.79
Total Insurance	$156,111.04	(118.0)	-$18,427,953.94

Month of Payment	Lead/ (Lag) Days	US Companies' Total Amount	Weighted Amount
(1)	(2)	(3)	(4)
560100 - General Liability Insurance			
November-22	(144.0)	$1,941,423.94	($279,565,047.36)
560200 - Property Insurance			
November-22	(144.0)	$150,832.07	($21,719,818.08)
January-23	(81.0)	2,877,143.00	(233,048,583.00)
Total 560200 - Property Insurance	(84.1)	$3,027,975.07	($254,768,401.08)
560300 - Vehicle Insurance			
October-22	(159.0)	$761,407.94	($121,063,862.46)
560500 - Other Insurance			
November-22	(175.0)	$302,695.92	($52,971,786.00)
December-22	(146.2)	754,072.23	(110,226,356.74)
Total 560500 - Other Insurance	(154.4)	$1,056,768.15	($163,198,142.74)

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Office Utilities

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	18.0	$2,290.04	$41,300.58
September-22	13.3	2,593.12	34,408.19
October-22	26.7	1,783.76	47,667.13
November-22	57.4	2,827.74	162,324.39
December-22	(123.2)	10,777.94	-1,327,884.82
January-23	67.1	5,397.77	362,256.56
February-23	23.8	5,183.02	123,460.42
March-23	24.0	4,555.44	109,128.82
April-23	(2.2)	3,898.97	-8,609.76
May-23	35.9	3,627.77	130,283.05
June-23	19.1	2,892.03	55,144.30
July-23	16.3	2,967.73	48,360.03
Total Office Utilities	(4.6)	$48,795.33	-$222,161.14

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Miscellaneous

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	33.6	$202.59	$6,813.96
October-22	47.7	4,305.00	205,267.50
November-22	44.0	201.59	8,869.96
December-22	65.1	4,138.38	269,269.53
January-23	24.8	2,939.73	72,848.12
February-23	43.5	492.38	21,418.53
March-23	(148.0)	5,027.36	-743,877.77
April-23	44.0	1,262.83	55,564.52
May-23	3.8	4,286.57	16,465.80
June-23	34.2	1,125.00	38,500.00
July-23	43.5	1,971.00	85,738.50
Total Miscellaneous	1.4	$25,952.43	$36,878.65

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Corporate Allocation (CAM)

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
September-22	24.5	$56,252.33	$1,378,182.09
October-22	52.5	56,252.33	2,953,247.33
November-22	(4.5)	68,141.00	-305,759.09
December-22	22.5	56,175.69	1,264,489.51
January-23	57.5	56,252.33	3,234,508.98
February-23	(6.5)	61,803.76	-401,724.44
March-23	20.5	61,803.76	1,266,977.08
April-23	51.5	61,803.76	3,182,893.64
May-23	(140.6)	36,700.01	-5,160,107.04
June-23	22.0	61,803.76	1,359,682.72
July-23	48.0	61,803.76	2,966,580.48
Total Corporate Allocation (CAM)	18.4	$638,792.49	$11,738,971.25

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Payroll Taxes

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	8.6	$5,779.32	$49,801.66
September-22	8.8	5,415.73	47,391.26
October-22	8.0	5,809.55	46,419.92
November-22	8.3	6,414.96	53,429.51
December-22	8.8	8,321.25	72,995.84
January-23	8.0	6,565.23	52,266.46
February-23	7.9	6,664.59	52,501.78
March-23	8.4	7,008.08	58,748.35
April-23	5.8	12,288.48	71,251.90
May-23	7.8	9,578.93	74,439.00
June-23	8.3	9,851.87	82,190.61
July-23	8.2	7,091.68	58,073.60
Total Payroll Taxes	7.9	$90,789.68	$719,509.90

Payroll taxes estimated on net pay. Hourly employees are paid 6 days after the end of each two week pay period. Salary employees are paid on the 15th and last day of the month, or earlier if the 15th or last day of the month falls on a weekend.

Payments are handled by an outside vendor, which is ADP. Uploads are made to ADP 4 days prior to pay day with money leaving the bank account one day prior to pay day.

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Property Taxes

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	(142.0)	$4,970.02	-$705,742.84
September-22	(114.0)	15,638.54	-1,782,793.56
October-22	94.0	37.67	3,540.98
February-23	(129.0)	193.21	-24,924.09
March-23	(70.8)	1,280.67	-90,706.28
April-23	(82.0)	3,591.23	-294,480.86
Total Property Taxes	(112.6)	$25,711.34	-$2,895,106.65

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Utility/Commission Tax

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
September-22	(106.0)	$30,137.00	-$3,194,522.00
Total Utility/Commission Tax	(106.0)	$30,137.00	-$3,194,522.00

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025
Summary of Adjustments

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Summary of Book and Pro-Forma Adjustments

						Per Books		Pro-Forma				
		Adjustment	Financial	Filing	Supplement	7/31/2023	7/31/2023	7/31/2024	7/31/2025	7/31/2024	7/31/2025	
Adjustment #	Description	Type	Schedule	Schedule	Schedule	Water	Sewer	Water	Water	Sewer	Sewer	Adjustment Narrative
1	**Utility Plant in Service, Accumulated Depreciation & Depreciation Expense**											
	PIS - Pro-Forma Additions net of Retirements	Pro-Forma	Rate Base	A-1	Supplement to A-1, A-2, & B-23	-	-	3,407,935.87	1,829,834.37	2,012,314.18	2,978,969.77	To include post Historical Test Year ("HTY") forecasted capital investment spend and associated retirements.
	Accumulated Depreciation - Pro-Forma	Pro-Forma	Rate Base	A-2	Supplement to A-1, A-2, & B-23	-	-	(287,420.24)	(445,393.74)	(479,761.77)	(639,410.07)	To update accumulated depreciation, and annualized depreciation expense through the Fully Projected Future Test Year Period ("FPFTY")
	Annualize Depreciation Expense	Pro-Forma	Income Statement	B-23	Supplement to A-1, A-2, & B-23	-	-	53,368.98	36,156.07	59,014.34	44,480.64	To update depreciation expense through the Fully Projected Future Test Year Period ("FPFTY")
2	**Cash Working Capital**											
	Adjust based on lead-lag study	Pro-Forma	Rate Base	A-3	N/A	380,322.00	496,728.00	8,293.00	12,509.00	54,566.00	19,057.00	To include working capital based on results of Lead-Lag Study
3	**Contributions in Aid of Construction - Accumulated Amortization**											
	To update accumulated amortization	Pro-Forma	Rate Base	A-4	Supplement to Schedules A-4 & B-22	-	-	31,012.62	31,012.62	86,761.84	86,761.84	To update accumulated amortization of CIAC through FPFTY period.
4	**Accumulated Deferred Income Taxes**											
	State	Pro-Forma	Rate Base	A-5	Supplement to Schedule A-5	-	-	(23,589.41)	(7,569.80)	(3,528.70)	(9,078.83)	Adjust Accumulated Deferred Income Tax (ADIT) based on updates to plant in service.
	Federal	Pro-Forma	Rate Base	A-5	Supplement to Schedule A-5	-	-	(201,363.64)	(17,894.67)	142,756.58	(21,461.94)	Adjust Accumulated Deferred Income Tax (ADIT) based on updates to plant in service.
5	**Oracle Fusion Regulatory Asset**											
	Oracle Fusion ERP system Implementation	Pro-Forma	Rate Base	A-8	Supplement to Schedule A-8 & B-22	66,292.63	79,507.96	(11,210.99)	(11,915.43)	(13,445.89)	(14,290.75)	To include the net book value balance related to the implementation of the Oracle Fusion ERP system
	To include amortization expense	Pro-Forma	Income Statement	B-22	Supplement to Schedule A-8 & B-22			(11,210.99)	(11,915.43)	(13,445.89)	(14,290.75)	
6	**Purchase Acquisition Adjustment**											
	To remove positive PAA balance associated with Westgate system	Per Books	Rate Base	A-9	Supplement to Schedule A-9 & B-22	(136,624.00)	-	-	-	-	-	To remove positive PAA balance associated with Westgate system.
7	**Purchase Acquisition Adjustment - Accumulated Amortization**											
	to update accumulated amortization	Pro-Forma	Rate Base	A-9	Supplement to Schedule A-9 & B-22	-	-	36,137.39	36,137.39	58,550.08	58,550.08	To update accumulated amortization of CIAC through FPFTY period.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Summary of Book and Pro-Forma Adjustments

						Per Books		Pro-Forma				
		Adjustment	Financial	Filing	Supplement	7/31/2023	7/31/2023	7/31/2024	7/31/2025	7/31/2024	7/31/2025	
Adjustment #	Description	Type	Schedule	Schedule	Schedule	Water	Sewer	Water	Water	Sewer	Sewer	Adjustment Narrative
8	**Deferred Charges - Tamiment CWIP Regulatory Asset**											
	Remove Tamiment CWIP from rate base	Per Books	Rate Base	A-10	N/A	(200,023.11)	(239,897.37)	-	-	-	-	To remove the gross balance related to the Tamiment acquisition construction work in progress balance that was approved to be amortized over 11 years in the last proceeding.
	To remove associated accumulated amortization	Per Books	Rate Base	A-10	N/A	28,791.20	34,530.68	-	-	-	-	To remove associated accumulated amortization
9	**Deferred Charges - Recovery of COVID-19 Regulatory Asset**											
	To establish COVID-19 regulatory asset	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-9			88,572.26		106,239.70		The Company seeks to establish recovery of incurred costs related to COVID-19 pandemic through a deferral with a proposed amortization life of 5 years.
	To include associated accumulated amortization	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-10			17,714.45	17,714.45	21,247.94	21,247.94	To include associated accumulated amortization through the FPFTY period.
	To include associated amortization expense	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-11			17,714.45		21,247.94		To include associated amortization expense through the FPFTY period.
10	**Gross Deferred Charges (Excluding Rate Case Expense)**											
	To include pro-forma amounts related to multi-year testing and tank maintenance	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-9			80,805.00	9,000.00			To include pro-forma that reflects scheduled costs associated with multi-year testing and tank maintenance.
11	**Deferred Charges Accumulated Amortization (Excluding Rate Case Expense)**											
	Adjust Deferred Charges Accumulated Amortization	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-9	-	-	119,737.47	(38,307.23)	50,501.02	(39,362.85)	To adjust accumulated amortization based on pro-forma levels
12	**Rate Case Expense**											
	To update gross cost related to current forecasted expense for this proceeding	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-16			-	155,716.56	-	186,758.39	To reflect estimated costs for this proceeding
	Adjust Accumulated Amortization	Pro-Forma	Rate Base	A-10	Supplement to Schedule A-10 & B-16			(43,255.00)	(51,905.52)	(51,877.81)	(62,252.80)	To adjust accumulated amortization based on pro-forma levels
	Adjust Rate Case Amortization Expense	Pro-Forma	Income Statemen	B-16	Supplement to Schedule A-10 & B-16			-	8,641.50	-	10,384.02	To adjust amortization expense based on pro-forma levels
	Service Revenues											
13	Adjustment to Per Books service revenues	Per Books	Income Statemen	B-1	Supplement to Schedule B-1	(11,865.05)	(30,519.47)	-	-	-	-	To adjust per books service revenues to remove non-recurring items.
14	Adjustment to Reflect Service Revenues Under Present Rates	Pro-Forma	Income Statemen	B-1	Supplement to Schedule B-1			(35,945.90)	(73,181.84)	9,569.26	(9,841.25)	To reflect service revenues based on bill analysis re-calculation and consumption adjustment
	Adjustment to Reflect Service Revenues under Proposed Rates	Pro-Forma	Income Statemen	B-1	Supplement to Schedule B-1				1,470,359.77		1,738,943.65	To reflect revenue increase associated will adjustments.
15	**Uncollectible Accounts**											
	Adjust Uncollectible Accounts - Present Rates	Pro-Forma	Income Statemen	B-2	Supplement to Schedule B-2			119,097.95	-	(66,264.73)	-	To adjust uncollectible expense percentage based on historical data for the previous 5 years and subsequently normalized to remove the 24 months preceding 6/30/2022 to account for COVID-19 impacts.
	Adjust Uncollectible Accounts - Proposed Rates	Pro-Forma	Income Statemen	B-2	Supplement to Schedule B-2				(29,752.56)		(35,575.36)	To adjust uncollectible expense abased pro-forma levels

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Summary of Book and Pro-Forma Adjustments

						Per Books		Pro-Forma				
		Adjustment		Filing	Supplement	7/31/2023	7/31/2023	7/31/2024	7/31/2025	7/31/2024	7/31/2025	
Adjustment #	Description	Type	Financial Schedule	Schedule	Schedule	Water	Sewer	Water	Water	Sewer	Sewer	Adjustment Narrative
16	**Salaries & Wages**											
	Adjustment to reflect going level pay rates and headcount	Pro-Forma	Income Statemen	B-5	upplement to Schedule B-5, B-17, & B-2	-	-	(33,068.63)	21,364.09	26,192.10	25,622.99	
	Adjustment to annualize current Benefits expense	Pro-Forma	Income Statemen	B-17	upplement to Schedule B-5, B-17, & B-2	-	-	3,327.42	1,501.97	10,041.09	1,801.38	
	Adjustment to reflect updated payroll taxes based on going level salary and wages update	Pro-Forma	Income Statemen	B-26	upplement to Schedule B-5, B-17, & B-2	-	-	(1,874.35)	1,495.51	2,538.84	1,793.64	
						-	-					
17	**Maintenance & Repair**											
	To include pro-forma levels	Pro-Forma	Income Statemen	Schedule B-9	Supplement to B-9	-	-	7,192.14	7,474.39	22,577.32	23,463.36	To reflect the 3 year average preceding the HTY adjusted for inflation
18	**Chemicals**	Pro-Forma	Income Statemen	B-12	Supplement to Schedule B-12	-	-	15,469.91	2,109.85	66,155.37	21,212.85	To reflect chemical expense forecast based on an analysis completed by Operations, which includes estimated chemical costs per unit, by chemical type adjusted for forecasted inflation.
19	**Insurance**											
	General Liability Insurance	Pro-Forma	Income Statemen	B-19	Supplement to Schedule to B-17 & B-10			2,283.25	1,458.07	2,746.05	1,748.73	To adjust insurance premiums to reflect future forecasted pro-forma levels.
	Property Insurance	Pro-Forma	Income Statemen	B-19	Supplement to Schedule to B-17 & B-10			2,628.51	2,795.97	3,168.82	3,353.35	To adjust insurance premiums to reflect future forecasted pro-forma levels.
	Vehicle Insurance	Pro-Forma	Income Statemen	B-19	Supplement to Schedule to B-17 & B-10			617.98	589.06	744.29	706.49	To adjust insurance premiums to reflect future forecasted pro-forma levels.
	Uninsured Losses	Pro-Forma	Income Statemen	B-19	Supplement to Schedule to B-17 & B-10			(141.33)	-	(169.51)	-	To adjust insurance premiums to reflect future forecasted pro-forma levels.
	Other Insurance	Pro-Forma	Income Statemen	B-19	Supplement to Schedule to B-17 & B-10			(1,070.71)	815.03	(1,277.07)	977.51	To adjust insurance premiums to reflect future forecasted pro-forma levels.
	Workers Compensation	Pro-Forma	Income Statemen	B-17	Supplement to Schedule to B-17 & B-10			(1,017.86)	361.81	(1,218.82)	433.93	To adjust insurance premiums to reflect future forecasted pro-forma levels.
20	**Corporate Allocation (CAM)**											
	Corporate Cost	Pro-Forma	Income Statemen	B-22	Supplement to Schedule to B-22	-	-	24,098.84	6,046.37	29,037.90	7,252.44	To include pro-forma costs allocated to CUPA from the Corix Infrastructure, Inc. Shared Services Group
	Regional Cost	Pro-Forma	Income Statemen	B-22	Supplement to Schedule to B-22	-	-	2,886.05	1,353.30	3,478.77	1,623.24	To include pro-forma costs allocated to CUPA from the Corix Infrastructure, Inc. Shared Services Group
21	**Unrecoverable Expenses:**											
	Outside Services - Lobbying Expense	Pro-Forma	Income Statemen	B-14	N/A	(11,566.43)	(13,873.57)	-	-	-	-	To remove activity during the HTY for which the Company is not seeking recovery, including lobbying, penalties and fines, and membership costs from the Test Year.
	Penalties/Fines	Pro-Forma	Income Statemen	B-21	N/A	-	(11,500.00)	-	-	-	-	To remove activity during the HTY for which the Company is not seeking recovery, including lobbying, penalties and fines, and membership costs from the Test Year.
	Memberships and Dues	Pro-Forma	Income Statemen	B-21	Supplement to Schedule to B-21	(4,380.62)	(3,036.46)	-	-	-	-	To remove activity during the HTY for which the Company is not seeking recovery, including lobbying, penalties and fines, and membership costs from the Test Year.

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Summary of Book and Pro-Forma Adjustments

						Per Books		Pro-Forma				
		Adjustment		Filing	Supplement	7/31/2023	7/31/2023	7/31/2024	7/31/2025	7/31/2024	7/31/2025	
Adjustment #	Description	Type	Financial Schedule	Schedule	Schedule	Water	Sewer	Water	Water	Sewer	Sewer	Adjustment Narrative
22	**Low-Income Regulatory Liability Amortization**											
	To include amortization expense related to per books low-Income regulatory liability balance	Pro-Forma	Income Statement	B-23	Supplement to Schedule to B-23			(26,594.21)	(26,594.21)			December of 2022 to recognize the under collection resulting from participation in the low-income program. The company is proposing to amortize the current balance over a 3 year period.
23	**Utility Commission/Tax**											
	To reflect pro-forma levels	Pro-Forma	Income Statement	B-26	N/A	-	-	1,651.41	9,672.82	4,324.63	11,442.25	To update Utility Commission tax based on pro-forma levels
24	**Income Taxes**											
	To reflect pro-forma levels - State	Pro-Forma	Income Statement	B-27	N/A				115,053.19		136,519.33	To update state tax based on pro-forma levels
	To reflect pro-forma levels - Federal	Pro-Forma	Income Statement	B-27	N/A				278,231.43		330,142.71	To update federal tax based on pro-forma levels

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025
Lead Financial Exhibits

Community Utilities of Pennsylvania, Inc. **Schedule A**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Combined Operations

Rate Base and Rate of Return Line No.	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	615,753.48	1,984.81	617,738.29	(432,518.52)	185,219.77	94,268.65	279,488.42	2,288,645.57	2,568,133.99
2	Gross Plant In Service	42,761,992.10	-	42,761,992.10	5,420,250.04	48,182,242.14	4,808,804.14	52,991,046.28	-	52,991,046.28
3	Accumulated Depreciation	(15,275,669.54)	-	(15,275,669.54)	(767,182.01)	(16,042,851.55)	(1,084,803.81)	(17,127,655.37)	-	(17,127,655.37)
4	Net Plant In Service	27,486,322.56	-	27,486,322.56	4,653,068.03	32,139,390.59	3,724,000.33	35,863,390.92	-	35,863,390.92
5	Cash Working Capital	-	877,050.00	877,050.00	62,859.00	939,909.00	31,566.00	971,475.00	-	971,475.00
6	Contributions In Aid of Construction	(2,944,847.81)	-	(2,944,847.81)	117,774.46	(2,827,073.35)	117,774.46	(2,709,298.88)	-	(2,709,298.88)
7	Accumulated Deferred Income Taxes	(1,184,886.56)	-	(1,184,886.56)	(85,725.17)	(1,270,611.73)	(56,005.23)	(1,326,616.96)	-	(1,326,616.96)
8	Customer Deposits	(3,378.86)	-	(3,378.86)	-	(3,378.86)	-	(3,378.86)	-	(3,378.86)
9	Inventory	10,321.91	-	10,321.91	-	10,321.91	-	10,321.91	-	10,321.91
10	Oracle Fusion Asset	145,800.59	-	145,800.59	(24,656.88)	121,143.71	(26,206.17)	94,937.53	-	94,937.53
11	Net Plant Acquisition Adjustment	(1,585,665.90)	-	(1,585,665.90)	94,687.47	(1,490,978.43)	94,687.47	(1,396,290.95)	-	(1,396,290.95)
12	Deferred Charges	695,640.74	-	695,640.74	75,105.68	770,746.42	150,646.55	921,392.96	-	921,392.96
13	Total Rate Base	22,619,306.67	877,050.00	23,496,356.67	4,893,112.59	28,389,469.26	4,036,463.41	32,425,932.67	-	32,425,932.67
14	Return on Rate Base	2.72%		2.63%		0.65%		0.86%		7.92%

Community Utilities of Pennsylvania, Inc. **Schedule A**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Water Operations
Rate Base and Rate of Return

Line No.	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	174,759.97	4,082.00	178,841.97	(98,291.51)	80,550.46	60,273.69	140,824.15	1,046,680.16	1,187,504.31
2	Gross Plant In Service	16,587,005.72	-	16,587,005.72	3,407,935.87	19,994,941.58	1,829,834.37	21,824,775.96	-	21,824,775.96
3	Accumulated Depreciation	(4,794,607.32)	-	(4,794,607.32)	(287,420.24)	(5,082,027.56)	(445,393.74)	(5,527,421.30)	-	(5,527,421.30)
4	Net Plant In Service	11,792,398.40	-	11,792,398.40	3,120,515.62	14,912,914.02	1,384,440.64	16,297,354.66	-	16,297,354.66
5	Cash Working Capital	-	380,322.00	380,322.00	8,293.00	388,615.00	12,509.00	401,124.00	-	401,124.00
6	Contributions In Aid of Construction	(1,220,399.20)	-	(1,220,399.20)	31,012.62	(1,189,386.58)	31,012.62	(1,158,373.95)	-	(1,158,373.95)
7	Accumulated Deferred Income Taxes	(352,768.88)	-	(352,768.88)	(224,953.05)	(577,721.92)	(25,464.47)	(603,186.39)	-	(603,186.39)
8	Customer Deposits	2,055.47	-	2,055.47	-	2,055.47	-	2,055.47	-	2,055.47
9	Inventory	2,482.62	-	2,482.62	-	2,482.62	-	2,482.62	-	2,482.62
10	Oracle Fusion Asset	66,292.63	-	66,292.63	(11,210.99)	55,081.64	(11,915.43)	43,166.21	-	43,166.21
11	Net Plant Acquisition Adjustment	(562,226.73)	-	(562,226.73)	36,137.39	(526,089.34)	36,137.39	(489,951.95)	-	(489,951.95)
12	Deferred charges	357,084.87	-	357,084.87	76,482.47	433,567.33	65,503.81	499,071.14	-	499,071.14
13	Total Rate Base	10,084,919.18	380,322.00	10,465,241.18	3,036,277.06	13,501,518.24	1,492,223.56	14,993,741.81	-	14,993,741.81
14	Return on Rate Base	1.73%		1.71%		0.60%		0.94%		7.92%

Community Utilities of Pennsylvania, Inc. **Schedule A**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Sewer Operations
Rate Base and Rate of Return

Line No.	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	440,993.51	(2,097.19)	438,896.32	(334,227.01)	104,669.31	33,994.96	138,664.27	1,241,965.41	1,380,629.68
2	Gross Plant In Service	26,174,986.38	-	26,174,986.38	2,012,314.18	28,187,300.56	2,978,969.77	31,166,270.33	-	31,166,270.33
3	Accumulated Depreciation	(10,481,062.22)	-	(10,481,062.22)	(479,761.77)	(10,960,823.99)	(639,410.07)	(11,600,234.06)	-	(11,600,234.06)
4	Net Plant In Service	15,693,924.16	-	15,693,924.16	1,532,552.40	17,226,476.57	2,339,559.69	19,566,036.26	-	19,566,036.26
5	Cash Working Capital	-	496,728.00	496,728.00	54,566.00	551,294.00	19,057.00	570,351.00	-	570,351.00
6	Contributions In Aid of Construction	(1,724,448.61)	-	(1,724,448.61)	86,761.84	(1,637,686.77)	86,761.84	(1,550,924.93)	-	(1,550,924.93)
7	Accumulated Deferred Income Taxes	(832,117.68)	-	(832,117.68)	139,227.88	(692,889.80)	(30,540.77)	(723,430.57)	-	(723,430.57)
8	Customer Deposits	(5,434.33)	-	(5,434.33)	-	(5,434.33)	-	(5,434.33)	-	(5,434.33)
9	Inventory	7,839.29	-	7,839.29	-	7,839.29	-	7,839.29	-	7,839.29
10	Oracle Fusion Asset	79,507.96	-	79,507.96	(13,445.89)	66,062.07	(14,290.75)	51,771.32	-	51,771.32
11	Net Plant Acquisition Adjustment	(1,023,439.17)	-	(1,023,439.17)	58,550.08	(964,889.09)	58,550.08	(906,339.01)	-	(906,339.01)
12	Deferred charges	338,555.87	-	338,555.87	(1,376.79)	337,179.08	85,142.74	422,321.82	-	422,321.82
13	Total Rate Base	12,534,387.49	496,728.00	13,031,115.49	1,856,835.53	14,887,951.02	2,544,239.84	17,432,190.86	-	17,432,190.86
14	Return on Rate Base	3.52%		3.37%		0.70%		0.80%		7.92%

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]
[H] - Proposed Increase
[I] - Increase under Proposed Rates

Community Utilities of Pennsylvania, Inc. **Schedule B**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Combined Operations
Pro-Forma Income Statement

Line No.	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Operating Revenues									
2	Service Revenues - Water	2,481,627.02	(11,865.05)	2,469,761.97	(35,945.90)	2,433,816.07	(73,181.84)	2,360,634.23	1,470,359.77	3,830,994.00
3	Service Revenues - Sewer	3,451,772.81	(30,519.47)	3,421,253.34	9,569.26	3,430,822.60	(9,841.25)	3,420,981.35	1,738,943.65	5,159,925.00
4	Miscellaneous Revenues	44,275.02	-	44,275.02	-	44,275.02	-	44,275.02	25,731.81	70,006.83
5	Uncollectible Accounts	(167,835.75)	-	(167,835.75)	-	(167,835.75)	52,833.22	(115,002.53)	(65,327.92)	(180,330.46)
6	Total Operating Revenues	5,809,839.10	(42,384.52)	5,767,454.58	(26,376.64)	5,741,077.94	(30,189.88)	5,710,888.07	3,169,707.31	8,880,595.37
		-	-	-	-	-	-	-	-	-
7	Maintenance Expenses									
8	Salaries and Wages	-	-	-	-	-	-	-	-	-
9	Purchased Power	266,877.25	-	266,877.25	-	266,877.25	-	266,877.25	-	266,877.25
10	Purchased Water / Sewer	270,594.58	(12.25)	270,582.33	-	270,582.33	-	270,582.33	-	270,582.33
11	Maintenance and Repair	745,537.65	-	745,537.65	189,560.42	935,098.07	12,700.01	947,798.08	-	947,798.08
12	Maintenance Testing	128,861.42	-	128,861.42	-	128,861.42	-	128,861.42	-	128,861.42
13	Meter Reading	10,959.61	-	10,959.61	-	10,959.61	-	10,959.61	-	10,959.61
14	Chemicals	226,598.21	-	226,598.21	81,625.27	308,223.48	23,322.70	331,546.19	-	331,546.19
15	Transportation	72,820.95	-	72,820.95	-	72,820.95	-	72,820.95	-	72,820.95
16	Operating Exp. Charged to Plant	(57,715.34)	-	(57,715.34)	-	(57,715.34)	-	(57,715.34)	-	(57,715.34)
17	Outside Services - Other	104,415.79	(25,440.00)	78,975.79	-	78,975.79	-	78,975.79	-	78,975.79
18	Total	1,768,950.12	(25,452.25)	1,743,497.87	271,185.69	2,014,683.56	36,022.71	2,050,706.27	-	2,050,706.27
19	General Expenses									
20	Salaries and Wages	1,132,593.77	-	1,132,593.77	(6,876.53)	1,125,717.24	46,987.08	1,172,704.33	-	1,172,704.33
21	Office Supplies & Other Office Exp.	47,836.02	-	47,836.02	-	47,836.02	-	47,836.02	-	47,836.02
22	Regulatory Commission Exp.	95,132.80	-	95,132.80	-	95,132.80	19,025.52	114,158.32	-	114,158.32
23	Pension & Other Benefits	214,454.36	-	214,454.36	11,131.83	225,586.19	4,099.09	229,685.28	-	229,685.28
24	Rent	5,698.67	-	5,698.67	-	5,698.67	-	5,698.67	-	5,698.67
25	Insurance	156,421.88	-	156,421.88	9,530.27	165,952.15	12,444.21	178,396.36	-	178,396.36
26	Office Utilities	52,880.73	-	52,880.73	-	52,880.73	-	52,880.73	-	52,880.73
27	Miscellaneous	44,617.13	(18,917.08)	25,700.05	-	25,700.05	-	25,700.05	-	25,700.05
28	Corporate Allocation (CAM)	699,436.68	-	699,436.68	59,501.55	758,938.23	16,275.34	775,213.58	-	775,213.58
29	Total	2,449,072.04	(18,917.08)	2,430,154.96	73,287.13	2,503,442.09	98,831.25	2,602,273.33	-	2,602,273.33
30	Depreciation	925,149.96	-	925,149.96	61,132.23	986,282.19	54,430.54	1,040,712.73	-	1,040,712.73
31	Amortization of PAA	(94,642.66)	-	(94,642.66)	(44.81)	(94,687.47)	-	(94,687.47)	-	(94,687.47)
32	Payroll Taxes	82,770.31	-	82,770.31	664.49	83,434.80	3,289.15	86,723.95	-	86,723.95
33	Franchise Tax	-	-	-	-	-	-	-	-	-
34	Gross Receipts Tax	-	-	-	-	-	-	-	-	-
35	Property Taxes	36,440.06	-	36,440.06	-	36,440.06	-	36,440.06	-	36,440.06
36	Special Assessments	-	-	-	-	-	-	-	-	-
37	Utility/Commission Tax	32,066.99	-	32,066.99	-	32,066.99	5,976.04	38,043.03	21,115.07	59,158.10
38	Other General Taxes	3,172.28	-	3,172.28	-	3,172.28	-	3,172.28	-	3,172.28
39	Amortization of ITC	-	-	-	-	-	-	-	-	-
40	Amortization of CIAC	(117,700.48)	-	(117,700.48)	(82.84)	(117,783.32)	-	(117,783.32)	-	(117,783.32)
41	Income Taxes - State	(36,451.00)	-	(36,451.00)	-	(36,451.00)	(26,212.35)	(62,663.35)	251,572.52	188,909.17
42	Income Taxes - Federal	145,258.00	-	145,258.00	-	145,258.00	(296,795.87)	(151,537.87)	608,374.14	456,836.28
43	Total	976,063.46	-	976,063.46	61,669.06	1,037,732.52	(259,312.48)	778,420.04	881,061.74	1,659,481.78
44	Total Operating Expenses	5,194,085.62	(44,369.33)	5,149,716.29	406,141.88	5,555,858.17	(124,458.53)	5,431,399.65	881,061.74	6,312,461.38
45	Net Operating Income	615,753.48	1,984.81	617,738.29	(432,518.52)	185,219.77	94,268.65	279,488.42	2,288,645.57	2,568,133.99

Community Utilities of Pennsylvania, Inc. **Schedule B**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Water Operations
Pro-Forma Income Statement

Line No.	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year	- Proposed Increase	- Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Operating Revenues									
2	Service Revenues - Water	2,481,627.02	(11,865.05)	2,469,761.97	(35,945.90)	2,433,816.07	(73,181.84)	2,360,634.23	1,470,359.77	$3,830,994
3	Service Revenues - Sewer	-	-	-	-	-	-	-		-
4	Miscellaneous Revenues	16,183.04	-	16,183.04	-	16,183.04	-	16,183.04	9,030.40	25,213.44
5	Uncollectible Accounts	(166,053.49)	-	(166,053.49)		(166,053.49)	119,097.95	(46,955.55)	(29,752.56)	(76,708.11)
6	Total Operating Revenues	2,331,756.57	(11,865.05)	2,319,891.52	(35,945.90)	2,283,945.61	45,916.11	2,329,861.72	1,449,637.61	$3,779,499
7	Maintenance Expenses									
8	Salaries and Wages	-	-	-	-	-	-	-	-	-
9	Purchased Power	39,569.14	-	39,569.14	-	39,569.14	-	39,569.14	-	39,569.14
10	Purchased Water / Sewer	270,582.33	-	270,582.33	-	270,582.33	-	270,582.33	-	270,582.33
11	Maintenance and Repair	208,401.74	-	208,401.74	32,793.81	241,195.55	5,909.98	247,105.52	-	247,105.52
12	Maintenance Testing	39,508.99	-	39,508.99	-	39,508.99	-	39,508.99	-	39,508.99
13	Meter Reading	8,036.11	-	8,036.11	-	8,036.11	-	8,036.11	-	8,036.11
14	Chemicals	38,285.66	-	38,285.66	15,469.91	53,755.57	2,109.85	55,865.42	-	55,865.42
15	Transportation	30,927.61	-	30,927.61	-	30,927.61	-	30,927.61	-	30,927.61
16	Operating Exp. Charged to Plant	(26,207.40)	-	(26,207.40)	-	(26,207.40)	-	(26,207.40)	-	(26,207.40)
17	Outside Services - Other	51,586.06	(11,566.43)	40,019.63	-	40,019.63	-	40,019.63		40,019.63
18	Total	660,690.24	(11,566.43)	649,123.81	48,263.71	697,387.52	8,019.83	705,407.35	-	705,407.35
19	General Expenses									
20	Salaries and Wages	546,427.25	-	546,427.25	(33,068.63)	513,358.62	21,364.09	534,722.71	-	534,722.71
21	Office Supplies & Other Office Exp.	25,708.40	-	25,708.40	-	25,708.40	-	25,708.40	-	25,708.40
22	Regulatory Commission Exp.	43,264.02	-	43,264.02	-	43,264.02	8,641.50	51,905.52	-	51,905.52
23	Pension & Other Benefits	100,368.16	-	100,368.16	2,309.56	102,677.72	1,863.78	104,541.50	-	104,541.50
24	Rent	2,591.65	-	2,591.65	-	2,591.65	-	2,591.65	-	2,591.65
25	Insurance	71,137.45	-	71,137.45	4,317.70	75,455.15	5,658.14	81,113.29	-	81,113.29
26	Office Utilities	20,490.71	-	20,490.71	-	20,490.71	-	20,490.71	-	20,490.71
27	Miscellaneous	16,362.79	(4,380.62)	11,982.17	-	11,982.17	-	11,982.17	-	11,982.17
28	Corporate Allocation (CAM)	318,070.29	-	318,070.29	26,984.89	345,055.18	7,399.67	352,454.84	-	352,454.84
29	Total	1,144,420.72	(4,380.62)	1,140,040.10	543.51	1,140,583.61	44,927.17	1,185,510.79	-	1,185,510.79
30	Depreciation	355,868.68	-	355,868.68	15,563.78	371,432.46	24,240.65	395,673.11	-	395,673.11
31	Amortization of PAA	(36,069.14)	-	(36,069.14)	(68.25)	(36,137.39)	-	(36,137.39)	-	(36,137.39)
32	Payroll Taxes	39,810.50	-	39,810.50	(1,874.35)	37,936.15	1,495.51	39,431.66	-	39,431.66
33	Franchise Tax	-	-	-	-	-	-	-	-	-
34	Gross Receipts Tax	-	-	-	-	-	-	-	-	-
35	Property Taxes	9,245.49	-	9,245.49	-	9,245.49	-	9,245.49	-	9,245.49
36	Special Assessments	-	-	-	-	-	-	-	-	-
37	Utility/Commission Tax	13,881.56	-	13,881.56	-	13,881.56	1,651.41	15,532.97	9,672.82	25,205.80
38	Other General Taxes	87.24	-	87.24	-	87.24	-	87.24	-	87.24
39	Amortization of ITC	-	-	-	-	-	-	-	-	-
40	Amortization of CIAC	(30,938.69)	-	(30,938.69)	(82.79)	(31,021.48)	-	(31,021.48)	-	(31,021.48)
41	Income Taxes - State	-	-	-	-	-	(27,701.65)	(27,701.65)	115,053.19	87,351.53
42	Income Taxes - Federal	-	-	-		-	(66,990.50)	(66,990.50)	278,231.43	211,240.93
43	Total	351,885.64	-	351,885.64	13,538.38	365,424.02	(67,304.58)	298,119.44	402,957.44	701,076.88
44	Total Operating Expenses	2,156,996.59	(15,947.05)	2,141,049.54	62,345.61	2,203,395.15	(14,357.58)	2,189,037.58	402,957.44	2,591,995.02
45	Net Operating Income	174,759.97	4,082.00	178,841.97	(98,291.51)	80,550.46	60,273.69	140,824.15	1,046,680.16	1,187,504.31

Community Utilities of Pennsylvania, Inc. **Schedule B**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Sewer Operations
Pro-Forma Income Statement

Line No.	Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year	- Proposed Increase	- Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Operating Revenues									
2	Service Revenues - Water	-	-	-	-	-	-	-	-	-
3	Service Revenues - Sewer	3,451,772.81	(30,519.47)	3,421,253.34	9,569.26	3,430,822.60	(9,841.25)	3,420,981.35	1,738,943.65	$5,159,925
4	Miscellaneous Revenues	28,091.98	-	28,091.98	-	28,091.98	-	28,091.98	16,701.41	44,793.39
5	Uncollectible Accounts	(1,782.26)	-	(1,782.26)	-	(1,782.26)	(66,264.73)	(68,046.99)	(35,575.36)	(103,622.35)
6	Total Operating Revenues	3,478,082.53	(30,519.47)	3,447,563.06	9,569.26	3,457,132.33	(76,105.98)	3,381,026.34	1,720,069.70	5,101,096.04
7	Maintenance Expenses									
8	Salaries and Wages	-	-	-	-	-	-	-	-	-
9	Purchased Power	227,308.11	-	227,308.11	-	227,308.11	-	227,308.11	-	227,308.11
10	Purchased Water / Sewer	12.25	(12.25)	-	-	-	-	-	-	-
11	Maintenance and Repair	537,135.91	-	537,135.91	156,766.61	693,902.52	6,790.03	700,692.55	-	700,692.55
12	Maintenance Testing	89,352.43	-	89,352.43	-	89,352.43	-	89,352.43	-	89,352.43
13	Meter Reading	2,923.50	-	2,923.50	-	2,923.50	-	2,923.50	-	2,923.50
14	Chemicals	188,312.55	-	188,312.55	66,155.37	254,467.92	21,212.85	275,680.77	-	275,680.77
15	Transportation	41,893.34	-	41,893.34	-	41,893.34	-	41,893.34	-	41,893.34
16	Operating Exp. Charged to Plant	(31,507.94)	-	(31,507.94)	-	(31,507.94)	-	(31,507.94)	-	(31,507.94)
17	Outside Services - Other	52,829.73	(13,873.57)	38,956.16	-	38,956.16	-	38,956.16	-	38,956.16
18	Total	1,108,259.88	(13,885.82)	1,094,374.06	222,921.98	1,317,296.04	28,002.88	1,345,298.92	-	1,345,298.92
19	General Expenses									
20	Salaries and Wages	586,166.52	-	586,166.52	26,192.10	612,358.63	25,622.99	637,981.62	-	637,981.62
21	Office Supplies & Other Office Exp.	22,127.62	-	22,127.62	-	22,127.62	-	22,127.62	-	22,127.62
22	Regulatory Commission Exp.	51,868.78	-	51,868.78	-	51,868.78	10,384.02	62,252.80	-	62,252.80
23	Pension & Other Benefits	114,086.20	-	114,086.20	8,822.27	122,908.47	2,235.32	125,143.78	-	125,143.78
24	Rent	3,107.02	-	3,107.02	-	3,107.02	-	3,107.02	-	3,107.02
25	Insurance	85,284.43	-	85,284.43	5,212.57	90,497.00	6,786.08	97,283.08	-	97,283.08
26	Office Utilities	32,390.02	-	32,390.02	-	32,390.02	-	32,390.02	-	32,390.02
27	Miscellaneous	28,254.34	(14,536.46)	13,717.88	-	13,717.88	-	13,717.88	-	13,717.88
28	Corporate Allocation (CAM)	381,366.39	-	381,366.39	32,516.67	413,883.06	8,875.67	422,758.73		422,758.73
29	Total	1,304,651.32	(14,536.46)	1,290,114.86	72,743.62	1,362,858.48	53,904.07	1,416,762.55	-	1,416,762.55
30	Depreciation	569,281.28	-	569,281.28	45,568.45	614,849.73	30,189.89	645,039.62	-	645,039.62
31	Amortization of PAA	(58,573.52)	-	(58,573.52)	23.44	(58,550.08)	-	(58,550.08)	-	(58,550.08)
32	Payroll Taxes	42,959.81	-	42,959.81	2,538.84	45,498.65	1,793.64	47,292.29	-	47,292.29
33	Franchise Tax	-	-	-	-	-	-	-	-	-
34	Gross Receipts Tax	-	-	-	-	-	-	-	-	-
35	Property Taxes	27,194.57	-	27,194.57	-	27,194.57	-	27,194.57	-	27,194.57
36	Special Assessments	-	-	-	-	-	-	-	-	-
37	Utility/Commission Tax	18,185.43	-	18,185.43	-	18,185.43	4,324.63	22,510.06	11,442.25	33,952.31
38	Other General Taxes	3,085.04	-	3,085.04	-	3,085.04	-	3,085.04	-	3,085.04
39	Amortization of ITC	-	-	-	-	-	-	-	-	-
40	Amortization of CIAC	(86,761.79)	-	(86,761.79)	(0.05)	(86,761.84)	-	(86,761.84)		(86,761.84)
41	Income Taxes - State	(36,451.00)	-	(36,451.00)	-	(36,451.00)	1,489.30	(34,961.70)	136,519.33	101,557.64
42	Income Taxes - Federal	145,258.00	-	145,258.00	-	145,258.00	(229,805.36)	(84,547.36)	330,142.71	245,595.34
43	Total	624,177.82	-	624,177.82	48,130.68	672,308.50	(192,007.90)	480,300.60	478,104.29	958,404.89
44	Total Operating Expenses	3,037,089.03	(28,422.28)	3,008,666.75	343,796.27	3,352,463.02	(110,100.95)	3,242,362.07	478,104.29	3,720,466.36
45	Net Operating Income	440,993.51	(2,097.19)	438,896.32	(334,227.01)	104,669.31	33,994.96	138,664.27	1,241,965.41	1,380,629.68

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]
[H] - Proposed Increase
[I] - Increase under Proposed Rates

Community Utilities of Pennsylvania, Inc. **Schedule C**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Combined Operations
Balance Sheet

ASSETS:	$	LIABILITIES AND OTHER CREDITS	$
Plant In Service:		Capital Stock and Retained Earnings:	
Water	16,587,006	Common Stock and Paid In Capital	(1,000)
Sewer	26,174,986	Retained Earnings	6,350,264
Total	42,761,992	Total	6,349,264
Accumulated Depreciation-Water	(4,794,607)	Current and Accrued Liabilities:	
Accumulated Depreciation-Sewer	(10,481,062)	Accounts Payable	648,689
		Accrued Liabilities	6,962
Total	(15,275,670)	Taxes Accrued	2,738
		Customer Deposits	3,379
Net Utility Plant	27,486,323	Customer Deposits - Interest	371
		A/P - Assoc. Companies	2,916,358
Plant Acquisition Adjustment-Wate	(562,227)	Deferred Revenue	0
Plant Acquisition Adjustment-Sewe	(1,023,439)		
		Total	3,578,495
Total	(1,585,666)		
		Advances In Aid of Construction:	
		Water	-
Construction Work In Process-Wate	1,352,777	Sewer	-
Construction Work In Process-Sewe	63,929		
		Total	-
Total	1,416,706		
		Contributions In Aid of Construction:	
Current Assets:		Water	1,220,399
Cash	0	Sewer	1,724,449
Accounts Receivable - Net	1,011,513		
Other Current Assets	(15,050,031)	Total	2,944,848
Total	(14,038,518)	Other Liabilities:	
		Unamortized ITC	0
Non-Current Assets:		Deferred Tax - Federal	1,122,058
Deferred Charges	695,641	Deferred Tax - State	62,829
Other Non-Current Assets	145,801	Other Non Current Liabilities	62,793
Total	841,441	Total	1,247,679
TOTAL ASSETS	**14,120,286**	**TOTAL LIABILITIES AND OTHER CREDITS**	**14,120,286**

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Schedule A (Rate Base): Schedules

Community Utilities of Pennsylvania, Inc. **Schedule A-1**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Plant in Service

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	141101	Land and Rights General	28,515.22	-	28,515.22	-	28,515.22	-	28,515.22
2	141201	Organization	220,781.75	-	220,781.75	281.20	221,062.95	281.20	221,344.15
3	141202	Franchises	6,608.05	-	6,608.05	-	6,608.05	-	6,608.05
4	141203	Struct and Improv General Plant	65,510.09	-	65,510.09	727.53	66,237.62	756.08	66,993.70
5	141204	Struct and Improv Service Supplies	455,339.37	-	455,339.37	4,326.16	459,665.53	4,495.94	464,161.47
6	141205	Struct and Improv Water Treat Plt	42,754.03	-	42,754.03	933,161.78	975,915.81	3,509.39	979,425.19
7	141206	Struct and Improv Trans Dist Plt	51,965.52	-	51,965.52	-	51,965.52	-	51,965.52
8	141209	Struct and Improv Treatment Plant	318,994.65	-	318,994.65	-	318,994.65	-	318,994.65
9	141220	Struct and Improv Office	119,738.00	-	119,738.00	(7,162.56)	112,575.44	2,609.16	115,184.60
10	141221	Collecting Reservoirs	-	-	-	-	-	-	-
11	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-
12	141223	Wells and Springs	1,003,172.79	-	1,003,172.79	287,213.75	1,290,386.54	235,429.20	1,525,815.74
13	141224	Infiltration Gallery	-	-	-	-	-	-	-
14	141225	Supply Mains	267,208.89	-	267,208.89	47,498.96	314,707.85	49,363.05	364,070.90
15	141226	Power Generation Equipment	1,154.16	-	1,154.16	33.98	1,188.14	35.32	1,223.46
16	141227	Electric Pump Equip Src Pump	144,920.26	-	144,920.26	30,633.31	175,553.57	31,835.51	207,389.08
17	141228	Electric Pump Equip WTP	379,016.22	-	379,016.22	15,596.00	394,612.22	16,208.06	410,820.27
18	141229	Electric Pump Equip Trans Dist	9,260.07	-	9,260.07	-	9,260.07	-	9,260.07
19	141230	Water Treatment Equipment	267,053.69	-	267,053.69	29,627.09	296,680.78	30,789.80	327,470.58
20	141231	Dist Resv and Standpipes	2,092,547.71	-	2,092,547.71	27,671.07	2,120,218.78	28,757.01	2,148,975.79
21	141232	Trans and Distr Mains	5,836,534.69	-	5,836,534.69	1,993,964.77	7,830,499.46	1,202,701.89	9,033,201.35
22	141233	Service Lines	1,268,895.01	-	1,268,895.01	87,711.16	1,356,606.17	91,153.35	1,447,759.52
23	141234	Meters	936,932.60	-	936,932.60	45,227.56	982,160.16	47,002.50	1,029,162.66
24	141235	Meter Installations	123,361.47	-	123,361.47	12,589.95	135,951.42	13,084.04	149,035.46
25	141236	Hydrants	848,004.11	-	848,004.11	36,228.70	884,232.81	37,650.48	921,883.29
26	141237	Backflow Prevention Devices	412.90	-	412.90	63.80	476.70	66.31	543.01
27	141253	Treat/Disp Equip Trt Plt	549,659.83	-	549,659.83	-	549,659.83	-	549,659.83
28	141269	Other and Misc Equip WTP	5,057.40	-	5,057.40	1,315.45	6,372.85	1,367.07	7,739.92
29	141303	Office Furniture	59,692.57	-	59,692.57	(7,330.78)	52,361.79	(435.33)	51,926.46
30	141304	Office Equipment	15.63	-	15.63	(4.05)	11.58	-	11.58
31	141305	Stores Equipment	10,728.52	-	10,728.52	(5.58)	10,722.94	-	10,722.94
32	141306	Lab Equipment	58,049.39	-	58,049.39	4,772.90	62,822.29	4,960.22	67,782.51
33	141307	Rental Equipment	-	-	-	-	-	-	-
34	141308	Tool Shop Equipment	253,693.44	-	253,693.44	10,828.80	264,522.24	11,314.74	275,836.98
35	141309	Power Operated Equipment	30,629.22	-	30,629.22	1,198.53	31,827.75	1,245.56	33,073.31
36	141310	Communications Equipment	359,163.11	-	359,163.11	4,302.58	363,465.69	5,511.80	368,977.49
37	141311	Misc Equipment	25,023.45	-	25,023.45	8,732.74	33,756.19	9,075.45	42,831.63
38	141399	Building and Equipment Clearing	-	-	-	1,066.59	1,066.59	1,066.59	2,133.19
39	141401	Vehicles	212,763.46	-	212,763.46	(12,747.79)	200,015.67	-	200,015.67
40	141499	Vehicles Clearing	-	-	-	-	-	-	-
41	141501	Computer Hardware	76.72	-	76.72	(19.88)	56.84	-	56.84
42	141502	Desktop/Laptop Computers	9,890.90	-	9,890.90	(2,563.42)	7,327.48	-	7,327.48
43	141503	Mainframe Computers	11,722.95	-	11,722.95	(3,038.22)	8,684.73	-	8,684.73
44	141504	Mini Comp Wtr	125,660.93	-	125,660.93	(29,442.01)	96,218.92	-	96,218.92
45	141601	Computer Software	18,791.63	-	18,791.63	(4,870.22)	13,921.41	-	13,921.41
46	141602	Comp Systems	362,306.43	-	362,306.43	(108,748.07)	253,558.36	-	253,558.36
47	141603	Micro Systems	6,064.76	-	6,064.76	(1,571.79)	4,492.97	-	4,492.97
48	141699	Computer Clearing	(665.87)	-	(665.87)	665.87	-	-	-
49									
50		Total Water Plant	16,587,005.72	-	16,587,005.72	3,407,935.87	19,994,941.58	1,829,834.37	21,824,775.96

Community Utilities of Pennsylvania, Inc. **Schedule A-1**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Plant in Service

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
51	141101	Land and Rights General	66,426.94	-	66,426.94	-	66,426.94	-	66,426.94
52	141106	Land and Rights Collections	15,000.00	-	15,000.00	-	15,000.00	-	15,000.00
53	141201	Organization	294,247.10	-	294,247.10	227.01	294,474.11	227.01	294,701.11
54	141203	Struct and Improv General Plant	695,803.89	-	695,803.89	8,885.57	704,689.46	9,234.28	713,923.73
55	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-
56	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	390,000.00	390,000.00
57	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-
58	141207	Struct and Improv Collect Plant	88,649.99	-	88,649.99	5,376.48	94,026.47	5,587.48	99,613.96
59	141208	Struct and Improv Pump Plant	1,191,672.58	-	1,191,672.58	1,137,364.22	2,329,036.80	816,056.13	3,145,092.93
60	141209	Struct and Improv Treatment Plant	2,825,965.34	-	2,825,965.34	40,845.53	2,866,810.87	42,448.50	2,909,259.38
61	141220	Struct and Improv Office	99,979.07	-	99,979.07	(5,431.00)	94,548.07	6,412.68	100,960.75
62	141226	Power Generation Equipment	230,649.76	-	230,649.76	-	230,649.76	-	230,649.76
63	141227	Electric Pump Equip Src Pump	-	-	-	-	-	-	-
64	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-
65	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-
66	141230	Water Treatment Equipment	-	-	-	252,352.92	252,352.92	-	252,352.92
67	141231	Dist Resv and Standpipes	-	-	-	-	-	-	-
68	141232	Trans and Distr Mains	-	-	-	-	-	998,133.57	998,133.57
69	141233	Service Lines	-	-	-	198,457.60	198,457.60	-	198,457.60
70	141234	Meters	-	-	-	-	-	-	-
71	141235	Meter Installations	-	-	-	-	-	-	-
72	141236	Hydrants	-	-	-	-	-	-	-
73	141237	Backflow Prevention Devices	-	-	-	-	-	-	-
74	141238	Power Gen Equip Coll Plt	445,967.68	-	445,967.68	-	445,967.68	-	445,967.68
75	141239	Power Gen Equip Pump Plt	197,457.88	-	197,457.88	26,733.80	224,191.68	27,782.96	251,974.65
76	141240	Power Gen Equip Treat Plt	263,394.54	-	263,394.54	3,495.88	266,890.42	3,633.08	270,523.50
77	141241	Sewer Force Main	502,945.79	-	502,945.79	57,808.44	560,754.23	364,952.11	925,706.34
78	141242	Sewer Gravity Main	7,811,601.02	-	7,811,601.02	159,894.85	7,971,495.87	11,678.44	7,983,174.31
79	141243	Manholes	655,230.82	-	655,230.82	31,369.54	686,600.36	32,600.63	719,200.98
80	141244	Special Collection Structures	62,354.32	-	62,354.32	546.45	62,900.77	567.90	63,468.67
81	141245	Service to Customers	350,905.58	-	350,905.58	19,094.19	369,999.77	19,843.54	389,843.31
82	141246	Flow Measure Devices	154,007.03	-	154,007.03	10,805.75	164,812.78	11,229.82	176,042.59
83	141247	Flow Measure Install	95,873.72	-	95,873.72	2,799.03	98,672.75	2,908.88	101,581.63
84	141248	Receiving Wells	183,331.13	-	183,331.13	4,541.30	187,872.43	4,719.52	192,591.96
85	141249	Pumping Equip Pump Plt	367,092.80	-	367,092.80	56,300.70	423,393.50	58,510.20	481,903.70
86	141250	Pumping Equip Reclaim WTP	8,388.04	-	8,388.04	-	8,388.04	-	8,388.04
87	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-
88	141252	Treat/Disp Equip Lagoon	397,823.51	-	397,823.51	5,307.12	403,130.63	5,515.39	408,646.02
89	141253	Treat/Disp Equip Trt Plt	5,759,436.78	-	5,759,436.78	44,235.57	5,803,672.35	45,971.58	5,849,643.93
90	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
91	141255	Plant Sewers Treatment Plt	1,106,021.06	-	1,106,021.06	16,923.52	1,122,944.58	17,587.67	1,140,532.25
92	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-
93	141257	Outfall Lines	131,687.06	-	131,687.06	4,650.03	136,337.09	4,832.52	141,169.62
94	141264	Reuse Transmission and Dist	3,251.26	-	3,251.26	-	3,251.26	-	3,251.26
95	141271	Other Tangible Plant	277,003.50	-	277,003.50	2,121.40	279,124.90	2,204.65	281,329.55
96	141272	Other Plant Collection	1,450.00	-	1,450.00	-	1,450.00	-	1,450.00
97	141273	Other Plant Pump	27,829.56	-	27,829.56	584.76	28,414.32	607.70	29,022.02
98	141274	Other Plant Treatment	106,325.55	-	106,325.55	33,796.66	140,122.21	35,123.00	175,245.21
99	141303	Office Furniture	52,521.47	-	52,521.47	(6,376.61)	46,144.86	1,988.27	48,133.13
100	141304	Office Equipment	18.75	-	18.75	(4.87)	13.88	-	13.88
101	141305	Stores Equipment	6,998.48	-	6,998.48	772.73	7,771.21	810.02	8,581.23
102	141306	Lab Equipment	54,857.58	-	54,857.58	6,532.81	61,390.39	6,789.19	68,179.58
103	141307	Rental Equipment	-	-	-	-	-	-	-
104	141308	Tool Shop Equipment	166,001.10	-	166,001.10	6,706.11	172,707.21	7,042.40	179,749.61
105	141309	Power Operated Equipment	100,875.22	-	100,875.22	14,542.22	115,417.44	15,112.93	130,530.37
106	141310	Communications Equipment	406,628.27	-	406,628.27	2,511.53	409,139.80	3,857.86	412,997.67
107	141311	Misc Equipment	77,601.06	-	77,601.06	26,229.39	103,830.45	27,258.75	131,089.20
108	141399	Building and Equipment Clearing	-	-	-	-	-	(2,258.90)	(2,258.90)
109	141401	Vehicles	255,177.49	-	255,177.49	(169.72)	255,007.77	-	255,007.77
110	141499	Vehicles Clearing	-	-	-	-	-	-	-
111	141501	Computer Hardware	92.01	-	92.01	(23.84)	68.17	-	68.17
112	141502	Desktop/Laptop Computers	11,862.64	-	11,862.64	(3,074.44)	8,788.20	-	8,788.20
113	141503	Mainframe Computers	14,059.91	-	14,059.91	(3,643.89)	10,416.02	-	10,416.02
114	141504	Mini Comp Wtr	151,776.72	-	151,776.72	(35,311.22)	116,465.50	-	116,465.50
115	141601	Computer Software	22,537.68	-	22,537.68	(5,841.06)	16,696.62	-	16,696.62
116	141602	Comp Systems	429,729.55	-	429,729.55	(108,535.79)	321,193.76	-	321,193.76
117	141603	Micro Systems	7,273.76	-	7,273.76	(1,885.12)	5,388.64	-	5,388.64
118	141699	Computer Clearing	(798.61)	-	(798.61)	798.61	-	-	-
119		**Total Sewer Plant**	26,174,986.38	-	26,174,986.38	2,012,314.18	28,187,300.56	2,978,969.77	31,166,270.33
			42,761,992.10	-	42,761,992.10	5,420,250.04	48,182,242.14	4,808,804.14	52,991,046.28

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year

Community Utilities of Pennsylvania, Inc. **Schedule A-1**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Plant in Service
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-2**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Accumulated Depreciation

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	142201	Acc Dep - Organization	(57,695.15)	-	(57,695.15)	-	(57,695.15)	-	(57,695.15)
2	142202	Acc Dep - Franchises	(2,074.05)	-	(2,074.05)	-	(2,074.05)	-	(2,074.05)
3	142203	Acc Dep - Struct and Improv General Plant	(32,756.51)	-	(32,756.51)	(2,205.71)	(34,962.22)	(2,206.66)	(37,168.89)
4	142204	Acc Dep - Struct and Improv Service Supplies	(114,139.19)	-	(114,139.19)	(15,306.86)	(129,446.05)	(15,312.52)	(144,758.57)
5	142205	Acc Dep - Struct and Improv Water Treat Plt	(834.32)	-	(834.32)	(17,017.08)	(17,851.40)	(32,502.41)	(50,353.81)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	(4,557.74)	-	(4,557.74)	(1,730.45)	(6,288.19)	(1,730.45)	(8,018.64)
7	142209	Acc Dep - Struct and Improv Treatment Plant	(5,316.60)	-	(5,316.60)	(6,379.89)	(11,696.49)	(6,379.89)	(18,076.39)
8	142220	Acc Dep - Struct and Improv Office	(13,157.15)	-	(13,157.15)	(1,055.17)	(14,212.32)	(3,553.06)	(17,765.38)
9	142223	Acc Dep - Wells and Springs	(445,466.87)	-	(445,466.87)	(40,826.02)	(486,292.89)	(40,092.81)	(526,385.69)
10	142225	Acc Dep - Supply Mains	19,203.33	-	19,203.33	(4,720.62)	14,482.71	(4,748.58)	9,734.13
11	142226	Acc Dep - Power Generation Equipment	(578.62)	-	(578.62)	(4.07)	(582.69)	(4.09)	(586.79)
12	142227	Acc Dep - Electric Pump Equip Src Pump	65,543.08	-	65,543.08	(5,020.83)	60,522.25	(5,055.22)	55,467.03
13	142228	Acc Dep - Electric Pump Equip WTP	(92,646.76)	-	(92,646.76)	(11,285.91)	(103,932.67)	(11,303.41)	(115,236.08)
14	142229	Acc Dep - Electric Pump Equip Trans Dist	(2,955.83)	-	(2,955.83)	(264.84)	(3,220.67)	(264.84)	(3,485.51)
15	142230	Acc Dep - Water Treatment Equipment	(55,136.86)	-	(55,136.86)	(9,879.47)	(65,016.33)	(9,918.19)	(74,934.52)
16	142231	Acc Dep - Dist Resv and Standpipes	(638,443.48)	-	(638,443.48)	(41,459.07)	(679,902.55)	(46,631.37)	(726,533.92)
17	142232	Acc Dep - Trans and Distr Mains	(1,717,052.18)	-	(1,717,052.18)	(90,009.90)	(1,807,062.08)	(105,002.98)	(1,912,065.06)
18	142233	Acc Dep - Service Lines	(187,251.39)	-	(187,251.39)	(27,132.12)	(214,383.51)	(27,200.97)	(241,584.48)
19	142234	Acc Dep - Meters	(252,215.36)	-	(252,215.36)	(32,705.93)	(284,921.29)	(32,765.04)	(317,686.33)
20	142235	Acc Dep - Meter Installations	(34,211.15)	-	(34,211.15)	(4,527.18)	(38,738.33)	(4,543.64)	(43,281.97)
21	142236	Acc Dep - Hydrants	(142,313.61)	-	(142,313.61)	(13,617.19)	(155,930.80)	(13,639.08)	(169,569.88)
22	142237	Acc Dep - Backflow Prevention Devices	(61.47)	-	(61.47)	(7.15)	(68.62)	(7.19)	(75.81)
23	142253	Acc Dep - Treat/Disp Equip Trt Plt	(9,141.27)	-	(9,141.27)	(13,741.50)	(22,882.77)	(13,741.50)	(36,624.26)
24	142269	Acc Dep - Other and Misc Equip WTP	(1,182.16)	-	(1,182.16)	(127.46)	(1,309.62)	(128.49)	(1,438.11)
25	142299	Acc Dep - Land	-	-	-	(268.90)	(268.90)	(288.03)	(556.93)
26	142303	Acc Dep - Office Furniture	(63,653.15)	-	(63,653.15)	3,337.20	(60,315.95)	(1,276.94)	(61,592.90)
27	142304	Acc Dep - Office Equipment	(2.09)	-	(2.09)	(0.61)	(2.70)	(1.16)	(3.86)
28	142305	Acc Dep - Stores Equipment	(511.60)	-	(511.60)	(160.82)	(672.42)	(161.49)	(833.91)
29	142306	Acc Dep - Lab Equipment	(3,676.46)	-	(3,676.46)	(1,256.45)	(4,932.91)	(1,260.19)	(6,193.10)
30	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-
31	142308	Acc Dep - Tool Shop Equipment	(231,140.04)	-	(231,140.04)	(5,735.99)	(236,876.03)	(5,862.22)	(242,738.25)
32	142309	Acc Dep - Power Operated Equipment	(11,633.82)	-	(11,633.82)	(1,347.09)	(12,980.91)	(1,347.80)	(14,328.71)
33	142310	Acc Dep - Communications Equipment	(108,403.38)	-	(108,403.38)	(30,444.38)	(138,847.76)	(31,785.39)	(170,633.15)
34	142311	Acc Dep - Misc Equipment	11,984.55	-	11,984.55	(675.12)	11,309.43	(681.98)	10,627.45
35	142401	Acc Dep - Vehicles	(187,724.72)	-	(187,724.72)	(13,887.02)	(201,611.74)	(12,006.60)	(213,618.33)
36	142501	Acc Dep - Computer Hardware	(39.71)	-	(39.71)	(1.07)	(40.78)	(11.37)	(52.15)
37	142502	Acc Dep - Desktop/Laptop Computers	(2,030.74)	-	(2,030.74)	(939.19)	(2,969.93)	(1,465.50)	(4,435.43)
38	142503	Acc Dep - Mainframe Computers	(11,722.95)	-	(11,722.95)	3,038.22	(8,684.73)	-	(8,684.73)
39	142504	Acc Dep - Mini Comp Wtr	(121,008.66)	-	(121,008.66)	26,031.84	(94,976.82)	(1,018.51)	(95,995.33)
40	142601	Acc Dep - Computer Software	(7,787.59)	-	(7,787.59)	(1,813.29)	(9,600.88)	(3,259.03)	(12,859.90)
41	142602	Acc Dep - Comp Systems	(326,750.89)	-	(326,750.89)	74,155.06	(252,595.83)	(8,235.18)	(260,831.01)
42	142603	Acc Dep - Micro Systems	(6,064.76)	-	(6,064.76)	1,571.79	(4,492.97)	-	(4,492.97)
43	142701	Acc Dec - Salvage	-	-	-	-	-	-	-
44	142702	Cost of Removal	-	-	-	-	-	-	-
45	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-
46									
47		**Total Water Plant**	(4,794,607.32)	-	(4,794,607.32)	(287,420.24)	(5,082,027.56)	(445,393.74)	(5,527,421.30)

Community Utilities of Pennsylvania, Inc. **Schedule A-2**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Accumulated Depreciation

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
48	142201	Acc Dep - Organization	(179,558.20)	-	(179,558.20)	(7,361.85)	(186,920.05)	(7,361.85)	(194,281.91)
49	142202	Acc Dep - Franchises	-	-	-	-	-	-	-
50	142203	Acc Dep - Struct and Improv General Plant	(254,743.81)	-	(254,743.81)	(17,003.22)	(271,747.03)	(17,011.94)	(288,758.96)
51	142207	Acc Dep - Struct and Improv Collect Plant	(19,441.87)	-	(19,441.87)	(1,999.41)	(21,441.28)	(2,004.69)	(23,445.97)
52	142208	Acc Dep - Struct and Improv Pump Plant	(429,177.04)	-	(429,177.04)	(56,348.95)	(485,525.99)	(94,317.61)	(579,843.60)
53	142209	Acc Dep - Struct and Improv Treatment Plant	(1,067,913.44)	-	(1,067,913.44)	(62,487.77)	(1,130,401.21)	(62,527.84)	(1,192,929.05)
54	142220	Acc Dep - Struct and Improv Office	(16,158.47)	-	(16,158.47)	(763.05)	(16,921.52)	(3,762.59)	(20,684.11)
55	142226	Acc Dep - Power Generation Equipment	(5,498.41)	-	(5,498.41)	(3,459.75)	(8,958.16)	(3,459.75)	(12,417.90)
56	142238	Acc Dep - Power Gen Equip Coll Plt	(21,183.46)	-	(21,183.46)	(6,689.52)	(27,872.98)	(6,689.52)	(34,562.49)
57	142239	Acc Dep - Power Gen Equip Pump Plt	(89,723.01)	-	(89,723.01)	(3,362.88)	(93,085.89)	(3,378.61)	(96,464.50)
58	142240	Acc Dep - Power Gen Equip Treat Plt	(11,677.27)	-	(11,677.27)	(4,003.36)	(15,680.63)	(4,005.41)	(19,686.04)
59	142241	Acc Dep - Sewer Force Main	(192,531.42)	-	(192,531.42)	(11,957.40)	(204,488.82)	(16,283.43)	(220,772.25)
60	142242	Acc Dep - Sewer Gravity Main	(3,823,888.39)	-	(3,823,888.39)	(158,610.13)	(3,982,498.52)	(160,479.37)	(4,142,977.89)
61	142243	Acc Dep - Manholes	(32,987.08)	-	(32,987.08)	(17,301.15)	(50,288.23)	(18,848.23)	(69,136.46)
62	142244	Acc Dep - Special Collection Structures	(4,031.97)	-	(4,031.97)	(943.51)	(4,975.48)	(943.83)	(5,919.31)
63	142245	Acc Dep - Service to Customers	(163,554.79)	-	(163,554.79)	(5,550.00)	(169,104.79)	(5,561.24)	(174,666.02)
64	142246	Acc Dep - Flow Measure Devices	(4,730.31)	-	(4,730.31)	(2,472.19)	(7,202.50)	(2,478.55)	(9,681.05)
65	142247	Acc Dep - Flow Measure Install	(18,261.15)	-	(18,261.15)	(1,480.09)	(19,741.24)	(1,481.74)	(21,222.98)
66	142248	Acc Dep - Receiving Wells	(40,784.09)	-	(40,784.09)	(2,818.09)	(43,602.18)	(2,820.76)	(46,422.94)
67	142249	Acc Dep - Pumping Equip Pump Plt	35,545.88	-	35,545.88	(6,350.90)	29,194.98	(6,384.05)	22,810.93
68	142250	Acc Dep - Pumping Equip Reclaim WTP	5,003.68	-	5,003.68	(125.82)	4,877.86	(125.82)	4,752.04
69	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-
70	142252	Acc Dep - Treat/Disp Equip Lagoon	(115,127.63)	-	(115,127.63)	(10,078.27)	(125,205.90)	(10,083.47)	(135,289.37)
71	142253	Acc Dep - Treat/Disp Equip Trt Plt	(3,044,999.13)	-	(3,044,999.13)	(145,091.81)	(3,190,090.94)	(145,135.21)	(3,335,226.15)
72	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
73	142255	Acc Dep - Plant Sewers Treatment Plt	6,710.29	-	6,710.29	(16,844.17)	(10,133.88)	(16,854.13)	(26,988.01)
74	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-
75	142257	Acc Dep - Outfall Lines	(60,051.04)	-	(60,051.04)	(3,408.43)	(63,459.47)	(3,412.99)	(66,872.46)
76	142264	Acc Dep - Reuse Transmission and Dist	(845.85)	-	(845.85)	(81.28)	(927.13)	(81.28)	(1,008.41)
77	142271	Acc Dep - Other Tangible Plant	(26,283.96)	-	(26,283.96)	(6,978.12)	(33,262.08)	(6,980.20)	(40,242.29)
78	142272	Acc Dep - Other Plant Collection	(531.54)	-	(531.54)	(36.25)	(567.79)	(36.25)	(604.04)
79	142273	Acc Dep - Other Plant Pump	(8,705.61)	-	(8,705.61)	(710.36)	(9,415.97)	(710.93)	(10,126.90)
80	142274	Acc Dep - Other Plant Treatment	(5,667.73)	-	(5,667.73)	(3,503.06)	(9,170.79)	(3,536.21)	(12,707.00)
81	142299	Acc Dep - Land	-	-	-	(799.54)	(799.54)	(822.49)	(1,622.04)
82	142301	Acc Dep - Building	-	-	-	-	-	-	-
83	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-
84	142303	Acc Dep - Office Furniture	(32,312.78)	-	(32,312.78)	4,299.96	(28,012.82)	(1,226.69)	(29,239.51)
85	142304	Acc Dep - Office Equipment	(2.50)	-	(2.50)	(0.74)	(3.24)	(1.39)	(4.63)
86	142305	Acc Dep - Stores Equipment	(425.76)	-	(425.76)	(116.53)	(542.29)	(117.81)	(660.10)
87	142306	Acc Dep - Lab Equipment	4,352.53	-	4,352.53	(1,400.79)	2,951.74	(1,407.20)	1,544.54
88	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-
89	142308	Acc Dep - Tool Shop Equipment	(31,000.88)	-	(31,000.88)	(4,410.27)	(35,411.15)	(4,517.05)	(39,928.20)
90	142309	Acc Dep - Power Operated Equipment	(14,391.89)	-	(14,391.89)	(3,111.64)	(17,503.53)	(3,120.20)	(20,623.73)
91	142310	Acc Dep - Communications Equipment	(23,554.98)	-	(23,554.98)	(20,882.50)	(44,437.48)	(22,489.51)	(66,926.99)
92	142311	Acc Dep - Misc Equipment	672.40	-	672.40	(1,557.46)	(885.06)	(1,572.90)	(2,457.95)
93	142401	Acc Dep - Vehicles	(225,147.33)	-	(225,147.33)	(16,655.36)	(241,802.69)	719.23	(241,083.46)
94	142501	Acc Dep - Computer Hardware	(47.63)	-	(47.63)	(1.28)	(48.91)	(13.63)	(62.54)
95	142502	Acc Dep - Desktop/Laptop Computers	(2,435.56)	-	(2,435.56)	(1,126.42)	(3,561.98)	(1,757.64)	(5,319.62)
96	142503	Acc Dep - Mainframe Computers	(14,059.91)	-	(14,059.91)	3,643.89	(10,416.02)	-	(10,416.02)
97	142504	Acc Dep - Mini Comp Wtr	(145,660.50)	-	(145,660.50)	30,929.35	(114,731.15)	(1,386.86)	(116,118.01)
98	142601	Acc Dep - Computer Software	(9,340.01)	-	(9,340.01)	(2,174.79)	(11,514.80)	(3,908.71)	(15,423.50)
99	142602	Acc Dep - Comp Systems	(389,636.84)	-	(389,636.84)	89,537.99	(300,098.85)	8,970.28	(291,128.56)
100	142603	Acc Dep - Micro Systems	(7,273.76)	-	(7,273.76)	1,885.12	(5,388.64)	-	(5,388.64)
101	142701	Acc Dec - Salvage	-	-	-	-	-	-	-
102	142702	Cost of Removal	-	-	-	-	-	-	-
103	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-
104							-		
105		**Total Sewer Plant**	(10,481,062.22)	-	(10,481,062.22)	(479,761.77)	(10,960,823.99)	(639,410.07)	(11,600,234.06)
			(15,275,669.54)	-	(15,275,669.54)	(767,182.01)	(16,042,851.55)	(1,084,803.81)	(17,127,655.37)

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-3**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Cash Working Capital

Line No.	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	**Cash Working Capital**	-	380,322.00	380,322.00	8,293.00	388,615.00	12,509.00	401,124.00

Line No.	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
2	**Cash Working Capital**	-	496,728.00	496,728.00	54,566.00	551,294.00	19,057.00	570,351.00

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-4**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Contribution -In-Aid of Construction

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	271023	CIAC - Dist Resv and S	(191,688.75)	-	(191,688.75)		(191,688.75)	-	(191,688.75)
2	271024	CIAC - Trans and Distr Mains	(844,641.28)	-	(844,641.28)		(844,641.28)	-	(844,641.28)
3	271025	CIAC - Service Lines	(109,548.75)	-	(109,548.75)		(109,548.75)	-	(109,548.75)
4	271028	CIAC - Hydrants	(80,405.67)	-	(80,405.67)		(80,405.67)	-	(80,405.67)
5	271035	CIAC - Other Tangible Plant	(383,355.16)	-	(383,355.16)		(383,355.16)	-	(383,355.16)
6	271036	CIAC - Tap Fee	(183,064.00)	-	(183,064.00)		(183,064.00)	-	(183,064.00)
7	271039	CIAC - Res Cap Fee	(6,287.25)	-	(6,287.25)		(6,287.25)	-	(6,287.25)
8	271040	CIAC - Plant Mod Fee	(12,574.50)	-	(12,574.50)		(12,574.50)	-	(12,574.50)
9	271041	CIAC - Plant Meter Fee	(4,254.28)	-	(4,254.28)		(4,254.28)	-	(4,254.28)
10	271079	CIAC - Land	-	-	-		-	-	-
11		Total Gross CIAC - Water	(1,815,819.64)	-	(1,815,819.64)	-	(1,815,819.64)	-	(1,815,819.64)
12	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-
13	272023	Acc Amort CIAC - Dist Resv and S	35,781.78	-	35,781.78	3,833.78	39,615.56	3,833.78	43,449.33
14	272024	Acc Amort CIAC - Trans and Distr Mains	114,086.41	-	114,086.41	11,233.73	125,320.14	11,233.73	136,553.87
15	272025	Acc Amort CIAC - Service Lines	20,845.51	-	20,845.51	2,190.98	23,036.49	2,190.98	25,227.46
16	272028	Acc Amort CIAC - Hydrants	11,848.94	-	11,848.94	1,238.25	13,087.19	1,238.25	14,325.43
17	272035	Acc Amort CIAC - Other Tangible Plant	343,159.73	-	343,159.73	8,242.14	351,401.87	8,242.14	359,644.00
18	272036	Acc Amort CIAC - Tap Fee	63,430.58	-	63,430.58	3,761.88	67,192.46	3,761.88	70,954.33
19	272039	Acc Amort CIAC - Res Cap Fee	2,092.42	-	2,092.42	135.18	2,227.60	135.18	2,362.77
20	272040	Acc Amort CIAC - Plant Mod Fee	4,130.77	-	4,130.77	270.35	4,401.12	270.35	4,671.47
21	272041	Acc Amort CIAC - Plant Meter Fee	44.30	-	44.30	106.36	150.66	106.36	257.01
22		Total Acc Amoritization CIAC - Water	595,420.44	-	595,420.44	31,012.62	626,433.06	31,012.62	657,445.69
23		**Net CIAC- Water (Line 11 plus Line 22)**	**(1,220,399)**	**-**	**(1,220,399)**	**31,013**	**(1,189,387)**	**31,013**	**(1,158,374)**

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
24	271007	CIAC - Structure/Improvement Pump Plant Ls	(261,600.00)	-	(261,600.00)		(261,600.00)	-	(261,600.00)
25	271008	CIAC - Structure/Improvement Treatment Plant	(165,634.00)	-	(165,634.00)		(165,634.00)	-	(165,634.00)
26	271011	CIAC - Structure/Improvement Generator Plant	(1,956,274.75)	-	(1,956,274.75)		(1,956,274.75)	-	(1,956,274.75)
27	271036	CIAC - Tap Fee	(235,607.00)	-	(235,607.00)		(235,607.00)	-	(235,607.00)
28	271039	CIAC - Res Cap Fee	(116,000.00)	-	(116,000.00)		(116,000.00)	-	(116,000.00)
29	271042	CIAC - Sewer Force Main	(101,021.73)	-	(101,021.73)		(101,021.73)	-	(101,021.73)
30	271043	CIAC - Sewer Gravity Main	(579,423.32)	-	(579,423.32)		(579,423.32)	-	(579,423.32)
31	271049	CIAC - Pump Equipment Pump Plant	(31,289.00)	-	(31,289.00)		(31,289.00)	-	(31,289.00)
32	271054	CIAC - Treatment/Disp Equipment Treatment Plant	(27,212.00)	-	(27,212.00)		(27,212.00)	-	(27,212.00)
33	271059	CIAC - Power Operated Equipment	(14,879.00)	-	(14,879.00)		(14,879.00)	-	(14,879.00)
34		**Total Gross CIAC - Sewer**	(3,488,940.80)	-	(3,488,940.80)	-	(3,488,940.80)	-	(3,488,940.80)
35	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	48,898.75	-	48,898.75	6,540.00	55,438.75	6,540.00	61,978.75
36	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	27,260.55	-	27,260.55	4,140.85	31,401.40	4,140.85	35,542.25
37	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	1,377,382.19	-	1,377,382.19	48,906.87	1,426,289.06	48,906.87	1,475,195.93
38	272036	Acc Amort CIAC - Tap Fee	95,108.19	-	95,108.19	5,890.18	100,998.37	5,890.18	106,888.54
39	272039	Acc Amort CIAC - Res Cap Fee	14,258.45	-	14,258.45	2,900.00	17,158.45	2,900.00	20,058.45
40	272042	Acc Amort CIAC - Sewer Force Main	18,334.47	-	18,334.47	2,525.54	20,860.01	2,525.54	23,385.56
41	272043	Acc Amort CIAC - Sewer Gravity Main	174,211.97	-	174,211.97	14,485.58	188,697.55	14,485.58	203,183.14
42	272049	Acc Amort CIAC - Pump Equipment Pump Plant	3,089.71	-	3,089.71	469.34	3,559.05	469.34	4,028.38
43	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	4,478.55	-	4,478.55	680.30	5,158.85	680.30	5,839.15
44	272059	Acc Amort CIAC - Power Operated Equipment	1,469.36	-	1,469.36	223.19	1,692.55	223.19	1,915.73
45		Total Acc Amoritization CIAC - Sewer	1,764,492.19	-	1,764,492.19	86,761.84	1,851,254.03	86,761.84	1,938,015.87
46		**Net CIAC- Sewer (Line 34 plus Line 35)**	**(1,724,448.61)**	**-**	**(1,724,448.61)**	**86,761.84**	**(1,637,686.77)**	**86,761.84**	**(1,550,924.93)**

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-5**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Accumulated Deferred Income Tax

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Various	State	(17,307.59)	-	(17,307.59)	(23,589.41)	(40,896.99)	(7,569.80)	(48,466.80)
2	Various	Federal	(335,461.29)	-	(335,461.29)	(201,363.64)	(536,824.93)	(17,894.67)	(554,719.60)
3									
4		**Total ADIT - Water**	(352,768.88)	-	(352,768.88)	(224,953.05)	(577,721.92)	(25,464.47)	(603,186.39)

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
5	Various	State	(45,521.04)	-	(45,521.04)	(3,528.70)	(49,049.74)	(9,078.83)	(58,128.57)
6	Various	Federal	(786,596.64)	-	(786,596.64)	142,756.58	(643,840.06)	(21,461.94)	(665,302.00)
7									
8		**Total ADIT - Sewer**	(832,117.68)	-	(832,117.68)	139,227.88	(692,889.80)	(30,540.77)	(723,430.57)

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-6**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Customer Deposits

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Projected Future Test
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	231001	Customer Deposits	-	-	-		-	-	-
2	231002	Meter Deposits	-	-	-		-	-	-
3	231003	Customer Refunds	2,055.47	-	2,055.47		2,055.47	-	2,055.47
4									
5		**Total Customer Deposit - Water**	2,055.47	-	2,055.47	-	2,055.47	-	2,055.47

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Projected Future Test
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
6	231001	Customer Deposits	-	-	-		-	-	-
7	231002	Meter Deposits	-	-	-		-	-	-
8	231003	Customer Refunds	(5,434.33)	-	(5,434.33)		(5,434.33)	-	(5,434.33)
9									
10		**Total Customer Deposit - Sewer**	(5,434.33)	-	(5,434.33)	-	(5,434.33)	-	(5,434.33)

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-7**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Inventory

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	113101	Materials and Supplies	-	-	-	-	-	-	-
2	113102	Inventory	2,482.62	-	2,482.62	-	2,482.62	-	2,482.62
3	113103	Inventory Clearing - Freights Charge:	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-
5		**Total Inventory - Water**	2,482.62	-	2,482.62	-	2,482.62	-	2,482.62

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
6	113101	Materials and Supplies	-	-	-	-	-	-	-
7	113102	Inventory	7,839.29	-	7,839.29	-	7,839.29	-	7,839.29
8	113103	Inventory Clearing - Freights Charge:	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-
10		**Total Inventory - Sewer**	7,839.29	-	7,839.29	-	7,839.29	-	7,839.29

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-8**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Oracle Fusion Asset

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	194006	Non-Current Asset	66,292.63	-	66,292.63	(11,210.99)	55,081.64	(11,915.43)	43,166.21
2									
3		**Total - Water**	66,292.63	-	66,292.63	(11,210.99)	55,081.64	(11,915.43)	43,166.21

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
4	194006	Non-Current Asset	79,507.96	-	79,507.96	(13,445.89)	66,062.07	(14,290.75)	51,771.32
5									
6		**Total - Sewer**	79,507.96	-	79,507.96	(13,445.89)	66,062.07	(14,290.75)	51,771.32

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-9**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Plant Acquistion Adjustment

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	141901	Purchase Acquisition Adjustments	(1,414,337.00)	(136,624.00)	(1,550,961.00)	-	(1,550,961.00)	-	(1,550,961.00)
2									
3		**Total Gross PAA - Water**	(1,414,337.00)	(136,624.00)	(1,550,961.00)	-	(1,550,961.00)	-	(1,550,961.00)
4									
5	142901	Acc Dep - Purchase Acquisition Adjustments	852,110.27	-	852,110.27	36,137.39	888,247.66	36,137.39	924,385.05
6									
7		**Total Acc Depreciation PAA - Water**	852,110.27	-	852,110.27	36,137.39	888,247.66	36,137.39	924,385.05
8		**Net PAA - Water (L3+L7)**	**(562,227)**	**(136,624)**	**(698,851)**	**36,137**	**(662,713)**	**36,137**	**(626,576)**

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Fully Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
9	141901	Purchase Acquisition Adjustments	(2,666,718.39)	-	(2,666,718.39)	-	(2,666,718.39)	-	(2,666,718.39)
10									
11		**Total Gross PAA - Sewer**	(2,666,718.39)	-	(2,666,718.39)	-	(2,666,718.39)	-	(2,666,718.39)
12									
13	142901	Acc Dep - Purchase Acquisition Adjustments	1,643,279.22	-	1,643,279.22	58,550.08	1,701,829.30	58,550.08	1,760,379.38
14									
15		**Total Acc Depreciation PAA - Sewer**	1,643,279.22	-	1,643,279.22	58,550.08	1,701,829.30	58,550.08	1,760,379.38
16		**Net PAA - Sewer (L11+L15)**	**(1,023,439.17)**	**-**	**(1,023,439.17)**	**58,550.08**	**(964,889.09)**	**58,550.08**	**(906,339.01)**

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule A-10**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Deferred Charges

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	170002	RCIP - Attorney Fees	248,792.59	-	248,792.59	-	248,792.59	-	248,792.59
2	170003	RCIP - Capitalized Time	136,092.23	-	136,092.23	-	136,092.23	-	136,092.23
3	170004	RCIP - Administrative	4,847.32	-	4,847.32	-	4,847.32	-	4,847.32
4	170005	RCIP - Travel	6,172.42	-	6,172.42	-	6,172.42	-	6,172.42
5	170006	RCIP - Consulting Fees	42,784.68	-	42,784.68	-	42,784.68	-	42,784.68
6	170007	RCIP - Transfer to DEF	(438,689.24)	-	(438,689.24)	-	(438,689.24)	-	(438,689.24)
7	170008	Regulatory Assets Being Amortized	(865.65)	-	(865.65)	-	(865.65)	-	(865.65)
8	170009	Rate Case Being Amortized	481,212.16	-	481,212.16	-	481,212.16	155,716.56	636,928.72
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	(416,329.63)	-	(416,329.63)	(43,255.00)	(459,584.63)	(51,905.52)	(511,490.15)
11		Total Net Deferred Rate Case Expense - Water	64,016.88	-	64,016.88	(43,255.00)	20,761.88	103,811.04	124,572.92
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	53,989.59	-	53,989.59	56,365.00	110,354.59	8,500.00	118,854.59
14	181003	Def Chgs - Relocation	86.28	-	86.28	-	86.28	-	86.28
15	181006	Def Chgs - Other Water and Sewer	26,456.35	-	26,456.35	-	26,456.35	-	26,456.35
16	181007	Def Chgs - Multi Yr Testing	40,134.15	-	40,134.15	24,440.00	64,574.15	500.00	65,074.15
17	181015	Def Chgs - Other	286,052.44	(200,023.11)	86,029.33	88,572.26	174,601.59	-	174,601.59
18	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(25,521.21)	-	(25,521.21)	(13,696.29)	(39,217.50)	(12,155.46)	(51,372.96)
19	182003	Acc Amort - Def Chgs - Relocation	(86.28)	-	(86.28)	86.28	-	-	-
20	182006	Acc Amort - Def Chgs - Other Water and Sewer	(19,121.67)	-	(19,121.67)	(1,572.69)	(20,694.36)	(701.50)	(21,395.86)
21	182007	Acc Amort - Def Chgs - Multi Yr Testing	(40,130.46)	-	(40,130.46)	(8,139.71)	(48,270.17)	(8,132.89)	(56,403.06)
22	182015	Acc Amort - Def Chgs - Other	(28,791.20)	28,791.20	-	(26,317.39)	(26,317.39)	(26,317.39)	(52,634.77)
24		Total Net Other Deferred Charge	293,067.99	(171,231.91)	121,836.08	119,737.47	241,573.55	(38,307.23)	203,266.31
25		**Total Net Deferred Charge - Water (L11+L24)**	**357,084.87**	**(171,231.91)**	**185,852.96**	**76,482.47**	**262,335.43**	**65,503.81**	**327,839.23**

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
26	170002	RCIP - Attorney Fees	288,633.00	-	288,633.00	-	288,633.00	-	288,633.00
27	170003	RCIP - Capitalized Time	157,603.05	-	157,603.05	-	157,603.05	-	157,603.05
28	170004	RCIP - Administrative	5,571.90	-	5,571.90	-	5,571.90	-	5,571.90
29	170005	RCIP - Travel	8,089.34	-	8,089.34	-	8,089.34	-	8,089.34
30	170006	RCIP - Consulting Fees	49,781.23	-	49,781.23	-	49,781.23	-	49,781.23
31	170007	RCIP - Transfer to DEF	(509,678.52)	-	(509,678.52)	-	(509,678.52)	-	(509,678.52)
32	170008	Regulatory Assets Being Amortized	(1,038.21)	-	(1,038.21)	-	(1,038.21)	-	(1,038.21)
33	170009	Rate Case Being Amortized	566,270.99	-	566,270.99	-	566,270.99	186,758.39	753,029.38
34	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-
35	170011	Rate Case Accum Amort	(488,454.26)	-	(488,454.26)	(51,877.81)	(540,332.07)	(62,252.80)	(602,584.87)
36		Total Net Deferred Rate Case Expense - Sewer	76,778.52	-	76,778.52	(51,877.81)	24,900.71	124,505.60	149,406.30
37	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-
38	181002	Def Chgs - Tank Maint and Repair	50,116.24	-	50,116.24	-	50,116.24	-	50,116.24
39	181003	Def Chgs - Relocation	103.48	-	103.48	-	103.48	-	103.48
40	181006	Def Chgs - Other Water and Sewer	123,194.03	-	123,194.03	-	123,194.03	-	123,194.03
41	181007	Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-
42	181015	Def Chgs - Other	244,147.37	(239,897.37)	4,250.00	106,239.70	110,489.70	-	110,489.70
43	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-
44	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(28,476.24)	-	(28,476.24)	(10,023.25)	(38,499.49)	(9,339.91)	(47,839.40)
45	182003	Acc Amort - Def Chgs - Relocation	(103.48)	-	(103.48)	103.48	-	-	-
46	182006	Acc Amort - Def Chgs - Other Water and Sewe	(92,488.39)	-	(92,488.39)	(24,200.97)	(116,689.36)	(8,405.00)	(125,094.36)
47	182015	Acc Amort - Def Chgs - Other	(34,715.66)	34,530.68	(184.98)	(21,617.94)	(21,802.92)	(21,617.94)	(43,420.86)
49		Total Net Other Deferred Charge	261,777.35	(205,366.69)	56,410.66	50,501.02	106,911.68	(39,362.85)	67,548.83
50		**Total Deferred Charge - Sewer (L36+L49)**	**338,555.87**	**(205,366.69)**	**133,189.18**	**(1,376.79)**	**131,812.39**	**85,142.74**	**216,955.13**

Column Calculations:

[A]- Company's Per Books amounts for Base Year ended July 31, 2023

[B]-Accounting Adjustments to Base Year

[C]- Sum of Columns [A] & [B]

[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.

[E]- Sum of Column [C] & [D]

[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.

[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Schedule B (Income Statement):Schedules

Community Utilities of Pennsylvania, Inc. **Schedule B-1**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Service Revenue

Line No.	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast	Proposed Increase	Future Test Year
		[A]	[B]	[C]	[D]	[E]	[F]	[G]		
1	Service Revenue	2,481,627.02	(11,865.05)	2,469,761.97	(35,945.90)	2,433,816.07	(73,181.84)	2,360,634.23	1,470,359.77	3,830,994.00
2	Miscellaneous Revenue	16,183.04	-	16,183.04	-	16,183.04	-	16,183.04	9,030.40	25,213.44
3	Uncollectible Accounts	(166,053.49)	-	(166,053.49)		(166,053.49)	119,097.95	(46,955.55)	(29,752.56)	(76,708.11)
4	Total Service Revenue - Water	2,331,756.57	(11,865.05)	2,319,891.52	(35,945.90)	2,283,945.61	45,916.11	2,329,861.72	1,449,637.61	3,779,499.33

Line No.	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast	Proposed Increase	Future Test Year
		[A]	[B]	[C]	[D]	[E]	[F]	[G]		
5	Service Revenue	3,451,772.81	(30,519.47)	3,421,253.34	9,569.26	3,430,822.60	(9,841.25)	3,420,981.35	1,738,943.65	5,159,925.00
6	Miscellaneous Revenue	28,091.98	-	28,091.98		28,091.98	-	28,091.98	16,701.41	44,793.39
7	Uncollectible Accounts	(1,782.26)	-	(1,782.26)		(1,782.26)	(66,264.73)	(68,046.99)	(35,575.36)	(103,622.35)
8	Total Service Revenue- Sewer	3,478,082.53	(30,519.47)	3,447,563.06	9,569.26	3,457,132.33	(76,105.98)	3,381,026.34	1,720,069.70	5,101,096.04
		5,809,839.10	(42,384.52)	5,767,454.58	(26,376.64)	5,741,077.94	(30,189.88)	5,710,888.07	3,169,707.31	8,880,595.37

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]
[F]- Amounts calculated based on company's supporting schedules
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-2**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Uncollectible Accounts

Line No.	Description	Water [A]	Sewer [B]	Total [C]
1	Base Year Service Revenues	$ 2,469,761.97	$ 3,421,253.34	$ 5,891,015.31
2	Base Year Uncollectible Accounts	$ (166,053.49)	$ (1,782.26)	$ (167,835.75)
3	Uncollectible % (L2/L1)	-6.72%	-0.05%	-2.85%
4	PRESENT Service Revenues	$ 2,360,634.23	$ 3,420,981.35	$ 5,781,615.58
5	Uncollectible % (L3)	-1.99%	-1.99%	
6	Uncollectible Accounts (L4*L5)	$ (46,955.55)	$ (68,046.99)	$ (115,002.53)
7	Present Rate Increase Adjustment (L6-L2)	$ 119,097.95	$ (66,264.73)	$ 52,833.22
8	Proposed Uncollectible Accounts (L8*L9)	$ (76,708.11)	$ (103,622.35)	$ (180,330.46)
9	Adjustment (L10-L6)	$ (29,752.56)	$ (35,575.36)	$ (65,327.92)

Community Utilities of Pennsylvania, Inc. **Schedule B-3**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Forfeited Discounts

Line No.	Description	Water	Sewer	Total
1	Test Year / Present Revenues	2,469,761.97	3,421,253.34	5,891,015.31
2	Forfeited Discounts	$ 16,384	$ 32,864	$ 49,248
3	Test Year Forefeited Discount Rate (L2/L1)	0.66%	0.96%	
4	Test Year / Present Revenues (L1)	2,469,761.97	3,421,253.34	5,891,015.31
5	Forfeited Discount %	0.66%	0.96%	
6	Forfeited Discounts	$ 16,384	$ 32,864	$ 49,248
7	Per-Books Adjustment (L6-L2)	-	-	-
8	Proposed Forfeited Discount	$ 25,415	$ 49,565	$ 74,980
9	Adjustment	9,030.40	16,701.41	25,731.81

Community Utilities of Pennsylvania, Inc. **Schedule B-4**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Utility/ Commission Tax

Line No.	Description	Water [A]	Sewer [B]	Total [C]
1	Base Year Service Revenues	$ 2,469,761.97	$ 3,421,253.34	$ 5,891,015.31
2	Base Year Utility Tax	$ 13,881.56	$ 18,185.43	$ 32,066.99
3	Tax Rate	0.56%	0.53%	0.54%
4	PRESENT Service Revenues	$ 2,360,634.23	$ 3,420,981.35	$ 5,781,615.58
5	Tax Rate	0.66%	0.66%	
6	Present Rate Utility Tax	$ 15,532.97	$ 22,510.06	$ 38,043.03
7	Present Rate Increase Adjustment	$ 1,651.41	$ 4,324.63	$ 5,976.04
8	Proposed Utility Tax	$ 25,206	$ 33,952	$ 59,158.10
9	Adjustment	$ 9,672.82	$ 11,442.25	$ 21,115.07

Community Utilities of Pennsylvania, Inc. **Schedule B-5**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Salaries & Wages

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	521010	Salaries and Wages	421,926.03	-	421,926.03	(23,342.77)	398,583.26	18,382.52	416,965.79
2	521020	Salaries and Wages - Accrued	0.36	-	0.36	-	0.36	-	0.36
3	521030	Salaries and Wages - Cross Charges from/to Allocate	-	-	-	-	-	-	-
4	521040	Overtime	98,208.17	-	98,208.17	(6,374.02)	91,834.15	2,748.97	94,583.13
5	521050	Vacation Expenses	-	-	-	-	-	-	-
6	521060	Incentive Bonus	9,199.97	-	9,199.97	-	9,199.97	-	9,199.97
7	521070	EIP Bonus	11,105.02	-	11,105.02	(3,351.85)	7,753.17	232.60	7,985.76
8	521075	LTIP Bonus	-	-	-	-	-	-	-
9	521080	Bonus Other	5,987.70	-	5,987.70	-	5,987.70	-	5,987.70
10	521090	Share Options	-	-	-	-	-	-	-
11	521095	Project Labor Hours	-	-	-	-	-	-	-
12		Total Salaries & Wages - Water	546,427.25	-	546,427.25	(33,068.63)	513,358.62	21,364.09	534,722.71

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
13	521010	Salaries and Wages	424,790.93	-	424,790.93	53,249.22	478,040.15	22,047.05	500,087.20
14	521020	Salaries and Wages - Accrued	(1.14)	-	(1.14)		(1.14)	-	(1.14)
15	521030	Salaries and Wages - Cross Charges from/to Allocate	-	-	-		-	-	-
16	521040	Overtime	133,180.06	-	133,180.06	(23,038.92)	110,141.14	3,296.98	113,438.11
17	521050	Vacation Expenses	-	-	-		-	-	-
18	521060	Incentive Bonus	11,015.85	-	11,015.85		11,015.85	-	11,015.85
19	521070	EIP Bonus	13,316.94	-	13,316.94	(4,018.19)	9,298.75	278.96	9,577.71
20	521075	LTIP Bonus	-	-	-		-	-	-
21	521080	Bonus Other	3,863.88	-	3,863.88		3,863.88	-	3,863.88
22	521090	Share Options	-	-	-		-	-	-
23	521095	Project Labor Hours	-	-	-		-	-	-
24		Total Salaries & Wages - Sewer	586,166.52	-	586,166.52	26,192.10	612,358.63	25,622.99	637,981.62
			1,132,593.77	-	1,132,593.77	(6,876.53)	1,125,717.24	46,987.08	1,172,704.33

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-6**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Salary Captime

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	522001	Capitalized Time	(26,207.40)	-	(26,207.40)		(26,207.40)	-	(26,207.40)
2									
3		Total Capitalize Time - Water	(26,207.40)	-	(26,207.40)	-	(26,207.40)	-	(26,207.40)

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
4	522001	Capitalized Time	(31,507.94)	-	(31,507.94)		(31,507.94)	-	(31,507.94)
5									
6		Total Capitalize Time - Sewer	(31,507.94)	-	(31,507.94)	-	(31,507.94)	-	(31,507.94)

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-7**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Purchase Power

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	517001	Utility-Electric Power	39,569.14	-	39,569.14	-	39,569.14	-	39,569.14
2									
3		Total Purchase Power - Water	39,569.14	-	39,569.14	-	39,569.14	-	39,569.14

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
4	517001	Utility-Electric Power	227,308.11	-	227,308.11	-	227,308.11	-	227,308.11
5									
6		Total Purchase Power- Sewer	227,308.11	-	227,308.11	-	227,308.11	-	227,308.11
			266,877.25	-	266,877.25	-	266,877.25	-	266,877.25

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-8**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Purchase Water & Sewer

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	511001	Purchased Services-Water	270,582.33	-	270,582.33	-	270,582.33	-	270,582.33
3									
4		Total Purchase Water	270,582.33	-	270,582.33	-	270,582.33	-	270,582.33

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
5	511001	Purchased Services-Water	12.25	(12.25)	-	-	-	-	-
6									
7		Total Purchase Sewer	12.25	(12.25)	-	-	-	-	-

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-9**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Maintenance & Repair

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	512001	Shop Supplies and Tools	5,597.22	-	5,597.22	(674.58)	4,922.64	193.19	5,115.83
2	512002	Repairs and Maintenance	38,008.57	-	38,008.57	(7,130.39)	30,878.18	1,211.80	32,089.98
3	512003	Main Breaks	24,218.36	-	24,218.36	10,453.74	34,672.10	1,360.70	36,032.79
4	512004	Traps Repair	-	-	-	-	-	-	-
5	512005	Valve Repair	-	-	-	1,284.42	1,284.42	50.41	1,334.82
6	512006	Manhole Maint	-	-	-	-	-	-	-
7	512007	Major Repairs	-	-	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	4,189.75	-	4,189.75	(2,406.23)	1,783.52	69.99	1,853.51
9	512009	Permits	11,949.99	-	11,949.99	2,746.36	14,696.35	576.75	15,273.11
10	512010	Sewer Rodding	-	-	-	-	-	-	-
11	512011	Sewer Sludge Hauling	-	-	-	-	-	-	-
12	512012	Deferred Maintenance Expense	27,859.44	-	27,859.44	22,879.99	50,739.43	(1,564.42)	49,175.01
13	512013	Excavation Restoration	9,474.86	-	9,474.86	(770.51)	8,704.35	341.60	9,045.95
14	512014	Communication Expense	-	-	-	3,568.52	3,568.52	140.05	3,708.56
15	512015	Equipment Rental	-	-	-	408.42	408.42	16.03	424.45
16	512016	Uniforms	2,226.98	-	2,226.98	(867.46)	1,359.52	53.35	1,412.88
17	512017	Weather/Hurricane/Fuel/Snow removal	1,417.96	-	1,417.96	2,708.50	4,126.46	161.94	4,288.40
18	512018	Safety Supplies/Expense	6,962.27	-	6,962.27	3,690.28	10,652.55	418.06	11,070.60
19	512019	Moving Expense	-	-	-	-	-	-	-
20	512020	Service Claims	-	-	-	-	-	-	-
21	512021	Landscaping	9,624.51	-	9,624.51	(2,612.74)	7,011.77	275.17	7,286.94
22	512022	Other Contracted Workers	-	-	-	-	-	-	-
23	512023	Pump Station R&M	-	-	-	-	-	-	-
24	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-
25	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-
26	512900	Other Plant and System Maintenance	49,431.10	-	49,431.10	2,261.80	51,692.90	2,028.67	53,721.58
27	513001	Allocated Fuel Charge	-	-	-	-	-	-	-
28	513002	Meter Supplies	4,462.17	-	4,462.17	(1,578.44)	2,883.73	113.17	2,996.90
29	513003	Pipe, Plate, Gasket	588.87	-	588.87	(362.57)	226.30	8.88	235.18
30	513004	Misc Bearing	-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-	-	-
32	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-
33	513007	Rig Equip	-	-	-	-	-	-	-
34	513008	Electrical Equip	775.00	-	775.00	(270.86)	504.14	19.78	523.93
35	513009	Lighting Supplies	91.75	-	91.75	(59.97)	31.78	1.25	33.03
36	513010	Plant Air System	-	-	-	-	-	-	-
37	513011	Valves and Traps	-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	11,522.94	-	11,522.94	(474.47)	11,048.47	433.59	11,482.06
41									
42		Total Maintenance Expense Water	208,401.74	-	208,401.74	32,793.81	241,195.55	5,909.98	247,105.52

Community Utilities of Pennsylvania, Inc. **Schedule B-9**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Maintenance & Repair

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
43	512001	Shop Supplies and Tools	12,138.19	-	12,138.19	(1,837.27)	10,300.92	404.26	10,705.17
44	512002	Repairs and Maintenance	6,242.56	-	6,242.56	24,594.18	30,836.74	1,210.18	32,046.91
45	512003	Main Breaks	-	-	-	2,702.04	2,702.04	106.04	2,808.08
46	512004	Traps Repair	-	-	-	-	-	-	-
47	512005	Valve Repair	-	-	-	-	-	-	-
48	512006	Manhole Maint	575.00	-	575.00	576.22	1,151.22	45.18	1,196.40
49	512007	Major Repairs	-	-	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	1,955.00	-	1,955.00	3,935.37	5,890.37	231.17	6,121.53
51	512009	Permits	3,864.71	-	3,864.71	(60.95)	3,803.76	149.28	3,953.04
52	512010	Sewer Rodding	29,607.44	-	29,607.44	(15,455.59)	14,151.85	555.39	14,707.24
53	512011	Sewer Sludge Hauling	323,407.51	-	323,407.51	55,063.82	378,471.33	14,852.99	393,324.32
54	512012	Deferred Maintenance Expense	56,617.07	-	56,617.07	39,411.89	96,028.96	(16,673.33)	79,355.63
55	512013	Excavation Restoration	-	-	-	816.68	816.68	32.05	848.73
56	512014	Communication Expense	-	-	-	4,430.66	4,430.66	173.88	4,604.54
57	512015	Equipment Rental	-	-	-	21,522.54	21,522.54	844.65	22,367.19
58	512016	Uniforms	2,602.68	-	2,602.68	(75.74)	2,526.94	99.17	2,626.11
59	512017	Weather/Hurricane/Fuel/Snow removal	52,509.47	-	52,509.47	1,379.74	53,889.21	2,114.87	56,004.07
60	512018	Safety Supplies/Expense	7,834.76	-	7,834.76	1,149.42	8,984.18	352.58	9,336.76
61	512019	Moving Expense	-	-	-	-	-	-	-
62	512020	Service Claims	-	-	-	-	-	-	-
63	512021	Landscaping	1,681.12	-	1,681.12	1,030.39	2,711.51	106.41	2,817.93
64	512022	Other Contracted Workers	-	-	-	1,328.50	1,328.50	52.14	1,380.64
65	512023	Pump Station R&M	1,980.00	-	1,980.00	204.15	2,184.15	85.72	2,269.86
66	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-
67	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-
68	512900	Other Plant and System Maintenance	15,169.06	-	15,169.06	18,325.35	33,494.41	1,314.48	34,808.88
69	513001	Allocated Fuel Charge	-	-	-	-	-	-	-
70	513002	Meter Supplies	-	-	-	-	-	-	-
71	513003	Pipe, Plate, Gasket	706.34	-	706.34	(461.65)	244.69	9.60	254.29
72	513004	Misc Bearing	-	-	-	-	-	-	-
73	513005	Lubricant, Gases	-	-	-	-	-	-	-
74	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-
75	513007	Rig Equip	-	-	-	-	-	-	-
76	513008	Electrical Equip	215.71	-	215.71	1,785.48	2,001.19	78.54	2,079.73
77	513009	Lighting Supplies	543.91	-	543.91	(57.92)	485.99	19.07	505.06
78	513010	Plant Air System	4,369.65	-	4,369.65	(2,564.95)	1,804.70	70.82	1,875.53
79	513011	Valves and Traps	-	-	-	-	-	-	-
80	513012	Duty and Brokerage	-	-	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-
82	513900	Other Materials and Supplies	15,115.73	-	15,115.73	(975.72)	14,140.01	554.92	14,694.93
83									
84		Total Maintenance Expense Sewer	537,135.91	-	537,135.91	156,766.61	693,902.52	6,790.03	700,692.55

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-10**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Maintenance Testing

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	515001	Laboratory Testing	-	-	-	-	-	-	-
2	515002	Test - Water/Sewer	35,561.12	-	35,561.12	-	35,561.12	-	35,561.12
3	515003	Test - Equipment/Chemical	3,947.87	-	3,947.87	-	3,947.87	-	3,947.87
4	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-
5		Total Maintenance Testing Water	39,508.99	-	39,508.99	-	39,508.99	-	39,508.99

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
6	515001	Laboratory Testing	-	-	-	-	-	-	-
7	515002	Test - Water/Sewer	73,369.59	-	73,369.59	-	73,369.59	-	73,369.59
8	515003	Test - Equipment/Chemical	15,982.84	-	15,982.84	-	15,982.84	-	15,982.84
9	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-
10		Total Maintenance Testing Sewer	89,352.43	-	89,352.43	-	89,352.43	-	89,352.43
			128,861.42	-	128,861.42	-	128,861.42	-	128,861.42

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-11**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Meter Reading

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	516001	Service - Meter Reading	8,036.11	-	8,036.11	-	8,036.11	-	8,036.11
2									
3		Total Meter Reading	8,036.11	-	8,036.11	-	8,036.11	-	8,036.11

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
4	516001	Service - Meter Reading	2,923.50	-	2,923.50	-	2,923.50	-	2,923.50
5									
6		Total Meter Reading	2,923.50	-	2,923.50	-	2,923.50	-	2,923.50

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-12**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Chemicals

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	514001	Chlorine	28,475.86	-	28,475.86	(12,770.08)	15,705.78	616.44	16,322.22
2	514002	Odor Control Chemicals	-	-	-	-	-	-	-
3	514900	Other Chemicals	9,809.80	-	9,809.80	28,239.99	38,049.79	1,493.42	39,543.20
4								-	
5		Total Chemicals Water	38,285.66	-	38,285.66	15,469.91	53,755.57	2,109.85	55,865.42

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Projected Future Test Year
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
6	514001	Chlorine	8,819.59	-	8,819.59	4,285.87	13,105.46	514.38	13,619.84
7	514002	Odor Control Chemicals	-	-	-	10,961.59	10,961.59	430.23	11,391.82
8	514900	Other Chemicals	179,492.96	-	179,492.96	50,907.91	230,400.87	20,268.24	250,669.11
9									
10		Total Chemicals Sewer	188,312.55	-	188,312.55	66,155.37	254,467.92	21,212.85	275,680.77

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-13**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Transportation

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	601000	Vehicle Leasing	-	-	-	-	-		-
2	602000	Vehicle Fuel	16,310.77	-	16,310.77	-	16,310.77	-	16,310.77
3	603000	Vehicle Repairs and Maintenance	11,432.08	-	11,432.08	-	11,432.08	-	11,432.08
4	604000	Vehicle Registration/Licensing Fees	687.07	-	687.07	-	687.07	-	687.07
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-
6	606000	Project Vehicle Hours	-	-	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-
8	609000	Vehicle - Other Costs	2,497.69	-	2,497.69	-	2,497.69	-	2,497.69
9									
10		Total Transportation Expense Water	30,927.61	-	30,927.61	-	30,927.61	-	30,927.61

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[E]
11	601000	Vehicle Leasing	-	-	-	-	-	-	-
12	602000	Vehicle Fuel	19,554.78	-	19,554.78	-	19,554.78	-	19,554.78
13	603000	Vehicle Repairs and Maintenance	13,914.67	-	13,914.67	-	13,914.67	-	13,914.67
14	604000	Vehicle Registration/Licensing Fees	824.16	-	824.16	-	824.16	-	824.16
15	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-
16	606000	Project Vehicle Hours	-	-	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-
18	609000	Vehicle - Other Costs	7,599.73	-	7,599.73	-	7,599.73	-	7,599.73
19									
20		Total Transportation Expense Sewer	41,893.34	-	41,893.34	-	41,893.34	-	41,893.34

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-14**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Outside Services

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	540100	Consulting	-	-	-	-	-	-	-
2	540200	Accounting and Audit	-	-	-	-	-	-	-
3	540300	Recruitment	-	-	-	-	-	-	-
4	540400	Legal	21,988.53	-	21,988.53	-	21,988.53	-	21,988.53
5	540500	Payroll	0.09	-	0.09	-	0.09	-	0.09
6	540600	Tax	-	-	-	-	-	-	-
7	540700	Engineering	17,429.75	-	17,429.75	-	17,429.75	-	17,429.75
8	540800	Temporary Labor	-	-	-	-	-	-	-
9	540900	Police	-	-	-	-	-	-	-
10	541000	Environmental	-	-	-	-	-	-	-
11	541100	Management Fee	-	-	-	-	-	-	-
12	541200	Contractor Outside Services	-	-	-	-	-	-	-
13	541300	Employee Finder Fees	34.14	-	34.14	-	34.14	-	34.14
14	549000	Other Outside Services	12,133.55	(11,566.43)	567.12	-	567.12	-	567.12
15									
16		Total Outside Servce - Water	51,586.06	(11,566.43)	40,019.63	-	40,019.63	-	40,019.63

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
17	540100	Consulting	-	-	-	-	-	-	-
18	540200	Accounting and Audit	-	-	-	-	-	-	-
19	540300	Recruitment	-	-	-	-	-	-	-
20	540400	Legal	26,350.21	-	26,350.21	-	26,350.21	-	26,350.21
21	540500	Payroll	(0.09)	-	(0.09)	-	(0.09)	-	(0.09)
22	540600	Tax	-	-	-	-	-	-	-
23	540700	Engineering	11,801.00	-	11,801.00	-	11,801.00	-	11,801.00
24	540800	Temporary Labor	-	-	-	-	-	-	-
25	540900	Police	-	-	-	-	-	-	-
26	541000	Environmental	-	-	-	-	-	-	-
27	541100	Management Fee	-	-	-	-	-	-	-
28	541200	Contractor Outside Services	-	-	-	-	-	-	-
29	541300	Employee Finder Fees	40.86	-	40.86	-	40.86	-	40.86
30	549000	Other Outside Services	14,637.75	(13,873.57)	764.18	-	764.18	-	764.18
31									
32		Total Outside Servce - Sewer	52,829.73	(13,873.57)	38,956.16	-	38,956.16	-	38,956.16
			104,415.79	(25,440.00)	78,975.79	-	78,975.79	-	78,975.79

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-15**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Office Supplies & Other Exp

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	628100	Billing Stock	-	-	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-	-	-
3	628300	Billing Postage	-	-	-	-	-	-	-
4	628400	Customer Service Printing	21,090.79	-	21,090.79	-	21,090.79	-	21,090.79
5	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-
6		**Total Billing & Customer Service**	21,090.79	-	21,090.79	-	21,090.79	-	21,090.79
7	550200	Computer Repair and Maintenance	-	-	-	-	-	-	-
8	550300	Computer Supplies	-	-	-	-	-	-	-
9	550400	Internet Services	474.07	-	474.07	-	474.07	-	474.07
10	550500	Website Development	-	-	-	-	-	-	-
11	550600	Computer Licensing	-	-	-	-	-	-	-
12	550700	Software	-	-	-	-	-	-	-
13	550800	Computer Amort	-	-	-	-	-	-	-
14	559900	Other Computer/IT Expenses	782.28	-	782.28	-	782.28	-	782.28
15		**Total IT Department**	1,256.35	-	1,256.35	-	1,256.35	-	1,256.35
16	581100	Office Supplies	1,275.36	-	1,275.36	-	1,275.36	-	1,275.36
17	581200	Kitchen Supplies	31.16	-	31.16	-	31.16	-	31.16
18	581300	Cleaning Supplies	104.97	-	104.97	-	104.97	-	104.97
19	582100	Office Equipment	725.45	-	725.45	-	725.45	-	725.45
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-
21	583100	Office Printing/Blueprints	-	-	-	-	-	-	-
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-
23	583300	Artwork, Display and Banner	-	-	-	-	-	-	-
24	583400	Office Shipping Charges/Postage/Courier	1,224.32	-	1,224.32	-	1,224.32	-	1,224.32
25	583500	Office Duties and Brokerage	-	-	-	-	-	-	-
26		**Total Office Expense**	3,361.26	-	3,361.26	-	3,361.26	-	3,361.26
27		**Total Water Office Supplies & Other Expense**	**25,708.40**	**-**	**25,708.40**	**-**	**25,708.40**	**-**	**25,708.40**

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
28	628100	Billing Stock	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-
30	628300	Billing Postage	-	-	-	-	-	-	-
31	628400	Customer Service Printing	17,471.60	-	17,471.60	-	17,471.60	-	17,471.60
32	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-
33		**Total Billing & Customer Service**	17,471.60	-	17,471.60	-	17,471.60	-	17,471.60
34	550200	Computer Repair and Maintenance	-	-	-	-	-	-	-
35	550300	Computer Supplies	(0.00)	-	(0.00)	-	(0.00)	-	(0.00)
36	550400	Internet Services	568.35	-	568.35	-	568.35	-	568.35
37	550500	Website Development	-	-	-	-	-	-	-
38	550600	Computer Licensing	-	-	-	-	-	-	-
39	550700	Software	-	-	-	-	-	-	-
40	550800	Computer Amort	-	-	-	-	-	-	-
41	559900	Other Computer/IT Expenses	-	-	-	-	-	-	-
42		**Total IT Department**	568.35	-	568.35	-	568.35	-	568.35
43	581100	Office Supplies	1,750.16	-	1,750.16	-	1,750.16	-	1,750.16
44	581200	Kitchen Supplies	559.10	-	559.10	-	559.10	-	559.10
45	581300	Cleaning Supplies	733.80	-	733.80	-	733.80	-	733.80
46	582100	Office Equipment	399.09	-	399.09	-	399.09	-	399.09
47	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-
48	583100	Office Printing/Blueprints	-	-	-	-	-	-	-
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-
50	583300	Artwork, Display and Banner	-	-	-	-	-	-	-
51	583400	Office Shipping Charges/Postage/Courier	645.52	-	645.52	-	645.52	-	645.52
52	583500	Office Duties and Brokerage	-	-	-	-	-	-	-
53		**Total Office Expense**	4,087.67	-	4,087.67	-	4,087.67	-	4,087.67
54		**Total Sewer Office Supplies & Other Expense**	**22,127.62**	**-**	**22,127.62**	**-**	**22,127.62**	**-**	**22,127.62**
			47,836.02	-	47,836.02	-	47,836.02	-	47,836.02

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-16**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Regulatory Commission Expense

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	611100	Rate Case Amortization	43,264.02	-	43,264.02	-	43,264.02	8,641.50	51,905.52
2	611200	Cost of Service Study	-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-
5	612100	Regulatory Fees	-	-	-	-	-	-	-
6	612200	Water Resource Conservation	-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	-	-	-	-	-	-	-
9		Total Rate Case expense	43,264.02	-	43,264.02	-	43,264.02	8,641.50	51,905.52

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
10	611100	Rate Case Amortization	51,868.78	-	51,868.78	-	51,868.78	10,384.02	62,252.80
11	611200	Cost of Service Study	-	-	-	-	-	-	-
12	611300	Depreciation Study	-	-	-	-	-	-	-
13	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-
14	612100	Regulatory Fees	-	-	-	-	-	-	-
15	612200	Water Resource Conservation	-	-	-	-	-	-	-
16	612300	Misc Rate Case Expense	-	-	-	-	-	-	-
17	612900	Other Regulatory Expenses	-	-	-	-	-	-	-
18		Total Rate Case expense	51,868.78	-	51,868.78	-	51,868.78	10,384.02	62,252.80
			95,132.80	-	95,132.80	-	95,132.80	19,025.52	114,158.32

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-17**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Pension & Other Benefits

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	531001	401K Profit Sharing	16,341.81	-	16,341.81	3,585.01	19,926.82	854.56	20,781.39
2	531002	401K Match	15,485.23	-	15,485.23	(772.71)	14,712.52	633.94	15,346.47
3	531100	RRSP Match	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	10,944.69	-	10,944.69	-	10,944.69	-	10,944.69
6	532002	Dental	2,475.99	-	2,475.99	(71.81)	2,404.18	-	2,404.18
7	532003	Medical	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	(17,289.92)	-	(17,289.92)	-	(17,289.92)	-	(17,289.92)
10	532006	Health Insurance Claims	60,637.88	-	60,637.88	586.93	61,224.81	13.46	61,238.27
11	532007	Group Insurance	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	5,841.95	-	5,841.95	(1,017.86)	4,824.09	361.81	5,185.89
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-
16	532012	Term Life Insurance	4,866.78	-	4,866.78	-	4,866.78	-	4,866.78
17	532013	Term Life Insurance Opt	(782.81)	-	(782.81)	-	(782.81)	-	(782.81)
18	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	-	-	-	-	-	-
21	532017	Safety	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	1,846.56	-	1,846.56	-	1,846.56	-	1,846.56
27	532999	Payroll Suspense	-	-	-	-	-	-	-
28		**Total Pension & Benefits - Water**	100,368.16	-	100,368.16	2,309.56	102,677.72	1,863.78	104,541.50

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[E]
29	531001	401K Profit Sharing	17,197.85	-	17,197.85	6,701.35	23,899.20	1,024.92	24,924.12
30	531002	401K Match	14,948.20	-	14,948.20	2,697.24	17,645.44	760.32	18,405.76
31	531100	RRSP Match	-	-	-	-	-	-	-
32	531200	Canada Pension Plan	-	-	-	-	-	-	-
33	532001	Health Admin and Stop Loss	12,883.00	-	12,883.00	-	12,883.00	-	12,883.00
34	532002	Dental	2,968.52	-	2,968.52	(85.07)	2,883.45	-	2,883.45
35	532003	Medical	-	-	-	-	-	-	-
36	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-
37	532005	Employee Insurance Deductions	(20,728.90)	-	(20,728.90)	-	(20,728.90)		(20,728.90)
38	532006	Health Insurance Claims	72,702.30	-	72,702.30	727.57	73,429.87	16.14	73,446.01
39	532007	Group Insurance	-	-	-	-	-	-	-
40	532008	Health Insurance	-	-	-	-	-	-	-
41	532009	Workers Compensation Insurance (WCB)	7,004.58	-	7,004.58	(1,218.82)	5,785.76	433.93	6,219.69
42	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-
43	532011	Union Dues	-	-	-	-	-	-	-
44	532012	Term Life Insurance	5,834.87	-	5,834.87	-	5,834.87	-	5,834.87
45	532013	Term Life Insurance Opt	(938.38)	-	(938.38)	-	(938.38)	-	(938.38)
46	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-
47	532015	Vacation	-	-	-	-	-	-	-
48	532016	Education / Tuition	-	-	-	-	-	-	-
49	532017	Safety	-	-	-	-	-	-	-
50	532018	Longevity	-	-	-	-	-	-	-
51	532019	Incidental	-	-	-	-	-	-	-
52	532020	Holiday	-	-	-	-	-	-	-
53	532021	Jury Duty	-	-	-	-	-	-	-
54	532900	Other Employee Benefits	2,214.16	-	2,214.16	-	2,214.16	-	2,214.16
55	532999	Payroll Suspense	-	-	-	-	-	-	-
56		**Total Pension & Benefits - Sewer**	114,086.20	-	114,086.20	8,822.27	122,908.47	2,235.32	125,143.78

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-18**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Rent Expense

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	571100	Building Rent	2,591.65	-	2,591.65	-	2,591.65	-	2,591.65
2	571200	Building Rent - Inducement	-	-	-	-	-	-	-
3	571300	Building Rent - Recovery	-	-	-	-	-	-	-
4		**Total Rent Expense - Water**	2,591.65	-	2,591.65	-	2,591.65	-	2,591.65

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
5	571100	Building Rent	3,107.02	-	3,107.02	-	3,107.02	-	3,107.02
6	571200	Building Rent - Inducement	-	-	-	-	-	-	-
7	571300	Building Rent - Recovery	-	-	-	-	-	-	-
8		**Total Rent Expense - Sewer**	3,107.02	-	3,107.02	-	3,107.02	-	3,107.02

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-19**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Insurance Expense

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	560100	General Liability Insurance	17,157.68	-	17,157.68	2,283.25	19,440.93	1,458.07	20,899.00
2	560200	Property Insurance	34,651.15	-	34,651.15	2,628.51	37,279.66	2,795.97	40,075.64
3	560300	Vehicle Insurance	7,236.13	-	7,236.13	617.98	7,854.11	589.06	8,443.16
4	560400	Uninsured Losses	141.33	-	141.33	(141.33)	-	-	-
5	560500	Other Insurance	11,951.16	-	11,951.16	(1,070.71)	10,880.45	815.03	11,695.48
6		**Total Insurance Expense - Water**	71,137.45	-	71,137.45	4,317.70	75,455.15	5,658.14	81,113.29

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[E]
7	560100	General Liability Insurance	20,570.40	-	20,570.40	2,746.05	23,316.45	1,748.73	25,065.18
8	560200	Property Insurance	41,542.48	-	41,542.48	3,168.82	44,711.30	3,353.35	48,064.64
9	560300	Vehicle Insurance	8,675.52	-	8,675.52	744.29	9,419.81	706.49	10,126.29
10	560400	Uninsured Losses	169.51	-	169.51	(169.51)	-	-	-
11	560500	Other Insurance	14,326.52	-	14,326.52	(1,277.07)	13,049.45	977.51	14,026.96
12		**Total Insurance Expense - Sewer**	85,284.43	-	85,284.43	5,212.57	90,497.00	6,786.08	97,283.08

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-20**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Office Utilities

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	584100	Office Electric	2,535.25	-	2,535.25	-	2,535.25	-	2,535.25
2	584200	Office Gas/Heat	1,339.01	-	1,339.01	-	1,339.01	-	1,339.01
3	584300	Office Water	42.26	-	42.26	-	42.26	-	42.26
4	584900	Office Other Utilities	-	-	-	-	-	-	-
5	585100	Office Garbage Disposal/Removal	3,086.15	-	3,086.15	-	3,086.15	-	3,086.15
6	585200	Office Landscape/Mowing	74.99	-	74.99	-	74.99	-	74.99
7	585300	Office Snow Removal	1,050.00	-	1,050.00	-	1,050.00	-	1,050.00
8	585400	Office Security/Alarm System	-	-	-	-	-	-	-
9	585500	Office Cleaning Services	-	-	-	-	-	-	-
10	585900	Other Office Maintenance	1,118.44	-	1,118.44	-	1,118.44	-	1,118.44
11	586100	Landline/Telephone/Fax	2.75	-	2.75	-	2.75	-	2.75
12	586200	Cellular/Mobile Phones	10,148.84	-	10,148.84	-	10,148.84	-	10,148.84
13	587100	Holiday Events/Picnics	455.22	-	455.22	-	455.22	-	455.22
14	587200	Meals and Entertainment	-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-
17	587500	Answering Service	432.33	-	432.33	-	432.33	-	432.33
18	587900	Other Office Expenses	205.47	-	205.47	-	205.47	-	205.47
19		**Total Office Expense**	20,490.71	-	20,490.71	-	20,490.71	-	20,490.71

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
20	584100	Office Electric	-	-	-	-	-	-	-
21	584200	Office Gas/Heat	2,581.98	-	2,581.98	-	2,581.98	-	2,581.98
22	584300	Office Water	491.84	-	491.84	-	491.84	-	491.84
23	584900	Office Other Utilities	-	-	-	-	-	-	-
24	585100	Office Garbage Disposal/Removal	9,253.08	-	9,253.08	-	9,253.08	-	9,253.08
25	585200	Office Landscape/Mowing	2,280.00	-	2,280.00	-	2,280.00	-	2,280.00
26	585300	Office Snow Removal	2,800.00	-	2,800.00	-	2,800.00	-	2,800.00
27	585400	Office Security/Alarm System	-	-	-	-	-	-	-
28	585500	Office Cleaning Services	-	-	-	-	-	-	-
29	585900	Other Office Maintenance	-	-	-	-	-	-	-
30	586100	Landline/Telephone/Fax	1,508.88	-	1,508.88	-	1,508.88	-	1,508.88
31	586200	Cellular/Mobile Phones	12,164.69	-	12,164.69	-	12,164.69	-	12,164.69
32	587100	Holiday Events/Picnics	544.78	-	544.78	-	544.78	-	544.78
33	587200	Meals and Entertainment	-	-	-	-	-	-	-
34	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-
35	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-
36	587500	Answering Service	518.31	-	518.31	-	518.31	-	518.31
37	587900	Other Office Expenses	246.46	-	246.46	-	246.46	-	246.46
38		**Total Office Expense**	32,390.02	-	32,390.02	-	32,390.02	-	32,390.02

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-21**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Miscellaneous Expense

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	621100	Advertising	-	-	-	-	-	-	-
2	621300	Trade Shows	-	-	-	-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-
5	622100	Bank Service Charges	-	-	-	-	-	-	-
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	-	-	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-
10	624100	License Fees	658.72	-	658.72	-	658.72	-	658.72
11	624200	Franchise Fee	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-
13	625100	Penalties and Fines	-	-	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-
16	626100	Education and Training	1,872.35	-	1,872.35	-	1,872.35	-	1,872.35
17	629100	Memberships and Dues	4,497.91	(4,380.62)	117.29	-	117.29	-	117.29
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	4,114.43	-	4,114.43	-	4,114.43	-	4,114.43
22	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-
26	629900	Other Misc Expense	248.80	-	248.80	-	248.80	-	248.80
27		**Total Miscellaneous Expense**	11,392.21	(4,380.62)	7,011.59	-	7,011.59	-	7,011.59
28	591000	Accommodation/Hotel/Lodging	1,469.39	-	1,469.39	-	1,469.39	-	1,469.39
29	592000	Airfare	484.36	-	484.36	-	484.36	-	484.36
30	593000	Transportation excl. Airfare	890.43	-	890.43	-	890.43	-	890.43
31	594000	Travel - Meals and Entertainment	-	-	-	-	-	-	-
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	1,864.69	-	1,864.69	-	1,864.69	-	1,864.69
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-
34	599900	Other Travel	261.71	-	261.71	-	261.71	-	261.71
35		**Total Travel Expense**	4,970.58	-	4,970.58	-	4,970.58	-	4,970.58
36		**Total Miscellaneous Expenses (L11+L18)**	**16,362.79**	**(4,380.62)**	**11,982.17**	**-**	**11,982.17**	**-**	**11,982.17**

Community Utilities of Pennsylvania, Inc. **Schedule B-21**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Miscellaneous Expense

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
37	621100	Advertising	-	-	-	-	-	-	-
38	621300	Trade Shows	-	-	-	-	-	-	-
39	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-
40	621500	Promotions - 50%	-	-	-	-	-	-	-
41	622100	Bank Service Charges	-	-	-	-	-	-	-
42	622200	Bank Charges - Merchant	-	-	-	-	-	-	-
43	622300	Letter of Credit Fees	-	-	-	-	-	-	-
44	623100	Donations for Registered Charities	-	-	-	-	-	-	-
45	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-
46	624100	License Fees	1,303.15	-	1,303.15	-	1,303.15	-	1,303.15
47	624200	Franchise Fee	-	-	-	-	-	-	-
48	624300	5% FF on Usage	-	-	-	-	-	-	-
49	625100	Penalties and Fines	11,500.00	(11,500.00)	-	-	-	-	-
50	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-
51	625300	Late Fees	-	-	-	-	-	-	-
52	626100	Education and Training	1,278.80	-	1,278.80	-	1,278.80	-	1,278.80
53	629100	Memberships and Dues	3,179.91	(3,036.46)	143.45	-	143.45	-	143.45
54	629200	Payroll Admin Fee	-	-	-	-	-	-	-
55	629300	Director and Board Fees	-	-	-	-	-	-	-
56	629400	Corporate Governance	-	-	-	-	-	-	-
57	629500	Credit Card Expense Clearing	4,937.43	-	4,937.43	-	4,937.43	-	4,937.43
58	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-
59	629700	Cost Recovery	-	-	-	-	-	-	-
60	629800	Discount/Rebate Taken	-	-	-	-	-	-	-
61	629850	Community Service	-	-	-	-	-	-	-
62	629900	Other Misc Expense	340.54	-	340.54	-	340.54	-	340.54
63		**Total Miscellaneous Expense**	22,539.83	(14,536.46)	8,003.37	-	8,003.37	-	8,003.37
64	591000	Accommodation/Hotel/Lodging	1,943.99	-	1,943.99	-	1,943.99	-	1,943.99
65	592000	Airfare	581.03	-	581.03	-	581.03	-	581.03
66	593000	Transportation excl. Airfare	978.36	-	978.36	-	978.36	-	978.36
67	594000	Travel - Meals and Entertainment	-	-	-	-	-	-	-
68	595000	Travel - Meals and Entertainment - 50% Tax Deductible	1,888.96	-	1,888.96	-	1,888.96	-	1,888.96
69	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-
70	599900	Other Travel	322.17	-	322.17	-	322.17	-	322.17
71		**Total Travel Expense**	5,714.51	-	5,714.51	-	5,714.51	-	5,714.51
72		**Total Miscellaneous Expenses (L11+L18)**	**28,254.34**	**(14,536.46)**	**13,717.88**	**-**	**13,717.88**	**-**	**13,717.88**

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-22**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Croporate Allocation (CAM)

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	691000	Corporate Allocation	284,404.61	-	284,404.61	24,098.84	308,503.45	6,046.37	314,549.82
2	692000	Regional Allocation	33,665.68	-	33,665.68	2,886.05	36,551.73	1,353.30	37,905.03
3	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-
4	694000	Allocation Markup	-	-	-	-	-	-	-
5		**Total Corporate/Shared Service Allocations (CAM)**	318,070.29	-	318,070.29	26,984.89	345,055.18	7,399.67	352,454.84

Community Utilities of Pennsylvania, Inc. **Schedule B-22**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Croporate Allocation (CAM)

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
6	691000	Corporate Allocation	341,002.49	-	341,002.49	29,037.90	370,040.39	7,252.44	377,292.82
7	692000	Regional Allocation	40,363.90	-	40,363.90	3,478.77	43,842.67	1,623.24	45,465.91
8	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-
9	694000	Allocation Markup	-	-	-	-	-	-	-
10		**Total Corporate/Shared Service Allocations (CAM)**	381,366.39	-	381,366.39	32,516.67	413,883.06	8,875.67	422,758.73

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]
[F]- Amounts calculated based on company's supporting schedules
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-23**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Depreciation Expense

Line No.	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	710203	Dep - Struct and Improv General Plant	2,181.61	-	2,181.61	24.10	2,205.71	0.95	2,206.66
2	710204	Dep - Struct and Improv Service Supplies	14,427.44	-	14,427.44	879.42	15,306.86	5.65	15,312.52
3	710205	Dep - Struct and Improv Water Treat Plt	1,419.04	-	1,419.04	15,598.04	17,017.08	15,485.33	32,502.41
4	710206	Dep - Struct and Improv Trans Dist Plt	1,621.15	-	1,621.15	109.30	1,730.45	-	1,730.45
5	710209	Dep - Struct and Improv Treatment Plant	5,316.60	-	5,316.60	1,063.29	6,379.89	-	6,379.89
6	710220	Dep - Struct and Improv Office	1,648.30	-	1,648.30	1,902.79	3,551.09	1.97	3,553.06
7	710223	Dep - Wells and Springs	28,552.69	-	28,552.69	8,352.37	36,905.06	3,187.75	40,092.81
8	710225	Dep - Supply Mains	3,743.74	-	3,743.74	976.88	4,720.62	27.96	4,748.58
9	710226	Dep - Power Generation Equipment	49.42	-	49.42	(45.35)	4.07	0.02	4.09
10	710227	Dep - Electric Pump Equip Src Pump	2,687.40	-	2,687.40	2,333.43	5,020.83	34.38	5,055.22
11	710228	Dep - Electric Pump Equip WTP	12,225.09	-	12,225.09	(939.18)	11,285.91	17.50	11,303.41
12	710229	Dep - Electric Pump Equip Trans Dist	264.56	-	264.56	0.28	264.84	-	264.84
13	710230	Dep - Water Treatment Equipment	8,511.41	-	8,511.41	1,368.06	9,879.47	38.72	9,918.19
14	710231	Dep - Dist Resv and Standpipes	35,438.82	-	35,438.82	6,020.25	41,459.07	5,172.29	46,631.37
15	710232	Dep - Trans and Distr Mains	76,692.52	-	76,692.52	12,182.41	88,874.93	16,128.05	105,002.98
16	710233	Dep - Service Lines	24,256.51	-	24,256.51	2,875.61	27,132.12	68.84	27,200.97
17	710234	Dep - Meters	30,595.79	-	30,595.79	2,110.14	32,705.93	59.11	32,765.04
18	710235	Dep - Meter Installations	4,053.15	-	4,053.15	474.03	4,527.18	16.45	4,543.64
19	710236	Dep - Hydrants	12,596.07	-	12,596.07	1,021.12	13,617.19	21.90	13,639.08
20	710237	Dep - Backflow Prevention Devices	6.19	-	6.19	0.96	7.15	0.04	7.19
21	710253	Dep - Treat/Disp Equip Trt Plt	9,141.27	-	9,141.27	4,600.23	13,741.50	-	13,741.50
22	710269	Dep - Other and Misc Equip WTP	75.75	-	75.75	51.71	127.46	1.03	128.49
23	710294	Dep – Disallowed Utility Plant	-	-	-	-	-	-	-
24	710299	Dep - Land	-	-	-	268.90	268.90	19.14	288.03
25	710301	Dep - Building	-	-	-	-	-	-	-
26	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-
27	710303	Dep - Office Furniture	2,201.56	-	2,201.56	(923.52)	1,278.04	(1.10)	1,276.94
28	710304	Dep - Office Equipment	-	-	-	1.16	1.16	-	1.16
29	710305	Dep - Stores Equipment	160.60	-	160.60	0.89	161.49	-	161.49
30	710306	Dep - Lab Equipment	1,161.07	-	1,161.07	95.38	1,256.45	3.75	1,260.19
31	710307	Dep - Rental Equipment	-	-	-	-	-	-	-
32	710308	Dep - Tool Shop Equipment	23,181.32	-	23,181.32	(17,382.70)	5,798.62	63.59	5,862.22
33	710309	Dep - Power Operated Equipment	1,328.56	-	1,328.56	18.53	1,347.09	0.71	1,347.80
34	710310	Dep - Communications Equipment	34,493.89	-	34,493.89	(2,712.66)	31,781.23	4.16	31,785.39
35	710311	Dep - Misc Equipment	500.42	-	500.42	174.70	675.12	6.85	681.98
36	710401	Dep - Vehicles	15,345.27	-	15,345.27	(1,316.75)	14,028.52	(2,021.92)	12,006.60
37	710501	Dep - Computer Hardware	1,904.15	-	1,904.15	(1,892.78)	11.37	-	11.37
38	710502	Dep - Desktop/Laptop Computers	-	-	-	1,465.50	1,465.50	-	1,465.50
39	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-
40	710504	Dep - Mini Comp Wtr	87.32	-	87.32	2,118.92	2,206.24	(1,187.74)	1,018.51
41	710601	Dep - Computer Software	-	-	-	3,831.60	3,831.60	(572.58)	3,259.03
42	710602	Dep - Comp Systems	-	-	-	8,661.92	8,661.92	(426.75)	8,235.18
43	710603	Dep - Micro Systems	-	-	-	-	-	-	-
44		Oracle Fusion Asset Amortization	-	-	-	(11,210.99)	(11,210.99)	(11,915.43)	(23,126.42)
45		Low-Income Regulatory Liability Amortization	-	-	-	(26,594.21)	(26,594.21)	-	(26,594.21)
46									
47		**Total Depreciation Expense - Water**	355,868.68	-	355,868.68	15,563.78	371,432.46	24,240.65	395,673.11

Community Utilities of Pennsylvania, Inc. **Schedule B-23**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Depreciation Expense

Line No.	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
48	710201	Dep - Organization	7,344.15	-	7,344.15	17.70	7,361.85	-	7,361.85
49	710203	Dep - Struct and Improv General Plant	16,428.18	-	16,428.18	575.04	17,003.22	8.72	17,011.94
50	710207	Dep - Struct and Improv Collect Plant	1,858.11	-	1,858.11	141.30	1,999.41	5.27	2,004.69
51	710208	Dep - Struct and Improv Pump Plant	34,078.97	-	34,078.97	18,638.47	52,717.44	41,600.17	94,317.61
52	710209	Dep - Struct and Improv Treatment Plant	59,998.25	-	59,998.25	2,489.52	62,487.77	40.07	62,527.84
53	710220	Dep - Struct and Improv Office	1,380.36	-	1,380.36	2,376.18	3,756.54	6.05	3,762.59
54	710226	Dep - Power Generation Equipment	3,904.60	-	3,904.60	(444.85)	3,459.75	-	3,459.75
55	710238	Dep - Power Gen Equip Coll Plt	6,689.51	-	6,689.51	0.01	6,689.52	-	6,689.52
56	710239	Dep - Power Gen Equip Pump Plt	2,603.77	-	2,603.77	759.11	3,362.88	15.74	3,378.61
57	710240	Dep - Power Gen Equip Treat Plt	3,895.60	-	3,895.60	107.76	4,003.36	2.06	4,005.41
58	710241	Dep - Sewer Force Main	11,450.36	-	11,450.36	507.04	11,957.40	4,326.03	16,283.43
59	710242	Dep - Sewer Gravity Main	155,285.56	-	155,285.56	3,324.57	158,610.13	1,869.24	160,479.37
60	710243	Dep - Manholes	16,188.38	-	16,188.38	1,112.77	17,301.15	1,547.08	18,848.23
61	710244	Dep - Special Collection Structures	928.41	-	928.41	15.10	943.51	0.32	943.83
62	710245	Dep - Service to Customers	5,055.02	-	5,055.02	494.98	5,550.00	11.24	5,561.24
63	710246	Dep - Flow Measure Devices	2,307.36	-	2,307.36	164.83	2,472.19	6.36	2,478.55
64	710247	Dep - Flow Measure Install	1,396.14	-	1,396.14	83.95	1,480.09	1.65	1,481.74
65	710248	Dep - Receiving Wells	4,402.69	-	4,402.69	(1,584.60)	2,818.09	2.67	2,820.76
66	710249	Dep - Pumping Equip Pump Plt	3,724.97	-	3,724.97	2,625.93	6,350.90	33.14	6,384.05
67	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	125.82	125.82	-	125.82
69	710252	Dep - Treat/Disp Equip Lagoon	9,945.52	-	9,945.52	132.75	10,078.27	5.21	10,083.47
70	710253	Dep - Treat/Disp Equip Trt Plt	135,850.10	-	135,850.10	9,241.71	145,091.81	43.40	145,135.21
71	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
72	710255	Dep - Plant Sewers Treatment Plt	16,544.43	-	16,544.43	299.74	16,844.17	9.96	16,854.13
73	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-
74	710257	Dep - Outfall Lines	11,222.97	-	11,222.97	(7,814.54)	3,408.43	4.56	3,412.99
75	710264	Dep - Reuse Transmission and Dist	81.27	-	81.27	0.01	81.28	-	81.28
76	710271	Dep - Other Tangible Plant	6,924.75	-	6,924.75	53.37	6,978.12	2.08	6,980.20
77	710272	Dep - Other Plant Collection	36.25	-	36.25	-	36.25	-	36.25
78	710273	Dep - Other Plant Pump	679.32	-	679.32	31.04	710.36	0.57	710.93
79	710274	Dep - Other Plant Treatment	2,188.03	-	2,188.03	1,315.03	3,503.06	33.16	3,536.21
80	710294	Dep – Disallowed Utility Plant	-	-	-	-	-	-	-
81	710299	Dep - Land	-	-	-	799.54	799.54	22.95	822.49
82	710301	Dep - Building	-	-	-	-	-	-	-
83	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-
84	710303	Dep - Office Furniture	601.37	-	601.37	633.97	1,235.34	(8.66)	1,226.69
85	710304	Dep - Office Equipment	-	-	-	1.39	1.39	-	1.39
86	710305	Dep - Stores Equipment	104.58	-	104.58	12.77	117.35	0.46	117.81
87	710306	Dep - Lab Equipment	1,192.31	-	1,192.31	208.48	1,400.79	6.41	1,407.20
88	710307	Dep - Rental Equipment	-	-	-	-	-	-	-
89	710308	Dep - Tool Shop Equipment	4,297.14	-	4,297.14	188.23	4,485.37	31.67	4,517.05
90	710309	Dep - Power Operated Equipment	2,603.90	-	2,603.90	507.74	3,111.64	8.56	3,120.20
91	710310	Dep - Communications Equipment	16,813.39	-	16,813.39	5,672.48	22,485.87	3.64	22,489.51
92	710311	Dep - Misc Equipment	832.23	-	832.23	725.23	1,557.46	15.44	1,572.90
93	710401	Dep - Vehicles	18,395.79	-	18,395.79	(1,570.71)	16,825.08	(2,424.99)	14,400.09
94	710501	Dep - Computer Hardware	1,682.83	-	1,682.83	(1,669.20)	13.63	-	13.63
95	710502	Dep - Desktop/Laptop Computers	-	-	-	1,757.64	1,757.64	-	1,757.64
96	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-
97	710504	Dep - Mini Comp Wtr	364.71	-	364.71	2,573.23	2,937.94	(1,551.08)	1,386.86
98	710601	Dep - Computer Software	-	-	-	4,595.43	4,595.43	(686.72)	3,908.71
99	710602	Dep - Comp Systems	-	-	-	9,788.41	9,788.41	(511.82)	9,276.59
100	710603	Dep - Micro Systems	-	-	-	-	-	-	-
101		Oracle Fusion Asset Amortization	-	-	-	(13,445.89)	(13,445.89)	(14,290.75)	(27,736.64)
102									
103		**Total Depreciation Expense - Sewer**	569,281.28	-	569,281.28	45,568.45	614,849.73	30,189.89	645,039.62

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-24**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Plant Acquisition Adjustment- Amortization Expense

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	710901	Dep - Purchase Acquisition Adjustments	(36,069.14)	-	(36,069.14)	(68.25)	(36,137.39)	-	(36,137.39)
2									
3		**Total PAA Water Expense expense**	(36,069.14)	-	(36,069.14)	(68.25)	(36,137.39)	-	(36,137.39)

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
4	710901	Dep - Purchase Acquisition Adjustments	(58,573.52)	-	(58,573.52)	23.44	(58,550.08)	-	(58,550.08)
5									
6		**Total PAA Sewer Expense expense**	(58,573.52)	-	(58,573.52)	23.44	(58,550.08)	-	(58,550.08)

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-25**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Contribution-In-Aid-Of-Construction - Amortization Expense

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	720023	Amort CIAC - Dist Resv and S	(3,833.77)	-	(3,833.77)	(0.00)	(3,833.78)	-	(3,833.78)
2	720024	Amort CIAC - Trans and Distr Mains	(11,237.10)	-	(11,237.10)	3.37	(11,233.73)	-	(11,233.73)
3	720025	Amort CIAC - Service Lines	(2,190.97)	-	(2,190.97)	(0.01)	(2,190.98)	-	(2,190.98)
4	720028	Amort CIAC - Hydrants	(1,238.56)	-	(1,238.56)	0.31	(1,238.25)	-	(1,238.25)
5	720035	Amort CIAC - Other Tangible Plant	(8,229.48)	-	(8,229.48)	(12.66)	(8,242.14)	-	(8,242.14)
6	720036	Amort CIAC - Tap Fee	(3,759.62)	-	(3,759.62)	(2.26)	(3,761.88)	-	(3,761.88)
7	720037	Amort CIAC - Management Fee	-	-	-	-	-	-	-
8	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-
9	720039	Amort CIAC - Res Cap Fee	(134.96)	-	(134.96)	(0.22)	(135.18)	-	(135.18)
10	720040	Amort CIAC - Plant Mod Fee	(269.93)	-	(269.93)	(0.42)	(270.35)	-	(270.35)
11	720041	Amort CIAC - Plant Meter Fee	(44.30)	-	(44.30)	(70.92)	(115.22)	-	(115.22)
12		Total Water CIAC Amort Expense	(30,938.69)	-	(30,938.69)	(82.79)	(31,021.48)	-	(31,021.48)

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
13	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(6,540.00)	-	(6,540.00)	-	(6,540.00)	-	(6,540.00)
14	720008	Amort CIAC - Structure/Improvement Treat Plant	(4,140.85)	-	(4,140.85)	-	(4,140.85)	-	(4,140.85)
15	720011	Amort CIAC - Structure/Improvement Generator Plant	(48,906.86)	-	(48,906.86)	(0.01)	(48,906.87)	-	(48,906.87)
16	720036	Amort CIAC - Tap Fee	(5,890.17)	-	(5,890.17)	(0.00)	(5,890.18)	-	(5,890.18)
17	720039	Amort CIAC - Res Cap Fee	(2,900.00)	-	(2,900.00)	-	(2,900.00)	-	(2,900.00)
18	720042	Amort CIAC - Sewer Force Main	(2,525.53)	-	(2,525.53)	(0.01)	(2,525.54)	-	(2,525.54)
19	720043	Amort CIAC - Sewer Gravity Main	(14,485.57)	-	(14,485.57)	(0.01)	(14,485.58)	-	(14,485.58)
20	720049	Amort CIAC - Pump Equipment Pump Plant	(469.33)	-	(469.33)	(0.00)	(469.34)	-	(469.34)
21	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	(680.30)	-	(680.30)	-	(680.30)	-	(680.30)
22	720059	Amort CIAC - Power Operated Equipment	(223.18)	-	(223.18)	(0.00)	(223.19)	-	(223.19)
23		Total Sewer CIAC Amort Expense	(86,761.79)	-	(86,761.79)	(0.05)	(86,761.84)	-	(86,761.84)

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-26**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Taxes other than Income

Line No	Account	CUPA Water Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	641100	FICA	37,689.02	-	37,689.02	(843.18)	36,845.84	1,492.97	38,338.81
2	641200	Payroll Tax	-	-	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-	-	-
4	642100	Federal Unemployment Tax	254.16	-	254.16	(35.81)	218.35	2.54	220.89
5	642200	State Unemployment Tax	1,867.32	-	1,867.32	(995.35)	871.97	-	871.97
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-
7		Total Water Payroll Taxes	39,810.50	-	39,810.50	(1,874.35)	37,936.15	1,495.51	39,431.66
8	643100	Franchise Taxes	-	-	-	-	-	-	-
9	643200	Gross Receipts Taxes	-	-	-	-	-	-	-
10	643300	Personal Property Taxes	-	-	-	-	-	-	-
11	643400	Real Estate Taxes	9,245.49	-	9,245.49	-	9,245.49	-	9,245.49
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-
13	643600	Utility/Commission Taxes	13,881.56	-	13,881.56	1,651.41	15,532.97	9,672.82	25,205.80
14	643700	Other General Taxes	87.24	-	87.24		87.24		87.24
15		Total Property and Other Tax Expense	23,214.29	-	23,214.29	1,651.41	24,865.70	9,672.82	34,538.53
16		**Total TOTI - Water**	**63,024.79**	**-**	**63,024.79**	**(222.94)**	**62,801.85**	**11,168.33**	**73,970.19**

Line No	Account	CUPA Sewer Description	7/31/2023 Per Books	7/31/2023 Per Books Adjustment	7/31/2023 Per Books Adjusted	7/31/2023 Forecast Adjustment	7/31/2024 Forecast	7/31/2024 Forecast Adjustment	7/31/2025 Forecast
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
17	641100	FICA	40,605.28	-	40,605.28	3,585.71	44,190.99	1,790.59	45,981.58
18	641200	Payroll Tax	-	-	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-	-	-
20	642100	Federal Unemployment Tax	280.53	-	280.53	(18.66)	261.87	3.05	264.92
21	642200	State Unemployment Tax	2,074.00	-	2,074.00	(1,028.21)	1,045.79	-	1,045.79
22	642300	Other Payroll Taxes	-	-	-	-	-	-	-
23		Total Sewer Payroll Taxes	42,959.81	-	42,959.81	2,538.84	45,498.65	1,793.64	47,292.29
24	643100	Franchise Taxes	-	-	-	-	-	-	-
25	643200	Gross Receipts Taxes	-	-	-	-	-	-	-
26	643300	Personal Property Taxes	10,728.72	-	10,728.72	-	10,728.72	-	10,728.72
27	643400	Real Estate Taxes	16,465.85	-	16,465.85	-	16,465.85	-	16,465.85
28	643500	Sales And Use Taxes	-	-	-	-	-	-	-
29	643600	Utility/Commission Taxes	18,185.43	-	18,185.43	4,324.63	22,510.06	11,442.25	33,952.31
30	643700	Other General Taxes	3,085.04	-	3,085.04	-	3,085.04		3,085.04
31		Total Property and Other Tax Expense	48,465.04	-	48,465.04	4,324.63	52,789.67	11,442.25	64,231.92
32		**Total TOTI - Sewer**	**91,424.85**	**-**	**91,424.85**	**6,863.47**	**98,288.32**	**13,235.89**	**111,524.21**

Column Calculations:
[A]- Company's Per Books amounts for Base Year ended July 31, 2023
[B]-Accounting Adjustments to Base Year
[C]- Sum of Columns [A] & [B]
[D]- Forecast Adjustments to arrive at 2024 Future Test Year Amounts under Present Rates.
[E]- Sum of Column [C] & [D]
[F]- Forecast Adjustments to arrive at 2025 Future Test Year Amounts under Present rates.
[G]- Sum of Column [E] & [F]

Community Utilities of Pennsylvania, Inc. **Schedule B-27**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Income Taxes

CUPA Water

Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
1	Operating Revenues	2,329,862	1,449,638	3,779,499
2	**Operating Deductions:**			
3	Maintenance expenses	705,407	-	705,407
4	General expenses	1,185,511	-	1,185,511
5	Depreciation expense	395,673	-	395,673
6	Amortization of PAA	(36,137)	-	(36,137)
7	TOTI	64,297	9,673	73,970
8	Amortization of CIAC	(31,021)	-	(31,021)
9	Interest expense	392,836	0.00	392,836
10	Total Operating Deductions	2,676,566	9,673	2,686,239
11	Taxable Income State (Line 1 minus Line 10)	(346,704)	1,439,965	1,093,261
12	State Income Tax (Line 11 multiplied by 7.99%)	(27,702)	115,053	87,352
13	Federal Taxable Income (Line 11 minus Line 12)	(319,002)	1,324,912	1,005,909
14	Federal Income Tax (Line 11 mulitplied by 21%)	(66,991)	278,231	211,241
15	Net Amount (Line 13 minus Line 14)	(252,012)	1,046,680	794,668
16	Add: Interest Expense	392,836	0	392,836
17	Net Income for Return	140,824	1,046,680	1,187,504

CUPA Sewer

Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
18	Operating Revenues	3,381,026	1,720,070	5,101,096
19	**Operating Deductions:**			
20	Maintenance expenses	1,345,299	-	1,345,299
21	General expenses	1,416,763	-	1,416,763
22	Depreciation expense	645,040	-	645,040
23	Amortization of PAA	(58,550)	-	(58,550)
24	TOTI	100,082	11,442	111,524
25	Amortization of CIAC	(86,762)	-	(86,762)
26	Interest expense	456,723	(0.02)	456,723
27	Total Operating Deductions	3,818,595	11,442	3,830,037
28	Taxable Income State (Line 18 minus Line 27)	(437,568)	1,708,627	1,271,059
29	State Income Tax (Line 27 multiplied by 7.99%)	(34,962)	136,519	101,558
30	Federal Taxable Income (Line 28 minus Line 29)	(402,606)	1,572,108	1,169,502
31				
31	Federal Income Tax (Line 30 mulitplied by 21%)	(84,547)	330,143	245,595
32				
32	Net Amount (Line 26 minus Line 27)	(318,059)	1,241,965	923,906
33	Add: Interest Expense	456,723	(0)	456,723
33				
34	Net Income for Return	138,664	1,241,965	1,380,630

Column Calculations:
[A]- Per Exhibit B, Column [E]
[B]- Per Exhibit B, Column [F]
[C]- Sum of Column [A] & [B]

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Schedule D (Revenue Requirement): Schedules

Community Utilities of Pennsylvania, Inc. **Schedule D-1**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Required Return & Cost of Debt

Line No.	Item	Capital Structure	Cost Rates	Retention Factor	Gross Revenue Effect
		[A]	[B]	[C]	[D]
	Rate Base Factor - Water Operations				
1	Debt	50.00%	5.24%	1.000000	0.026200
2	Equity	50.00%	10.60%	0.726879	0.072914
3	Total	100.00%			0.099114
4	**Rate Base Factor - Sewer Operations**				
5	Debt	50.00%	5.24%	1.000000	0.026200
6	Equity	50.00%	10.60%	0.726879	0.072914
7	Total	100.00%			0.099114

		Water Operations	Sewer Operations
8			
9			
10		[E]	[F]
11	**Net Income Factor:**		
12	Total revenue	1.000000	1.000000
13	Uncollectibles	0.000000	0.000000
14	Utility Tax	0.000000	0.000000
15	Sum (L12:L14)	1.000000	1.000000
16	State income tax (L14 x 7.99%)	0.079900	0.079900
17	Balance (L15 - L16)	0.920100	0.920100
18	Federal income tax (L17 x 21%)	0.193221	0.193221
19	Retention factor (L17 - L18)	0.726879	0.726879

Column Calculations:
[A]- Company's target capital structure
[B]- Company's cost of debt as of July 31, 2023 and Proposed Return on Equity
[C]- Column [E] Line 16, and 18 respectively
[D]- Column [A] mutliplied by Column [B] divided by Column [C]

Community Utilities of Pennsylvania, Inc. **Schedule D-2**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Rate Base Return

CUPA Water

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Operating Income
		(a)	(b)	(c)	(d)	(e)
1	**Present Rates:**					
2	Debt	50.00%	7,496,871	5.24%	2.62%	$392,510
3	Equity	50.00%	7,496,871	-3.36%	-1.68%	($251,686)
4	Total	100.00%	$14,993,742		0.94%	$140,824
	Company Proposed Rates:					
5	Debt	50.00%	7,496,871	5.24%	2.62%	$392,836
6	Equity	50.00%	7,496,871	10.60%	5.30%	$794,668
7	Total	100.00%	14,993,741.81		7.92%	$1,187,504

CUPA Sewer

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Operating Income
		(a)	(b)	(c)	(d)	(e)
8	**Present Rates:**					
9	Debt	50.00%	8,716,095	5.24%	2.62%	$456,723
10	Equity	50.00%	8,716,096	-3.65%	-1.82%	($318,059)
11	Total	100.00%	$17,432,191		0.80%	$138,664
	Company Proposed Rates:					
12	Debt	50.00%	$8,716,095	5.24%	2.62%	$456,723
13	Equity	50.00%	8,716,096	10.60%	5.30%	$923,906
14	Total	100.00%	$17,432,191		7.92%	$1,380,630

Community Utilities of Pennsylvania, Inc. **Schedule D-3**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Total Revenue Requirement

Line No.	CUPA Water Description	Amount [A]	Retention Factor [B]	Revenue Requirement [C]
1	Operating revenue deductions:			
2	Maintenance expenses	705,407.35		
3	General expenses	1,185,510.79		
4	Depreciation expense	395,673.11		
5	Amortization of PAA	(36,137.39)		
6	TOTI	73,970.19		
7	Amortization of CIAC	(31,021.48)		
8	Total operating revenue deductions	2,293,402.55	1.000000	2,293,403
9				
10	Net operating income for a return:			
11	Debt service return	$392,836	1.000000	392,836
12	Equity return	794,668.31	0.726879	1,093,261
13				
14	Operating Revenues			$3,779,499

Line No.	CUPA Sewer Description	Amount [A]	Retention Factor [B]	Revenue Requirement [C]
15	Operating revenue deductions:			
16	Maintenance expenses	1,345,298.92		
17	General expenses	1,416,762.55		
18	Depreciation expense	645,039.62		
19	Amortization of PAA	(58,550.08)		
20	TOTI	111,524.21		
21	Amortization of CIAC	(86,761.84)		
22	Total operating revenue deductions	3,373,313.38	1.000000	3,373,313
23				
24	Net operating income for a return:			
25	Debt service return	456,723.38	1.000000	456,723
26	Equity return	923,906.16	0.726879	1,271,059
27				
28	Operating Revenues			$5,101,096

Community Utilities of Pennsylvania, Inc. **Schedule D-4**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Service Revenue Requirement

CUPA Water

Line No.	Description	Amount [A]
1	Revenues	1.0000
2	Plus: Forfeited discounts	0.0066
3	Revenues with forfeited discounts	1.0066
4	Uncollectible accounts	(0.0200)
5	Service Revenue	0.9866
6		
7	Total revenue requirement	$3,779,499
8	Less: Misc Revenues	201.33
9	Revenues excl misc revenues	$3,779,701
10	Retention factor	0.9866
11	Service revenues	$3,830,994

CUPA Sewer

Line No.	Description	Amount [A]
12	Revenues	1.0000
13	Plus: Forfeited discounts	0.0096
14	Revenues with forfeited discounts	1.0096
15	Uncollectible accounts	(0.0201)
16	Service Revenue	0.9895
17		
18	Total revenue requirement	$5,101,096
19	Less: Misc Revenues	4,772.05
20	Revenues excl misc revenues	$5,105,868
21	Retention factor	0.9895
22	Service revenues	$5,159,925

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Supplemental Schedules

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Supplemental Schedules
Rate Base

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to A-1, A-2, & B-23
Pro-Forma Projects
Plant in Service, Accumulated Depreciation, and Depreciation Expense

												In Service By Year (In Service)			Deprec. Exp By Year			AD	AD
Project #	System	Estimated In Service Date	Project Name	Project Type	Cost Account	Acc. Depr Account	Depreciation Expense Account	Total Cost to Completion	Retirements	Net Rate Base Additions	Depreciation Rate	Annual Depreciation Expense	2023	2024	2025	2023	2024	2025	2024	2025
2024118	Utilities Inc - Westgate	12/31/2024	Westgate 2024 Water Line Replacement Proj	Water	141232	142232	710232	1,187,000	(29,702.50)	1,157,298	1.33%	15,392	-	-	1,157,297.50	-	-	1,157,297.50	-	7,696.03
2022146	Util Inc of Pennsylvania	6/30/2025	UIP Chestnut LS Conversion	Sewer	141208	142208	710208	1,426,469	(617,589.50)	808,879	2.5%	20,222	-	-	808,879.38	-	-	808,879.38	-	10,110.99
2023196	Util Inc of Pennsylvania	12/31/2023	UIP Blower Replacement	Sewer	141208	142208	710208	167,240	(129,071.96)	38,168	2.5%	954	38,167.82	38,167.82	38,167.82	38,167.82	38,167.82	38,167.82	1,431.29	2,385.49
2024079	Util Inc of Pennsylvania	6/30/2025	UIP 2024 I&I	Sewer	141241	142241	710241	440,025	(95,484.31)	344,541	2.5%	8,614	-	-	344,540.69	-	-	344,540.69	-	4,306.76
2020034	Tamiment W	8/31/2024	Tamiment Well 1 Water Treatment Building	Water	141205	142205	710205	929,785	-	929,785	3.33%	30,962	-	929,784.91	929,784.91	-	929,784.91	929,784.91	15,480.92	46,442.76
2020033	Tamiment W	8/31/2023	Tamiment Well 1 Rehab	Water	141223	142223	710223	315,736	(41,542.87)	274,193	2.86%	7,842	274,193.14	274,193.14	274,193.14	274,193.14	274,193.14	274,193.14	11,762.89	19,604.81
2020032	Tamiment S	12/31/2024	Tamiment Lakeside LS Rehab	Sewer	141208	142208	710208	1,430,215	(299,756.55)	1,130,458	2.5%	28,261	-	1,130,458.49	1,130,458.49	-	1,130,458.49	1,130,458.49	14,130.73	42,392.19
2024114	Tamiment W	12/31/2024	Tamiment 2024 Water Line Replacement Pro	Water	141232	142232	710232	55,000	-	55,000	1.33%	732	-	55,000.00	55,000.00	-	55,000.00	55,000.00	365.75	1,097.25
2024TBD-2	Tamiment S	12/31/2024	Tamiment 2024 Manhole Rehab and I&I	Sewer	141243	142243	710243	250,000	(51,542.40)	198,458	1.54%	3,056	-	198,457.60	198,457.60	-	198,457.60	198,457.60	1,528.12	4,584.37
2022134	Penn Estates W	4/30/2025	PEUI Well 8 Replacement	Water	141223	142223	710223	639,810	(417,912.89)	221,898	2.86%	6,346	-	-	221,897.60	-	-	221,897.60	-	3,173.14
2023TBD	Penn Estates S	6/30/2025	Pilot Study Implementation - COA Schedule	Sewer	141208	142208	710208	998,134	-	998,134	2.5%	24,953	-	-	998,133.57	-	-	998,133.57	-	12,476.67
2024112	Penn Estates W	12/31/2024	PEUI HighZone Booster Station	Water	141232	142232	710232	1,134,000	-	1,134,000	1.33%	15,082	-	1,134,000.00	1,134,000.00	-	1,134,000.00	1,134,000.00	7,541.10	22,623.30
2024082	Penn Estates S	9/30/2024	PEUI 2024 I&I	Sewer	141242	142242	710242	182,482	(33,824.56)	148,657	2.5%	3,716	-	148,657.42	148,657.42	-	148,657.42	148,657.42	1,858.22	5,574.65
2023173	Penn Estates S	9/30/2023	PEUI 2023 pilot test/ results	Sewer	141208	142208	710208	252,353	-	252,353	2.5%	6,309	252,352.92	252,352.92	252,352.92	252,352.92	252,352.92	252,352.92	9,463.23	15,772.06
2022276	Utilities Inc - Westgate	12/31/2023	2022 Westgate Fire Flow	Water	141232	142232	710232	115,451	-	115,451	1.33%	1,536	115,451.41	115,451.41	115,451.41	115,451.41	115,451.41	115,451.41	2,303.26	3,838.76
2022192	Penn Estates W	9/30/2024	2022 PEUI Distribution System Upgrade	Water	141232	142232	710232	75,544	-	75,544	1.33%	1,005	-	75,544.38	75,544.38	-	75,544.38	75,544.38	502.37	1,507.11
2024TBD-4	Penn Estates W	12/30/2024	Tank 5/6 Rehab and Building	Water	141231	142231	710231	195,000	(69,942.41)	125,058	2%	2,501	-	125,057.59	125,057.59	-	125,057.59	125,057.59	1,250.58	3,751.73
2024TBD-5	Tamiment S	6/30/2025	TAM Train 2 Rehab	Sewer	141208	142208	710208	195,000	-	195,000	2.5%	4,875	-	-	195,000.00	-	-	195,000.00	-	2,437.50
2024TBD-6	Tamiment S	6/30/2025	TAM Train 3 Rehab	Sewer	141208	142208	710208	195,000	-	195,000	2.5%	4,875	-	-	195,000.00	-	-	195,000.00	-	2,437.50
2024TBD-10	Tamiment W	12/31/2024	Tank 3 Rehab	Water	141231	142231	710231	390,000	-	390,000	2%	7,800	-	390,000.00	390,000.00	-	390,000.00	390,000.00	3,900.00	11,700.00
2023235	Penn Estates W	12/31/2023	Penn Estates Leak Detection	Water	141232	142232	710232	55,222	-	55,222	1.33%	734	55,221.60	55,221.60	55,221.60	55,221.60	55,221.60	55,221.60	1,101.67	1,836.12
								10,629,465.97	(1,786,369.95)	8,843,096.02		186,883.02	735,386.88	4,922,347.27	8,843,096.02	735,386.88	4,922,347.27	8,843,096.02	72,620.13	225,749.18

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to A-1, A-2, & B-23
Pro-Forma Plant Maintenance Spending
Plant in Service, Accumulated Depreciation, and Depreciation Expense

Water

OBJ_ACC	ACCOUNT_DESCRIPTION	Acc. Depr Acc	Dep Ex Acct	3 Year Avg. Spend	3 Year Avg. Retirement	3 Year Avg. Net Add to Plant	2024 Inflation Factor	2024 Adjustment	2024 FCST	2025 Inflation Factor	2025 Adjustment	2025 FCST	Depreciation Rate	Pro-Forma Depreciation Expense 2024	Pro-Forma Depreciation Expense 2025	AD 2025
141201	Organization	142201	710201	281.20	-	281.20		-	281.20	0	-	281.20	0.00%	-	-	-
141202	Franchises	142202	710202	-	-	-		-	-	0	-	-	0.00%	-	-	-
141203	Struct and Improv General Plant	142203	710203	909.80	(217.98)	691.82	3.92%	35.70	727.53	3.92%	28.55	756.08	3.33%	24.23	25.18	49.40
141204	Struct and Improv Service Supplie	142204	710204	7,264.55	(3,223.49)	4,041.06	3.92%	285.10	4,326.16	3.92%	169.78	4,495.94	3.33%	144.06	149.71	293.78
141205	Struct and Improv Water Treat Plt	142205	710205	10,335.19	(7,363.93)	2,971.26	3.92%	405.60	3,376.86	3.92%	132.52	3,509.39	3.33%	112.45	116.86	229.31
141206	Struct and Improv Trans Dist Plt	142206	710206	-	-	-	3.92%	-	-	3.92%	-	-	3.33%	-	-	-
141207	Struct and Improv Collect Plant	142207	710207	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141208	Struct and Improv Pump Plant	142208	710208	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141209	Struct and Improv Treatment Plan	142209	710209	-	-	-	3.92%	-	-	3.92%	-	-	2.00%	-	-	-
141220	Struct and Improv Office	142220	710220	2,415.82	-	2,415.82	3.92%	94.81	2,510.63	3.92%	98.53	2,609.16	2.00%	50.21	52.18	102.40
141223	Wells and Springs	142223	710223	15,281.87	(2,860.99)	12,420.88	3.92%	599.73	13,020.61	3.92%	510.99	13,531.60	2.86%	372.39	387.00	759.39
141225	Supply Mains	142225	710225	51,380.31	(5,897.75)	45,482.56	3.92%	2,016.40	47,498.96	3.92%	1,864.08	49,363.05	1.50%	712.48	740.45	1,452.93
141226	Power Generation Equipment	142226	710226	32.70	-	32.70	3.92%	1.28	33.98	3.92%	1.33	35.32	1.50%	0.51	0.53	1.04
141227	Electric Pump Equip Src Pump	142227	710227	43,309.51	(14,375.86)	28,933.65	3.92%	1,699.67	30,633.31	3.92%	1,202.20	31,835.51	2.86%	876.11	910.50	1,786.61
141228	Electric Pump Equip WTP	142228	710228	21,307.10	(6,547.29)	14,759.81	3.92%	836.19	15,596.00	3.92%	612.06	16,208.06	2.86%	446.05	463.55	909.60
141229	Electric Pump Equip Trans Dist	142229	710229	-	-	-	3.92%	-	-	3.92%	-	-	2.86%	-	-	-
141230	Water Treatment Equipment	142230	710230	31,067.39	(2,659.53)	28,407.86	3.92%	1,219.23	29,627.09	3.92%	1,162.71	30,789.80	3.33%	986.58	1,025.30	2,011.88
141231	Dist Resv and Standpipes	142231	710231	29,985.58	(3,491.28)	26,494.29	3.92%	1,176.77	27,671.07	3.92%	1,085.94	28,757.01	2.00%	553.42	575.14	1,128.56
141232	Trans and Distr Mains	142232	710232	55,052.01	(13,522.71)	41,529.30	3.92%	2,160.50	43,689.80	3.92%	1,714.59	45,404.39	1.33%	581.07	603.88	1,184.95
141233	Service Lines	142233	710233	103,285.74	(19,628.00)	83,657.74	3.92%	4,053.42	87,711.16	3.92%	3,442.20	91,153.35	2.00%	1,754.22	1,823.07	3,577.29
141234	Meters	142234	710234	52,201.04	(9,022.10)	43,178.94	3.92%	2,048.61	45,227.56	3.92%	1,774.94	47,002.50	3.33%	1,506.08	1,565.18	3,071.26
141235	Meter Installations	142235	710235	12,114.52	-	12,114.52	3.92%	475.43	12,589.95	3.92%	494.09	13,084.04	3.33%	419.25	435.70	854.94
141236	Hydrants	142236	710236	39,800.28	(5,133.53)	34,666.75	3.92%	1,561.95	36,228.70	3.92%	1,421.78	37,650.48	1.54%	557.92	579.82	1,137.74
141237	Backflow Prevention Devices	142237	710237	85.08	(24.62)	60.46	3.92%	3.34	63.80	3.92%	2.50	66.31	1.50%	0.96	0.99	1.95
141239	Power Gen Equip Pump Plt	142239	710239	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141240	Power Gen Equip Treat Plt	142240	710240	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141241	Sewer Force Main	142241	710241	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141242	Sewer Gravity Main	142242	710242	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141243	Manholes	142243	710243	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141244	Special Collection Structures	142244	710244	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141245	Service to Customers	142245	710245	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141246	Flow Measure Devices	142246	710246	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141247	Flow Measure Install	142247	710247	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141248	Receiving Wells	142248	710248	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141249	Pumping Equip Pump Plt	142249	710249	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141252	Treat/Disp Equip Lagoon	142252	710252	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141253	Treat/Disp Equip Trt Plt	142253	710253	-	-	-	3.92%	-	-	3.92%	-	-	2.50%	-	-	-
141255	Plant Sewers Treatment Plt	142255	710255	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141257	Outfall Lines	142257	710257	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141264	Reuse Transmission and Dist	142264	710264	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141269	Other and Misc Equip WTP	142269	710269	1,265.77	-	1,265.77	3.92%	49.67	1,315.45	3.92%	51.62	1,367.07	2.00%	26.31	27.34	53.65
141271	Other Tangible Plant	142271	710271	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141272	Other Plant Collection	142272	710272	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141273	Other Plant Pump	142273	710273	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141274	Other Plant Treatment	142274	710274	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141299	Utility Plant Clearing	0	0	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141303	Office Furniture	142303	710303	-	(418.89)	(418.89)	3.92%	-	(418.89)	3.92%	(16.44)	(435.33)	6.67%	(27.94)	(29.04)	(56.98)
141305	Stores Equipment	142305	710305	-	-	-	3.92%	-	-	3.92%	-	-	1.50%	-	-	-
141306	Lab Equipment	142306	710306	4,592.67	-	4,592.67	3.92%	180.24	4,772.90	3.92%	187.31	4,960.22	2.00%	95.46	99.20	194.66
141308	Tool Shop Equipment	142308	710308	10,780.73	(316.35)	10,464.38	3.92%	423.09	10,887.46	3.92%	427.28	11,314.74	10.00%	1,088.75	1,131.47	2,220.22
141309	Power Operated Equipment	142309	710309	1,640.92	(506.79)	1,134.13	3.92%	64.40	1,198.53	3.92%	47.04	1,245.56	1.50%	17.98	18.68	36.66
141310	Communications Equipment	142310	710310	7,833.96	(2,837.74)	4,996.22	3.92%	307.44	5,303.66	3.92%	208.14	5,511.80	2.00%	106.07	110.24	216.31
141311	Misc Equipment	142311	710311	12,823.19	(4,593.69)	8,229.49	3.92%	503.24	8,732.74	3.92%	342.71	9,075.45	2.00%	174.65	181.51	356.16
141399	Building and Equipment Clearing	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
141702	CWIP - Captime	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
141798	CWIP - Clearing-Fixed Asset	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
141799	CWIP - Clearing	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
Grand Total				**515,046.91**	**(102,642.51)**	**412,404.40**			**432,606.22**		**16,966.46**	**449,572.68**		**10,579.27**	**10,994.45**	**21,573.73**

Community Utilities of Pennsylvania, Inc.
PUR -2023 -
Rate Case Schedules
Base Year: July 31, 2023
Future Test Year : July 31, 2025

Supplement to A-1, A-2, & B-23

Pro-Forma Projects
Supplement to A-1, A-2, & B-23
Plant in Service, Accumulated Depreciation, and Depreciation Expense

Sewer

OBJ_ACCT	ACCOUNT_DESCRIPTION	Acc. Depr Acc	Dep Ex Acct	3 Year Avg. Spend	3 Year Avg. Retirement	3 Year Avg. Net Add to Plant	2024 Inflation Factor	2024 Adjustment	2024 FCST	2025 Inflation Factor	2025 Adjustment	2025 FCST	Depreciation Rate	Pro-Forma Dpreciation Expense 2024	2025	AD 2025
141201	Organization	142201	710201	227.01	-	227.01		-	227.01	0	-	227.01	2.50%	5.68	5.68	11.35
141202	Franchises	142202	710202	-	-	-		-	-	0	-	-	0.00%	-	-	-
141203	Struct and Improv General Plant	142203	710203	8,550.02	-	8,550.02	3.92%	335.54	8,885.57	3.92%	348.71	9,234.28	2.50%	222.14	230.86	453.00
141204	Struct and Improv Service Supplie	142204	710204	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141205	Struct and Improv Water Treat Plt	142205	710205	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141206	Struct and Improv Trans Dist Plt	142206	710206	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141207	Struct and Improv Collect Plant	142207	710207	5,173.45	-	5,173.45	3.92%	203.03	5,376.48	3.92%	211.00	5,587.48	2.50%	134.41	139.69	274.10
141208	Struct and Improv Pump Plant	142208	710208	6,644.95	-	6,644.95	3.92%	260.78	6,905.73	3.92%	271.01	7,176.75	2.50%	172.64	179.42	352.06
141209	Struct and Improv Treatment Plan	142209	710209	40,397.37	(1,137.22)	39,260.15	3.92%	1,585.38	40,845.53	3.92%	1,602.97	42,448.50	2.50%	1,021.14	1,061.21	2,082.35
141220	Struct and Improv Office	142220	710220	5,937.50	-	5,937.50	3.92%	233.02	6,170.52	3.92%	242.16	6,412.68	2.50%	154.26	160.32	314.58
141223	Wells and Springs	142223	710223	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141225	Supply Mains	142225	710225	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141226	Power Generation Equipment	142226	710226	-	-	-	3.92%	-	-	3.92%	-	-	1.50%	-	-	-
141227	Electric Pump Equip Src Pump	142227	710227	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141228	Electric Pump Equip WTP	142228	710228	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141229	Electric Pump Equip Trans Dist	142229	710229	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141230	Water Treatment Equipment	142230	710230	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141231	Dist Resv and Standpipes	142231	710231	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141232	Trans and Distr Mains	142232	710232	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141233	Service Lines	142233	710233	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141234	Meters	142234	710234	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141235	Meter Installations	142235	710235	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141236	Hydrants	142236	710236	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141237	Backflow Prevention Devices	142237	710237	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141239	Power Gen Equip Pump Plt	142239	710239	25,724.26	-	25,724.26	3.92%	1,009.54	26,733.80	3.92%	1,049.16	27,782.96	1.50%	401.01	416.74	817.75
141240	Power Gen Equip Treat Plt	142240	710240	3,363.87	-	3,363.87	3.92%	132.01	3,495.88	3.92%	137.19	3,633.08	1.50%	52.44	54.50	106.93
141241	Sewer Force Main	142241	710241	19,759.40	(894.22)	18,865.17	3.92%	775.45	19,640.62	3.92%	770.79	20,411.42	2.50%	491.02	510.29	1,001.30
141242	Sewer Gravity Main	142242	710242	16,747.06	(6,166.87)	10,580.20	3.92%	657.23	11,237.43	3.92%	441.01	11,678.44	2.50%	280.94	291.96	572.90
141243	Manholes	142243	710243	30,499.35	(326.75)	30,172.60	3.92%	1,196.94	31,369.54	3.92%	1,231.09	32,600.63	1.54%	483.09	502.05	985.14
141244	Special Collection Structures	142244	710244	525.82	-	525.82	3.92%	20.64	546.45	3.92%	21.45	567.90	1.50%	8.20	8.52	16.72
141245	Service to Customers	142245	710245	18,709.83	(349.90)	18,359.93	3.92%	734.26	19,094.19	3.92%	749.35	19,843.54	1.50%	286.41	297.65	584.07
141246	Flow Measure Devices	142246	710246	13,507.74	(3,232.10)	10,275.64	3.92%	530.11	10,805.75	3.92%	424.07	11,229.82	1.50%	162.09	168.45	330.53
141247	Flow Measure Install	142247	710247	2,693.33	-	2,693.33	3.92%	105.70	2,799.03	3.92%	109.85	2,908.88	1.50%	41.99	43.63	85.62
141248	Receiving Wells	142248	710248	4,369.81	-	4,369.81	3.92%	171.49	4,541.30	3.92%	178.22	4,719.52	1.50%	68.12	70.79	138.91
141249	Pumping Equip Pump Plt	142249	710249	60,589.64	(6,666.76)	53,922.88	3.92%	2,377.82	56,300.70	3.92%	2,209.50	58,510.20	1.50%	844.51	877.65	1,722.16
141252	Treat/Disp Equip Lagoon	142252	710252	6,475.14	(1,422.14)	5,053.00	3.92%	254.12	5,307.12	3.92%	208.28	5,515.39	2.50%	132.68	137.88	270.56
141253	Treat/Disp Equip Trt Plt	142253	710253	64,088.89	(22,368.47)	41,720.42	3.92%	2,515.15	44,235.57	3.92%	1,736.01	45,971.58	2.50%	1,105.89	1,149.29	2,255.18
141255	Plant Sewers Treatment Plt	142255	710255	22,218.43	(6,166.87)	16,051.56	3.92%	871.96	16,923.52	3.92%	664.16	17,587.67	1.50%	253.85	263.82	517.67
141257	Outfall Lines	142257	710257	4,474.44	-	4,474.44	3.92%	175.60	4,650.03	3.92%	182.49	4,832.52	2.50%	116.25	120.81	237.06
141264	Reuse Transmission and Dist	142264	710264	-	-	-	3.92%	-	-	3.92%	-	-	2.50%	-	-	-
141269	Other and Misc Equip WTP	142269	710269	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141271	Other Tangible Plant	142271	710271	2,041.29	-	2,041.29	3.92%	80.11	2,121.40	3.92%	83.25	2,204.65	2.50%	53.03	55.12	108.15
141272	Other Plant Collection	142272	710272	-	-	-	3.92%	-	-	3.92%	-	-	2.50%	-	-	-
141273	Other Plant Pump	142273	710273	562.67	-	562.67	3.92%	22.08	584.76	3.92%	22.95	607.70	2.50%	14.62	15.19	29.81
141274	Other Plant Treatment	142274	710274	32,520.41	-	32,520.41	3.92%	1,276.25	33,796.66	3.92%	1,326.34	35,123.00	2.50%	844.92	878.07	1,722.99
141299	Utility Plant Clearing	0	0	-	-	-	3.92%	-	-	3.92%	-	-	0.00%	-	-	-
141303	Office Furniture	142303	710303	1,840.94	-	1,840.94	3.92%	72.25	1,913.19	3.92%	75.08	1,988.27	6.67%	127.61	132.62	260.23
141305	Stores Equipment	142305	710305	750.00	-	750.00	3.92%	29.43	779.43	3.92%	30.59	810.02	1.50%	11.69	12.15	23.84
141306	Lab Equipment	142306	710306	10,466.15	(4,344.08)	6,122.07	3.92%	410.74	6,532.81	3.92%	256.38	6,789.19	2.50%	163.32	169.73	333.05
141308	Tool Shop Equipment	142308	710308	6,670.36	(155.67)	6,514.69	3.92%	261.78	6,776.46	3.92%	265.94	7,042.40	2.50%	169.41	176.06	345.47
141309	Power Operated Equipment	142309	710309	17,499.36	(3,643.89)	13,855.47	3.92%	686.76	14,542.22	3.92%	570.71	15,112.93	1.50%	218.13	226.69	444.83
141310	Communications Equipment	142310	710310	4,635.75	(1,105.50)	3,530.25	3.92%	181.93	3,712.18	3.92%	145.68	3,857.86	2.50%	92.80	96.45	189.25
141311	Misc Equipment	142311	710311	25,872.38	(658.34)	25,214.04	3.92%	1,015.35	26,229.39	3.92%	1,029.36	27,258.75	1.50%	393.44	408.88	802.32
141399	Building and Equipment Clearing	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
141702	CWIP - Captime	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
141798	CWIP - Clearing-Fixed Asset	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
141799	CWIP - Clearing	0	0	-	-	-		-	-	0	-	-	0.00%	-	-	-
				463,536.63	**(58,638.80)**	**404,897.83**			**423,080.27**		**16,594.75**	**439,675.02**		**8,527.72**	**8,862.17**	**17,389.89**

Supplement to Schedules A-4 & B-25

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedules A-4 & B-25
Contribution -In-Aid of Construction

					As of July 31, 2023				
Asset Number	Asset Description	Start Date	Asset Key	Utility Type	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
100504_G	SEWER PLANT-CONVERTED ASSET	08/02/1995	CIAC	Sewer	2.50%	(1,956,275)	1,377,382	(578,893)	48,906.87
100505_G	SEWER PLANT-CONVERTED ASSET	07/03/2006	CIAC	Sewer	2.50%	(235,607)	95,108	(140,499)	5,890.18
103902_G	WATER PLANT-CONVERTED ASSET	03/30/1982	CIAC	Water	2.15%	(383,355)	343,160	(40,195)	8,242.14
103903_G	WATER PLANT-CONVERTED ASSET	06/12/2006	CIAC	Water	2.00%	(116,000)	40,337	(75,663)	2,320.00
162531_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	1.33%	(101,946)	21,866	(80,080)	1,355.88
162532_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	2.00%	(3,000)	957	(2,043)	60.00
162533_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	1.54%	(2,800)	692	(2,108)	43.12
162534_G	051*CB.TO.GL*02*06	02/28/2007	CIAC	Water	2.15%	(16,766)	5,938	(10,828)	360.47
162535_G	051*CB.TO.GL*02*07	02/28/2007	CIAC	Water	2.15%	(16,766)	5,938	(10,828)	360.47
162536_G	051*CB.TO.GL*04*06	04/28/2007	CIAC	Water	2.15%	(12,575)	4,409	(8,165)	270.35
162537_G	051*CB.TO.GL*08*06	08/23/2007	CIAC	Water	2.15%	(10,479)	3,600	(6,878)	225.29
162538_G	051*CB.TO.GL*09*06	09/25/2007	CIAC	Water	2.15%	(10,479)	3,581	(6,897)	225.29
162539_G	051*CB.TO.GL*10*06	10/28/2007	CIAC	Water	2.15%	(10,479)	3,563	(6,916)	225.29
162540_G	051*RECLASSIFY.A*02*01	02/28/2007	CIAC	Water	2.15%	16,766	(5,938)	10,828	(360.47)
162603_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(2,975)	1,184	(1,791)	74.38
162604_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(226,837)	90,268	(136,569)	5,670.93
162605_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(84,750)	33,725	(51,025)	2,118.75
2005167_G	CASH CIAC-WATER TAP	11/01/2007	CIAC	Water	2.15%	(6,287)	2,002	(4,285)	135.18
2005454	PLANT METER FEE	03/01/2023	CIAC	Water	2.50%	(4,254)	44	(4,210)	106.36
2005821_G	CIAC-WTR RES CAP FEE	11/01/2007	CIAC	Water	2.15%	(6,287)	2,092	(4,195)	135.18
2006148_G	CIAC-WTR PLT MOD FEE	11/01/2007	CIAC	Water	2.15%	(12,575)	4,131	(8,444)	270.35
2008021_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	1.33%	(742,695)	92,220	(650,475)	9,877.85
2008022_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	2.00%	(191,689)	35,782	(155,907)	3,833.78
2008023_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	2.00%	(106,549)	19,889	(86,660)	2,130.98
2008024_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	1.54%	(77,606)	11,157	(66,448)	1,195.13
2008159_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(255,000)	47,813	(207,188)	6,375.00
2008160_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(267,836)	50,219	(217,617)	6,695.90
2008161_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(44,234)	8,294	(35,940)	1,105.84
2008278_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(165,634)	27,261	(138,373)	4,140.85
2008279_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(6,600)	1,086	(5,514)	165.00
2008280_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	1.50%	(31,289)	3,090	(28,199)	469.34
2008281_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(53,813)	8,857	(44,956)	1,345.33
2008282_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(27,212)	4,479	(22,733)	680.30
2008283_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	1.50%	(14,879)	1,469	(13,410)	223.19
2008437_G	CIAC-SWR RES CAP FEE	09/13/2018	CIAC	Sewer	2.50%	(116,000)	14,258	(101,742)	2,900.00
						(5,304,760)	2,359,913	(2,944,848)	117,774

Supplement to Schedules A-4 & B-25

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedules A-4 & B-25
Contribution -In-Aid of Construction

					As of July 31, 2024				
Asset Number	Asset Description	Start Date	Asset Key	Utility Type	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
100504_G	SEWER PLANT-CONVERTED ASSET	08/02/1995	CIAC	Sewer	2.50%	(1,956,275)	1,426,289	(529,986)	48,906.87
100505_G	SEWER PLANT-CONVERTED ASSET	07/03/2006	CIAC	Sewer	2.50%	(235,607)	100,998	(134,609)	5,890.18
103902_G	WATER PLANT-CONVERTED ASSET	03/30/1982	CIAC	Water	2.15%	(383,355)	351,402	(31,953)	8,242.14
103903_G	WATER PLANT-CONVERTED ASSET	06/12/2006	CIAC	Water	2.00%	(116,000)	42,657	(73,343)	2,320.00
162531_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	1.33%	(101,946)	23,222	(78,724)	1,355.88
162532_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	2.00%	(3,000)	1,017	(1,983)	60.00
162533_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	1.54%	(2,800)	735	(2,065)	43.12
162534_G	051*CB.TO.GL*02*06	02/28/2007	CIAC	Water	2.15%	(16,766)	6,298	(10,468)	360.47
162535_G	051*CB.TO.GL*02*07	02/28/2007	CIAC	Water	2.15%	(16,766)	6,298	(10,468)	360.47
162536_G	051*CB.TO.GL*04*06	04/28/2007	CIAC	Water	2.15%	(12,575)	4,679	(7,895)	270.35
162537_G	051*CB.TO.GL*08*06	08/23/2007	CIAC	Water	2.15%	(10,479)	3,826	(6,653)	225.29
162538_G	051*CB.TO.GL*09*06	09/25/2007	CIAC	Water	2.15%	(10,479)	3,807	(6,672)	225.29
162539_G	051*CB.TO.GL*10*06	10/28/2007	CIAC	Water	2.15%	(10,479)	3,788	(6,691)	225.29
162540_G	051*RECLASSIFY.A*02*01	02/28/2007	CIAC	Water	2.15%	16,766	(6,298)	10,468	(360.47)
162603_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(2,975)	1,259	(1,716)	74.38
162604_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(226,837)	95,939	(130,899)	5,670.93
162605_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(84,750)	35,844	(48,906)	2,118.75
2005167_G	CASH CIAC-WATER TAP	11/01/2007	CIAC	Water	2.15%	(6,287)	2,138	(4,150)	135.18
2005454	PLANT METER FEE	03/01/2023	CIAC	Water	2.50%	(4,254)	151	(4,104)	106.36
2005821_G	CIAC-WTR RES CAP FEE	11/01/2007	CIAC	Water	2.15%	(6,287)	2,228	(4,060)	135.18
2006148_G	CIAC-WTR PLT MOD FEE	11/01/2007	CIAC	Water	2.15%	(12,575)	4,401	(8,173)	270.35
2008021_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	1.33%	(742,695)	102,098	(640,597)	9,877.85
2008022_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	2.00%	(191,689)	39,616	(152,073)	3,833.78
2008023_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	2.00%	(106,549)	22,020	(84,529)	2,130.98
2008024_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	1.54%	(77,606)	12,353	(65,253)	1,195.13
2008159_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(255,000)	54,188	(200,813)	6,375.00
2008160_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(267,836)	56,915	(210,921)	6,695.90
2008161_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(44,234)	9,399	(34,834)	1,105.84
2008278_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(165,634)	31,401	(134,233)	4,140.85
2008279_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(6,600)	1,251	(5,349)	165.00
2008280_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	1.50%	(31,289)	3,559	(27,730)	469.34
2008281_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(53,813)	10,202	(43,611)	1,345.33
2008282_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(27,212)	5,159	(22,053)	680.30
2008283_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	1.50%	(14,879)	1,693	(13,186)	223.19
2008437_G	CIAC-SWR RES CAP FEE	09/13/2018	CIAC	Sewer	2.50%	(116,000)	17,158	(98,842)	2,900.00
						(5,304,760)	2,477,687	(2,827,073)	117,774

Supplement to Schedules A-4 & B-25

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedules A-4 & B-25
Contribution -In-Aid of Construction

					As of July 31, 2025				
Asset Number	Asset Description	Start Date	Asset Key	Utility Type	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
100504_G	SEWER PLANT-CONVERTED ASSET	08/02/1995	CIAC	Sewer	2.50%	(1,956,275)	1,475,196	(481,079)	48,906.87
100505_G	SEWER PLANT-CONVERTED ASSET	07/03/2006	CIAC	Sewer	2.50%	(235,607)	106,889	(128,718)	5,890.18
103902_G	WATER PLANT-CONVERTED ASSET	03/30/1982	CIAC	Water	2.15%	(383,355)	359,644	(23,711)	8,242.14
103903_G	WATER PLANT-CONVERTED ASSET	06/12/2006	CIAC	Water	2.00%	(116,000)	44,977	(71,023)	2,320.00
162531_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	1.33%	(101,946)	24,578	(77,368)	1,355.88
162532_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	2.00%	(3,000)	1,077	(1,923)	60.00
162533_G	051*MISC.JE.A*09*02	09/25/2007	CIAC	Water	1.54%	(2,800)	778	(2,022)	43.12
162534_G	051*CB.TO.GL*02*06	02/28/2007	CIAC	Water	2.15%	(16,766)	6,658	(10,108)	360.47
162535_G	051*CB.TO.GL*02*07	02/28/2007	CIAC	Water	2.15%	(16,766)	6,658	(10,108)	360.47
162536_G	051*CB.TO.GL*04*06	04/28/2007	CIAC	Water	2.15%	(12,575)	4,950	(7,625)	270.35
162537_G	051*CB.TO.GL*08*06	08/23/2007	CIAC	Water	2.15%	(10,479)	4,051	(6,428)	225.29
162538_G	051*CB.TO.GL*09*06	09/25/2007	CIAC	Water	2.15%	(10,479)	4,032	(6,447)	225.29
162539_G	051*CB.TO.GL*10*06	10/28/2007	CIAC	Water	2.15%	(10,479)	4,013	(6,465)	225.29
162540_G	051*RECLASSIFY.A*02*01	02/28/2007	CIAC	Water	2.15%	16,766	(6,658)	10,108	(360.47)
162603_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(2,975)	1,333	(1,642)	74.38
162604_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(226,837)	101,610	(125,228)	5,670.93
162605_G	052*MISC.JE.A*09*02	09/25/2007	CIAC	Sewer	2.50%	(84,750)	37,962	(46,788)	2,118.75
2005167_G	CASH CIAC-WATER TAP	11/01/2007	CIAC	Water	2.15%	(6,287)	2,273	(4,014)	135.18
2005454	PLANT METER FEE	03/01/2023	CIAC	Water	2.50%	(4,254)	257	(3,997)	106.36
2005821_G	CIAC-WTR RES CAP FEE	11/01/2007	CIAC	Water	2.15%	(6,287)	2,363	(3,924)	135.18
2006148_G	CIAC-WTR PLT MOD FEE	11/01/2007	CIAC	Water	2.15%	(12,575)	4,671	(7,903)	270.35
2008021_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	1.33%	(742,695)	111,976	(630,719)	9,877.85
2008022_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	2.00%	(191,689)	43,449	(148,239)	3,833.78
2008023_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	2.00%	(106,549)	24,151	(82,398)	2,130.98
2008024_G	CIAC - WESTGATE	03/31/2014	CIAC	Water	1.54%	(77,606)	13,548	(64,058)	1,195.13
2008159_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(255,000)	60,563	(194,438)	6,375.00
2008160_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(267,836)	63,611	(204,225)	6,695.90
2008161_G	CIAC PROPERTY-BRIGHT GLADES	01/15/2016	CIAC	Sewer	2.50%	(44,234)	10,505	(33,728)	1,105.84
2008278_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(165,634)	35,542	(130,092)	4,140.85
2008279_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(6,600)	1,416	(5,184)	165.00
2008280_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	1.50%	(31,289)	4,028	(27,261)	469.34
2008281_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(53,813)	11,547	(42,266)	1,345.33
2008282_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	2.50%	(27,212)	5,839	(21,373)	680.30
2008283_G	CIAC PROPERTY-UIP SLUDGE TANK	06/27/2016	CIAC	Sewer	1.50%	(14,879)	1,916	(12,963)	223.19
2008437_G	CIAC-SWR RES CAP FEE	09/13/2018	CIAC	Sewer	2.50%	(116,000)	20,058	(95,942)	2,900.00
						(5,304,760)	2,595,462	(2,709,299)	117,774

Supplement to Schedule A-5

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-5
Accumulated Deferred Income Tax

Asset Additions	**2023**	**2024**	**2025**
Post 2022 Additions	521,439.07	-	-
Pro-Forma Plant	735,386.88	4,061,902.80	3,920,748.75
Pro-Forma GL Spend	354,256.49	850,215.58	515,536.46
	1,089,643.37	4,912,118.39	4,436,285.21
Book Depreciation			
Existing Assets	460,659.55	915,142.57	528,960.84
Pro-Forma Plant	3,025.11	36,635.43	79,723.35
Pro-Forma GL Spend	11,322.51	27,174.02	22,728.78
	475,007.17	978,952.02	631,412.96
Tax Depreciation			
Existing Assets	547,560.70	1,030,249.29	574,845.24
Pro-Forma Plant	7,353.87	110,653.53	157,678.83
Pro-Forma GL Spend	3,542.56	31,174.57	34,118.94
	558,457.13	1,172,077.39	766,643.01
Book/Tax difference	(83,449.96)	(193,125.37)	(135,230.05)
Change - Book/tax diff * state tax rat	(7,502.15)	(16,396.34)	(10,804.88)
Change - Book/tax diff * federal tax r	(15,949.04)	(37,113.10)	(26,129.29)
ADIT Balance:	**7/31/2023**	**7/31/2024**	**7/31/2025**
State Balance	(73,227.32)	(89,946.73)	(106,595.36)
Federal Balance	(1,143,669.00)	(1,180,664.99)	(1,220,021.60)
	(1,216,896.31)	(1,270,611.73)	(1,326,616.96)
State	**7/31/2023**	**7/31/2024**	**7/31/2025**
Water	(33,295.01)	(40,896.99)	(48,466.80)
Sewer	(39,932.31)	(49,049.74)	(58,128.57)
	(73,227.32)	(89,946.73)	(106,595.36)
Federal	**7/31/2023**	**7/31/2024**	**7/31/2025**
Water	(520,003.59)	(536,824.93)	(554,719.60)
Sewer	(623,665.41)	(643,840.06)	(665,302.00)
	(1,143,669.00)	(1,180,664.99)	(1,220,021.60)
Total	**(1,216,896.31)**	**(1,270,611.73)**	**(1,326,616.96)**

Supplement to A-8 & B-23

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-8 & B-23
Oracle Fusion Asset

Net Balance To Be Allocated	**7/31/2024**	**7/31/2025**
Fusion Project Spend - All other	$ 2,589,935.44	$ 2,029,837.36
Fusion Project Spend - CRU (US)	$ 5,013,516.74	$ 3,928,813.04
Total	$ 7,603,452.18	$ 5,958,650.40

Allocation to CRUUS		
Fusion Project Spend - All other	$ 1,739,636.25	$ 1,363,423.43
Fusion Project Spend - CRU (US)	$ 3,367,533.93	$ 2,638,948.25
Total	$ 5,107,170.18	$ 4,002,371.68

Allocation PA		
Fusion Project Spend - All other	41,264.73	32,340.84
Fusion Project Spend - CRU (US)	79,878.98	62,596.69
Total	$ 121,143.71	$ 94,937.53

Allocation To Water	**7/31/2024**	**7/31/2025**
Fusion Project Spend - All other	18,762.25	14,704.74
Fusion Project Spend - CRU (US)	36,319.39	28,461.47
Total	$ 55,081.64	$ 43,166.21

Allocation to Sewer	**7/31/2024**	**7/31/2025**
Fusion Project Spend - All other	22,502.48	17,636.10
Fusion Project Spend - CRU (US)	43,559.59	34,135.22
Total	$ 66,062.07	$ 51,771.32

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-9 & B-24
Plant Acquisition Adjustment & Amortization Expense

As of July 31, 2023

Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
102205A_G	PAA WTR CONVERSION BALANCE	06/09/1998	USA	FLAT	PAA	2215	315020	10	Water	2.33%	(1,550,961)	852,110.27	(698,851)	(36,137)
102205_G	PAA WTR CONVERSION BALANCE	06/09/1998	USA	Straight-Line	PAA	2215	315020	10	Water	2.33%	-	-	-	-
102315A_G	PAA SWR CONVERSION BALANCE	04/01/1992	USA	FLAT	PAA	2215	315015	15	Sewer	2.50%	(862,745)	680,418.47	(182,327)	(21,569)
102315_G	PAA SWR CONVERSION BALANCE	04/01/1992	USA	Straight-Line	PAA	2215	315015	15	Sewer	2.50%	-	-	-	-
102316A_G	PAA SWR CONVERSION BALANCE	09/11/1997	USA	FLAT	PAA	2215	315025	15	Sewer	2.05%	(1,803,973)	962,860.75	(841,112)	(36,981)
102316_G	PAA SWR CONVERSION BALANCE	09/11/1997	USA	Straight-Line	PAA	2215	315025	15	Sewer	2.05%	-	-	-	-
											(4,217,679)	2,495,389	(1,722,290)	(94,687)

As of July 31, 2024

Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
102205A_G	PAA WTR CONVERSION BALANCE	06/09/1998	USA	FLAT	PAA	2215	315020	10	Water	2.33%	(1,550,961.00)	888,247.66	(662,713)	(36,137.39)
102205_G	PAA WTR CONVERSION BALANCE	06/09/1998	USA	Straight-Line	PAA	2215	315020	10	Water	2.33%	-	-	-	-
102315A_G	PAA SWR CONVERSION BALANCE	04/01/1992	USA	FLAT	PAA	2215	315015	15	Sewer	2.50%	(862,745.39)	701,987.10	(160,758)	(21,568.63)
102315_G	PAA SWR CONVERSION BALANCE	04/01/1992	USA	Straight-Line	PAA	2215	315015	15	Sewer	2.50%	-	-	-	-
102316A_G	PAA SWR CONVERSION BALANCE	09/11/1997	USA	FLAT	PAA	2215	315025	15	Sewer	2.05%	(1,803,973.00)	999,842.20	(804,131)	(36,981.45)
102316_G	PAA SWR CONVERSION BALANCE	09/11/1997	USA	Straight-Line	PAA	2215	315025	15	Sewer	2.05%	-	-	-	-
											(4,217,679)	2,590,077	(1,627,602)	(94,687)

As of July 31, 2025

Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
102205A_G	PAA WTR CONVERSION BALANCE	06/09/1998	USA	FLAT	PAA	2215	315020	10	Water	2.33%	(1,550,961.00)	924,385.05	(626,576)	(36,137.39)
102205_G	PAA WTR CONVERSION BALANCE	06/09/1998	USA	Straight-Line	PAA	2215	315020	10	Water	2.33%	-	-	-	-
102315A_G	PAA SWR CONVERSION BALANCE	04/01/1992	USA	FLAT	PAA	2215	315015	15	Sewer	2.50%	(862,745.39)	723,555.74	(139,190)	(21,568.63)
102315_G	PAA SWR CONVERSION BALANCE	04/01/1992	USA	Straight-Line	PAA	2215	315015	15	Sewer	2.50%	-	-	-	-
102316A_G	PAA SWR CONVERSION BALANCE	09/11/1997	USA	FLAT	PAA	2215	315025	15	Sewer	2.05%	(1,803,973.00)	1,036,823.64	(767,149)	(36,981.45)
102316_G	PAA SWR CONVERSION BALANCE	09/11/1997	USA	Straight-Line	PAA	2215	315025	15	Sewer	2.05%	-	-	-	-
											(4,217,679)	2,684,764	(1,532,915)	(94,687)

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Deferred Charges & Amortization Expense

											As of July 31, 2023				
Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Utility Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
1005715	PENN ESTATES TESTING	01/01/2012	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	33.33%	40,020.00	(40,020.00)	-	13,340.00
1010637	(JUNE) LAB TESTING	07/13/2017	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	33.33%	9,326.50	(9,326.50)	-	3,108.83
1010889_G	PENN ESTATES METER NBV	01/01/2018	USA	FLAT	DEFERRED CHARGE	2215	315020	10	Water	0.00%	86,029.33	-	86,029.33	8,602.93
1011415	WTR-PERMITS	10/16/2018	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	10.00%	5,107.09	(2,426.91)	2,680.18	510.71
1011554	DEF CHGS-TANK MAINT&REP	11/14/2018	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	20.00%	11,037.50	(10,302.69)	734.81	2,207.50
1011870	DEF CHGS-OTHER WTR & SW	06/14/2019	USA	Straight-Line	DEFERRED CHARGE	2215	315015	15	Sewer	20.00%	12,300.00	(10,052.30)	2,247.70	2,460.00
1012125	DEF CHGS-OTHER WTR & SW	10/10/2019	USA	Straight-Line	DEFERRED CHARGE	2215	315015	15	Sewer	20.00%	20,500.00	(15,383.46)	5,116.54	4,100.00
1012126	DEF CHGS-OTHER WTR & SW	10/07/2019	USA	Straight-Line	DEFERRED CHARGE	2215	315040	15	Sewer	20.00%	41,000.00	(30,766.81)	10,233.19	8,200.00
1012133	DEF CHGS-OTHER WTR & SW	10/10/2019	USA	Straight-Line	DEFERRED CHARGE	2215	315025	15	Sewer	20.00%	24,600.00	(18,460.11)	6,139.89	4,920.00
1012228	DEF CHGS-OTHER WTR & SW	11/18/2019	USA	Straight-Line	DEFERRED CHARGE	2215	315010	10	Water	25.00%	5,411.73	(4,961.31)	450.42	1,352.93
1012242	TANK 1 AND 2 ROV	12/10/2019	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	20.00%	6,900.00	(4,947.21)	1,952.79	1,380.00
1012283	DEF CHGS-OTHER WTR & SW	01/31/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	20.00%	5,819.91	(4,073.95)	1,745.96	1,163.98
1012384	DEF CHGS-TANK MAINT&REP	03/04/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315025	15	Sewer	20.00%	4,100.00	(2,733.96)	1,366.04	820.00
1012477	DEF CHGS-OTHER WTR & SW	05/26/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315025	15	Sewer	20.00%	24,600.00	(15,581.68)	9,018.32	4,920.00
1012494	DEF CHGS-TANK MAINT&REP	05/15/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315025	15	Sewer	20.00%	12,300.00	(7,790.84)	4,509.16	2,460.00
1012503	METER READING - SENSUS SUPPOR	05/29/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315035	10	Water	2.08%	5,736.43	(378.43)	5,358.00	119.51
1012762	NO POUSE 181099 PER CHRISTINE 12	12/21/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315025	15	Sewer	20.00%	16,400.00	(8,473.31)	7,926.69	3,280.00
1012764	NO POUSE CODE 181099 PER CHRIST	12/21/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315040	15	Sewer	20.00%	8,200.00	(4,236.68)	3,963.32	1,640.00
1012766	NO POCODE TO 181099 PER CHRISTI	12/21/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	20.00%	6,900.00	(3,565.00)	3,335.00	1,380.00
1012767	NO PO.USE CODE 181099 PER CHRIS	12/21/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	20.00%	6,900.00	(3,565.00)	3,335.00	1,380.00
1012840	SUPP 12967 INV 176715	10/15/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315010	10	Water	33.33%	0.12	(0.09)	0.03	0.04
1012841	SUPP 12967 INV 175334	08/11/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315010	10	Water	33.33%	48.49	(47.15)	1.34	16.16
1012842	SUPP 12967 INV 176715	10/15/2020	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	33.33%	65.54	(60.06)	5.48	21.85
1012974	AMORTIZE OVER 5 YEARS	02/28/2021	USA	Straight-Line	DEFERRED CHARGE	2215	315040	15	Sewer	20.00%	4,944.74	(2,389.93)	2,554.81	988.95
1012975	AMORTIZE OVER 5 YEARS	02/28/2021	USA	Straight-Line	DEFERRED CHARGE	2215	315040	15	Sewer	20.00%	4,171.50	(2,016.25)	2,155.25	834.30
1014615	PEUI Methanol Tank Inspection per DE	02/23/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315025	15	Sewer	20.00%	1,850.00	(154.15)	1,695.85	370.00
1016391	MPPO Westgate Rogers Hydrant Annu	06/15/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315010	10	Water	5.00%	3,645.00	(15.19)	3,629.81	182.25
1016392	MPPO PEUI Rogers Hydrant Annual P	06/15/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	5.00%	9,180.00	(38.25)	9,141.75	459.00
1016400	MPPO Tamiment Rogers Hydrant Ann	06/15/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315035	10	Water	5.00%	4,320.00	(18.00)	4,302.00	216.00
1013811	t CWIP from 141704 to 181015 and amo	01/31/2022	USA	Straight-Line	DEFERRED CHARGE	2215	315050	97	Sewer	9.09%	439,920.48	(59,989.15)	379,931.33	39,992.77
											821,334.36	(261,774.37)	559,559.99	110,427.72

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Deferred Charges & Amortization Expense

											As of July 31, 2024				
Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Utility Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
1005715	PENN ESTATES TESTING	01/01/2012	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	33.33%	40,020.00	(40,020.00)	-	-
1010637	(JUNE) LAB TESTING	07/13/2017	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	33.33%	9,326.50	(9,326.50)	-	-
1010889_G	PENN ESTATES METER NBV	01/01/2018	USA	FLAT	DEFERRED CHARGI	2215	315020	10	Water	0.00%	86,029.33	(8,602.93)	77,426.40	8,602.93
1011415	WTR-PERMITS	10/16/2018	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	10.00%	5,107.09	(2,937.62)	2,169.47	510.71
1011554	DEF CHGS-TANK MAINT&REP	11/14/2018	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	11,037.50	(11,222.48)	(184.98)	919.79
1011870	DEF CHGS-OTHER WTR & SW	06/14/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315015	15	Sewer	20.00%	12,300.00	(12,512.30)	(212.30)	2,460.00
1012125	DEF CHGS-OTHER WTR & SW	10/10/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315015	15	Sewer	20.00%	20,500.00	(19,483.46)	1,016.54	4,100.00
1012126	DEF CHGS-OTHER WTR & SW	10/07/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	41,000.00	(38,966.81)	2,033.19	8,200.00
1012133	DEF CHGS-OTHER WTR & SW	10/10/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	24,600.00	(23,380.11)	1,219.89	4,920.00
1012228	DEF CHGS-OTHER WTR & SW	11/18/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	25.00%	5,411.73	(5,525.03)	(113.30)	563.72
1012242	TANK 1 AND 2 ROV	12/10/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	6,900.00	(6,327.21)	572.79	1,380.00
1012283	DEF CHGS-OTHER WTR & SW	01/31/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	5,819.91	(5,237.93)	581.98	1,163.98
1012384	DEF CHGS-TANK MAINT&REP	03/04/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	4,100.00	(3,553.96)	546.04	820.00
1012477	DEF CHGS-OTHER WTR & SW	05/26/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	24,600.00	(20,501.68)	4,098.32	4,920.00
1012494	DEF CHGS-TANK MAINT&REP	05/15/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	12,300.00	(10,250.84)	2,049.16	2,460.00
1012503	METER READING - SENSUS SUPPOR	05/29/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	2.08%	5,736.43	(497.94)	5,238.49	119.51
1012762	NO POUSE 181099 PER CHRISTINE 12	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	16,400.00	(11,753.31)	4,646.69	3,280.00
1012764	NO POUSE CODE 181099 PER CHRIST	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	8,200.00	(5,876.68)	2,323.32	1,640.00
1012766	NO POCODE TO 181099 PER CHRISTI	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	6,900.00	(4,945.00)	1,955.00	1,380.00
1012767	NO PO.USE CODE 181099 PER CHRIS	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	6,900.00	(4,945.00)	1,955.00	1,380.00
1012840	SUPP 12967 INV 176715	10/15/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	33.33%	0.12	(0.10)	0.02	0.01
1012841	SUPP 12967 INV 175334	08/11/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	33.33%	48.49	(49.84)	(1.35)	2.69
1012842	SUPP 12967 INV 176715	10/15/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	33.33%	65.54	(67.34)	(1.80)	7.28
1012974	AMORTIZE OVER 5 YEARS	02/28/2021	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	4,944.74	(3,378.88)	1,565.86	988.95
1012975	AMORTIZE OVER 5 YEARS	02/28/2021	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	4,171.50	(2,850.55)	1,320.95	834.30
1014615	PEUI Methanol Tank Inspection per DE	02/23/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	1,850.00	(524.15)	1,325.85	370.00
1016391	MPPO Westgate Rogers Hydrant Annu	06/15/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	5.00%	3,645.00	(197.44)	3,447.56	182.25
1016392	MPPO PEUI Rogers Hydrant Annual P	06/15/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	5.00%	9,180.00	(497.25)	8,682.75	459.00
1016400	MPPO Tamiment Rogers Hydrant Ann	06/15/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	5.00%	4,320.00	(234.00)	4,086.00	216.00
1013811	Reclass Tamiment CWIP from 141704 to	01/31/2022	USA	Straight-Line	DEFERRED CHARGI	2215	315050	97	Sewer	9.09%	439,920.48	(99,981.92)	339,938.56	39,992.77
											821,334.36	(353,648.27)	467,686.09	91,873.90

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Deferred Charges & Amortization Expense

										As of July 31, 2025				
Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Utility Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
1005715	PENN ESTATES TESTING	01/01/2012	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	33.33%	40,020.00	(40,020.00)	-	-
1010637	(JUNE) LAB TESTING	07/13/2017	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	33.33%	9,326.50	(9,326.50)	-	-
1010889_G	PENN ESTATES METER NBV	01/01/2018	USA	FLAT	DEFERRED CHARGI	2215	315020	10	Water	0.00%	86,029.33	(17,205.87)	68,823.46	8,602.93
1011415	WTR-PERMITS	10/16/2018	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	10.00%	5,107.09	(3,448.33)	1,658.76	510.71
1011554	DEF CHGS-TANK MAINT&REP	11/14/2018	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	11,037.50	(11,222.48)	(184.98)	-
1011870	DEF CHGS-OTHER WTR & SW	06/14/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315015	15	Sewer	20.00%	12,300.00	(12,512.30)	(212.30)	-
1012125	DEF CHGS-OTHER WTR & SW	10/10/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315015	15	Sewer	20.00%	20,500.00	(20,850.13)	(350.13)	1,366.67
1012126	DEF CHGS-OTHER WTR & SW	10/07/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	41,000.00	(41,700.14)	(700.14)	2,733.33
1012133	DEF CHGS-OTHER WTR & SW	10/10/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	24,600.00	(25,020.11)	(420.11)	1,640.00
1012228	DEF CHGS-OTHER WTR & SW	11/18/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	25.00%	5,411.73	(5,525.03)	(113.30)	-
1012242	TANK 1 AND 2 ROV	12/10/2019	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	6,900.00	(7,017.21)	(117.21)	690.00
1012283	DEF CHGS-OTHER WTR & SW	01/31/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	5,819.91	(5,916.92)	(97.01)	678.99
1012384	DEF CHGS-TANK MAINT&REP	03/04/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	4,100.00	(4,168.96)	(68.96)	615.00
1012477	DEF CHGS-OTHER WTR & SW	05/26/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	24,600.00	(25,011.68)	(411.68)	4,510.00
1012494	DEF CHGS-TANK MAINT&REP	05/15/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	12,300.00	(12,505.84)	(205.84)	2,255.00
1012503	METER READING - SENSUS SUPPOR	05/29/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	2.08%	5,736.43	(617.45)	5,118.98	119.51
1012762	NO POUSE 181099 PER CHRISTINE 12	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	16,400.00	(15,033.31)	1,366.69	3,280.00
1012764	NO POUSE CODE 181099 PER CHRIST	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	8,200.00	(7,516.68)	683.32	1,640.00
1012766	NO POCODE TO 181099 PER CHRISTI	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	6,900.00	(6,325.00)	575.00	1,380.00
1012767	NO PO.USE CODE 181099 PER CHRIS	12/21/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20.00%	6,900.00	(6,325.00)	575.00	1,380.00
1012840	SUPP 12967 INV 176715	10/15/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	33.33%	0.12	(0.10)	0.02	-
1012841	SUPP 12967 INV 175334	08/11/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	33.33%	48.49	(49.84)	(1.35)	-
1012842	SUPP 12967 INV 176715	10/15/2020	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	33.33%	65.54	(67.34)	(1.80)	-
1012974	AMORTIZE OVER 5 YEARS	02/28/2021	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	4,944.74	(4,367.83)	576.91	988.95
1012975	AMORTIZE OVER 5 YEARS	02/28/2021	USA	Straight-Line	DEFERRED CHARGI	2215	315040	15	Sewer	20.00%	4,171.50	(3,684.85)	486.65	834.30
1014615	PEUI Methanol Tank Inspection per DE	02/23/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315025	15	Sewer	20.00%	1,850.00	(894.15)	955.85	370.00
1016391	MPPO Westgate Rogers Hydrant Annu	06/15/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	5.00%	3,645.00	(379.69)	3,265.31	182.25
1016392	MPPO PEUI Rogers Hydrant Annual P	06/15/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	5.00%	9,180.00	(956.25)	8,223.75	459.00
1016400	MPPO Tamiment Rogers Hydrant Ann	06/15/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	5.00%	4,320.00	(450.00)	3,870.00	216.00
1013811	Reclass Tamiment CWIP from 141704 t	01/31/2022	USA	Straight-Line	DEFERRED CHARGI	2215	315050	97	Sewer	9.09%	439,920.48	(139,974.69)	299,945.79	34,452.64
											821,334.36	(428,093.68)	393,240.68	68,905.28

Supplement to Schedule A-10 & B-9

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Deferred Charges & Amortization Expense

Pro-Forma Additions

Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type		Amortization Rate		Accumulated Amortization July 31,2024	Accumulated Amortization July 31,2025	Annual Depreciation Expense.
TBD	VOC	8/31/2023	USA	Straight-Line	DEFERRED CHARGI	2218	315020	10	Water	33%	1,020.00	340.00	680.00	340.00
TBD	SOC - Complete	8/31/2023	USA	Straight-Line	DEFERRED CHARGI	2219	315020	10	Water	33%	15,680.00	5,226.67	10,453.33	5,226.67
TBD	Rads-Gross Alpha	8/31/2023	USA	Straight-Line	DEFERRED CHARGI	2221	315020	10	Water	11%	700.00	77.78	155.56	77.78
TBD	VOC	8/31/2023	USA	Straight-Line	DEFERRED CHARGI	2226	315035	10	Water	33%	170.00	56.67	113.33	56.67
TBD	SOC - Complete	8/31/2023	USA	Straight-Line	DEFERRED CHARGI	2227	315035	10	Water	33%	2,240.00	746.67	1,493.33	746.67
TBD	Inorganics	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2216	315020	10	Water	33%	1,785.00	595.00	1,190.00	595.00
TBD	Arsenic	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2217	315020	10	Water	33%	595.00	198.33	396.67	198.33
TBD	Rads-Gross Alpha	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2220	315020	10	Water	11%	140.00	15.56	31.11	15.56
TBD	Rads-Combined	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2222	315020	10	Water	11%	30.00	3.33	6.67	3.33
TBD	Inorganics	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2224	315035	10	Water	33%	510.00	170.00	340.00	170.00
TBD	Arsenic	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2225	315035	10	Water	33%	170.00	56.67	113.33	56.67
TBD	Rads-Gross Alpha	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2228	315035	10	Water	11%	140.00	15.56	31.11	15.56
TBD	Rads-Combined	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2229	315035	10	Water	11%	60.00	6.67	13.33	6.67
TBD	Rads-226,228	1/31/2024	USA	Straight-Line	DEFERRED CHARGI	2230	315035	10	Water	11%	1,200.00	133.33	266.67	133.33
TBD	Lead/Copper	1/31/2025	USA	Straight-Line	DEFERRED CHARGI	2223	315035	10	Water	33%	500.00	166.67	333.33	166.67
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	10%	3,240.00	324.00	648.00	324.00
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	10%	8,775.00	877.50	1,755.00	877.50
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	10%	4,320.00	432.00	864.00	432.00
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	10%	4,320.00	432.00	864.00	432.00
TBD	Wells & Intake Pumps - Source Meter T	6/30/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	50%	2,800.00	1,400.00	2,800.00	1,400.00
TBD	Wells & Intake Pumps - Source Meter T	6/30/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	50%	800.00	400.00	800.00	400.00
TBD	Tower 1 Towers/GST - Internal/Extern	8/31/2024	USA	FLAT	DEFERRED CHARGI	2215	315020	10	Water	20%	3,500.00	700.00	1,400.00	700.00
TBD	Tower 2 Towers/GST - Internal/Extern	8/31/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	20%	3,500.00	700.00	1,400.00	700.00
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315010	10	Water	10%	3,240.00	324.00	648.00	324.00
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	10%	8,775.00	877.50	1,755.00	877.50
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315020	10	Water	10%	8,775.00	877.50	1,755.00	877.50
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	10%	4,320.00	432.00	864.00	432.00
TBD	Spheroid and Standpipe Towers/GST -	4/30/2025	USA	Straight-Line	DEFERRED CHARGI	2215	315035	10	Water	20%	8,500.00	1,700.00	3,400.00	1,700.00
											89,805.00	17,285.39	34,570.78	17,285.39

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Pro-Forma Additions (Tank Maintenance and Testing)

											As of July 31, 2024				
Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
TBD	VOC	8/31/2023	USA	Straight-Line	DEFERRED CHARGE	2218	315020	10	Water	33.33%	1,020.00	340.00	1,360.00	340.00
TBD	SOC - Complete	8/31/2023	USA	Straight-Line	DEFERRED CHARGE	2219	315020	10	Water	33.33%	15,680.00	5,226.67	20,906.67	5,226.67
TBD	Rads-Gross Alpha	8/31/2023	USA	Straight-Line	DEFERRED CHARGE	2221	315020	10	Water	11.11%	700.00	77.78	777.78	77.78
TBD	VOC	8/31/2023	USA	Straight-Line	DEFERRED CHARGE	2226	315035	10	Water	33.33%	170.00	56.67	226.67	56.67
TBD	SOC - Complete	8/31/2023	USA	Straight-Line	DEFERRED CHARGE	2227	315035	10	Water	33.33%	2,240.00	746.67	2,986.67	746.67
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315010	10	Water	10.00%	3,240.00	324.00	3,564.00	324.00
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	10.00%	8,775.00	877.50	9,652.50	877.50
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315035	10	Water	10.00%	4,320.00	432.00	4,752.00	432.00
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARGE	2215	315035	10	Water	10.00%	4,320.00	432.00	4,752.00	432.00
TBD	Inorganics	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2216	315020	10	Water	33.33%	1,785.00	595.00	2,380.00	595.00
TBD	Arsenic	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2217	315020	10	Water	33.33%	595.00	198.33	793.33	198.33
TBD	Rads-Gross Alpha	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2220	315020	10	Water	11.11%	140.00	15.56	155.56	15.56
TBD	Rads-Combined	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2222	315020	10	Water	11.11%	30.00	3.33	33.33	3.33
TBD	Inorganics	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2224	315035	10	Water	33.33%	510.00	170.00	680.00	170.00
TBD	Arsenic	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2225	315035	10	Water	33.33%	170.00	56.67	226.67	56.67
TBD	Rads-Gross Alpha	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2228	315035	10	Water	11.11%	140.00	15.56	155.56	15.56
TBD	Rads-Combined	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2229	315035	10	Water	11.11%	60.00	6.67	66.67	6.67
TBD	Rads-226,228	1/31/2024	USA	Straight-Line	DEFERRED CHARGE	2230	315035	10	Water	11.11%	1,200.00	133.33	1,333.33	133.33
TBD	ells & Intake Pumps - Source Meter Test	6/30/2024	USA	Straight-Line	DEFERRED CHARGE	2215	315020	10	Water	50.00%	2,800.00	1,400.00	4,200.00	1,400.00
TBD	ells & Intake Pumps - Source Meter Test	6/30/2024	USA	Straight-Line	DEFERRED CHARGE	2215	315035	10	Water	50.00%	800.00	400.00	1,200.00	400.00
											48,695.00	11,507.72	60,202.72	11,507.72

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Pro-Forma Additions (Tank Maintenance and Testing)

											As of July 31, 2025			
Asset Number	Asset Description	Start Date	Ledger Type	Depreciation Method	Asset Key	Company	Department	Utility Type	Type Description	Amortization Rate	Current Cost	Accumulated Amortization	Net Book Value	Annual Amortization Expense
TBD	VOC	8/31/2023	USA	Straight-Line	DEFERRED CHARG	2218	315020	10	Water	33.33%	1,020.00	340.00	1,360.00	340.00
TBD	SOC - Complete	8/31/2023	USA	Straight-Line	DEFERRED CHARG	2219	315020	10	Water	33.33%	15,680.00	5,226.67	20,906.67	5,226.67
TBD	Rads-Gross Alpha	8/31/2023	USA	Straight-Line	DEFERRED CHARG	2221	315020	10	Water	11.11%	700.00	77.78	777.78	77.78
TBD	VOC	8/31/2023	USA	Straight-Line	DEFERRED CHARG	2226	315035	10	Water	33.33%	170.00	56.67	226.67	56.67
TBD	SOC - Complete	8/31/2023	USA	Straight-Line	DEFERRED CHARG	2227	315035	10	Water	33.33%	2,240.00	746.67	2,986.67	746.67
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARG	2215	315010	10	Water	10.00%	3,240.00	324.00	3,564.00	324.00
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARG	2215	315020	10	Water	10.00%	8,775.00	877.50	9,652.50	877.50
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARG	2215	315035	10	Water	10.00%	4,320.00	432.00	4,752.00	432.00
TBD	Hydrants - Paint As needed	9/30/2023	USA	Straight-Line	DEFERRED CHARG	2215	315035	10	Water	10.00%	4,320.00	432.00	4,752.00	432.00
TBD	Inorganics	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2216	315020	10	Water	33.33%	1,785.00	595.00	2,380.00	595.00
TBD	Arsenic	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2217	315020	10	Water	33.33%	595.00	198.33	793.33	198.33
TBD	Rads-Gross Alpha	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2220	315020	10	Water	11.11%	140.00	15.56	155.56	15.56
TBD	Rads-Combined	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2222	315020	10	Water	11.11%	30.00	3.33	33.33	3.33
TBD	Inorganics	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2224	315035	10	Water	33.33%	510.00	170.00	680.00	170.00
TBD	Arsenic	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2225	315035	10	Water	33.33%	170.00	56.67	226.67	56.67
TBD	Rads-Gross Alpha	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2228	315035	10	Water	11.11%	140.00	15.56	155.56	15.56
TBD	Rads-Combined	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2229	315035	10	Water	11.11%	60.00	6.67	66.67	6.67
TBD	Rads-226,228	1/31/2024	USA	Straight-Line	DEFERRED CHARG	2230	315035	10	Water	11.11%	1,200.00	133.33	1,333.33	133.33
TBD	Wells & Intake Pumps - Source Meter T	6/30/2024	USA	Straight-Line	DEFERRED CHARG	2215	315020	10	Water	50.00%	2,800.00	1,400.00	4,200.00	1,400.00
TBD	Wells & Intake Pumps - Source Meter T	6/30/2024	USA	Straight-Line	DEFERRED CHARG	2215	315035	10	Water	50.00%	800.00	400.00	1,200.00	400.00
TBD	Tower 1 Towers/GST - Internal/Extern	8/31/2024	USA	FLAT	DEFERRED CHARG	2215	315020	10	Water	20.00%	3,500.00	700.00	4,200.00	700.00
TBD	Tower 2 Towers/GST - Internal/Extern	8/31/2024	USA	Straight-Line	DEFERRED CHARG	2215	315020	10	Water	20.00%	3,500.00	700.00	4,200.00	700.00
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARG	2215	315010	10	Water	10.00%	3,240.00	324.00	3,564.00	324.00
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARG	2215	315020	10	Water	10.00%	8,775.00	877.50	9,652.50	877.50
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARG	2215	315020	10	Water	10.00%	8,775.00	877.50	9,652.50	877.50
TBD	Hydrants - Paint As needed	9/30/2024	USA	Straight-Line	DEFERRED CHARG	2215	315035	10	Water	10.00%	4,320.00	432.00	4,752.00	432.00
TBD	Lead/Copper	1/31/2025	USA	Straight-Line	DEFERRED CHARG	2223	315035	10	Water	33.33%	500.00	166.67	666.67	166.67
TBD	Spheroid and Standpipe Towers/GST -	4/30/2025	USA	Straight-Line	DEFERRED CHARG	2215	315035	10	Water	20.00%	8,500.00	1,700.00	10,200.00	1,700.00
											89,805.00	17,285.39	107,090.39	17,285.39

Supplement to Schedule A-10 & B-9

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-9
Deferred Charges & Amortization Expense
COVID Regulatory Asset Recovery

July 31, 2023

Line No.	Account Description	Accumulated COVID-19 Cost	Water	Wastewater
1	Cleaning Supplies	$ 25	$ 12	$ 14
2	Other Materials and Supplies	442	201	241
3	Safety Supplies/Expense	216	98	118
4	Other Misc Expense	4,208	1,913	2,295
5	Foregone reconnect fees	218	99	119
6	Foregone LPCs	80,413	36,560	43,853
7	Incremental Bad Debt	109,289	49,689	59,600
8				
9	Total COVID-19 Cost	194,812	88,572	106,240
10	Amortization Period	5	5	5
11	**Annualized Amortization**	38,962	17,714	21,248
12	Adjustment to account 181015 (Def Charges Other)	194,812	88,572.26	106,239.70
	Adjustment to account 182015 (Acc Amort - Def Chgs - Other	38,962	17,714.45	21,247.94
13	Adjustment to account 512012 (Amortization Expense)	38,962	17,714.45	21,247.94

Supplement to Schedule A-10 & B-16

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule A-10 & B-16
Regulatory Expense, Deferral and Amortization

Line No.	Description		Amount
1	**Legal Fees**		
2	Hours		719
3	Blended Rate	$	262.50
4	**Subtotal (L2*L3)**	**$**	**188,842.50**
5	**Customer Notices:**		
6	**Postage**		
7	# of Customer		7,188
8	Postage price per customer	$	0.49
9	**Subtotal (L7*L8)**	**$**	**3,521.92**
10	**Stock**		
11	# of Customer		7,188
12	Stock price per customer	$	0.85
13	**Subtotal (L11*L12)**	**$**	**6,109.46**
14	Travel/Publications/Misc	$	10,000.00
15	**Return on Equity Expert**		
16	Prefiling	$	15,000.00
17	Hours		205
18	Blended Rate		191
19	**Subtotal L16+(L17*L18)**	**$**	**54,001.07**
20	**Cost of Service Study and Rate Design Exper**	$	55,000.00
21	**Lead-Lag Study**	$	25,000.00
22	**Total Cost of Current Case**	**$**	**342,474.96**
23	**Unamortized Rate Case Expense as of 7/31/20**		-
24	**Total Rate Case Expense**	**$**	**342,474.96**
25	**Amortized Years**		3
26	**Annual Amortization (L23/L24)**	**$**	**114,158.32**
27	**Rate Case Expense Allocation**		
28	Water (L23*45.47%)		155,717
29	Sewer (L23*55.53%)		186,758
30	**Annaul Amortization Expense**		
31	Water (L25*45.47%)		51,906
32	Sewer (L25*55.53%)		62,253

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Supplemental Schedules
Income Statement

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-1
Present Service Revenue (July 31, 2023)

Water

Line	Rate Group	Class	Meter Size	Gallonage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Total Revenues
1	Consolidated	RES	3/4"	-	-	17.25	13.51	-	-	-
2	Consolidated	RES	5/8"	119,293,949	32,096	17.25	13.51	553,647	1,612,138	2,165,786
3	Consolidated	RES	1"	(5,000)	12	43.13	13.51	518	(68)	450
4	Consolidated	RES	1.5"	103,000	13	86.25	13.51	1,121	1,392	2,513
5	Consolidated	RES	2"	172,000	11	138.00	13.51	1,518	2,324	3,842
6	Consolidated	Low-Income	5/8"	31,000	7	17.25	8.78	121	272	393
7	Tamiment	RES	3/4"	1,725,300	465	18.18	11.45	8,454	19,758	28,212
8	Tamiment	RES	5/8"	14,569,200	5,857	18.18	11.45	106,480	166,846	273,327
9	Tamiment	RES	1"	-	-	18.18	11.45	-	-	-
10	Tamiment	RES	1.5"	-	-	18.18	11.45	-	-	-
11	Tamiment	RES	6"	-	-	18.18	11.45	-	-	-
12				135,889,449	38,461			671,859	1,802,664	2,474,523
13	Consolidated	COML	5/8"	478,498	246	17.25	12.88	4,244	6,161	10,405
14	Consolidated	COML	1"	47,000	36	43.13	12.88	1,553	605	2,158
15	Consolidated	COML	1.5"	-	-	86.25	12.88	-	-	-
16	Consolidated	COML	2"	626,000	24	138.00	12.88	3,312	8,060	11,372
17	Consolidated	Pool	5/8"	111,522	39	17.25	12.88	673	1,436	2,109
18	Consolidated	Pool	1"	76,965	12	43.13	12.88	518	991	1,509
19	Tamiment	COML	5/8"	350,400	38	121.25	10.81	4,608	3,788	8,395
20	Tamiment	COML	1"	-	-	121.25	10.81	-	-	-
21	Tamiment	COML	1.5"	-	-	121.25	10.81	-	-	-
22	Tamiment	COML	6"	438,500	10	158.41	10.81	1,584	4,740	6,324
23				2,128,885	405			16,490	25,782	42,272
24	Consolidated	FIRE	Flat		888	56.67		50,323		50,323
25	Consolidated	AVB	Flat		569	18.81		10,693		10,693
26	Tamiment	AVB	Flat		3,243	9.31		30,192		30,192
27	Water Total			**138,018,334**	**43,565**			**779,558**	**1,828,446**	**2,608,004**

Sewer

Line	Rate Group	Class	Meter Size	Gallonage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Revenues
28	Consolidated	RES	Flat	81,799,300	19,245	74.73	-	1,438,179	-	1,438,179
29	Consolidated	RES	3/4"	-	-	74.73	-	-	-	-
30	Consolidated	RES	5/8"	74,020,751	20,481	74.73	-	1,530,508	-	1,530,508
31	Consolidated	RES	1"	-	-	74.73	-	-	-	-
32	Tamiment	RES	3/4"	1,737,800	471	26.15	13.98	12,317	24,289	36,606
33	Tamiment	RES	5/8"	14,281,150	5,823	26.15	13.98	152,258	199,608	351,866
34				171,839,001	46,019			3,133,262	223,897	3,357,159
35	Consolidated	SCHL	Flat	-	14,316	1.53		21,903	-	21,903
36	Consolidated	COML	5/8"	136,006	35	74.73		2,616	-	2,616
37	Consolidated	Pool	1"	76,965	13	74.73		971	-	971
38	Consolidated	Pool	5/8"	108,392	36	74.73		2,690	-	2,690
39	Tamiment	COML	Flat	-	-	26.15	13.98	-	-	-
40	Tamiment	COML	5/8"	350,400	38	26.15	13.98	994	4,898	5,891
41	Tamiment	COML	6"	438,500	10	26.15	13.98	262	6,129	6,390
42				1,110,263	14,448			29,436	11,026	40,462
43	Consolidated	FIRE	Flat	-	-			-	-	-
44	Consolidated	AVB	Flat	-	575	32.80	-	18,844	-	18,844
45	Tamiment	AVB	Flat	-	3,243	20.22	-	65,573	-	65,573
46				**172,949,264**	**64,285**			**3,247,115**	**234,923**	**3,482,038**

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-1
Present Service Revenue (July 31, 2024)

Water

Line	Rate Group	Class	Meter Size	Base Year Gallonage	2024 TY Usage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Total Revenues
1	Consolidated	RES	3/4"	-	-	-	17.25	13.51	-	-	-
2	Consolidated	RES	5/8"	104,258,408	99,690,772	31,608	17.25	13.51	545,238	1,347,221	1,892,459
3	Consolidated	RES	1"	(5,000)	(4,781)	12	43.13	13.51	518	(65)	453
4	Consolidated	RES	1.5"	103,000	98,487	12	86.25	13.51	1,035	1,331	2,366
5	Consolidated	RES	2"	172,000	164,465	12	138.00	13.51	1,656	2,223	3,879
6	Consolidated	Low-Income	5/8"	15,066,541	14,406,465	-	17.25	8.78	-	126,546	126,546
7	Tamiment	RES	3/4"	1,725,300	1,649,713	-	18.18	11.45	-	18,893	18,893
8	Tamiment	RES	5/8"	11,978,612	11,453,820	5,868	18.18	11.45	106,680	131,169	237,849
9	Tamiment	Low-Income	5/8"	2,590,588	2,477,092	-	18.18	7.44	-	18,439	18,439
10	Tamiment	RES	1"	-	-	-	18.18	11.45	-	-	-
11	Tamiment	RES	1.5"	-	-	-	18.18	11.45	-	-	-
12	Tamiment	RES	6"	-	-	-	18.18	11.45	-	-	-
13				135,889,449	129,936,035	37,512			655,127	1,645,758	2,300,884
14	Consolidated	COML	5/8"	478,498	457,535	288	17.25	12.88	4,968	5,891	10,859
15	Consolidated	COML	1"	47,000	44,941	36	43.13	12.88	1,553	579	2,131
16	Consolidated	COML	1.5"	-	-	-	86.25	12.88	-	-	-
17	Consolidated	COML	2"	626,000	598,574	24	138.00	12.88	3,312	7,707	11,019
18	Consolidated	Pool	5/8"	111,522	106,636	36	17.25	12.88	621	1,373	1,994
19	Consolidated	Pool	1"	76,965	73,593	12	43.13	12.88	518	948	1,465
20	Tamiment	COML	5/8"	350,400	335,049	36	121.25	10.81	4,365	3,622	7,987
21	Tamiment	COML	1"	-	-	-	121.25	10.81	-	-	-
22	Tamiment	COML	1.5"	-	-	-	121.25	10.81	-	-	-
23	Tamiment	COML	6"	438,500	419,289	12	158.41	10.81	1,901	4,533	6,433
24				2,128,885	2,035,617	444			17,237	24,652	41,889
25	Consolidated	FIRE	Flat			899	56.67		50,946		50,946
26	Consolidated	AVB	Flat			528	18.81		9,932		9,932
27	Tamiment	AVB	Flat			3,240	9.31		30,164		30,164
28	Water Total			**138,018,334**	**131,971,652**	**42,623**			**763,406**	**1,670,410**	**2,433,816**

Sewer

Line	Rate Group	Class	Meter Size	Gallonage	2024 TY Usage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Revenues
29	Consolidated	RES	Flat	81,799,300	78,215,614	19,176	74.73	-	1,433,022	-	1,433,022
30	Consolidated	RES	3/4"	-	-	-	74.73	-	-	-	-
31	Consolidated	RES	5/8"	74,020,751	70,777,849	20,172	74.73	-	1,507,454	-	1,507,454
32	Consolidated	RES	1"	-	-	-	74.73	-	-	-	-
33	Tamiment	RES	3/4"	1,737,800	1,661,666	-	26.15	13.98	-	23,225	23,225
34	Tamiment	RES	5/8"	14,281,150	13,655,483	5,868	26.15	13.98	153,448	190,863	344,311
35				171,839,001	164,310,611	45,216			3,093,924	214,088	3,308,012
36	Consolidated	SCHL	Flat	-	-	14,316	1.53		21,903	-	21,903
37	Consolidated	COML	5/8"	136,006	130,047	60	74.73		4,484	-	4,484
38	Consolidated	Pool	1"	76,965	73,593	12	74.73		897	-	897
39	Consolidated	Pool	5/8"	108,392	103,643	12	74.73		897	-	897
40	Tamiment	COML	Flat	-	-	-	26.15	13.98	-	-	-
41	Tamiment	COML	5/8"	350,400	335,049	36	26.15	13.98	941	4,683	5,624
42	Tamiment	COML	6"	438,500	419,289	12	26.15	13.98	314	5,860	6,174
43				1,110,263	1,061,622	14,448			29,436	10,543	39,979
44	Consolidated	FIRE	Flat	-	-	-			-	-	-
45	Consolidated	AVB	Flat	-	-	528	32.80	-	17,318	-	17,318
46	Tamiment	AVB	Flat	-	-	3,240	20.22	-	65,513	-	65,513
47				**172,949,264**	**165,372,233**	**63,432**			**3,206,191**	**224,631**	**3,430,823**

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-1
Present Service Revenue (July 31, 2025)

Water

Line	Rate Group	Class	Meter Size	2024 TY Usage	2025 TY Usage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Total Revenues
1	Consolidated	RES	3/4"	-	-	-	17.25	13.51	-	-	-
2	Consolidated	RES	5/8"	99,690,772	95,323,248	31,608	17.25	13.51	545,238	1,288,198	1,833,436
3	Consolidated	RES	1"	(4,781)	(4,571)	12	43.13	13.51	518	(62)	456
4	Consolidated	RES	1.5"	98,487	94,173	12	86.25	13.51	1,035	1,273	2,308
5	Consolidated	RES	2"	164,465	157,259	12	138.00	13.51	1,656	2,125	3,781
6	Consolidated	Low-Income	5/8"	14,406,465	13,775,308	-	17.25	8.78	-	121,002	121,002
7	Tamiment	RES	3/4"	1,649,713	1,577,438	-	18.18	11.45	-	18,065	18,065
8	Tamiment	RES	5/8"	11,453,820	10,952,020	5,868	18.18	11.45	106,680	125,423	232,103
9	Tamiment	Low-Income	5/8"	2,477,092	2,368,569	-	18.18	7.44	-	17,632	17,632
10	Tamiment	RES	1"	-	-	-	18.18	11.45	-	-	-
11	Tamiment	RES	1.5"	-	-	-	18.18	11.45	-	-	-
12	Tamiment	RES	6"	-	-	-	18.18	11.45	-	-	-
13				129,936,035	124,243,444	37,512			655,127	1,573,656	2,228,783
14	Consolidated	COML	5/8"	457,535	437,490	288	17.25	12.88	4,968	5,633	10,601
15	Consolidated	COML	1"	44,941	42,972	36	43.13	12.88	1,553	553	2,106
16	Consolidated	COML	1.5"	-	-	-	86.25	12.88	-	-	-
17	Consolidated	COML	2"	598,574	572,351	24	138.00	12.88	3,312	7,370	10,682
18	Consolidated	Pool	5/8"	106,636	101,964	36	17.25	12.88	621	1,313	1,934
19	Consolidated	Pool	1"	73,593	70,369	12	43.13	12.88	518	906	1,424
20	Tamiment	COML	5/8"	335,049	320,370	36	121.25	10.81	4,365	3,463	7,828
21	Tamiment	COML	1"	-	-	-	121.25	10.81	-	-	-
22	Tamiment	COML	1.5"	-	-	-	121.25	10.81	-	-	-
23	Tamiment	COML	6"	419,289	400,920	12	158.41	10.81	1,901	4,334	6,235
24				2,035,617	1,946,435	444			17,237	23,572	40,809
25	Consolidated	FIRE	Flat			899	56.67		50,946		50,946
26	Consolidated	AVB	Flat			528	18.81		9,932		9,932
27	Tamiment	AVB	Flat			3,240	9.31		30,164		30,164
28	Water Total			**131,971,652**	**126,189,880**	**42,623**			**763,406**	**1,597,228**	**2,360,634**

Sewer

Line	Rate Group	Class	Meter Size	Gallonage	2025 TY Usage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Revenues
29	Consolidated	RES	Flat	78,215,614	74,788,932	19,176	74.73	-	1,433,022	-	1,433,022
30	Consolidated	RES	3/4"	-	-	-	74.73	-	-	-	-
31	Consolidated	RES	5/8"	70,777,849	67,677,021	20,172	74.73	-	1,507,454	-	1,507,454
32	Consolidated	RES	1"	-	-	-	74.73	-	-	-	-
33	Tamiment	RES	3/4"	1,661,666	1,588,867	-	26.15	13.98	-	22,208	22,208
34	Tamiment	RES	5/8"	13,655,483	13,057,226	5,868	26.15	13.98	153,448	182,501	335,949
35				164,310,611	157,112,046	45,216			3,093,924	204,708	3,298,633
36	Consolidated	SCHL	Flat	-	-	14,316	1.53		21,903	-	21,903
37	Consolidated	COML	5/8"	130,047	124,350	60	74.73		4,484	-	4,484
38	Consolidated	Pool	1"	73,593	70,369	12	74.73		897	-	897
39	Consolidated	Pool	5/8"	103,643	99,103	12	74.73		897	-	897
40	Tamiment	COML	Flat	-	-	-	26.15	13.98	-	-	-
41	Tamiment	COML	5/8"	335,049	320,370	36	26.15	13.98	941	4,478	5,419
42	Tamiment	COML	6"	419,289	400,920	12	26.15	13.98	314	5,604	5,917
43				1,061,622	1,015,111	14,448			29,436	10,081	39,517
44	Consolidated	FIRE	Flat	-	-	-			-	-	-
45	Consolidated	AVB	Flat	-	-	528	32.80	-	17,318	-	17,318
46	Tamiment	AVB	Flat	-	-	3,240	20.22	-	65,513	-	65,513
47				**165,372,233**	**158,127,157**	**63,432**			**3,206,191**	**214,790**	**3,420,981**

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-1

Proposed Service Revenue (July 31, 2025)

Water

Line	Rate Group	Class	Meter Size	2025 TY Usage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Total Revenues
1	Consolidated	RES	3/4"	-	-	23.40	22.59	-	-	-
2	Consolidated	RES	5/8"	95,323,248	31,608	23.40	22.59	739,627	2,153,352	2,892,979
3	Consolidated	RES	1"	(4,571)	12	41.25	22.59	495	(103)	392
4	Consolidated	RES	1.5"	94,173	12	70.95	22.59	851	2,127	2,979
5	Consolidated	RES	2"	157,259	12	106.60	22.59	1,279	3,552	4,832
6	Consolidated	Low-Income	5/8"	13,775,308	-	23.40	14.68	-	202,222	202,222
7	Tamiment	RES	3/4"	1,577,438	-	23.40	22.59	-	35,634	35,634
8	Tamiment	RES	5/8"	10,952,020	5,868	23.40	22.59	137,311	247,406	384,717
9	Tamiment	Low-Income	5/8"	2,368,569	-	23.40	14.68	-	34,771	34,771
10	Tamiment	RES	1"	-	-	41.25	22.59	-	-	-
11	Tamiment	RES	1.5"	-	-	70.95	22.59	-	-	-
12	Tamiment	RES	6"	-	-	605.70	22.59	-	-	-
13				124,243,444	37,512			879,564	2,678,961	3,558,525
14	Consolidated	COML	5/8"	437,490	288	23.40	22.59	6,739	9,883	16,622
15	Consolidated	COML	1"	42,972	36	41.25	22.59	1,485	971	2,456
16	Consolidated	COML	1.5"	-	-	70.95	22.59	-	-	-
17	Consolidated	COML	2"	572,351	24	106.60	22.59	2,558	12,929	15,488
18	Consolidated	Pool	5/8"	101,964	36	23.40	22.59	842	2,303	3,146
19	Consolidated	Pool	1"	70,369	12	41.25	22.59	495	1,590	2,085
20	Tamiment	COML	5/8"	320,370	36	23.40	22.59	842	7,237	8,080
21	Tamiment	COML	1"	-	-	41.25	22.59	-	-	-
22	Tamiment	COML	1.5"	-	-	70.95	22.59	-	-	-
23	Tamiment	COML	6"	400,920	12	605.70	22.59	7,268	9,057	16,325
24				1,946,435	444			20,231	43,970	64,201
25	Consolidated	FIRE	Flat		899	39.60		35,600	-	35,600
26	Consolidated	AVB	Flat		528	45.60		24,077	-	24,077
27	Tamiment	AVB	Flat		3,240	45.60		147,744	-	147,744
28	Water Total			**126,189,880**	**42,623**			**1,107,216**	**2,722,931**	**3,830,147**

Sewer

Line	Rate Group	Class	Meter Size	2025 TY Usage	Billing Units	BFC	Usage Charge	Base Revenue	Vol Revenue	Revenues
29	Consolidated	RES	Flat	74,788,932	19,176	51.65	17.90	990,440	1,338,722	2,329,162
30	Consolidated	RES	3/4"	-	-	51.65	17.90	-	-	-
31	Consolidated	RES	5/8"	53,901,713	20,172	51.65	17.90	1,041,884	964,841	2,006,724
32	Consolidated	RES	1"	-	-	51.65	17.90	-	-	-
33	Consolidated	Low-Income		13,775,308	-	51.65	11.60	-	159,794	159,794
34	Tamiment	Low-Income		2,368,569	-	51.65	11.60	-	27,475	27,475
35	Tamiment	RES	3/4"	1,588,867	-	51.65	17.90	-	28,441	28,441
36	Tamiment	RES	5/8"	10,688,657	5,868	51.65	17.90	303,082	191,327	494,409
37				157,112,046	45,216			2,335,406	2,710,599	5,046,006
38	Consolidated	SCHL	Flat	-	14,316	1.32		18,920	-	18,920
39	Consolidated	COML	5/8"	124,350	60	51.65	17.90	3,099	2,226	5,325
40	Consolidated	Pool	1"	70,369	12	51.65	17.90	620	1,260	1,879
41	Consolidated	Pool	5/8"	99,103	12	51.65	17.90	620	1,774	2,394
42	Tamiment	COML	Flat	-	-	51.65	17.90	-	-	-
43	Tamiment	COML	5/8"	320,370	36	51.65	17.90	1,859	5,735	7,594
44	Tamiment	COML	6"	400,920	12	51.65	17.90	620	7,176	7,796
45				1,015,111	14,448			25,738	18,170	43,908
46	Consolidated	FIRE	Flat	-	-	-		-	-	-
47	Consolidated	AVB	Flat	-	528	22.70		11,986	-	11,986
48	Tamiment	AVB	Flat	-	3,240	22.70		73,548	-	73,548
49				**158,127,157**	**63,432**			**2,446,678**	**2,728,770**	**5,175,447**

Supplement to Schedule B-2

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-2
Uncollectible Expense

Water

Year Ending	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023
Service Revenues	1,382,423.94	1,876,936.81	2,023,275.85	2,336,314.26	2,481,627.02
Uncollectible	17,904.56	71,517.69	157,003.43	53,030.23	178,620.99
Uncollectible %	1.30%	3.81%	7.76%	2.27%	7.20%

Sewer

Year Ending	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023
Service Revenues	1,832,509.94	2,419,056.77	2,617,751.18	3,115,876.68	3,451,772.81
Uncollectible	3,246.99	15,041.17	11,097.85	16,339.59	16,856.77
Uncollectible %	0.18%	0.62%	0.42%	0.52%	0.49%

Total Company

Year Ending	7/31/2019	7/31/2020	7/31/2021	7/31/2022	7/31/2023
Service Revenues	3,214,933.88	4,295,993.58	4,641,027.03	5,452,190.94	5,933,399.83
Uncollectible	21,151.55	86,558.86	168,101.28	69,369.82	195,477.76
Uncollectible %	0.66%	2.01%	3.62%	1.27%	3.29%

Normalize Average	1.99%
5 Year Average	2.17%

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Supplement to Schedules B-5, B-17, & B-26

Filed Confidential

Community Utilities of Pennsylvania Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B - 9
Maintenance & Repair Expense

			Water							Sewer						
Acct	Description	Account Major Category	3 Year Average	2024 Inflation Factor	2024 Adjustment	2024 FCST	2025 Inflation Factor	2025 Adjustment	2025 FCST	3 Year Average	2024 Inflation Factor	2024 Adjustment	2024 FCST	2025 Inflation Factor	2025 Adjustment	2025 FCST
512001	Shop Supplies and Tools	Plant And System Maintenance	4,736.75	3.92%	185.89	4,922.64	3.92%	193.19	5,115.83	9,911.93	3.92%	388.99	10,300.92	3.92%	404.26	10,705.17
512002	Repairs and Maintenance	Plant And System Maintenance	29,712.13	3.92%	1,166.04	30,878.18	3.92%	1,211.80	32,089.98	29,672.26	3.92%	1,164.48	30,836.74	3.92%	1,210.18	32,046.91
512003	Main Breaks	Plant And System Maintenance	33,362.79	3.92%	1,309.31	34,672.10	3.92%	1,360.70	36,032.79	2,600.00	3.92%	102.04	2,702.04	3.92%	106.04	2,808.08
512005	Valve Repair	Plant And System Maintenance	1,235.91	3.92%	48.50	1,284.42	3.92%	50.41	1,334.82	-	3.92%	-	-	3.92%	-	-
512006	Manhole Maint	Plant And System Maintenance	-	3.92%	-	-	3.92%	-	-	1,107.74	3.92%	43.47	1,151.22	3.92%	45.18	1,196.40
512008	Maintenance Electric Equip Repair	Plant And System Maintenance	1,716.17	3.92%	67.35	1,783.52	3.92%	69.99	1,853.51	5,667.93	3.92%	222.44	5,890.37	3.92%	231.17	6,121.53
512009	Permits	Plant And System Maintenance	14,141.38	3.92%	554.97	14,696.35	3.92%	576.75	15,273.11	3,660.12	3.92%	143.64	3,803.76	3.92%	149.28	3,953.04
512010	Sewer Rodding	Plant And System Maintenance	-	3.92%	-	-	3.92%	-	-	13,617.44	3.92%	534.41	14,151.85	3.92%	555.39	14,707.24
512011	Sewer Sludge Hauling	Plant And System Maintenance	-	3.92%	-	-	3.92%	-	-	364,179.23	3.92%	14,292.10	378,471.33	3.92%	14,852.99	393,324.32
512013	Excavation Restoration	Plant And System Maintenance	8,375.65	3.92%	328.70	8,704.35	3.92%	341.60	9,045.95	785.84	3.92%	30.84	816.68	3.92%	32.05	848.73
512014	Communication Expense	Plant And System Maintenance	3,433.76	3.92%	134.76	3,568.52	3.92%	140.05	3,708.56	4,263.35	3.92%	167.31	4,430.66	3.92%	173.88	4,604.54
512015	Equipment Rental	Plant And System Maintenance	393.00	3.92%	15.42	408.42	3.92%	16.03	424.45	20,709.79	3.92%	812.75	21,522.54	3.92%	844.65	22,367.19
512016	Uniforms	Plant And System Maintenance	1,308.18	3.92%	51.34	1,359.52	3.92%	53.35	1,412.88	2,431.51	3.92%	95.42	2,526.94	3.92%	99.17	2,626.11
512017	Weather/Hurricane/Fuel	Plant And System Maintenance	3,970.63	3.92%	155.83	4,126.46	3.92%	161.94	4,288.40	51,854.20	3.92%	2,035.00	53,889.21	3.92%	2,114.87	56,004.07
512018	Safety Supplies/Expense	Plant And System Maintenance	10,250.28	3.92%	402.27	10,652.55	3.92%	418.06	11,070.60	8,644.91	3.92%	339.27	8,984.18	3.92%	352.58	9,336.76
512021	Landscaping	Plant And System Maintenance	6,746.99	3.92%	264.78	7,011.77	3.92%	275.17	7,286.94	2,609.12	3.92%	102.39	2,711.51	3.92%	106.41	2,817.93
512022	Other Contracted Workers	Plant And System Maintenance	-	3.92%	-	-	3.92%	-	-	1,278.33	3.92%	50.17	1,328.50	3.92%	52.14	1,380.64
512023	Pump Station R&M	Plant And System Maintenance	-	3.92%	-	-	3.92%	-	-	2,101.67	3.92%	82.48	2,184.15	3.92%	85.72	2,269.86
512900	Other Plant and System Maintenance	Plant And System Maintenance	49,740.84	3.92%	1,952.06	51,692.90	3.92%	2,028.67	53,721.58	32,229.57	3.92%	1,264.84	33,494.41	3.92%	1,314.48	34,808.88
513002	Meter Supplies	Plant And System Maintenance	2,774.83	3.92%	108.90	2,883.73	3.92%	113.17	2,996.90	-	3.92%	-	-	3.92%	-	-
513003	Pipe, Plate, Gasket	Plant And System Maintenance	217.76	3.92%	8.55	226.30	3.92%	8.88	235.18	235.45	3.92%	9.24	244.69	3.92%	9.60	254.29
513008	Electrical Equip	Plant And System Maintenance	485.11	3.92%	19.04	504.14	3.92%	19.78	523.93	1,925.62	3.92%	75.57	2,001.19	3.92%	78.54	2,079.73
513009	Lighting Supplies	Plant And System Maintenance	30.58	3.92%	1.20	31.78	3.92%	1.25	33.03	467.64	3.92%	18.35	485.99	3.92%	19.07	505.06
513010	Plant Air System	Plant And System Maintenance	-	3.92%	-	-	3.92%	-	-	1,736.55	3.92%	68.15	1,804.70	3.92%	70.82	1,875.53
513900	Other Materials and Supplies	Plant And System Maintenance	10,631.25	3.92%	417.22	11,048.47	3.92%	433.59	11,482.06	13,606.04	3.92%	533.96	14,140.01	3.92%	554.92	14,694.93
		Total	183,263.98		7,192.14	190,456.12	0.98	7,474.39	197,930.51	575,296.24	0.98	22,577.32	597,873.56		23,463.36	621,336.93

Supplement to B-9

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Series Title	Water and sewerage maintenance in U.S. city average, all urban consumers, not seasonally adjusted
Series ID	CUUR0000SEHG01
Seasonality	Not Seasonally Adjusted
Survey Name	CPI for All Urban Consumers (CPI-U)
Measure Data Type	Water and sewerage maintenance
Area	U.S. city average
Item	Water and sewerage maintenance

	Water and sewerage maintenance in U.S. city average, all urban consumers, not seasonally adjusted												
Year	**M01**	**M02**	**M03**	**M04**	**M05**	**M06**	**M07**	**M08**	**M09**	**M10**	**M11**	**M12**	**End of Year**
2012	414.69	418.72	420.61	424.46	425.36	426.86	429.46	435.79	435.25	436.20	437.63	438.49	
2013	442.19	444.81	446.07	446.61	447.55	448.23	451.20	452.46	452.46	454.86	455.00	455.32	3.84%
2014	458.12	461.01	462.21	462.83	463.00	463.58	468.20	471.54	471.93	475.48	478.30	480.70	5.57%
2015	483.31	486.23	487.25	488.29	488.98	490.07	492.93	498.21	498.90	499.19	500.52	501.46	4.32%
2016	504.40	506.03	508.14	510.78	513.16	513.44	513.04	516.43	518.00	518.72	520.58	521.11	3.92%
2017	525.65	527.76	528.88	530.60	531.36	531.69	532.83	535.03	536.06	536.30	538.47	539.53	3.54%
2018	543.11	545.23	546.20	547.72	548.39	549.46	551.39	553.37	553.38	554.11	557.45	559.04	3.62%
2019	561.11	561.68	563.11	565.47	565.80	567.44	568.91	570.07	571.02	572.91	574.69	575.23	2.90%
2020	577.44	578.84	580.39	581.76	582.32	583.20	585.46	589.44	589.99	590.96	593.00	594.17	3.29%
2021	596.24	597.58	598.45	599.61	600.41	602.80	605.22	607.34	607.94	609.54	610.95	611.94	2.99%
2022	620.55	622.67	621.92	623.65	624.13	626.25	629.72	635.52	636.95	636.11	637.88	639.32	4.47%
2023	646.58	651.27	652.40	653.74	654.54	657.11	659.22	665.48	666.98	666.10	667.95	669.46	4.71%
													3.92%

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-12
Chemical Expense

System	Utility Type	Account Description	Chemical Type	Forecasted Expense as of July 31, 2024	Forecasted Expense as of July 31, 2025
Util Inc of Pennsylvania	Sewer	Chlorine	Hypo	2,632.12	2,735.42
Util Inc of Pennsylvania	Sewer	Other Treatment Chemicals	Lime	17,994.00	18,700.25
Util Inc of Pennsylvania	Sewer	Other Treatment Chemicals	AlCl3	69,388.35	74,090.02
Util Inc of Pennsylvania	Sewer	Other Treatment Chemicals	D-Chlor	252.84	262.76
Util Inc of Pennsylvania	Sewer	Other Treatment Chemicals	Algaecide	1,633.70	-
Util Inc of Pennsylvania	Sewer	Other Treatment Chemicals	MB17 DeNitrate	14,577.75	15,613.68
Util Inc of Pennsylvania	Sewer	Other Treatment Chemicals	Bio Removal 4200	5,371.98	5,582.82
Util Inc of Pennsylvania	Sewer	Odor Control Chemicals	Odor Blocks	6,743.17	7,007.83
Penn Estates W	Water	Chlorine	Hypo	12,146.10	12,622.83
Penn Estates W	Water	Other Treatment Chemicals	Aqua Mag	-	-
Penn Estates W	Water	Other Treatment Chemicals	Seaquest	1,323.75	1,375.71
Penn Estates W	Water	Other Treatment Chemicals	Chem Type 4	-	-
Penn Estates W	Water	Other Treatment Chemicals	Chem Type 5	-	-
Penn Estates S	Sewer	Chlorine	Hypo	9,172.30	9,532.31
Penn Estates S	Sewer	Other Treatment Chemicals	Soda Ash	13,158.52	13,674.98
Penn Estates S	Sewer	Other Treatment Chemicals	Super Floc	4,551.60	2,410.65
Penn Estates S	Sewer	Other Treatment Chemicals	Bisulfite	3,636.39	3,779.12
Penn Estates S	Sewer	Other Treatment Chemicals	Stern Pac	55,758.02	55,427.06
Penn Estates S	Sewer	Other Treatment Chemicals	Tabs Cal. Hyp.	428.17	444.98
Penn Estates S	Sewer	Other Treatment Chemicals	Polymer	4,750.33	7,405.16
Penn Estates S	Sewer	Other Treatment Chemicals	D-Chlor	798.14	829.47
Penn Estates S	Sewer	Other Treatment Chemicals	Algaecide	1,633.70	1,697.82
Penn Estates S	Sewer	Other Treatment Chemicals	Degreaser	904.15	939.63
Penn Estates S	Sewer	Other Treatment Chemicals	Caustic Soda	-	-
Penn Estates S	Sewer	Other Treatment Chemicals	MB700	-	-
Penn Estates S	Sewer	Other Treatment Chemicals	Bioease	-	-
Penn Estates S	Sewer	Other Treatment Chemicals	Methanol	-	14,549.49
Penn Estates S	Sewer	Odor Control Chemicals	Odor Pacs	4,218.42	4,383.99
Tamiment W	Water	Chlorine	Hypo	3,559.68	3,699.39
Tamiment W	Water	Other Treatment Chemicals	Sodium Hydroxide	36,726.03	38,167.49
Tamiment W	Water	Other Treatment Chemicals	Chem Type 3	-	-
Tamiment W	Water	Other Treatment Chemicals	Chem Type 4	-	-
Tamiment W	Water	Other Treatment Chemicals	Chem Type 5	-	-
Tamiment S	Sewer	Chlorine	Hypo	1,301.04	1,352.11
Tamiment S	Sewer	Other Treatment Chemicals	Soda Ash	10,805.53	11,229.63
Tamiment S	Sewer	Other Treatment Chemicals	Lime	-	-
Tamiment S	Sewer	Other Treatment Chemicals	Bisulfite	-	-
Tamiment S	Sewer	Other Treatment Chemicals	Aluminum Sulfate	20,176.61	20,968.52
Tamiment S	Sewer	Other Treatment Chemicals	Tabs Cal. Hyp.	214.09	222.49
Tamiment S	Sewer	Other Treatment Chemicals	Polymer	796.78	828.06
Tamiment S	Sewer	Other Treatment Chemicals	Sodium Bicarbonate	1,333.75	1,386.10
Tamiment S	Sewer	Other Treatment Chemicals	Peroxide	-	-
Tamiment S	Sewer	Other Treatment Chemicals	Degreaser	602.76	626.42
Tamiment S	Sewer	Other Treatment Chemicals	Algaecide	1,633.70	-
Tamiment S	Sewer	Other Treatment Chemicals	MB700	-	-
Total				**308,223.48**	**331,546.19**

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-17 & B-19
Insurance Expense

Policies To Be Allocated

General Category	Policy	Allocation Group	Allocation Methoc	Amount	Amount
General Liability	CGL $2M - US	US (Except FSW & Cleveland The	Revenues	$ 322,679.13	$ 346,880.06
General Liability	Umbrella Primary ($8M xs $2M to $10M	US (Except FSW)	Revenues	$ 859,525.31	$ 923,989.71
General Liability	1st Excess Umbrella ($15M xs $10M) - U	US	Revenues	$ 386,820.13	$ 415,831.63
General Liability	2nd Excess Umbrella ($10M xs $20M) - U	US	Revenues	$ 259,943.81	$ 279,439.60
General Liability	3rd Excess Umbrella ($15M xs $35M)	Consolidated	Revenues	$ 233,750.00	$ 251,281.25
Property	Consolidated - Boiler / Machinery - US	US	Property Values	$ 160,259.00	$ 172,278.43
Property	Consolidated - Property - US	US	Property Values	$ 3,056,964.44	$ 3,286,236.77
Workers Compensat	L48 + Gilliem	L48 + Gilliem	Salaries & Wages	$ 703,695.88	$ 756,473.07
Auto	U.S. Auto	U.S. Auto	Vehicle Count	$ 808,994.94	$ 869,669.56
Pollution	Lower 48	Lower 48	Property Values	$ 216,473.72	$ 232,709.25
D&O/EPL/Fiduciar	D&O/EPL/Fiduciary/Crime	Consolidated	Revenues	$ 319,590.62	$ 343,559.92
Cyber	Cyber	Lower 48 + FSW + Canada	Revenues	$ 232,375.00	$ 249,803.13
Kidnap & Ransom	Kidnap & Ransom	Consolidated	Revenues	$ 1,774.00	$ 1,774.00
Brokers Fee	Brokers Fee	Consolidated	Revenues	$ 531,250.00	$ 571,093.75
Total				$ 8,094,095.97	$ 8,701,020.12

Allocation to Pennsylvania

General Category	Policy	Allocation Group	Allocation Methoc	PA Allocation %	7/31/2024 Amount	7/31/2025 Amount
General Liability	CGL $2M - US	US (Except FSW & Cleveland The	Revenues	2.51%	$ 8,111.52	$ 8,719.88
General Liability	Umbrella Primary ($8M xs $2M to $10M	US (Except FSW)	Revenues	2.16%	$ 18,582.84	$ 19,976.56
General Liability	1st Excess Umbrella ($15M xs $10M) - U	US	Revenues	1.89%	$ 7,295.07	$ 7,842.20
General Liability	2nd Excess Umbrella ($10M xs $20M) - U	US	Revenues	1.89%	$ 4,902.30	$ 5,269.97
General Liability	3rd Excess Umbrella ($15M xs $35M)	Consolidated	Revenues	1.65%	$ 3,865.66	$ 4,155.58
Property	Consolidated - Boiler / Machinery - US	US	Property Values	2.55%	$ 4,084.20	$ 4,390.52
Property	Consolidated - Property - US	US	Property Values	2.55%	$ 77,906.76	$ 83,749.76
Workers Compensat	L48 + Gilliem	L48 + Gilliem	Salaries & Wages	1.51%	$ 10,609.85	$ 11,405.59
Auto	U.S. Auto	U.S. Auto	Vehicle Count	2.14%	$ 17,273.91	$ 18,569.46
Pollution	Lower 48	Lower 48	Property Values	2.55%	$ 5,516.83	$ 5,930.60
D&O/EPL/Fiduciar	D&O/EPL/Fiduciary/Crime	Consolidated	Revenues	1.65%	$ 5,285.26	$ 5,681.65
Cyber	Cyber	Lower 48 + FSW + Canada	Revenues	1.86%	$ 4,312.88	$ 4,636.35
Kidnap & Ransom	Kidnap & Ransom	Consolidated	Revenues	1.65%	$ 29.34	$ 29.34
Brokers Fee	Brokers Fee	Consolidated	Revenues	1.65%	$ 8,785.59	$ 9,444.51
					$ 176,562.00	$ 189,801.95

Allocation to Water & Sewer

				Water		Sewer	
General Category	Policy	Water Allocation %	Sewer Allocation %	7/31/2024	7/31/2025	7/31/2024	7/31/2025
General Liability	CGL $2M - US	45.47%	54.53%	$ 3,688.15	$ 3,964.76	4,423.37	4,755.12
General Liability	Umbrella Primary ($8M xs $2M to $10M	45.47%	54.53%	$ 8,449.25	$ 9,082.94	10,133.59	10,893.61
General Liability	1st Excess Umbrella ($15M xs $10M) - U	45.47%	54.53%	$ 3,316.92	$ 3,565.69	3,978.15	4,276.51
General Liability	2nd Excess Umbrella ($10M xs $20M) - U	45.47%	54.53%	$ 2,228.98	$ 2,396.15	2,673.32	2,873.82
General Liability	3rd Excess Umbrella ($15M xs $35M)	45.47%	54.53%	$ 1,757.64	$ 1,889.46	2,108.02	2,266.12
Property	Consolidated - Boiler / Machinery - US	45.47%	54.53%	$ 1,857.01	$ 1,996.28	2,227.20	2,394.24
Property	Consolidated - Property - US	45.47%	54.53%	$ 35,422.66	$ 38,079.35	42,484.10	45,670.41
Workers Compensat	L48 + Gilliem	45.47%	54.53%	$ 4,824.09	$ 5,185.89	5,785.76	6,219.69
Auto	U.S. Auto	45.47%	54.53%	$ 7,854.11	$ 8,443.16	9,419.81	10,126.29
Pollution	Lower 48	45.47%	54.53%	$ 2,508.39	$ 2,696.52	3,008.44	3,234.07
D&O/EPL/Fiduciar	D&O/EPL/Fiduciary/Crime	45.47%	54.53%	$ 2,403.10	$ 2,583.33	2,882.15	3,098.32
Cyber	Cyber	45.47%	54.53%	$ 1,960.98	$ 2,108.06	2,351.90	2,528.29
Kidnap & Ransom	Kidnap & Ransom	45.47%	54.53%	$ 13.34	$ 13.34	16.00	16.00
Brokers Fee	Brokers Fee	45.47%	54.53%	$ 3,994.63	$ 4,294.23	4,790.96	5,150.28
				$ 80,279.24	$ 86,299.18	$ 96,282.77	$ 103,502.77

Supplement to Schedule B-21

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Filing Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-21
Miscellaneous Expense

Utility Type	Organization	Invoice Description	Amount
Water	Pennsylvania Rural Water Association	Rural Water Membership for Tamiment	529.00
Water	Pennsylvania Rural Water Association	Rural Water Membership for Penn Estat	796.00
Water	Pennsylvania Rural Water Association	Rural Water Membership for Westgate	462.00
Water	Pennsylvania's Water/Wastewater Agency Response Network	PAWARN Membership	63.65
Water	Pennsylvania Water Environment Association	PWEA Annual Membership Dues	62.10
Water	National Association of Water Companies	NAWC Membership	2,215.53
Water	PA Dept of State	PA Lobbying Registration	136.40
Water	American Water Works Association	AWWA Membership	115.94
		Total	**4,380.62**
Wastewater	Pennsylvania's Water/Wastewater Agency Response Network	PAWARN Membership	76.35
Wastewater	National Association of Water Companies	NAWC Membership	2,657.45
Wastewater	PA Dept of State	PA Lobbying Registration	163.60
Wastewater	American Water Works Association	AWWA Membership	139.06
		Total	**3,036.46**

Adjustments to Annualize Corporate Costs
Budget FY24
Supplement to Schedule B-22
Tier 1 Allocation

Corix Adaptive Cost Centers	Forecast 09 2022 Budget FY24	BD and CGO Excluded [1]	Forecast 09 2022 FY24 without BD CGO	Tier 1 Allocation % Cdn Utilities, ESC	Amount Allocated to Cdn Utilities, ESC	Tier 1 % Allocated Gillem	Amount Allocated to Gillem	Tier 1 % Allocated CT	Amount Allocated to CT	Tier 1 % Allocated Investment	Amount Allocated to Investment	Tier 1 % Allocated Alaska	Amount Allocated to Alaska	Tier 1 % Allocated Lower48	Amount Allocated to Lower48
1010-000100 - Corporate Admin	$ 3,320,181		$ 3,320,181	10.30%	$ 341,817	0.23%	$ 7,691	4.11%	$ 136,326	15.27%	$ 506,826	10.33%	$ 342,994	59.77%	$ 1,984,527
1010-000120 - Transformation	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
CGO Office – CA	$ 277,275	$ 277,275	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-000200 - Business Development	$ 628,372	$ 628,372	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-000300 - Corporate Communications	$ 443,722		$ 443,722	12.09%	$ 53,631	0.26%	$ 1,171	4.80%	$ 21,297	0.00%	$ -	12.29%	$ 54,513	70.56%	$ 313,109
1010-000400 - Finance	$ 1,170,628		$ 1,170,628	10.30%	$ 120,518	0.23%	$ 2,712	4.11%	$ 48,066	15.27%	$ 178,697	10.33%	$ 120,933	59.77%	$ 699,704
1010-000500 - IT Governance	$ 3,733,644		$ 3,733,644	12.09%	$ 451,273	0.26%	$ 9,855	4.80%	$ 179,204	0.00%	$ -	12.29%	$ 458,694	70.56%	$ 2,634,618
1010-000600 - Human Resources	$ 405,850		$ 405,850	12.09%	$ 49,054	0.26%	$ 1,071	4.80%	$ 19,480	0.00%	$ -	12.29%	$ 49,860	70.56%	$ 286,385
1010-000700 - CI & ePMO	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
1010-000800 - Legal, Regulatory & Govt Re	$ 390,286		$ 390,286	12.09%	$ 47,173	0.26%	$ 1,030	4.80%	$ 18,733	0.00%	$ -	12.29%	$ 47,948	70.56%	$ 275,402
1010-000900 - Treasury	$ 218,442		$ 218,442	10.30%	$ 22,489	0.23%	$ 506	4.11%	$ 8,969	15.27%	$ 33,345	10.33%	$ 22,566	59.77%	$ 130,567
1010-001000 - HSE	$ 526,999		$ 526,999	12.09%	$ 63,697	0.26%	$ 1,391	4.80%	$ 25,294	0.00%	$ -	12.29%	$ 64,744	70.56%	$ 371,873
1010-001100 - Internal Audit	$ 274,709		$ 274,709	10.30%	$ 28,282	0.23%	$ 636	4.11%	$ 11,279	15.27%	$ 41,934	10.33%	$ 28,379	59.77%	$ 164,198
1010-001200 - Strategy	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-009010 - Account Payable SS	$ 134,764		$ 134,764	12.09%	$ 16,288	0.26%	$ 356	4.80%	$ 6,468	0.00%	$ -	12.29%	$ 16,556	70.56%	$ 95,095
1010-009100 - Finance CU SS	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-009110 - Legal SS	$ 0		$ 0	12.09%	$ 0	0.26%	$ 0	4.80%	$ 0	0.00%	$ -	12.29%	$ 0	70.56%	$ 0
1010-009040 - IT Support Services	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
1010-009140 - HSE Canada SS	$ 480		$ 480	12.09%	$ 58	0.26%	$ 1	4.80%	$ 23	0.00%	$ -	12.29%	$ 59	70.56%	$ 339
1010-009150 - IT Canada (CUI) SS	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
1010-009130 - Human Resources SS	$ 95,436		$ 95,436	12.09%	$ 11,535	0.26%	$ 252	4.80%	$ 4,581	0.00%	$ -	12.29%	$ 11,725	70.56%	$ 67,343
1010-009030 - Payroll SS	$ 0		$ 0	12.09%	$ 0	0.26%	$ 0	4.80%	$ 0	0.00%	$ -	12.29%	$ 0	70.56%	$ 0
1010-009045 - IT RU SS	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
Corp. FPA - CA	$ 860,773		$ 860,773	10.30%	$ 88,618	0.23%	$ 1,994	4.11%	$ 35,343	15.27%	$ 131,397	10.33%	$ 88,923	59.77%	$ 514,498
Tax - CA	$ 821,435		$ 821,435	10.30%	$ 84,568	0.23%	$ 1,903	4.11%	$ 33,728	15.27%	$ 125,392	10.33%	$ 84,859	59.77%	$ 490,985
Operational Technology - CA	$ 176,740		$ 176,740	12.09%	$ 21,362	0.26%	$ 467	4.80%	$ 8,483	0.00%	$ -	12.29%	$ 21,713	70.56%	$ 124,715
1010-009050 - Billing	$ 199,137		$ 199,137	12.09%	$ 24,069	0.26%	$ 526	4.80%	$ 9,558	0.00%	$ -	12.29%	$ 24,465	70.56%	$ 140,520
2022 - CII Customer Service	$ 338,209		$ 338,209	100.00%	$ 338,209	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
Procurement	$ 408,952		$ 408,952	12.09%	$ 49,429	0.26%	$ 1,079	4.80%	$ 19,628	0.00%	$ -	12.29%	$ 50,241	70.56%	$ 288,574
Operational Technology - US	$ 362,618		$ 362,618	12.09%	$ 43,828	0.26%	$ 957	4.80%	$ 17,405	0.00%	$ -	12.29%	$ 44,549	70.56%	$ 255,879
Admin & Fleet - US	$ 678,078		$ 678,078	12.09%	$ 81,957	0.26%	$ 1,790	4.80%	$ 32,546	0.00%	$ -	12.29%	$ 83,305	70.56%	$ 478,481
009120 - Corporate Projects	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
Tax - USA	$ 932,680		$ 932,680	10.30%	$ 96,021	0.23%	$ 2,161	4.11%	$ 38,296	15.27%	$ 142,374	10.33%	$ 96,351	59.77%	$ 557,478
Corp. FPA - US	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
CFO Cost Center - Admin	$ 905,343		$ 905,343	10.30%	$ 93,206	0.23%	$ 2,097	4.11%	$ 37,173	15.27%	$ 138,201	10.33%	$ 93,527	59.77%	$ 541,138
009010 - Water Service Corporation Admir	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
009015 - Corporate Finance Cost Ctr	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
009020 - Accounting/Tax Cost Ctr	$ 1,911,470		$ 1,911,470	10.30%	$ 196,789	0.23%	$ 4,428	4.11%	$ 78,484	15.27%	$ 291,786	10.33%	$ 197,466	59.77%	$ 1,142,517
009030 - Communications	$ 321,026		$ 321,026	12.09%	$ 38,801	0.26%	$ 847	4.80%	$ 15,408	0.00%	$ -	12.29%	$ 39,439	70.56%	$ 226,530
009035 - CI & ePMO	$ 722,840		$ 722,840	12.09%	$ 87,367	0.26%	$ 1,908	4.80%	$ 34,694	0.00%	$ -	12.29%	$ 88,804	70.56%	$ 510,067
009040 - Human Resources Cost Ctr	$ 2,024,636		$ 2,024,636	12.09%	$ 244,711	0.26%	$ 5,344	4.80%	$ 97,176	0.00%	$ -	12.29%	$ 248,735	70.56%	$ 1,428,670
009050 - IT Cost Ctr	$ 9,565,747		$ 9,565,747	12.09%	$ 1,156,180	0.26%	$ 25,249	4.80%	$ 459,127	0.00%	$ -	12.29%	$ 1,175,192	70.56%	$ 6,749,999
009060 - Billing	$ 1,014,846		$ 1,014,846	12.09%	$ 122,661	0.26%	$ 2,679	4.80%	$ 48,710	0.00%	$ -	12.29%	$ 124,678	70.56%	$ 716,119
009070 - Customer Service	$ 3,316,307		$ 3,316,307	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	100.00%	$ 3,316,307
009075 - COO Regulated Utility Cost Ctr	$ 2,015,154		$ 2,015,154	12.09%	$ 243,565	0.26%	$ 5,319	4.80%	$ 96,721	0.00%	$ -	12.29%	$ 247,570	70.56%	$ 1,421,979
009080 - CSSO Cost Ctr	$ 895,517		$ 895,517	12.09%	$ 108,238	0.26%	$ 2,364	4.80%	$ 42,982	0.00%	$ -	12.29%	$ 110,018	70.56%	$ 631,915
009084 - CRO Cost Center	$ 917,846		$ 917,846	12.09%	$ 110,937	0.26%	$ 2,423	4.80%	$ 44,054	0.00%	$ -	12.29%	$ 112,761	70.56%	$ 647,671
009085 - Legal Costs Center	$ 1,412,849		$ 1,412,849	12.09%	$ 170,766	0.26%	$ 3,729	4.80%	$ 67,813	0.00%	$ -	12.29%	$ 173,574	70.56%	$ 996,966
009090 - Chicago Admin Cost Ctr	$ 1,439,639		$ 1,439,639	12.09%	$ 174,004	0.26%	$ 3,800	4.80%	$ 69,098	0.00%	$ -	12.29%	$ 176,866	70.56%	$ 1,015,871
009100 - HSE Support	$ 773,396		$ 773,396	12.09%	$ 93,478	0.26%	$ 2,041	4.80%	$ 37,121	0.00%	$ -	12.29%	$ 95,015	70.56%	$ 545,741
009105 - Computer System Cost Ctr	$ 1,621,248		$ 1,621,248	12.09%	$ 195,955	0.26%	$ 4,279	4.80%	$ 77,815	0.00%	$ -	12.29%	$ 199,177	70.56%	$ 1,144,022
009165 - Accounts Payable	$ 691,427		$ 691,427	12.09%	$ 83,570	0.26%	$ 1,825	4.80%	$ 33,186	0.00%	$ -	12.29%	$ 84,945	70.56%	$ 487,900
009160 - Transformation	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
009170 - Business Development	$ -	$ -	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
009175 - CGO Office	$ 1,175,567	$ 1,175,567	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
CGO - Ex Budget	$ -	$ -	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
FSW Board Fees	$ (245,000)		$ (245,000)	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	100.00%	$ (245,000)	0.00%	$ -
Doyon Board Fees	$ (135,000)		$ (135,000)	0.00%	$ -	0.00%	$ -	0.00%	$ -	100.00%	$ (135,000)	0.00%	$ -	0.00%	$ -
Total	**$ 46,744,266**	**$ 2,081,213**	**$ 44,663,052**		**$ 5,154,104**		**$ 105,880**		**$ 1,914,269**		**$ 1,454,952**		**$ 4,636,146**		**$ 31,397,701**

Adjustments to Annualize Corporate Costs
Budget FY24
Supplement to Schedule B-22

Tier 2 Allocation (Allocation to Pennsylvania)

	Allocated to Lower48	Less: Excluded Costs [1]	Net Amount to be Allocated	Allocation % to PA	Amount Allocated to PA	Allocation to Water	Allocation to Sewer
1010-000100 - Corporate Admin	$ 1,984,527	$ 40,262	$ 1,944,264	2.42%	$ 47,133.14	$ 21,429.33	$ 25,703.82
1010-000120 - Transformation	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
CGO Office – CA	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-000200 - Business Development	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-000300 - Corporate Communications	$ 313,109	$ -	$ 313,109	2.42%	$ 7,590.44	$ 3,451.03	$ 4,139.41
1010-000400 - Finance	$ 699,704	$ -	$ 699,704	2.42%	$ 16,962.31	$ 7,712.00	$ 9,250.31
1010-000500 - IT Governance	$ 2,634,618	$ -	$ 2,634,618	2.42%	$ 63,868.80	$ 29,038.28	$ 34,830.52
1010-000600 - Human Resources	$ 286,385	$ -	$ 286,385	2.42%	$ 6,942.60	$ 3,156.49	$ 3,786.11
1010-000700 - CI & ePMO	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-000800 - Legal, Regulatory & Govt Re	$ 275,402	$ -	$ 275,402	2.42%	$ 6,676.34	$ 3,035.43	$ 3,640.91
1010-000900 - Treasury	$ 130,567	$ -	$ 130,567	2.42%	$ 3,165.21	$ 1,439.08	$ 1,726.13
1010-001000 - HSE	$ 371,873	$ 11,290	$ 360,582	2.42%	$ 8,741.29	$ 3,974.27	$ 4,767.02
1010-001100 - Internal Audit	$ 164,198	$ -	$ 164,198	2.42%	$ 3,980.52	$ 1,809.76	$ 2,170.75
1010-001200 - Strategy	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009010 - Account Payable SS	$ 95,095	$ -	$ 95,095	2.42%	$ 2,305.31	$ 1,048.12	$ 1,257.19
1010-009100 - Finance CU SS	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009110 - Legal SS	$ 0	$ -	$ 0	2.42%	$ 0.00	$ 0.00	$ 0.00
1010-009040 - IT Support Services	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009140 - HSE Canada SS	$ 339	$ -	$ 339	2.42%	$ 8.21	$ 3.73	$ 4.48
1010-009150 - IT Canada (CUI) SS	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009130 - Human Resources SS	$ 67,343	$ -	$ 67,343	2.42%	$ 1,632.55	$ 742.25	$ 890.30
1010-009030 - Payroll SS	$ 0	$ -	$ 0	2.42%	$ 0.00	$ 0.00	$ 0.00
1010-009045 - IT RU SS	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
Corp. FPA - CA	$ 514,498	$ -	$ 514,498	2.42%	$ 12,472.54	$ 5,670.70	$ 6,801.83
Tax - CA	$ 490,985	$ -	$ 490,985	2.42%	$ 11,902.54	$ 5,411.55	$ 6,490.99
Operational Technology - CA	$ 124,715	$ -	$ 124,715	2.42%	$ 3,023.36	$ 1,374.59	$ 1,648.77
1010-009050 - Billing	$ 140,520	$ -	$ 140,520	2.42%	$ 3,406.49	$ 1,548.78	$ 1,857.71
2022 - CII Customer Service	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
Procurement	$ 288,574	$ -	$ 288,574	2.42%	$ 6,995.65	$ 3,180.61	$ 3,815.04
Operational Technology - US	$ 255,879	$ -	$ 255,879	2.42%	$ 6,203.05	$ 2,820.25	$ 3,382.80
Admin & Fleet - US	$ 478,481	$ -	$ 478,481	2.42%	$ 11,599.40	$ 5,273.73	$ 6,325.67
009120 - Corporate Projects	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
Tax - USA	$ 557,478	$ -	$ 557,478	2.42%	$ 13,514.46	$ 6,144.42	$ 7,370.04
Corp. FPA - US	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
CFO Cost Center - Admin	$ 541,138	$ -	$ 541,138	2.42%	$ 13,118.35	$ 5,964.33	$ 7,154.02
009010 - Water Service Corporation Admir	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
009015 - Corporate Finance Cost Ctr	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
009020 - Accounting/Tax Cost Ctr	$ 1,142,517	$ -	$ 1,142,517	2.42%	$ 27,697.07	$ 12,592.61	$ 15,104.45
009030 - Communications	$ 226,530	$ 39,587	$ 186,943	2.42%	$ 4,531.90	$ 2,060.45	$ 2,471.45
009035 - CI & ePMO	$ 510,067	$ -	$ 510,067	2.42%	$ 12,365.12	$ 5,621.86	$ 6,743.25
009040 - Human Resources Cost Ctr	$ 1,428,670	$ -	$ 1,428,670	2.42%	$ 34,634.02	$ 15,746.53	$ 18,887.48
009050 - IT Cost Ctr	$ 6,749,999	$ -	$ 6,749,999	2.42%	$ 163,634.46	$ 74,397.25	$ 89,237.21
009060 - Billing	$ 716,119	$ -	$ 716,119	2.42%	$ 17,360.26	$ 7,892.93	$ 9,467.33
009070 - Customer Service	$ 3,316,307	$ -	$ 3,316,307	2.42%	$ 80,394.40	$ 36,551.73	$ 43,842.67
009075 - COO Regulated Utility Cost Ctr	$ 1,421,979	$ -	$ 1,421,979	2.42%	$ 34,471.81	$ 15,672.79	$ 18,799.03
009080 - CSSO Cost Ctr	$ 631,915	$ -	$ 631,915	2.42%	$ 15,318.97	$ 6,964.85	$ 8,354.12
009084 - CRO Cost Center	$ 647,671	$ -	$ 647,671	2.42%	$ 15,700.94	$ 7,138.51	$ 8,562.42
009085 - Legal Costs Center	$ 996,966	$ -	$ 996,966	2.42%	$ 24,168.60	$ 10,988.38	$ 13,180.22
009090 - Chicago Admin Cost Ctr	$ 1,015,871	$ -	$ 1,015,871	2.42%	$ 24,626.89	$ 11,196.74	$ 13,430.15
009100 - HSE Support	$ 545,741	$ -	$ 545,741	2.42%	$ 13,229.93	$ 6,015.06	$ 7,214.87
009105 - Computer System Cost Ctr	$ 1,144,022	$ -	$ 1,144,022	2.42%	$ 27,733.54	$ 12,609.20	$ 15,124.34
009165 - Accounts Payable	$ 487,900	$ -	$ 487,900	2.42%	$ 11,827.75	$ 5,377.55	$ 6,450.20
009160 - Transformation	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
009170 - Business Development	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
009175 - CGO Office	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
CGO - Ex Budget	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
FSW Board Fees	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
Doyon Board Fees	$ -	$ -	$ -	2.42%	$ -	$ -	$ -
	$ 31,397,701	$ 91,139	$ 31,306,562		$ 758,938.23	$ 345,055.18	$ 413,883.06

Notes:

1 - Includes cost related to customer outreach & awareness, corporate donations, business development, transition and transformation, and Canadian-only operations.

Adjustments to Annualize Corporate Costs
Budget FY25
Supplement to Schedule B-22
Tier 1 Allocation

Corix Adaptive Cost Centers	Forecast 09 2022 Budget FY25	BD and CGO Excluded [1]	Forecast 09 2022 FY25 without BD CGO	Tier 1 Allocation % Cdn Utilities, ESC	Amount Allocated to Cdn Utilities, ESC	Tier 1 % Allocated Gillem	Amount Allocated to Gillem	Tier 1 % Allocated CT	Amount Allocated to CT	Tier 1 % Allocated Investment	Amount Allocated to Investment	Tier 1 % Allocated Alaska	Amount Allocated to Alaska	Tier 1 % Allocated Lower48	Amount Allocated to Lower48
1010-000100 - Corporate Admin	$ 3,393,373		$ 3,393,373	10.30%	$ 349,353	0.23%	$ 7,861	4.11%	$ 139,331	15.27%	$ 517,999	10.33%	$ 350,555	59.77%	$ 2,028,275
1010-000120 - Transformation	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
CGO Office – CA	$ 285,305	$ 285,305	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-000200 - Business Development	$ 647,240	$ 647,240	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-000300 - Corporate Communications	$ 456,982		$ 456,982	12.09%	$ 55,234	0.26%	$ 1,206	4.80%	$ 21,934	0.00%	$ -	12.29%	$ 56,142	70.56%	$ 322,466
1010-000400 - Finance	$ 1,204,549		$ 1,204,549	10.30%	$ 124,010	0.23%	$ 2,790	4.11%	$ 49,458	15.27%	$ 183,875	10.33%	$ 124,437	59.77%	$ 719,979
1010-000500 - IT Governance	$ 3,537,309		$ 3,537,309	12.09%	$ 427,543	0.26%	$ 9,337	4.80%	$ 169,780	0.00%	$ -	12.29%	$ 434,573	70.56%	$ 2,496,076
1010-000600 - Human Resources	$ 457,705		$ 457,705	12.09%	$ 55,321	0.26%	$ 1,208	4.80%	$ 21,968	0.00%	$ -	12.29%	$ 56,231	70.56%	$ 322,976
1010-000700 - CI & ePMO	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
1010-000800 - Legal, Regulatory & Govt Re	$ 401,002		$ 401,002	12.09%	$ 48,468	0.26%	$ 1,058	4.80%	$ 19,247	0.00%	$ -	12.29%	$ 49,265	70.56%	$ 282,964
1010-000900 - Treasury	$ 222,782		$ 222,782	10.30%	$ 22,936	0.23%	$ 516	4.11%	$ 9,147	15.27%	$ 34,008	10.33%	$ 23,015	59.77%	$ 133,160
1010-001000 - HSE	$ 509,555		$ 509,555	12.09%	$ 61,588	0.26%	$ 1,345	4.80%	$ 24,457	0.00%	$ -	12.29%	$ 62,601	70.56%	$ 359,564
1010-001100 - Internal Audit	$ 274,993		$ 274,993	10.30%	$ 28,311	0.23%	$ 637	4.11%	$ 11,291	15.27%	$ 41,978	10.33%	$ 28,408	59.77%	$ 164,368
1010-001200 - Strategy	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-009010 - Account Payable SS	$ 139,081		$ 139,081	12.09%	$ 16,810	0.26%	$ 367	4.80%	$ 6,675	0.00%	$ -	12.29%	$ 17,087	70.56%	$ 98,142
1010-009100 - Finance CU SS	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
1010-009110 - Legal SS	$ 0		$ 0	12.09%	$ 0	0.26%	$ 0	4.80%	$ 0	0.00%	$ -	12.29%	$ 0	70.56%	$ 0
1010-009040 - IT Support Services	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
1010-009140 - HSE Canada SS	$ 0		$ 0	12.09%	$ 0	0.26%	$ 0	4.80%	$ 0	0.00%	$ -	12.29%	$ 0	70.56%	$ 0
1010-009150 - IT Canada (CUI) SS	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
1010-009130 - Human Resources SS	$ 98,294		$ 98,294	12.09%	$ 11,880	0.26%	$ 259	4.80%	$ 4,718	0.00%	$ -	12.29%	$ 12,076	70.56%	$ 69,361
1010-009030 - Payroll SS	$ 1,152		$ 1,152	12.09%	$ 139	0.26%	$ 3	4.80%	$ 55	0.00%	$ -	12.29%	$ 142	70.56%	$ 813
1010-009045 - IT RU SS	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
Corp. FPA - CA	$ 885,877		$ 885,877	10.30%	$ 91,202	0.23%	$ 2,052	4.11%	$ 36,374	15.27%	$ 135,229	10.33%	$ 91,516	59.77%	$ 529,503
Tax - CA	$ 743,865		$ 743,865	10.30%	$ 76,582	0.23%	$ 1,723	4.11%	$ 30,543	15.27%	$ 113,551	10.33%	$ 76,846	59.77%	$ 444,620
Operational Technology - CA	$ 181,703		$ 181,703	12.09%	$ 21,962	0.26%	$ 480	4.80%	$ 8,721	0.00%	$ -	12.29%	$ 22,323	70.56%	$ 128,217
1010-009050 - Billing	$ 205,484		$ 205,484	12.09%	$ 24,836	0.26%	$ 542	4.80%	$ 9,863	0.00%	$ -	12.29%	$ 25,245	70.56%	$ 144,999
2022 - CII Customer Service	$ 348,940		$ 348,940	100.00%	$ 348,940	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
Procurement	$ 424,167		$ 424,167	12.09%	$ 51,268	0.26%	$ 1,120	4.80%	$ 20,359	0.00%	$ -	12.29%	$ 52,111	70.56%	$ 299,310
Operational Technology - US	$ 375,199		$ 375,199	12.09%	$ 45,349	0.26%	$ 990	4.80%	$ 18,008	0.00%	$ -	12.29%	$ 46,095	70.56%	$ 264,757
Admin & Fleet - US	$ 702,114		$ 702,114	12.09%	$ 84,862	0.26%	$ 1,853	4.80%	$ 33,699	0.00%	$ -	12.29%	$ 86,258	70.56%	$ 495,441
009120 - Corporate Projects	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
Tax - USA	$ 963,571		$ 963,571	10.30%	$ 99,201	0.23%	$ 2,232	4.11%	$ 39,564	15.27%	$ 147,089	10.33%	$ 99,543	59.77%	$ 575,942
Corp. FPA - US	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
CFO Cost Center - Admin	$ 931,129		$ 931,129	10.30%	$ 95,861	0.23%	$ 2,157	4.11%	$ 38,232	15.27%	$ 142,137	10.33%	$ 96,191	59.77%	$ 556,551
009010 - Water Service Corporation Admir	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
009015 - Corporate Finance Cost Ctr	$ -		$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
009020 - Accounting/Tax Cost Ctr	$ 1,976,186		$ 1,976,186	10.30%	$ 203,451	0.23%	$ 4,578	4.11%	$ 81,142	15.27%	$ 301,665	10.33%	$ 204,152	59.77%	$ 1,181,199
009030 - Communications	$ 332,095		$ 332,095	12.09%	$ 40,139	0.26%	$ 877	4.80%	$ 15,940	0.00%	$ -	12.29%	$ 40,799	70.56%	$ 234,341
009035 - CI & ePMO	$ 746,922		$ 746,922	12.09%	$ 90,278	0.26%	$ 1,971	4.80%	$ 35,850	0.00%	$ -	12.29%	$ 91,763	70.56%	$ 527,060
009040 - Human Resources Cost Ctr	$ 2,087,577		$ 2,087,577	12.09%	$ 252,318	0.26%	$ 5,510	4.80%	$ 100,197	0.00%	$ -	12.29%	$ 256,468	70.56%	$ 1,473,084
009050 - IT Cost Ctr	$ 9,901,965		$ 9,901,965	12.09%	$ 1,196,817	0.26%	$ 26,136	4.80%	$ 475,265	0.00%	$ -	12.29%	$ 1,216,498	70.56%	$ 6,987,249
009060 - Billing	$ 1,051,295		$ 1,051,295	12.09%	$ 127,066	0.26%	$ 2,775	4.80%	$ 50,459	0.00%	$ -	12.29%	$ 129,156	70.56%	$ 741,839
009070 - Customer Service	$ 3,439,091		$ 3,439,091	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	100.00%	$ 3,439,091
009075 - COO Regulated Utility Cost Ctr	$ 2,074,211		$ 2,074,211	12.09%	$ 250,703	0.26%	$ 5,475	4.80%	$ 99,556	0.00%	$ -	12.29%	$ 254,825	70.56%	$ 1,463,652
009080 - CSSO Cost Ctr	$ 922,429		$ 922,429	12.09%	$ 111,491	0.26%	$ 2,435	4.80%	$ 44,274	0.00%	$ -	12.29%	$ 113,324	70.56%	$ 650,905
009084 - CRO Cost Center	$ 945,488		$ 945,488	12.09%	$ 114,278	0.26%	$ 2,496	4.80%	$ 45,381	0.00%	$ -	12.29%	$ 116,157	70.56%	$ 667,176
009085 - Legal Costs Center	$ 1,458,103		$ 1,458,103	12.09%	$ 176,236	0.26%	$ 3,849	4.80%	$ 69,985	0.00%	$ -	12.29%	$ 179,134	70.56%	$ 1,028,900
009090 - Chicago Admin Cost Ctr	$ 1,456,258		$ 1,456,258	12.09%	$ 176,013	0.26%	$ 3,844	4.80%	$ 69,896	0.00%	$ -	12.29%	$ 178,907	70.56%	$ 1,027,598
009100 - HSE Support	$ 799,636		$ 799,636	12.09%	$ 96,649	0.26%	$ 2,111	4.80%	$ 38,380	0.00%	$ -	12.29%	$ 98,239	70.56%	$ 564,258
009105 - Computer System Cost Ctr	$ 1,621,248		$ 1,621,248	12.09%	$ 195,955	0.26%	$ 4,279	4.80%	$ 77,815	0.00%	$ -	12.29%	$ 199,177	70.56%	$ 1,144,022
009165 - Accounts Payable	$ 711,973		$ 711,973	12.09%	$ 86,054	0.26%	$ 1,879	4.80%	$ 34,173	0.00%	$ -	12.29%	$ 87,469	70.56%	$ 502,399
009160 - Transformation	$ -		$ -	12.09%	$ -	0.26%	$ -	4.80%	$ -	0.00%	$ -	12.29%	$ -	70.56%	$ -
009170 - Business Development	$ -	$ -	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
009175 - CGO Office	$ 1,210,229	$ 1,210,229	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
CGO - Ex Budget	$ -	$ -	$ -	10.30%	$ -	0.23%	$ -	4.11%	$ -	15.27%	$ -	10.33%	$ -	59.77%	$ -
FSW Board Fees	$ (245,000)		$ (245,000)	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	100.00%	$ (245,000)	0.00%	$ -
Doyon Board Fees	$ (135,000)		$ (135,000)	0.00%	$ -	0.00%	$ -	0.00%	$ -	100.00%	$ (135,000)	0.00%	$ -	0.00%	$ -
Total	**$ 47,746,078**	**$ 2,142,775**	**$ 45,603,304**		**$ 5,259,105**		**$ 107,951**		**$ 1,951,737**		**$ 1,482,531**		**$ 4,731,726**		**$ 32,070,255**

Adjustments to Annualize Corporate Costs
Budget FY25
Supplement to Schedule B-22

Tier 2 Allocation (Allocation to Pennsylvania)

	Allocated to Lower48	Less: Excluded Costs [1]	Net Amount to be Allocated	Allocation % to PA	Amount Allocated to PA	Allocation to Water	Allocation to Sewer
1010-000100 - Corporate Admin	2,028,275	$ 40,262	$ 1,988,013	2.42%	$ 48,193.69	$ 21,911.51	$ 26,282.18
1010-000120 - Transformation	-	$ -	$ -	2.42%	$ -	$ -	$ -
CGO Office – CA	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-000200 - Business Development	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-000300 - Corporate Communications	322,466	$ -	$ 322,466	2.42%	$ 7,817.26	$ 3,554.16	$ 4,263.10
1010-000400 - Finance	719,979	$ -	$ 719,979	2.42%	$ 17,453.83	$ 7,935.47	$ 9,518.36
1010-000500 - IT Governance	2,496,076	$ -	$ 2,496,076	2.42%	$ 60,510.23	$ 27,511.29	$ 32,998.94
1010-000600 - Human Resources	322,976	$ -	$ 322,976	2.42%	$ 7,829.64	$ 3,559.79	$ 4,269.86
1010-000700 - CI & ePMO	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-000800 - Legal, Regulatory & Govt Re	282,964	$ -	$ 282,964	2.42%	$ 6,859.65	$ 3,118.78	$ 3,740.87
1010-000900 - Treasury	133,160	$ -	$ 133,160	2.42%	$ 3,228.09	$ 1,467.67	$ 1,760.42
1010-001000 - HSE	359,564	$ 11,293	$ 348,271	2.42%	$ 8,442.84	$ 3,838.58	$ 4,604.26
1010-001100 - Internal Audit	164,368	$ -	$ 164,368	2.42%	$ 3,984.62	$ 1,811.63	$ 2,172.99
1010-001200 - Strategy	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009010 - Account Payable SS	98,142	$ -	$ 98,142	2.42%	$ 2,379.17	$ 1,081.70	$ 1,297.47
1010-009100 - Finance CU SS	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009110 - Legal SS	0	$ -	$ 0	2.42%	$ 0.00	$ 0.00	$ 0.00
1010-009040 - IT Support Services	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009140 - HSE Canada SS	0	$ -	$ 0	2.42%	$ 0.00	$ 0.00	$ 0.00
1010-009150 - IT Canada (CUI) SS	-	$ -	$ -	2.42%	$ -	$ -	$ -
1010-009130 - Human Resources SS	69,361	$ -	$ 69,361	2.42%	$ 1,681.45	$ 764.48	$ 916.97
1010-009030 - Payroll SS	813	$ -	$ 813	2.42%	$ 19.71	$ 8.96	$ 10.75
1010-009045 - IT RU SS	-	$ -	$ -	2.42%	$ -	$ -	$ -
Corp. FPA - CA	529,503	$ -	$ 529,503	2.42%	$ 12,836.30	$ 5,836.09	$ 7,000.21
Tax - CA	444,620	$ -	$ 444,620	2.42%	$ 10,778.55	$ 4,900.52	$ 5,878.03
Operational Technology - CA	128,217	$ -	$ 128,217	2.42%	$ 3,108.27	$ 1,413.19	$ 1,695.08
1010-009050 - Billing	144,999	$ -	$ 144,999	2.42%	$ 3,515.08	$ 1,598.15	$ 1,916.93
2022 - CII Customer Service	-	$ -	$ -	2.42%	$ -	$ -	$ -
Procurement	299,310	$ -	$ 299,310	2.42%	$ 7,255.92	$ 3,298.94	$ 3,956.98
Operational Technology - US	264,757	$ -	$ 264,757	2.42%	$ 6,418.27	$ 2,918.10	$ 3,500.17
Admin & Fleet - US	495,441	$ -	$ 495,441	2.42%	$ 12,010.56	$ 5,460.66	$ 6,549.90
009120 - Corporate Projects	-	$ -	$ -	2.42%	$ -	$ -	$ -
Tax - USA	575,942	$ -	$ 575,942	2.42%	$ 13,962.08	$ 6,347.93	$ 7,614.15
Corp. FPA - US	-	$ -	$ -	2.42%	$ -	$ -	$ -
CFO Cost Center - Admin	556,551	$ -	$ 556,551	2.42%	$ 13,491.99	$ 6,134.20	$ 7,357.79
009010 - Water Service Corporation Admir	-	$ -	$ -	2.42%	$ -	$ -	$ -
009015 - Corporate Finance Cost Ctr	-	$ -	$ -	2.42%	$ -	$ -	$ -
009020 - Accounting/Tax Cost Ctr	1,181,199	$ -	$ 1,181,199	2.42%	$ 28,634.80	$ 13,018.96	$ 15,615.84
009030 - Communications	234,341	$ 40,772	$ 193,569	2.42%	$ 4,692.52	$ 2,133.48	$ 2,559.04
009035 - CI & ePMO	527,060	$ -	$ 527,060	2.42%	$ 12,777.07	$ 5,809.16	$ 6,967.91
009040 - Human Resources Cost Ctr	1,473,084	$ -	$ 1,473,084	2.42%	$ 35,710.71	$ 16,236.06	$ 19,474.65
009050 - IT Cost Ctr	6,987,249	$ -	$ 6,987,249	2.42%	$ 169,385.90	$ 77,012.17	$ 92,373.73
009060 - Billing	741,839	$ -	$ 741,839	2.42%	$ 17,983.76	$ 8,176.41	$ 9,807.35
009070 - Customer Service	3,439,091	$ -	$ 3,439,091	2.42%	$ 83,370.94	$ 37,905.03	$ 45,465.91
009075 - COO Regulated Utility Cost Ctr	1,463,652	$ -	$ 1,463,652	2.42%	$ 35,482.05	$ 16,132.10	$ 19,349.96
009080 - CSSO Cost Ctr	650,905	$ -	$ 650,905	2.42%	$ 15,779.34	$ 7,174.16	$ 8,605.18
009084 - CRO Cost Center	667,176	$ -	$ 667,176	2.42%	$ 16,173.79	$ 7,353.50	$ 8,820.29
009085 - Legal Costs Center	1,028,900	$ -	$ 1,028,900	2.42%	$ 24,942.74	$ 11,340.35	$ 13,602.40
009090 - Chicago Admin Cost Ctr	1,027,598	$ -	$ 1,027,598	2.42%	$ 24,911.18	$ 11,325.99	$ 13,585.18
009100 - HSE Support	564,258	$ -	$ 564,258	2.42%	$ 13,678.81	$ 6,219.14	$ 7,459.67
009105 - Computer System Cost Ctr	1,144,022	$ -	$ 1,144,022	2.42%	$ 27,733.54	$ 12,609.20	$ 15,124.34
009165 - Accounts Payable	502,399	$ -	$ 502,399	2.42%	$ 12,179.23	$ 5,537.35	$ 6,641.88
009160 - Transformation	-	$ -	$ -	2.42%	$ -	$ -	$ -
009170 - Business Development	-	$ -	$ -	2.42%	$ -	$ -	$ -
009175 - CGO Office	-	$ -	$ -	2.42%	$ -	$ -	$ -
CGO - Ex Budget	-	$ -	$ -	2.42%	$ -	$ -	$ -
FSW Board Fees	-	$ -	$ -	2.42%	$ -	$ -	$ -
Doyon Board Fees	-	$ -	$ -	2.42%	$ -	$ -	$ -
Total	$ 32,070,254.65	**$ 92,327**	**$ 31,977,928**		$ 775,213.58	$ 352,454.84	$ 422,758.73

Notes:

1 - Includes cost related to customer outreach & awareness, corporate donations, business development, transition and transformation, and Canadian-only operations.

Community Utilities of Pennsylvania, Inc. **Supplement to Schedule B-23**
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Rate Case Schedules
Historic Test Year: July 31, 2023
Fully Projected Future Test Year : July 31, 2025

Supplement to Schedule B-23
Low-Income Regulatory Liability

Line No.	Description	Amount
1	Balance as of 7/31/2023 [1]	79,782.64
2	Proposed Amortization Period (Years) [2]	3
3	Annual Amortization Expense	26,594.21
4	Adjustment to Amortization Expense [3]	(26,594.21)

Notes:
1 - Per books Low-Income Regulatory balance due to lower than forecasted participation in the program.
2 - Company proposes a 3 year amortization of current balance as flow back to customers.
3 - Adjustment to include amortization expense as an offset to depreciation expense.

VERIFICATION OF CUSTOMER NOTICE MAILING

I, Renee Fulmer, Billing Services Specialist, Corix Group of Companies, hereby verify that:

- On November 7, 2023 The attached Customer Notices were delivered to the post office for mailing to all Community Utilities of Pennsylvania Inc. customers.
- Each customer was mailed the notice pertinent to the customer's service territory.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

Dated: November 9, 2023

Renee Fulmer

Renee Fulmer

On behalf of Community Utilities of Pennsylvania Inc.

Community Utilities™ of Pennsylvania

Notice of Proposed Rate Changes

To Our Customers:

Community Utilities of Pennsylvania Inc. ("Company") is filing a request with the Pennsylvania Public Utility Commission ("PUC" or "Commission") to increase your water and wastewater rates as of January 9, 2024. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

Community Utilities of Pennsylvania Inc. has requested an overall water rate increase of $1,449,638 per year. If the Company's entire water request is approved, the total water bill for a residential customer using 3,452 gallons would increase from $63.90 to $101.37 per month or by 58.65%. The total water bill for a commercial customer using 1,665 gallons would increase from $38.69 to $61.01 per month or by 57.70%.

Community Utilities of Pennsylvania Inc. has requested an overall wastewater rate increase of $1,720,070 per year. If the Company's entire wastewater request is approved, the total wastewater bill for a residential customer using 3,400 gallons would increase from $74.73 to $112.51 per month or by 50.55%. The total wastewater bill for a commercial customer using 3,104 gallons would increase from $74.73 to $107.20 per month or by 43.45%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact Community Utilities of Pennsylvania at (800) 638-0262. The rates requested by the company may be found in Supplement No. 13 to Tariff Water-Pa. P.U.C. No. 1 and Supplement No. 11 to Tariff Wastewater-Pa. P.U.C. No. 1 at Docket No. R-2023-3042804 and Docket No. R-2023-3042805. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at the following offices:

Community Utilities of Pennsylvania Inc.
570 Hallet Road
East Stroudsburg, PA 18301

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company and shown above.

There are three ways to challenge a company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before January 9, 2024. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.

2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the company's service or management. This information can be helpful when we investigate the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the company's rate increase request and if there is a large number of customers interested in the case. At these hearings you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the company.

For more information, call the PUC at 1-800-692-7380. You may leave your name and address so you can be notified of any public input hearings that may be scheduled in this case.

Rates approved by the PUC and full tariff can be located on our website: https://www.myutility.us/pennsylvania/regulatory

Community Utilities of Pennsylvania Inc.'s Commitment

Community Utilities of Pennsylvania Inc. has continued to make investments to improve and maintain the quality and reliability of our service. The proposed increase is needed to recover the costs of these improvements and to reflect the increased costs of providing quality service. Together we share the goal of a safe, dependable supply of potable water and environmentally sustainable wastewater treatment consistent with prudent business practices. We understand that there is never a good time for a rate increase. The rates we have requested are based on the actual costs of providing water and wastewater service. As a public utility, we have an obligation to continue to provide adequate, efficient, safe, and reasonable service and facilities at just and reasonable rates. We welcome any feedback from our customers, whether it is about our proposed rates or about our services. Please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262.

Bill Assistance

Low-Income Rate – Apply Now!

The Company understands the burden that some customers may experience in affording essential goods like housing, food, and clean water. As your water and wastewater service provider, we wish to be part of the solution to these challenges. As part of our efforts to do just that, we encourage customers to apply for our low-income rate for residential customers for water service. To check eligibility for our low-income rate before applying, please go to https://aspe.hhs.gov/poverty-guidelines and look for information about a family of your size. For water service, if your income is at or below the applicable level, you will be eligible for a lower rate on typical monthly water usage, up to 3,500 gallons per month. Should you use over the 3,500, any additional gallons will be charged at the regular residential rate. Please visit the Company's website at https://www.myutility.us/pennsylvania for additional details.

The requested rate change seeks to expand low-income rate eligibility and has proposed a low-income rate for wastewater service.

Pennsylvania Sponsored Programs

The following Pennsylvania sponsored programs also provide bill assistance for eligible programs.

- Pennsylvania Emergency Rental Assist Program (ERAP) - https://www.dhs.pa.gov/ERAP/Pages/ERAP.aspx
- Pennsylvania Homeowner Assistance Fund Pennsylvania - https://pahaf.org

Manage your account from anywhere and stay informed through our Mobile App, My Utility Connect

Community Utilities™ of Pennsylvania

Notice of Proposed Rate Changes

To Our Customers:

Community Utilities of Pennsylvania Inc. ("Company") is filing a request with the Pennsylvania Public Utility Commission ("PUC" or "Commission") to increase your water and wastewater rates as of January 9, 2024. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

Community Utilities of Pennsylvania Inc. has requested an overall water rate increase of $1,449,638 per year. If the Company's entire water request is approved, the total water bill for a residential customer using 2,270 gallons would increase from $44.18 to $74.68 per month or by 69.05%. The total water bill for a commercial customer using 8,899 gallons would increase from $217.45 to $224.43 per month or by 3.21%.

Community Utilities of Pennsylvania Inc. has requested an overall wastewater rate increase of $1,720,070 per year. If the Company's entire wastewater request is approved, the total wastewater bill for a residential customer using 2,225 gallons would increase from $57.25 to $91.48 per month or by 59.79%. The total wastewater bill for a commercial customer using 8,899 gallons would increase from $150.53 to $210.95 per month or by 40.13%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact Community Utilities of Pennsylvania at (800) 638-0262. The rates requested by the company may be found in Supplement No. 13 to Tariff Water-Pa. P.U.C. No. 1 and Supplement No. 11 to Tariff Wastewater-Pa. P.U.C. No. 1 at Docket No. R-2023-3042804 and Docket No. R-2023-3042805. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at the following offices:

Community Utilities of Pennsylvania Inc.
570 Hallet Road
East Stroudsburg, PA 18301

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company and shown above.

There are three ways to challenge a company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before January 9, 2024. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.

2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the company's service or management. This information can be helpful when we investigate the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the company's rate increase request and if there is a large number of customers interested in the case. At these hearings you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the company.

For more information, call the PUC at 1-800-692-7380. You may leave your name and address so you can be notified of any public input hearings that may be scheduled in this case.

Rates approved by the PUC and full tariff can be located on our website: https://www.myutility.us/pennsylvania/regulatory

Community Utilities of Pennsylvania Inc.'s Commitment

Community Utilities of Pennsylvania Inc. has continued to make investments to improve and maintain the quality and reliability of our service. The proposed increase is needed to recover the costs of these improvements and to reflect the increased costs of providing quality service. Together we share the goal of a safe, dependable supply of potable water and environmentally sustainable wastewater treatment consistent with prudent business practices. We understand that there is never a good time for a rate increase. The rates we have requested are based on the actual costs of providing water and wastewater service. As a public utility, we have an obligation to continue to provide adequate, efficient, safe, and reasonable service and facilities at just and reasonable rates. We welcome any feedback from our customers, whether it is about our proposed rates or about our services. Please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262.

Bill Assistance

Low-Income Rate – Apply Now!

The Company understands the burden that some customers may experience in affording essential goods like housing, food, and clean water. As your water and wastewater service provider, we wish to be part of the solution to these challenges. As part of our efforts to do just that, we encourage customers to apply for our low-income rate for residential customers for water service. To check eligibility for our low-income rate before applying, please go to https://aspe.hhs.gov/poverty-guidelines and look for information about a family of your size. For water service, if your income is at or below the applicable level, you will be eligible for a lower rate on typical monthly water usage, up to 3,500 gallons per month. Should you use over the 3,500, any additional gallons will be charged at the regular residential rate. Please visit the Company's website at https://www.myutility.us/pennsylvania for additional details.

The requested rate change seeks to expand low-income rate eligibility and has proposed a low-income rate for wastewater service.

Pennsylvania Sponsored Programs

The following Pennsylvania sponsored programs also provide bill assistance for eligible programs.

- Pennsylvania Emergency Rental Assist Program (ERAP) - https://www.dhs.pa.gov/ERAP/Pages/ERAP.aspx
- Pennsylvania Homeowner Assistance Fund Pennsylvania - https://pahaf.org

Manage your account from anywhere and stay informed through our Mobile App, My Utility Connect

Community Utilities™ of Pennsylvania

Notice of Proposed Rate Changes

To Our Customers:

Community Utilities of Pennsylvania Inc. ("Company") is filing a request with the Pennsylvania Public Utility Commission ("PUC" or "Commission") to increase your water and wastewater rates as of January 9, 2024. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

Community Utilities of Pennsylvania Inc. has requested an overall wastewater rate increase of $1,720,070 per year. If the Company's entire wastewater request is approved, the total wastewater bill for a residential customer using 3,400 gallons would increase from $74.73 to $112.51 per month or by 50.55%. The total wastewater bill for a commercial customer using 3,104 gallons would increase from $74.73 to $107.20 per month or by 43.45%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact Community Utilities of Pennsylvania at (800) 638-0262. The rates requested by the company may be found in Supplement No. 11 to Tariff Wastewater-Pa. P.U.C. No. 1 at Docket No. R-2023-3042805. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at the following offices:

Community Utilities of Pennsylvania Inc.
1201 Sawmill Road
Downingtown, PA 19335

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company and shown above.

There are three ways to challenge a company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before January 9, 2024. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.

2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the company's service or management. This information can be helpful when we investigate the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the company's rate increase request and if there is a large number of customers interested in the case. At these hearings you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the company.

For more information, call the PUC at 1-800-692-7380. You may leave your name and address so you can be notified of any public input hearings that may be scheduled in this case.

Rates approved by the PUC and full tariff can be located on our website: https://www.myutility.us/pennsylvania/regulatory

Community Utilities of Pennsylvania Inc.'s Commitment

Community Utilities of Pennsylvania Inc. has continued to make investments to improve and maintain the quality and reliability of our service. The proposed increase is needed to recover the costs of these improvements and to reflect the increased costs of providing quality service. Together we share the goal of a safe, dependable supply of potable water and environmentally sustainable wastewater treatment consistent with prudent business practices. We understand that there is never a good time for a rate increase. The rates we have requested are based on the actual costs of providing wastewater service. As a public utility, we have an obligation to continue to provide adequate, efficient, safe, and reasonable service and facilities at just and reasonable rates. We welcome any feedback from our customers, whether it is about our proposed rates or about our services. Please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262.

Pennsylvania Sponsored Programs

The following Pennsylvania sponsored programs also provide bill assistance for eligible programs.

- Pennsylvania Emergency Rental Assist Program (ERAP) - https://www.dhs.pa.gov/ERAP/Pages/ERAP.aspx
- Pennsylvania Homeowner Assistance Fund Pennsylvania - https://pahaf.org

Community Utilities™ of Pennsylvania

Notice of Proposed Rate Changes

To Our Customers:

Community Utilities of Pennsylvania Inc. ("Company") is filing a request with the Pennsylvania Public Utility Commission ("PUC" or "Commission") to increase your water and wastewater rates as of January 9, 2024. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

Community Utilities of Pennsylvania Inc. has requested an overall water rate increase of $1,449,638 per year. If the Company's entire water request is approved, the total water bill for a residential customer using 3,452 gallons would increase from $63.90 to $101.37 per month or by 58.65%. The total water bill for a commercial customer using 1,665 gallons would increase from $38.69 to $61.01 per month or by 57.70%.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact Community Utilities of Pennsylvania at (800) 638-0262. The rates requested by the company may be found in in Supplement No. 13 to Tariff Water-Pa. P.U.C. No. 1 at Docket No. R-2023-3042804. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at the following offices:

Community Utilities of Pennsylvania Inc.
1405 Statten Avenue
Bethlehem, PA 18017

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company and shown above.

There are three ways to challenge a company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before January 9, 2024. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.

2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the company's service or management. This information can be helpful when we investigate the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the company's rate increase request and if there is a large number of customers interested in the case. At these hearings you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the company.

For more information, call the PUC at 1-800-692-7380. You may leave your name and address so you can be notified of any public input hearings that may be scheduled in this case.

Rates approved by the PUC and full tariff can be located on our website: https://www.myutility.us/pennsylvania/regulatory

Community Utilities of Pennsylvania Inc.'s Commitment

Community Utilities of Pennsylvania Inc. has continued to make investments to improve and maintain the quality and reliability of our service. The proposed increase is needed to recover the costs of these improvements and to reflect the increased costs of providing quality service. Together we share the goal of a safe, dependable supply of potable water and environmentally sustainable wastewater treatment consistent with prudent business practices. We understand that there is never a good time for a rate increase. The rates we have requested are based on the actual costs of providing water service. As a public utility, we have an obligation to continue to provide adequate, efficient, safe, and reasonable service and facilities at just and reasonable rates. We welcome any feedback from our customers, whether it is about our proposed rates or about our services. Please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262.

Bill Assistance

Low-Income Rate – Apply Now!

The Company understands the burden that some customers may experience in affording essential goods like housing, food, and clean water. As your water service provider, we wish to be part of the solution to these challenges. As part of our efforts to do just that, we encourage customers to apply for our low-income rate for residential customers for water service. To check eligibility for our low-income rate before applying, please go to https://aspe.hhs.gov/poverty-guidelines and look for information about a family of your size. For water service, if your income is at or below the applicable level, you will be eligible for a lower rate on typical monthly water usage, up to 3,500 gallons per month. Should you use over the 3,500, any additional gallons will be charged at the regular residential rate. Please visit the Company's website at https://www.myutility.us/pennsylvania for additional details.

The requested rate change seeks to expand low-income rate eligibility.

Pennsylvania Sponsored Programs

The following Pennsylvania sponsored programs also provide bill assistance for eligible programs.

- Pennsylvania Emergency Rental Assist Program (ERAP) - https://www.dhs.pa.gov/ERAP/Pages/ERAP.aspx
- Pennsylvania Homeowner Assistance Fund Pennsylvania - https://pahaf.org

VERIFICATION OF CUSTOMER NOTICE OFFICE POSTING

I, Emily Ann Long, State Operations Manager of Community Utilities of Pennsylvania Inc., hereby verify that as of November 9, 2023, the attached customer notices have been posted in Community Utilities of Pennsylvania Inc.'s offices in the Commonwealth.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

Dated: November 9, 2023

Emily Ann Long

On behalf of Community Utilities of Pennsylvania Inc.

Notice of Proposed Rate Changes to the Service Territories Within Community Utilities of Pennsylvania Inc. (Penn Estates Utilities, Inc.)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water and wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water and wastewater revenue by $1,449,638 and $1,720,070.

If the Company's entire water request is approved, the average water bill for a residential customer in the Penn Estates service territory using 3,452 gallons would increase from $63.90 to $101.37 per month or by 58.65%. The average water bill for a commercial customer in the Penn Estates service territory using 1,665 gallons would increase from $38.69 to $61.01 per month or by 57.70%.

If the Company's entire wastewater request is approved, the average wastewater bill for a residential customer in the Penn Estates service territory using 3,400 gallons would increase from $74.73 to $112.51 per month or by 50.55%. The average wastewater bill for a commercial customer in the Penn Estates service territory using 3,104 gallons would increase from $74.73 to $107.20 per month or by 43.45%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804 and Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following business office; Penn Estates Utilities, Inc. 570 Hallet Road, East Stroudsburg, PA 18301.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
(Tamiment)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water and wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water and wastewater revenue by $1,449,638 and $1,720,070.

If the Company's entire water request is approved, the average water bill for a residential customer in the Tamiment service territory using 2,270 gallons would increase from $44.18 to $74.68 per month or by 69.05%. The average water bill for a commercial customer in the Tamiment service territory using 8,899 gallons would increase from $217.45 to $224.43 per month or by 3.21%.

If the Company's entire wastewater request is approved, the average wastewater bill for a residential customer in the Tamiment service territory using 2,225 gallons would increase from $57.25 to $91.48 per month or by 59.79%. The average wastewater bill for a commercial customer in the Tamiment service territory using 8,899 gallons would increase from $150.53 to $210.95 per month or by 40.13%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804 and Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following business office; 570 Hallet Road, East Stroudsburg, PA 18301.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
Utilities, Inc. of Pennsylvania (“UIP”)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual wastewater revenue by $1,720,070.

If the Company's entire request is approved, the average wastewater bill for a residential customer in the UIP service territory using 3,400 gallons would increase from $74.73 to $112.51 per month or by 50.55%. The average wastewater bill for a commercial customer in the UIP service territory using 3,104 gallons would increase from $74.73 to $107.20 per month or by 43.45%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following local business office; Utilities, Inc. of Pennsylvania 1201 Sawmill Road Downingtown, PA 19335.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
(Utilities, Inc. - Westgate)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water revenue by $1,449,638.

If the Company's entire request is approved, the average water bill for a residential customer in the Westgate service territory using 3,452 gallons would increase from $63.90 to $101.37 per month or by 58.65%. The average water bill for a commercial customer using 1,665 gallons would increase from $38.69 to $61.01 per month or by 57.70%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804. Interested parties may examine the material filed with the Commission at the following local business office; Utilities, Inc. - Westgate 1405 Statten Avenue, Bethlehem, PA 18017.

VERIFICATION OF PUBLICATION SUBMISSION

I, Deborah Schreffler, submitted for publication the attached Press Release on the proposed rate increase for water in the Utilities, Inc. - Westgate service territory within Community Utilities of Pennsylvania, Inc. to The Express Times newspaper.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

This 9th day of November, 2023.

By: Deborah Schreffler
Deborah Schreffler
Hawke, McKeon & Sniscak LLP on behalf of
Community Utilities of Pennsylvania Inc.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
(Utilities, Inc. - Westgate)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water revenue by $1,449,638.

If the Company's entire request is approved, the average water bill for a residential customer in the Westgate service territory using 3,452 gallons would increase from $63.90 to $101.37 per month or by 58.65%. The average water bill for a commercial customer using 1,665 gallons would increase from $38.69 to $61.01 per month or by 57.70%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804. Interested parties may examine the material filed with the Commission at the following local business office; Utilities, Inc. - Westgate 1403 Statten Avenue, Bethlehem, PA 18017.

VERIFICATION OF PUBLICATION SUBMISSION

I, Deborah Schreffler, submitted for publication the attached Press Release on the proposed rate increase for water and wastewater in the Penn Estates Utilities, Inc. service territory within Community Utilities of Pennsylvania, Inc. to The Pocono Record newspaper.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

This 9th day of November, 2023.

By: Deborah Schreffler
Deborah Schreffler
Hawke, McKeon & Sniscak LLP on behalf of
Community Utilities of Pennsylvania Inc.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
(Penn Estates Utilities, Inc.)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water and wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water and wastewater revenue by $1,449,638 and $1,720,070.

If the Company's entire water request is approved, the average water bill for a residential customer in the Penn Estates service territory using 3,452 gallons would increase from $63.90 to $101.37 per month or by 58.65%. The average water bill for a commercial customer in the Penn Estates service territory using 1,665 gallons would increase from $38.69 to $61.01 per month or by 57.70%.

If the Company's entire wastewater request is approved, the average wastewater bill for a residential customer in the Penn Estates service territory using 3,400 gallons would increase from $74.73 to $112.51 per month or by 50.55%. The average wastewater bill for a commercial customer in the Penn Estates service territory using 3,104 gallons would increase from $74.73 to $107.20 per month or by 43.45%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804 and Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following business office; Penn Estates Utilities, Inc. 570 Hallet Road, East Stroudsburg, PA 18301.

VERIFICATION OF PUBLICATION SUBMISSION

I, Deborah Schreffler, submitted for publication the attached Press Release on the proposed rate increase for water and wastewater in the Tamiment service territory within Community Utilities of Pennsylvania, Inc. to The Pike County Dispatch newspaper.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

This 9th day of November, 2023.

By: Deborah Schreffler
Deborah Schreffler
Hawke, McKeon & Sniscak LLP on behalf of
Community Utilities of Pennsylvania Inc.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
(Tamiment)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water and wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water and wastewater revenue by $1,449,638 and $1,720,070.

If the Company's entire water request is approved, the average water bill for a residential customer in the Tamiment service territory using 2,270 gallons would increase from $44.18 to $74.68 per month or by 69.05%. The average water bill for a commercial customer in the Tamiment service territory using 8,899 gallons would increase from $217.45 to $224.43 per month or by 3.21%.

If the Company's entire wastewater request is approved, the average wastewater bill for a residential customer in the Tamiment service territory using 2,225 gallons would increase from $57.25 to $91.48 per month or by 59.79%. The average wastewater bill for a commercial customer in the Tamiment service territory using 8,899 gallons would increase from $150.53 to $210.95 per month or by 40.13%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804 and Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following business office; 570 Hallet Road, East Stroudsburg, PA 18301.

VERIFICATION OF PUBLICATION SUBMISSION

I, Deborah Schreffler, submitted for publication the attached Press Release on the proposed rate increase for water and wastewater in the Tamiment service territory within Community Utilities of Pennsylvania, Inc. to The Pocono Record newspaper.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

This 9th day of November, 2023.

By: Deborah Schreffler
Deborah Schreffler
Hawke, McKeon & Sniscak LLP on behalf of
Community Utilities of Pennsylvania Inc.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
(Tamiment)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for water and wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual water and wastewater revenue by $1,449,638 and $1,720,070.

If the Company's entire water request is approved, the average water bill for a residential customer in the Tamiment service territory using 2,270 gallons would increase from $44.18 to $74.68 per month or by 69.05%. The average water bill for a commercial customer in the Tamiment service territory using 8,899 gallons would increase from $217.45 to $224.43 per month or by 3.21%.

If the Company's entire wastewater request is approved, the average wastewater bill for a residential customer in the Tamiment service territory using 2,225 gallons would increase from $57.25 to $91.48 per month or by 59.79%. The average wastewater bill for a commercial customer in the Tamiment service territory using 8,899 gallons would increase from $150.53 to $210.95 per month or by 40.13%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042804 and Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following business office; 570 Hallet Road, East Stroudsburg, PA 18301.

VERIFICATION OF PUBLICATION SUBMISSION

I, Deborah Schreffler, submitted for publication the attached Press Release on the proposed rate increase for wastewater in the Utilities Inc. of Pennsylvania service territory within Community Utilities of Pennsylvania, Inc. to The Daily Local News newspaper.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

This 9th day of November, 2023.

By: Deborah Schreffler
Deborah Schreffler
Hawke, McKeon & Sniscak LLP on behalf of
Community Utilities of Pennsylvania Inc.

Notice of Proposed Rate Changes
to the Service Territories Within Community Utilities of Pennsylvania Inc.
Utilities, Inc. of Pennsylvania (“UIP”)

Community Utilities of Pennsylvania Inc. (“Company”) has filed a request with the Pennsylvania Public Utility Commission (“Commission”) on November 9, 2023 to modify its rates for wastewater service as of January 9, 2024, which are estimated to become effective in August of 2024. The Company's filing with the Commission proposes to increase its annual wastewater revenue by $1,720,070.

If the Company's entire request is approved, the average wastewater bill for a residential customer in the UIP service territory using 3,400 gallons would increase from $74.73 to $112.51 per month or by 50.55%. The average wastewater bill for a commercial customer in the UIP service territory using 3,104 gallons would increase from $74.73 to $107.20 per month or by 43.45%.

Parties interested in obtaining more information regarding the Company’s request and to find out what actions may be taken please contact Community Utilities of Pennsylvania Inc. at (800) 638-0262. The rates requested by the Company may be found in Docket No. R-2023-3042805. Interested parties may examine the material filed with the Commission at the following local business office; Utilities, Inc. of Pennsylvania 1201 Sawmill Road Downingtown, PA 19335.

VERIFICATION

I, Nathaniel Spriggs, President on behalf of Community Utilities of Pennsylvania Inc., hereby state that the facts set forth in the foregoing document are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing in this matter. This verification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

Nathaniel Spriggs, President
Community Utilities of Pennsylvania Inc.